Nashville-Davidson, Tennessee

Full Cost Allocation Plan

Based on Actual Expenditures for the Fiscal Year Ended June 30, 2016

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Table of Contents

Section 1 - Introduction & Certification

Section 2 - Organization Chart

Section 3 - Reading a Cost Allocation Plan

Section 4 - Control Schedule of Expenditures

Section 5 - Central Services Cost Allocation Plan Detail

Section 1
Introduction & Certification

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Nashville-Davidson, Tennessee based on actual expenditures for fiscal year 2016. MGT Consulting Group (MGT) prepared these documents at the request of Nashville-Davidson. The Cost Allocation Plan is used to claim indirect costs as charges against other funds.

These documents are prepared based on Full Cost principles, where all support costs of the government are recognized and allocated. Nashville-Davidson personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing multiple allocation basis method with a double step-down calculation methodology.

Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal **based on actual expenditures for the fiscal year ended June 30, 2016 (FY 2016)** to establish cost allocations or billings **for the fiscal year ended June 30, 2018 (FY 2018)** are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: **NASHVILLE-DAVIDSON, TENNESSEE**

Signature: _____

Name of Official: **Talia Lomax-O'dneal**

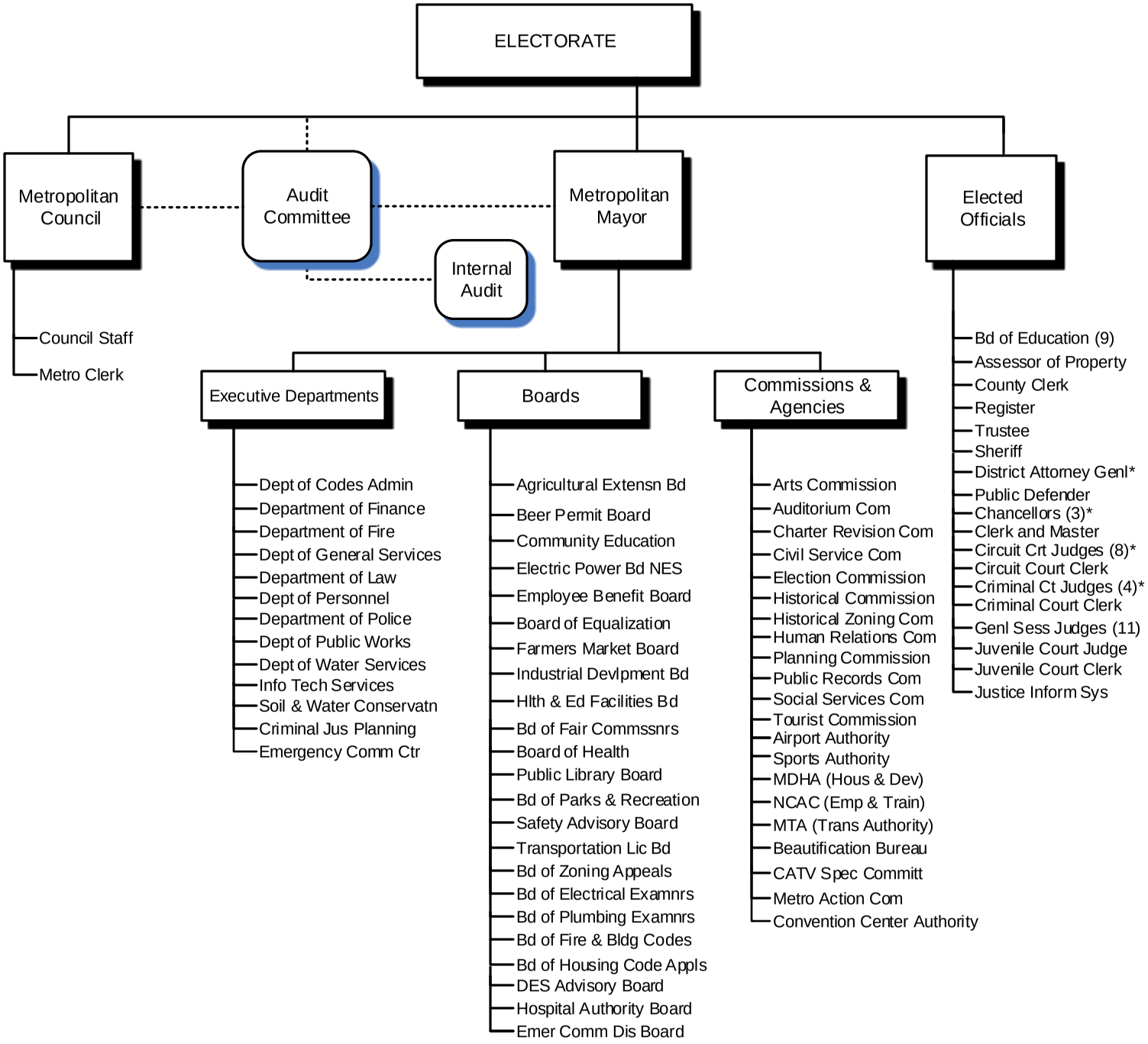
Title: **Director of Finance**

Date of Execution: **December 20, 2016**

Section 2
Organization Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, indirect costs. Indirect costs are those costs incurred by Nashville-Davidson divisions and departments that benefit other divisions and departments. Examples of indirect costs are personnel, purchasing, human resources and the Finance Department.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.

- Identify the divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the divisions and departments that provide support to other divisions and departments.

- Distribute, or allocate, the allowable expenditures of the divisions and departments that provide support to other divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions

and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 4
Control Schedule of Expenditures

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

Note that when comparing the costs shown on this schedule to those in central service departments in the cost allocation plan there will be two types of discrepencies. (1) Internal Service Funds include revenue in the cost allocation plan, this schedule only shows expenditures. (2) Some departments have more funding sources shown on this schedule than are included in the plan, these primarily consist of capital expenditure dollars that are unallowable for allocation in the plan.

Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Central Service	10 - CENTRAL RECORDS	10101 - GSD General	3103000 - MCL Records Center	84,563	35,183	38,432	158,178
		10101 - GSD General Total		84,563	35,183	38,432	158,178
	10 - CENTRAL RECORDS Total			**84,563**	**35,183**	**38,432**	**158,178**
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	47,405	16,581	23,319	87,306
			6110110 - LAW Client Adv/Supp All Servic	1,288,869	439,098	306,206	2,034,173
			6110210 - LAW Legislation All Services	42,313	15,420	23,294	81,027
			6110310 - LAW Lit/Admin Hear All Service	1,920,845	739,882	289,759	2,950,486
			6110510 - LAW Claims All Services	143,140	58,222	46,555	247,917
			6110610 - LAW Insurance All Services	98,795	24,551	7,148	130,493
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		3,541,366	1,293,755	696,281	5,531,401
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law			152,597	152,597
		30003 - General Fund 4% Reserve Total				152,597	152,597
		50109 - Property Loss	6501000 - LAW Self Insured Property Los			2,791,804	2,791,804
		50109 - Property Loss Total				2,791,804	2,791,804
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	41,803	(250)	2,473,118	2,514,671
		50122 - Metro Self-Insured Liability Total		41,803	(250)	2,473,118	2,514,671
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			24,646	24,646
		50123 - Employee Blanket Bond Total				24,646	24,646
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liablity			150,000	150,000
		50135 - Employee ProfessionalLiability Total				150,000	150,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	234,753	(235)	1,283,416	1,517,935
		50267 - Judgments & Losses Total		234,753	(235)	1,283,416	1,517,935
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liablity	9,403		860,167	869,570
		55143 - MNPS Self-Insured Liability Total		9,403		860,167	869,570
	11 - DEPT OF LAW Total			**3,827,325**	**1,293,270**	**8,432,029**	**13,552,625**
	123 - HUMAN RESOURCES	10101 - GSD General	8126100 - HR Employees Relations	346,706	132,439	33,467	512,612
			8126400 - HR Workforce Management	851,839	362,044	6,302	1,220,186
			8126500 - HR Benefits Program	515,999	208,344	564,665	1,289,008
			8126600 - HR Admin & Customer Sv Program	600,538	226,209	601,029	1,427,777
			8160010 - HR Non Alloc'd Fin Trans				
		10101 - GSD General Total		2,315,083	929,036	1,205,464	4,449,582
	123 - HUMAN RESOURCES Total			**2,315,083**	**929,036**	**1,205,464**	**4,449,582**
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160810 - FIN Executive Leadership	542,863	191,153	23,783	757,799
			15161000 - FIN Non Allocated Fin Trans				
		10101 - GSD General Total		542,863	191,153	23,783	757,799
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets			139,512	139,512
		30003 - General Fund 4% Reserve Total				139,512	139,512
	14 - DIRECTOR OF FINANCE Total			**542,863**	**191,153**	**163,295**	**897,311**
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	391,029	174,335	101,399	666,763
			15102210 - FIN OPER Acctg and Reporting	930,423	317,282	61,647	1,309,353
		10101 - GSD General Total		1,321,452	491,617	163,046	1,976,116
	15 - FINANCE OPERATIONS Total			**1,321,452**	**491,617**	**163,046**	**1,976,116**
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	284,976	113,266	13,989	412,231
		10101 - GSD General Total		284,976	113,266	13,989	412,231
	16 - FINANCIAL ACCOUNTABILITY Total			**284,976**	**113,266**	**13,989**	**412,231**
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	311,126	138,145	107,754	557,025
		10101 - GSD General Total		311,126	138,145	107,754	557,025
	17 - PAYROLL Total			**311,126**	**138,145**	**107,754**	**557,025**
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	1,018,930	374,285	82,253	1,475,469
			15103410 - FIN OMB Cost Planning & Mgmt	94,260	37,151	2,790	134,200
		10101 - GSD General Total		1,113,190	411,436	85,043	1,609,668
	19 - OFFICE OF MANAGEMENT & BUDGET Total			**1,113,190**	**411,436**	**85,043**	**1,609,668**
	2 - EMPLOYEE BENEFITS	10101 - GSD General	1101104 - ADM County Retire Match			2,776,864	2,776,864
			1101107 - ADM Cnty Teach Retire Match			5,160,411	5,160,411

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		10101 - GSD General	1101109 - ADM Health Insurance Match		47,841,082		47,841,082
			1101110 - ADM Death Benefit Payments			200,000	200,000
			1101114 - ADM Unemployment Compensation			105,200	105,200
			1101115 - ADM Life Insurance Match		2,922,833		2,922,833
			1101145 - ADM TCRS Pension Contribution		37,164		37,164
		10101 - GSD General Total			50,801,079	8,242,475	59,043,554
		18301 - USD General	1191102 - ADM Police/Fire Retire Match			5,820,338	5,820,338
			1191103 - ADM Civil Service Retire Match			3,114,583	3,114,583
			1191106 - ADM Teacher Pens Match			3,000,371	3,000,371
			1191109 - ADM Health Ins Match		1,356,225		1,356,225
			1191115 - ADM Life Ins Match		58,938		58,938
		18301 - USD General Total			1,415,163	11,935,292	13,350,455
		52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners			7,126,804	7,126,804
			12505200 - BEN IOD Employees			5,499,816	5,499,816
			12505400 - BEN IOD Clinic Operations			863,689	863,689
		52200 - IOD Network (Injured-On-Duty) Total				13,490,309	13,490,309
		71010 - *Flexible Benefits Plan 2014	12600385 - BEN * Flex Benefits - Admin			585,654	585,654
		71010 - *Flexible Benefits Plan 2014 Total				585,654	585,654
		71011 - Flexible Benefits Plan 2015	12600186 - BEN Flex Benefits - Medical			761,692	761,692
			12600286 - BEN Flex Benefits - Dep Care			281,335	281,335
			12600386 - BEN Flex Benefits - Admin			1,000,000	1,000,000
		71011 - Flexible Benefits Plan 2015 Total				2,043,027	2,043,027
		71012 - FLEXIBLE BENEFITS PLAN FD 2016	12600187 - BEN Flex Benefits - Medical			156,291	156,291
			12600287 - BEN Flex Benefits - Dep Care			48,947	48,947
			12600387 - BEN Flex Benefits - Admin			13,111	13,111
		71012 - FLEXIBLE BENEFITS PLAN FD 2016 Total				218,349	218,349
		75008 - MNPS Flexible Benefit 2013	12600396 - BEN * MNPS Flex Benefits Admin			211,834	211,834
		75008 - MNPS Flexible Benefit 2013 Total				211,834	211,834
		75009 - MNPS Flexible Benefit 2014	12600397 - BEN * MNPS Flex Benefits Admin			181,051	181,051
		75009 - MNPS Flexible Benefit 2014 Total				181,051	181,051
		75010 - MNPS Flexible Benefits 2015	12600198 - BEN MNPS Flex Benefits Medical			221,299	221,299
			12600298 - BEN MNPS Flex Benefits Dep Car			90,536	90,536
		75010 - MNPS Flexible Benefits 2015 Total				311,835	311,835
		75011 - BS MNPS FLEXIBLE BENEFIT 2016	12600199 - BEN MNPS Flex Benefits Medical			410,620	410,620
			12600299 - BEN MNPS Flex Benefits Dep Car			91,296	91,296
		75011 - BS MNPS FLEXIBLE BENEFIT 2016 Total				501,916	501,916
	2 - EMPLOYEE BENEFITS Total				**52,216,241**	**37,721,742**	**89,937,984**
	20 - BUSINESS SOLUTIONS	10101 - GSD General	14160950 - ITS Business Solutions	492,332	180,883	225,856	899,070
		10101 - GSD General Total		492,332	180,883	225,856	899,070
	20 - BUSINESS SOLUTIONS Total			**492,332**	**180,883**	**225,856**	**899,070**
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	241,389	85,474	10,193	337,056
		10101 - GSD General Total		241,389	85,474	10,193	337,056
	21 - PUBLIC PROPERTY ADMIN Total			**241,389**	**85,474**	**10,193**	**337,056**
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	851,487	314,935	46,551	1,212,973
		10101 - GSD General Total		851,487	314,935	46,551	1,212,973
	22 - PURCHASING Total			**851,487**	**314,935**	**46,551**	**1,212,973**
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB GrantAssessments&Rept	93,245	42,081	12,488	147,815
		10101 - GSD General Total		93,245	42,081	12,488	147,815
	23 - GRANTS COORDINATION Total			**93,245**	**42,081**	**12,488**	**147,815**
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117150 - FIN SS Business Assistance Ofc	352,037	124,033	24,601	500,671
		10101 - GSD General Total		352,037	124,033	24,601	500,671
	24 - BUSINESS ASSISTANCE OFFICE Total			**352,037**	**124,033**	**24,601**	**500,671**
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Srvc Med Exam Clinic	308,427	126,074	60,537	495,038
		10101 - GSD General Total		308,427	126,074	60,537	495,038
	26 - EMPLOYEE HEALTH & WELLNESS Total			**308,427**	**126,074**	**60,537**	**495,038**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services	58,891	21,234	4,585	84,710
			48109210 - IA Intergrity Hotline SuggBox	117,781	42,468	2,873	163,122
			48109310 - IA Audit Assurance Services	432,332	150,960	190,355	773,647
			48121010 - IA Non Alloc'd Fin Trans				
		10101 - GSD General Total		609,003	214,662	197,814	1,021,479
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit			2,964	2,964
		30003 - General Fund 4% Reserve Total				2,964	2,964
	27 - INTERNAL AUDIT Total			**609,003**	**214,662**	**200,778**	**1,024,443**
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve			2,099,600	2,099,600
			1101308 - ADM Judgments and Losses			1,360,100	1,360,100
		10101 - GSD General Total				3,459,700	3,459,700
		18301 - USD General	1191301 - ADM Insurance and Reserve			91,600	91,600
			1191308 - ADM Judgments and Losses			6,200	6,200
		18301 - USD General Total				97,800	97,800
	3 - INSURANCE Total					**3,557,500**	**3,557,500**
	30 - INFORMATION SYSTEMS	10101 - GSD General	14102000 - ITS PEG Studio Management	164,991	52,125	16,998	234,114
			14121001 - ITS Metro 3	405,878	152,840	104,014	662,732
		10101 - GSD General Total		570,869	204,965	121,012	896,845
		30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration			3,959,464	3,959,464
			14201200 - 4% ITS Server Data DeDuplicat				
			14201300 - 4% ITS Data eDiscovery				
			14201400 - 4% ITS Obsolete Network Equip			193,157	193,157
			14201500 - 4% ITS Obsolete Servers			431,774	431,774
		30003 - General Fund 4% Reserve Total				4,584,394	4,584,394
		30074 - OEM S Carolina Flood Oct 2015	14701015 - ITS S Carolina Flood Oct 2015			1,079	1,079
		30074 - OEM S Carolina Flood Oct 2015 Total				1,079	1,079
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only			295,705	295,705
		34155 - Nash Educ Comm & ArtsTVCapital Total				295,705	295,705
		40009 - GSD FY10 Capital Projects Fund	14401010 - ITS * Construction			(146)	(146)
			14403010 - ITS Disaster Recovery BU Site			18,550	18,550
			14406010 - ITS HOB Data Center			3,531	3,531
			14407010 - ITS * Network Replacement			(0)	(0)
			14408010 - ITS * PBX System			(67)	(67)
			14409010 - ITS Enterprise Info Systems			16,831	16,831
			14410010 - ITS Network Info Security			40,621	40,621
		40009 - GSD FY10 Capital Projects Fund Total				79,320	79,320
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS Construction			16,892	16,892
			14410011 - ITS HIPAA Compliance			6,516	6,516
		40011 - GSD FY11 Capital Projects Fund Total				23,409	23,409
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice			67,827	67,827
			14402013 - ITS Upgrade EOL SONET Ntwk Inf			1,546,359	1,546,359
			14403013 - ITS *Storage Area Ntwrk Upgrad			854	854
			14404013 - ITS Mobile Device Management			130,516	130,516
			14414013 - ITS Library Archives - Tech			22,098	22,098
		40013 - GSD FY13 Capital Projects Fund Total				1,767,653	1,767,653
		40014 - GSD FY14 Capital Projects	14401014 - ITS Construction Data/Voice			310,610	310,610
			14402014 - ITS Upgrade EBS			367,170	367,170
			14403014 - ITS Mobile Devices/Ntwk Access			30,525	30,525
			14404014 - ITS Phase 3-Nashville gov			10,224	10,224
			14405014 - ITS Online Alarm Reg-Metro Clk			18,126	18,126
			14406014 - ITS VPN Solution			61,283	61,283
			14407014 - ITS MS ForeFront Identity Mgr			88,215	88,215
			14408014 - ITS Public WiFi Internet PubSp			317,246	317,246
			14411014 - ITS Lentz - Tech			14,184	14,184
			14412014 - ITS Midtown Hills Prec - Tech			102,588	102,588

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40014 - GSD FY14 Capital Projects	14413014 - ITS SE Library Center - Tech			63,811	63,811
		40014 - GSD FY14 Capital Projects Total				1,383,982	1,383,982
		40015 - GSD FY15 Capital Projects	14402015 - ITS End of Life Telephone Syst			446,093	446,093
			14403015 - ITS End of Life Networks			207,508	207,508
			14404015 - ITS Data & Voice for Projects			197,788	197,788
			14405015 - ITS WEBudget Replacement			233,871	233,871
			14407015 - ITS Fire Station 19			76,058	76,058
			14408015 - ITS Fire Station 20			25,318	25,318
		40015 - GSD FY15 Capital Projects Total				1,186,635	1,186,635
		40016 - GSD FY16 Capital Projects	14401016 - ITS End of Life Telephone Syst			814,226	814,226
			14402016 - ITS Data & Voice for Projects			987,054	987,054
			14403016 - ITS Comp Ntwk Monitoring			146,079	146,079
			14404016 - ITS FFE Upgrades and Reno HOB				
			14405016 - ITS NPD Records Buildout			550	550
			14406016 - ITS New CJC Jail			196,290	196,290
			14407016 - ITS POL Data Center Relocation				
			14408016 - ITS POL Temporary Relocations				
		40016 - GSD FY16 Capital Projects Total				2,144,199	2,144,199
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	221,546	45,909	3,073	270,528
			14521011 - ITS Enterprise Applications	768,205	313,256	2,921,871	4,003,332
			14521013 - ITS Collaboration Services	371,453	135,120	213,261	719,834
			14521014 - ITS Business Solutions			32,175	32,175
			14521021 - ITS Web Based Services	304,485	119,791	240,634	664,909
			14521051 - ITS Technical Support Center	742,728	300,120	423,933	1,466,781
			14521061 - ITS Employee & Account Care	474,768	188,422	369,732	1,032,921
			14521071 - ITS Security Assurance	255,088	86,504	839,648	1,181,239
			14521072 - ITS Physical Security Support	140,952	59,619	11,917	212,487
			14521091 - ITS Desktop Support	909,579	344,930	399,015	1,653,525
			14521101 - ITS Enterprise Server&Storage	762,004	265,439	499,247	1,526,689
			14521121 - ITS Network Comm Srvcs	777,992	304,151	1,429,103	2,511,246
			14521131 - ITS Voice Comm Solutions	321,904	103,400	146,620	571,923
			14521161 - ITS Identity and Access Mgmt	234,572	95,996	4,209	334,777
			14521162 - ITS System Lifecycle Mngmt	257,012	113,968	5,678	376,658
			14560210 - ITS Data Infrastruc Support	172,455	48,123	124,649	345,226
			14560810 - ITS Executive Leadership	259,612	96,420	470	356,502
			14560990 - ITS ALOB Non-Alloc'dFinTrans			334,026	334,026
		51137 - Information Technology Service Total		6,974,353	2,621,165	7,999,263	17,594,780
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			1,370,123	1,370,123
		51138 - ITS Technology Revolving Total				1,370,123	1,370,123
	30 - INFORMATION SYSTEMS Total			**7,545,221**	**2,826,130**	**20,956,772**	**31,328,123**
	31 - POSTAL SERVICE	10101 - GSD General	10104100 - GSR Mail Services	168,657	90,289	514,335	773,281
		10101 - GSD General Total		168,657	90,289	514,335	773,281
	31 - POSTAL SERVICE Total			**168,657**	**90,289**	**514,335**	**773,281**
	32 - RADIO SHOP	40401 - GSD GSR FY10 SF 800 MHzUpgrade	10440401 - GSR * RS 800 MHz Upgrade				
		40401 - GSD GSR FY10 SF 800 MHzUpgrade Total					
		40402 - GSD GSR FY16 S/F Capital Projs	10440402 - GSR RS Radio Replacements			1,234,672	1,234,672
		40402 - GSD GSR FY16 S/F Capital Projs Total				1,234,672	1,234,672
		51153 - Radio Shop	10511031 - GSR Radio System Field Act	254,635	113,487	5,215,274	5,583,396
			10511041 - GSR Radio System Shop Act	375,990	154,054	271,247	801,291
		51153 - Radio Shop Total		630,625	267,541	5,486,522	6,384,688
	32 - RADIO SHOP Total			**630,625**	**267,541**	**6,721,193**	**7,619,359**
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs	1,409,662	622,271	2,789,598	4,821,532
			10510030 - OFM Heavy Veh/Equip Repairs	1,848,124	733,404	3,539,835	6,121,363
			10510050 - OFM Ground Veh/Equip Repairs	195,392	191,920	430,072	817,385
			10510410 - OFM Fuel	116,198	55,723	7,180,193	7,352,114

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510610 - OFM Asset Management	207,655	74,522	11,749,668	12,031,845
		51154 - Office of Fleet Management Total		3,777,032	1,677,840	25,689,367	31,144,239
	33 - FLEET MANAGEMENT Total			**3,777,032**	**1,677,840**	**25,689,367**	**31,144,239**
	34 - TREASURY	10101 - GSD General	15108000 - FIN Treasury Collections	90,916	34,737	24,545	150,198
		10101 - GSD General Total		90,916	34,737	24,545	150,198
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations	206,403	64,046	48,713	319,162
			15515210 - FIN TRE InvestmentCmteeSupport	161,473	62,042	28,315	251,829
			15515310 - FIN TRE Investor Relations	141,686	49,598	16,819	208,102
			15563000 - FIN Treas Non-Alloc'd Fin Tran	306	(630)		(324)
		51180 - Treasury Management Total		509,867	175,057	93,846	778,770
	34 - TREASURY Total			**600,783**	**209,794**	**118,391**	**928,968**
	4 - GEN SVC OVERHEAD	10101 - GSD General	10160000 - GSR Bus Ofc ALOB NonAlloc'd FT				
			10170100 - GSR Business Office	596,907	217,836	190,761	1,005,504
		10101 - GSD General Total		596,907	217,836	190,761	1,005,504
	4 - GEN SVC OVERHEAD Total			**596,907**	**217,836**	**190,761**	**1,005,504**
	5 - CORPORATE DUES	10101 - GSD General	1101303 - ADM Corp Dues/Contribution			440,826	440,826
		10101 - GSD General Total				440,826	440,826
	5 - CORPORATE DUES Total					**440,826**	**440,826**
	6 - POST AUDITS	10101 - GSD General	1101412 - ADM Post Audit			1,013,326	1,013,326
		10101 - GSD General Total				1,013,326	1,013,326
	6 - POST AUDITS Total					**1,013,326**	**1,013,326**
	7 - LEGISLATIVE	10101 - GSD General	2101000 - MCO Administration	1,115,887	506,954	81,151	1,703,992
			2104000 - MCO Non Allocated Fin Tran				
			3101000 - MCL Administration	224,260	92,934	102,268	419,462
		10101 - GSD General Total		1,340,147	599,888	183,419	2,123,454
		30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council				
			3201000 - 4% MCL Metropolitan Clerk			213,845	213,845
		30003 - General Fund 4% Reserve Total				213,845	213,845
	7 - LEGISLATIVE Total			**1,340,147**	**599,888**	**397,264**	**2,337,299**
	8 - GEN SVC FACILITIES	10101 - GSD General	10103200 - GSR SEC Employee & Prop Sec	79,183	33,511	102,486	215,181
			10103210 - GSR BOSS Support Services	685,072	282,422	336,120	1,303,614
			10103220 - GSR BOSS Building Services	351,123	121,130	9,949,902	10,422,154
			10103230 - GSR BOSS Utilities			8,135,268	8,135,268
			10103260 - GSR SS ADA Compliance	263,256	96,745	31,418	391,419
			10103270 - GSR BOSS Construction Services	1,956	183	29,915	32,054
		10101 - GSD General Total		1,380,591	533,990	18,585,108	20,499,689
		40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E			3,405	3,405
			10402011 - GSR Clifford Allen Renovation			16,719	16,719
			10404011 - GSR*Highland Heights Renovatio			37,915	37,915
		40011 - GSD FY11 Capital Projects Fund Total				58,039	58,039
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			41,850	41,850
			10405013 - GSR Upgrd Weather Warning Syst				
			10406013 - GSR Infrastructure				
		40013 - GSD FY13 Capital Projects Fund Total				41,850	41,850
		40014 - GSD FY14 Capital Projects	10403014 - GSR Misc Building Improvements			2,361,369	2,361,369
			10410014 - GSR One Stop Permit Center			65,899	65,899
			10411014 - GSR Initial Planning New ECC			41,597	41,597
		40014 - GSD FY14 Capital Projects Total				2,468,865	2,468,865
		40015 - GSD FY15 Capital Projects	10401015 - GSR Roofing/Building Maintenan			2,560,544	2,560,544
			10402015 - GSR Energy Improvements	800	781	864,684	866,265
			10403015 - GSR Judicial Campus Master Pla			36,075	36,075
			10404015 - GSR Farmers Mkt Upgrade			-	-
			10405015 - GSR POL/FIR Training Academy			134,749	134,749
		40015 - GSD FY15 Capital Projects Total		800	781	3,596,051	3,597,632
		40016 - GSD FY16 Capital Projects	10402016 - GSR Nashville Int'l Academy			730,000	730,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40016 - GSD FY16 Capital Projects	10403016 - GSR Building Rehab/Maintenance	16,939	8,926	2,510,061	2,535,925
			10404016 - GSR DCSO Jail / CJC Renovation			7,937,590	7,937,590
			10407016 - GSR CJC Relocate-IT Equip			544,224	544,224
			10408016 - GSR CJC Relocate-Move			16,534	16,534
			10409016 - GSR LIB Parking Garage Upgrade				
		40016 - GSD FY16 Capital Projects Total		16,939	8,926	11,738,409	11,764,274
		48011 - USD FY11 Capital Projects Fund	10481011 - GSR LIB Parking Garage Upgrade				
		48011 - USD FY11 Capital Projects Fund Total					
		61190 - Surplus Property Auction	10564000 - GSR Warehs Non Allocd FinTrans			27,600	27,600
		61190 - Surplus Property Auction Total				27,600	27,600
	8 - GEN SVC FACILITIES Total			**1,398,329**	**543,697**	**36,515,923**	**38,457,949**
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	2,069,706	548,415	445,594	3,063,715
		10101 - GSD General Total		2,069,706	548,415	445,594	3,063,715
	9 - MAYOR Total			**2,069,706**	**548,415**	**445,594**	**3,063,715**
	127 - SHERIFF SECURITY SERVICES	10101 - GSD General	30124910 - SHE Admin Support Svcs Key			3,771,471	3,771,471
		10101 - GSD General Total				3,771,471	3,771,471
	127 - SHERIFF SECURITY SERVICES Total					**3,771,471**	**3,771,471**
Central Service Total				**30,875,904**	**63,888,920**	**148,844,522**	**243,609,346**
Grantee	100 - Convention Center	40109 - GSD FY10 Self-funding Cap Proj	63401010 - CON* Omnibus Projects CarryFwd				
		40109 - GSD FY10 Self-funding Cap Proj Total					
		60162 - Nashville Convention Center	63505000 - FIN CON Event & Bldg Services	92,444	40,813	522,090	655,347
			63505300 - FIN CON Admin / Finance			1,512,988	1,512,988
		60162 - Nashville Convention Center Total		92,444	40,813	2,035,078	2,168,335
	100 - Convention Center Total			**92,444**	**40,813**	**2,035,078**	**2,168,335**
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			730,600	730,600
		10101 - GSD General Total				730,600	730,600
		20283 - SPA Stadium Debt Srvc 04/13B	90110400 - SPA Debt Service Ref Bds 2013B			1,143,517	1,143,517
			90110800 - SPA Debt Service Ref Bds 2014			3,140,800	3,140,800
		20283 - SPA Stadium Debt Srvc 04/13B Total				4,284,317	4,284,317
		20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			1,702,987	1,702,987
		20300 - SPA Stadium Debt Service 2012A Total				1,702,987	1,702,987
		20301 - SPA Arena Debt Service 2013A	90110500 - SPA Arena Debt Service 2013A			1,082,043	1,082,043
		20301 - SPA Arena Debt Service 2013A Total				1,082,043	1,082,043
		20302 - SPA Ballpark Debt Service2013A	90110600 - SPA Ballpark Debt Service2013A			1,286,884	1,286,884
			90110650 - SPA * Capitalized Int BP 2013A			1,286,884	1,286,884
		20302 - SPA Ballpark Debt Service2013A Total				2,573,769	2,573,769
		20303 - SPA Ballpark Debt Service2013B	90110700 - SPA Ballpark Debt Service2013B			281,054	281,054
			90110750 - SPA * Capitalized Int BP 2013B			281,054	281,054
		20303 - SPA Ballpark Debt Service2013B Total				562,108	562,108
		20304 - SPA Stadium DS Reserve 15	90110900 - SPA Stadium DS Reserve 15			2,418	2,418
		20304 - SPA Stadium DS Reserve 15 Total				2,418	2,418
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority				
		30003 - General Fund 4% Reserve Total					
		30279 - *SPA Arena Event Fund	64102000 - SPA *Arena Event			61,686	61,686
		30279 - *SPA Arena Event Fund Total				61,686	61,686
		30281 - SPA Stadium $2 Ticket Tax	64720200 - SPA Stadium $2 Ticket Tax Exps			1,715,338	1,715,338
		30281 - SPA Stadium $2 Ticket Tax Total				1,715,338	1,715,338
		30285 - *SPA Stadium $1 Ticket Tax	64730100 - SPA *Stadium $1 Ticket Tax Rev			2,546,073	2,546,073
		30285 - *SPA Stadium $1 Ticket Tax Total				2,546,073	2,546,073
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			1,946,757	1,946,757
		30286 - SPA Arena Capital Improv Rev Total				1,946,757	1,946,757
		30287 - SPA Stadium Improv 15 Revenue	64730300 - SPA Stadium Improv 15 Revenue			1,310,124	1,310,124
		30287 - SPA Stadium Improv 15 Revenue Total				1,310,124	1,310,124
		30350 - SPA Ballpark Revenue 2013A	64701100 - SPA Ballpark Revenue 2013A			1,652,517	1,652,517
		30350 - SPA Ballpark Revenue 2013A Total				1,652,517	1,652,517

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30351 - SPA Ballpark Revenue 2013B	64701200 - SPA Ballpark Revenue 2013B			816,697	816,697
		30351 - SPA Ballpark Revenue 2013B Total				816,697	816,697
		40009 - GSD FY10 Capital Projects Fund	64401010 - SPA Roof and Signage				
		40009 - GSD FY10 Capital Projects Fund Total					
		40112 - GSD 2012 QECB Energy Conserv	64401012 - SPA Arena Energy Conserv Const			6,922	6,922
		40112 - GSD 2012 QECB Energy Conserv Total				6,922	6,922
		40113 - GSD FY13B Capital Projects	64401113 - SPA Bridgestone Arena Ext Impr			25,460	25,460
		40113 - GSD FY13B Capital Projects Total				25,460	25,460
		40283 - SPA Arena Capital Improv Fund	64401310 - SPA Arena Capital Improvements			2,350,032	2,350,032
		40283 - SPA Arena Capital Improv Fund Total				2,350,032	2,350,032
		40284 - *SPA Pub Imp Rev Bonds 2013	64401340 - SPA*Ice Rink Cnstr Global Mall			829	829
		40284 - *SPA Pub Imp Rev Bonds 2013 Total				829	829
		40290 - SPA Ballpark Pub Imp Rev Bonds	64429010 - SPA Ballpark Construction 2013			247,761	247,761
		40290 - SPA Ballpark Pub Imp Rev Bonds Total				247,761	247,761
		40295 - SPA Stadium Improvements 15	64401400 - SPA Stadium Capital Improv Rev			94,500	94,500
			64401410 - SPA Stadium Capital Improv 15			10,244,241	10,244,241
		40295 - SPA Stadium Improvements 15 Total				10,338,741	10,338,741
		49964 - SPA CAFR Elimination	64409999 - SPA CAFR Elimination			(6,755,286)	(6,755,286)
		49964 - SPA CAFR Elimination Total				(6,755,286)	(6,755,286)
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	124,127	43,927	618,529	786,584
		60008 - SPA Sports Authority - CU Total		124,127	43,927	618,529	786,584
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	6,215			6,215
		91264 - SPA Bonded Debt & Interest Total		6,215			6,215
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			3,315,779	3,315,779
		91364 - SPA General Fixed Assets Total				3,315,779	3,315,779
	101 - Sports Authority Total			**130,342**	**43,927**	**31,136,200**	**31,310,470**
	102 - Water & Sewer	27312 - W&S Debt Service	65550000 - W&S Debt Service			40,019,205	40,019,205
		27312 - W&S Debt Service Total				40,019,205	40,019,205
		47335 - W&S Extension & Replacement	65572120 - W&S Ext & Replace Debt Service			1,276,796	1,276,796
			65572130 - W&S Ext & Replace Capital			120,178,967	120,178,967
			65572140 - W&S Ext & Replace W-I-P				
			65572150 - W&S Capital Comm EQP			2,191,323	2,191,323
			65572160 - W&S Capital MIS Upgr	46,395	17,542	(62,908)	1,029
			65572171 - W&S Capital Meter Prog	40,559	18,854	(59,012)	400
			65572225 - W&S Financial Support Capital	189,685	93,278	(278,640)	4,323
			65572271 - W&S Engr Admin - Capital	115,318	41,048	(153,772)	2,594
			65572272 - W&S Engr Desgin - Capital	1,185,718	486,069	(1,615,277)	56,510
			65572274 - W&S Engr OAP Sup - Capital	679,238	236,736	(906,408)	9,566
			65572276 - W&S Engr Planning - Capital	865,137	344,479	(1,188,987)	20,629
			65572281 - W&S Engr Inspection - Capital	1,153,571	455,306	(1,560,080)	48,798
			65572310 - W&S Water Maint - Capital	50,485	29,577	(78,894)	1,167
			65572435 - W&S Lead Serv Repl	1,030,752	418,697	(1,415,704)	33,745
			65572627 - W&S Capital DCWWTP Impro	327,250	127,271	(451,569)	2,952
		47335 - W&S Extension & Replacement Total		5,684,107	2,268,857	115,875,834	123,828,798
		47410 - W&S Construction Cap Proj FY10	65490001 - W&S FA Closeout Transfers			69,892,987	69,892,987
		47410 - W&S Construction Cap Proj FY10 Total				69,892,987	69,892,987
		67311 - W&S Revenue	65525000 - W&S Revenue			222,646,715	222,646,715
			65525199 - W&S CAFR Eliminations			(335,291,269)	(335,291,269)
		67311 - W&S Revenue Total				(112,644,553)	(112,644,553)
		67331 - W&S Operating	65501100 - W&S Administration			282	282
			65555030 - W&S ALOB IT Application Supp	677,537	256,027	2,656,269	3,589,833
			65555110 - W&S Building Cleanings	75,564	39,147	328,008	442,719
			65555210 - W&S General Administration	232,438	93,081	81,541	407,060
			65555320 - W&S Payment Approvals& Fix Ast	2,758	(1,562)		1,196
			65555330 - W&S General Accounting	355,970	159,837	1,257,839	1,773,647

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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		67331 - W&S Operating	65555410 - W&S Procurement Svcs	180,245	89,678	110,247	380,170
			65555420 - W&S Central Stores Inv ProcPrg			40	40
			65555440 - W&S Meter Shop Inv			12,887	12,887
			65555510 - W&S Oper Admin Key	297,017	125,550	32,500	455,067
			65555520 - W&S Admin Security	172,978	77,695	88,796	339,469
			65555530 - W&S Customer Svc Security			71,419	71,419
			65555540 - W&S Stormwater Security			22	22
			65555570 - W&S OHUD Administration			80,680	80,680
			65555610 - W&S Safety Train Session	65,195	30,463	9,109	104,767
			65555620 - W&S Occupation Health Svcs			5,947	5,947
			65555630 - W&S Skills Train & Coordin			48,920	48,920
			65555710 - W&S ALOB Exec Leade Key	815,217	279,851	7,229,511	8,324,579
			65555720 - W&S ALOB Communication Svcs	123,654	49,286	51,812	224,752
			65555740 - W&S KVB Median Irrigation			1,695	1,695
			65555855 - W&S Transfers			23,947	23,947
			65555910 - W&S Billing &Collections/Lobby	322,503	158,531	1,309,346	1,790,381
			65556010 - W&S Meter Reading Key Product	468,823	215,750	63,154	747,727
			65556110 - W&S Cash / Payment Processing	506,376	214,955	84,418	805,749
			65556210 - W&S Permits Key	20,956	746	506	22,208
			65556310 - W&S Phone Center Key	1,151,885	474,716	76,265	1,702,866
			65556410 - W&S W&S Field Activ Key	1,157,756	578,786	1,109,786	2,846,328
			65556440 - W&S Cust Svcs Gen Admin	295,087	114,327	298,020	707,434
			65556510 - W&S Planning/Locating Key			98,549	98,549
			65556520 - W&S Fleet Svcs Coordinator	196,900	89,590	106,478	392,968
			65556530 - W&S System Svcs Gen Admin	527,043	167,578	8,562,717	9,257,338
			65556540 - W&S Admin Supp Svcs	(2,604)			(2,604)
			65556550 - W&S SSD Admin Omo South			1,187	1,187
			65556610 - W&S Sewer Maint Key Day Cre	2,129,657	939,838	3,163,875	6,233,370
			65556620 - W&S Sewer Day Sewer Rep	17,056	8,452	292,872	318,381
			65556810 - W&S Water Maint Key Day Crew	4,375,612	2,002,494	2,540,066	8,918,172
			65556820 - W&S Water Maint Day Repair	48,588	19,863	28,399	96,851
			65556840 - W&S Water Maint Night Repair	6,558	606		7,165
			65556860 - W&S OHUD SSD Water				
			65557010 - W&S Comm & Contract Key	264	99	(197)	166
			65557020 - W&S Engineering Admin	645,738	236,329	269,864	1,151,931
			65557030 - W&S Consent Decree Compl OAP	109,438	45,692	650	155,780
			65557110 - W&S Devel Review Key	656,128	265,131	(373,096)	548,163
			65557210 - W&S Inspection Key	328	73	856	1,257
			65557310 - W&S Sys Imprv & Plan Key	49,849	7,513	75,097	132,459
			65557910 - W&S Sewer Pump Stat Operations	44,146	16,859	5,048,577	5,109,581
			65557920 - W&S Telemetry & Controls	149,872	63,438	6,257	219,568
			65557930 - W&S Sewer Pump Stat Maint	1,875,870	811,403	1,440,898	4,128,171
			65558010 - W&S Dry Creek Repairs Key	378,243	168,900	342,066	889,209
			65558020 - W&S Central Repairs Key	2,547,060	1,034,442	2,728,151	6,309,652
			65558030 - W&S Whites Creek Repairs Key	259,921	109,007	305,041	673,968
			65558310 - W&S Wastewater Dry Creek Key	928,038	381,469	2,600,661	3,910,168
			65558320 - W&S Wastewater Central Key	3,125,590	1,287,459	11,063,186	15,476,235
			65558330 - W&S Wastewater Whites Cr Key	768,923	338,060	1,830,633	2,937,616
			65558340 - W&S Dry Creek Administration	88,957	41,050	1,829	131,836
			65558350 - W&S Central Administration	61,241	22,660	6,626	90,528
			65558360 - W&S Whites Creek Administratio	(2,288)	40	4,739	2,492
			65558510 - W&S Laboratory Adminstration	88,174	26,419	1,224	115,817
			65558520 - W&S Laboratory Analysis	1,001,284	405,365	399,965	1,806,614
			65558530 - W&S Environmental Compliance	221,756	92,483	282,231	596,470
			65558710 - W&S Sec WW Whites Creek Key			113,433	113,433

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			65558720 - W&S Sec WW Dry Creek Key			119,990	119,990
			65558730 - W&S Sec WW Central Key			767,008	767,008
			65558820 - W&S Adelphia San Sewer MaintRp			(139)	(139)
			65558830 - W&S Stadium Storm SPS MaintRp			(1,742)	(1,742)
			65558840 - W&S Hamilton Cr Park Plant			(2,775)	(2,775)
			65558860 - W&S MetroCenterPumpStation			-	-
			65559010 - W&S Telemetry & Controls	149,162	63,319	144,346	356,826
			65559020 - W&S Pump Stations	675,881	287,922	1,827,278	2,791,080
			65559030 - W&S Reservoir General	267,891	116,327	1,061,923	1,446,140
			65559040 - W&S Water Pump Station Maint			244,433	244,433
			65559210 - W&S Laboratory Administration	75,351	28,778	850	104,978
			65559220 - W&S Lab Analysis Water Key	138,282	44,797	9,842	192,921
			65560010 - W&S Omohundro Plant MaintKey	652,912	277,997	885,584	1,816,492
			65560020 - W&S KRHarrington Maint Key	496,706	220,806	325,451	1,042,963
			65560030 - W&S Hermitage Maint Key			22,699	22,699
			65560210 - W&S Omohundro Operations	1,426,608	591,639	4,875,211	6,893,458
			65560220 - W&S Omohundro Administration	118,915	73,961	58,517	251,392
			65560230 - W&S Omohundro Rechlorination	176,616	83,339	144,527	404,482
			65560240 - W&S Harrington Admin	215,271	82,032	8,770	306,074
			65560260 - W&S OHUD Water Plant Ops			178,497	178,497
			65560270 - W&S KR Harrington Operations	778,158	322,865	5,579,043	6,680,067
			65560510 - W&S Omohundro Sec Water Key			418,208	418,208
			65560520 - W&S KRHarrington Sec Water Key			208,709	208,709
		67331 - W&S Operating Total		32,391,053	13,732,958	72,852,027	118,976,038
		67332 - W&S Operating Reserve	65574000 - W&S Convert Operating Rsv			442,720	442,720
		67332 - W&S Operating Reserve Total				442,720	442,720
	102 - Water & Sewer Total			**38,075,160**	**16,001,815**	**186,438,219**	**240,515,194**
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			45,000,000	45,000,000
		10101 - GSD General Total				45,000,000	45,000,000
		30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			966,244	966,244
		30003 - General Fund 4% Reserve Total				966,244	966,244
		40015 - GSD FY15 Capital Projects	67401015 - GHO*IT System Replace/McKesson			192	192
			67402015 - GHO*Medical Equipment			359,213	359,213
		40015 - GSD FY15 Capital Projects Total				359,405	359,405
		40016 - GSD FY16 Capital Projects	67401016 - GHO Maint/ Renovation/ Equipmt			2,592,126	2,592,126
		40016 - GSD FY16 Capital Projects Total				2,592,126	2,592,126
	104 - General Hospital Total					**48,917,775**	**48,917,775**
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75308100 - MAC Non Allocated Fin Trans				
			75701000 - MAC Admin & LH Oper	751,757	282,991	3,175,535	4,210,283
		31500 - MAC Admin & Leasehold Total		751,757	282,991	3,175,535	4,210,283
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling			2,060	2,060
		31501 - MAC Local Programs Total				2,060	2,060
		31502 - MAC Headstart Grant	75302140 - MAC Head Start	7,845,218	3,459,484	2,570,695	13,875,398
			75308450 - MAC Early Head Start	143,304	56,376	858,812	1,058,492
		31502 - MAC Headstart Grant Total		7,988,523	3,515,860	3,429,508	14,933,890
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP	237,697	101,230	3,234,103	3,573,030
		31503 - MAC LIHEAP Grant Total		237,697	101,230	3,234,103	3,573,030
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services	399,109	186,979	841,031	1,427,119
		31504 - MAC CSBG Grant Total		399,109	186,979	841,031	1,427,119
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food	148,218	75,265	938,662	1,162,145
		31505 - MAC Summer Food Program Total		148,218	75,265	938,662	1,162,145
		31506 - MAC CACFP	75302200 - MAC CACFP	245,486	121,203	1,111,953	1,478,642
		31506 - MAC CACFP Total		245,486	121,203	1,111,953	1,478,642
		31507 - *MAC Watt Ad Program	75303400 - MAC * Watt Ad Program			207	207
		31507 - *MAC Watt Ad Program Total				207	207

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care	198,856	20,553	386,143	605,552
		31508 - MAC BF/AF Care Program Total		198,856	20,553	386,143	605,552
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd			4,520	4,520
		31511 - MAC Parent Club Federal Funds Total				4,520	4,520
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance			370,055	370,055
		31512 - MAC Community Srvc Assistance Total				370,055	370,055
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)			47,500	47,500
		31514 - MAC ComSrv Poverty Summit Total				47,500	47,500
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program			5,709	5,709
		31519 - MAC Share the Warmth Total				5,709	5,709
		40009 - GSD FY10 Capital Projects Fund	75401010 - MAC New Headstart North Kitche				
			75402010 - MAC New Headstart Fac Douglas				
		40009 - GSD FY10 Capital Projects Fund Total					
	105 - Metro Action Com Total			**9,969,646**	**4,304,081**	**13,546,987**	**27,820,714**
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match			231,376	231,376
		10101 - GSD General Total				231,376	231,376
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults				
			76342010 - NCAC Cost Pool Clearing	321,296	140,804	112,782	574,883
		31000 - NCAC Expenditure Clearing Total		321,296	140,804	112,782	574,883
		31005 - NCAC One Stop Operations	76340170 - NCAC One Stop DES 02JS AllOth		248	35,699	35,947
		31005 - NCAC One Stop Operations Total			248	35,699	35,947
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel	133,125	65,260	24,463	222,848
			76341000 - NCAC Local NYAW AO ALOB	1,150	252	5,302	6,704
			76700990 - NCAC Nash Chamber Foundation	1,974	(1,974)		-
		31009 - NCAC Other Grants Total		136,249	63,538	29,764	229,552
		31208 - NCAC WIA Youth PY15	76362335 - NCAC WIA Youth PY15	88,650	33,666	521,253	643,570
		31208 - NCAC WIA Youth PY15 Total		88,650	33,666	521,253	643,570
		31213 - NCAC WIA Adult FY15	76362385 - NCAC WIA Adult FY15	169,592	51,978	267,058	488,627
		31213 - NCAC WIA Adult FY15 Total		169,592	51,978	267,058	488,627
		31214 - NCAC WIA Dislocated WorkerFY15	76362380 - NCAC WIA Dislocated Workr FY15	176,052	52,512	415,574	644,138
		31214 - NCAC WIA Dislocated WorkerFY15 Total		176,052	52,512	415,574	644,138
		31215 - NCAC WIA Incentive Grant 14	76362325 - NCAC WIA Incentive Grant 14			16,683	16,683
		31215 - NCAC WIA Incentive Grant 14 Total				16,683	16,683
		31216 - NCAC WIA IW Rapid ResponsePY15	76362390 - NCAC WIA IW Rapid ResponsePY15			63,449	63,449
		31216 - NCAC WIA IW Rapid ResponsePY15 Total				63,449	63,449
		31217 - NCAC Youth Work Experience	76362400 - NCAC Youth Work Experience	2,044	156	35,377	37,577
		31217 - NCAC Youth Work Experience Total		2,044	156	35,377	37,577
		31218 - NCAC WIA Youth PY16	76362410 - NCAC WIA Youth PY16	142,831	74,975	1,173,407	1,391,213
		31218 - NCAC WIA Youth PY16 Total		142,831	74,975	1,173,407	1,391,213
		31219 - NCAC RESEA FY16	76362420 - NCAC RESEA FY16	12,011	4,583	1,506	18,100
		31219 - NCAC RESEA FY16 Total		12,011	4,583	1,506	18,100
		31220 - NCAC WIA Adult PY16	76362430 - NCAC WIA Adult PY16	98,107	40,950	15,658	154,715
		31220 - NCAC WIA Adult PY16 Total		98,107	40,950	15,658	154,715
		31221 - NCAC WIA Dislocated Wkr PY16	76362440 - NCAC Dislocated Worker PY16	165,072	68,363	72,080	305,516
		31221 - NCAC WIA Dislocated Wkr PY16 Total		165,072	68,363	72,080	305,516
		31222 - NCAC WIA Adult FY16	76362445 - NCAC WIA Adult FY16	358,263	178,067	422,873	959,203
			76362465 - NCAC DW Transfer			100,000	100,000
		31222 - NCAC WIA Adult FY16 Total		358,263	178,067	522,873	1,059,203
		31223 - NCAC WIA Dislocated WorkerFY16	76362450 - NCAC WIA Dislocated Workr FY16	408,956	203,274	621,429	1,233,660
		31223 - NCAC WIA Dislocated WorkerFY16 Total		408,956	203,274	621,429	1,233,660
		31224 - NCAC WIA Incentive Grant 15	76362455 - NCAC WIA Incentive Grant 15			45,455	45,455
		31224 - NCAC WIA Incentive Grant 15 Total				45,455	45,455
		31227 - NCAC SNAP	76372350 - NCAC SNAP		763	181	944
		31227 - NCAC SNAP Total			763	181	944
		31228 - NCAC RESEA PY17	76372360 - NCAC RESEA PY17	1,114	935	348	2,397

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		31228 - NCAC RESEA PY17 Total		1,114	935	348	2,397
		31230 - NCAC Trainsitional Grant	76372380 - NCAC Transitional Grant		47	32,347	32,393
		31230 - NCAC Trainsitional Grant Total			47	32,347	32,393
	106 - NCAC Total			**2,080,239**	**914,860**	**4,214,298**	**7,209,397**
	107 - MDHA	40016 - GSD FY16 Capital Projects	77401016 - MDHA Affordble Housng Infrastr			2,433,287	2,433,287
		40016 - GSD FY16 Capital Projects Total				2,433,287	2,433,287
		40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			840,160	840,160
			77414010 - MDHA Frist FY10				
		40209 - GSD FY10 Non-BAB Capital Projs Total				840,160	840,160
	107 - MDHA Total					**3,273,447**	**3,273,447**
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			40,158,600	40,158,600
		10101 - GSD General Total				40,158,600	40,158,600
		40009 - GSD FY10 Capital Projects Fund	78403010 - MTA * Bus Rapid Transit Infrst			424,846	424,846
		40009 - GSD FY10 Capital Projects Fund Total				424,846	424,846
		40011 - GSD FY11 Capital Projects Fund	78403011 - MTA Route Analysis			295,468	295,468
			78406011 - MTA Replacement Buses			918	918
		40011 - GSD FY11 Capital Projects Fund Total				296,386	296,386
		40013 - GSD FY13 Capital Projects Fund	78403013 - MTA Murfreesboro Road BRT			1,015,095	1,015,095
			78405013 - MTA Paratransit Buses			215,701	215,701
			78407013 - MTA Music City Circuit Buses			219,233	219,233
			78408013 - MTA Grant Matches Special			170,296	170,296
		40013 - GSD FY13 Capital Projects Fund Total				1,620,326	1,620,326
		40014 - GSD FY14 Capital Projects	78401014 - MTA The AMP			314,341	314,341
			78403014 - MTA Grant Match-Veh Prep/Log14			27,296	27,296
			78404014 - MTA Grant Match-RTA thru MTA13			223,942	223,942
			78405014 - MTA Grant Match-RTA thru MTA14			29,718	29,718
			78408014 - MTA Paratransit Vehicles			(203,212)	(203,212)
			78409014 - MTA Myatt Building Renovations			3,182	3,182
		40014 - GSD FY14 Capital Projects Total				395,267	395,267
		40015 - GSD FY15 Capital Projects	78401015 - MTA - Grant Match			1,547,938	1,547,938
			78402015 - MTA Building Renovations			17,500	17,500
			78405015 - MTA Bus Shelters			710,316	710,316
			78406015 - MTA Replacement Buses/Vehicles			3,139	3,139
		40015 - GSD FY15 Capital Projects Total				2,278,893	2,278,893
		40016 - GSD FY16 Capital Projects	78401016 - MTA Replacement Buses				
			78402016 - MTA - Grant Match				
			78403016 - MTA Paratransit Vehicles				
			78404016 - MTA RTA - Grant Match				
		40016 - GSD FY16 Capital Projects Total					
		60002 - MTA-Component Unit	78501000 - MTA Administration	215,000	58,854	766	274,620
		60002 - MTA-Component Unit Total		215,000	58,854	766	274,620
	108 - Metro Transit Total			**215,000**	**58,854**	**45,175,084**	**45,448,938**
	109 - DES	28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A			1,537,856	1,537,856
		28203 - DES Debt Service 2012A Total				1,537,856	1,537,856
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds			850,261	850,261
		28204 - DES Debt Service GO Bonds Total				850,261	850,261
		30079 - NTTC Surplus Fund	79701000 - NTTC Surplus			153,000	153,000
		30079 - NTTC Surplus Fund Total				153,000	153,000
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects			165,369	165,369
		49109 - DES FY10 Self-Funding Cap Proj Total				165,369	165,369
		49116 - USD DES FY16 S/F Capital Projs	68401016 - DES FY16 Misc Service Projects			184,389	184,389
		49116 - USD DES FY16 S/F Capital Projs Total				184,389	184,389
	109 - DES Total					**2,890,875**	**2,890,875**
	110 - Taxi Transp & Licensing	30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board				
		30003 - General Fund 4% Reserve Total					

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	110 - Taxi Transp & Licensing Total						
	111 - Education	25104 - MNPS Debt Service	80106000 - MNPS Debt Service			175,348,004	175,348,004
			80109104 - MNPS Debt Srv General Revenue			844,384	844,384
		25104 - MNPS Debt Service Total				176,192,388	176,192,388
		30073 - OEM 2015 Ice Storm Disaster	80700515 - MNPS 2015 Ice Storm Disaster			111,267	111,267
		30073 - OEM 2015 Ice Storm Disaster Total				111,267	111,267
		35119 - MNPS Special Projects	80701008 - MNPS College Board Greenhouse			197	197
			80701016 - MNPS Guidance Donations	480	117	16,155	16,753
			80701019 - MNPS Dollar General-325GlenHS	14,538	1,857	2,731	19,126
			80701021 - MNPS CMA-Keep the MusicPlaying	11,315	4,430	1,220,616	1,236,361
			80701024 - MNPS School Choice Festival			28,038	28,038
			80701025 - MNPS MMU - NPEF			19,658	19,658
			80701028 - MNPS Dollar General-230HCotton			1,379	1,379
			80701029 - MNPS TN-STEM Support			1,193	1,193
			80701030 - MNPS School Staff Dev Donation			29,241	29,241
			80701033 - MNPS STEM Expo			2,521	2,521
			80701035 - MNPS QSCB Interest Payment			1,602,282	1,602,282
			80701037 - MNPS Career & Technical Edu			(90)	(90)
			80701039 - MNPS FY14 Tech Capital-BEP			7,319	7,319
			80701045 - MNPS STAR Awards	450	74	24,699	25,223
			80701047 - MNPS Student Visit Honorarium			29,985	29,985
			80701048 - MNPS Ford Grant-Academies			1,238	1,238
			80701051 - MNPS NBPTS i3 grant	675	9,958	980	11,613
			80701053 - MNPS Forensic League Grant	1,000	164	1,282	2,446
			80701054 - MNPS Indoor Drumline			(16)	(16)
			80701060 - MNPS Econ-Arts-ITCreswell			6,753	6,753
			80701061 - MNPS Laura Bush Library Grant			(355)	(355)
			80701063 - MNPS Jere Baxter Comcast Dona			3,168	3,168
			80701064 - MNPS College Board-NSF STUDY			1,281	1,281
			80701065 - MNPS McGavock HS FFA			653	653
			80701066 - MNPS NFL-Hometown grant			1,068	1,068
			80701068 - MNPS Reading Recovery-GA St U			21,012	21,012
			80701069 - MNPS Comm Foundation-Maxwell			10,879	10,879
			80701071 - MNPS Dollar General-OvertonHS	7,638	584	3,111	11,333
			80701072 - MNPS Dan Mills Music Edu grant			4,300	4,300
			80701073 - MNPS Predators Foundation	140	23	16,481	16,644
			80701075 - MNPS Big Machine Label - MMU			66,137	66,137
			80701076 - MNPS Humanities TN-grant			2,290	2,290
			80701079 - MNPS Fatherhood Festival			4,252	4,252
			80701081 - MNPS ToolBox-Maplewood			2,947	2,947
			80701082 - MNPS Lipscomb (2-544435-15)		84,460		84,460
			80701099 - MNPS TN Arts Comm-STS			19,339	19,339
			80701100 - MNPS Capital Exp-outside reven			5,652	5,652
			80701103 - MNPS Bellsouth E-Rate			960,594	960,594
			80701110 - MNPS United Way Career Dir	1,691	25		1,716
			80701116 - MNPS Adult Voc Ed Training		2,867	10,988	13,855
			80701124 - MNPS Bordeaux FRC Admin Fund			25,052	25,052
			80701140 - MNPS Music & Arts Prog	27,113	4,362	9,120	40,595
			80701145 - MNPS Dual Enrollment Program	1,100	178	53,641	54,919
			80701200 - MNPS NoVo Foundation grant			172,244	172,244
			80701345 - MNPS GlenviewES-donations			3,122	3,122
			80701800 - MNPS Ford Grant-Academies			632	632
			80702037 - MNPS CTE E-Bid proceeds			1,944	1,944
			80702929 - MNPS Before/AfterCare PreKCtr	175,105	18,626	29,603	223,334
		35119 - MNPS Special Projects Total		241,245	127,725	4,425,316	4,794,285

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		35131 - MNPS General Purpose	80101001 - MNPS Director of Schools	533,718	153,987	894,834	1,582,538
			80101002 - MNPS Leadership & Learning	3,791,474	1,916,951	4,987,792	10,696,217
			80101003 - MNPS Purchasing	512,691	204,660	35,096	752,448
			80101004 - MNPS Accounting	999,320	395,940	14,865	1,410,125
			80101005 - MNPS School Operating Budgets				
			80101006 - MNPS Human Resources & Talent	3,486,377	901,032	2,351,491	6,738,900
			80101007 - MNPS Information Technology	7,042,445	2,654,762	4,960,587	14,657,794
			80101008 - MNPS Student Assignment Svcs	746,369	258,646	128,826	1,133,841
			80101010 - MNPS Discipline Services	2,254,316	721,653	309,470	3,285,439
			80101011 - MNPS Chief Operating Officer	214,166	40,626	5,174	259,965
			80101014 - MNPS Instructional Support		6,982	274	7,256
			80101015 - MNPS Business and Facility Svc	107,005	22,544	134,172	263,721
			80101016 - MNPS Guidance	265,727	81,285	3,143,268	3,490,279
			80101017 - MNPS Operations			19,742,035	19,742,035
			80101018 - MNPS Library Media & Tech	16,573	4,521	9,128	30,222
			80101019 - MNPS Textbook Services			5,433,128	5,433,128
			80101020 - MNPS School Social Work	2,492,668	787,283	91,740	3,371,691
			80101022 - MNPS Transportation	4,141,297	1,743,057	8,310,415	14,194,769
			80101023 - MNPS Construction	420,877	141,920	693,420	1,256,217
			80101025 - MNPS Attendance	261,581	92,540	1,428	355,549
			80101026 - MNPS Student Family Services	1,045,008	409,601	60,707	1,515,316
			80101027 - MNPS Info Mgmt & Decision	2,891,657	1,326,552	90,992	4,309,201
			80101028 - MNPS Community Achieves	731,462	229,063	161,355	1,121,880
			80101030 - MNPS Special Leave		1,164		1,164
			80101033 - MNPS Smaller Learning Comm SLC	181,596	54,560	210,226	446,382
			80101035 - MNPS Charter Sch Office	236,797	75,674	18,097	330,568
			80101036 - MNPS Student Services	201,428	64,061	2,645	268,133
			80101037 - MNPS Career & Technical Edu	186,092	54,326	220,644	461,061
			80101043 - MNPS School Audit	420,233	189,528	77,626	687,387
			80101044 - MNPS Insurance and Retirement	643,512	342,531	42,092	1,028,135
			80101045 - MNPS Business Office	1,330,220	216,771	14,760,815	16,307,806
			80101046 - MNPS Mail and Delivery	368,008	178,425	45,952	592,386
			80101047 - MNPS Pupil Personnel	3,234,103	1,020,261	16,967	4,271,330
			80101048 - MNPS Library Services	320,371	104,239	484,171	908,782
			80101050 - MNPS Homebound	548,732	192,031	7,579	748,343
			80101051 - MNPS Hearing Impaired	3,541	7,252		10,794
			80101052 - MNPS Speech	2,683,865	904,870	6,083	3,594,818
			80101053 - MNPS Employee Relations	25,566	7,270	12	32,848
			80101055 - MNPS Research and Evaluation	920,520	290,773	214,378	1,425,671
			80101056 - MNPS Family Information Center	542,419	211,213	6,052	759,683
			80101061 - MNPS Athletic Department			551,253	551,253
			80101064 - MNPS Exceptional Education	2,728,586	1,061,089	7,572,439	11,362,115
			80101066 - MNPS Board Members	220,722	80,438	139,319	440,479
			80101071 - MNPS Leadership & Learning-ES		4,656		4,656
			80101072 - MNPS Leadership & Learning-MS		1,165		1,165
			80101073 - MNPS Leadership & Learning-HS	300	4,943		5,243
			80101074 - MNPS Federal Programs	168,702	61,979	27,739	258,421
			80101085 - MNPS Maintenance	8,103,475	3,577,778	8,473,933	20,155,186
			80101088 - MNPS Communications	724,219	197,268	268,825	1,190,311
			80101090 - MNPS County Pension Employees			806,567	806,567
			80101091 - MNPS City Pension Employees			382,880	382,880
			80101093 - MNPS Metro Pension Employees			24,436,539	24,436,539
			80101095 - MNPS Bus Drivers	7,218,715	3,559,221	295,200	11,073,136
			80101100 - MNPS Margaret Allen Middle	1,917,824	606,825	168,015	2,692,665
			80101105 - MNPS Amqui Elementary	2,405,912	806,078	174,598	3,386,588

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80101110 - MNPS Antioch High	8,159,885	2,535,743	789,020	11,484,648
			80101111 - MNPS Antioch Middle	2,649,208	863,512	328,852	3,841,572
			80101114 - MNPS W A Bass Adult Program	334,006	92,804	11,891	438,701
			80101115 - MNPS Bailey Middle	2,100,248	642,832	193,838	2,936,918
			80101116 - MNPS W A Bass ALC	857,750	292,574	245,848	1,396,172
			80101117 - MNPS Transitions at Bass	443,171	132,195	117,760	693,125
			80101120 - MNPS Jere Baxter Middle	1,612,134	465,120	203,494	2,280,748
			80101122 - MNPS Lakeview Elementary	2,817,992	994,184	151,438	3,963,615
			80101130 - MNPS Bellevue Middle	2,638,472	913,053	220,192	3,771,718
			80101135 - MNPS Bellshire Elementary	2,244,828	777,141	131,095	3,153,064
			80101142 - MNPS The Big Picture School	1,340,988	436,747	144,678	1,922,413
			80101145 - MNPS Norman Binkley Elementary	2,407,611	804,202	120,800	3,332,613
			80101150 - MNPS Bordeaux Elementary			7,201	7,201
			80101152 - MNPS Ivanetta H Davis ELC	1,093,156	428,193	121,748	1,643,098
			80101155 - MNPS Brick Church Middle	14,898	3,990	155,167	174,055
			80101165 - MNPS Buena Vista Elementary	2,156,961	717,731	121,506	2,996,197
			80101175 - MNPS Caldwell Elementary	1,534,825	471,363	132,963	2,139,151
			80101180 - MNPS Cameron Middle			194,945	194,945
			80101182 - MNPS Cane Ridge High	6,009,234	1,909,095	758,250	8,676,579
			80101184 - MNPS Cane Ridge Elementary	3,714,822	1,161,505	308,880	5,185,207
			80101185 - MNPS Carter-Lawrence Elem	1,615,246	510,776	148,945	2,274,967
			80101186 - MNPS Casa Azafran ELC	436,951	135,607	234,306	806,865
			80101187 - MNPS Jere Baxter ALC			95,724	95,724
			80101200 - MNPS Chadwell Elementary	1,676,773	520,221	124,945	2,321,939
			80101205 - MNPS Charlotte Park Elementary	2,317,022	748,083	127,876	3,192,981
			80101211 - MNPS The Academy-Old Cockrill	668,448	226,689	29,616	924,753
			80101215 - MNPS Cockrill Elementary	2,676,290	830,397	194,868	3,701,554
			80101220 - MNPS* Cohn Adult High School			44,042	44,042
			80101225 - MNPS Cole Elementary	3,413,724	1,099,425	145,266	4,658,415
			80101230 - MNPS Hattie Cotton Elementary	1,615,488	507,973	130,338	2,253,799
			80101235 - MNPS Crieve Hall Elementary	1,823,758	636,496	111,020	2,571,274
			80101238 - MNPS Croft Middle	2,940,876	946,002	223,821	4,110,698
			80101240 - MNPS Cumberland Elementary	2,327,555	761,525	129,056	3,218,136
			80101242 - MNPS Nashville School of Arts	2,307,762	758,226	418,590	3,484,577
			80101252 - MNPS Dodson Elementary	2,364,198	717,650	126,537	3,208,385
			80101260 - MNPS Donelson Middle	2,796,512	962,222	219,082	3,977,817
			80101265 - MNPS Dupont Elementary	1,912,450	675,549	122,949	2,710,948
			80101270 - MNPS Dupont Hadley Middle	2,691,630	998,633	274,249	3,964,513
			80101275 - MNPS Dupont Tyler Middle	2,518,450	812,181	201,439	3,532,070
			80101280 - MNPS Eakin Elementary	2,591,726	908,046	147,983	3,647,755
			80101284 - MNPS McGruder Assess Center			5,877	5,877
			80101285 - MNPS John Early Museum Magnet	2,683,972	828,570	156,999	3,669,541
			80101290 - MNPS East Nashville Magnet	4,382,102	1,405,192	95,081	5,882,376
			80101295 - MNPS East Middle			230,830	230,830
			80101308 - MNPS Fall-Hamilton Elementary	1,778,498	589,949	140,251	2,508,697
			80101310 - MNPS J E Moss Elementary	3,805,259	1,208,495	264,381	5,278,135
			80101315 - MNPS Gateway Elementary	1,333,149	486,916	118,083	1,938,147
			80101320 - MNPS Glencliff Elementary	2,019,272	692,844	70,936	2,783,051
			80101325 - MNPS Glencliff High School	5,511,483	1,744,677	652,900	7,909,060
			80101330 - MNPS Glendale Elementary	1,690,751	595,006	101,633	2,387,390
			80101335 - MNPS Glengarry Elementary	1,925,503	664,937	206,091	2,796,531
			80101340 - MNPS Glenn Elementary	1,479,805	466,242	112,855	2,058,902
			80101345 - MNPS Glenview Elementary	3,038,498	977,945	214,698	4,231,141
			80101350 - MNPS Goodlettsville Elementary	1,869,536	675,476	104,874	2,649,886
			80101355 - MNPS Goodlettsville Middle	2,010,027	579,734	147,817	2,737,578

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80101360 - MNPS Gower Elementary	3,393,453	1,219,710	161,176	4,774,339
			80101365 - MNPS Gra Mar Middle	1,617,836	522,931	147,713	2,288,481
			80101370 - MNPS Granbery Elementary	3,008,249	1,050,247	136,918	4,195,414
			80101375 - MNPS Alex Green Elementary	1,776,281	564,550	122,687	2,463,518
			80101380 - MNPS Julia Green Elementary	2,321,865	783,207	156,197	3,261,269
			80101395 - MNPS Harpeth Valley Elementary	3,245,365	1,131,964	183,590	4,560,919
			80101397 - MNPS Harris-Hillman Special Ed	882,342	336,753	524,942	1,744,037
			80101400 - MNPS Haynes Middle	1,414,607	446,560	129,811	1,990,978
			80101405 - MNPS Haywood Elementary	3,943,928	1,277,707	359,160	5,580,795
			80101410 - MNPS Head Middle	2,371,067	786,850	227,932	3,385,850
			80101415 - MNPS Hermitage Elementary	1,614,119	521,295	140,811	2,276,225
			80101420 - MNPS Hickman Elementary	2,395,449	770,593	184,559	3,350,601
			80101422 - MNPS TheAcademy-Hickory Hollow	678,646	222,548	62,508	963,701
			80101434 - MNPS H G Hill Middle	2,573,806	856,212	206,374	3,636,392
			80101435 - MNPS Hillsboro High	4,909,648	1,710,257	472,982	7,092,887
			80101440 - MNPS Hillwood High	4,738,318	1,547,459	470,945	6,756,721
			80101448 - MNPS Cora Howe School	1,486,264	562,123	167,585	2,215,972
			80101450 - MNPS Hume-Fogg High	3,405,169	1,152,146	447,044	5,004,359
			80101451 - MNPS Hull Jackson Elementary	2,301,439	785,560	168,113	3,255,113
			80101452 - MNPS Hunters Lane High	6,149,922	2,037,547	620,433	8,807,903
			80101455 - MNPS Inglewood Elementary	1,236,285	331,079	128,767	1,696,131
			80101460 - MNPS Andrew Jackson Elementary	2,333,180	824,334	173,323	3,330,837
			80101465 - MNPS Joelton Elementary	1,291,459	440,633	115,628	1,847,721
			80101470 - MNPS Joelton Middle	1,842,565	577,386	141,768	2,561,720
			80101475 - MNPS Johnson School			144,393	144,393
			80101480 - MNPS Johnson ALC	946,448	303,154	52,075	1,301,678
			80101485 - MNPS Jones Paideia	1,598,854	539,160	118,512	2,256,526
			80101495 - MNPS Tom Joy Elementary	2,240,588	692,550	126,899	3,060,036
			80101496 - MNPS A Z Kelley Elementary	3,104,524	1,097,065	219,369	4,420,959
			80101497 - MNPS Martin Luther King Magnet	4,254,347	1,348,044	337,936	5,940,326
			80101498 - MNPS John F Kennedy Middle	3,228,657	964,171	256,387	4,449,215
			80101500 - MNPS Robert E Lillard Elem	1,621,150	576,469	123,065	2,320,685
			80101505 - MNPS Kirkpatrick Elementary	1,031,960	300,874	126,506	1,459,339
			80101510 - MNPS Isaac Litton Middle	2,039,097	726,166	242,691	3,007,954
			80101520 - MNPS Lockeland Elementary	1,337,509	454,614	79,495	1,871,618
			80101522 - MNPS Ruby Major Elementary	2,671,869	904,857	201,173	3,777,900
			80101525 - MNPS* McCann ALC			72,198	72,198
			80101530 - MNPS McGavock Elementary	1,411,151	439,095	163,027	2,013,273
			80101532 - MNPS McGavock High	8,638,951	2,861,445	909,727	12,410,123
			80101535 - MNPS McKissack Middle	1,989,095	655,078	178,125	2,822,297
			80101540 - MNPS McMurray Middle	3,122,750	989,900	217,298	4,329,948
			80101545 - MNPS Madison Middle School	2,631,539	839,256	228,644	3,699,440
			80101548 - MNPS Special Ed Early Chldhood	327,624	118,038	328	445,989
			80101550 - MNPS Maplewood High	3,899,234	1,282,500	426,733	5,608,467
			80101551 - MNPS Thurgood Marshall Middle	2,971,458	973,698	318,248	4,263,404
			80101552 - MNPS Henry C Maxwell Elem	2,376,747	743,430	130,707	3,250,884
			80101555 - MNPS Meigs Middle Magnet	2,458,306	840,306	211,621	3,510,232
			80101560 - MNPS Dan Mills Elementary	2,481,940	874,103	171,388	3,527,431
			80101562 - MNPS Middle College High Sch	532,527	166,830	48,830	748,188
			80101563 - MNPS John Trotwood Moore MS	2,702,053	918,607	285,669	3,906,328
			80101564 - MNPS Middle School ALC	597,919	219,139		817,058
			80101575 - MNPS Thomas A Edison Elem	2,460,705	840,508	162,238	3,463,451
			80101576 - MNPS Mt View Elementary	3,068,512	1,010,051	253,504	4,332,067
			80101577 - MNPS Apollo Middle	3,069,266	1,049,037	275,497	4,393,800
			80101585 - MNPS Murrell School	1,109,930	360,148	152,022	1,622,099

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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			80101590 - MNPS Napier Elementary	2,150,113	623,872	263,830	3,037,815
			80101591 - MNPS The Cohn School			40,912	40,912
			80101595 - MNPS Neelys Bend Elementary	1,961,218	657,335	147,357	2,765,911
			80101600 - MNPS Neelys Bend Middle	1,555,506	477,437	136,824	2,169,767
			80101610 - MNPS Old Center Elementary	1,746,748	585,187	99,235	2,431,170
			80101612 - MNPS William Henry Oliver MS	3,129,425	1,053,602	201,577	4,384,603
			80101613 - MNPS The Academy at Opry Mills	554,945	194,118	40,366	789,428
			80101615 - MNPS John Overton High	7,111,384	2,323,005	713,386	10,147,775
			80101618 - MNPS Paragon Mills Elementary	3,898,875	1,318,614	243,630	5,461,119
			80101620 - MNPS Park Avenue Elementary	2,674,738	817,148	149,997	3,641,883
			80101632 - MNPS Pearl Cohn High	4,416,933	1,340,224	539,762	6,296,918
			80101640 - MNPS Pennington Elementary	1,606,181	613,999	107,458	2,327,638
			80101650 - MNPS Percy Priest Elementary	2,332,167	822,052	140,825	3,295,044
			80101655 - MNPS Martin Profess Dev Ctr	762,475	278,338	1,586,257	2,627,071
			80101665 - MNPS Robertson Academy	1,904,250	635,904	131,566	2,671,720
			80101670 - MNPS Rosebank Elementary	1,351,144	418,829	108,683	1,878,656
			80101675 - MNPS Rose Park Middle	1,864,904	633,476	160,987	2,659,368
			80101680 - MNPS Ross Elementary			7,516	7,516
			80101681 - MNPS Ross Early Learning Ctr	1,268,779	461,882	179,729	1,910,390
			80101682 - MNPS May Werthan Shayne Elem	3,148,809	1,075,606	141,671	4,366,086
			80101685 - MNPS Shwab Elementary	2,090,145	609,849	205,042	2,905,036
			80101686 - MNPS Smith Springs Elem	2,073,578	704,094	477,876	3,255,549
			80101690 - MNPS Stanford Elementary	2,073,246	750,608	135,347	2,959,200
			80101705 - MNPS Stratford STEM Magnet HS	3,157,320	1,035,040	274,189	4,466,549
			80101710 - MNPS Stratton Elementary	2,767,936	909,409	261,423	3,938,767
			80101715 - MNPS Sylvan Park Elementary	1,959,343	699,218	126,403	2,784,965
			80101717 - MNPS Tulip Grove Elementary	2,358,455	865,421	192,161	3,416,036
			80101718 - MNPS The Cohn Learning Center	851,112	270,444	34,584	1,156,140
			80101725 - MNPS Tusculum Elementary	3,110,718	962,626	199,081	4,272,426
			80101730 - MNPS Two Rivers Middle	2,304,250	744,505	341,813	3,390,567
			80101735 - MNPS Una Elementary	3,873,018	1,306,171	261,508	5,440,697
			80101748 - MNPS Nashville Virtual School	994,235	235,904	70,653	1,300,792
			80101755 - MNPS Warner Elementary	2,231,755	692,317	139,977	3,064,049
			80101765 - MNPS Waverly Belmont ES	1,361,896	418,254	377,101	2,157,250
			80101770 - MNPS West End Middle	2,084,913	691,671	273,016	3,049,600
			80101775 - MNPS Westmeade Elementary	2,325,104	786,287	154,522	3,265,913
			80101783 - MNPS Creswell Middle Prep SOA	1,716,998	563,430	290,196	2,570,624
			80101784 - MNPS Robert Churchwell Museum	3,016,566	853,859	104,462	3,974,887
			80101787 - MNPS Whites Creek High	3,262,120	997,998	479,263	4,739,381
			80101790 - MNPS John B Whitsitt Elem	2,050,475	678,134	142,115	2,870,724
			80101805 - MNPS Wright Middle	3,179,672	1,075,832	223,996	4,479,500
			80101828 - MNPS ELL	4,464,973	1,663,555	90,707	6,219,234
			80101835 - MNPS Safety and Security	1,528,952	580,692	637,923	2,747,567
			80101865 - MNPS Vision	44,315	33,440	97	77,853
			80101881 - MNPS Day to Day Sub Area I	12,965	1,131	204	14,299
			80101884 - MNPS Sub & Clerical Aides	49,811	14,998	436	65,245
			80101894 - MNPS BEP Teacher Supply			1,551,965	1,551,965
			80101925 - MNPS Fixed Assets & Inventory	1,612,207	699,762	756,100	3,068,069
			80101995 - MNPS Special Ed Bus Sub	10,114,628	5,016,935		15,131,563
			80111000 - MNPS General Revenue			5,973,960	5,973,960
			80122045 - MNPS Fieldtrips	678,714	295,648	(436,488)	537,873
			80150045 - MNPS Project 50			73,891,471	73,891,471
			80160045 - MNPS Project 60	736,585	203,195	52,640	992,420
			80198045 - MNPS Project 98	88,145	9,021	84,446	181,612
		35131 - MNPS General Purpose Total		424,111,808	145,531,686	225,699,393	795,342,887

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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		35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants				
		35132 - * MNPS Federal/State Grants Total					
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			293,244	293,244
		35133 - MNPS Unemployment Comp Total				293,244	293,244
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			5,593,100	5,593,100
			80701286 - MNPS East End Prep			4,718,214	4,718,214
			80701305 - MNPS Explore! Community			827,405	827,405
			80701457 - MNPS Intrepid Prep			2,728,113	2,728,113
			80701499 - MNPS KIPP Kirkpatrick ES(KIRK)			1,678,044	1,678,044
			80701502 - MNPS KIPP Academy			3,422,618	3,422,618
			80701503 - MNPS KIPP Nash College Prep MS			2,463,198	2,463,198
			80701504 - MNPS KIPP Collegiate High Sch			1,804,789	1,804,789
			80701506 - MNPS Knowledge Academies			2,812,132	2,812,132
			80701507 - MNPS LEAD Prep Southeast			3,650,685	3,650,685
			80701508 - MNPS LEAD Academy			4,291,744	4,291,744
			80701511 - MNPS Knowledge Academies HS			820,065	820,065
			80701517 - MNPS Liberty Collegiate			4,234,938	4,234,938
			80701589 - MNPS Nash Academy of Computer			1,645,246	1,645,246
			80701592 - MNPS Nashville Classical			2,172,903	2,172,903
			80701594 - MNPS Nash Preparatory			3,859,255	3,859,255
			80701605 - MNPS New Vision Academy			1,767,990	1,767,990
			80701652 - MNPS Purpose Prep			2,282,128	2,282,128
			80701660 - MNPS Republic High School			1,501,462	1,501,462
			80701667 - MNPS Rocketship Nash NE Elem			4,483,124	4,483,124
			80701668 - MNPS Rocketship United			3,472,859	3,472,859
			80701687 - MNPS Smithson Craighead Acad			2,170,380	2,170,380
			80701695 - MNPS Stem Preparatory			3,848,495	3,848,495
			80701696 - MNPS STEM Prep HS			1,219,059	1,219,059
			80701712 - MNPS STRIVE Collegiate Academy			1,094,320	1,094,320
			80701743 - MNPS Valor Flagship Academy			2,486,603	2,486,603
			80701744 - MNPS Valor Voyager Academy			2,157,427	2,157,427
		35135 - MNPS Charter School Total				73,206,296	73,206,296
		35137 - MNPS IDEA	80301715 - MNPS*IDEA-Part B Discretion 15			260	260
			80301716 - MNPS IDEA-Part B Discretion 16			55,195	55,195
			80301717 - MNPS IDEA-Part B Discretion 17			51,166	51,166
			80302716 - MNPS IDEA Preschool FY16	185,805	119,596	20,544	325,944
			80303715 - MNPS*IDEA-Part B 15-01			90	90
			80303716 - MNPS IDEA-Part B FY16	11,664,840	4,165,838	3,320,207	19,150,885
		35137 - MNPS IDEA Total		11,850,645	4,285,434	3,447,463	19,583,541
		35154 - MNPS Title I	80302014 - MNPS * Title I FY2013 - 2014			(452)	(452)
			80302015 - MNPS* Title I FY2014 - 2015	6,721	(6,620)	388,762	388,863
			80302016 - MNPS Title I FY2015 - 2016	14,948,821	4,161,896	7,908,354	27,019,070
			80312015 - MNPS Title I Priority Sch Plan	483,700	180,513	441,382	1,105,594
		35154 - MNPS Title I Total		15,439,241	4,335,788	8,738,045	28,513,075
		35158 - MNPS School Lunchroom	80703000 - MNPS Nutrition Svc Commodities			1,628,593	1,628,593
			80705031 - MNPS Nutrition Service Central	1,329,625	492,368	153,926	1,975,919
			80705032 - MNPS Nutrition Svc Internal	91,701	40,503	4,384	136,588
			80705034 - MNPS Nutrition Service Subs	110	8	864	982
			80705079 - MNPS Nutrition Service Roving	193,199	101,611	8,804	303,615
			80705100 - MNPS Margaret Allen Middle	91,657	85,636	150,408	327,701
			80705105 - MNPS Amqui Elementary	115,786	61,244	239,621	416,651
			80705110 - MNPS Antioch High	231,907	108,099	468,533	808,539
			80705111 - MNPS Antioch Middle	132,869	42,082	236,300	411,251
			80705115 - MNPS Bailey Middle	95,868	44,253	139,846	279,967
			80705116 - MNPS Bass ALC	18	4		22

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80705118 - MNPS Brick Church College Prep	101,424	42,337	163,283	307,045
			80705120 - MNPS Jere Baxter Middle	74,517	35,164	143,149	252,830
			80705122 - MNPS Lakeview Elementary	134,860	101,887	227,138	463,885
			80705130 - MNPS Bellevue Middle	81,774	44,507	136,673	262,954
			80705135 - MNPS Bellshire Elementary	93,229	47,214	171,479	311,921
			80705142 - MNPS The Big Picture School	11,570	4,760	6,537	22,867
			80705145 - MNPS Norman Binkley Elementary	66,721	29,613	150,808	247,141
			80705150 - MNPS Bordeaux Elementary EO				
			80705152 - MNPS Ivanetta H Davis ELC	64,627	54,007	117,986	236,621
			80705155 - MNPS Brick Church Middle			8,192	8,192
			80705165 - MNPS Buena Vista Elem EO	68,662	24,522	156,510	249,694
			80705175 - MNPS Caldwell Elementary EO	55,553	22,793	102,515	180,861
			80705181 - MNPS Cameron College Prep	135,482	47,880	253,834	437,196
			80705182 - MNPS Cane Ridge High	213,475	130,912	448,758	793,146
			80705184 - MNPS Cane Ridge Elementary	159,849	60,247	335,481	555,577
			80705185 - MNPS Carter Lawrence Elem	62,934	44,318	131,795	239,048
			80705200 - MNPS Chadwell Elementary	61,726	32,621	113,219	207,566
			80705205 - MNPS Charlotte Park Elementary	88,910	56,084	164,009	309,003
			80705215 - MNPS Cockrill Elementary	106,652	42,842	218,395	367,889
			80705225 - MNPS Cole Elementary	133,819	74,399	286,437	494,655
			80705230 - MNPS Hattie Cotton Elementary	76,215	45,176	128,073	249,464
			80705235 - MNPS Crieve Hall Elementary	47,003	22,052	96,084	165,139
			80705238 - MNPS Croft Margaret Elise Mid	84,543	37,655	160,031	282,229
			80705240 - MNPS Cumberland Elementary	101,292	48,848	192,241	342,381
			80705242 - MNPS Nashville School of Arts	57,771	20,558	127,936	206,265
			80705245 - MNPS Dalewood Middle			764	764
			80705252 - MNPS Dodson Elementary	108,308	74,388	157,899	340,596
			80705260 - MNPS Donelson Middle	87,273	55,383	187,980	330,636
			80705265 - MNPS Dupont Elementary	62,992	45,739	116,978	225,708
			80705270 - MNPS Dupont Hadley Middle	107,027	63,507	204,154	374,688
			80705275 - MNPS Dupont Tyler Middle	95,573	67,992	159,473	323,038
			80705280 - MNPS Eakin Elementary	37,624	14,429	119,642	171,695
			80705285 - MNPS John Early Museum Magnet	79,954	50,611	131,540	262,105
			80705286 - MNPS East End Preparatory			65	65
			80705290 - MNPS East Nashville Magnet	79,187	33,114	162,079	274,381
			80705295 - MNPS East Middle	74,722	35,229	110,111	220,062
			80705296 - MNPS East Nash Magnet Middle			65	65
			80705308 - MNPS Fall Hamilton Elem EO	91,148	37,089	170,300	298,537
			80705310 - MNPS J E Moss Elementary	155,192	83,173	352,101	590,467
			80705315 - MNPS Gateway Elementary	47,949	19,372	76,817	144,139
			80705320 - MNPS Glencliff Elementary	66,382	28,278	120,680	215,340
			80705325 - MNPS Glencliff High	121,499	35,712	272,394	429,605
			80705330 - MNPS Glendale Elementary	32,268	24,049	63,544	119,861
			80705335 - MNPS Glengarry Elementary	71,561	33,296	167,690	272,548
			80705340 - MNPS Glenn Elementary EO	52,985	17,960	83,021	153,966
			80705345 - MNPS Glenview Elementary	163,612	134,969	264,314	562,896
			80705350 - MNPS Goodlettsville Elementary	57,162	24,677	89,760	171,600
			80705355 - MNPS Goodlettsville Middle	159,653	107,383	298,683	565,719
			80705360 - MNPS Gower Elementary	115,898	84,237	187,069	387,204
			80705365 - MNPS Gra Mar Middle	83,895	47,787	151,024	282,706
			80705370 - MNPS Granbery Elementary	78,123	48,999	139,477	266,599
			80705375 - MNPS Alex Green Elementary	71,756	46,240	119,677	237,673
			80705380 - MNPS Julia Green Elementary	33,836	14,751	75,140	123,727
			80705395 - MNPS Harpeth Valley Elementary	71,237	36,899	143,192	251,328
			80705397 - MNPS Harris-Hillman Special Ed	29,022	23,145	52,721	104,887

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80705400 - MNPS Haynes Middle	62,835	34,576	113,983	211,394
			80705405 - MNPS Haywood Elementary	161,437	95,957	351,561	608,955
			80705410 - MNPS Head Middle Magnet	93,226	47,313	143,377	283,916
			80705415 - MNPS Hermitage Elementary	57,929	35,501	115,445	208,875
			80705419 - MNPS Cambridge Early Learning			212,403	212,403
			80705420 - MNPS Hickman Elementary	89,449	68,173	207,761	365,383
			80705434 - MNPS H G Hill Middle	88,638	51,285	179,819	319,742
			80705435 - MNPS Hillsboro High	79,478	47,162	138,279	264,919
			80705440 - MNPS Hillwood High	138,152	40,051	231,038	409,242
			80705448 - MNPS Cora Howe School	25,545	11,221	50,509	87,275
			80705450 - MNPS Hume Fogg Magnet	71,746	30,582	116,708	219,036
			80705451 - MNPS Hull Jackson Montessori	87,382	42,873	137,257	267,512
			80705452 - MNPS Hunters Lane High	141,451	68,444	307,226	517,121
			80705455 - MNPS Inglewood Elementary	56,834	23,982	103,240	184,056
			80705460 - MNPS Andrew Jackson Elementary	72,840	43,462	141,761	258,063
			80705465 - MNPS Joelton Elementary	41,136	28,289	76,333	145,758
			80705470 - MNPS Joelton Middle	69,456	57,973	117,275	244,704
			80705475 - MNPS Johnson School				
			80705480 - MNPS Johnson ALC	40,057	20,786	53,359	114,202
			80705485 - MNPS Jones Paideia	56,928	39,666	99,362	195,956
			80705495 - MNPS Tom Joy Elementary	91,038	57,937	192,768	341,744
			80705496 - MNPS A Z Kelley Elementary	117,700	35,770	247,364	400,834
			80705497 - MNPS Martin Luther King Magnet	71,974	22,998	120,879	215,850
			80705498 - MNPS Kennedy Middle	124,129	60,919	228,085	413,133
			80705500 - MNPS Robert E Lillard Elem	62,542	24,648	150,943	238,133
			80705502 - MNPS KIPP Academy	90,922	50,279	162,691	303,892
			80705503 - MNPS KIPP Nash College Prep MS	71,406	23,770	96,587	191,763
			80705504 - MNPS KIPP Academy High School	193	167		360
			80705505 - MNPS Kirkpatrick Elementary EO	74,925	28,658	156,910	260,493
			80705507 - MNPS Lead Prep Southeast	69,059	24,203	131,795	225,057
			80705508 - MNPS LEAD Academy	50,812	25,478	44,803	121,093
			80705509 - MNPS Lead Academy-Lower School				
			80705510 - MNPS Isaac Litton Middle	68,049	35,316	110,693	214,058
			80705520 - MNPS Lockeland Elementary	36,563	10,534	48,668	95,764
			80705522 - MNPS Ruby Major Elementary	91,741	56,094	195,573	343,408
			80705530 - MNPS McGavock Elementary	58,152	24,623	105,604	188,379
			80705532 - MNPS McGavock High	205,240	126,857	416,232	748,330
			80705535 - MNPS McKissack Middle	75,236	52,013	146,747	273,996
			80705540 - MNPS McMurray Middle	114,513	71,304	220,835	406,652
			80705545 - MNPS Madison Middle School	97,080	57,074	173,695	327,849
			80705550 - MNPS Maplewood High	77,350	27,599	182,652	287,601
			80705551 - MNPS Thurgood Marshall Middle	123,692	52,721	217,608	394,020
			80705552 - MNPS Maxwell Elementary	114,837	50,917	212,743	378,498
			80705555 - MNPS Meigs Middle Magnet	95,707	38,693	189,612	324,012
			80705560 - MNPS Dan Mills Elementary	68,194	37,167	152,986	258,348
			80705563 - MNPS John Trotwood Moore MS	53,559	21,539	130,971	206,068
			80705575 - MNPS Thomas A Edison Elem	98,980	36,580	299,017	434,576
			80705576 - MNPS Mt View Elementary	95,224	40,863	249,464	385,550
			80705577 - MNPS Apollo Middle	141,726	82,001	250,770	474,497
			80705585 - MNPS Murrell School	28,779	16,152	37,215	82,146
			80705589 - MNPS Nashville Academy of Comp	70,641	37,410	131,705	239,757
			80705590 - MNPS Napier Elementary EO	88,228	25,003	164,907	278,137
			80705591 - MNPS The Cohn School				
			80705595 - MNPS Neelys Bend Elementary	79,080	35,492	121,619	236,191
			80705600 - MNPS Neelys Bend Middle	105,588	71,664	137,888	315,140

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80705610 - MNPS Old Center Elementary	71,152	49,039	121,031	241,221
			80705612 - MNPS William Henry Oliver MS	94,485	61,887	169,611	325,983
			80705615 - MNPS Overton High	175,649	81,609	419,863	677,121
			80705618 - MNPS Paragon Mills Elementary	145,028	114,967	249,117	509,112
			80705620 - MNPS Park Avenue Elementary EO	113,557	40,970	256,838	411,366
			80705632 - MNPS Pearl Cohn High	81,564	35,981	154,055	271,599
			80705640 - MNPS Pennington Elementary	60,429	25,665	145,965	232,058
			80705650 - MNPS Percy Priest Elementary	45,821	27,420	74,045	147,286
			80705660 - MNPS Republic High School	16,581	11,047	830	28,458
			80705670 - MNPS Rosebank Elementary	57,551	24,370	102,738	184,660
			80705675 - MNPS Rose Park Middle	58,565	27,980	119,718	206,263
			80705680 - MNPS Ross Elementary				
			80705681 - MNPS Ross Early Learning Ctr	67,342	38,086	112,834	218,262
			80705682 - MNPS May Werthan Shayne Elem	99,029	52,966	196,069	348,064
			80705685 - MNPS Shwab Elementary	74,919	31,983	141,469	248,371
			80705686 - MNPS Smith Springs Elem	101,892	44,089	201,716	347,696
			80705687 - MNPS Smithson Craighead Acad				
			80705690 - MNPS Stanford Elementary	65,758	32,283	134,111	232,152
			80705705 - MNPS Stratford STEM Magnet HS	85,499	30,153	146,713	262,366
			80705710 - MNPS Stratton Elementary	115,171	39,342	221,504	376,016
			80705715 - MNPS Sylvan Park Elementary	46,957	12,974	120,248	180,179
			80705717 - MNPS Tulip Grove Elementary	83,814	48,936	203,572	336,322
			80705718 - MNPS The Cohn Learning Center	11,570	4,760	107	16,437
			80705725 - MNPS Tusculum Elementary	135,119	73,178	289,836	498,133
			80705730 - MNPS Two Rivers Middle	94,393	53,395	138,898	286,686
			80705735 - MNPS Una Elementary	148,133	89,726	272,736	510,595
			80705755 - MNPS Warner Elementary EO	61,174	26,521	126,316	214,012
			80705765 - MNPS Waverly Belmont ES	50,439	24,221	92,586	167,246
			80705770 - MNPS West End Middle	44,577	24,649	120,930	190,156
			80705775 - MNPS Westmeade Elementary	65,642	36,572	162,679	264,893
			80705783 - MNPS Creswell Middle Prep SOA	75,036	44,330	155,288	274,654
			80705784 - MNPS Robert Churchwell Museum	88,698	55,449	150,519	294,666
			80705787 - MNPS Whites Creek High	100,658	41,645	163,397	305,699
			80705790 - MNPS John B Whitsitt Elem	100,476	50,839	186,958	338,273
			80705805 - MNPS Wright Middle	120,288	62,644	267,453	450,386
			80705810 - MNPS Nutrition Svcs Warehouse	183,415	78,699	360,871	622,985
			80705834 - MNPS Nutr Serv Roving Cashiers	204,079	117,245	11,925	333,249
			80705838 - MNPS Nutrition Svc Roving Mgrs	80,340	34,199	3,084	117,623
		35158 - MNPS School Lunchroom Total		14,073,363	7,134,175	25,372,550	46,580,088
		35160 - MNPS Other Title Grants	80301510 - MNPS Title IIA-NonPublic			119,876	119,876
			80304415 - MNPS*Title III FY2015	516,472	165,043	43,004	724,519
			80304416 - MNPS Title III FY2016	169,842	36,867	304,761	511,470
			80304516 - MNPS Title IIIA Disc FY16	43,488	7,083	63,665	114,236
			80307407 - MNPS NCLB Consolidated Admin	1,915,453	605,852	177,718	2,699,023
			80308011 - MNPS * Title II A FY2010-2011			(270)	(270)
			80308014 - MNPS * Title II A FY2013-2014	19,070	7,895		26,965
			80308015 - MNPS*Title II A FY2014 - 2015	40,552	10,449	80,543	131,544
			80308016 - MNPS Title II A FY2015 - 2016	1,721,896	525,850	308,335	2,556,081
		35160 - MNPS Other Title Grants Total		4,426,772	1,359,039	1,097,631	6,883,442
		35164 - MNPS ROTC	80307016 - MNPS*ROTC USAF FY 16	173,885	31,921		205,806
			80307116 - MNPS*ROTC ARMY FY 16	97,113	16,471		113,583
		35164 - MNPS ROTC Total		270,998	48,392		319,389
		35200 - MNPS Other State Grants	80303049 - MNPS NCTL-Time Collaborative	(11,942)	(870)	25,000	12,188
			80303115 - MNPS * CSH FY2015			22,310	22,310
			80303116 - MNPS*CSH FY2016	159,429	52,171	18,400	230,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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		35200 - MNPS Other State Grants	80305616 - MNPS FRC FY2016			236,893	236,893
			80308515 - MNPS TN Safe Schools FY15	21,133	7,024	36,174	64,331
			80308516 - MNPS TN Safe Schools FY16	77,383	23,649	71,032	172,064
			80311172 - MNPS TN ARTS Spoken Word grant			3,850	3,850
			80315016 - MNPS*PreK State FY16	2,495,028	1,192,913	198,513	3,886,454
		35200 - MNPS Other State Grants Total		2,741,031	1,274,889	612,172	4,628,091
		35300 - MNPS Other Federal Grants	80303215 - MNPS CarlPerkins FY2015		47	423,005	423,053
			80304014 - MNPS * Homeless Education FY14			(214)	(214)
			80304015 - MNPS*Homeless Education FY15			18,239	18,239
			80304016 - MNPS Homeless Education FY16	65,828	29,577	85,015	180,420
			80313212 - MNPS Carl Perkins ReserveFY16			8,655	8,655
			80313216 - MNPS CarlPerkins FY2016	59,540	40,271	1,176,961	1,276,772
			80313449 - MNPS Math& Science Prtn FY2016	66,888	92,870	532,314	692,072
			80313451 - MNPS* Math & Science Partnersh	373	1,567	68,943	70,882
			80315213 - MNPS Safe and Supportive Sch	19,388	30,488	368,284	418,160
			80315216 - MNPS Preschool Expansion	2,132,344	860,478	1,307,892	4,300,714
			80315313 - MNPS Gear Up Nashville FY13	189,669	47,644	279,423	516,736
			80316116 - MNPS FY16 Izone Grant	218,474	43,115	254,692	516,281
			80316213 - MNPS* School Improve FY13			(9,248)	(9,248)
			80316309 - MNPS* School Imp 1003(a) ARRA			-	-
			80316514 - MNPS SIG II - Year 3	72,699	17,547	284,215	374,461
			80316516 - MNPS SIG Cohort 4 - Year 1	1,234,864	254,479	1,093,059	2,582,402
			80316599 - MNPS* 21st Century CLC FY15			(132)	(132)
			80316615 - MNPS * CCLC FY15			(393)	(393)
			80316616 - MNPS 21st CCLC Cohort3 FY16	169,648	20,965	285,414	476,027
			80316714 - MNPS iZone Grant FY15	35,584	11,508	47,028	94,119
			80316716 - MNPS 21stCCLC-PreK FY16	199,308	50,052	50,640	300,000
			80316816 - MNPS 21stCCLC Cohort2 FY16	218,979	71,218	105,740	395,937
			80326411 - MNPS TIF Data Mgmt	511,735	155,620	60,550	727,905
			80326412 - MNPS TIF Implementation	326,166	52,776		378,943
			80326416 - MNPS Focus Sch Title I-A FY16	46,186	13,424	246,940	306,549
		35300 - MNPS Other Federal Grants Total		5,567,672	1,793,646	6,687,023	14,048,341
		35350 - MNPS ARRA Race to the Top Grt	80314015 - MNPS RTT-Priority Sch Planning	72,799	10,641	11,579	95,019
			80314020 - MNPS* RTT-Renewal Schools			3,678	3,678
			80314074 - MNPS RTT- First to the Top			164,383	164,383
		35350 - MNPS ARRA Race to the Top Grt Total		72,799	10,641	179,639	263,080
		35400 - MNPS Other Federal Direct	80301015 - MNPS Project Prevent	6,937	2,715	538,421	548,073
			80303015 - MNPS FY15 NIST Summer Institut		16,313	11,424	27,737
			80303016 - MNPS Natl Endow Arts	24,779	5,591	36,309	66,680
			80303516 - MNPS GROW STEM	25,353	7,529	40,238	73,121
			80306916 - MNPS Farm to School Initiative			965	965
		35400 - MNPS Other Federal Direct Total		57,070	32,149	627,358	716,577
		45011 - MNPS FY11 Capital Projects	80405011 - MNPS*Misc Constr. Projects			16,840	16,840
		45011 - MNPS FY11 Capital Projects Total				16,840	16,840
		45013 - MNPS FY13 Capital Projects	80404313 - MNPS*Antioch Middle Renovation			30,586	30,586
			80404413 - MNPS*N Binkley 10 CR Add&Renov			62,377	62,377
			80404513 - MNPS*John Early Midd 12 CR Add			208,477	208,477
			80404813 - MNPS*Joelton Middle Renovation			50,701	50,701
			80405213 - MNPS*Henry Oliver MS 12 CR Add				
			80405313 - MNPS*Rose Park Middle Renovat				
			80405413 - MNPS*Hume Fogg Gym Add / Land			180,616	180,616
			80405513 - MNPS Stratford High Renovation			8,321,884	8,321,884
			80405713 - MNPS*Misc Constr. Projects			187,853	187,853
		45013 - MNPS FY13 Capital Projects Total				9,042,494	9,042,494
		45014 - MNPS FY14 Capital Projects	1441514 - ADM*MNPS Percent for Arts Cntg				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		45014 - MNPS FY14 Capital Projects	80404314 - MNPS Smith Springs Elementary			3,945,590	3,945,590
			80404414 - MNPS*Granbery Elem 12 Cl Addn			125,796	125,796
			80404514 - MNPS Madison Middle 12 Cl Addn			114,432	114,432
			80404714 - MNPS*Maxwell Elem 12 Cl Addn			178,354	178,354
			80404814 - MNPS*Shayne Elem 12 Cl Addn			94,480	94,480
			80404914 - MNPS Waverly Belmont El Add/Rn			1,796,143	1,796,143
			80405014 - MNPS Goodlettsville Mid Replac			11,956,009	11,956,009
			80405314 - MNPS*Technology Improvements			89,861	89,861
			80405514 - MNPS*ADA Compliance/Accommod			1,320	1,320
			80405614 - MNPS*Asbestos Environ Abatemnt			40,826	40,826
			80405814 - MNPS*Casework/Funiture/Lab Upg			632,736	632,736
			80405914 - MNPS Emerg Construction Proj.			(202,016)	(202,016)
			80406014 - MNPS*HVAC Upgrades/Replacement			12,919	12,919
			80406114 - MNPS*Plumbing/Boiler Upgrades			9,588	9,588
			80406214 - MNPS*Roof Repair/Replacement			(828,915)	(828,915)
			80406314 - MNPS*Security Upgrades			139,297	139,297
			80406414 - MNPS*HS Stadium Lighting Upg			38,629	38,629
			80406514 - MNPS HS Track Upg			215,024	215,024
			80406614 - MNPS*HS&MS Stadium Upg			205,758	205,758
			80406714 - MNPS*MS Athletic Fields			284,068	284,068
			80406914 - MNPS*Emerg Maintenance Proj.			62,128	62,128
		45014 - MNPS FY14 Capital Projects Total				18,912,026	18,912,026
		45015 - MNPS FY15 Capital Projects	1411015 - ADM MNPS FY15 Capital Conting				
			80404015 - MNPS Glencliff Elem Addition			2,864,499	2,864,499
			80404215 - MNPS Overton Cluster ES			(3,418,730)	(3,418,730)
			80404315 - MNPS Ruby Major Elem Addition			3,498,400	3,498,400
			80404415 - MNPS MLK Magnet Addition			3,307,581	3,307,581
			80404515 - MNPS*Bordeaux Demo/Pre-K			905,461	905,461
			80404715 - MNPS*Cane Ridge Elem Land			3,300	3,300
			80404815 - MNPS Glenview Elem Addition			4,102,894	4,102,894
			80404915 - MNPS Hume-Fogg HS Renovation			6,469,686	6,469,686
			80405015 - MNPS Tusculum Elem Replacement			2,353,711	2,353,711
			80405115 - MNPS Pre-K Casa Azafran			18,178	18,178
			80405315 - MNPS*Technology			1,631,580	1,631,580
			80405415 - MNPS*Bus/Vehicle Replacements			180,632	180,632
			80405515 - MNPS ADA Compliance Maint/Upgr			106,410	106,410
			80405615 - MNPS Asbestos Environ Upgrades			170,675	170,675
			80405715 - MNPS*Roof Repairs			94,070	94,070
			80405815 - MNPS*Security Upgrades			236,891	236,891
			80405915 - MNPS Music Makes Us			248,677	248,677
			80406015 - MNPS*Maint-Asphalt Paving			229,738	229,738
			80406115 - MNPS*Maint-Elevator&Electronic			151,941	151,941
			80406215 - MNPS*Maint-Steam Water Sewer P			474,992	474,992
			80406315 - MNPS*Maint-HVAC Chillers Contr			208,791	208,791
			80406415 - MNPS Maint-Steam Boiler Replac			599,708	599,708
			80406515 - MNPS Casework/Furn./Lab Upgrad			3,197	3,197
			80406615 - MNPS Emerg Maint./Entry Vestib			155,911	155,911
			80406715 - MNPS*Roof Replacement			533,515	533,515
			80406815 - MNPS Crieve Hall ES-options			38,276	38,276
			80406915 - MNPS N Binkley ES-options			125,599	125,599
		45015 - MNPS FY15 Capital Projects Total				25,295,584	25,295,584
		45016 - MNPS FY16 Capital Projects	1411016 - ADM MNPS FY16 Capital Conting				
			80404016 - MNPS*Maplewood Firestn Showrm			16,316	16,316
			80404216 - MNPS*Whites Crk Pool-Repairs			150,284	150,284
			80404316 - MNPS*Hunters Ln BandRm-Repairs			119,622	119,622

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80404416 - MNPS MLK Reno/Addition			421,608	421,608
			80404516 - MNPS Furniture			165,438	165,438
			80404716 - MNPS*Fed PreK Toilets & Sinks			308,317	308,317
			80404816 - MNPS School Site Improvements			285,080	285,080
			80404916 - MNPS Interior Bldg Improvemnts			108,377	108,377
			80405016 - MNPS Plumbing Upgrades			21,401	21,401
			80405116 - MNPS ADA Compliance				
			80405216 - MNPS Exterior Bldg Improvemnts			165,932	165,932
			80405316 - MNPS Planning for NSA			31,625	31,625
			80405416 - MNPS Planning for Hillsboro			509,546	509,546
			80405516 - MNPS Planning for Hillwood			186,809	186,809
			80405616 - MNPS Electrical Upgrades			58,585	58,585
			80405716 - MNPS SE Early Learn Center			1,831,704	1,831,704
			80405816 - MNPS School Safety & Security			301,227	301,227
			80405916 - MNPS Emergency Constr/Conting			315,268	315,268
			80406016 - MNPS*Paving Upgrades			167,540	167,540
			80406116 - MNPS Pennington ES Addition			209,773	209,773
			80406216 - MNPS HVAC Upgrades			1,539,524	1,539,524
			80406316 - MNPS Rosebank ES Reno			406,582	406,582
			80406416 - MNPS Technology			5,897,263	5,897,263
			80406516 - MNPS Transportation			316,535	316,535
			80406616 - MNPS Cane Ridge Area ES			889,496	889,496
			80406716 - MNPS Roof Replacement/Repair			1,780	1,780
			80406816 - MNPS Overton Reno/Addition			4,677,680	4,677,680
		45016 - MNPS FY16 Capital Projects Total				19,103,310	19,103,310
		45104 - MNPS GO Bonds CP 2015C	1403014 - ADM MNPS GO Bonds CP 2015C			112,768,239	112,768,239
		45104 - MNPS GO Bonds CP 2015C Total				112,768,239	112,768,239
		45900 - MNPS Non-Bond/Cap Proj	80403302 - MNPS Capital Exp-outside reven			2,548,062	2,548,062
		45900 - MNPS Non-Bond/Cap Proj Total				2,548,062	2,548,062
		45999 - MNPS Cap Proj (CP YE Rpt Only)	1419000 - ADM MNPS CP YE Rpt Only			(112,389,335)	(112,389,335)
		45999 - MNPS Cap Proj (CP YE Rpt Only) Total				(112,389,335)	(112,389,335)
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	73,992	31,183	111,705,625	111,810,800
		55145 - MNPS Prof Employees Trust Total		73,992	31,183	111,705,625	111,810,800
		55146 - MNPS Print Shop	80501021 - MNPS Printing	113,760	52,491	339,810	506,061
		55146 - MNPS Print Shop Total		113,760	52,491	339,810	506,061
		75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics			16,041	16,041
		75270 - MNPS Emergency Asst FD-Athletc Total				16,041	16,041
		75271 - MNPS Charlotte & Elbert Brooks	80602271 - MNPS Charlotte-Elbert Brooks			1,000	1,000
		75271 - MNPS Charlotte & Elbert Brooks Total				1,000	1,000
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			165	165
		75274 - MNPS Mark S. Cockrill Medal Fd Total				165	165
		75275 - MNPS Hrrs Hillman Sch Scholrsh	80602275 - MNPS Harris Hillman School			293	293
		75275 - MNPS Hrrs Hillman Sch Scholrsh Total				293	293
		75279 - MNPS Fehr Medal Trust Fund	80602279 - MNPS Fehr Medal Trust			312	312
		75279 - MNPS Fehr Medal Trust Fund Total				312	312
		75283 - *MNPS Dvd Jones Jr ScholrshpFd	80601283 - MNPS *David Jones Jr Scholarsh			1	1
		75283 - *MNPS Dvd Jones Jr ScholrshpFd Total				1	1
		85173 - MNPS NonCertif 85174 PensionPl	12609030 - BEN MNPS NonCertif 85174Pensio			326,373	326,373
		85173 - MNPS NonCertif 85174 PensionPl Total				326,373	326,373
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			(11,377,475)	(11,377,475)
		95242 - MNPS General Fixed Assets Total				(11,377,475)	(11,377,475)
	111 - Education Total			**479,040,395**	**166,017,237**	**702,999,148**	**1,348,056,780**
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	482,555	180,746	57,113	720,413
			91110100 - ECC Training Academy				
			91110110 - ECC Training Acad Key Product	183,611	83,266	129,460	396,337

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	113 - Communication Center	10101 - GSD General	91110210 - ECC Results Man Key Product	369,943	151,916		521,860
			91110410 - ECC Operations Pub Life Safety	3,865,484	1,570,380	28	5,435,892
			91110710 - ECC Info Support Key Product	3,868,347	1,574,216	28	5,442,591
			91112010 - ECC Leadership & Accreditation	210,783	71,632	540,362	822,777
			91112210 - ECC Admin	202,837	93,744		296,581
			91112900 - ECC ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		9,183,560	3,725,901	726,990	13,636,451
		30003 - General Fund 4% Reserve	91201000 - 4% ECC				
		30003 - General Fund 4% Reserve Total					
	113 - Communication Center Total			**9,183,560**	**3,725,901**	**726,990**	**13,636,451**
	114 - Knowles Home	30003 - General Fund 4% Reserve	69205010 - 4% KHO Knowles Home				
		30003 - General Fund 4% Reserve Total					
	114 - Knowles Home Total						
	115 - Criminal Justice Planning	10101 - GSD General	47100000 - CJP Criminal Justice Planning			115	115
			47101000 - CJP CJPlanning Non Alloc'd FT				
			47102000 - CJP Reporting Program	309,402	122,537	50,740	482,679
		10101 - GSD General Total		309,402	122,537	50,855	482,794
	115 - Criminal Justice Planning Total			**309,402**	**122,537**	**50,855**	**482,794**
	116 - Comm Ed Comm	60170 - Community Education Commission	70501000 - CEC Community Education Admin	150,842	45,000	240,801	436,643
			70501100 - CEC Cohn Adult Community Ed			34,942	34,942
		60170 - Community Education Commission Total		150,842	45,000	275,743	471,584
	116 - Comm Ed Comm Total			**150,842**	**45,000**	**275,743**	**471,584**
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130100 - CCA Debt Service 2010A-1			5,524,950	5,524,950
		23100 - CCA Debt Service 2010A-1 Total				5,524,950	5,524,950
		23101 - CCA Debt Srvce Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			59,935	59,935
		23101 - CCA Debt Srvce Reserve 2010A-1 Total				59,935	59,935
		23200 - CCA Debt Service 2010A-2	71130200 - CCA Debt Service 2010A-2			11,324,472	11,324,472
		23200 - CCA Debt Service 2010A-2 Total				11,324,472	11,324,472
		23201 - CCA Debt Srvce Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			151,822	151,822
		23201 - CCA Debt Srvce Reserve 2010A-2 Total				151,822	151,822
		23300 - CCA Debt Service 2010B	71130300 - CCA Debt Service 2010B			27,309,832	27,309,832
		23300 - CCA Debt Service 2010B Total				27,309,832	27,309,832
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			707,990	707,990
		23301 - CCA Debt Service Reserve 2010B Total				707,990	707,990
		29999 - CCA Debt Service CAFR	71130105 - CCA Debt Service CAFR			(3,300,500)	(3,300,500)
		29999 - CCA Debt Service CAFR Total				(3,300,500)	(3,300,500)
		30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	60,423	22,314		82,737
		30100 - Finance MCC Administration Total		60,423	22,314		82,737
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			9,152,230	9,152,230
		30171 - CCA Surplus Revenue 2010B Total				9,152,230	9,152,230
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1			2,570,170	2,570,170
		40240 - CCA Constr Rev Bds 2010A-1 Total				2,570,170	2,570,170
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR			(108,835,635)	(108,835,635)
		49999 - CCA Capital Project CAFR Total				(108,835,635)	(108,835,635)
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	625,911	167,799	26,534	820,244
			71511150 - FIN MCC Event Services	149,715	66,569	828	217,112
			71512100 - CCA MCC Engineering	832,072	214,835	6,015,205	7,062,112
			71512200 - CCA MCC Facilities	1,175,050	391,562	1,027,610	2,594,222
			71512250 - FIN MCC Facilities	74,150	35,389		109,539
			71512300 - CCA MCC Technology	228,056	72,595	828,558	1,129,209
			71512350 - FIN MCC Technology	176,269	63,883	1,104	241,256
			71512400 - CCA MCC Safety/Security	866,781	297,044	1,143,679	2,307,504
			71512450 - FIN MCC Safety/Security/Parkg	117,476	54,050		171,526
			71512500 - CCA MCC Parking	113,145	28,902	361,741	503,789
			71513100 - CCA MCC Food & Beverage			178,114	178,114

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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		60271 - Music City Center Operations	71514100 - CCA MCC Sales Program	213,918	43,733	174,912	432,564
			71514150 - FIN MCC Sales Program	547,934	156,777	2,760	707,471
			71514200 - CCA MCC Marketing & Public Rel	143,831	38,905	43,202	225,939
			71515100 - CCA MCC Finance & Admin	465,859	128,074	1,233,039	1,826,972
			71515150 - FIN MCC Finance & Admin	209,664	76,173	1,104	286,941
			71516100 - CCA MCC Administration	384,358	40,628	388,382	813,368
			71516150 - FIN MCC Administration	425,627	112,857	1,104	539,588
			71516200 - CCA MCC Purchasing/DBE	197,551	54,030	9,530	261,111
			71520100 - CCA MCC FA/Debt			16,306,516	16,306,516
			71520200 - CCA MCC Equip Upgrades & Repl			24,789	24,789
		60271 - Music City Center Operations Total		6,947,368	2,043,806	27,768,712	36,759,885
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			41,460,963	41,460,963
		63100 - CCA Revenue 2010A Total				41,460,963	41,460,963
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			63,884,754	63,884,754
		63300 - CCA Revenue 2010B Total				63,884,754	63,884,754
	117 - Convention Center Auth Total			**7,007,790**	**2,066,120**	**77,779,696**	**86,853,606**
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery				
		30003 - General Fund 4% Reserve Total					
		30039 - Flood 2010	1700510 - ADM Flood 2010 Interest			147,613	147,613
		30039 - Flood 2010 Total				147,613	147,613
		30054 - Flood 2010 Component Units	1760510 - ADM Flood 2010 CU Interest			1,897	1,897
		30054 - Flood 2010 Component Units Total				1,897	1,897
		30059 - GSD Flood 2010 Fund Cap CommPr	6700510 - LAW Flood 2010			123,781	123,781
		30059 - GSD Flood 2010 Fund Cap CommPr Total				123,781	123,781
		30074 - OEM S Carolina Flood Oct 2015	32701015 - FIR S Carolina Flood Oct 2015			211	211
		30074 - OEM S Carolina Flood Oct 2015 Total				211	211
		35039 - MNPS Flood 2010	80700510 - MNPS NAECC56 Litton MS			5,925	5,925
		35039 - MNPS Flood 2010 Total				5,925	5,925
		37039 - W&S SW Flood 2010 Home Buyouts	65801120 - W&S SW Benzing/ParkTerr Buyout			1,088,645	1,088,645
			65801140 - W&S SW Pennington Bend Buyout			1,291,613	1,291,613
		37039 - W&S SW Flood 2010 Home Buyouts Total				2,380,257	2,380,257
		40011 - GSD FY11 Capital Projects Fund	15404211 - FIN *Public Works FloodCapital				
			15404311 - FIN *W&S SW Waterford FloodCap				
		40011 - GSD FY11 Capital Projects Fund Total					
	118 - Flood Total					**2,659,684**	**2,659,684**
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			10,165,400	10,165,400
			1101117 - ADM Regional Transit Authority			320,200	320,200
			1101118 - ADM Econ/Job Incentives Dell			411,500	411,500
			1101120 - ADM Employee IOD Med Expense			8,198,200	8,198,200
			1101127 - ADM Contingency FacilityRental			356,536	356,536
			1101131 - ADM Study Formulating Comm			167	167
			1101134 - ADM OEM Appropriation				
			1101140 - ADM Benefit Adjustments				
			1101150 - ADM Metro Telecomm Adjustments				
			1101204 - ADM Metro Action Commission			4,304,000	4,304,000
			1101218 - ADM District Energy System			1,794,000	1,794,000
			1101221 - ADM Subsidy Nashville Arena			5,851,500	5,851,500
			1101222 - ADM Stadium Maintenance			1,000,000	1,000,000
			1101224 - ADM Contingency Subrogation				
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000	3,200,000
			1101227 - ADM HIPPA Compliance			39,318	39,318
			1101230 - ADM Stormwater Fees Conting			3,062	3,062
			1101233 - ADM Subsidy Farmer's Mkt			837,900	837,900
			1101237 - ADM Commuter Rail			1,500,000	1,500,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			1101238 - ADM National League Cities			450,000	450,000
			1101242 - ADM Commty Garden Grant Progrm			49,725	49,725
			1101315 - ADM PayPlan Improvements				
			1101326 - ADM Property Tax Relief Progrm			2,595,320	2,595,320
			1101396 - ADM Travel				
			1101416 - ADM Subsidy Advance Planning			127,045	127,045
			1101499 - ADM GSD General Revenue			(48)	(48)
			1101502 - ADM Contr Nashville Symphony			15,000	15,000
			1101503 - ADM Contr Adventure Sci Ctr			200,000	200,000
			1101505 - ADM Contr Legal Aid Society			178,200	178,200
			1101506 - ADM Contr Partnership 2020			375,000	375,000
			1101521 - ADM Contr Humane Assoc			12,500	12,500
			1101534 - ADM Contr Sister Citys			60,000	60,000
			1101552 - ADM Contr YWCA Domestic Violen			300,000	300,000
			1101555 - ADM Contr Second Harvest			127,000	127,000
			1101557 - ADM Contr Hermitage			100,000	100,000
			1101562 - ADM Mary Parrish Center			46,400	46,400
			1101565 - ADM Jefferson ST United Partne			300,000	300,000
			1101566 - ADM Contingency Utility Incr				
			1101576 - ADM Contr Morningstar Dom Viol			81,897	81,897
			1101578 - ADM Barnes Affordable HsgTrust			1,000,000	1,000,000
			1101587 - ADM Contr Alignment Nashville			150,000	150,000
			1101594 - ADM Contr FamilyChildrensSrvc			12,100	12,100
			1101602 - ADM Subsidy Community Ed			358,000	358,000
			1101606 - ADM Contr McNeillyCtrforChild			51,263	51,263
			1101608 - ADM Contr StLukesCommtyHouse			47,300	47,300
			1101612 - ADM Contr Nashville CARES			113,200	113,200
			1101613 - ADM Correctional Healthcare			11,889,754	11,889,754
			1101620 - ADM Contr Boy Girls Club			78,500	78,500
			1101621 - ADM Contr League Deaf Hard Hea			45,700	45,700
			1101622 - ADM Contr Martha OBryan Center			106,199	106,199
			1101623 - ADM Contr Monroe Harding Inc			62,200	62,200
			1101624 - ADM Contr Pencil Foundation			98,900	98,900
			1101626 - ADM Contr Salama Urban Ministr			50,000	50,000
			1101627 - ADM Contr YMCA of Mid TN			40,915	40,915
			1101628 - ADM Contr Big Brothers Nashvil			61,900	61,900
			1101629 - ADM Contr Conexion Americas			33,700	33,700
			1101631 - ADM Contr Fifty Foward			51,600	51,600
			1101632 - ADM Contr Arc of Davidson Co			52,100	52,100
			1101637 - ADM Music Ent Econ Developmt				
			1101639 - ADM Contrib Oasis Center			73,000	73,000
			1101641 - ADM Contr TN CoalitAgstDomViol			68,500	68,500
			1101642 - ADM VUniv Ctr for Health Srvcs			44,468	44,468
			1101645 - ADM Entrepreneur Center			250,000	250,000
			1101647 - ADM Ctr for Refugees of TN			29,900	29,900
			1101650 - ADM Small Business Incentv			29,750	29,750
			1101651 - ADM Big Bro Sistrs Mid Tenn			25,500	25,500
			1101653 - ADM Nash Adult Literacy Cncl			80,100	80,100
			1101654 - ADM Nash Intl Ctr Empowermt			77,800	77,800
			1101657 - ADM Nashville Achieves			(1,000)	(1,000)
			1101658 - ADM Self-Insured Excise Tax			60,499	60,499
			1101660 - ADM The Next Door			100,000	100,000
			1101661 - ADM Nashville Civic Design Ctr			100,000	100,000
			1101677 - ADM Comm Foundation of Mid TN			100,000	100,000
			1101678 - ADM Ballpark Debt Srvc Contrib			1,025,000	1,025,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			1101679 - ADM Nashville Ballet Contrbuti			200,000	200,000
			1101682 - ADM Nashville Tech Council			75,000	75,000
			1101683 - ADM Ladies of Charity Nash			32,100	32,100
			1101684 - ADM Preston Taylor Ministries			21,108	21,108
			1101685 - ADM Stars Nashville			27,680	27,680
			1101996 - ADM Transfer 4% Funding			28,950,920	28,950,920
			1101997 - ADM Transfer Short-term Rental				
			1101998 - ADM MDHA Prop Tax Increments			7,800,229	7,800,229
			1102160 - ADM Operating Xfer Debt Servic			18,533,300	18,533,300
			1102170 - ADM EBID General Fund Support			250,000	250,000
		10101 - GSD General Total				115,257,004	115,257,004
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			748,823	748,823
		10103 - MIP Metro Investment Pool Total				748,823	748,823
		18301 - USD General	1191112 - ADM Pensioner IOD			468,100	468,100
			1191113 - ADM Employee IOD			1,196,400	1,196,400
			1191140 - ADM Benefit Adjustments				
			1191224 - ADM Contingency Subrogation				
			1191326 - ADM Property Tax Relief			229,413	229,413
			1191566 - ADM Contingency Utility Incr				
			1191998 - ADM MDHA Prop Tax Increments			1,664,579	1,664,579
		18301 - USD General Total				3,558,492	3,558,492
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			409,117,826	409,117,826
			90101100 - DS GSD Debt Service CP Activit			278,582	278,582
			90109115 - DS GSD Debt Service Revenue			1,783,553	1,783,553
		20115 - GSD Debt Service Total				411,179,960	411,179,960
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,630,723	1,630,723
		20299 - SPA Arena Debt Service 2012B Total				1,630,723	1,630,723
		28315 - USD Debt Service	90191000 - DS USD Debt Service			50,287,355	50,287,355
			90191100 - DS USD Debt Service CP Activit			54,690	54,690
			90199315 - DS USD Debt Srv General Rev			339,057	339,057
		28315 - USD Debt Service Total				50,681,102	50,681,102
		30003 - General Fund 4% Reserve	10201000 - 4% GSR General Services			135,337	135,337
			10201001 - 4% GSR General ServicesR010820			3,579,195	3,579,195
			10203000 - 4% GSR Buildings			884,460	884,460
			14202000 - 4% ITS Telecomm Govt Access			997,781	997,781
			14204000 - 4% ITS Tech Revl - Police			65,112	65,112
			15201000 - 4% FIN Finance Director			799	799
			15206000 - 4% FIN Public Property			524,001	524,001
			75201000 - 4% MAC			12,367	12,367
			8202000 - 4% PER Director				
		30003 - General Fund 4% Reserve Total				6,199,052	6,199,052
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,835,859	1,835,859
		30005 - Central Business Imp District Total				1,835,859	1,835,859
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 $2 Tax			16,077,389	16,077,389
		30031 - Hotel Occ Convention Ctr 2007 Total				16,077,389	16,077,389
		30041 - HOT Event and Marketing	1103510 - ADM HOT Event and MarketingTax			3,164,950	3,164,950
		30041 - HOT Event and Marketing Total				3,164,950	3,164,950
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			10,058,621	10,058,621
		30042 - Hotel Occ Conv Ctr 1% Tax Total				10,058,621	10,058,621
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			8,698,809	8,698,809
		30043 - Hotel Occ Conv Ctr 2007 1% Tax Total				8,698,809	8,698,809
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			19,833,109	19,833,109
		30044 - Hotel Tourist Promotion Total				19,833,109	19,833,109
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			10,058,621	10,058,621
		30045 - Hotel Occupancy Tourist Relate Total				10,058,621	10,058,621

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			10,059,829	10,059,829
		30046 - Hotel Occupancy General Fnd 1% Total				10,059,829	10,059,829
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			1,359,842	1,359,842
		30047 - Hotel Occ 2007 1% SecondaryTDZ Total				1,359,842	1,359,842
		30064 - CBID Fee Event and Marketing	1104100 - ADM CBID Fee Event & Marketing			520,000	520,000
		30064 - CBID Fee Event and Marketing Total				520,000	520,000
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			749,874	749,874
		30083 - Industrial Development Brd-CU Total				749,874	749,874
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			109,138	109,138
		30130 - DA Mediation Services Fund Total				109,138	109,138
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			12,025,956	12,025,956
		30276 - SPA Pub Fac Arena Revenue 98 Total				12,025,956	12,025,956
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			1,055,712	1,055,712
		30277 - SPA Stadium Capital Total				1,055,712	1,055,712
		30401 - Library Services	1700113 - ADM Library Consolidate			(6,086)	(6,086)
		30401 - Library Services Total				(6,086)	(6,086)
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			5,283,822	5,283,822
		31282 - SPA Pub Imp Stadium Revenue 04 Total				5,283,822	5,283,822
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(4,562,653)	(4,562,653)
		31500 - MAC Admin & Leasehold Total				(4,562,653)	(4,562,653)
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(295,348)	(295,348)
		35300 - MNPS Other Federal Grants Total				(295,348)	(295,348)
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			382,409	382,409
		38005 - Gulch Central Business Imp Dst Total				382,409	382,409
		40009 - GSD FY10 Capital Projects Fund	1401210 - ADM GSD Cap Recall Contingency				
			1403010 - ADM ADA Compliance Projects			4,161	4,161
			1405010 - ADM * CJC Renovation				
			1406010 - ADM * Energy RetroFit Projects				
			1407010 - ADM AABirch Closeout			46,705	46,705
			1408010 - ADM * City Hall Closeout			1,917	1,917
			1409010 - ADM Major Maint Facilities				
			1410010 - ADM Fulton CF to FY10			17,214	17,214
			1411010 - ADM Metro Southeast			5,864	5,864
			1414010 - ADM * Courthouse Closeout			21,315	21,315
			1415010 - ADM * Relocation Costs				
			1418010 - ADM Fulton Addi Infrast FY10			92,347	92,347
			15403010 - FIN E Budget			54,298	54,298
		40009 - GSD FY10 Capital Projects Fund Total				243,820	243,820
		40011 - GSD FY11 Capital Projects Fund	1401211 - ADM GSD Cap Recall Contingency				
			1410011 - ADM Peterbilt Projects			4,538	4,538
			1411011 - ADM * Hickory Hollow Projects			1,748	1,748
			1412011 - ADM Admin projects Recall				
		40011 - GSD FY11 Capital Projects Fund Total				6,286	6,286
		40013 - GSD FY13 Capital Projects Fund	1401013 - ADM GSD FY13 Cap Contingency				
			1401313 - ADM Deferred Maint Eval-Recall			81,789	81,789
			1401413 - ADM EconDev CapitolView-Recall			724,417	724,417
		40013 - GSD FY13 Capital Projects Fund Total				806,206	806,206
		40014 - GSD FY14 Capital Projects	1401214 - ADM GSD Cap Recall Contingency				
			1441014 - ADM*GSD Percent for Arts Contg				
		40014 - GSD FY14 Capital Projects Total					
		40015 - GSD FY15 Capital Projects	1401015 - ADM GSD FY15 Cap Contingency				
		40015 - GSD FY15 Capital Projects Total					
		40016 - GSD FY16 Capital Projects	10401016 - GSR So Nashville Head St Study				
			1401016 - ADM GSD FY16 Cap Contingency				
			1401216 - ADM GSD Cap Recall Contingency				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40016 - GSD FY16 Capital Projects	1405016 - ADM Nash State Comm Donelson				
			1406016 - ADM Nash State Comm Madison				
		40016 - GSD FY16 Capital Projects Total					
		40104 - GSD GO Bonds CP 2015C	1400111 - ADM GSD GO Bonds CP 2015C			277,926,691	277,926,691
		40104 - GSD GO Bonds CP 2015C Total				277,926,691	277,926,691
		40109 - GSD FY10 Self-funding Cap Proj	1406310 - ADM EconDev CapitolView-Recall				
		40109 - GSD FY10 Self-funding Cap Proj Total					
		40113 - GSD FY13B Capital Projects	1402313 - ADM EconDev CapitolView-Recall			265,583	265,583
		40113 - GSD FY13B Capital Projects Total				265,583	265,583
		40114 - GSD FY14B 4% Capital Projects	10401114 - GSR OFM CP 4% New/Rpl Vehicles			6,997,153	6,997,153
		40114 - GSD FY14B 4% Capital Projects Total				6,997,153	6,997,153
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	68,551	31,265		99,816
		40202 - GSD Capital Improvement Plan Total		68,551	31,265		99,816
		40209 - GSD FY10 Non-BAB Capital Projs	1407310 - ADM Deferred Maint Eval-Recall			63,081	63,081
			1415510 - ADM Relocation Costs				
			1417510 - ADM Trial Lawyers Build Maint				
		40209 - GSD FY10 Non-BAB Capital Projs Total				63,081	63,081
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			11,404	11,404
		40400 - GSD Externally Funded Cap Proj Total				11,404	11,404
		40401 - GSD GSR FY10 SF 800 MHzUpgrade	1440201 - ADM GSD S/F Cap Recall Conting				
		40401 - GSD GSR FY10 SF 800 MHzUpgrade Total					
		42999 - GSD Cap Proj (CP YE Rpt Only)	1409000 - ADM GSD CP YE Rpt Only			(276,992,851)	(276,992,851)
		42999 - GSD Cap Proj (CP YE Rpt Only) Total				(276,992,851)	(276,992,851)
		48011 - USD FY11 Capital Projects Fund	1402011 - ADM USD Contingency CF to FY11				
		48011 - USD FY11 Capital Projects Fund Total					
		48104 - USD GO Bonds CP 2015C	1402014 - ADM USD GO Bonds CP 2015C			9,860,826	9,860,826
		48104 - USD GO Bonds CP 2015C Total				9,860,826	9,860,826
		48999 - USD Cap Proj (CP YE Rpt Only)	1499000 - ADM USD CP YE Rpt Only			(9,827,693)	(9,827,693)
		48999 - USD Cap Proj (CP YE Rpt Only) Total				(9,827,693)	(9,827,693)
		49107 - DES MCC Infrastructure FY11 CP	68403010 - DES MCC Infrastructure CP	21,356	7,468	10,896	39,720
		49107 - DES MCC Infrastructure FY11 CP Total		21,356	7,468	10,896	39,720
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	145,891	66,268	111,393,894	111,606,054
		52177 - Employees Med Benefit Trust Total		145,891	66,268	111,393,894	111,606,054
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	148,882	67,200	114,419,825	114,635,907
		52180 - Cigna Choice Fund Total		148,882	67,200	114,419,825	114,635,907
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			5,139,808	5,139,808
		60287 - SPA Arena Working Capital Total				5,139,808	5,139,808
		68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			18,003,085	18,003,085
			68512100 - DES CAFR Eliminations			(24,082,269)	(24,082,269)
		68200 - DES Revenue Account (Oper) Total				(6,079,184)	(6,079,184)
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	122,589	43,493	22,041,003	22,207,085
		68201 - DES Oper General Acct Total		122,589	43,493	22,041,003	22,207,085
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace			314,180	314,180
		68202 - DES Oper EDS Repair&Replace Total				314,180	314,180
		68206 - DES Operating Reserve	68517000 - DES Operating Reserve			41,462	41,462
		68206 - DES Operating Reserve Total				41,462	41,462
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp			13,179,813	13,179,813
			12601310 - BEN Hartford Deferred Comp			360,157	360,157
			12601320 - BEN PEBSCO Deferred Comp			292,371	292,371
		71143 - Deferred Compensation Total				13,832,340	13,832,340
		80160 - County Retirement	12600166 - BEN County Retirement			1,377,520	1,377,520
		80160 - County Retirement Total				1,377,520	1,377,520
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	961,390	288,926	177,517,681	178,767,996
		80167 - Metro Pension Plan Total		961,390	288,926	177,517,681	178,767,996
		80200 - Guaranteed Pension Plan	12601000 - BEN Guaranteed Pension Plan			24,157,568	24,157,568

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		80200 - Guaranteed Pension Plan Total				24,157,568	24,157,568
		85174 - MNPS Retirement-Former County	12609090 - BEN MNPS Pension County			5,904,302	5,904,302
		85174 - MNPS Retirement-Former County Total				5,904,302	5,904,302
		85175 - MNPS Retirement Metro Teachers	12611000 - BEN MNPS Retirement Metro Teac		4,381		4,381
			12611093 - BEN MNPS Teachers			32,812,562	32,812,562
		85175 - MNPS Retirement Metro Teachers Total			4,381	32,812,562	32,816,942
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City			3,260,871	3,260,871
		85368 - MNPS Retirement-Former City Total				3,260,871	3,260,871
		88366 - USD Closed Pension Plans Fund	12604100 - BEN USD Gen Govt Closed Plan			1,717,765	1,717,765
			12605100 - BEN USD Pol/Fire Closed Plan			4,422,288	4,422,288
		88366 - USD Closed Pension Plans Fund Total				6,140,053	6,140,053
		90231 - GSD Bonded Debt & Interest	1700401 - ADM GSD GEN Debt	115,778			115,778
			1700402 - ADM GSD FIS Debt	144,804		1,000	145,804
			1700403 - ADM GSD JUS Debt	(61,596)			(61,596)
			1700404 - ADM GSD LAW Debt	1,306,086		(32,500)	1,273,586
			1700407 - ADM GSD CON Debt	(272)			(272)
			1700408 - ADM GSD WEL Debt	(69,606)			(69,606)
		90231 - GSD Bonded Debt & Interest Total		1,435,194		(31,500)	1,403,694
		90241 - GSD General Fixed Assets	1700300 - ADM General Fixed Assets			491	491
			1700301 - ADM GEN Fixed Assets			8,126,554	8,126,554
			1700302 - ADM FIS Fixed Assets			748,151	748,151
			1700303 - ADM JUS Fixed Assets			1,998,808	1,998,808
			1700304 - ADM LAW Fixed Assets			(2,132,699)	(2,132,699)
		90241 - GSD General Fixed Assets Total				8,741,304	8,741,304
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	921,698		(100,000)	821,698
		95232 - MNPS Bonded Debt & Interest Total		921,698		(100,000)	821,698
	120 - All Others Total			**3,825,552**	**509,002**	**1,215,920,098**	**1,220,254,652**
	121 - Storm Water	41113 - GSD Stormwater S/F FY13B Cap	65411113 - W&S Stormwater Program			13,669,482	13,669,482
		41113 - GSD Stormwater S/F FY13B Cap Total				13,669,482	13,669,482
		49110 - W&S GSD Stormwater S/F FY10Cap	65404010 - W&S Stormwater Home Buyouts			1,833,755	1,833,755
		49110 - W&S GSD Stormwater S/F FY10Cap Total				1,833,755	1,833,755
		67431 - W&S SW Stormwater Operating	65581740 - W&S SW Strmwater Vehicles O&M			997,342	997,342
			65581750 - W&S SW Stormwater Pump Station			16,389	16,389
			65581800 - W&S SW Gen Admin	399,342	166,695	3,235,336	3,801,373
			65581810 - W&S SW Devel Review & Permit	917,680	361,717	39,962	1,319,360
			65581820 - W&S SW Master Plan	110,899	39,572	201	150,672
			65581830 - W&S SW Routine Maint	1,424,547	697,813	815,915	2,938,275
			65581840 - W&S SW Water Quality	776,825	311,253	202,621	1,290,698
			65581850 - W&S SW Remedial Maint	692,092	274,557	30,353	997,002
			65581860 - W&S SW RM C Class Projects			1,295,914	1,295,914
			65581870 - W&S SW Street Sweeping Program			708,498	708,498
			65581880 - W&S SW Capital Projects NonBnd			58,837	58,837
			65581890 - W&S SW Parks Asst Home Buyout	57,461	4,367		61,828
		67431 - W&S SW Stormwater Operating Total		4,378,845	1,855,973	7,401,370	13,636,188
	121 - Storm Water Total			**4,378,845**	**1,855,973**	**22,904,606**	**29,139,425**
	122 - Mayor - Other	30067 - Mayor Cities of Srvc Donations	4700999 - MAY Cities of Srv Don Interest			36	36
			4701000 - MAY Cities of Srvc Donations			10,000	10,000
		30067 - Mayor Cities of Srvc Donations Total				10,036	10,036
		30114 - Barnes Fund for Affordable Hsg	4730200 - MAYECD UDAG Affordable Housing			855,183	855,183
		30114 - Barnes Fund for Affordable Hsg Total				855,183	855,183
		32004 - Mayor's Office Grants	4301010 - MAY JAG Justice Assistance Grt	46,932	30,880	4,077	81,889
		32004 - Mayor's Office Grants Total		46,932	30,880	4,077	81,889
		32204 - MAY Offc Child & Youth Grants	4311004 - MAY OC&Y Adult Literacy Grant			2,116	2,116
		32204 - MAY Offc Child & Youth Grants Total				2,116	2,116
		32250 - OEM Grant Fund	4305030 - MAY OEM Homeland Security FY09			(204)	(204)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	122 - Mayor - Other	32250 - OEM Grant Fund	4305038 - MAY OEM HSGP FY12			(32,733)	(32,733)
		32250 - OEM Grant Fund Total				(32,937)	(32,937)
		32305 - MAY ECD Financial Empowerment	4311010 - MAY ECD Financial Empowerment	45,444	7,750	91,847	145,042
		32305 - MAY ECD Financial Empowerment Total		45,444	7,750	91,847	145,042
		32400 - Mayor's Ofc Cities of Srvc Gr	4311200 - MAY Cities of Service Grant 13			233	233
			4311300 - MAY Cities of Srvc Impact Vol			17,046	17,046
		32400 - Mayor's Ofc Cities of Srvc Gr Total				17,279	17,279
	122 - Mayor - Other Total			**92,377**	**38,630**	**947,601**	**1,078,607**
	125 - Office of Emergency Mangement	10101 - GSD General	49101000 - OEM Administration	370,044	147,222	286,817	804,083
			49102000 - OEM Non Allocated Fin Tran				
		10101 - GSD General Total		370,044	147,222	286,817	804,083
		30003 - General Fund 4% Reserve	49201000 - 4% OEM Office of Emergency Mgt			(13,725)	(13,725)
		30003 - General Fund 4% Reserve Total				(13,725)	(13,725)
		30073 - OEM 2015 Ice Storm Disaster	49700515 - OEM 2015 Ice Storm Disaster			1,845	1,845
		30073 - OEM 2015 Ice Storm Disaster Total				1,845	1,845
		32250 - OEM Grant Fund	49301050 - OEM Homeland Security FY14-16			265,116	265,116
			49301060 - OEM EMPG 2015	49,862	46,502	91,986	188,350
			49301070 - OEM HMEP 2015	285	25	3,160	3,470
			49301080 - OEM Homeland Security FY15-18			10,661	10,661
		32250 - OEM Grant Fund Total		50,147	46,527	370,923	467,597
	125 - Office of Emergency Mangement Total			**420,191**	**193,749**	**645,859**	**1,259,799**
	126 - Office of Family Safety	10101 - GSD General	51101000 - OFS Office of Family Safety	431,140	166,660	81,390	679,191
		10101 - GSD General Total		431,140	166,660	81,390	679,191
		32051 - OFS Grant Fund	51302000 - OFS Stop Grant			46,452	46,452
			51303000 - OFS Arrest Grant	45,904	7,750	34,178	87,831
		32051 - OFS Grant Fund Total		45,904	7,750	80,630	134,283
		32104 - OFS Donations Fund	51301000 - OFS Donations			191	191
		32104 - OFS Donations Fund Total				191	191
	126 - Office of Family Safety Total			**477,044**	**174,410**	**162,211**	**813,665**
	25 - Elections	10101 - GSD General	5100210 - ELE Apps for Ballot Processed	1,501,405	53,571	891,848	2,446,824
			5100230 - ELE English First Ref 2009	630		522	1,152
			5100410 - ELE Registered Active Voters	1,672,278	590,594	325,771	2,588,642
			5100500 - ELE Non Allocated Fin. Trans.				
			5100600 - ELE Satellite Office	64,045	31,285	4,901	100,232
		10101 - GSD General Total		3,238,359	675,450	1,223,042	5,136,850
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration			19,520	19,520
		30003 - General Fund 4% Reserve Total				19,520	19,520
		40009 - GSD FY10 Capital Projects Fund	5401010 - ELE Votor Reg Systems				
		40009 - GSD FY10 Capital Projects Fund Total					
	25 - Elections Total			**3,238,359**	**675,450**	**1,242,561**	**5,156,370**
	28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	374,569	168,892	370,342	913,802
		61190 - Surplus Property Auction Total		374,569	168,892	370,342	913,802
	28 - Surplus Property Total			**374,569**	**168,892**	**370,342**	**913,802**
	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	652,396	229,019	107,266	988,680
			7111910 - PLA Reg Trans Plan Key		2,238	77,661	79,898
			7112210 - PLA GIS Services and Applicati	316,248	117,361	56,119	489,728
			7112310 - PLA Geog Data Maint Key	196,839	94,213	38,921	329,972
			7112850 - PLA Land Development	607,239	196,859	119,504	923,602
			7112900 - PLA Executive Leadership	567,883	213,365	108,384	889,632
			7112950 - PLA General Plan Update	455	35	71,564	72,054
		10101 - GSD General Total		2,341,059	853,089	579,418	3,773,566
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission				
		30003 - General Fund 4% Reserve Total					
		30704 - Planning Grant Fund	7304010 - PLA Active Living Design Key			44	44
			7304040 - PLA TDOT STP Active Mobility	45,934	17,079	300	63,313

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30704 - Planning Grant Fund Total		45,934	17,079	344	63,357
		30706 - Regional Transportation Plan'g	7306050 - PLA MIP Interest			405	405
			7306120 - PLA FHWA PL Funds Pass Thru	754,020	260,173	635,725	1,649,919
			7306140 - PLA FTA PL Funds Pass Thru	16,826	5,635	230,709	253,171
			7306160 - PLA SPR PL Funds Pass Thru			55,803	55,803
			7306180 - PLA MPO Contingency	366	104	3,739	4,209
			7306210 - PLA SE Area Study FY13-15				
			7306220 - PLA Local Match SR 109 Study			13,462	13,462
			7306230 - PLA Johnson City MTPO UPWP 15			2,395	2,395
		30706 - Regional Transportation Plan'g Total		771,212	265,913	942,238	1,979,363
		30708 - PLA Nash Area MPO Other Grants	7307100 - PLA Smart Growth America			15,616	15,616
		30708 - PLA Nash Area MPO Other Grants Total				15,616	15,616
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			4,651	4,651
		30764 - Metro Area Computer Mapping Total				4,651	4,651
		40009 - GSD FY10 Capital Projects Fund	7401010 - PLA Tech Equipment				
		40009 - GSD FY10 Capital Projects Fund Total					
	29 - Planning Comm Total			**3,158,205**	**1,136,081**	**1,542,267**	**5,836,554**
	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			50,000	50,000
		30702 - Advance Planning & Research Total				50,000	50,000
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			80,690	80,690
		30706 - Regional Transportation Plan'g Total				80,690	80,690
	35 - Adv Plan/Research Total					**130,690**	**130,690**
	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			262,353	262,353
		10101 - GSD General Total				262,353	262,353
		30004 - Register's Computer	9702000 - REG Computer Program			24,137	24,137
		30004 - Register's Computer Total				24,137	24,137
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,845,149	702,167	28,675	2,575,991
		30036 - Register of Deeds Fees Total		1,845,149	702,167	28,675	2,575,991
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt	(65,139)			(65,139)
		90231 - GSD Bonded Debt & Interest Total		(65,139)			(65,139)
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			5,971	5,971
		90241 - GSD General Fixed Assets Total				5,971	5,971
	36 - Register of Deeds Total			**1,780,010**	**702,167**	**321,135**	**2,803,312**
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	267,250	108,345	27,464	403,059
			11105100 - HIS Govt & Public Partner Prog	184,531	76,112	26,761	287,404
			11105200 - HIS Info Educ & Tourism Prog	94,576	35,987	13,213	143,775
			11105300 - HIS Non Allocated Fin Tran				
		10101 - GSD General Total		546,357	220,444	67,438	834,238
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			52,473	52,473
		30003 - General Fund 4% Reserve Total				52,473	52,473
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106				
			11332200 - HIS THC CLG Grant				
			11332210 - HIS THC CLG NR Grant			12,000	12,000
			11332400 - HIS PPFG TN CW Crossroad 12-13			(3,923)	(3,923)
			11332600 - HIS 2015 Two Rivers MP			56,153	56,153
		32211 - HIS Historical Comm Grant Fund Total				64,231	64,231
		40009 - GSD FY10 Capital Projects Fund	11401010 - HIS Nash Cemetery Restr				
		40009 - GSD FY10 Capital Projects Fund Total					
	37 - Historical Comm Total			**546,357**	**220,444**	**184,141**	**950,941**
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	3,850,820	1,603,789	843,288	6,297,897
			16104000 - ASR Board of Equalization	1,460		1,201	2,661
			16105000 - ASR Hearing Officer Review	2,150	514		2,664
			16106000 - ASR Personal Property Audit			294,225	294,225
			16108000 - ASR Non Allocated Fin Tran				
		10101 - GSD General Total		3,854,430	1,604,303	1,138,714	6,597,447

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	40 - Assessor Prop	30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			56,913	56,913
		30003 - General Fund 4% Reserve Total				56,913	56,913
		30113 - Finance CU Administration	15702000 - FIN Finance CU Administration	80,603	31,998		112,601
		30113 - Finance CU Administration Total		80,603	31,998		112,601
	40 - Assessor Prop Total			**3,935,033**	**1,636,301**	**1,195,627**	**6,766,961**
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,061,049	435,188	730,933	2,227,170
			17102000 - TRU Non Allocated Fin Tran				
		10101 - GSD General Total		1,061,049	435,188	730,933	2,227,170
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee			2,424	2,424
		30003 - General Fund 4% Reserve Total				2,424	2,424
	41 - Trustee Total			**1,061,049**	**435,188**	**733,357**	**2,229,594**
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,456,231	1,054,975	444,152	3,955,358
		10101 - GSD General Total		2,456,231	1,054,975	444,152	3,955,358
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			49,109	49,109
		30003 - General Fund 4% Reserve Total				49,109	49,109
		30118 - County Clerk Computer	18701000 - COU County Clerk Computer			46,576	46,576
		30118 - County Clerk Computer Total				46,576	46,576
		30218 - County Clerk Title Fees	18702000 - COU County Clerk Title Fees			29,762	29,762
		30218 - County Clerk Title Fees Total				29,762	29,762
	42 - County Clerk Total			**2,456,231**	**1,054,975**	**569,599**	**4,080,805**
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	3,628,174	1,385,314	1,172,805	6,186,292
			19104040 - DA Non Allocated Fin Tran				
		10101 - GSD General Total		3,628,174	1,385,314	1,172,805	6,186,292
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney				
		30003 - General Fund 4% Reserve Total					
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime			10,295	10,295
		30103 - DA Fraud & Economic Crime Total				10,295	10,295
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	131,954	57,649	2,000	191,603
		32219 - DA District Atty Grant Fund Total		131,954	57,649	2,000	191,603
	43 - District Attorney Total			**3,760,127**	**1,442,963**	**1,185,099**	**6,388,190**
	44 - DA Drug Enforcement	30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	534,809	175,957	322,822	1,033,588
		30101 - Metro Major Drug Program Total		534,809	175,957	322,822	1,033,588
	44 - DA Drug Enforcement Total			**534,809**	**175,957**	**322,822**	**1,033,588**
	45 - DA Special Operations	30104 - DA Special Operations	19300310 - DA Special Operations			33,542	33,542
		30104 - DA Special Operations Total				33,542	33,542
	45 - DA Special Operations Total					**33,542**	**33,542**
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	326,886	95,488	78,940	501,314
			21101100 - PDF General Sessions Team	1,284,864	451,655	215,101	1,951,621
			21101200 - PDF Criminal Court Team	2,370,367	910,157	304,666	3,585,190
			21101300 - PDF Appellate Court Team	191,248	69,933	18,711	279,893
			21101400 - PDF Juvenile Court Team	594,110	238,691	22,654	855,455
			21101500 - PDF Non Allocated Fin Tran				
		10101 - GSD General Total		4,767,476	1,765,925	640,073	7,173,474
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender			3,300	3,300
		30003 - General Fund 4% Reserve Total				3,300	3,300
	47 - Public Defender Total			**4,767,476**	**1,765,925**	**643,373**	**7,176,775**
	48 - Juvenile Court Clerk	10101 - GSD General	22101000 - JCC Admin	1,099,095	472,147	67,335	1,638,577
			22102000 - JCC Non Allocated Fin Tran				
		10101 - GSD General Total		1,099,095	472,147	67,335	1,638,577
		30003 - General Fund 4% Reserve	22201000 - 4% JCC Juvenile Court Clerk				
		30003 - General Fund 4% Reserve Total					
		30122 - Juvenile Court Clerk Computer	22701000 - JCC Juv Ct Clerk Computer Prog			22,463	22,463
		30122 - Juvenile Court Clerk Computer Total				22,463	22,463
	48 - Juvenile Court Clerk Total			**1,099,095**	**472,147**	**89,798**	**1,661,040**
	49 - Circuit Court Clerk	10101 - GSD General	23102000 - CIR Circuit Court Clerk			153,196	153,196

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	49 - Circuit Court Clerk	10101 - GSD General	23103000 - CIR Traffic Violations Bureau	1,738,591	799,717	155,708	2,694,016
			23104000 - CIR Probate Court Clerk			13,870	13,870
		10101 - GSD General Total		1,738,591	799,717	322,774	2,861,082
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	4,152,305	1,666,484	909,604	6,728,393
		30035 - Circuit Court Clerk Fees Total		4,152,305	1,666,484	909,604	6,728,393
		33024 - Criminal Crt Clk Victims Asst	24702100 - CCC CASA Victims Asst			33,295	33,295
			24702200 - CCC Mary Parrish Cr VictimAsst			33,295	33,295
			24702300 - CCC YMCA DomViol VictimAsst			33,295	33,295
			24702500 - CCC Nash Ch Alliance VictimAst			33,295	33,295
			24702600 - CCC Sexual Assault CrVictimAst			33,295	33,295
		33024 - Criminal Crt Clk Victims Asst Total				166,473	166,473
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			78,157	78,157
		40009 - GSD FY10 Capital Projects Fund Total				78,157	78,157
	49 - Circuit Court Clerk Total			**5,890,896**	**2,466,201**	**1,477,008**	**9,834,106**
	50 - Criminal Court Clerk	10101 - GSD General	24100100 - CCC Admin	3,379,166	1,479,191	240,457	5,098,814
		10101 - GSD General Total		3,379,166	1,479,191	240,457	5,098,814
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk				
		30003 - General Fund 4% Reserve Total					
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			6,083	6,083
		30034 - Criminal Ct Clerk Computerizat Total				6,083	6,083
	50 - Criminal Court Clerk Total			**3,379,166**	**1,479,191**	**246,540**	**5,104,896**
	51 - Clerk/Master	10101 - GSD General	25100100 - CHA Admin	818,704	308,076	120,124	1,246,904
		10101 - GSD General Total		818,704	308,076	120,124	1,246,904
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			20,251	20,251
		30003 - General Fund 4% Reserve Total				20,251	20,251
	51 - Clerk/Master Total			**818,704**	**308,076**	**140,375**	**1,267,155**
	52 - Juvenile Court	10101 - GSD General	26110310 - JUV SNash Gang Prob Key	122,128	62,492	10,121	194,742
			26111360 - JUV Foster Care Review Board	242,451	101,703	6,456	350,610
			26111370 - JUV Assessment	297,528	136,747	29,830	464,105
			26111410 - JUV Case Support Key			446,505	446,505
			26111730 - JUV Comm Outreach/Youth Court	216,015	93,452	16,923	326,389
			26111910 - JUV Juv Detention Key			3,767,185	3,767,185
			26111930 - JUV MSAC	494,151	208,814	62,411	765,376
			26111940 - JUV Intake	376,161	156,731	20,854	553,746
			26111960 - JUV SIA One	585,553	238,744	50,001	874,297
			26111970 - JUV SIA Two	316,881	146,624	32,903	496,408
			26112110 - JUV CtSafety&Security Key	459,781	211,921	39,658	711,359
			26112210 - JUV SvcOfProcess Key	96,517	42,775	32,414	171,706
			26112310 - JUV Judicial Actions Key	638,242	224,481	33,861	896,583
			26112510 - JUV ALOB HR Key Product	106,806	49,929	44,092	200,827
			26112610 - JUV ALOB Finance Payroll Autho	121,683	61,755	3,908	187,345
			26112910 - JUV ALOB Records Mgmt Key	89,712	35,567	16,690	141,969
			26113110 - JUV ALOB Exce Leader Key	390,945	144,035	15,685	550,666
			26114000 - JUV Non-Alloc'd Financial Tran				
			26114050 - JUV STAR Team	156,024	64,649	7,566	228,239
		10101 - GSD General Total		4,710,579	1,980,416	4,637,064	11,328,058
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court				
		30003 - General Fund 4% Reserve Total					
		30030 - Juvenile Court Accountability	26301100 - JUV * Accountability Grant			0	0
		30030 - Juvenile Court Accountability Total				0	0
		32226 - JUV Juv Court Grant Fund	26311430 - JUV Parent/Child Support Key	818,530	314,660	180,058	1,313,249
			26312540 - JUV Child &Family Intervention	231,169	105,615	52,236	389,020
			26312560 - JUV State Supplement			9,000	9,000
			26312580 - JUV Teen Outreach Program FY16	4,812		1,374	6,186
		32226 - JUV Juv Court Grant Fund Total		1,054,511	420,276	242,668	1,717,455

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	52 - Juvenile Court Total			**5,765,090**	**2,400,692**	**4,879,732**	**13,045,514**
	53 - General Sessions Court	10101 - GSD General	27101000 - GSC Judges	4,136,753	1,422,862	107,903	5,667,518
			27103021 - GSC General Probation	1,718,733	738,354	45,115	2,502,202
			27106011 - GSC Traffic School	421,411	182,045	185,448	788,904
			27116000 - GSC Administration	827,015	380,198	194,493	1,401,706
			27117000 - GSC Drug Court	50,635	18,571	17,219	86,425
			27118000 - GSC Non Allocated Fin Tran				
			27310200 - GSC Mental Health Court	196,867	84,943	84,104	365,913
		10101 - GSD General Total		7,351,414	2,826,972	634,282	10,812,668
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			15,044	15,044
		30003 - General Fund 4% Reserve Total				15,044	15,044
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			76,658	76,658
		30027 - General Sessions Drug Court Tr Total				76,658	76,658
		30102 - DUI Offender	27112000 - GSC DUI Offender			61	61
			27112100 - GSC Mental Health Court			71,225	71,225
			27112200 - GSC GS Drug Court			34,586	34,586
		30102 - DUI Offender Total				105,871	105,871
		32227 - GSC Gen Sess Ct Grant Fund	27310110 - GSC Veteran's Treatment Court	93,320	7,139		100,458
		32227 - GSC Gen Sess Ct Grant Fund Total		93,320	7,139		100,458
	53 - General Sessions Court Total			**7,444,733**	**2,834,111**	**831,854**	**11,110,699**
	54 - State Trial Courts	10101 - GSD General	28101000 - STC Administration	5,331,483	1,996,812	424,691	7,752,985
			28106100 - STC Jury Expense	130,556		216,041	346,597
		10101 - GSD General Total		5,462,039	1,996,812	640,732	8,099,582
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			319,323	319,323
		30003 - General Fund 4% Reserve Total				319,323	319,323
		30020 - State Trial Court Drug Enforce	28700200 - STC Drug Court Fines	182,669	23,067	189,108	394,845
			28700500 - STC DUI Supervision	101,736	37,163	4,273	143,172
			28700600 - STC Drug Lab Staff	50,835	18,553	56,358	125,746
		30020 - State Trial Court Drug Enforce Total		335,240	78,783	249,739	663,763
		32228 - STC St Trial Ct Grant Fund	28320140 - STC Community Corrections Grnt	804,640	369,965	242,047	1,416,652
			28320160 - STC Drug Court Staff	284,128	125,430	46,714	456,272
			28320205 - STC TN Dept of Corrections	546,162	236,923	266,298	1,049,383
			28320220 - STC STOP Grant	985	(667)		318
			28322190 - STC Court Interpreter Endowmnt	48,215	23,550	797	72,563
			28322300 - STC Governor's Hwy Safety Offc	21,112	11,142		32,254
		32228 - STC St Trial Ct Grant Fund Total		1,705,243	766,343	555,857	3,027,443
	54 - State Trial Courts Total			**7,502,521**	**2,841,938**	**1,765,650**	**12,110,110**
	55 - Justice Info Sys	10101 - GSD General	29160710 - JIS ALOB Exec Leader Key	125,561	45,823	295,510	466,894
			29162110 - JIS Project Plans Key	218,986	92,103	113,683	424,773
			29162310 - JIS Justice Appl Enhance Key	924,678	332,769	209,891	1,467,338
		10101 - GSD General Total		1,269,225	470,695	619,084	2,359,004
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv			427,551	427,551
		30003 - General Fund 4% Reserve Total				427,551	427,551
		40009 - GSD FY10 Capital Projects Fund	29401010 - JIS OJIES OpenJusInfoExchgSys				
		40009 - GSD FY10 Capital Projects Fund Total					
	55 - Justice Info Sys Total			**1,269,225**	**470,695**	**1,046,635**	**2,786,555**
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,120,849	500,084	495,803	2,116,736
			30124810 - SHE Exec Mgmt Key	541,758	168,877	78,826	789,461
			30124910 - SHE Admin Support Svcs Key	4,320,169	1,660,145	2,725,429	8,705,743
			30125000 - SHE Non Allocated Fin Trans				
		10101 - GSD General Total		5,982,777	2,329,106	3,300,058	11,611,940
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			845,268	845,268
		30003 - General Fund 4% Reserve Total				845,268	845,268
	56 - Sheriff Admin Total			**5,982,777**	**2,329,106**	**4,145,326**	**12,457,208**
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	690,749	301,995	39,110	1,031,854

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	58 - Sheriff Facility Maint	10101 - GSD General	30124710 - SHE Laundry Key	175,713	92,273		267,986
		10101 - GSD General Total		866,462	394,268	39,110	1,299,840
	58 - Sheriff Facility Maint Total			**866,462**	**394,268**	**39,110**	**1,299,840**
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	197,790	78,022	1,171,050	1,446,863
		10101 - GSD General Total		197,790	78,022	1,171,050	1,446,863
	59 - Sheriff Warehouse Total			**197,790**	**78,022**	**1,171,050**	**1,446,863**
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key			4,045	4,045
			30122110 - SHE CJC Offender Mgmt Key	5,881,581	2,710,569	929,319	9,521,469
			30122210 - SHE CJC Support Staff Key	2,194,555	940,167	24,202	3,158,924
			30122310 - SHE Booking and Releasing	4,271,725	1,901,832	31,000	6,204,557
		10101 - GSD General Total		12,347,861	5,552,568	988,566	18,888,995
		40009 - GSD FY10 Capital Projects Fund	30401010 - SHE CJC Inmate Shower Renov			23,958	23,958
		40009 - GSD FY10 Capital Projects Fund Total				23,958	23,958
	60 - Sheriff Criminal Justice Ctr Total			**12,347,861**	**5,552,568**	**1,012,524**	**18,912,953**
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key			4,233	4,233
			30122610 - SHE HDC Offender Mgmt Key	1,776,288	840,303	611,192	3,227,783
			30122710 - SHE HDC Support Staff Key	293,587	111,997	15,501	421,085
		10101 - GSD General Total		2,069,874	952,301	630,927	3,653,102
	61 - Sheriff Hill Jail Total			**2,069,874**	**952,301**	**630,927**	**3,653,102**
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key			9,222	9,222
			30122910 - SHE CDC-M Offend Mgmt Key	2,175,963	964,737	1,174,640	4,315,340
			30123210 - SHE CDC-M Support Staff Key	1,172,005	408,923	28,289	1,609,218
			30123510 - SHE CDC-F Programs Key			1,200	1,200
			30123610 - SHE CDC-F Offender Mgmt Key	2,058,565	917,835	312,323	3,288,723
			30123810 - SHE CDC-F Support Staff Key	651,459	300,344	7,091	958,894
		10101 - GSD General Total		6,057,992	2,591,839	1,532,765	10,182,597
	63 - Sheriff Corr Work Center Total			**6,057,992**	**2,591,839**	**1,532,765**	**10,182,597**
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,877,244	2,197,589	23,755	7,098,589
		10101 - GSD General Total		4,877,244	2,197,589	23,755	7,098,589
	64 - Sheriff Transportation Total			**4,877,244**	**2,197,589**	**23,755**	**7,098,589**
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	2,826,919	1,242,442	92,150	4,161,510
		10101 - GSD General Total		2,826,919	1,242,442	92,150	4,161,510
	66 - Sheriff Warrants Total			**2,826,919**	**1,242,442**	**92,150**	**4,161,510**
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	845,349	291,826	182,835	1,320,011
		10101 - GSD General Total		845,349	291,826	182,835	1,320,011
	67 - Sheriff Training Academy Total			**845,349**	**291,826**	**182,835**	**1,320,011**
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	70,849	31,669	18,075,306	18,177,824
		30145 - Sheriff CCA Contract Total		70,849	31,669	18,075,306	18,177,824
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			60	60
		40430 - Sheriff Non-Bond FundedCapProj Total				60	60
	68 - Sheriff Deberry Total			**70,849**	**31,669**	**18,075,366**	**18,177,884**
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key			8,350	8,350
			30124030 - SHE DUI School	1,185,662	444,591	14,024	1,644,277
			30124110 - SHE ORC Offend Mgmt Key	188,970	114,357	225,630	528,957
			30124310 - SHE ORC Support Staff key			49,381	49,381
		10101 - GSD General Total		1,374,632	558,949	297,384	2,230,965
	76 - Sheriff Day Reporting Total			**1,374,632**	**558,949**	**297,384**	**2,230,965**
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	1,085,100	543,545	1,168	1,629,813
		10101 - GSD General Total		1,085,100	543,545	1,168	1,629,813
	78 - Sheriff Armed Security Total			**1,085,100**	**543,545**	**1,168**	**1,629,813**
	79 - Sheriff Other	10101 - GSD General	30126300 - SHE Offender Information Servi	637,925	294,393	2,037	934,355
		10101 - GSD General Total		637,925	294,393	2,037	934,355
		32230 - SHE Sheriff Grant Fund	30322870 - SHE PAWS Grant			1,191	1,191
			30324170 - SHE Corr Svcs Litter Gr Key	84,576	23,681	46,300	154,557
			30324940 - SHE SAAFE Grant			15,900	15,900

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	79 - Sheriff Other	32230 - SHE Sheriff Grant Fund	30701000 - SHE SCAAP			49,822	49,822
		32230 - SHE Sheriff Grant Fund Total		84,576	23,681	113,213	221,469
	79 - Sheriff Other Total			**722,501**	**318,074**	**115,249**	**1,155,824**
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	847,395	319,968	70,786	1,238,148
			31121051 - POL Behav Hea Svcs Key	643,254	261,469	219,195	1,123,919
			31121055 - POL Victim Inter Match Key	155	66		221
			31121101 - POL Strategic Devel Key	361,052	146,087	25,303	532,441
			31121103 - POL Accreditation	127,028	55,165	9,047	191,240
			31121151 - POL Case Prep Key	479,258	185,850	15,501	680,609
			31121201 - POL Inspections Key	430,294	195,389	113,695	739,377
			31121251 - POL Training Recruits	4,538,819	1,529,195	776,225	6,844,239
			31121252 - POL Training Personnel/In-Serv	1,621,703	1,429,098	1,402,936	4,453,737
			31121260 - POL Vehicle Operations	228,871	87,835	48,355	365,062
			31121301 - POL Crime Analysis Key	294,110	110,949	12,496	417,556
			31121355 - POL Specialized Investigations	4,992,176	2,002,523	491,661	7,486,361
			31121415 - POL Achilles TForce Oper Key			3,082	3,082
			31121416 - POL Drug TForce Oper Key	55,990	25,885	6,122	87,996
			31121417 - POL DEA TForce Oper Key			25,870	25,870
			31121419 - POL Task Force VCrimes Key	64,472	26,090	8,023	98,585
			31121451 - POL Youth Services Key	1,560,404	598,033	73,871	2,232,308
			31121501 - POL Domestic Violence Key	1,979,792	760,387	233,709	2,973,888
			31121601 - POL Fugitives Key	405,085	179,342	144,317	728,744
			31121701 - POL Criminal Investigation Div	3,691,649	1,484,010	267,851	5,443,510
			31121751 - POL Forensic Services Key	1,357,586	534,862	167,295	2,059,743
			31121760 - POL Crime Lab	2,824,701	1,052,404	1,215,002	5,092,107
			31121801 - POL Property & Evidence Key	888,102	393,690	58,737	1,340,530
			31121810 - POL Police Impound	61,166	20,301	6,018	87,485
			31121850 - POL Facility Mgmt and Security	680,663	316,109	28,373	1,025,145
			31121901 - POL Emergency Conting Key	747,998	302,572	155,929	1,206,499
			31121951 - POL School Cross Guard Key	1,849,761	402,707	99,414	2,351,882
			31122001 - POL Traffic Key	1,806,905	698,163	257,972	2,763,040
			31122051 - POL Tactical Inves Key	2,163,107	852,961	961,565	3,977,633
			31122151 - POL SWAT Key	941,072	398,127	315,834	1,655,034
			31122201 - POL Warrants Key	1,326,022	531,586	106,293	1,963,901
			31122401 - POL East Sector Key	6,989,820	2,820,917	816,354	10,627,091
			31122403 - POL Patrol South Sector Key	8,783,194	3,452,260	1,074,312	13,309,766
			31122405 - POL Patrol Hermitage Key	8,854,150	3,511,751	898,221	13,264,122
			31122407 - POL Patrol Central Sector Key	7,168,588	2,879,787	875,870	10,924,245
			31122409 - POL Patrol West Sector Key	6,699,266	2,616,208	870,131	10,185,605
			31122411 - POL Patrol North Sector Key	7,058,652	2,880,119	736,391	10,675,162
			31122413 - POL Midtown Hills Precinct	7,435,390	3,018,358	489,328	10,943,076
			31122414 - POL Madison Precinct	6,744,259	2,831,602	665,695	10,241,556
			31122600 - POL Parks Patrol	97,641	36,958	7,270	141,868
			31123001 - POL Field Training Officer Key	70,576	30,463	7,483	108,522
			31123051 - POL Special Events Prog Key	3,432,740	1,293,222	49,715	4,775,677
			31123201 - POL School Resource Key	4,567,459	1,921,239	177,057	6,665,754
			31160000 - POL ALOB Non Alloc'd Fin Tran				
			31160110 - POL ALOB Op and Maint Cost	1,855,272	747,142	5,051,721	7,654,135
			31160310 - POL ALOB Employment Product	626,697	224,460	310,178	1,161,334
			31160320 - POL Secondary Employment Unit	2,400,608	247,727	154,838	2,803,173
			31160410 - POL ALOB Payroll Authorizat	171,129	72,825	4,586	248,541
			31160420 - POL ALOB Payment Approvals	536,780	228,343	689,872	1,454,995
			31160510 - POL ALOB Procurement Servic	145,579	90,963	52,147	288,690
			31160610 - POL ALOB Records Mgmt Servi	2,005,663	897,302	112,309	3,015,273
			31160710 - POL ALOB Safety Training Se	30,835	13,550	57,257	101,642

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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		10101 - GSD General	31160810 - POL ALOB Executive Leadersh	1,801,008	630,254	238,445	2,669,707
		10101 - GSD General Total		114,443,894	45,346,274	20,659,657	180,449,825
		18301 - USD General	31192000 - POL Extra Police Protection			481,000	481,000
		18301 - USD General Total				481,000	481,000
		30003 - General Fund 4% Reserve	31200503 - 4% POL Grant Match			66,361	66,361
			31201000 - 4% POL GSD Police Department			1,257,808	1,257,808
		30003 - General Fund 4% Reserve Total				1,324,169	1,324,169
		30053 - POL ARRA 2009 JAG Grant	31322335 - POL ARRA 2009 JAG Grant			(1,509)	(1,509)
		30053 - POL ARRA 2009 JAG Grant Total				(1,509)	(1,509)
		30063 - POL 2013 JAG GRANT	31322338 - POL JAG Grant 2013			57,091	57,091
		30063 - POL 2013 JAG GRANT Total				57,091	57,091
		30066 - POL 2014 JAG GRANT	31322339 - POL JAG Grant 2014			73,123	73,123
		30066 - POL 2014 JAG GRANT Total				73,123	73,123
		30068 - POL 2015 JAG GRANT	31322341 - POL JAG Grant 2015			196,135	196,135
		30068 - POL 2015 JAG GRANT Total				196,135	196,135
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse			21,959	21,959
		30146 - Police Unauth Substance Abuse Total				21,959	21,959
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures			115,736	115,736
		30149 - Police Federal Drug Enforcemen Total				115,736	115,736
		30151 - Victim Witness Protection	31721353 - POL Victim Witness Prot Key			383	383
		30151 - Victim Witness Protection Total				383	383
		30154 - POL State Felony Forfeiture	31740105 - POL State Felony Forfeiture			61,318	61,318
		30154 - POL State Felony Forfeiture Total				61,318	61,318
		30155 - POL State Gambling Forfeiture	31740101 - POL State Felony Forfeiture			167	167
			31740102 - POL State Gambling Forfeiture			277,593	277,593
		30155 - POL State Gambling Forfeiture Total				277,760	277,760
		30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit			45,981	45,981
		30156 - Police Federal Forfeitures Total				45,981	45,981
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			120,927	120,927
		30157 - Police Sex Offender Registrati Total				120,927	120,927
		30158 - Police Donations Fund	31601000 - POL HarbaughEstate K9 Donation			6,000	6,000
		30158 - Police Donations Fund Total				6,000	6,000
		30159 - Police StateAnti-Human Traffic	31740205 - POL State Anti-Human Traffickg				
		30159 - Police StateAnti-Human Traffic Total					
		30161 - Police Secondary Employment	31702000 - POL Admin Secondary Employ			64,353	64,353
		30161 - Police Secondary Employment Total				64,353	64,353
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			256	256
			31321403 - POL Achilles Task Force Key	5,445	2,170		7,616
			31321404 - POL Drug Task Force Key	380	2,207		2,588
			31321406 - POL Violent Crime TF Key	17,312	7,126		24,438
			31321407 - POL DEA Task Force Key	68,158	26,490		94,649
			31321415 - POL ICE Task Force				
			31322503 - POL MDHA Patrol TF Key	359,026	146,767	159,228	665,021
			31722203 - POL Mid TN Jnt Fug Task Force	33,815	9,839		43,654
			31722300 - POL MDHA Records	987	489	433	1,908
		30200 - Police Task Force Fund Total		485,123	195,089	159,917	840,129
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			180,905	180,905
		32131 - POL JAG 2012 Grant Total				180,905	180,905
		32231 - Police Grant Fund	31321258 - POL 2005 Bulletproof Vest Grt			(913)	(913)
			31330100 - POL Grants Interest			1,141	1,141
			31330850 - POL ICAC Grant FY08	105,210	41,091	87,423	233,725
			31330902 - POL Victims of Crime Grant	(1,263)	(1,547)		(2,809)
			31330960 - POL VOCA Victime Intervention	136,936	62,880	29,137	228,953
			31331540 - POL Governor Hwy Safety Grt 13	438,055	157,860	7,385	603,299
			31331700 - POL EI Protector Grant				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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		32231 - Police Grant Fund	31331750 - POL Kroger Grant				
			31332610 - POL * GREAT 2009 RTC			(1,593)	(1,593)
			31332640 - POL North Prec Children Camp				
			31332650 - POL * GREAT RTC 2010			(1)	(1)
			31332660 - POL GREAT 2010	23,913	8,179	267	32,360
			31332670 - POL GREAT RTC 2013	5,811	1,952	12,214	19,977
		32231 - Police Grant Fund Total		708,662	270,415	135,061	1,114,138
		40009 - GSD FY10 Capital Projects Fund	31401010 - POL AFIS Proj with JIS				
			31403010 - POL Records Mgt Software			117,240	117,240
			31410010 - POL West Precinct FY10			44,449	44,449
		40009 - GSD FY10 Capital Projects Fund Total				161,689	161,689
		40013 - GSD FY13 Capital Projects Fund	31402013 - POL DNA/Crime Lab Equipment			379,085	379,085
		40013 - GSD FY13 Capital Projects Fund Total				379,085	379,085
		40016 - GSD FY16 Capital Projects	31401016 - POL South Police Precinct			12,493	12,493
			31402016 - POL Family Justice Center	42,549	16,382	152,574	211,504
			31403016 - POL Public Safety Campus-Murf			130,690	130,690
		40016 - GSD FY16 Capital Projects Total		42,549	16,382	295,756	354,686
		61200 - Police Impound	31521150 - POL Police Impound				
			31522000 - POL URT Vehicle Impound			375,000	375,000
		61200 - Police Impound Total				375,000	375,000
	80 - Police Total			**115,680,228**	**45,828,159**	**25,191,497**	**186,699,884**
	81 - Police Drug Enforcement	30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	97,123	37,456	1,539,679	1,674,258
		30147 - Police Drug Enforcement Total		97,123	37,456	1,539,679	1,674,258
	81 - Police Drug Enforcement Total			**97,123**	**37,456**	**1,539,679**	**1,674,258**
	82 - Fire	10101 - GSD General	32114110 - FIR GSD Fire Support	502,650	199,543		702,193
			32114210 - FIR GSD EMS Support	603,221	233,469	577,998	1,414,688
			32114310 - FIR GSD Fire Hyd Inspect Forms			105,105	105,105
			32114510 - FIR GSD Logistics	658,802	268,628	3,063,518	3,990,949
			32114710 - FIR GSD Training	875,797	325,241	58,344	1,259,382
			32115210 - FIR GSD Specialized Services	339,139	129,065		468,203
			32115410 - FIR GSD EMS Operations	17,983,446	7,221,741	86,136	25,291,324
			32115510 - FIR GSD Fire Operations	6,576,238	2,727,811	10,132	9,314,180
			32116210 - FIR GSD Pub Fire Educ-Com Srvc			7,784	7,784
			32116310 - FIR GSD Fire Prevention	758,690	297,427	1,498	1,057,615
			32160000 - FIR GSD ALOB NonAlloc'd Fin Tr				
			32160110 - FIR GSD IT Systems	307,257	99,627	1,362,438	1,769,322
			32160210 - FIR GSD Facilities Maint	291,729	119,538	1,340,967	1,752,234
			32160710 - FIR GSD Occup Health & Safety	398,906	153,901	36,409	589,216
			32160810 - FIR GSD Admin	1,130,633	404,080	115,782	1,650,495
		10101 - GSD General Total		30,426,506	12,180,071	6,766,111	49,372,689
		18301 - USD General	32194510 - FIR USD Logistics	327,437	150,839	2,895,570	3,373,846
			32195510 - FIR USD Fire Operations	43,071,182	18,309,544	19,585	61,400,311
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			380,848	380,848
			32196210 - FIR USD Pub Fire Educ-Com Srvc	247,311	88,349	8,374	344,033
			32196310 - FIR USD Fire Prevention	1,198,783	447,638	1,699	1,648,121
			32197011 - FIR USD Facilities Mgmt			428,816	428,816
		18301 - USD General Total		44,844,713	18,996,371	3,734,891	67,575,975
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department				
			32214400 - 4% FIR Medical Supply			46,986	46,986
			32214600 - 4% FIR Pers Equip Logis			1,754,558	1,754,558
			32214700 - 4% FIR Emp Train Develop				
			32215100 - 4% FIR Basic Response			12,761	12,761
			32215200 - 4% FIR Advanced Response				
			32215500 - 4% FIR Basic Life Support			25	25

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30003 - General Fund 4% Reserve	32216200 - 4% FIR Comm Risk Reduction				
			32216300 - 4% FIR Inspection & Permit			7,126	7,126
			32260100 - 4% FIR ALOB Info Tech			(90)	(90)
			32260200 - 4% FIR ALOB Facility Mgmt			25,228	25,228
		30003 - General Fund 4% Reserve Total				1,846,594	1,846,594
		30048 - FIR Fire Dept Donations	32701000 - FIR Lowes & First Alert			4,000	4,000
		30048 - FIR Fire Dept Donations Total				4,000	4,000
		32232 - FIR Fire Grant Fund	32301320 - FIR *15 CSX Air QualityMonitor			0	0
			32301325 - FIR 2015 Exxon Grant			2,500	2,500
		32232 - FIR Fire Grant Fund Total				2,500	2,500
		40009 - GSD FY10 Capital Projects Fund	32404010 - FIR Training Tower			550,988	550,988
		40009 - GSD FY10 Capital Projects Fund Total				550,988	550,988
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			13,971	13,971
		40011 - GSD FY11 Capital Projects Fund Total				13,971	13,971
		40014 - GSD FY14 Capital Projects	32403014 - FIR Master Plan Implementation	13,355	372	4,639,968	4,653,695
		40014 - GSD FY14 Capital Projects Total		13,355	372	4,639,968	4,653,695
		40015 - GSD FY15 Capital Projects	32401015 - FIR Master Plan Implementation	89,096	31,536	4,757,164	4,877,796
			32402015 - FIR Major Equip/Mini Pumper			1,809,111	1,809,111
		40015 - GSD FY15 Capital Projects Total		89,096	31,536	6,566,275	6,686,906
		40016 - GSD FY16 Capital Projects	32401016 - FIR Master Plan Implementation				
		40016 - GSD FY16 Capital Projects Total					
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	68,977		25,000	93,977
		90231 - GSD Bonded Debt & Interest Total		68,977		25,000	93,977
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(5,954,738)	(5,954,738)
		90241 - GSD General Fixed Assets Total				(5,954,738)	(5,954,738)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	(79,668)			(79,668)
		98431 - USD Bonded Debt & Interest Total		(79,668)			(79,668)
	82 - Fire Total			**75,362,978**	**31,208,350**	**18,195,561**	**124,766,889**
	83 - Codes Admin	10101 - GSD General	33120010 - COD Code Enforce't Key Product	255,670	111,530	47,509	414,709
			33120110 - COD Const'n/Land Use Key Produ	985,559	371,768	85,305	1,442,633
			33120140 - COD SexuallyOrientedBusBd Key	53,117	19,125	8,504	80,746
			33120210 - COD Better N'hoods Key Product	712,773	310,811	570,258	1,593,843
			33120310 - COD Building Code Inspections	1,677,701	785,892	280,151	2,743,745
			33120410 - COD Board Supp Serv Key Produc	40,482	16,238	51,453	108,173
			33120510 - COD Info Sharing Key Product	602,674	243,852	100,434	946,961
			33120610 - COD Admin Payroll Authorizatio	243,617	79,467	53,464	376,547
			33120700 - COD ALOB Non-Alloc'd Fin Trans			58,800	58,800
			33121000 - COD Alarm Registration	111,609	24,798	42,145	178,553
		10101 - GSD General Total		4,683,203	1,963,481	1,298,023	7,944,708
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration			18,369	18,369
		30003 - General Fund 4% Reserve Total				18,369	18,369
		30600 - Demolition Fund	33701000 - COD Demolition Projects			87,755	87,755
		30600 - Demolition Fund Total				87,755	87,755
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade			6,991	6,991
		40013 - GSD FY13 Capital Projects Fund Total				6,991	6,991
	83 - Codes Admin Total			**4,683,203**	**1,963,481**	**1,411,138**	**8,057,822**
	84 - Beer Board	10101 - GSD General	34101000 - BBD Administration			6,214	6,214
			34102000 - BBD Permit Application Program	166,637	80,352	17,171	264,160
			34102100 - BBD Inspection Program	51,581	25,438	9,378	86,397
		10101 - GSD General Total		218,217	105,791	32,763	356,771
		30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board				
		30003 - General Fund 4% Reserve Total					
	84 - Beer Board Total			**218,217**	**105,791**	**32,763**	**356,771**
	85 - Agricultural Ext	10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	74,070	1,639	4,400	80,109
			35102100 - AGE Agriculture/Horticulture P	102,631	28,467	16,176	147,274

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	85 - Agricultural Ext	10101 - GSD General	35102200 - AGE 4H/Youth Dev Program	54,992	2,520	4,900	62,412
			35102300 - AGE Non Allocated Fin Trans				
		10101 - GSD General Total		231,693	32,625	25,476	289,794
		30003 - General Fund 4% Reserve	35201000 - 4% AGE Agricultural Extension				
		30003 - General Fund 4% Reserve Total					
	85 - Agricultural Ext Total			**231,693**	**32,625**	**25,476**	**289,794**
	86 - Soil & Water	10101 - GSD General	36101000 - SWC Administration	733	102	490	1,325
			36102000 - SWC Watershed Conservation Prg	16,389	6,109	16,131	38,630
			36103000 - SWC Technical Services Program	15,752	5,872		21,624
			36104000 - SWC Educational Services Prog	15,907	5,929		21,837
		10101 - GSD General Total		48,781	18,012	16,621	83,415
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation				
		30003 - General Fund 4% Reserve Total					
	86 - Soil & Water Total			**48,781**	**18,012**	**16,621**	**83,415**
	87 - Social Services	10101 - GSD General	37121000 - SOC Homeless Services Program	348,018	137,721	18,710	504,449
			37121100 - SOC Support Homelessness Comm	306,025	102,873	1,106,215	1,515,113
			37122200 - SOC Homemaker Program	473,599	222,965	32,448	729,012
			37122300 - SOC Nutrition Program			693,867	693,867
			37122400 - SOC Family Services	801,756	313,395	237,266	1,352,417
			37122500 - SOC Burial Assistance Program	53,963	19,262	325,780	399,004
			37123000 - SOC Planning & Coordination Pr	441,736	162,718	23,437	627,891
			37125200 - SOC Executive Leadership	496,064	167,252	66,106	729,421
		10101 - GSD General Total		2,921,160	1,126,186	2,503,828	6,551,174
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services				
		30003 - General Fund 4% Reserve Total					
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell			3,367	3,367
			37702100 - SOC Frist Donations for Disab				
			37708100 - SOC Meals on Wheels Donations			3,795	3,795
		30007 - Social Services Donations Total				7,162	7,162
		30137 - SOC MHC Special Donations	37712000 - SOC MHC Spc Donations Interest			255	255
			37712100 - SOC Project Homeless Connect			827	827
			37712200 - SOC How's Nashville			76,656	76,656
			37712300 - SOC *MHC MDHA CDBG			75,333	75,333
		30137 - SOC MHC Special Donations Total				153,071	153,071
		32137 - Social Srv Homelessness Grant	37312400 - SOC CABHI Grant			484,867	484,867
		32137 - Social Srv Homelessness Grant Total				484,867	484,867
		32237 - Social Services Grant Fund	37322300 - SOC Nutrition Program	532,848	297,328	901,137	1,731,313
		32237 - Social Services Grant Fund Total		532,848	297,328	901,137	1,731,313
		40009 - GSD FY10 Capital Projects Fund	37401010 - SOC Bordeaux Cemetery Property				
		40009 - GSD FY10 Capital Projects Fund Total					
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			1,577,659	1,577,659
		90241 - GSD General Fixed Assets Total				1,577,659	1,577,659
	87 - Social Services Total			**3,454,008**	**1,423,514**	**5,627,725**	**10,505,247**
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,643,526	4,643,526
			20101000 - MED Administration			240	240
			38150271 - HEA FamYouth&Infant Health Adm	255,901	92,205	6,691	354,797
			38151001 - HEA Behavioral Health Services	284,188	99,577	4,250	388,015
			38151032 - HEA Public Health Clinics	1,084,129	460,311	315,857	1,860,296
			38151036 - HEA Home Visiting	283,165	127,592	26,685	437,443
			38151042 - HEA CSFP	25,643	11,597	7,748	44,989
			38151046 - HEA Children Special Services	1,186		1,076	2,262
			38151051 - HEA Oral Health Svcs	337,172	118,220	80,514	535,906
			38151072 - HEA Epidemiology Research	366,329	154,293	38,666	559,288
			38151091 - HEA Correctional Health Svcs	154,576	66,156	14,197	234,929
			38151111 - HEA Forensic Med Exam Office			105,055	105,055

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			38151121 - HEA Turberculosis Elimination	397,770	161,112	55,701	614,583
			38151131 - HEA STD/HIV Prevent&Interventn	308,060	133,264	32,230	473,554
			38151141 - HEA Notifiable Desease	106,211	45,360	7,421	158,992
			38151151 - HEA Health Promotion	115,847	48,627	6,724	171,198
			38151171 - HEA Health Care Access	118,977	48,891	1,074	168,942
			38151172 - HEA Health Equality Admin	76,998	31,004	5,856	113,858
			38151173 - HEA Bridges to Care Pharmacy			49,786	49,786
			38151181 - HEA Health Care for Homeless			384,800	384,800
			38151201 - HEA Air Quality	182,855	94,041	6,248	283,144
			38151203 - HEA Air Pollution	164,955	66,239	43,779	274,973
			38151211 - HEA Food Protect Svcs	638,323	289,851	25,793	953,968
			38151217 - HEA Title V Air Pollution Prog	135,793	63,143	21,040	219,976
			38151222 - HEA Animal Services All Other	987,886	345,092	643,371	1,976,349
			38151224 - HEA Engineering Svce Investiga	257,148	96,941	7,011	361,101
			38151232 - HEA Environ Monitor Public Fac	337,551	167,645	19,550	524,746
			38151241 - HEA Pest Mgmt Svcs	112,137	44,604	15,252	171,993
			38160110 - HEA ALOB InformationTechnology	251,923	98,617	1,163,660	1,514,199
			38160210 - HEA ALOB Facilities Mgmt	547,887	311,173	736,903	1,595,963
			38160310 - HEA ALOB Human Resources	289,908	121,718	51,243	462,869
			38160410 - HEA ALOB Finance	786,466	291,505	31,116	1,109,086
			38160610 - HEA ALOB Records Mgmt Services	393,054	170,610	162,685	726,350
			38160810 - HEA ALOB Executive Leadersh	584,576	201,620	36,687	822,883
			38161000 - HEA Nonpayroll Exp Clearing				
		10101 - GSD General Total		9,586,616	3,961,005	8,752,435	22,300,057
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			211,283	211,283
		30003 - General Fund 4% Reserve Total				211,283	211,283
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations			1,563	1,563
			38703000 - HEA Harbaugh Donation				
			38703100 - HEA Talbot Estate Donation				
		30006 - Animal Control Donations Total				1,563	1,563
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			1,240	1,240
		30072 - Animal Education and Welfare Total				1,240	1,240
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act	17,882	8,445	76,226	102,553
		30204 - Health Title V Clean Air Act Total		17,882	8,445	76,226	102,553
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TENNder Care Outreach	303,453	94,083	109,109	506,645
			38350263 - HEA TENNder Care Welcome Baby	79,084	37,564	36,614	153,262
			38350264 - HEA Chronic Disease	35,967	19,522	13,471	68,961
			38350265 - HEA Tobacco Settlement	34,611	12,018	161,718	208,346
			38351015 - HEA Health Start Grant	114,719	61,711	12,471	188,901
			38351016 - HEA HUGS Grant	331,789	143,574	89,538	564,900
			38351018 - HEA CSS Care Coordination Gr	401,631	188,993	89,293	679,917
			38351020 - HEA Immunization Svcs Grant	272,409	128,473	49,936	450,818
			38351021 - HEA Family Planning Grant	507,323	219,024	128,270	854,617
			38351027 - HEA School Hea Gr CAH AllOther	2,704,069	1,236,655	95,951	4,036,675
			38351034 - HEA Breast & Cerv Cancer	61,121	21,046	2,719	84,886
			38351037 - HEA Minority AIDS Initiative	20,092	8,824	335,696	364,612
			38351043 - HEA CSFP Grant	148,223	74,090	7,544	229,856
			38351044 - HEA WIC Grant	2,768,112	1,311,395	564,463	4,643,969
			38351053 - HEA Oral HealthTDH Grant	391,502	165,860	74,368	631,730
			38351058 - HEA Diabetes Golden Sneakers	59,775	18,427	32,051	110,253
			38351060 - HEA Fetal Infant Mortality Rat	158,575	72,529	75,528	306,632
			38351064 - HEA Child Safety Seat			3,185	3,185
			38351082 - HEA Cities Readiness Grant	56,879	28,283	7,354	92,515
			38351087 - HEA Healthcare Preparedness	52,429	26,028	613	79,070
			38351123 - HEA TB Drug Study Grant	10,619	1,725		12,343

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			38351124 - HEA TB Outpatient Grant	787,121	361,127	303,240	1,451,488
			38351128 - HEA TB Epidemiologic Studies	51,867	14,648	5,135	71,650
			38351133 - HEA STD Grant STD	133,089	63,762	78	196,929
			38351134 - HEA HIV AIDS Grant	309,043	124,263	32,236	465,542
			38351137 - HEA Ryan White Grant	287,378	112,318	4,495,375	4,895,071
			38351138 - HEA HIV Rapid Testing	103,632	44,567	5,614	153,813
			38351139 - HEA Ryan White Medical Service	29,316	12,963	1,747	44,026
			38351146 - HEA Emerg Preparedness Grant	208,107	88,919	277,514	574,539
			38351163 - HEA Health Promotion CPHE AllO	78,069	31,278	189	109,536
			38351166 - HEA Tobacco Grant	22,428	9,953	965	33,346
			38351192 - HEA EBB Wellness Initiative	24	7		30
			38351204 - HEA 103 Grant	54,208	24,896	42,388	121,492
			38351205 - HEA 105 Grant	197,022	89,370	122,406	408,798
			38351216 - HEA Environ Health Specialists	39,409	14,125	11,267	64,800
			38351218 - HEA Food Inspector Training			3,016	3,016
			38351540 - HEA CAPUS Grant	2,642	(385)	463	2,720
			38360450 - HEA Grant in Aid	282,003	104,513	310,410	696,926
			38361200 - HEA ARRA Early Head Start	1,214	641	136	1,991
			38361600 - HEA * Fatherhood Grant			(703)	(703)
			38361800 - HEA Child Fatality Review Serv			3,528	3,528
			38361900 - HEA Prenatal Presumptive Eligi	69,636	36,357	2,598	108,592
		32200 - HEA Health Dept Grant Fund Total		11,168,588	5,003,143	7,507,495	23,679,227
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation			3,486	3,486
		32201 - HEA Donations Fund Total				3,486	3,486
		40009 - GSD FY10 Capital Projects Fund	38401010 - HEA East Clinic Mech HVAC				
		40009 - GSD FY10 Capital Projects Fund Total					
		40113 - GSD FY13B Capital Projects	38401113 - HEA Lentz Public Health Ctr				
		40113 - GSD FY13B Capital Projects Total					
		90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt	(77,321)		5,000	(72,321)
		90231 - GSD Bonded Debt & Interest Total		(77,321)		5,000	(72,321)
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets			1,092,725	1,092,725
		90241 - GSD General Fixed Assets Total				1,092,725	1,092,725
	88 - Health Total			**20,695,765**	**8,972,594**	**17,651,453**	**47,319,812**
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support	862,961	342,549	867,192	2,072,702
			39101020 - LIB Public Relations	176,786	62,529	117,785	357,100
			39101030 - LIB Technical Services	648,787	247,751	1,919,932	2,816,469
			39101050 - LIB Conference Center	212,252	91,228	7,188	310,668
			39101060 - LIB Interlibrary Loan	39,145	15,793	7,589	62,527
			39101070 - LIB Special Collections	355,959	145,080	10,544	511,584
			39101080 - LIB Community Engagement	260,034	118,251	17,814	396,099
			39101090 - LIB Limitless Libraries	282,540	123,086	1,197,071	1,602,697
			39102000 - LIB Operation and Maintenance	1,310,552	645,211	2,188,804	4,144,567
			39103203 - LIB BW Circulation	298,898	144,495	19,062	462,454
			39103206 - LIB BW Children's Services	249,935	140,699	9,477	400,111
			39103207 - LIB Reference Services	762,131	313,472	5,016	1,080,619
			39103211 - LIB Teen Services	291,459	105,510	4,112	401,080
			39103230 - LIB Public Technology Program	161,435	68,631	11,330	241,396
			39103303 - LIB Hermitage Branch	470,978	217,956	83,498	772,431
			39103304 - LIB Edmondson Branch	468,316	172,976	74,193	715,485
			39103305 - LIB Bellevue	510,248	228,781	12,969	751,998
			39103310 - LIB Bordeaux	351,378	157,662	61,249	570,289
			39103315 - LIB North Library	73,640	30,326	12,541	116,507
			39103320 - LIB Donelson	217,372	81,753	21,281	320,406
			39103325 - LIB East	141,298	67,648	19,866	228,812
			39103330 - LIB Edgehill	140,591	66,634	13,871	221,096

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			39103335 - LIB Goodletsville	268,827	123,959	59,102	451,888
			39103340 - LIB Green Hills	702,572	294,482	82,438	1,079,492
			39103345 - LIB Hadley Park	93,941	31,605	16,179	141,726
			39103350 - LIB Inglewood	159,450	71,603	20,905	251,958
			39103355 - LIB Looby	116,869	46,819	35,580	199,268
			39103360 - LIB Madison	508,495	245,753	79,768	834,016
			39103365 - LIB Old Hickory	121,791	60,855	13,780	196,425
			39103370 - LIB Pruitt	117,973	48,852	32,392	199,217
			39103375 - LIB Richland Park	201,364	77,524	23,481	302,369
			39103380 - LIB Southeast	491,343	238,577	14,865	744,785
			39103385 - LIB Thompson Lane	194,445	85,472	16,839	296,757
			39103390 - LIB Watkins Park	36,155	23,123	542	59,820
			39103401 - LIB Archives	201,400	81,254	34,489	317,143
			39104061 - LIB Equal Access	201,365	67,490	17,964	286,819
			39104081 - LIB Web Computer Literacy ILS	427,244	163,725	254,419	845,389
			39104083 - LIB Shared Systems Program	175,628	66,244	2,972	244,845
			39104121 - LIB Nash After-Zones Alliance	346,705	68,882	2,008,036	2,423,623
		10101 - GSD General Total		12,652,262	5,384,237	9,396,134	27,432,634
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library			3,553,795	3,553,795
		30003 - General Fund 4% Reserve Total				3,553,795	3,553,795
		30401 - Library Services	39300100 - LIB Library Services Interest			1,354	1,354
			39304013 - LIB Technology Upgrade Key			10,354	10,354
			39304026 - LIB SpecialCollectionsStaff	50,763	9,147		59,910
			39304030 - LIB Volunteer Service Grant	15,893	1,083	9,729	26,705
			39304043 - LIB Disadv Grant- LCO Prog Key			6,400	6,400
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500
			39304065 - LIB EAP Deaf Hear Grant Key	37,717	10,542	39,741	88,000
			39304094 - LIB IYL Neighborhood Builders	66,272	20,998		87,269
			39304097 - LIB Dia Turns 20 Grant			2,000	2,000
		30401 - Library Services Total		170,645	41,770	115,077	327,492
		30404 - Library Special Projects	39706100 - LIB Books & Technology				
			39706110 - LIB Special Projects Interest				
			39706120 - LIB E Rate Projects			54,411	54,411
			39706130 - LIB Other Special Projects			93,892	93,892
			39706160 - LIB Faith Hill Literacy Funds				
			39706170 - LIB Hebrew Foundation Funds			400	400
			39706180 - LIB King Collection Funds			287	287
			39706190 - LIB Biography Funds			2,038	2,038
			39706200 - LIB Childrens Book Funds			3,367	3,367
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			6,699	6,699
			39706230 - LIB Photography Book Funds			1,004	1,004
			39706240 - LIB Unrestricted Foundation Bk			125,673	125,673
			39706260 - LIB Davis Family Archive Funds				
			39706270 - LIB Bordeaux LINKS FoundationB			450	450
			39706280 - LIB Children/YA Programming Fo			334,067	334,067
			39706290 - LIB Hermitage Kay Family Found			3,602	3,602
			39706300 - LIB Sadye Wilson Lmtd Ed Fds				
			39706320 - LIB Popular Materials Book Fds				
			39706330 - LIB Health Care Book Funds			3,628	3,628
			39706340 - LIB Edmondson Pk Spec Prog Fds			525	525
			39706350 - LIB Classics/Poetry/Drama Fds			291	291
			39706400 - LIB East Spec Program Funds			2,116	2,116
			39706410 - LIB Madison Spec Prog Funds			2,295	2,295
			39706420 - LIB Performance Troupe Funds				
			39706430 - LIB History&Geography Book Fds			3,729	3,729

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			39706450 - LIB Bellevue Spec Program Fund			1,928	1,928
			39706460 - LIB Donelson Spec Program Fund			600	600
			39706470 - LIB Edgehill Spec Program Fund			1,047	1,047
			39706480 - LIB Goodlettsville Spec Prog			599	599
			39706490 - LIB Green Hills Spec Prog Fund			2,548	2,548
			39706500 - LIB Hadley Park Spec Program			475	475
			39706510 - LIB Inglewood Spec Program Fds			649	649
			39706520 - LIB Looby Spec Program Funds				
			39706530 - LIB North Spec Program Funds			935	935
			39706540 - LIB Old Hickory Spec Program			1,080	1,080
			39706550 - LIB Pruitt Spec Program Funds			1,412	1,412
			39706560 - LIB Richland Park Spec Prog			552	552
			39706570 - LIB Southeast Spec Prog Funds			931	931
			39706580 - LIB Thompson Lane Spec Prog			825	825
			39706590 - LIB Watkins Park Spec Program				
		30404 - Library Special Projects Total				652,055	652,055
		40009 - GSD FY10 Capital Projects Fund	39401010 - LIB Goodlettsville Librar				
		40009 - GSD FY10 Capital Projects Fund Total					
		40011 - GSD FY11 Capital Projects Fund	39401011 - LIB Bellevue Lib Planning/Land	5,148	199	6,189	11,536
		40011 - GSD FY11 Capital Projects Fund Total		5,148	199	6,189	11,536
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			82,083	82,083
			39401213 - LIB Archive Renov Main Library			6,707	6,707
		40013 - GSD FY13 Capital Projects Fund Total				88,790	88,790
		40014 - GSD FY14 Capital Projects	39401014 - LIB Miscellaneous Maintenance			333,492	333,492
		40014 - GSD FY14 Capital Projects Total				333,492	333,492
		40015 - GSD FY15 Capital Projects	39401015 - LIB Miscellaneous Maintenance			3,773,476	3,773,476
			39402015 - LIB Limitless Library Upgrade			591,407	591,407
		40015 - GSD FY15 Capital Projects Total				4,364,883	4,364,883
		40016 - GSD FY16 Capital Projects	39401016 - LIB Miscellaneous Maintenance			1,434,062	1,434,062
			39402016 - LIB Limitless Library Upgrade			201,180	201,180
		40016 - GSD FY16 Capital Projects Total				1,635,242	1,635,242
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	37,626			37,626
		90231 - GSD Bonded Debt & Interest Total		37,626			37,626
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			(820,628)	(820,628)
		90241 - GSD General Fixed Assets Total				(820,628)	(820,628)
	89 - Public Library Total			**12,865,681**	**5,426,206**	**19,325,031**	**37,616,918**
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	119,594	45,910	5,109	170,613
			40101210 - PAR Grass Mowing Sessions	2,624,144	1,286,760	1,860,930	5,771,835
			40101220 - PAR Facility Repair Sessions	994,719	495,791	2,657,178	4,147,687
			40101230 - PAR Landscaping Sessions	681,252	301,321	93,641	1,076,214
			40101240 - PAR Custodial Sessions	743,974	395,777	306,717	1,446,469
			40101310 - PAR Usage Permits	87,275	39,818	1,485	128,578
			40101410 - PAR Miles of Greenway Trails	153,473	57,851	4,537	215,861
			40103110 - PAR Park Police Patrols	1,024,159	450,284	86,075	1,560,518
			40104110 - PAR Comm Ctr Drop-in Activitie	4,320,586	1,576,796	145,250	6,042,631
			40104130 - PAR Comm Recreation Seasonal	210,739	29,657		240,396
			40104140 - PAR Comm Pools Aquatics	32,186	4,439	32,348	68,974
			40104310 - PAR Organized Sports Leagues			4,783	4,783
			40104330 - PAR Organized Sports Seasonal	16,479	2,654	562	19,695
			40104410 - PAR Special Events Metro	77,083	31,330	16,491	124,903
			40104415 - PAR After Hours Special Events	437,927	153,592	725	592,244
			40105110 - PAR Comm Info Service	72,725	23,833	12,273	108,831
			40106110 - PAR Arts/History Classes	463,589	178,161	19,910	661,660
			40106130 - PAR Arts & History Seasonal	11,738	1,281		13,019
			40106210 - PAR Environmental Ed Prog	816,322	353,468	26,354	1,196,144

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			40106230 - PAR Environmental Ed Seasonal	21,403	2,498		23,901
			40106240 - PAR Instructors	261,815	41,838	218,685	522,338
			40107210 - PAR Personnel Transactions	123,162	48,739	27,485	199,386
			40107310 - PAR Payment Approvals	267,136	116,950	673,480	1,057,565
			40107410 - PAR Purchasing Transactions	29,613	24,413	5,795	59,820
			40107610 - PAR Dept Leadership Sessions	250,062	94,482	217,315	561,859
			40107710 - PAR Safety Inspections	98,815	24,349	22,050	145,213
			40107800 - PAR Non Allocated Fin Trans			150	150
			40150110 - PAR Ted Rhodes Golf Course	412,439	191,537	150,319	754,294
			40150120 - PAR Ted Rhodes Golf Seasonal	55,048	5,796		60,843
			40150210 - PAR Harpeth Hills Golf Course	525,986	252,752	213,335	992,073
			40150220 - PAR Harpeth Hills Golf Seasona	54,875	5,779		60,654
			40150310 - PAR Two Rivers Golf Course	424,208	185,137	155,233	764,578
			40150320 - PAR Two Rivers Golf Seasonal	52,684	4,925		57,609
			40150410 - PAR Shelby Park Golf Course	308,020	127,234	61,368	496,622
			40150420 - PAR Shelby Golf Seasonal	19,728	2,054	1,076	22,858
			40150510 - PAR Warner Golf Course	130,083	59,752	64,183	254,018
			40150520 - PAR Warner Golf Seasonal	14,007	1,557		15,563
			40150610 - PAR McCabe Golf Course	611,350	280,779	220,090	1,112,218
			40150620 - PAR McCabe Golf Seasonal	78,300	7,535		85,834
			40150710 - PAR Vinny Links Golf Course	28,260	11,997	36,843	77,099
			40150720 - PAR Vinny Links Golf Seasonal	11,496	1,178		12,675
			40150810 - PAR Parthenon	405,694	194,977	223,735	824,406
			40150820 - PAR Parthenon Seasonal	4,306	554		4,860
			40150910 - PAR Wave Country			220,842	220,842
			40150920 - PAR Wave Country Seasonal	269,209	30,835	26,294	326,337
			40151010 - PAR Sportsplex	1,027,918	426,990	763,501	2,218,408
			40151020 - PAR Sportsplex Seasonal	140,832	20,116		160,948
			40151210 - PAR Hamilton Creek Marina	49,041	26,249	30,388	105,678
		10101 - GSD General Total		18,563,454	7,619,720	8,606,530	34,789,704
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			137,431	137,431
			40220100 - 4% PAR Structures/Facilities			133,346	133,346
			40230300 - 4% PAR Cultural Recreation			2,028	2,028
			40230400 - 4% PAR Revenue Producing Fac.			222,850	222,850
		30003 - General Fund 4% Reserve Total				495,655	495,655
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin				
			40170200 - PAR Spec Proj Structures				
			40170500 - PAR Tree Replacement			11,314	11,314
			40170600 - PAR Contribution to Parks			16,542	16,542
			40170700 - PAR Parthenon Project Revenue				
			40171100 - PAR Warner Trail Link Phase 1			1,024,743	1,024,743
			40301000 - PAR Contribute-Recreation	950	44	71,368	72,362
			40301100 - PAR Belmont-Easley Recreation	17,918	1,724		19,643
			40781000 - PAR Stone Hall Improvements			5,686	5,686
			40782000 - PAR Greenway Master Plan				
			40782200 - PAR After-Hours Special Events		(22)		(22)
			40782300 - PAR Instructors				
			40782400 - PAR NAZA Afterschool Program	51,080	6,490	30,365	87,935
		30801 - Parks Special Projects Total		69,948	8,237	1,160,017	1,238,202
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,496,710	1,496,710
			40700900 - PAR Golf Cart Rentals			393,348	393,348
		30802 - Parks Resale Inventory Total				1,890,058	1,890,058
		32300 - PAR Parks Dept Grant Fund	40310100 - PAR Disabilities Program			33,115	33,115
			40383737 - PAR GROW 10-11	7,949	217	5,686	13,852
			40383820 - PAR Horse Barn Percy Warner 16				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		32300 - PAR Parks Dept Grant Fund	40383830 - PAR Shelby Clubhouse 2016			1,000	1,000
			40383840 - PAR Predators Girl Scouts 2016				
			40782831 - PAR TAC Big Band Dances 2016			5,300	5,300
			40782853 - PAR Diabetes Golden Sneakers			(125)	(125)
			40783132 - PAR FWOP Staffing Grant 01	78,294	20		78,314
			40783142 - PAR Warner SWEAT Grant 01	26,011	1,674		27,685
			40783411 - PAR Friends-Centenn Park&Parth	99,996	1,172		101,168
			40783610 - PAR TwoRiversMansion Staffg-14	14,209	729		14,938
			40783630 - PAR TwoRiversMans Seasnl 15-16	2,788	894		3,682
			40783635 - PAR FriendsTwoRiversChristmas	547	42		589
		32300 - PAR Parks Dept Grant Fund Total		229,794	4,747	44,976	279,517
		32365 - PAR SW MDHA Disaster Recovery	40306577 - PAR SW MDHA Disaster Recovery			(18)	(18)
		32365 - PAR SW MDHA Disaster Recovery Total				(18)	(18)
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	152,027	61,255		213,281
			40704102 - PAR Deferred Maint Project	94,416	37,306		131,722
		33000 - PAR Parks Master Plan Total		246,443	98,561		345,003
		40009 - GSD FY10 Capital Projects Fund	40407010 - PAR Greenway Mill Creek			14,000	14,000
			40411010 - PAR Land Acq Antioch			40,747	40,747
			40412010 - PAR Land Acq Heartland Mill				
			40414010 - PAR McCabe Center				
		40009 - GSD FY10 Capital Projects Fund Total				54,747	54,747
		40011 - GSD FY11 Capital Projects Fund	40402011 - PAR New Sevier Community Ctr				
			40403011 - PAR Greenway Projects			5,300	5,300
			40405011 - PAR Open Space Revolving Fund	25,145	912	19,393	45,451
			40406011 - PAR Centennial Prk Master Plan			11,834	11,834
			40408011 - PAR Sportsplex Renovations			5,396	5,396
			40413011 - PAR Warner Park Local Match				
			40414011 - PAR Shelby Park Master Plan				
		40011 - GSD FY11 Capital Projects Fund Total		25,145	912	41,923	67,981
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			345,223	345,223
			40403013 - PAR Centennial Prk Master Plan			6,445	6,445
			40404013 - PAR Shelby Park Master Plan			39,933	39,933
			40405013 - PAR Mountain Bike				
			40406013 - PAR Centennial Sportsplex				
			40407013 - PAR Ft Nashborough			20,256	20,256
			40408013 - PAR Dog Parks			261,899	261,899
			40409013 - PAR Deferred Maintenance			244,304	244,304
			40410013 - PAR Open Space Riverfront Devl			4,158,329	4,158,329
		40013 - GSD FY13 Capital Projects Fund Total				5,076,389	5,076,389
		40014 - GSD FY14 Capital Projects	40401014 - PAR Greenway Projects			1,024,340	1,024,340
			40403014 - PAR Centennial Prk Master Plan			(367,308)	(367,308)
			40404014 - PAR Shelby Park Master Plan			44,209	44,209
			40409014 - PAR Deferred Maintenance			587,091	587,091
			40410014 - PAR Open Space Riverfront Devl			(250,000)	(250,000)
		40014 - GSD FY14 Capital Projects Total				1,038,332	1,038,332
		40015 - GSD FY15 Capital Projects	40401015 - PAR Greenway Projects			584,774	584,774
			40402015 - PAR Warner Park Master Plan			2,203,916	2,203,916
			40403015 - PAR CentennialPark Master Plan			1,540,177	1,540,177
			40404015 - PAR Open Space			(100,220)	(100,220)
			40405015 - PAR Stones River/Ravenwood			141,981	141,981
			40406015 - PAR Deferred Maintenance			1,012,105	1,012,105
			40407015 - PAR Master Plan Update			142,387	142,387
			40408015 - PAR Madison/SE Community Ctr			235,335	235,335
			40409015 - PAR Nashville Zoo			7,022,849	7,022,849
		40015 - GSD FY15 Capital Projects Total				12,783,303	12,783,303

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40016 - GSD FY16 Capital Projects	40401016 - PAR Greenway Projects				
			40402016 - PAR Open Space			14,430,079	14,430,079
			40403016 - PAR Maintenance			1,296,057	1,296,057
			40404016 - PAR Madison Community Ctr			169,336	169,336
			40405016 - PAR Southeast Community Ctr			83,790	83,790
			40406016 - PAR Hadley Tennis Ctr			55,656	55,656
			40407016 - PAR Una Antioch			148,417	148,417
			40408016 - PAR Nashville Zoo				
		40016 - GSD FY16 Capital Projects Total				16,183,334	16,183,334
		40113 - GSD FY13B Capital Projects	40410113 - PAR Open Space/Riverfront Dev			193,927	193,927
		40113 - GSD FY13B Capital Projects Total				193,927	193,927
		40440 - Parks Non-Bond Funded CapProj	40400440 - PAR Interest NonBond Fd CapPrj			560	560
			40421020 - PAR Centennial Pk Pond MWS Prj			2,075	2,075
			40421040 - PAR Golf Improvement			123,427	123,427
			40421050 - PAR Centennial Master Plan Sup			468,300	468,300
			40421060 - PAR Casa Azafran Project			103,500	103,500
			40421070 - PAR SE Park Land Acquisition			4,100,000	4,100,000
		40440 - Parks Non-Bond Funded CapProj Total				4,797,861	4,797,861
		41440 - Parks W Riverfront MDHA Grant	40400077 - PAR* W Riverfront MDHA Grant			454,208	454,208
		41440 - Parks W Riverfront MDHA Grant Total				454,208	454,208
		42440 - Parks W Riverfront MDHA TIF	40410077 - PAR* W Riverfront MDHA TIF			1,755	1,755
		42440 - Parks W Riverfront MDHA TIF Total				1,755	1,755
		48009 - USD FY10 Capital Projects Fund	40482010 - PAR USD Riverfront Phase 2			940,511	940,511
		48009 - USD FY10 Capital Projects Fund Total				940,511	940,511
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	32,853			32,853
		90231 - GSD Bonded Debt & Interest Total		32,853			32,853
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(31,446,499)	(31,446,499)
		90241 - GSD General Fixed Assets Total				(31,446,499)	(31,446,499)
	90 - Parks Total			**19,167,637**	**7,732,177**	**22,317,009**	**49,216,823**
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			1,904,463	1,904,463
			41106000 - ART Public Art & Artist Devel	54,343	21,185	138,520	214,048
			41106100 - ART Cultural Vitality Index	97,940	39,126	22,706	159,772
			41106200 - ART Grants Development	177,824	60,723	33,437	271,984
			41106250 - ART Organizational Development	40,648	15,169	7,510	63,328
			41106300 - ART Non Allocated Fin Trans			4	4
		10101 - GSD General Total		370,755	136,202	2,106,640	2,613,598
		30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			23,056	23,056
		30003 - General Fund 4% Reserve Total				23,056	23,056
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	3,917	1,271	13,969	19,157
		32141 - Arts Comm Special Projects Total		3,917	1,271	13,969	19,157
		32241 - ART Arts Commission Grant Fund	41310260 - ART TAC Arts Build Communities			29,600	29,600
			41310270 - ART TAC Major Cultural Inst			65,500	65,500
			41310290 - ART NEA Art Works 13-14			18,400	18,400
			41310320 - ART Bonnaroo Works Fund Proj			4,000	4,000
		32241 - ART Arts Commission Grant Fund Total				117,500	117,500
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	193,797	84,011	942,689	1,220,497
		40009 - GSD FY10 Capital Projects Fund Total		193,797	84,011	942,689	1,220,497
		40014 - GSD FY14 Capital Projects	41404114 - ART Percent for the Arts				
		40014 - GSD FY14 Capital Projects Total					
		40015 - GSD FY15 Capital Projects	41404115 - ART Percent for the Arts				
		40015 - GSD FY15 Capital Projects Total					
		40016 - GSD FY16 Capital Projects	41404116 - ART Percent for the Arts				
		40016 - GSD FY16 Capital Projects Total					
		45014 - MNPS FY14 Capital Projects	41454114 - ART Percent for the Arts				
		45014 - MNPS FY14 Capital Projects Total					

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2016 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	91 - Arts Commission	45015 - MNPS FY15 Capital Projects	41454115 - ART Percent for the Arts				
		45015 - MNPS FY15 Capital Projects Total					
		45016 - MNPS FY16 Capital Projects	41454116 - ART Percent for the Arts				
		45016 - MNPS FY16 Capital Projects Total					
	91 - Arts Commission Total			**568,469**	**221,485**	**3,203,855**	**3,993,808**
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	804,018	299,362	17,891	1,121,271
			42141210 - PW GSD Traffic Engineering	589,192	231,243	13,390	833,825
			42141310 - PW GSD Right of Way Permits	314,810	121,733	5,806	442,350
			42141410 - PW GSD Park Spaces Off Street	68,318	30,869	541	99,728
			42141420 - PW GSD Park Spaces On Street	264,575	146,527	44,772	455,873
			42141510 - PW GSD Street Construction	763,930	259,623	22,158	1,045,710
			42141610 - PW GSD Sidewalk Construction	100,866	38,236	2,377	141,480
			42141710 - PW GSD ITS Construction	171,712	70,382	1,797	243,892
			42142110 - PW GSD Roadway Maintenance	6,265,089	3,013,637	1,382,450	10,661,176
			42142180 - PW GSD Film and Special Events	307,363	131,394	99,131	537,888
			42142210 - PW GSD Emergency Response	188,050	72,352		260,402
			42142710 - PW GSD Traffic Signal Maint	757,881	323,321	489,903	1,571,104
			42142832 - PW GSD Traffic Sign & Marking	249,236	143,855	150,355	543,445
			42144110 - PW GSD Cust Serv Resp & Supp	383,797	184,511		568,307
			42145200 - PW TL Transportation Licensing			122	122
			42145210 - PW TL Enforcement	98,184	36,356	3,552	138,092
			42145230 - PW TL Permitting	150,496	68,205	52,328	271,030
			42160000 - PW ALOB Non Alloc'd Fin Tran				
			42161110 - PW GSD Administration	926,753	307,372	7,725,962	8,960,087
		10101 - GSD General Total		12,404,270	5,478,978	10,012,536	27,895,783
		18301 - USD General	42192170 - PW USD Roadway All Other	890,010	456,017	7,373,808	8,719,835
			42197110 - PW USD Administration			13,112,615	13,112,615
		18301 - USD General Total		890,010	456,017	20,486,422	21,832,449
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads			222,165	222,165
			42206000 - 4% PW Div of Equipment			844,330	844,330
			42207000 - 4% PW Parking Division				
		30003 - General Fund 4% Reserve Total				1,066,494	1,066,494
		30300 - PW FastTrack Infras Dev Prog	42330300 - PW FastTrack Infras Dev Pr			58,032	58,032
		30300 - PW FastTrack Infras Dev Prog Total				58,032	58,032
		30501 - Solid Waste Operations	42801300 - PW WM Special Activities/Other			170	170
		30501 - Solid Waste Operations Total				170	170
		30502 - Solid Waste Grant	42301800 - PW KAB Grant			6,000	6,000
			42301900 - PW TDEC Waste Oil Collection			2,208	2,208
		30502 - Solid Waste Grant Total				8,208	8,208
		30503 - Public Works Tire Waste	42701300 - PW Solid Waste Tires			533,917	533,917
		30503 - Public Works Tire Waste Total				533,917	533,917
		30508 - Public Works Sidewalk	42701100 - PW PedestrianBenefitZone1-A			84,531	84,531
			42701110 - PW PedestrianBenefitZone1-B			19,200	19,200
			42702100 - PW PedestrianBenefitZone2-A			123,654	123,654
			42702110 - PW PedestrianBenefitZone2-B			500	500
			42704100 - PW PedestrianBenefitZone4-A			9,600	9,600
			42704110 - PW PedestrianBenefitZone4-B			63,313	63,313
			42705110 - PW PedestrianBenefitZone5-B			50,112	50,112
			42705120 - PW PedestrianBenefitZone5-C				
		30508 - Public Works Sidewalk Total				350,910	350,910
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds			4,544,761	4,544,761
		30509 - PW Surplus Parking Fund Total				4,544,761	4,544,761
		30511 - Public Works Paving	42707000 - PW Paving			4,607,374	4,607,374
		30511 - Public Works Paving Total				4,607,374	4,607,374
		40009 - GSD FY10 Capital Projects Fund	42404010 - PW Information Systems GSD			975	975

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40009 - GSD FY10 Capital Projects Fund	42407010 - PW Roadway Projects GSD			49,501	49,501
			42409010 - PW Sidewalks GSD			8,595	8,595
			42412010 - PW Traffic GSD				
		40009 - GSD FY10 Capital Projects Fund Total				59,072	59,072
		40011 - GSD FY11 Capital Projects Fund	42402011 - PW Bridges GSD			115,605	115,605
			42404011 - PW Wayfinding ITS Match GSD				
			42405011 - PW Paving/Resurfacing GSD			(4,831)	(4,831)
			42407011 - PW Bikeways GSD			58,294	58,294
			42409011 - PW Sidewalks GSD			225,706	225,706
			42416011 - PW 28th/31st Ave Conn GSD			27,400	27,400
			42418011 - PW Traffic Signals/Equip GSD			178,189	178,189
			42419011 - PW Solid Waste Fac/Equip GSD			135,938	135,938
		40011 - GSD FY11 Capital Projects Fund Total				736,301	736,301
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD			1,004,069	1,004,069
			42402013 - PW Paving/Resurfacing GSD			193,890	193,890
			42403013 - PW Bikeways GSD			468,694	468,694
			42404013 - PW Bridges GSD			300,440	300,440
			42405013 - PW Corridor Redevelopment GSD			450,042	450,042
			42406013 - PW Road Projects GSD			622,074	622,074
			42407013 - PW Signalization GSD			563,584	563,584
		40013 - GSD FY13 Capital Projects Fund Total				3,602,793	3,602,793
		40014 - GSD FY14 Capital Projects	42401014 - PW Sidewalks GSD			(27,345)	(27,345)
			42402014 - PW Paving/Resurfacing GSD			864,168	864,168
			42403014 - PW Bikeways GSD			749,752	749,752
			42404014 - PW Bridges GSD			9,008	9,008
			42406014 - PW Road Projects GSD			3,679,769	3,679,769
			42407014 - PW Signalization GSD			107,640	107,640
		40014 - GSD FY14 Capital Projects Total				5,382,993	5,382,993
		40015 - GSD FY15 Capital Projects	42401015 - PW Sidewalks GSD			6,085,265	6,085,265
			42402015 - PW Paving/Resurfacing GSD			16,983,199	16,983,199
			42403015 - PW Traffic/Signal Controls GSD			1,201,805	1,201,805
			42404015 - PW Bridges GSD			1,557,948	1,557,948
			42405015 - PW So Nashville Conven Ctr GSD			1,229,169	1,229,169
		40015 - GSD FY15 Capital Projects Total				27,057,387	27,057,387
		40016 - GSD FY16 Capital Projects	42401016 - PW Sidewalks GSD			8,620,667	8,620,667
			42402016 - PW Paving GSD			5,109,647	5,109,647
			42403016 - PW Traffic/Signal Controls GSD			1,775,740	1,775,740
			42404016 - PW Roads Bridges Bikeways GSD			3,343,803	3,343,803
			42405016 - PW Lanfill Engineering Mnt GSD				
			42406016 - PW SWalk Paving Rdwy-Recall			316,759	316,759
		40016 - GSD FY16 Capital Projects Total				19,166,616	19,166,616
		40300 - GSD Public Works Construction	42412001 - PW Sidewalks & Bikeways			687,111	687,111
			42412003 - PW Other Road Projects			(342,967)	(342,967)
			42412004 - PW Traffic & ITS			(27,080)	(27,080)
			42412005 - PW Tree Canopy Assessmt Grant			(5,600)	(5,600)
			42412011 - PW Resurface Tulip Grove Rd			219	219
			42412013 - PW Development Infrastructure			135,498	135,498
			42412014 - PW Harding Place Sidewalks			14,700	14,700
			42412023 - PW Gallatin Rd Paving			29,141	29,141
			42412024 - PW Myatt Drive Paving			613,417	613,417
		40300 - GSD Public Works Construction Total				1,104,440	1,104,440
		44116 - GSD PW FY16 S/F Capital Projs	42431016 - PW GSD Library Parking Garage			1,194,444	1,194,444
		44116 - GSD PW FY16 S/F Capital Projs Total				1,194,444	1,194,444
		48009 - USD FY10 Capital Projects Fund	42406010 - PW USD Paving			16,242	16,242
			42410010 - PW USD Sidewalks			17,100	17,100

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		48009 - USD FY10 Capital Projects Fund	42413010 - PW USD Traffic				
			42416010 - PW USD 28th 31st Ave Conn Plan				
			42481010 - PW SWalk Paving Rdwy-Recall				
		48009 - USD FY10 Capital Projects Fund Total				33,342	33,342
		48011 - USD FY11 Capital Projects Fund	42401011 - PW USD Bikeways				
			42406011 - PW USD Paving/Resurfacing			51,964	51,964
			42408011 - PW USD Wayfinding ITS Match				
			42410011 - PW USD Sidewalks			205,876	205,876
			42413011 - PW USD Traffic Signals/Equip			18,567	18,567
			42415011 - PW USD Refuse/Recycle Contain			121,646	121,646
			42481011 - PW SWalk Paving Rdwy-Recall				
		48011 - USD FY11 Capital Projects Fund Total				398,054	398,054
		48113 - USD FY13B Capital Projects	42480113 - PW USD Sidewalks			73,631	73,631
			42486113 - PW USD Paving/Road Projects			1,010	1,010
		48113 - USD FY13B Capital Projects Total				74,641	74,641
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	242,258		(169,134)	73,124
		90231 - GSD Bonded Debt & Interest Total		242,258		(169,134)	73,124
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets			(13,149,497)	(13,149,497)
		90241 - GSD General Fixed Assets Total				(13,149,497)	(13,149,497)
		98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt	(12,287)			(12,287)
		98431 - USD Bonded Debt & Interest Total		(12,287)			(12,287)
	92 - Public Works Total			**13,524,250**	**5,934,995**	**87,160,275**	**106,619,520**
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations	48,451	26,340	98,760	173,550
			42803100 - PW WM Metro Collection	640,633	327,515	13,153,259	14,121,407
			42803300 - PW WM Downtown Business Coll	39,657	25,741	15,854	81,252
			42803500 - PW WM Front Loader Coll	199,047	87,711	567	287,325
			42803600 - PW WM Dead Animal Coll	34,412	21,472	1,295	57,179
			42803700 - PW WM Brush Collection	921,536	462,984	176	1,384,696
			42804200 - PW WM Downtown Bus Recycling	68,782	32,034		100,815
			42804300 - PW WM Curbside Recycling	361,003	159,291	271,044	791,337
			42804510 - PW WM Drop Off Recycle Centers	269,810	126,036	108,466	504,313
			42804520 - PW WM Convenience/Recycle Ctrs	636,321	285,129	814,327	1,735,777
			42804710 - PW WM Compost Program	15,412	2,730	536,654	554,796
			42804800 - PW WM Household Hazardous Wast	49,812	21,177	17,838	88,827
			42804900 - PW WM Tire Program	50,249	26,678		76,927
			42805200 - PW WM Landfill Engineering	68,791	22,963	142,337	234,092
			42805300 - PW WM Bordeaux Gas Utilization			7,050	7,050
			42861110 - PW WM Administration	341,586	115,648	3,196,549	3,653,783
		30501 - Solid Waste Operations Total		3,745,502	1,743,448	18,364,176	23,853,126
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant			42,500	42,500
			42301500 - PW Solid Waste Rebate Grant			53,417	53,417
		30502 - Solid Waste Grant Total				95,917	95,917
	93 - Solid Waste Total			**3,745,502**	**1,743,448**	**18,460,093**	**23,949,043**
	94 - Human Relations	10101 - GSD General	44100110 - HRC Multicultural Education			349	349
			44100210 - HRC Civil Rights Compliance			72	72
			44100310 - HRC Advoc Comp and Educ ACE	223,784	68,552	144,418	436,754
		10101 - GSD General Total		223,784	68,552	144,838	437,174
		30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm				
		30003 - General Fund 4% Reserve Total					
	94 - Human Relations Total			**223,784**	**68,552**	**144,838**	**437,174**
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market			26,276	26,276
		30003 - General Fund 4% Reserve Total				26,276	26,276
		40460 - Farmers Mkt Non-Bonded CapProj	60400440 - FAR NonBond Fd Capital Projs				
		40460 - Farmers Mkt Non-Bonded CapProj Total					
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program	235,562	81,075	1,266,408	1,583,045

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	97 - Farmers Market	60152 - Farmers Market	60511200 - FAR TAEP Grant 09-10			83	83
			60511210 - FAR TAEP Grant 10-11			5,672	5,672
			60511400 - FAR Grow Local Kitchen			2,980	2,980
			60512000 - FAR Marketing Service Program	28,682	8,920	69,447	107,049
			60513000 - FAR Non Alloc Financial Trans			291,521	291,521
		60152 - Farmers Market Total		264,244	89,995	1,636,111	1,990,350
	97 - Farmers Market Total			**264,244**	**89,995**	**1,662,387**	**2,016,626**
	98 - Muni Auditorium	10101 - GSD General	1101428 - ADM Subsidy Muni Auditorium			444,500	444,500
		10101 - GSD General Total				444,500	444,500
		30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium			720,333	720,333
		30003 - General Fund 4% Reserve Total				720,333	720,333
		40009 - GSD FY10 Capital Projects Fund	61401010 - MUN Life and Safety Upgrdes				
		40009 - GSD FY10 Capital Projects Fund Total					
		60161 - Municipal Auditorium	61501510 - MUN Administration	519,278	189,048	1,379,538	2,087,864
		60161 - Municipal Auditorium Total		519,278	189,048	1,379,538	2,087,864
	98 - Muni Auditorium Total			**519,278**	**189,048**	**2,544,371**	**3,252,697**
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair			81,217	81,217
		30003 - General Fund 4% Reserve Total				81,217	81,217
		60156 - State Fair	62507000 - BFC Tennessee State Fair Prog	191,063	77,656	364,715	633,433
			62507200 - BFC Corporate Sales Program	870,399	309,501	1,907,576	3,087,476
		60156 - State Fair Total		1,061,462	387,157	2,272,291	3,720,909
	99 - State Fair Board Total			**1,061,462**	**387,157**	**2,353,508**	**3,802,126**
Grantee Total				**925,968,135**	**347,265,547**	**2,635,835,490**	**3,909,069,173**
Grand Total				**956,844,039**	**411,154,467**	**2,784,680,012**	**4,152,678,518**
			Building Depreciation			9,591,749	9,591,749
			Building Rent (from 1101127 - ADM Contingency FacilityRental) above			355,663	355,663
Net Total				**1,884,935,098**	**759,194,328**	**5,435,088,712**	**8,079,218,138**

Section 5
Central Services Cost Allocation Plan

Table of Contents

Schedule Description	Allocation Basis Units	Page #
Table of Contents		1
Summary Schedule		6
BUILDING DEPRECIATION		16
1 Department Costs		17
1 Incoming Costs		19
1 Clifford Allen Bldg	Square Footage Occupied	20
1 AA Birch Bldg	Square Footage Occupied	21
1 Criminal Justice Ctr	Square Footage Occupied	22
1 Communications Bldg	Square Footage Occupied	23
1 Trial Lawyers Bldg	Square Footage Occupied	24
1 Metro Southeast	Square Footage Occupied	25
1 Courthouse	Square Footage Occupied	26
1 Lindsley Hall	Square Footage Occupied	27
1 Howard Office Bldg	Square Footage Occupied	28
1 Fulton Campus Garage	Square Footage In Fulton Campus Bldgs	29
1 Metro Office Building	Square Footage Occupied	30
1 Allocation Summary		31
EMPLOYEE BENEFITS		35
2 Department Costs		36
2 Incoming Costs		38
2 County Pension	# of Retired Employees Receiving Checks	42
2 Education Pension	Direct Allocation to Board of Education	44
2 Civil Service Pension	# of Retired Employees Receiving Checks	45
2 Police/Fire Pension	# of Retired Employees Receiving Checks	46
2 Death Benefit	Death Benefits Paid	47
2 Health Benefit	# of Retired Employees (excluding unknowns)	48
2 Life Benefit	# of Retired Employees (excluding unknowns)	50
2 Unemployment Comp	Unemployment Costs in Depts Served	52
2 Injured On Duty	IOD Medical & Expenses Paid	53
2 Allocation Summary		55
POST AUDITS		57
3 Department Costs		58
3 Incoming Costs		59
3 Post Audits	# of Accounting Transactions	60
3 Internal Audit (Post)	Direct Assignment	63
3 Allocation Summary		64
CORPORATE DUES		67

4 Department Costs		68
4 Incoming Costs		69
4 Corporate Dues	Corporate Dues Costs	70
4 Allocation Summary		71
INSURANCE		72
5 Department Costs		73
5 Incoming Costs		74
5 Property Loss	USD and GSD Property Loss Premiums	75
5 Self Insured	Self Insured Premium Costs	76
5 Surety Bonds	Total 505205 Surety & 505959 Notary Bonds Cost Per Organization	77
5 Judgements & Losses	Judgements & Losses Premium Costs	78
5 Allocation Summary		80
LEGISLATIVE		82
6 Department Costs		83
6 Incoming Costs		84
6 Metro Clerk	# of Active Employees (less MNPS)	87
6 Council	# of Active Employees (less MNPS)	90
6 Allocation Summary		93
MAYOR		96
7 Department Costs		97
7 Incoming Costs		98
7 Mayor's Office	# of Active Employees (less MNPS)	101
7 Allocation Summary		104
EMPLOYEE HEALTH & WELLNESS		107
8 Department Costs		108
8 Incoming Costs		109
8 Employee Clinic	# of Exams and Procedures	111
8 Benefit Board	Direct 100% Allocation to Employee Benefits	112
8 Other	**Not Allocated**	
8 Allocation Summary		113
GEN SVC OVERHEAD		114
9 Department Costs		115
9 Incoming Costs		116
9 Gen Svs Overhead	General Services Salaries	119
9 Allocation Summary		120
GEN SVC FACILITIES		121
10 Department Costs		122
10 Incoming Costs		123
10 Buildings & Security	General Services Billings	126
10 Allocation Summary		128

FLEET MANAGEMENT		130
11 Department Costs		131
11 Incoming Costs		132
11 Motor Pool	Motor Pool Billings	135
11 Fleet Depreciation	YTD Vehicle Depreciation Expense	137
11 Allocation Summary		138
SHERIFF SECURITY SERVICES		140
12 Department Costs		141
12 Incoming Costs		142
12 Security Services	Square Footage Occupied	143
12 Allocation Summary		145
POSTAL SERVICE		147
13 Department Costs		148
13 Incoming Costs		149
13 Postal Service	Postal Service Billings	151
13 Allocation Summary		153
RADIO SHOP		155
14 Department Costs		156
14 Incoming Costs		157
14 Radio Shop	Radio Shop Billings	159
14 Radio Shop Depreciation	Radio Shop Billings	160
14 Allocation Summary		161
DIRECTOR OF FINANCE		162
15 Department Costs		163
15 Incoming Costs		164
15 Dir of Finance	Finance Division Salaries	167
15 Allocation Summary		168
BUSINESS ASSISTANCE OFFICE		169
16 Department Costs		170
16 Incoming Costs		171
16 Procurement Post-Award	# of Projects Assisted	173
16 Vendor Assistance	Direct Allocation to Purchasing	174
16 Allocation Summary		175
FINANCE OPERATIONS		176
17 Department Costs		177
17 Incoming Costs		178
17 Finance Operations	# of Accounting Transactions	180
17 Accounts Payable	# of Accounts Payable Transactions	183
17 Allocation Summary		186
PAYROLL		189

18	Department Costs		190
18	Incoming Costs		191
18	Payroll	# of Payroll Transactions (current & retired)	193
18	Allocation Summary		196
OFFICE OF MANAGEMENT & BUDGET			199
19	Department Costs		200
19	Incoming Costs		201
19	Management & Budget	Budget $ Identified	203
19	Allocation Summary		206
INTERNAL AUDIT			209
20	Department Costs		210
20	Incoming Costs		211
20	Internal Audit	Modified Actual Expenditures	214
20	Allocation Summary		217
BUSINESS SOLUTIONS			220
21	Department Costs		221
21	Incoming Costs		222
21	Business Solutions	# of Accounting Transactions	224
21	Allocation Summary		227
PUBLIC PROPERTY ADMIN			230
22	Department Costs		231
22	Incoming Costs		232
22	Public Property Svcs	Modified Actual Expenditures	234
22	Allocation Summary		237
PURCHASING			240
23	Department Costs		241
23	Incoming Costs		242
23	Purchasing	Modified Operating Expenditures (less personnel costs)	244
23	Allocation Summary		247
FINANCIAL ACCOUNTABILITY			250
24	Department Costs		251
24	Incoming Costs		253
24	Procurement Review	Modified Actual Expenditures	255
24	Prompt Pay Review	# of Accounts Payable Transactions	258
24	Grants	# of DGC Conducted Assessments	261
24	Performance Monitoring	Modified Actual Expenditures	262
24	Community Enhancement Funds	Direct Allocation to All Other	265
24	Direct Appropriation	Direct Allocation to All Other	266
24	Special Projects - Other	Direct Allocation to All Other	267
24	Grants Coord Supervision	Direct Allocation to Grants Coordination	268
24	Allocation Summary		269

TREASURY			272
25	Department Costs		273
25	Incoming Costs		274
25	Cash Operations	MIP Balances (absolute value)	276
25	Investment Committee Supt	# of Payroll Transactions (current & retired)	279
25	Investor Relations	Modified Actual Expenditures	282
25	Collections	Direct 100% Allocation to Convention Center Authority	285
25	Allocation Summary		286
GRANTS COORDINATION			289
26	Department Costs		290
26	Incoming Costs		291
26	Grant Coordination	# of DGC Conducted Assessments	293
26	Direct Appropriations	Metro Direct Appropriations	294
26	Comm Enhance Fund	Metro Direct Appropriations	295
26	Allocation Summary		296
HUMAN RESOURCES			297
27	Department Costs		298
27	Incoming Costs		299
27	Employee Relations	% of FTEs	302
27	Workforce Management	% of FTEs	304
27	Benefits	% of FTEs	306
27	HR Admin./Sys Support	% of FTEs	308
27	Allocation Summary		310
INFORMATION SYSTEMS			312
28	Department Costs		313
28	Incoming Costs		314
28	ITS Systems	ITS Systems Billings	317
28	ITS Systems Depreciation	ITS Systems Billings	320
28	Allocation Summary		323
DEPT OF LAW			326
29	Department Costs		327
29	Incoming Costs		328
29	Legal Services	% of Staff Effort	331
29	Risk Management	Direct Allocation to Insurance (Risk Mgmt)	333
29	Allocation Summary		334
CENTRAL RECORDS			336
30	Department Costs		337
30	Incoming Costs		338
30	Records & Storage	# of Records Stored	340
30	Data Requests	# of Requests Requested	342
30	Allocation Summary		344

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Elections	Surplus Property	Planning Comm	Adv Plan/Research	Register of Deeds	Historical Comm	Comm Ed Alliance	Govt Access TV	Assessor Prop	Trustee
1	BUILDING DEPRECIATION	$112,761	$0	$212,481	$0	$0	$2,553	$0	$0	$250,551	$73,884
2	EMPLOYEE BENEFITS	311,349	(7,300)	245,187	0	102,665	16,579	2,942	0	504,683	200,466
3	POST AUDITS	1,763	1,131	3,107	91	199	554	0	0	636	260
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	7,377	0	9,009	0	0	1,612	0	0	32,288	5,542
6	LEGISLATIVE	16,270	2,244	18,795	0	0	2,805	0	0	24,967	8,416
7	MAYOR	19,896	2,744	22,984	0	0	3,430	0	0	30,531	10,291
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	40	0	0	0	0	0
9	GEN SVC OVERHEAD	0	169,556	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	197,795	123,034	266,876	0	1,632	14,219	0	0	351,402	126,493
11	FLEET MANAGEMENT	329	962	5,542	0	0	0	0	0	68,454	263
12	SHERIFF SECURITY SERVICES	13,057	0	33,817	0	0	406	0	0	44,604	13,153
13	POSTAL SERVICE	64,973	28	11,487	0	5,489	3,270	0	0	6,873	8,385
14	RADIO SHOP	0	0	0	0	0	0	0	0	60	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
17	FINANCE OPERATIONS	4,224	2,271	7,064	180	669	1,288	0	0	1,551	835
18	PAYROLL	7,139	241	1,960	0	192	338	0	0	3,111	947
19	OFFICE OF MANAGEMENT & BUDGE	5,144	645	8,903	545	283	982	0	0	6,739	2,218
20	INTERNAL AUDIT	1,851	237	2,095	47	1,006	341	0	0	2,420	800
21	BUSINESS SOLUTIONS	1,674	1,074	2,950	86	189	526	0	0	604	247
22	PUBLIC PROPERTY ADMIN	744	95	842	19	404	137	0	0	972	322
23	PURCHASING	1,480	140	1,837	156	383	219	0	0	1,394	874
24	FINANCIAL ACCOUNTABILITY	157	26	193	4	72	34	0	0	157	63
25	TREASURY	740	48	307	4	61	54	0	0	409	125
26	GRANTS COORDINATION	0	0	4,478	0	0	2,239	0	0	0	0
27	HUMAN RESOURCES	20,445	0	29,180	0	0	5,919	0	0	44,090	12,412
28	INFORMATION SYSTEMS	18,143	5,594	41,156	0	17,301	5,908	0	0	41,364	77,699
29	DEPT OF LAW	27,210	0	79,099	0	0	27,210	0	0	36,069	222,744
30	CENTRAL RECORDS	5,749	0	5,536	0	5,190	0	0	0	9,947	1,403
	Total Current Allocations	$840,273	$302,773	$1,014,886	$1,130	$135,776	$90,623	$2,942	$0	$1,463,876	$767,844

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	County Clerk	District Attorney	DA Drug Enforcement	DA Special Operations	Medical Examiner	Public Defender	Juvenile Court Clerk	Circuit Court Clerk	Criminal Court Clerk	Clerk/Master
1	BUILDING DEPRECIATION	$302,236	$1,181	$0	$0	$0	$998	$0	$1,172,733	$223,605	$447,921
2	EMPLOYEE BENEFITS	374,359	95,843	0	0	0	134,604	400,982	505,913	381,199	65,108
3	POST AUDITS	559	817	676	167	0	1,227	329	565	602	245
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	16,475	20,832	0	0	0	15,065	6,424	10,921	17,950	4,031
6	LEGISLATIVE	23,284	25,247	3,086	0	0	28,894	9,538	12,624	25,808	4,769
7	MAYOR	28,472	30,874	3,773	0	0	35,333	11,663	15,437	31,560	5,832
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	515,881	20,686	0	0	0	22,959	624,866	533,687	179,412	180,909
11	FLEET MANAGEMENT	9,840	10,948	0	0	0	487	2,779	7,105	9,488	0
12	SHERIFF SECURITY SERVICES	52,146	11,451	0	0	0	10,764	20,147	250,146	117,500	71,651
13	POSTAL SERVICE	69,895	13,957	0	0	0	4,029	13,725	170,158	61,888	10,563
14	RADIO SHOP	0	7,945	7,141	0	0	0	0	0	0	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
17	FINANCE OPERATIONS	1,257	2,402	2,249	426	0	3,185	791	1,739	1,458	653
18	PAYROLL	2,692	2,398	181	0	0	2,668	1,715	2,193	3,055	567
19	OFFICE OF MANAGEMENT & BUDGE	3,904	5,876	1,607	69	0	6,824	1,384	3,175	5,131	1,214
20	INTERNAL AUDIT	1,457	2,280	366	6	0	2,576	596	3,502	1,833	455
21	BUSINESS SOLUTIONS	531	776	642	158	0	1,165	312	537	572	233
22	PUBLIC PROPERTY ADMIN	585	916	147	3	0	1,035	240	1,407	736	183
23	PURCHASING	650	1,366	367	21	0	767	107	1,667	294	167
24	FINANCIAL ACCOUNTABILITY	95	174	71	7	0	194	44	233	122	36
25	TREASURY	342	333	266	5	0	367	185	352	384	76
26	GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
27	HUMAN RESOURCES	37,249	51,163	0	0	0	46,458	17,757	22,493	46,760	8,759
28	INFORMATION SYSTEMS	17,906	25,370	7,530	0	0	12,993	6,361	16,853	13,945	4,008
29	DEPT OF LAW	633	633	0	0	3,797	5,062	633	3,797	8,859	1,266
30	CENTRAL RECORDS	12,996	0	0	0	0	19,999	35,687	32,020	26,094	30,101
	Total Current Allocations	$1,473,443	$333,467	$28,101	$861	$3,797	$357,655	$1,156,266	$2,769,257	$1,158,254	$838,745

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Juvenile Court	General Sessions Court	State Trial Courts	Justice Info Sys	Sheriff Admin	Sheriff Comm Services	Sheriff Facility Maint	Sheriff Warehouse	Sheriff Criminal Justice Ctr	Sheriff Hill Jail
1	BUILDING DEPRECIATION	$0	$568,717	$402,370	$0	$735,443	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	49,062	435,161	295,700	7,906	2,292,443	0	0	0	0	0
3	POST AUDITS	3,929	2,842	2,847	564	1,884	0	350	1,011	1,440	597
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	35,501	26,942	22,229	4,270	295,184	0	0	0	0	0
6	LEGISLATIVE	52,178	42,920	52,739	5,891	35,346	0	5,611	1,122	106,319	21,600
7	MAYOR	63,805	52,485	64,491	7,204	43,223	0	6,861	1,372	130,012	26,414
8	EMPLOYEE HEALTH & WELLNESS	2,084	160	40	0	39,875	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	48,544	629,662	743,279	0	1,269,765	0	0	0	0	0
11	FLEET MANAGEMENT	4,993	593	25,283	0	540,897	0	0	0	0	0
12	SHERIFF SECURITY SERVICES	183,387	383,174	287,517	431	240,343	0	0	0	0	0
13	POSTAL SERVICE	10,910	10,073	12,173	127	85,108	0	0	0	0	0
14	RADIO SHOP	13,362	3,621	5,639	0	207,898	0	0	0	0	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	6,753	0	0	0	0	0
17	FINANCE OPERATIONS	10,094	6,033	8,465	1,263	6,465	0	1,037	1,948	4,005	1,980
18	PAYROLL	3,350	4,616	5,251	562	6,692	0	582	123	8,497	1,519
19	OFFICE OF MANAGEMENT & BUDGE	11,807	10,114	10,509	2,311	12,947	0	1,037	1,218	17,648	4,420
20	INTERNAL AUDIT	4,470	3,984	4,292	853	5,779	0	467	519	6,781	1,311
21	BUSINESS SOLUTIONS	3,730	2,698	2,702	535	1,788	0	332	959	1,367	567
22	PUBLIC PROPERTY ADMIN	1,796	1,601	1,725	343	2,322	0	188	209	2,725	527
23	PURCHASING	5,106	974	1,921	759	9,275	0	47	1,395	1,178	752
24	FINANCIAL ACCOUNTABILITY	403	274	406	61	476	0	46	37	453	118
25	TREASURY	531	620	767	146	990	0	75	36	1,098	201
26	GRANTS COORDINATION	2,239	2,239	3,358	0	4,478	0	0	0	0	0
27	HUMAN RESOURCES	67,477	68,968	86,315	10,950	510,427	0	0	0	0	0
28	INFORMATION SYSTEMS	21,977	26,347	33,887	25,162	88,301	0	60	128	3,305	1,167
29	DEPT OF LAW	10,125	51,256	1,898	1,266	361,958	0	0	0	0	0
30	CENTRAL RECORDS	0	10,402	198	168	0	0	0	0	0	0
	Total Current Allocations	$610,860	$2,346,476	$2,076,002	$70,772	$6,806,059	$0	$16,691	$10,078	$284,828	$61,174

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Sheriff Mens Jail Annex	Sheriff Corr Work Center	Sheriff Transportation	Sheriff Substance Abuse	Sheriff Warrants	Sheriff Training Academy	Sheriff Deberry	Sheriff Central Processing	Sheriff Law Enf Block	Sheriff Compliance
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0
3	POST AUDITS	0	1,234	297	0	516	341	155	0	0	0
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	0	0
6	LEGISLATIVE	0	60,033	38,993	0	18,515	31,419	0	0	0	0
7	MAYOR	0	73,411	47,683	0	22,641	38,420	0	0	0	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	0	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0	0
12	SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	0	0
13	POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
14	RADIO SHOP	0	0	0	0	0	0	0	0	0	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
17	FINANCE OPERATIONS	0	4,335	760	0	1,228	1,203	392	0	0	0
18	PAYROLL	0	4,210	3,425	0	1,827	553	0	0	0	0
19	OFFICE OF MANAGEMENT & BUDGE	0	12,843	3,078	0	4,259	653	16,131	0	0	0
20	INTERNAL AUDIT	0	3,656	2,548	0	1,494	474	6,370	0	0	0
21	BUSINESS SOLUTIONS	0	1,172	282	0	490	324	147	0	0	0
22	PUBLIC PROPERTY ADMIN	0	1,469	1,024	0	600	190	2,560	0	0	0
23	PURCHASING	0	1,826	28	0	110	218	21,016	0	0	0
24	FINANCIAL ACCOUNTABILITY	0	309	156	0	100	55	366	0	0	0
25	TREASURY	0	558	434	0	238	73	698	0	0	0
26	GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
27	HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
28	INFORMATION SYSTEMS	0	2,314	486	0	2,405	367	0	0	0	0
29	DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
30	CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$0	$167,368	$99,193	$0	$54,421	$74,292	$47,834	$0	$0	$0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Sheriff Pre Trial	Sheriff South Precinct	Sheriff Courthouse	Sheriff SORT	Sheriff Day Reporting	Sheriff Work Release	Sheriff Armed Security	Sheriff Other	Police	Police Drug Enforcement
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0	$0	$630,264	$0
2	EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	14,792,886	0
3	POST AUDITS	0	0	0	0	554	27	146	253	30,867	1,059
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	1,125,571	0
6	LEGISLATIVE	0	0	0	0	22,723	0	12,904	8,416	740,588	0
7	MAYOR	0	0	0	0	27,786	0	15,780	10,291	905,625	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	228,591	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	4,794,619	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	3,538,242	0
12	SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	163,567	0
13	POSTAL SERVICE	0	0	0	0	235	0	0	0	37,517	0
14	RADIO SHOP	0	0	0	0	0	0	0	0	1,351,054	14,998
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	3,377	0
17	FINANCE OPERATIONS	0	0	0	0	1,642	83	258	461	69,673	2,412
18	PAYROLL	0	0	0	0	1,142	0	789	532	70,219	0
19	OFFICE OF MANAGEMENT & BUDGE	0	0	0	0	2,187	0	1,079	1,278	172,311	2,454
20	INTERNAL AUDIT	0	0	0	0	801	0	585	415	65,848	473
21	BUSINESS SOLUTIONS	0	0	0	0	526	26	139	240	29,304	1,006
22	PUBLIC PROPERTY ADMIN	0	0	0	0	322	0	235	167	26,461	190
23	PURCHASING	0	0	0	0	354	0	1	137	26,175	1,408
24	FINANCIAL ACCOUNTABILITY	0	0	0	0	77	2	33	24	4,449	52
25	TREASURY	0	0	0	0	142	0	100	84	9,865	102
26	GRANTS COORDINATION	0	0	0	0	0	0	0	0	4,478	0
27	HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,136,948	0
28	INFORMATION SYSTEMS	0	0	0	0	406	0	0	0	480,354	554
29	DEPT OF LAW	0	0	0	0	0	0	0	0	642,286	0
30	CENTRAL RECORDS	0	0	0	0	0	0	0	0	19,281	0
	Total Current Allocations	$0	$0	$0	$0	$58,897	$138	$32,049	$22,299	$31,100,419	$24,709

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Fire	Codes Admin	Beer Board	Agricultural Ext	Soil & Water	Social Services	Health	Public Library	Parks	Arts Commission
1	BUILDING DEPRECIATION	$206,543	$263,655	$15,471	$28,805	$5,001	$51,953	$168,385	$0	$0	$52,155
2	EMPLOYEE BENEFITS	14,846,223	604,197	28,552	327	7,906	985,821	2,082,383	1,209,991	2,207,430	25,072
3	POST AUDITS	10,382	5,436	793	200	363	3,367	18,257	17,862	22,989	1,227
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	523,004	47,672	1,738	1,915	202	45,266	86,223	125,133	578,755	1,209
6	LEGISLATIVE	357,951	29,455	1,403	1,964	281	28,614	158,217	125,395	172,523	2,805
7	MAYOR	437,719	36,019	1,715	2,401	343	34,990	193,474	153,339	210,969	3,430
8	EMPLOYEE HEALTH & WELLNESS	56,346	40	0	0	0	120	47,169	3,326	6,332	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	1,217,439	375,246	18,932	25,899	4,495	58,385	680,725	695,001	526,308	48,924
11	FLEET MANAGEMENT	3,542,225	92,126	3,272	0	0	6,542	53,974	10,775	639,713	0
12	SHERIFF SECURITY SERVICES	19,112	41,961	2,462	0	888	8,239	567,372	246,729	322,884	8,301
13	POSTAL SERVICE	3,248	61,760	3,208	143	113	1,982	685	32,215	5,221	529
14	RADIO SHOP	512,808	0	2,167	0	0	0	18,057	1,685	25,748	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	6,753	0	0	0	0	3,377	3,377	3,377	10,130	3,377
17	FINANCE OPERATIONS	28,011	10,715	1,468	353	659	9,630	45,681	74,737	64,861	3,365
18	PAYROLL	42,803	3,790	165	226	44	3,915	17,353	12,401	20,714	336
19	OFFICE OF MANAGEMENT & BUDGE	111,741	8,273	285	284	84	8,077	43,351	32,304	36,061	2,663
20	INTERNAL AUDIT	43,346	2,818	128	104	30	3,522	16,552	12,428	16,295	995
21	BUSINESS SOLUTIONS	9,856	5,161	753	190	344	3,197	17,333	16,958	21,825	1,165
22	PUBLIC PROPERTY ADMIN	17,419	1,133	51	42	12	1,415	6,651	4,994	6,548	400
23	PURCHASING	17,043	1,435	39	30	20	5,876	19,584	19,456	22,062	2,692
24	FINANCIAL ACCOUNTABILITY	2,913	213	11	6	3	374	1,574	2,744	2,070	113
25	TREASURY	6,167	545	21	26	5	533	2,489	2,237	2,856	85
26	GRANTS COORDINATION	1,119	0	0	0	0	17,911	35,822	5,597	12,314	5,597
27	HUMAN RESOURCES	675,039	53,625	2,961	5,310	593	37,976	0	195,929	319,967	5,922
28	INFORMATION SYSTEMS	99,352	70,806	2,570	3,284	1,270	18,144	145,930	179,005	90,756	4,562
29	DEPT OF LAW	152,503	157,566	27,210	0	0	15,820	137,316	11,390	86,693	13,289
30	CENTRAL RECORDS	5,019	1,968	1,372	0	0	2,786	76,584	23,832	285	0
	Total Current Allocations	$22,952,084	$1,875,617	$116,745	$71,508	$22,655	$1,357,832	$4,644,517	$3,218,841	$5,432,311	$188,213

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Public Works	Solid Waste	Human Relations	Farmers Market	Muni Auditorium	State Fair Board	Convention Center	Sports Authority	Water & Sewer	Storm Water
1	BUILDING DEPRECIATION	$2,755	$965	$0	$0	$0	$0	$0	$7,162	$148,014	$0
2	EMPLOYEE BENEFITS	3,247,124	704,896	327	46,344	62,808	156,434	116,819	7,906	4,136,812	(106,600)
3	POST AUDITS	9,618	5,523	376	1,702	1,681	4,375	499	1,631	44,436	2,843
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	251,992	55,315	907	0	0	0	0	0	0	0
6	LEGISLATIVE	92,012	35,627	2,244	2,525	3,086	7,013	0	561	251,632	26,369
7	MAYOR	112,517	43,566	2,744	3,087	3,773	8,576	0	686	307,707	32,246
8	EMPLOYEE HEALTH & WELLNESS	5,450	1,202	0	0	0	0	4,649	0	4,569	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	13,605	2,987	0	0	0	0	0	12,607	183,560	0
11	FLEET MANAGEMENT	2,428,723	742,062	0	0	557	0	0	0	1,628,849	59,765
12	SHERIFF SECURITY SERVICES	485	107	146	0	0	0	0	1,152	23,557	0
13	POSTAL SERVICE	5,237	0	134	39	502	31	0	164	476	0
14	RADIO SHOP	94,972	20,848	0	0	0	0	0	0	26,572	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	20,260	3,377	0	0	3,377	0	0	0	148,572	0
17	FINANCE OPERATIONS	20,110	13,729	753	4,317	4,482	12,198	1,311	3,464	127,883	6,178
18	PAYROLL	13,724	2,991	118	239	382	1,318	230	51	27,671	2,422
19	OFFICE OF MANAGEMENT & BUDGE	38,746	22,114	402	1,497	(329)	2,970	0	1,345	158,159	10,582
20	INTERNAL AUDIT	16,761	8,369	157	685	576	1,297	778	7,773	51,575	3,724
21	BUSINESS SOLUTIONS	9,131	5,243	357	1,616	1,596	4,154	474	1,549	42,187	2,699
22	PUBLIC PROPERTY ADMIN	6,735	3,363	63	275	231	521	313	3,123	20,725	1,497
23	PURCHASING	32,440	21,235	173	1,852	1,067	2,580	2,425	25,587	116,207	4,931
24	FINANCIAL ACCOUNTABILITY	1,098	662	13	101	104	285	64	468	5,258	266
25	TREASURY	2,669	911	18	55	172	269	86	550	16,882	1,328
26	GRANTS COORDINATION	10,075	2,239	0	2,239	0	0	0	0	3,358	0
27	HUMAN RESOURCES	182,934	40,157	2,368	3,551	7,632	13,578	5,942	593	456,813	0
28	INFORMATION SYSTEMS	59,093	4,924	2,927	3,259	3,541	9,657	(1,225)	2,099	203,059	18,415
29	DEPT OF LAW	147,182	(14,167)	3,797	20,882	4,430	34,171	14,554	32,273	86,667	(60,402)
30	CENTRAL RECORDS	2,189	486	102	0	0	180	0	0	167	0
	Total Current Allocations	$6,827,639	$1,728,731	$18,127	$94,267	$99,669	$259,608	$146,918	$110,744	$8,221,369	$6,263

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing	Education	Arena
1	BUILDING DEPRECIATION	$0	$0	$102,426	$30,087	$0	$0	$0	$9,553	$345,834	$0
2	EMPLOYEE BENEFITS	2,452,783	3,585,533	672,170	77,128	7,906	7,906	0	10,705	21,637,946	0
3	POST AUDITS	0	54	18,893	6,756	12	447	461	28	440,204	0
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	1,499	0	0
6	LEGISLATIVE	0	0	121,468	69,290	0	281	0	0	281	0
7	MAYOR	0	0	148,536	84,731	0	343	0	0	343	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	9,778	0	0	0	0	40	441	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	10,127	16,023	0	0	0	0	293,863	0
11	FLEET MANAGEMENT	0	0	323,859	0	0	0	0	9,933	0	0
12	SHERIFF SECURITY SERVICES	0	0	16,243	5,342	0	0	0	1,696	0	0
13	POSTAL SERVICE	205	0	18	821	0	0	0	0	0	0
14	RADIO SHOP	0	0	0	0	0	0	0	0	386,664	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	3,377	0
17	FINANCE OPERATIONS	0	201	52,936	16,896	55	1,687	921	49	1,194,288	0
18	PAYROLL	4,405	6,734	9,799	1,612	14	43	0	14	366,735	0
19	OFFICE OF MANAGEMENT & BUDGE	0	41,412	24,019	6,493	0	36,955	0	(6)	1,094,785	0
20	INTERNAL AUDIT	0	16,155	8,286	2,278	0	14,516	574	0	440,677	0
21	BUSINESS SOLUTIONS	0	52	17,936	6,414	11	425	438	27	417,918	0
22	PUBLIC PROPERTY ADMIN	0	6,492	3,330	915	0	5,833	231	0	177,084	0
23	PURCHASING	0	53,613	10,493	3,990	0	47,846	1,904	0	693,929	0
24	FINANCIAL ACCOUNTABILITY	0	920	1,395	364	2	865	38	0	44,683	0
25	TREASURY	400	1,510	556	262	1	703	49	1	57,393	0
26	GRANTS COORDINATION	0	0	12,314	20,150	0	0	0	0	0	0
27	HUMAN RESOURCES	0	0	165,661	30,660	0	0	0	5,942	0	0
28	INFORMATION SYSTEMS	0	0	50,305	10,434	0	0	0	0	214,188	0
29	DEPT OF LAW	27,843	85,427	8,859	4,430	4,430	6,328	0	18,351	407,889	0
30	CENTRAL RECORDS	0	0	9,685	4,878	0	0	0	520	0	0
	Total Current Allocations	$2,485,636	$3,798,104	$1,799,094	$399,953	$12,430	$124,177	$4,616	$58,351	$28,218,522	$0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Communication Center	Knowles Home	Criminal Justice Planning	Office of Emergency Management	Office of Family Safety	Comm Ed Comm	Convention Center Auth	Flood	Storm (April 2011)	Mayor Other
1	BUILDING DEPRECIATION	$57,988	$0	$0	$147,370	$0	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	109,502	223,994	0	319	0	79,826	7,906	0	0	0
3	POST AUDITS	2,013	0	165	509	388	888	17,256	474	0	385
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	37,159	0	605	22,294	0	0	0	0	0	0
6	LEGISLATIVE	58,349	0	1,122	3,086	3,927	1,403	53,019	0	0	1,683
7	MAYOR	71,352	0	1,372	3,773	4,803	1,715	64,835	0	0	2,058
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	170,326	0	26,492	177,251	0	0	0	0	0	0
11	FLEET MANAGEMENT	7,577	0	0	188,449	0	0	0	0	0	0
12	SHERIFF SECURITY SERVICES	0	0	10,042	19,585	0	0	0	0	0	0
13	POSTAL SERVICE	0	0	12	230	0	1,518	1,462	0	0	161
14	RADIO SHOP	45,022	0	0	48,793	0	0	0	0	0	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	39,773	0	0	0
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
17	FINANCE OPERATIONS	5,945	0	353	1,125	984	2,196	41,505	868	0	791
18	PAYROLL	5,358	437	122	333	330	237	4,335	0	0	36
19	OFFICE OF MANAGEMENT & BUDGE	13,053	4	451	1,253	999	414	0	1	0	3,533
20	INTERNAL AUDIT	4,896	0	173	457	292	133	31,181	100	0	386
21	BUSINESS SOLUTIONS	1,911	0	156	483	368	843	16,382	450	0	365
22	PUBLIC PROPERTY ADMIN	1,967	0	70	184	117	53	12,530	40	0	155
23	PURCHASING	866	0	61	786	193	208	92,667	333	0	1,126
24	FINANCIAL ACCOUNTABILITY	390	0	13	37	31	37	2,289	7	0	27
25	TREASURY	722	40	19	74	45	44	197,867	1,921	0	163
26	GRANTS COORDINATION	0	0	0	4,478	4,478	0	0	0	0	0
27	HUMAN RESOURCES	100,031	0	2,368	5,896	9,040	1,775	0	0	0	0
28	INFORMATION SYSTEMS	50,146	0	1,628	18,187	562	2,862	23,137	0	0	6,764
29	DEPT OF LAW	0	29,741	1,266	3,797	1,266	0	0	0	0	0
30	CENTRAL RECORDS	1,388	0	0	13	0	0	0	0	0	0
	Total Current Allocations	$745,961	$254,216	$46,488	$648,762	$27,823	$94,152	$606,142	$4,195	$0	$17,634

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Insurance (Risk Mgmt)	ISF External Customers	All Others	2nd Allocation Orphans	Total
1	BUILDING DEPRECIATION	$0	$0	$27,921	$0	$6,809,743
2	EMPLOYEE BENEFITS	0	0	321,271	0	80,773,402
3	POST AUDITS	0	0	134,729	0	841,063
4	CORPORATE DUES	0	0	0	0	0
5	INSURANCE	0	0	0	0	3,438,112
6	LEGISLATIVE	0	0	5,330	0	3,082,978
7	MAYOR	0	0	6,518	0	3,770,008
8	EMPLOYEE HEALTH & WELLNESS	0	0	842	0	411,095
9	GEN SVC OVERHEAD	0	0	0	0	169,556
10	GEN SVC FACILITIES	0	0	2,663,629	0	17,867,546
11	FLEET MANAGEMENT	0	6,184	1,034	0	13,971,825
12	SHERIFF SECURITY SERVICES	0	0	111,478	0	3,305,040
13	POSTAL SERVICE	0	0	68,799	0	789,776
14	RADIO SHOP	0	995,412	0	0	3,790,466
15	DIRECTOR OF FINANCE	0	0	19,333	0	59,106
16	BUSINESS ASSISTANCE OFFICE	0	0	0	0	219,482
17	FINANCE OPERATIONS	0	0	359,436	0	2,270,117
18	PAYROLL	0	0	269	0	694,992
19	OFFICE OF MANAGEMENT & BUDGE	0	0	13,397	0	2,058,300
20	INTERNAL AUDIT	0	0	182,675	0	1,023,683
21	BUSINESS SOLUTIONS	0	0	127,908	0	798,484
22	PUBLIC PROPERTY ADMIN	0	0	73,407	0	411,362
23	PURCHASING	0	0	604,030	0	1,893,346
24	FINANCIAL ACCOUNTABILITY	0	0	324,872	0	403,888
25	TREASURY	0	0	33,747	0	354,240
26	GRANTS COORDINATION	0	0	163,397	0	324,596
27	HUMAN RESOURCES	0	0	593	0	4,556,621
28	INFORMATION SYSTEMS	0	58,840	1,562	0	2,359,397
29	DEPT OF LAW	(0)	0	170,222	0	3,126,823
30	CENTRAL RECORDS	0	0	2,247	0	348,475
	Total Current Allocations	$(0)	$1,060,436	$5,418,643	$0	$159,923,522

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

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. As allowed by Federal 2 CFR Part 200, the building depreciation is included along with actual operating lease costs for leased buildings. The costs were allocated based on square footage assigned to each department.

The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1. Clifford Allen
2. Justice AA Birch Building
3. Criminal Justice Center
4. Emergency Communications Bldg.
5. Trial Lawyers Building
6. Metro Southeast Leased Building
7. Courthouse
8. Lindsley Hall
9. Howard Office Building
10. Fulton Campus Garage
11. Metro Office Building

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	9,591,749	0	155,637	1,152,997	1,044,323	123,030	31,668	2,096,084	2,487,359
Rent	P	355,663	0	0	0	0	0	0	355,663	0
Subtotal - Services & Supplies		9,947,412	0	155,637	1,152,997	1,044,323	123,030	31,668	2,451,747	2,487,359
Department Cost Total		9,947,412	0	155,637	1,152,997	1,044,323	123,030	31,668	2,451,747	2,487,359
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,947,412	0	155,637	1,152,997	1,044,323	123,030	31,668	2,451,747	2,487,359
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$9,947,412		$155,637	$1,152,997	$1,044,323	$123,030	$31,668	$2,451,747	$2,487,359

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Depreciation	P	9,591,749	254,548	1,234,078	332,319	679,706
Rent	P	355,663	0	0	0	0
Subtotal - Services & Supplies		9,947,412	254,548	1,234,078	332,319	679,706
Department Cost Total		9,947,412	254,548	1,234,078	332,319	679,706
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		9,947,412	254,548	1,234,078	332,319	679,706
General Admin Distribution			0	0	0	0
Grand Total		$9,947,412	$254,548	$1,234,078	$332,319	$679,706

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Clifford Allen Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 INFORMATION SYSTEMS	249	0.81%	$1,258	$0	$1,258	$0	$1,258
86 Social Services	10,284	33.38%	51,953	0	51,953	0	51,953
103 Metro Action Com	20,275	65.81%	102,426	0	102,426	0	102,426
Subtotal	30,808	100.00%	155,637	0	155,637	0	155,637
Direct Bills					0		0
Total					$155,637		$155,637

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

AA Birch Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 POSTAL SERVICE	145	0.10%	$1,187	$0	$1,187	$0	$1,187
28 INFORMATION SYSTEMS	250	0.18%	2,046	0	2,046	0	2,046
48 Circuit Court Clerk	11,478	8.15%	93,939	0	93,939	0	93,939
49 Criminal Court Clerk	19,973	14.18%	163,464	0	163,464	0	163,464
52 General Sessions Court	47,006	33.37%	384,709	0	384,709	0	384,709
53 State Trial Courts	49,164	34.90%	402,370	0	402,370	0	402,370
55 Sheriff Admin	12,224	8.68%	100,044	0	100,044	0	100,044
79 Police	640	0.45%	5,238	0	5,238	0	5,238
Subtotal	140,880	100.00%	1,152,997	0	1,152,997	0	1,152,997
Direct Bills					0		0
Total					$1,152,997		$1,152,997

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Criminal Justice Ctr Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 INFORMATION SYSTEMS	168	0.07%	$729	$0	$729	$0	$729
42 District Attorney	272	0.11%	1,181	0	1,181	0	1,181
46 Public Defender	230	0.10%	998	0	998	0	998
49 Criminal Court Clerk	490	0.20%	2,127	0	2,127	0	2,127
52 General Sessions Court	3,789	1.58%	16,449	0	16,449	0	16,449
55 Sheriff Admin	130,141	54.10%	564,963	0	564,963	0	564,963
79 Police	104,373	43.39%	453,100	0	453,100	0	453,100
87 Health	1,100	0.46%	4,775	0	4,775	0	4,775
Subtotal	240,563	100.00%	1,044,323	0	1,044,323	0	1,044,323
Direct Bills					0		0
Total					$1,044,323		$1,044,323

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Communications Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,496	9.10%	$11,199	$0	$11,199	$0	$11,199
14 RADIO SHOP	3,741	13.64%	16,785	0	16,785	0	16,785
111 Communication Center	12,924	47.13%	57,988	0	57,988	0	57,988
114 Office of Emergency Management	8,259	30.12%	37,057	0	37,057	0	37,057
Subtotal	27,420	100.00%	123,030	0	123,030	0	123,030
Direct Bills					0		0
Total					$123,030		$123,030

Basis Units: Square Footage Occupied

Trial Lawyers Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Sheriff Admin	100	100.00%	$31,668	$0	$31,668	$0	$31,668
Subtotal	100	100.00%	31,668	0	31,668	0	31,668
Direct Bills					0		0
Total					$31,668		$31,668

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Southeast Allocations

Dept:1 BUILDING DEPRECIATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	21,672	5.58%	$136,839	$0	$136,839	$0	$136,839
10	GEN SVC FACILITIES	34,650	8.92%	218,783	0	218,783	0	218,783
11	FLEET MANAGEMENT	61,853	15.93%	390,544	0	390,544	0	390,544
14	RADIO SHOP	14,629	3.77%	92,369	0	92,369	0	92,369
20	INTERNAL AUDIT	2,677	0.69%	16,903	0	16,903	0	16,903
27	HUMAN RESOURCES	2,887	0.74%	18,229	0	18,229	0	18,229
30	CENTRAL RECORDS	36,260	9.34%	228,948	0	228,948	0	228,948
31	Elections	16,503	4.25%	104,201	0	104,201	0	104,201
48	Circuit Court Clerk	4,540	1.17%	28,666	0	28,666	0	28,666
49	Criminal Court Clerk	9,188	2.37%	58,014	0	58,014	0	58,014
52	General Sessions Court	11,647	3.00%	73,540	0	73,540	0	73,540
55	Sheriff Admin	2,073	0.53%	13,089	0	13,089	0	13,089
79	Police	27,229	7.01%	171,926	0	171,926	0	171,926
81	Fire	28,282	7.28%	178,575	0	178,575	0	178,575
84	Agricultural Ext	4,562	1.17%	28,805	0	28,805	0	28,805
85	Soil & Water	792	0.20%	5,001	0	5,001	0	5,001
87	Health	25,912	6.67%	163,610	0	163,610	0	163,610
104	NCAC	4,765	1.23%	30,087	0	30,087	0	30,087
108	Taxi Transp & Licensing	1,513	0.39%	9,553	0	9,553	0	9,553
109	Education	54,772	14.11%	345,834	0	345,834	0	345,834
114	Office of Emergency Management	17,471	4.50%	110,313	0	110,313	0	110,313
123	All Others	4,422	1.14%	27,921	0	27,921	0	27,921
Subtotal		388,299	100.00%	2,451,747	0	2,451,747	0	2,451,747
Direct Bills						0		0
Total						$2,451,747		$2,451,747

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Courthouse Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	14,330.00	11.76%	$292,510	$0	$292,510	$0	$292,510
7 MAYOR	14,446.00	11.86%	294,878	0	294,878	0	294,878
15 DIRECTOR OF FINANCE	2,787.00	2.29%	56,889	0	56,889	0	56,889
28 INFORMATION SYSTEMS	3,161.00	2.59%	64,524	0	64,524	0	64,524
29 DEPT OF LAW	3,376.00	2.77%	68,912	0	68,912	0	68,912
41 County Clerk	4,502.00	3.69%	91,897	0	91,897	0	91,897
48 Circuit Court Clerk	51,445.50	42.22%	1,050,129	0	1,050,129	0	1,050,129
50 Clerk/Master	21,943.50	18.01%	447,921	0	447,921	0	447,921
52 General Sessions Court	4,606.00	3.78%	94,020	0	94,020	0	94,020
55 Sheriff Admin	1,258.00	1.03%	25,679	0	25,679	0	25,679
Subtotal	121,855.00	100.00%	2,487,359	0	2,487,359	0	2,487,359
Direct Bills					0		0
Total					$2,487,359		$2,487,359

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Lindsley Hall Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	3,686	19.50%	$49,644	$0	$49,644	$0	$49,644
10 GEN SVC FACILITIES	8,794	46.53%	118,439	0	118,439	0	118,439
21 BUSINESS SOLUTIONS	710	3.76%	9,562	0	9,562	0	9,562
23 PURCHASING	4,917	26.02%	66,223	0	66,223	0	66,223
28 INFORMATION SYSTEMS	328	1.74%	4,418	0	4,418	0	4,418
98 Sports Authority	465	2.46%	6,263	0	6,263	0	6,263
Subtotal	18,900	100.00%	254,548	0	254,548	0	254,548
Direct Bills					0		0
Total					$254,548		$254,548

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Howard Office Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	6,081	5.90%	$72,848	$0	$72,848	$0	$72,848
13 POSTAL SERVICE	404	0.39%	4,840	0	4,840	0	4,840
15 DIRECTOR OF FINANCE	682	0.66%	8,170	0	8,170	0	8,170
17 FINANCE OPERATIONS	8,346	8.10%	99,982	0	99,982	0	99,982
18 PAYROLL	1,457	1.41%	17,454	0	17,454	0	17,454
19 OFFICE OF MANAGEMENT & BUDGE	6,767	6.57%	81,066	0	81,066	0	81,066
22 PUBLIC PROPERTY ADMIN	309	0.30%	3,702	0	3,702	0	3,702
25 TREASURY	1,449	1.41%	17,358	0	17,358	0	17,358
26 GRANTS COORDINATION	550	0.53%	6,589	0	6,589	0	6,589
28 INFORMATION SYSTEMS	38,536	37.41%	461,646	0	461,646	0	461,646
39 Assessor Prop	18,007	17.48%	215,717	0	215,717	0	215,717
40 Trustee	5,310	5.15%	63,612	0	63,612	0	63,612
41 County Clerk	15,117	14.67%	181,096	0	181,096	0	181,096
Subtotal	103,015	100.00%	1,234,078	0	1,234,078	0	1,234,078
Direct Bills					0		0
Total					$1,234,078		$1,234,078

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Fulton Campus Garage Allocations

Dept:1 BUILDING DEPRECIATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	3,686	2.15%	$7,131	$0	$7,131	$0	$7,131
10	GEN SVC FACILITIES	16,991	9.89%	32,869	0	32,869	0	32,869
13	POSTAL SERVICE	404	0.24%	782	0	782	0	782
15	DIRECTOR OF FINANCE	682	0.40%	1,319	0	1,319	0	1,319
17	FINANCE OPERATIONS	8,346	4.86%	16,145	0	16,145	0	16,145
18	PAYROLL	1,457	0.85%	2,819	0	2,819	0	2,819
19	OFFICE OF MANAGEMENT & BUDGE	6,767	3.94%	13,091	0	13,091	0	13,091
21	BUSINESS SOLUTIONS	710	0.41%	1,373	0	1,373	0	1,373
22	PUBLIC PROPERTY ADMIN	309	0.18%	598	0	598	0	598
23	PURCHASING	4,917	2.86%	9,512	0	9,512	0	9,512
25	TREASURY	1,449	0.84%	2,803	0	2,803	0	2,803
26	GRANTS COORDINATION	550	0.32%	1,064	0	1,064	0	1,064
28	INFORMATION SYSTEMS	39,421	22.95%	76,260	0	76,260	0	76,260
31	Elections	550	0.32%	1,064	0	1,064	0	1,064
33	Planning Comm	13,652	7.95%	26,410	0	26,410	0	26,410
36	Historical Comm	164	0.10%	317	0	317	0	317
39	Assessor Prop	18,007	10.48%	34,835	0	34,835	0	34,835
40	Trustee	5,310	3.09%	10,272	0	10,272	0	10,272
41	County Clerk	15,117	8.80%	29,244	0	29,244	0	29,244
81	Fire	1,797	1.05%	3,476	0	3,476	0	3,476
82	Codes Admin	16,940	9.86%	32,771	0	32,771	0	32,771
83	Beer Board	994	0.58%	1,923	0	1,923	0	1,923
90	Arts Commission	3,351	1.95%	6,483	0	6,483	0	6,483
91	Public Works	177	0.10%	342	0	342	0	342
92	Solid Waste	62	0.04%	120	0	120	0	120
98	Sports Authority	465	0.27%	900	0	900	0	900
99	Water & Sewer	9,510	5.54%	18,397	0	18,397	0	18,397
Subtotal		171,785	100.00%	332,319	0	332,319	0	332,319
Direct Bills						0		0
Total						$332,319		$332,319

Basis Units: Square Footage In Fulton Campus Bldgs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Office Building Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,116	4.24%	$28,840	$0	$28,840	$0	$28,840
28 INFORMATION SYSTEMS	557	1.12%	7,592	0	7,592	0	7,592
31 Elections	550	1.10%	7,496	0	7,496	0	7,496
33 Planning Comm	13,652	27.38%	186,071	0	186,071	0	186,071
36 Historical Comm	164	0.33%	2,235	0	2,235	0	2,235
81 Fire	1,797	3.60%	24,492	0	24,492	0	24,492
82 Codes Admin	16,940	33.97%	230,885	0	230,885	0	230,885
83 Beer Board	994	1.99%	13,548	0	13,548	0	13,548
90 Arts Commission	3,351	6.72%	45,673	0	45,673	0	45,673
91 Public Works	177	0.35%	2,412	0	2,412	0	2,412
92 Solid Waste	62	0.12%	845	0	845	0	845
99 Water & Sewer	9,510	19.07%	129,617	0	129,617	0	129,617
Subtotal	49,870	100.00%	679,706	0	679,706	0	679,706
Direct Bills					0		0
Total					$679,706		$679,706

Basis Units: Square Footage Occupied

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage
6	LEGISLATIVE	$0	$0	$0	$0	$0	$0	$292,510	$0	$0	$0
7	MAYOR	0	0	0	0	0	0	294,878	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	136,839	0	49,644	0	7,131
10	GEN SVC FACILITIES	0	0	0	11,199	0	218,783	0	118,439	72,848	32,869
11	FLEET MANAGEMENT	0	0	0	0	0	390,544	0	0	0	0
13	POSTAL SERVICE	0	1,187	0	0	0	0	0	0	4,840	782
14	RADIO SHOP	0	0	0	16,785	0	92,369	0	0	0	0
15	DIRECTOR OF FINANCE	0	0	0	0	0	0	56,889	0	8,170	1,319
17	FINANCE OPERATIONS	0	0	0	0	0	0	0	0	99,982	16,145
18	PAYROLL	0	0	0	0	0	0	0	0	17,454	2,819
19	OFFICE OF MANAGEMENT & BUDGE	0	0	0	0	0	0	0	0	81,066	13,091
20	INTERNAL AUDIT	0	0	0	0	0	16,903	0	0	0	0
21	BUSINESS SOLUTIONS	0	0	0	0	0	0	0	9,562	0	1,373
22	PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	0	0	3,702	598
23	PURCHASING	0	0	0	0	0	0	0	66,223	0	9,512
25	TREASURY	0	0	0	0	0	0	0	0	17,358	2,803
26	GRANTS COORDINATION	0	0	0	0	0	0	0	0	6,589	1,064
27	HUMAN RESOURCES	0	0	0	0	0	18,229	0	0	0	0
28	INFORMATION SYSTEMS	1,258	2,046	729	0	0	0	64,524	4,418	461,646	76,260
29	DEPT OF LAW	0	0	0	0	0	0	68,912	0	0	0
30	CENTRAL RECORDS	0	0	0	0	0	228,948	0	0	0	0
31	Elections	0	0	0	0	0	104,201	0	0	0	1,064
33	Planning Comm	0	0	0	0	0	0	0	0	0	26,410
36	Historical Comm	0	0	0	0	0	0	0	0	0	317
39	Assessor Prop	0	0	0	0	0	0	0	0	215,717	34,835
40	Trustee	0	0	0	0	0	0	0	0	63,612	10,272
41	County Clerk	0	0	0	0	0	0	91,897	0	181,096	29,244
42	District Attorney	0	0	1,181	0	0	0	0	0	0	0
46	Public Defender	0	0	998	0	0	0	0	0	0	0
48	Circuit Court Clerk	0	93,939	0	0	0	28,666	1,050,129	0	0	0
49	Criminal Court Clerk	0	163,464	2,127	0	0	58,014	0	0	0	0
50	Clerk/Master	0	0	0	0	0	0	447,921	0	0	0
52	General Sessions Court	0	384,709	16,449	0	0	73,540	94,020	0	0	0
53	State Trial Courts	0	402,370	0	0	0	0	0	0	0	0
55	Sheriff Admin	0	100,044	564,963	0	31,668	13,089	25,679	0	0	0
79	Police	0	5,238	453,100	0	0	171,926	0	0	0	0
81	Fire	0	0	0	0	0	178,575	0	0	0	3,476
82	Codes Admin	0	0	0	0	0	0	0	0	0	32,771
83	Beer Board	0	0	0	0	0	0	0	0	0	1,923
84	Agricultural Ext	0	0	0	0	0	28,805	0	0	0	0
85	Soil & Water	0	0	0	0	0	5,001	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage
86	Social Services	$51,953	$0	$0	$0	$0	$0	$0	$0	$0	$0
87	Health	0	0	4,775	0	0	163,610	0	0	0	0
90	Arts Commission	0	0	0	0	0	0	0	0	0	6,483
91	Public Works	0	0	0	0	0	0	0	0	0	342
92	Solid Waste	0	0	0	0	0	0	0	0	0	120
98	Sports Authority	0	0	0	0	0	0	0	6,263	0	900
99	Water & Sewer	0	0	0	0	0	0	0	0	0	18,397
103	Metro Action Com	102,426	0	0	0	0	0	0	0	0	0
104	NCAC	0	0	0	0	0	30,087	0	0	0	0
108	Taxi Transp & Licensing	0	0	0	0	0	9,553	0	0	0	0
109	Education	0	0	0	0	0	345,834	0	0	0	0
111	Communication Center	0	0	0	57,988	0	0	0	0	0	0
114	Office of Emergency Management	0	0	0	37,057	0	110,313	0	0	0	0
123	All Others	0	0	0	0	0	27,921	0	0	0	0
Total		$155,637	$1,152,997	$1,044,323	$123,030	$31,668	$2,451,747	$2,487,359	$254,548	$1,234,078	$332,319

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Metro Office Building	Total
6	LEGISLATIVE	$0	$292,510
7	MAYOR	0	294,878
9	GEN SVC OVERHEAD	0	193,613
10	GEN SVC FACILITIES	28,840	482,978
11	FLEET MANAGEMENT	0	390,544
13	POSTAL SERVICE	0	6,808
14	RADIO SHOP	0	109,154
15	DIRECTOR OF FINANCE	0	66,379
17	FINANCE OPERATIONS	0	116,127
18	PAYROLL	0	20,273
19	OFFICE OF MANAGEMENT & BUDGE	0	94,157
20	INTERNAL AUDIT	0	16,903
21	BUSINESS SOLUTIONS	0	10,936
22	PUBLIC PROPERTY ADMIN	0	4,299
23	PURCHASING	0	75,735
25	TREASURY	0	20,162
26	GRANTS COORDINATION	0	7,653
27	HUMAN RESOURCES	0	18,229
28	INFORMATION SYSTEMS	7,592	618,472
29	DEPT OF LAW	0	68,912
30	CENTRAL RECORDS	0	228,948
31	Elections	7,496	112,761
33	Planning Comm	186,071	212,481
36	Historical Comm	2,235	2,553
39	Assessor Prop	0	250,551
40	Trustee	0	73,884
41	County Clerk	0	302,236
42	District Attorney	0	1,181
46	Public Defender	0	998
48	Circuit Court Clerk	0	1,172,733
49	Criminal Court Clerk	0	223,605
50	Clerk/Master	0	447,921
52	General Sessions Court	0	568,717
53	State Trial Courts	0	402,370
55	Sheriff Admin	0	735,443
79	Police	0	630,264
81	Fire	24,492	206,543
82	Codes Admin	230,885	263,655
83	Beer Board	13,548	15,471
84	Agricultural Ext	0	28,805
85	Soil & Water	0	5,001

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Metro Office Building	Total
86	Social Services	$0	$51,953
87	Health	0	168,385
90	Arts Commission	45,673	52,155
91	Public Works	2,412	2,755
92	Solid Waste	845	965
98	Sports Authority	0	7,162
99	Water & Sewer	129,617	148,014
103	Metro Action Com	0	102,426
104	NCAC	0	30,087
108	Taxi Transp & Licensing	0	9,553
109	Education	0	345,834
111	Communication Center	0	57,988
114	Office of Emergency Management	0	147,370
123	All Others	0	27,921
Total		$679,706	$9,947,412

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

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

5) Death Benefit - represents the costs recorded in 01101110. This cost is allocated based on the employees identified as expiring in the line-of-duty by the Employee Benefits Board records for Business Unit 12504000 object code 501178 payments. These costs have been allocated directly to the departments receiving benefits.

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

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109 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) In-Line of Duty Medical – represent the cost for medical expenses recorded in account 12505100 and 12505200 for treating in-line-of-duty injuries. The allocation basis for the costs was derived from third party provider Alternative Service Concepts (ASC). The costs and revenues were taken from the Government's CAFR for FY 2016.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	General Admin	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
GSD Co Retirement	P	2,776,864	0	2,776,864	0	0	0	0	0	0
GSD Teachers	P	5,160,411	0	0	5,160,411	0	0	0	0	0
GSD TCRS Pension	P	37,164	0	0	37,164	0	0	0	0	0
GSD Health Ins	P	47,841,082	0	0	0	0	0	0	47,841,082	0
GSD Unemployment Comp	P	105,200	0	0	0	0	0	0	0	0
GSD Group Life	P	2,922,833	0	0	0	0	0	0	0	2,922,833
USD Police/Fire	P	5,820,338	0	0	0	0	5,820,338	0	0	0
USD Civil Service	P	3,114,583	0	0	0	3,114,583	0	0	0	0
USD Teachers	P	3,000,371	0	0	3,000,371	0	0	0	0	0
USD Health Ins	P	1,356,225	0	0	0	0	0	0	1,356,225	0
USD Group Life	P	58,938	0	0	0	0	0	0	0	58,938
GSD Death Benefit	P	200,000	0	0	0	0	0	200,000	0	0
IOD	P	13,490,309	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		85,884,318	0	2,776,864	8,197,946	3,114,583	5,820,338	200,000	49,197,307	2,981,771
Department Cost Total		85,884,318	0	2,776,864	8,197,946	3,114,583	5,820,338	200,000	49,197,307	2,981,771
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		85,884,318	0	2,776,864	8,197,946	3,114,583	5,820,338	200,000	49,197,307	2,981,771
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$85,884,318		$2,776,864	$8,197,946	$3,114,583	$5,820,338	$200,000	$49,197,307	$2,981,771

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	Unemployment Comp	Injured On Duty
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
GSD Co Retirement	P	2,776,864	0	0
GSD Teachers	P	5,160,411	0	0
GSD TCRS Pension	P	37,164	0	0
GSD Health Ins	P	47,841,082	0	0
GSD Unemployment Comp	P	105,200	105,200	0
GSD Group Life	P	2,922,833	0	0
USD Police/Fire	P	5,820,338	0	0
USD Civil Service	P	3,114,583	0	0
USD Teachers	P	3,000,371	0	0
USD Health Ins	P	1,356,225	0	0
USD Group Life	P	58,938	0	0
GSD Death Benefit	P	200,000	0	0
IOD	P	13,490,309	0	13,490,309
Subtotal - Services & Supplies		85,884,318	105,200	13,490,309
Department Cost Total		85,884,318	105,200	13,490,309
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		85,884,318	105,200	13,490,309
General Admin Distribution			0	0
Grand Total		$85,884,318	$105,200	$13,490,309

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
2	County Pension	$0	$979	$32	$93	$35	$66	$2	$561	$34	$1
2	Health Benefit	0	14,235	460	1,359	516	965	33	8,154	494	17
2	Life Benefit	0	876	28	84	32	59	2	502	30	1
	Subtotal - EMPLOYEE BENEFITS	0	16,090	520	1,536	584	1,090	37	9,217	559	20
3	Post Audits	0	2,747	89	262	100	186	6	1,574	95	3
	Subtotal - POST AUDITS	0	2,747	89	262	100	186	6	1,574	95	3
8	Benefit Board	0	89,602	2,897	8,553	3,249	6,072	209	51,327	3,111	110
	Subtotal - EMPLOYEE HEALTH & WE	0	89,602	2,897	8,553	3,249	6,072	209	51,327	3,111	110
10	Buildings & Security	0	615	20	59	22	42	1	352	21	1
	Subtotal - GEN SVC FACILITIES	0	615	20	59	22	42	1	352	21	1
17	Finance Operations	0	4,729	153	451	171	320	11	2,709	164	6
17	Accounts Payable	0	1,863	60	178	68	126	4	1,067	65	2
	Subtotal - FINANCE OPERATIONS	0	6,591	213	629	239	447	15	3,776	229	8
18	Payroll	0	40	1	4	1	3	0	23	1	0
	Subtotal - PAYROLL	0	40	1	4	1	3	0	23	1	0
19	Management & Budget	0	48,793	1,578	4,657	1,769	3,307	114	27,950	1,694	60
	Subtotal - OFFICE OF MANAGEMENT	0	48,793	1,578	4,657	1,769	3,307	114	27,950	1,694	60
20	Internal Audit	0	24,030	777	2,294	871	1,628	56	13,765	834	29
	Subtotal - INTERNAL AUDIT	0	24,030	777	2,294	871	1,628	56	13,765	834	29
21	Business Solutions	0	2,597	84	248	94	176	6	1,488	90	3
	Subtotal - BUSINESS SOLUTIONS	0	2,597	84	248	94	176	6	1,488	90	3
22	Public Property Svcs	0	9,381	303	895	340	636	22	5,374	326	11
	Subtotal - PUBLIC PROPERTY ADMIN	0	9,381	303	895	340	636	22	5,374	326	11
23	Purchasing	0	18,058	584	1,724	655	1,224	42	10,344	627	22
	Subtotal - PURCHASING	0	18,058	584	1,724	655	1,224	42	10,344	627	22
24	Procurement Review	0	0	0	0	0	0	0	0	0	0

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
24	Prompt Pay Review	$0	$89	$3	$8	$3	$6	$0	$51	$3	$0
24	Performance Monitoring	0	1,357	44	130	49	92	3	777	47	2
	Subtotal - FINANCIAL ACCOUNTABIL	0	1,446	47	138	52	98	3	828	50	2
25	Cash Operations	0	2,127	69	203	77	144	5	1,218	74	3
25	Investment Committee Supt	0	3	0	0	0	0	0	2	0	0
25	Investor Relations	0	881	28	84	32	60	2	505	31	1
	Subtotal - TREASURY	0	3,011	97	287	109	204	7	1,725	105	4
28	ITS Systems	0	1,632	53	156	59	111	4	935	57	2
28	ITS Systems Depreciation	0	238	8	23	9	16	1	136	8	0
	Subtotal - INFORMATION SYSTEMS	0	1,870	60	178	68	127	4	1,071	65	2
29	Legal Services	0	35,234	1,139	3,363	1,278	2,388	82	20,183	1,223	43
	Subtotal - DEPT OF LAW	0	35,234	1,139	3,363	1,278	2,388	82	20,183	1,223	43
Total Incoming		0	260,105	8,410	24,828	9,433	17,627	606	148,997	9,030	319
C. Total Allocated			$86,144,423	$2,785,274	$8,222,774	$3,124,016	$5,837,965	$200,606	$49,346,304	$2,990,801	$105,519
				3.23%	9.55%	3.63%	6.78%	0.23%	57.28%	3.47%	0.12%

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
2	County Pension	$0	$979	$154
2	Health Benefit	0	14,235	2,236
2	Life Benefit	0	876	138
	Subtotal - EMPLOYEE BENEFITS	0	16,090	2,527
3	Post Audits	0	2,747	431
	Subtotal - POST AUDITS	0	2,747	431
8	Benefit Board	0	89,602	14,074
	Subtotal - EMPLOYEE HEALTH & WE	0	89,602	14,074
10	Buildings & Security	0	615	97
	Subtotal - GEN SVC FACILITIES	0	615	97
17	Finance Operations	0	4,729	743
17	Accounts Payable	0	1,863	293
	Subtotal - FINANCE OPERATIONS	0	6,591	1,035
18	Payroll	0	40	6
	Subtotal - PAYROLL	0	40	6
19	Management & Budget	0	48,793	7,664
	Subtotal - OFFICE OF MANAGEMENT	0	48,793	7,664
20	Internal Audit	0	24,030	3,775
	Subtotal - INTERNAL AUDIT	0	24,030	3,775
21	Business Solutions	0	2,597	408
	Subtotal - BUSINESS SOLUTIONS	0	2,597	408
22	Public Property Svcs	0	9,381	1,474
	Subtotal - PUBLIC PROPERTY ADMIN	0	9,381	1,474
23	Purchasing	0	18,058	2,837
	Subtotal - PURCHASING	0	18,058	2,837
24	Procurement Review	0	0	0

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
24	Prompt Pay Review	$0	$89	$14
24	Performance Monitoring	0	1,357	213
	Subtotal - FINANCIAL ACCOUNTABIL	0	1,446	227
25	Cash Operations	0	2,127	334
25	Investment Committee Supt	0	3	1
25	Investor Relations	0	881	138
	Subtotal - TREASURY	0	3,011	473
28	ITS Systems	0	1,632	256
28	ITS Systems Depreciation	0	238	37
	Subtotal - INFORMATION SYSTEMS	0	1,870	294
29	Legal Services	0	35,234	5,534
	Subtotal - DEPT OF LAW	0	35,234	5,534
Total Incoming		0	260,105	40,856
C. Total Allocated			$86,144,423	$13,531,165
				15.71%

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	3	0.04%	$979	$0	$979	$0	$979
6	LEGISLATIVE	11	0.13%	3,589	0	3,589	11	3,599
7	MAYOR	17	0.20%	5,546	0	5,546	17	5,563
9	GEN SVC OVERHEAD	121	1.42%	39,474	0	39,474	120	39,593
15	DIRECTOR OF FINANCE	64	0.75%	20,879	0	20,879	63	20,942
20	INTERNAL AUDIT	1	0.01%	326	0	326	1	327
27	HUMAN RESOURCES	28	0.33%	9,134	0	9,134	28	9,162
28	INFORMATION SYSTEMS	59	0.69%	19,248	0	19,248	58	19,306
29	DEPT OF LAW	13	0.15%	4,241	0	4,241	13	4,254
31	Elections	28	0.33%	9,134	0	9,134	28	9,162
33	Planning Comm	34	0.40%	11,092	0	11,092	34	11,125
35	Register of Deeds	14	0.16%	4,567	0	4,567	14	4,581
36	Historical Comm	3	0.04%	979	0	979	3	982
39	Assessor Prop	66	0.78%	21,531	0	21,531	65	21,596
40	Trustee	20	0.23%	6,525	0	6,525	20	6,544
41	County Clerk	56	0.66%	18,269	0	18,269	55	18,324
42	District Attorney	14	0.16%	4,567	0	4,567	14	4,581
46	Public Defender	19	0.22%	6,198	0	6,198	19	6,217
47	Juvenile Court Clerk	62	0.73%	20,226	0	20,226	61	20,287
48	Circuit Court Clerk	81	0.95%	26,425	0	26,425	80	26,505
49	Criminal Court Clerk	52	0.61%	16,964	0	16,964	51	17,015
50	Clerk/Master	11	0.13%	3,589	0	3,589	11	3,599
52	General Sessions Court	61	0.72%	19,900	0	19,900	60	19,960
53	State Trial Courts	48	0.56%	15,659	0	15,659	47	15,706
54	Justice Info Sys	1	0.01%	326	0	326	1	327
55	Sheriff Admin	275	3.23%	89,713	0	89,713	272	89,985
79	Police	1,187	13.95%	387,234	0	387,234	1,173	388,407
81	Fire	829	9.74%	270,444	0	270,444	819	271,263
82	Codes Admin	89	1.05%	29,034	0	29,034	88	29,122
83	Beer Board	2	0.02%	652	0	652	2	654
84	Agricultural Ext	1	0.01%	326	0	326	1	327
85	Soil & Water	1	0.01%	326	0	326	1	327
86	Social Services	138	1.62%	45,020	0	45,020	136	45,156
87	Health	290	3.41%	94,607	0	94,607	287	94,893
88	Public Library	170	2.00%	55,459	0	55,459	168	55,627
89	Parks	235	2.76%	76,664	0	76,664	232	76,896
90	Arts Commission	5	0.06%	1,631	0	1,631	5	1,636
91	Public Works	339	3.98%	110,592	0	110,592	335	110,927
92	Solid Waste	75	0.88%	24,467	0	24,467	74	24,541
93	Human Relations	1	0.01%	326	0	326	1	327
94	Farmers Market	7	0.08%	2,284	0	2,284	7	2,291
95	Muni Auditorium	8	0.09%	2,610	0	2,610	8	2,618

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96	State Fair Board	18	0.21%	$5,872	$0	$5,872	$18	$5,890
97	Convention Center	17	0.20%	5,546	0	5,546	17	5,563
98	Sports Authority	1	0.01%	326	0	326	1	327
99	Water & Sewer	581	6.83%	189,539	0	189,539	574	190,113
101	Bordeaux Long-Term Care	333	3.91%	108,634	0	108,634	329	108,963
102	General Hospital	514	6.04%	167,682	0	167,682	508	168,190
103	Metro Action Com	92	1.08%	30,013	0	30,013	91	30,104
104	NCAC	10	0.12%	3,262	0	3,262	10	3,272
105	MDHA	1	0.01%	326	0	326	1	327
106	Metro Transit	1	0.01%	326	0	326	1	327
108	Taxi Transp & Licensing	1	0.01%	326	0	326	1	327
109	Education	2,322	27.28%	757,504	0	757,504	2,295	759,799
111	Communication Center	18	0.21%	5,872	0	5,872	18	5,890
112	Knowles Home	32	0.38%	10,439	0	10,439	32	10,471
116	Comm Ed Comm	11	0.13%	3,589	0	3,589	11	3,599
117	Convention Center Auth	1	0.01%	326	0	326	1	327
123	All Others	20	0.23%	6,525	0	6,525	20	6,544
Subtotal		8,512	100.00%	2,776,864	0	2,776,864	8,410	2,785,274
Direct Bills						0		0
Total						$2,776,864		$2,785,274

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Education Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 Education	100	100.00%	$8,197,946	$0	$8,197,946	$24,828	$8,222,774
Subtotal	100	100.00%	8,197,946	0	8,197,946	24,828	8,222,774
Direct Bills					0		0
Total					$8,197,946		$8,222,774

Basis Units: Direct Allocation to Board of Education

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Civil Service Pension Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	1	2.08%	$64,887	$0	$64,887	$197	$65,084
31	Elections	2	4.17%	129,774	0	129,774	393	130,167
40	Trustee	1	2.08%	64,887	0	64,887	197	65,084
79	Police	2	4.17%	129,774	0	129,774	393	130,167
89	Parks	3	6.25%	194,661	0	194,661	590	195,251
91	Public Works	14	29.17%	908,420	0	908,420	2,751	911,171
92	Solid Waste	3	6.25%	194,661	0	194,661	590	195,251
99	Water & Sewer	4	8.33%	259,549	0	259,549	786	260,335
109	Education	18	37.50%	1,167,969	0	1,167,969	3,537	1,171,506
Subtotal		48	100.00%	3,114,583	0	3,114,583	9,433	3,124,016
Direct Bills						0		0
Total						$3,114,583		$3,124,016

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Police/Fire Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 Police	34	44.74%	$2,603,835	$0	$2,603,835	$7,886	$2,611,721
81 Fire	42	55.26%	3,216,503	0	3,216,503	9,741	3,226,244
Subtotal	76	100.00%	5,820,338	0	5,820,338	17,627	5,837,965
Direct Bills					0		0
Total					$5,820,338		$5,837,965

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Death Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$200,000	$0	$200,000	$606	$200,606
Subtotal	100	100.00%	200,000	0	200,000	606	200,606
Direct Bills					0		0
Total					$200,000		$200,606

Basis Units: Death Benefits Paid

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	2	0.03%	$14,235	$0	$14,235	$0	$14,235
6	LEGISLATIVE	51	0.74%	363,001	0	363,001	1,100	364,101
7	MAYOR	16	0.23%	113,883	0	113,883	345	114,228
9	GEN SVC OVERHEAD	103	1.49%	733,120	0	733,120	2,221	735,341
15	DIRECTOR OF FINANCE	49	0.71%	348,766	0	348,766	1,057	349,822
20	INTERNAL AUDIT	1	0.01%	7,118	0	7,118	22	7,139
27	HUMAN RESOURCES	26	0.38%	185,059	0	185,059	561	185,620
28	INFORMATION SYSTEMS	49	0.71%	348,766	0	348,766	1,057	349,822
29	DEPT OF LAW	10	0.14%	71,177	0	71,177	216	71,392
31	Elections	22	0.32%	156,589	0	156,589	474	157,063
33	Planning Comm	31	0.45%	220,648	0	220,648	668	221,316
35	Register of Deeds	13	0.19%	92,530	0	92,530	280	92,810
36	Historical Comm	2	0.03%	14,235	0	14,235	43	14,278
39	Assessor Prop	61	0.88%	434,178	0	434,178	1,315	435,493
40	Trustee	17	0.25%	121,000	0	121,000	367	121,367
41	County Clerk	47	0.68%	334,530	0	334,530	1,013	335,544
42	District Attorney	11	0.16%	78,294	0	78,294	237	78,532
46	Public Defender	17	0.25%	121,000	0	121,000	367	121,367
47	Juvenile Court Clerk	50	0.72%	355,883	0	355,883	1,078	356,961
48	Circuit Court Clerk	63	0.91%	448,413	0	448,413	1,358	449,771
49	Criminal Court Clerk	48	0.69%	341,648	0	341,648	1,035	342,683
50	Clerk/Master	8	0.12%	56,941	0	56,941	172	57,114
52	General Sessions Court	54	0.78%	384,354	0	384,354	1,164	385,518
53	State Trial Courts	36	0.52%	256,236	0	256,236	776	257,012
54	Justice Info Sys	1	0.01%	7,118	0	7,118	22	7,139
55	Sheriff Admin	227	3.28%	1,615,710	0	1,615,710	4,895	1,620,605
79	Police	1,044	15.10%	7,430,843	0	7,430,843	22,511	7,453,354
81	Fire	713	10.32%	5,074,896	0	5,074,896	15,374	5,090,270
82	Codes Admin	73	1.06%	519,590	0	519,590	1,574	521,164
83	Beer Board	2	0.03%	14,235	0	14,235	43	14,278
85	Soil & Water	1	0.01%	7,118	0	7,118	22	7,139
86	Social Services	116	1.68%	825,649	0	825,649	2,501	828,150
87	Health	253	3.66%	1,800,769	0	1,800,769	5,455	1,806,225
88	Public Library	146	2.11%	1,039,179	0	1,039,179	3,148	1,042,327
89	Parks	203	2.94%	1,444,886	0	1,444,886	4,377	1,449,263
90	Arts Commission	3	0.04%	21,353	0	21,353	65	21,418
91	Public Works	248	3.59%	1,765,181	0	1,765,181	5,347	1,770,529
92	Solid Waste	54	0.78%	384,354	0	384,354	1,164	385,518
94	Farmers Market	6	0.09%	42,706	0	42,706	129	42,835
95	Muni Auditorium	8	0.12%	56,941	0	56,941	172	57,114
96	State Fair Board	14	0.20%	99,647	0	99,647	302	99,949
97	Convention Center	15	0.22%	106,765	0	106,765	323	107,088

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	Sports Authority	1	0.01%	$7,118	$0	$7,118	$22	$7,139
99	Water & Sewer	484	7.00%	3,444,950	0	3,444,950	10,436	3,455,387
101	Bordeaux Long-Term Care	288	4.17%	2,049,888	0	2,049,888	6,210	2,056,098
102	General Hospital	446	6.45%	3,174,479	0	3,174,479	9,617	3,184,096
103	Metro Action Com	83	1.20%	590,766	0	590,766	1,790	592,556
104	NCAC	8	0.12%	56,941	0	56,941	172	57,114
105	MDHA	1	0.01%	7,118	0	7,118	22	7,139
106	Metro Transit	1	0.01%	7,118	0	7,118	22	7,139
108	Taxi Transp & Licensing	1	0.01%	7,118	0	7,118	22	7,139
109	Education	1,619	23.42%	11,523,501	0	11,523,501	34,910	11,558,411
111	Communication Center	12	0.17%	85,412	0	85,412	259	85,671
112	Knowles Home	28	0.41%	199,295	0	199,295	604	199,898
116	Comm Ed Comm	10	0.14%	71,177	0	71,177	216	71,392
117	Convention Center Auth	1	0.01%	7,118	0	7,118	22	7,139
123	All Others	15	0.22%	106,765	0	106,765	323	107,088
Subtotal		6,912	100.00%	49,197,307	0	49,197,307	148,997	49,346,304
Direct Bills						0		0
Total						$49,197,307		$49,346,304

Basis Units: # of Retired Employees (excluding unknowns)

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	2	0.03%	$876	$0	$876	$0	$876
6	LEGISLATIVE	9	0.13%	3,944	0	3,944	12	3,956
7	MAYOR	15	0.22%	6,573	0	6,573	20	6,593
9	GEN SVC OVERHEAD	100	1.47%	43,817	0	43,817	133	43,950
15	DIRECTOR OF FINANCE	53	0.78%	23,223	0	23,223	70	23,294
20	INTERNAL AUDIT	1	0.01%	438	0	438	1	440
27	HUMAN RESOURCES	26	0.38%	11,393	0	11,393	35	11,427
28	INFORMATION SYSTEMS	48	0.71%	21,032	0	21,032	64	21,096
29	DEPT OF LAW	11	0.16%	4,820	0	4,820	15	4,835
31	Elections	20	0.29%	8,763	0	8,763	27	8,790
33	Planning Comm	29	0.43%	12,707	0	12,707	38	12,746
35	Register of Deeds	12	0.18%	5,258	0	5,258	16	5,274
36	Historical Comm	3	0.04%	1,315	0	1,315	4	1,319
39	Assessor Prop	59	0.87%	25,852	0	25,852	78	25,931
40	Trustee	17	0.25%	7,449	0	7,449	23	7,472
41	County Clerk	45	0.66%	19,718	0	19,718	60	19,778
42	District Attorney	11	0.16%	4,820	0	4,820	15	4,835
46	Public Defender	15	0.22%	6,573	0	6,573	20	6,593
47	Juvenile Court Clerk	54	0.79%	23,661	0	23,661	72	23,733
48	Circuit Court Clerk	63	0.93%	27,605	0	27,605	84	27,689
49	Criminal Court Clerk	42	0.62%	18,403	0	18,403	56	18,459
50	Clerk/Master	10	0.15%	4,382	0	4,382	13	4,395
52	General Sessions Court	49	0.72%	21,471	0	21,471	65	21,536
53	State Trial Courts	36	0.53%	15,774	0	15,774	48	15,822
54	Justice Info Sys	1	0.01%	438	0	438	1	440
55	Sheriff Admin	221	3.25%	96,836	0	96,836	293	97,130
79	Police	1,012	14.87%	443,432	0	443,432	1,343	444,775
81	Fire	653	9.60%	286,127	0	286,127	867	286,994
82	Codes Admin	64	0.94%	28,043	0	28,043	85	28,128
83	Beer Board	2	0.03%	876	0	876	3	879
85	Soil & Water	1	0.01%	438	0	438	1	440
86	Social Services	119	1.75%	52,143	0	52,143	158	52,301
87	Health	262	3.85%	114,801	0	114,801	348	115,149
88	Public Library	155	2.28%	67,917	0	67,917	206	68,123
89	Parks	185	2.72%	81,062	0	81,062	246	81,308
90	Arts Commission	4	0.06%	1,753	0	1,753	5	1,758
91	Public Works	216	3.17%	94,645	0	94,645	287	94,932
92	Solid Waste	47	0.69%	20,594	0	20,594	62	20,657
94	Farmers Market	3	0.04%	1,315	0	1,315	4	1,319
95	Muni Auditorium	7	0.10%	3,067	0	3,067	9	3,077
96	State Fair Board	15	0.22%	6,573	0	6,573	20	6,593
97	Convention Center	14	0.21%	6,134	0	6,134	19	6,153

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	Sports Authority	1	0.01%	$438	$0	$438	$1	$440
99	Water & Sewer	440	6.47%	192,796	0	192,796	584	193,380
101	Bordeaux Long-Term Care	297	4.36%	130,138	0	130,138	394	130,532
102	General Hospital	466	6.85%	204,189	0	204,189	619	204,807
103	Metro Action Com	87	1.28%	38,121	0	38,121	115	38,237
104	NCAC	8	0.12%	3,505	0	3,505	11	3,516
105	MDHA	1	0.01%	438	0	438	1	440
106	Metro Transit	1	0.01%	438	0	438	1	440
108	Taxi Transp & Licensing	1	0.01%	438	0	438	1	440
109	Education	1,718	25.25%	752,782	0	752,782	2,281	755,063
111	Communication Center	15	0.22%	6,573	0	6,573	20	6,593
112	Knowles Home	31	0.46%	13,583	0	13,583	41	13,625
116	Comm Ed Comm	11	0.16%	4,820	0	4,820	15	4,835
117	Convention Center Auth	1	0.01%	438	0	438	1	440
123	All Others	16	0.24%	7,011	0	7,011	21	7,032
Subtotal		6,805	100.00%	2,981,771	0	2,981,771	9,030	2,990,801
Direct Bills						0		0
Total						$2,981,771		$2,990,801

Basis Units: # of Retired Employees (excluding unknowns)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Unemployment Comp Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	47	0.04%	$46	$0	$46	$0	$46
27	HUMAN RESOURCES	14,300	13.18%	13,863	0	13,863	42	13,905
28	INFORMATION SYSTEMS	23,375	21.54%	22,661	0	22,661	69	22,730
37	Comm Ed Alliance	3,025	2.79%	2,933	0	2,933	9	2,942
41	County Clerk	3	0.00%	3	0	3	0	3
42	District Attorney	6,875	6.34%	6,665	0	6,665	20	6,685
49	Criminal Court Clerk	2,475	2.28%	2,399	0	2,399	7	2,407
51	Juvenile Court	4,737	4.37%	4,592	0	4,592	14	4,606
52	General Sessions Court	7,080	6.52%	6,864	0	6,864	21	6,885
53	State Trial Courts	6,564	6.05%	6,364	0	6,364	19	6,383
55	Sheriff Admin	6,061	5.59%	5,876	0	5,876	18	5,894
79	Police	8,657	7.98%	8,393	0	8,393	25	8,418
86	Social Services	239	0.22%	232	0	232	1	232
87	Health	8,746	8.06%	8,479	0	8,479	26	8,505
89	Parks	10,100	9.31%	9,792	0	9,792	30	9,821
96	State Fair Board	2,896	2.67%	2,808	0	2,808	9	2,816
99	Water & Sewer	3,039	2.80%	2,946	0	2,946	9	2,955
101	Bordeaux Long-Term Care	(34)	-0.03%	(33)	0	(33)	(0)	(33)
114	Office of Emergency Management	328	0.30%	318	0	318	1	319
	Subtotal	108,513	100.00%	105,200	0	105,200	319	105,519
	Direct Bills					0		0
	Total					$105,200		$105,519

Basis Units: Unemployment Costs in Depts Served

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	94,178	0.69%	$93,289	$0	$93,289	$283	$93,572
10	GEN SVC FACILITIES	0	0.00%	0	(83,700)	(83,700)	0	(83,700)
11	FLEET MANAGEMENT	0	0.00%	0	(94,300)	(94,300)	0	(94,300)
13	POSTAL SERVICE	0	0.00%	0	(6,800)	(6,800)	0	(6,800)
14	RADIO SHOP	0	0.00%	0	(17,800)	(17,800)	0	(17,800)
15	DIRECTOR OF FINANCE	13,536	0.10%	13,408	0	13,408	41	13,449
27	HUMAN RESOURCES	735	0.01%	728	0	728	2	730
28	INFORMATION SYSTEMS	700	0.01%	693	(20,500)	(19,807)	2	(19,805)
31	Elections	6,206	0.05%	6,147	0	6,147	19	6,166
32	Surplus Property	0	0.00%	0	(7,300)	(7,300)	0	(7,300)
39	Assessor Prop	21,803	0.16%	21,597	0	21,597	65	21,663
41	County Clerk	715	0.01%	708	0	708	2	710
42	District Attorney	1,218	0.01%	1,207	0	1,207	4	1,210
46	Public Defender	430	0.00%	426	0	426	1	427
48	Circuit Court Clerk	1,961	0.01%	1,942	0	1,942	6	1,948
49	Criminal Court Clerk	639	0.00%	633	0	633	2	635
51	Juvenile Court	44,744	0.33%	44,322	0	44,322	134	44,456
52	General Sessions Court	1,270	0.01%	1,258	0	1,258	4	1,262
53	State Trial Courts	781	0.01%	774	0	774	2	776
55	Sheriff Admin	481,932	3.54%	477,384	0	477,384	1,446	478,830
79	Police	3,780,376	27.76%	3,744,701	0	3,744,701	11,341	3,756,042
81	Fire	6,010,138	44.13%	5,953,422	0	5,953,422	18,030	5,971,452
82	Codes Admin	25,950	0.19%	25,705	0	25,705	78	25,783
83	Beer Board	12,823	0.09%	12,702	0	12,702	38	12,740
86	Social Services	60,370	0.44%	59,800	0	59,800	181	59,981
87	Health	57,984	0.43%	57,437	0	57,437	174	57,611
88	Public Library	44,198	0.32%	43,781	0	43,781	133	43,914
89	Parks	397,449	2.92%	393,698	0	393,698	1,192	394,891
90	Arts Commission	262	0.00%	260	0	260	1	260
91	Public Works	361,895	2.66%	358,480	0	358,480	1,086	359,566
92	Solid Waste	79,440	0.58%	78,690	0	78,690	238	78,929
94	Farmers Market	0	0.00%	0	(100)	(100)	0	(100)
96	State Fair Board	72,654	0.53%	71,968	(31,000)	40,968	218	41,186
97	Convention Center	2,058	0.02%	2,039	(4,030)	(1,991)	6	(1,985)
99	Water & Sewer	404,646	2.97%	400,827	(367,400)	33,427	1,214	34,641
100	Storm Water	0	0.00%	0	(106,600)	(106,600)	0	(106,600)
101	Bordeaux Long-Term Care	158,242	1.16%	156,749	0	156,749	475	157,223
102	General Hospital	28,624	0.21%	28,354	0	28,354	86	28,440
103	Metro Action Com	133,624	0.98%	132,363	(121,490)	10,873	401	11,274
104	NCAC	13,815	0.10%	13,685	(500)	13,185	41	13,226
108	Taxi Transp & Licensing	2,817	0.02%	2,790	0	2,790	8	2,799
109	Education	1,289,192	9.47%	1,277,026	(2,110,500)	(833,474)	3,868	(829,606)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Communication Center	11,422	0.08%	$11,314	$0	$11,314	$34	$11,348
Subtotal	13,618,827	100.00%	13,490,309	(2,972,020)	10,518,289	40,856	10,559,145
Direct Bills					2,972,020		2,972,020
Total					$13,490,309		$13,531,165

Basis Units: IOD Medical & Expenses Paid

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

	Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
0	Direct Billed	$0	$0	$0	$0	$0	$0	$0	$0	$2,972,020	$2,972,020
2	EMPLOYEE BENEFITS	979	0	0	0	0	14,235	876	0	0	16,090
6	LEGISLATIVE	3,599	0	0	0	0	364,101	3,956	0	0	371,656
7	MAYOR	5,563	0	0	0	0	114,228	6,593	0	0	126,383
9	GEN SVC OVERHEAD	39,593	0	65,084	0	0	735,341	43,950	0	93,572	977,539
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	46	(83,700)	(83,654)
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	(94,300)	(94,300)
13	POSTAL SERVICE	0	0	0	0	0	0	0	0	(6,800)	(6,800)
14	RADIO SHOP	0	0	0	0	0	0	0	0	(17,800)	(17,800)
15	DIRECTOR OF FINANCE	20,942	0	0	0	0	349,822	23,294	0	13,449	407,507
20	INTERNAL AUDIT	327	0	0	0	0	7,139	440	0	0	7,906
27	HUMAN RESOURCES	9,162	0	0	0	0	185,620	11,427	13,905	730	220,845
28	INFORMATION SYSTEMS	19,306	0	0	0	0	349,822	21,096	22,730	(19,805)	393,150
29	DEPT OF LAW	4,254	0	0	0	0	71,392	4,835	0	0	80,481
31	Elections	9,162	0	130,167	0	0	157,063	8,790	0	6,166	311,349
32	Surplus Property	0	0	0	0	0	0	0	0	(7,300)	(7,300)
33	Planning Comm	11,125	0	0	0	0	221,316	12,746	0	0	245,187
35	Register of Deeds	4,581	0	0	0	0	92,810	5,274	0	0	102,665
36	Historical Comm	982	0	0	0	0	14,278	1,319	0	0	16,579
37	Comm Ed Alliance	0	0	0	0	0	0	0	2,942	0	2,942
39	Assessor Prop	21,596	0	0	0	0	435,493	25,931	0	21,663	504,683
40	Trustee	6,544	0	65,084	0	0	121,367	7,472	0	0	200,466
41	County Clerk	18,324	0	0	0	0	335,544	19,778	3	710	374,359
42	District Attorney	4,581	0	0	0	0	78,532	4,835	6,685	1,210	95,843
46	Public Defender	6,217	0	0	0	0	121,367	6,593	0	427	134,604
47	Juvenile Court Clerk	20,287	0	0	0	0	356,961	23,733	0	0	400,982
48	Circuit Court Clerk	26,505	0	0	0	0	449,771	27,689	0	1,948	505,913
49	Criminal Court Clerk	17,015	0	0	0	0	342,683	18,459	2,407	635	381,199
50	Clerk/Master	3,599	0	0	0	0	57,114	4,395	0	0	65,108
51	Juvenile Court	0	0	0	0	0	0	0	4,606	44,456	49,062
52	General Sessions Court	19,960	0	0	0	0	385,518	21,536	6,885	1,262	435,161
53	State Trial Courts	15,706	0	0	0	0	257,012	15,822	6,383	776	295,700
54	Justice Info Sys	327	0	0	0	0	7,139	440	0	0	7,906
55	Sheriff Admin	89,985	0	0	0	0	1,620,605	97,130	5,894	478,830	2,292,443
79	Police	388,407	0	130,167	2,611,721	0	7,453,354	444,775	8,418	3,756,042	14,792,886
81	Fire	271,263	0	0	3,226,244	0	5,090,270	286,994	0	5,971,452	14,846,223
82	Codes Admin	29,122	0	0	0	0	521,164	28,128	0	25,783	604,197
83	Beer Board	654	0	0	0	0	14,278	879	0	12,740	28,552
84	Agricultural Ext	327	0	0	0	0	0	0	0	0	327
85	Soil & Water	327	0	0	0	0	7,139	440	0	0	7,906
86	Social Services	45,156	0	0	0	0	828,150	52,301	232	59,981	985,821

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

	Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
87	Health	$94,893	$0	$0	$0	$0	$1,806,225	$115,149	$8,505	$57,611	$2,082,383
88	Public Library	55,627	0	0	0	0	1,042,327	68,123	0	43,914	1,209,991
89	Parks	76,896	0	195,251	0	0	1,449,263	81,308	9,821	394,891	2,207,430
90	Arts Commission	1,636	0	0	0	0	21,418	1,758	0	260	25,072
91	Public Works	110,927	0	911,171	0	0	1,770,529	94,932	0	359,566	3,247,124
92	Solid Waste	24,541	0	195,251	0	0	385,518	20,657	0	78,929	704,896
93	Human Relations	327	0	0	0	0	0	0	0	0	327
94	Farmers Market	2,291	0	0	0	0	42,835	1,319	0	(100)	46,344
95	Muni Auditorium	2,618	0	0	0	0	57,114	3,077	0	0	62,808
96	State Fair Board	5,890	0	0	0	0	99,949	6,593	2,816	41,186	156,434
97	Convention Center	5,563	0	0	0	0	107,088	6,153	0	(1,985)	116,819
98	Sports Authority	327	0	0	0	0	7,139	440	0	0	7,906
99	Water & Sewer	190,113	0	260,335	0	0	3,455,387	193,380	2,955	34,641	4,136,812
100	Storm Water	0	0	0	0	0	0	0	0	(106,600)	(106,600)
101	Bordeaux Long-Term Care	108,963	0	0	0	0	2,056,098	130,532	(33)	157,223	2,452,783
102	General Hospital	168,190	0	0	0	0	3,184,096	204,807	0	28,440	3,585,533
103	Metro Action Com	30,104	0	0	0	0	592,556	38,237	0	11,274	672,170
104	NCAC	3,272	0	0	0	0	57,114	3,516	0	13,226	77,128
105	MDHA	327	0	0	0	0	7,139	440	0	0	7,906
106	Metro Transit	327	0	0	0	0	7,139	440	0	0	7,906
108	Taxi Transp & Licensing	327	0	0	0	0	7,139	440	0	2,799	10,705
109	Education	759,799	8,222,774	1,171,506	0	0	11,558,411	755,063	0	(829,606)	21,637,946
111	Communication Center	5,890	0	0	0	0	85,671	6,593	0	11,348	109,502
112	Knowles Home	10,471	0	0	0	0	199,898	13,625	0	0	223,994
114	Office of Emergency Management	0	0	0	0	0	0	0	319	0	319
116	Comm Ed Comm	3,599	0	0	0	0	71,392	4,835	0	0	79,826
117	Convention Center Auth	327	0	0	0	0	7,139	440	0	0	7,906
123	All Others	6,544	0	0	0	200,606	107,088	7,032	0	0	321,271
Total		$2,785,274	$8,222,774	$3,124,016	$5,837,965	$200,606	$49,346,304	$2,990,801	$105,519	$13,531,165	$86,144,423

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

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. 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/accounting services (Federal 2 CFR Part 200 & FCAP) were allocated to benefiting departments based on the amount expended per department. LOCAP processing costs are directly allocated to the Office of Management & Budget.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:3 POST AUDITS

Description		Amount	General Admin	Post Audits	Internal Audit (Post)
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
502 Management Consult	P	116,029	0	116,029	0
502 Audit	P	894,162	0	852,232	41,930
502 Other Contracts	P	3,135	0	3,135	0
503 Supplies	P	0	0	0	0
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		1,013,326	0	971,396	41,930
Department Cost Total		1,013,326	0	971,396	41,930
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,013,326	0	971,396	41,930
General Admin Distribution			0	0	0
Grand Total		$1,013,326		$971,396	$41,930

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

	Department	First Incoming	Second Incoming	Post Audits	Internal Audit (Post)
3	Post Audits	$0	$10	$9	$0
	Subtotal - POST AUDITS	0	10	9	0
17	Finance Operations	0	17	16	1
17	Accounts Payable	0	42	40	2
	Subtotal - FINANCE OPERATIONS	0	59	56	2
19	Management & Budget	0	991	950	41
	Subtotal - OFFICE OF MANAGEMENT	0	991	950	41
20	Internal Audit	0	359	344	15
	Subtotal - INTERNAL AUDIT	0	359	344	15
21	Business Solutions	0	9	9	0
	Subtotal - BUSINESS SOLUTIONS	0	9	9	0
22	Public Property Svcs	0	140	134	6
	Subtotal - PUBLIC PROPERTY ADMIN	0	140	134	6
23	Purchasing	0	1,166	1,118	48
	Subtotal - PURCHASING	0	1,166	1,118	48
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	2	2	0
24	Performance Monitoring	0	20	19	1
	Subtotal - FINANCIAL ACCOUNTABIL	0	22	21	1
25	Cash Operations	0	2	2	0
25	Investor Relations	0	13	13	1
	Subtotal - TREASURY	0	15	15	1
Total Incoming		0	2,770	2,656	115
C. Total Allocated			$1,016,096	$974,052	$42,045
				95.86%	4.14%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Post Audits Allocations

Dept:3 POST AUDITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,721	0.28%	$2,747	$0	$2,747	$0	$2,747
3	POST AUDITS	20	0.00%	10	0	10	0	10
4	CORPORATE DUES	26	0.00%	12	0	12	0	13
5	INSURANCE	1,135	0.06%	545	0	545	1	546
6	LEGISLATIVE	969	0.05%	465	0	465	1	467
7	MAYOR	1,465	0.07%	703	0	703	2	705
8	EMPLOYEE HEALTH & WELLNESS	579	0.03%	278	0	278	1	279
9	GEN SVC OVERHEAD	530	0.03%	254	0	254	1	255
10	GEN SVC FACILITIES	12,190	0.60%	5,853	0	5,853	16	5,869
11	FLEET MANAGEMENT	221,776	10.96%	106,489	0	106,489	292	106,781
13	POSTAL SERVICE	480	0.02%	230	0	230	1	231
14	RADIO SHOP	3,661	0.18%	1,758	0	1,758	5	1,763
15	DIRECTOR OF FINANCE	471	0.02%	226	0	226	1	227
16	BUSINESS ASSISTANCE OFFICE	387	0.02%	186	0	186	1	186
17	FINANCE OPERATIONS	829	0.04%	398	0	398	1	399
18	PAYROLL	385	0.02%	185	0	185	1	185
19	OFFICE OF MANAGEMENT & BUDGE	818	0.04%	393	0	393	1	394
20	INTERNAL AUDIT	1,055	0.05%	507	0	507	1	508
21	BUSINESS SOLUTIONS	361	0.02%	173	0	173	0	174
22	PUBLIC PROPERTY ADMIN	268	0.01%	129	0	129	0	129
23	PURCHASING	554	0.03%	266	0	266	1	267
24	FINANCIAL ACCOUNTABILITY	332	0.02%	159	0	159	0	160
25	TREASURY	3,432	0.17%	1,648	0	1,648	5	1,652
26	GRANTS COORDINATION	291	0.01%	140	0	140	0	140
27	HUMAN RESOURCES	1,879	0.09%	902	0	902	2	905
28	INFORMATION SYSTEMS	11,969	0.59%	5,747	0	5,747	16	5,763
29	DEPT OF LAW	4,358	0.22%	2,093	0	2,093	6	2,098
30	CENTRAL RECORDS	282	0.01%	135	0	135	0	136
31	Elections	3,662	0.18%	1,758	0	1,758	5	1,763
32	Surplus Property	2,350	0.12%	1,128	0	1,128	3	1,131
33	Planning Comm	6,454	0.32%	3,099	0	3,099	8	3,107
34	Adv Plan/Research	189	0.01%	91	0	91	0	91
35	Register of Deeds	413	0.02%	198	0	198	1	199
36	Historical Comm	1,150	0.06%	552	0	552	2	554
39	Assessor Prop	1,321	0.07%	634	0	634	2	636
40	Trustee	541	0.03%	260	0	260	1	260
41	County Clerk	1,161	0.06%	557	0	557	2	559
42	District Attorney	1,697	0.08%	815	0	815	2	817
43	DA Drug Enforcement	1,404	0.07%	674	0	674	2	676
44	DA Special Operations	346	0.02%	166	0	166	0	167
46	Public Defender	2,549	0.13%	1,224	0	1,224	3	1,227
47	Juvenile Court Clerk	683	0.03%	328	0	328	1	329

Post Audits Allocations

Dept:3 POST AUDITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	1,174	0.06%	$564	$0	$564	$2	$565
49	Criminal Court Clerk	1,251	0.06%	601	0	601	2	602
50	Clerk/Master	509	0.03%	244	0	244	1	245
51	Juvenile Court	8,160	0.40%	3,918	0	3,918	11	3,929
52	General Sessions Court	5,903	0.29%	2,834	0	2,834	8	2,842
53	State Trial Courts	5,912	0.29%	2,839	0	2,839	8	2,847
54	Justice Info Sys	1,171	0.06%	562	0	562	2	564
55	Sheriff Admin	3,912	0.19%	1,878	0	1,878	5	1,884
57	Sheriff Facility Maint	727	0.04%	349	0	349	1	350
58	Sheriff Warehouse	2,099	0.10%	1,008	0	1,008	3	1,011
59	Sheriff Criminal Justice Ctr	2,990	0.15%	1,436	0	1,436	4	1,440
60	Sheriff Hill Jail	1,240	0.06%	595	0	595	2	597
62	Sheriff Corr Work Center	2,563	0.13%	1,231	0	1,231	3	1,234
63	Sheriff Transportation	616	0.03%	296	0	296	1	297
65	Sheriff Warrants	1,071	0.05%	514	0	514	1	516
66	Sheriff Training Academy	709	0.04%	340	0	340	1	341
67	Sheriff Deberry	321	0.02%	154	0	154	0	155
75	Sheriff Day Reporting	1,150	0.06%	552	0	552	2	554
76	Sheriff Work Release	56	0.00%	27	0	27	0	27
77	Sheriff Armed Security	304	0.02%	146	0	146	0	146
78	Sheriff Other	526	0.03%	253	0	253	1	253
79	Police	64,108	3.17%	30,782	0	30,782	84	30,867
80	Police Drug Enforcement	2,200	0.11%	1,056	0	1,056	3	1,059
81	Fire	21,562	1.07%	10,353	0	10,353	28	10,382
82	Codes Admin	11,290	0.56%	5,421	0	5,421	15	5,436
83	Beer Board	1,647	0.08%	791	0	791	2	793
84	Agricultural Ext	416	0.02%	200	0	200	1	200
85	Soil & Water	753	0.04%	362	0	362	1	363
86	Social Services	6,994	0.35%	3,358	0	3,358	9	3,367
87	Health	37,919	1.87%	18,207	0	18,207	50	18,257
88	Public Library	37,098	1.83%	17,813	0	17,813	49	17,862
89	Parks	47,747	2.36%	22,926	0	22,926	63	22,989
90	Arts Commission	2,549	0.13%	1,224	0	1,224	3	1,227
91	Public Works	19,976	0.99%	9,592	0	9,592	26	9,618
92	Solid Waste	11,471	0.57%	5,508	0	5,508	15	5,523
93	Human Relations	780	0.04%	375	0	375	1	376
94	Farmers Market	3,535	0.17%	1,697	0	1,697	5	1,702
95	Muni Auditorium	3,492	0.17%	1,677	0	1,677	5	1,681
96	State Fair Board	9,087	0.45%	4,363	0	4,363	12	4,375
97	Convention Center	1,036	0.05%	497	0	497	1	499
98	Sports Authority	3,388	0.17%	1,627	0	1,627	4	1,631
99	Water & Sewer	92,291	4.56%	44,315	0	44,315	121	44,436

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 Storm Water	5,904	0.29%	$2,835	$0	$2,835	$8	$2,843
102 General Hospital	113	0.01%	54	0	54	0	54
103 Metro Action Com	39,239	1.94%	18,841	0	18,841	52	18,893
104 NCAC	14,032	0.69%	6,738	0	6,738	18	6,756
105 MDHA	25	0.00%	12	0	12	0	12
106 Metro Transit	929	0.05%	446	0	446	1	447
107 DES	958	0.05%	460	0	460	1	461
108 Taxi Transp & Licensing	58	0.00%	28	0	28	0	28
109 Education	914,271	45.19%	439,000	0	439,000	1,204	440,204
111 Communication Center	4,180	0.21%	2,007	0	2,007	6	2,013
113 Criminal Justice Planning	342	0.02%	164	0	164	0	165
114 Office of Emergency Management	1,057	0.05%	508	0	508	1	509
115 Office of Family Safety	806	0.04%	387	0	387	1	388
116 Comm Ed Comm	1,844	0.09%	885	0	885	2	888
117 Convention Center Auth	35,839	1.77%	17,209	0	17,209	47	17,256
118 Flood	985	0.05%	473	0	473	1	474
120 Mayor Other	799	0.04%	384	0	384	1	385
123 All Others	279,822	13.83%	134,361	0	134,361	368	134,729
Subtotal	2,023,049	100.00%	971,396	0	971,396	2,656	974,052
Direct Bills					0		0
Total					$971,396		$974,052

Basis Units: # of Accounting Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit (Post) Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 OFFICE OF MANAGEMENT & BUDGE	41,930	100.00%	$41,930	$0	$41,930	$115	$42,045
Subtotal	41,930	100.00%	41,930	0	41,930	115	42,045
Direct Bills					0		0
Total					$41,930		$42,045

Basis Units: Direct Assignment

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit (Post)	Total
2	EMPLOYEE BENEFITS	$2,747	$0	$2,747
3	POST AUDITS	10	0	10
4	CORPORATE DUES	13	0	13
5	INSURANCE	546	0	546
6	LEGISLATIVE	467	0	467
7	MAYOR	705	0	705
8	EMPLOYEE HEALTH & WELLNESS	279	0	279
9	GEN SVC OVERHEAD	255	0	255
10	GEN SVC FACILITIES	5,869	0	5,869
11	FLEET MANAGEMENT	106,781	0	106,781
13	POSTAL SERVICE	231	0	231
14	RADIO SHOP	1,763	0	1,763
15	DIRECTOR OF FINANCE	227	0	227
16	BUSINESS ASSISTANCE OFFICE	186	0	186
17	FINANCE OPERATIONS	399	0	399
18	PAYROLL	185	0	185
19	OFFICE OF MANAGEMENT & BUDGE	394	42,045	42,438
20	INTERNAL AUDIT	508	0	508
21	BUSINESS SOLUTIONS	174	0	174
22	PUBLIC PROPERTY ADMIN	129	0	129
23	PURCHASING	267	0	267
24	FINANCIAL ACCOUNTABILITY	160	0	160
25	TREASURY	1,652	0	1,652
26	GRANTS COORDINATION	140	0	140
27	HUMAN RESOURCES	905	0	905
28	INFORMATION SYSTEMS	5,763	0	5,763
29	DEPT OF LAW	2,098	0	2,098
30	CENTRAL RECORDS	136	0	136
31	Elections	1,763	0	1,763
32	Surplus Property	1,131	0	1,131
33	Planning Comm	3,107	0	3,107
34	Adv Plan/Research	91	0	91
35	Register of Deeds	199	0	199
36	Historical Comm	554	0	554
39	Assessor Prop	636	0	636
40	Trustee	260	0	260
41	County Clerk	559	0	559
42	District Attorney	817	0	817
43	DA Drug Enforcement	676	0	676
44	DA Special Operations	167	0	167
46	Public Defender	1,227	0	1,227

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit (Post)	Total
47	Juvenile Court Clerk	$329	$0	$329
48	Circuit Court Clerk	565	0	565
49	Criminal Court Clerk	602	0	602
50	Clerk/Master	245	0	245
51	Juvenile Court	3,929	0	3,929
52	General Sessions Court	2,842	0	2,842
53	State Trial Courts	2,847	0	2,847
54	Justice Info Sys	564	0	564
55	Sheriff Admin	1,884	0	1,884
57	Sheriff Facility Maint	350	0	350
58	Sheriff Warehouse	1,011	0	1,011
59	Sheriff Criminal Justice Ctr	1,440	0	1,440
60	Sheriff Hill Jail	597	0	597
62	Sheriff Corr Work Center	1,234	0	1,234
63	Sheriff Transportation	297	0	297
65	Sheriff Warrants	516	0	516
66	Sheriff Training Academy	341	0	341
67	Sheriff Deberry	155	0	155
75	Sheriff Day Reporting	554	0	554
76	Sheriff Work Release	27	0	27
77	Sheriff Armed Security	146	0	146
78	Sheriff Other	253	0	253
79	Police	30,867	0	30,867
80	Police Drug Enforcement	1,059	0	1,059
81	Fire	10,382	0	10,382
82	Codes Admin	5,436	0	5,436
83	Beer Board	793	0	793
84	Agricultural Ext	200	0	200
85	Soil & Water	363	0	363
86	Social Services	3,367	0	3,367
87	Health	18,257	0	18,257
88	Public Library	17,862	0	17,862
89	Parks	22,989	0	22,989
90	Arts Commission	1,227	0	1,227
91	Public Works	9,618	0	9,618
92	Solid Waste	5,523	0	5,523
93	Human Relations	376	0	376
94	Farmers Market	1,702	0	1,702
95	Muni Auditorium	1,681	0	1,681
96	State Fair Board	4,375	0	4,375
97	Convention Center	499	0	499

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit (Post)	Total
98	Sports Authority	$1,631	$0	$1,631
99	Water & Sewer	44,436	0	44,436
100	Storm Water	2,843	0	2,843
102	General Hospital	54	0	54
103	Metro Action Com	18,893	0	18,893
104	NCAC	6,756	0	6,756
105	MDHA	12	0	12
106	Metro Transit	447	0	447
107	DES	461	0	461
108	Taxi Transp & Licensing	28	0	28
109	Education	440,204	0	440,204
111	Communication Center	2,013	0	2,013
113	Criminal Justice Planning	165	0	165
114	Office of Emergency Management	509	0	509
115	Office of Family Safety	388	0	388
116	Comm Ed Comm	888	0	888
117	Convention Center Auth	17,256	0	17,256
118	Flood	474	0	474
120	Mayor Other	385	0	385
123	All Others	134,729	0	134,729
Total		$974,052	$42,045	$1,016,096

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under Federal 2 CFR Part 200. 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.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:4 CORPORATE DUES

Description		Amount	General Admin	Corporate Dues
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Corporate Dues	P	368,826	0	368,826
502 Management Consult	P	72,000	0	72,000
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		440,826	0	440,826
Department Cost Total		440,826	0	440,826
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		440,826	0	440,826
General Admin Distribution			0	0
Grand Total		$440,826		$440,826

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

	Department	First Incoming	Second Incoming	Corporate Dues
3	Post Audits	$12	$0	$13
	Subtotal - POST AUDITS	12	0	13
17	Finance Operations	0	21	21
17	Accounts Payable	0	61	61
	Subtotal - FINANCE OPERATIONS	0	82	82
19	Management & Budget	0	461	461
	Subtotal - OFFICE OF MANAGEMENT	0	461	461
20	Internal Audit	0	156	156
	Subtotal - INTERNAL AUDIT	0	156	156
21	Business Solutions	0	12	12
	Subtotal - BUSINESS SOLUTIONS	0	12	12
22	Public Property Svcs	0	61	61
	Subtotal - PUBLIC PROPERTY ADMIN	0	61	61
23	Purchasing	0	507	507
	Subtotal - PURCHASING	0	507	507
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	3	3
24	Performance Monitoring	0	9	9
	Subtotal - FINANCIAL ACCOUNTABIL	0	12	12
25	Cash Operations	0	1	1
25	Investor Relations	0	6	6
	Subtotal - TREASURY	0	7	7
Total Incoming		12	1,297	1,310
C. Total Allocated			$442,136	$442,136
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Corporate Dues Allocations

Dept:4 CORPORATE DUES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	197,804	44.87%	$197,810	$0	$197,810	$582	$198,392
7 MAYOR	243,022	55.13%	243,029	0	243,029	715	243,744
Subtotal	440,826	100.00%	440,838	0	440,838	1,297	442,136
Direct Bills					0		0
Total					$440,838		$442,136

Basis Units: Corporate Dues Costs

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
6 LEGISLATIVE	$198,392	$198,392
7 MAYOR	243,744	243,744
Total	$442,136	$442,136

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

INSURANCE

NATURE AND EXTENT OF SERVICES

Insurance represents general fund GSD 10101 and USD 18301 costs as charged to Administrative accounts 01101301, 01101302, 01101308, 01191301, 01191308 as incurred for:

Property Loss Building and Contents – All risk are covered. The amount is funded by participating departments and agencies.

Self-Insured Liability – vehicle and non-vehicle liability for bodily injury and property damage to the public. The amount is funded by participating departments and agencies.

Surety/Notary Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials.

Judgments and Losses - resulting from liability claims against departments and agencies. The amount is funded by participating departments and agencies.

Property insurance was allocated based on property values for covered property. Liability and surety bond were allocated based on premium Judgment and Losses were allocated based on calculate liability for Full Time Employee Equivalents per department and agencies. Surety costs were allocated to benefiting departments based on the amount expended per department. Metro Nashville Public Schools self-insured liability costs were allocated directly to the Board of Education.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:5 INSURANCE

Description		Amount	General Admin	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Judgement & Loss	P	1,366,300	0	0	0	0	1,366,300
Property Loss	P	91,600	0	91,600	0	0	0
Self Insured	P	2,099,600	0	0	2,099,600	0	0
Surety Bond	P	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		3,557,500	0	91,600	2,099,600	0	1,366,300
Department Cost Total		3,557,500	0	91,600	2,099,600	0	1,366,300
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,557,500	0	91,600	2,099,600	0	1,366,300
General Admin Distribution			0	0	0	0	0
Grand Total		$3,557,500		$91,600	$2,099,600	$0	$1,366,300

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:5 INSURANCE

	Department	First Incoming	Second Incoming	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
3	Post Audits	$545	$1	$14	$323	$0	$210
	Subtotal - POST AUDITS	545	1	14	323	0	210
17	Finance Operations	0	938	24	554	0	360
	Subtotal - FINANCE OPERATIONS	0	938	24	554	0	360
19	Management & Budget	0	3,212	83	1,896	0	1,233
	Subtotal - OFFICE OF MANAGEMENT	0	3,212	83	1,896	0	1,233
20	Internal Audit	0	1,259	32	743	0	483
	Subtotal - INTERNAL AUDIT	0	1,259	32	743	0	483
21	Business Solutions	0	515	13	304	0	198
	Subtotal - BUSINESS SOLUTIONS	0	515	13	304	0	198
22	Public Property Svcs	0	491	13	290	0	189
	Subtotal - PUBLIC PROPERTY ADMIN	0	491	13	290	0	189
23	Purchasing	0	4,094	105	2,417	0	1,573
	Subtotal - PURCHASING	0	4,094	105	2,417	0	1,573
24	Procurement Review	0	0	0	0	0	0
24	Performance Monitoring	0	71	2	42	0	27
	Subtotal - FINANCIAL ACCOUNTABIL	0	71	2	42	0	27
25	Cash Operations	0	8	0	5	0	3
25	Investor Relations	0	46	1	27	0	18
	Subtotal - TREASURY	0	54	1	32	0	21
Total Incoming		545	10,636	288	6,599	0	4,294
C. Total Allocated			$3,568,681	$91,888	$2,106,199	$0	$1,370,594
				2.57%	59.02%		38.41%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Property Loss Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	152,700	23.52%	$21,549	$0	$21,549	$64	$21,613
31 Elections	4,600	0.71%	649	0	649	2	651
33 Planning Comm	2,600	0.40%	367	0	367	1	368
51 Juvenile Court	11,300	1.74%	1,595	0	1,595	5	1,599
55 Sheriff Admin	73,500	11.32%	10,372	0	10,372	31	10,403
81 Fire	65,600	10.10%	9,257	0	9,257	28	9,285
86 Social Services	8,800	1.36%	1,242	0	1,242	4	1,246
87 Health	23,900	3.68%	3,373	0	3,373	10	3,383
88 Public Library	118,300	18.22%	16,694	0	16,694	50	16,744
89 Parks	187,900	28.94%	26,516	0	26,516	79	26,595
Subtotal	649,200	100.00%	91,614	0	91,614	274	91,888
Direct Bills					0		0
Total					$91,614		$91,888

Basis Units: USD and GSD Property Loss Premiums

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Self Insured Allocations

Dept:5 INSURANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	200	0.01%	$276	$0	$276	$1	$277
10	GEN SVC FACILITIES	16,200	1.07%	22,366	0	22,366	67	22,433
15	DIRECTOR OF FINANCE	500	0.03%	690	0	690	2	692
27	HUMAN RESOURCES	400	0.03%	552	0	552	2	554
29	DEPT OF LAW	400	0.03%	552	0	552	2	554
31	Elections	200	0.01%	276	0	276	1	277
33	Planning Comm	200	0.01%	276	0	276	1	277
39	Assessor Prop	10,800	0.71%	14,911	0	14,911	45	14,955
41	County Clerk	1,200	0.08%	1,657	0	1,657	5	1,662
42	District Attorney	2,600	0.17%	3,590	0	3,590	11	3,600
46	Public Defender	400	0.03%	552	0	552	2	554
47	Juvenile Court Clerk	200	0.01%	276	0	276	1	277
48	Circuit Court Clerk	100	0.01%	138	0	138	0	138
49	Criminal Court Clerk	300	0.02%	414	0	414	1	415
51	Juvenile Court	9,200	0.60%	12,702	0	12,702	38	12,740
52	General Sessions Court	2,500	0.16%	3,452	0	3,452	10	3,462
53	State Trial Courts	3,900	0.26%	5,384	0	5,384	16	5,401
54	Justice Info Sys	100	0.01%	138	0	138	0	138
55	Sheriff Admin	87,400	5.75%	120,666	0	120,666	361	121,027
79	Police	565,700	37.19%	781,016	0	781,016	2,335	783,351
81	Fire	207,100	13.62%	285,926	0	285,926	855	286,781
82	Codes Admin	20,600	1.35%	28,441	0	28,441	85	28,526
83	Beer Board	600	0.04%	828	0	828	2	831
86	Social Services	19,200	1.26%	26,508	0	26,508	79	26,587
87	Health	22,200	1.46%	30,650	0	30,650	92	30,741
88	Public Library	33,300	2.19%	45,975	0	45,975	137	46,112
89	Parks	313,600	20.62%	432,962	0	432,962	1,294	434,256
91	Public Works	151,126	9.94%	208,647	0	208,647	624	209,271
92	Solid Waste	33,174	2.18%	45,801	0	45,801	137	45,938
108	Taxi Transp & Licensing	500	0.03%	690	0	690	2	692
111	Communication Center	1,000	0.07%	1,381	0	1,381	4	1,385
114	Office of Emergency Management	16,100	1.06%	22,228	0	22,228	66	22,294
Subtotal		1,521,000	100.00%	2,099,922	0	2,099,922	6,277	2,106,199
Direct Bills						0		0
Total						$2,099,922		$2,106,199

Basis Units: Self Insured Premium Costs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Surety Bonds Allocations

Dept:5 INSURANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	466	1.89%	$0	$0	$0	$0	$0
10	GEN SVC FACILITIES	120	0.49%	0	0	0	0	0
22	PUBLIC PROPERTY ADMIN	1,331	5.40%	0	0	0	0	0
25	TREASURY	2,409	9.77%	0	0	0	0	0
27	HUMAN RESOURCES	493	2.00%	0	0	0	0	0
29	DEPT OF LAW	40	0.16%	0	0	0	0	0
35	Register of Deeds	458	1.86%	0	0	0	0	0
40	Trustee	13,909	56.44%	0	0	0	0	0
47	Juvenile Court Clerk	225	0.91%	0	0	0	0	0
48	Circuit Court Clerk	2,251	9.13%	0	0	0	0	0
49	Criminal Court Clerk	338	1.37%	0	0	0	0	0
50	Clerk/Master	2,186	8.87%	0	0	0	0	0
55	Sheriff Admin	300	1.22%	0	0	0	0	0
91	Public Works	33	0.13%	0	0	0	0	0
92	Solid Waste	7	0.03%	0	0	0	0	0
94	Farmers Market	40	0.16%	0	0	0	0	0
96	State Fair Board	40	0.16%	0	0	0	0	0
Subtotal		24,646	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Total 505205 Surety & 505959 Notary Bonds Cost Per Organization

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Judgements & Losses Allocations

Dept:5 INSURANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	11,700	0.86%	$11,755	$0	$11,755	$35	$11,790
7	MAYOR	7,300	0.54%	7,334	0	7,334	22	7,356
10	GEN SVC FACILITIES	17,300	1.27%	17,382	0	17,382	52	17,433
15	DIRECTOR OF FINANCE	22,000	1.62%	22,104	0	22,104	66	22,170
20	INTERNAL AUDIT	2,600	0.19%	2,612	0	2,612	8	2,620
27	HUMAN RESOURCES	11,000	0.81%	11,052	0	11,052	33	11,085
28	INFORMATION SYSTEMS	1,900	0.14%	1,909	0	1,909	6	1,915
29	DEPT OF LAW	10,000	0.74%	10,047	0	10,047	30	10,077
31	Elections	6,400	0.47%	6,430	0	6,430	19	6,449
33	Planning Comm	8,300	0.61%	8,339	0	8,339	25	8,364
36	Historical Comm	1,600	0.12%	1,608	0	1,608	5	1,612
39	Assessor Prop	17,200	1.26%	17,281	0	17,281	52	17,333
40	Trustee	5,500	0.40%	5,526	0	5,526	17	5,542
41	County Clerk	14,700	1.08%	14,769	0	14,769	44	14,813
42	District Attorney	17,100	1.26%	17,181	0	17,181	51	17,232
46	Public Defender	14,400	1.06%	14,468	0	14,468	43	14,511
47	Juvenile Court Clerk	6,100	0.45%	6,129	0	6,129	18	6,147
48	Circuit Court Clerk	10,700	0.79%	10,750	0	10,750	32	10,783
49	Criminal Court Clerk	17,400	1.28%	17,482	0	17,482	52	17,534
50	Clerk/Master	4,000	0.29%	4,019	0	4,019	12	4,031
51	Juvenile Court	21,000	1.54%	21,099	0	21,099	63	21,162
52	General Sessions Court	23,300	1.71%	23,410	0	23,410	70	23,480
53	State Trial Courts	16,700	1.23%	16,779	0	16,779	50	16,829
54	Justice Info Sys	4,100	0.30%	4,119	0	4,119	12	4,132
55	Sheriff Admin	162,500	11.95%	163,266	0	163,266	488	163,754
79	Police	339,600	24.97%	341,200	0	341,200	1,020	342,220
81	Fire	225,200	16.56%	226,261	0	226,261	676	226,938
82	Codes Admin	19,000	1.40%	19,090	0	19,090	57	19,147
83	Beer Board	900	0.07%	904	0	904	3	907
84	Agricultural Ext	1,900	0.14%	1,909	0	1,909	6	1,915
85	Soil & Water	200	0.01%	201	0	201	1	202
86	Social Services	17,300	1.27%	17,382	0	17,382	52	17,433
87	Health	51,700	3.80%	51,944	0	51,944	155	52,099
88	Public Library	61,800	4.54%	62,091	0	62,091	186	62,277
89	Parks	117,000	8.60%	117,551	0	117,551	351	117,903
90	Arts Commission	1,200	0.09%	1,206	0	1,206	4	1,209
91	Public Works	42,394	3.12%	42,594	0	42,594	127	42,721
92	Solid Waste	9,306	0.68%	9,350	0	9,350	28	9,378
93	Human Relations	900	0.07%	904	0	904	3	907
108	Taxi Transp & Licensing	800	0.06%	804	0	804	2	806
111	Communication Center	35,500	2.61%	35,667	0	35,667	107	35,774
113	Criminal Justice Planning	600	0.04%	603	0	603	2	605

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,360,100	100.00%	1,366,509	0	1,366,509	4,085	1,370,594
Direct Bills					0		0
Total					$1,366,509		$1,370,594

Basis Units: Judgements & Losses Premium Costs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:5 INSURANCE

	Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
6	LEGISLATIVE	$0	$277	$0	$11,790	$12,067
7	MAYOR	0	0	0	7,356	7,356
10	GEN SVC FACILITIES	21,613	22,433	0	17,433	61,480
15	DIRECTOR OF FINANCE	0	692	0	22,170	22,862
20	INTERNAL AUDIT	0	0	0	2,620	2,620
27	HUMAN RESOURCES	0	554	0	11,085	11,639
28	INFORMATION SYSTEMS	0	0	0	1,915	1,915
29	DEPT OF LAW	0	554	0	10,077	10,631
31	Elections	651	277	0	6,449	7,377
33	Planning Comm	368	277	0	8,364	9,009
36	Historical Comm	0	0	0	1,612	1,612
39	Assessor Prop	0	14,955	0	17,333	32,288
40	Trustee	0	0	0	5,542	5,542
41	County Clerk	0	1,662	0	14,813	16,475
42	District Attorney	0	3,600	0	17,232	20,832
46	Public Defender	0	554	0	14,511	15,065
47	Juvenile Court Clerk	0	277	0	6,147	6,424
48	Circuit Court Clerk	0	138	0	10,783	10,921
49	Criminal Court Clerk	0	415	0	17,534	17,950
50	Clerk/Master	0	0	0	4,031	4,031
51	Juvenile Court	1,599	12,740	0	21,162	35,501
52	General Sessions Court	0	3,462	0	23,480	26,942
53	State Trial Courts	0	5,401	0	16,829	22,229
54	Justice Info Sys	0	138	0	4,132	4,270
55	Sheriff Admin	10,403	121,027	0	163,754	295,184
79	Police	0	783,351	0	342,220	1,125,571
81	Fire	9,285	286,781	0	226,938	523,004
82	Codes Admin	0	28,526	0	19,147	47,672
83	Beer Board	0	831	0	907	1,738
84	Agricultural Ext	0	0	0	1,915	1,915
85	Soil & Water	0	0	0	202	202
86	Social Services	1,246	26,587	0	17,433	45,266
87	Health	3,383	30,741	0	52,099	86,223
88	Public Library	16,744	46,112	0	62,277	125,133
89	Parks	26,595	434,256	0	117,903	578,755
90	Arts Commission	0	0	0	1,209	1,209
91	Public Works	0	209,271	0	42,721	251,992
92	Solid Waste	0	45,938	0	9,378	55,315
93	Human Relations	0	0	0	907	907
108	Taxi Transp & Licensing	0	692	0	806	1,499
111	Communication Center	0	1,385	0	35,774	37,159

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
113 Criminal Justice Planning	$0	$0	$0	$605	$605
114 Office of Emergency Management	0	22,294	0	0	22,294
Total	$91,888	$2,106,199	$0	$1,370,594	$3,568,681

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

METROPOLITAN CLERK & LEGISLATIVE
NATURE AND EXTENT OF SERVICES

The Metropolitan Clerk prepares the agenda for meetings, attends all sessions, prepares and keeps the minutes and records, and keeps all official documents of the Metropolitan Council. Additionally, the Metropolitan Clerk assists the Metropolitan Council in the facilitation of administrative and legislative functions. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 03106000 MCL Alarm Registration.

Nashville-Davidson is governed by a forty member council, five (5) of which are elected at large and thirty-five (35) district council representatives. All council members are elected to serve a term of four (4) years. The Metropolitan Council serves as the legislative branch of the consolidated government, enacts laws for the municipality as well as adopts ordinances to establish city policy (laws and resolutions) to express legislative intent. Additionally, the Metropolitan Council appropriates the funds of the municipality, adopts the annual budget, sets the tax rate, grants special licenses, authorizes contracts and franchises, and confirms appointments of heads departments. Direct costs are accounted for in fund 10101 GSD General and organization 03103000 MCL Records Center. Direct costs are accounted for in fund 10101 GSD General and organization 02101000 MCO Administration.

For cost allocation plan purposes, the **Metropolitan Clerk and Legislative** cost pools are allocated based on the total number of employees per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:6 LEGISLATIVE

Description		Amount	General Admin	Metro Clerk	Council
Personnel Costs					
Salaries	S1	1,340,147	0	224,260	1,115,887
Salary % Split			*.00%*	*16.73%*	*83.27%*
Benefits	P	599,888	0	92,934	506,954
Subtotal - Personnel Costs		1,940,035	0	317,194	1,622,841
Services & Supplies Cost					
502 Contract Services	P	166,760	0	94,758	72,002
503 Supplies	P	13,769	0	5,030	8,739
505 Other Expenses	P	2,891	0	2,481	410
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	213,845	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		397,265	0	102,269	81,151
Department Cost Total		2,337,300	0	419,463	1,703,992
Adjustments to Cost					
507 Capital	D	(213,845)	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		(213,845)	0	0	0
Total Costs After Adjustments		2,123,455	0	419,463	1,703,992
General Admin Distribution			0	0	0
Grand Total		$2,123,455		$419,463	$1,703,992

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council
1	Courthouse	$292,510	$0	$57,782	$234,729
	Subtotal - BUILDING DEPRECIATION	292,510	0	57,782	234,729
2	County Pension	3,589	11	711	2,888
2	Health Benefit	363,001	1,100	71,924	292,177
2	Life Benefit	3,944	12	781	3,174
	Subtotal - EMPLOYEE BENEFITS	370,533	1,123	73,416	298,240
3	Post Audits	465	1	92	374
	Subtotal - POST AUDITS	465	1	92	374
4	Corporate Dues	197,810	582	39,190	159,202
	Subtotal - CORPORATE DUES	197,810	582	39,190	159,202
5	Self Insured	276	1	55	222
5	Judgements & Losses	11,755	35	2,329	9,461
	Subtotal - INSURANCE	12,031	36	2,384	9,683
6	Metro Clerk	0	4,106	811	3,295
6	Council	0	16,680	3,295	13,385
	Subtotal - LEGISLATIVE	0	20,786	4,106	16,680
7	Mayor's Office	0	26,000	5,136	20,864
	Subtotal - MAYOR	0	26,000	5,136	20,864
10	Buildings & Security	0	100,826	19,917	80,909
	Subtotal - GEN SVC FACILITIES	0	100,826	19,917	80,909
12	Security Services	0	46,791	9,243	37,548
	Subtotal - SHERIFF SECURITY SERV	0	46,791	9,243	37,548
13	Postal Service	0	6,835	1,350	5,484
	Subtotal - POSTAL SERVICE	0	6,835	1,350	5,484
17	Finance Operations	0	801	158	643

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council
17	Accounts Payable	$0	$392	$77	$315
	Subtotal - FINANCE OPERATIONS	0	1,193	236	957
18	Payroll	0	1,634	323	1,311
	Subtotal - PAYROLL	0	1,634	323	1,311
19	Management & Budget	0	2,038	403	1,635
	Subtotal - OFFICE OF MANAGEMENT	0	2,038	403	1,635
20	Internal Audit	0	801	158	643
	Subtotal - INTERNAL AUDIT	0	801	158	643
21	Business Solutions	0	440	87	353
	Subtotal - BUSINESS SOLUTIONS	0	440	87	353
22	Public Property Svcs	0	313	62	251
	Subtotal - PUBLIC PROPERTY ADMIN	0	313	62	251
23	Purchasing	0	372	73	299
	Subtotal - PURCHASING	0	372	73	299
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	19	4	15
24	Performance Monitoring	0	45	9	36
	Subtotal - FINANCIAL ACCOUNTABIL	0	64	13	51
25	Cash Operations	0	28	6	22
25	Investment Committee Supt	0	137	27	110
25	Investor Relations	0	29	6	24
	Subtotal - TREASURY	0	195	38	156
27	Employee Relations	0	3,436	679	2,757
27	Workforce Management	0	8,251	1,630	6,621
27	Benefits	0	8,646	1,708	6,938
27	HR Admin./Sys Support	0	9,704	1,917	7,787

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council
	Subtotal - HUMAN RESOURCES	$0	$30,037	$5,934	$24,104
28	ITS Systems	0	13,136	2,595	10,541
28	ITS Systems Depreciation	0	1,912	378	1,534
	Subtotal - INFORMATION SYSTEMS	0	15,048	2,973	12,075
29	Legal Services	0	22,069	4,360	17,710
	Subtotal - DEPT OF LAW	0	22,069	4,360	17,710
30	Records & Storage	0	56	11	45
	Subtotal - CENTRAL RECORDS	0	56	11	45
Total Incoming		873,350	277,239	227,285	923,304
C. Total Allocated			$3,274,044	$646,747	$2,627,296
				19.75%	80.25%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Clerk Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	81	0.69%	$4,106	$0	$4,106	$0	$4,106
7	MAYOR	50	0.43%	2,535	0	2,535	236	2,771
8	EMPLOYEE HEALTH & WELLNESS	9	0.08%	456	0	456	43	499
9	GEN SVC OVERHEAD	9	0.08%	456	0	456	43	499
10	GEN SVC FACILITIES	32	0.27%	1,622	0	1,622	151	1,773
11	FLEET MANAGEMENT	91	0.78%	4,613	0	4,613	430	5,043
13	POSTAL SERVICE	4	0.03%	203	0	203	19	222
14	RADIO SHOP	15	0.13%	760	0	760	71	831
15	DIRECTOR OF FINANCE	12	0.10%	608	0	608	57	665
16	BUSINESS ASSISTANCE OFFICE	8	0.07%	406	0	406	38	443
17	FINANCE OPERATIONS	29	0.25%	1,470	0	1,470	137	1,607
18	PAYROLL	8	0.07%	406	0	406	38	443
19	OFFICE OF MANAGEMENT & BUDGE	20	0.17%	1,014	0	1,014	94	1,108
20	INTERNAL AUDIT	9	0.08%	456	0	456	43	499
21	BUSINESS SOLUTIONS	11	0.09%	558	0	558	52	610
22	PUBLIC PROPERTY ADMIN	4	0.03%	203	0	203	19	222
23	PURCHASING	14	0.12%	710	0	710	66	776
24	FINANCIAL ACCOUNTABILITY	5	0.04%	253	0	253	24	277
25	TREASURY	10	0.09%	507	0	507	47	554
26	GRANTS COORDINATION	3	0.03%	152	0	152	14	166
27	HUMAN RESOURCES	60	0.51%	3,042	0	3,042	283	3,325
28	INFORMATION SYSTEMS	152	1.30%	7,705	0	7,705	718	8,423
29	DEPT OF LAW	50	0.43%	2,535	0	2,535	236	2,771
30	CENTRAL RECORDS	2	0.02%	101	0	101	9	111
31	Elections	58	0.50%	2,940	0	2,940	274	3,214
32	Surplus Property	8	0.07%	406	0	406	38	443
33	Planning Comm	67	0.57%	3,396	0	3,396	316	3,713
36	Historical Comm	10	0.09%	507	0	507	47	554
39	Assessor Prop	89	0.76%	4,512	0	4,512	420	4,932
40	Trustee	30	0.26%	1,521	0	1,521	142	1,662
41	County Clerk	83	0.71%	4,207	0	4,207	392	4,599
42	District Attorney	90	0.77%	4,562	0	4,562	425	4,987
43	DA Drug Enforcement	11	0.09%	558	0	558	52	610
46	Public Defender	103	0.88%	5,221	0	5,221	486	5,708
47	Juvenile Court Clerk	34	0.29%	1,724	0	1,724	161	1,884
48	Circuit Court Clerk	45	0.39%	2,281	0	2,281	213	2,494
49	Criminal Court Clerk	92	0.79%	4,664	0	4,664	434	5,098
50	Clerk/Master	17	0.15%	862	0	862	80	942
51	Juvenile Court	186	1.59%	9,429	0	9,429	878	10,307
52	General Sessions Court	153	1.31%	7,756	0	7,756	723	8,478
53	State Trial Courts	188	1.61%	9,530	0	9,530	888	10,418
54	Justice Info Sys	21	0.18%	1,065	0	1,065	99	1,164

Metro Clerk Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55	Sheriff Admin	126	1.08%	$6,387	$0	$6,387	$595	$6,982
57	Sheriff Facility Maint	20	0.17%	1,014	0	1,014	94	1,108
58	Sheriff Warehouse	4	0.03%	203	0	203	19	222
59	Sheriff Criminal Justice Ctr	379	3.25%	19,212	0	19,212	1,790	21,002
60	Sheriff Hill Jail	77	0.66%	3,903	0	3,903	364	4,267
62	Sheriff Corr Work Center	214	1.83%	10,848	0	10,848	1,011	11,859
63	Sheriff Transportation	139	1.19%	7,046	0	7,046	656	7,703
65	Sheriff Warrants	66	0.57%	3,346	0	3,346	312	3,657
66	Sheriff Training Academy	112	0.96%	5,678	0	5,678	529	6,206
75	Sheriff Day Reporting	81	0.69%	4,106	0	4,106	383	4,489
77	Sheriff Armed Security	46	0.39%	2,332	0	2,332	217	2,549
78	Sheriff Other	30	0.26%	1,521	0	1,521	142	1,662
79	Police	2,640	22.61%	133,827	0	133,827	12,467	146,294
81	Fire	1,276	10.93%	64,683	0	64,683	6,026	70,709
82	Codes Admin	105	0.90%	5,323	0	5,323	496	5,819
83	Beer Board	5	0.04%	253	0	253	24	277
84	Agricultural Ext	7	0.06%	355	0	355	33	388
85	Soil & Water	1	0.01%	51	0	51	5	55
86	Social Services	102	0.87%	5,171	0	5,171	482	5,652
87	Health	564	4.83%	28,590	0	28,590	2,663	31,254
88	Public Library	447	3.83%	22,659	0	22,659	2,111	24,770
89	Parks	615	5.27%	31,176	0	31,176	2,904	34,080
90	Arts Commission	10	0.09%	507	0	507	47	554
91	Public Works	328	2.81%	16,627	0	16,627	1,549	18,176
92	Solid Waste	127	1.09%	6,438	0	6,438	600	7,038
93	Human Relations	8	0.07%	406	0	406	38	443
94	Farmers Market	9	0.08%	456	0	456	43	499
95	Muni Auditorium	11	0.09%	558	0	558	52	610
96	State Fair Board	25	0.21%	1,267	0	1,267	118	1,385
98	Sports Authority	2	0.02%	101	0	101	9	111
99	Water & Sewer	897	7.68%	45,471	0	45,471	4,236	49,707
100	Storm Water	94	0.80%	4,765	0	4,765	444	5,209
103	Metro Action Com	433	3.71%	21,950	0	21,950	2,045	23,994
104	NCAC	247	2.12%	12,521	0	12,521	1,166	13,687
106	Metro Transit	1	0.01%	51	0	51	5	55
109	Education	1	0.01%	51	0	51	5	55
111	Communication Center	208	1.78%	10,544	0	10,544	982	11,526
113	Criminal Justice Planning	4	0.03%	203	0	203	19	222
114	Office of Emergency Management	11	0.09%	558	0	558	52	610
115	Office of Family Safety	14	0.12%	710	0	710	66	776
116	Comm Ed Comm	5	0.04%	253	0	253	24	277
117	Convention Center Auth	189	1.62%	9,581	0	9,581	893	10,473

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Mayor Other	6	0.05%	$304	$0	$304	$28	$332
123 All Others	19	0.16%	963	0	963	90	1,053
Subtotal	11,678	100.00%	591,982	0	591,982	54,765	646,747
Direct Bills					0		0
Total					$591,982		$646,747

Basis Units: # of Active Employees (less MNPS)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Council Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	81	0.69%	$16,680	$0	$16,680	$0	$16,680
7	MAYOR	50	0.43%	10,296	0	10,296	959	11,256
8	EMPLOYEE HEALTH & WELLNESS	9	0.08%	1,853	0	1,853	173	2,026
9	GEN SVC OVERHEAD	9	0.08%	1,853	0	1,853	173	2,026
10	GEN SVC FACILITIES	32	0.27%	6,590	0	6,590	614	7,204
11	FLEET MANAGEMENT	91	0.78%	18,739	0	18,739	1,746	20,485
13	POSTAL SERVICE	4	0.03%	824	0	824	77	900
14	RADIO SHOP	15	0.13%	3,089	0	3,089	288	3,377
15	DIRECTOR OF FINANCE	12	0.10%	2,471	0	2,471	230	2,701
16	BUSINESS ASSISTANCE OFFICE	8	0.07%	1,647	0	1,647	153	1,801
17	FINANCE OPERATIONS	29	0.25%	5,972	0	5,972	556	6,528
18	PAYROLL	8	0.07%	1,647	0	1,647	153	1,801
19	OFFICE OF MANAGEMENT & BUDGE	20	0.17%	4,119	0	4,119	384	4,502
20	INTERNAL AUDIT	9	0.08%	1,853	0	1,853	173	2,026
21	BUSINESS SOLUTIONS	11	0.09%	2,265	0	2,265	211	2,476
22	PUBLIC PROPERTY ADMIN	4	0.03%	824	0	824	77	900
23	PURCHASING	14	0.12%	2,883	0	2,883	269	3,152
24	FINANCIAL ACCOUNTABILITY	5	0.04%	1,030	0	1,030	96	1,126
25	TREASURY	10	0.09%	2,059	0	2,059	192	2,251
26	GRANTS COORDINATION	3	0.03%	618	0	618	58	675
27	HUMAN RESOURCES	60	0.51%	12,356	0	12,356	1,151	13,507
28	INFORMATION SYSTEMS	152	1.30%	31,301	0	31,301	2,916	34,217
29	DEPT OF LAW	50	0.43%	10,296	0	10,296	959	11,256
30	CENTRAL RECORDS	2	0.02%	412	0	412	38	450
31	Elections	58	0.50%	11,944	0	11,944	1,113	13,056
32	Surplus Property	8	0.07%	1,647	0	1,647	153	1,801
33	Planning Comm	67	0.57%	13,797	0	13,797	1,285	15,082
36	Historical Comm	10	0.09%	2,059	0	2,059	192	2,251
39	Assessor Prop	89	0.76%	18,328	0	18,328	1,707	20,035
40	Trustee	30	0.26%	6,178	0	6,178	576	6,753
41	County Clerk	83	0.71%	17,092	0	17,092	1,592	18,684
42	District Attorney	90	0.77%	18,533	0	18,533	1,727	20,260
43	DA Drug Enforcement	11	0.09%	2,265	0	2,265	211	2,476
46	Public Defender	103	0.88%	21,211	0	21,211	1,976	23,186
47	Juvenile Court Clerk	34	0.29%	7,002	0	7,002	652	7,654
48	Circuit Court Clerk	45	0.39%	9,267	0	9,267	863	10,130
49	Criminal Court Clerk	92	0.79%	18,945	0	18,945	1,765	20,710
50	Clerk/Master	17	0.15%	3,501	0	3,501	326	3,827
51	Juvenile Court	186	1.59%	38,303	0	38,303	3,568	41,871
52	General Sessions Court	153	1.31%	31,507	0	31,507	2,935	34,442
53	State Trial Courts	188	1.61%	38,714	0	38,714	3,607	42,321
54	Justice Info Sys	21	0.18%	4,324	0	4,324	403	4,727

Council Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55	Sheriff Admin	126	1.08%	$25,947	$0	$25,947	$2,417	$28,364
57	Sheriff Facility Maint	20	0.17%	4,119	0	4,119	384	4,502
58	Sheriff Warehouse	4	0.03%	824	0	824	77	900
59	Sheriff Criminal Justice Ctr	379	3.25%	78,047	0	78,047	7,271	85,317
60	Sheriff Hill Jail	77	0.66%	15,856	0	15,856	1,477	17,334
62	Sheriff Corr Work Center	214	1.83%	44,069	0	44,069	4,105	48,174
63	Sheriff Transportation	139	1.19%	28,624	0	28,624	2,667	31,290
65	Sheriff Warrants	66	0.57%	13,591	0	13,591	1,266	14,857
66	Sheriff Training Academy	112	0.96%	23,064	0	23,064	2,149	25,212
75	Sheriff Day Reporting	81	0.69%	16,680	0	16,680	1,554	18,234
77	Sheriff Armed Security	46	0.39%	9,473	0	9,473	882	10,355
78	Sheriff Other	30	0.26%	6,178	0	6,178	576	6,753
79	Police	2,640	22.61%	543,649	0	543,649	50,645	594,294
81	Fire	1,276	10.93%	262,764	0	262,764	24,478	287,242
82	Codes Admin	105	0.90%	21,622	0	21,622	2,014	23,637
83	Beer Board	5	0.04%	1,030	0	1,030	96	1,126
84	Agricultural Ext	7	0.06%	1,441	0	1,441	134	1,576
85	Soil & Water	1	0.01%	206	0	206	19	225
86	Social Services	102	0.87%	21,005	0	21,005	1,957	22,961
87	Health	564	4.83%	116,143	0	116,143	10,820	126,963
88	Public Library	447	3.83%	92,050	0	92,050	8,575	100,625
89	Parks	615	5.27%	126,645	0	126,645	11,798	138,443
90	Arts Commission	10	0.09%	2,059	0	2,059	192	2,251
91	Public Works	328	2.81%	67,544	0	67,544	6,292	73,837
92	Solid Waste	127	1.09%	26,153	0	26,153	2,436	28,589
93	Human Relations	8	0.07%	1,647	0	1,647	153	1,801
94	Farmers Market	9	0.08%	1,853	0	1,853	173	2,026
95	Muni Auditorium	11	0.09%	2,265	0	2,265	211	2,476
96	State Fair Board	25	0.21%	5,148	0	5,148	480	5,628
98	Sports Authority	2	0.02%	412	0	412	38	450
99	Water & Sewer	897	7.68%	184,717	0	184,717	17,208	201,925
100	Storm Water	94	0.80%	19,357	0	19,357	1,803	21,160
103	Metro Action Com	433	3.71%	89,167	0	89,167	8,307	97,473
104	NCAC	247	2.12%	50,864	0	50,864	4,738	55,603
106	Metro Transit	1	0.01%	206	0	206	19	225
109	Education	1	0.01%	206	0	206	19	225
111	Communication Center	208	1.78%	42,833	0	42,833	3,990	46,823
113	Criminal Justice Planning	4	0.03%	824	0	824	77	900
114	Office of Emergency Management	11	0.09%	2,265	0	2,265	211	2,476
115	Office of Family Safety	14	0.12%	2,883	0	2,883	269	3,152
116	Comm Ed Comm	5	0.04%	1,030	0	1,030	96	1,126
117	Convention Center Auth	189	1.62%	38,920	0	38,920	3,626	42,546

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Mayor Other	6	0.05%	$1,236	$0	$1,236	$115	$1,351
123 All Others	19	0.16%	3,913	0	3,913	364	4,277
Subtotal	11,678	100.00%	2,404,822	0	2,404,822	222,474	2,627,296
Direct Bills					0		0
Total					$2,404,822		$2,627,296

Basis Units: # of Active Employees (less MNPS)

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Total
6	LEGISLATIVE	$4,106	$16,680	$20,786
7	MAYOR	2,771	11,256	14,026
8	EMPLOYEE HEALTH & WELLNESS	499	2,026	2,525
9	GEN SVC OVERHEAD	499	2,026	2,525
10	GEN SVC FACILITIES	1,773	7,204	8,977
11	FLEET MANAGEMENT	5,043	20,485	25,528
13	POSTAL SERVICE	222	900	1,122
14	RADIO SHOP	831	3,377	4,208
15	DIRECTOR OF FINANCE	665	2,701	3,366
16	BUSINESS ASSISTANCE OFFICE	443	1,801	2,244
17	FINANCE OPERATIONS	1,607	6,528	8,135
18	PAYROLL	443	1,801	2,244
19	OFFICE OF MANAGEMENT & BUDGE	1,108	4,502	5,611
20	INTERNAL AUDIT	499	2,026	2,525
21	BUSINESS SOLUTIONS	610	2,476	3,086
22	PUBLIC PROPERTY ADMIN	222	900	1,122
23	PURCHASING	776	3,152	3,927
24	FINANCIAL ACCOUNTABILITY	277	1,126	1,403
25	TREASURY	554	2,251	2,805
26	GRANTS COORDINATION	166	675	842
27	HUMAN RESOURCES	3,325	13,507	16,832
28	INFORMATION SYSTEMS	8,423	34,217	42,640
29	DEPT OF LAW	2,771	11,256	14,026
30	CENTRAL RECORDS	111	450	561
31	Elections	3,214	13,056	16,270
32	Surplus Property	443	1,801	2,244
33	Planning Comm	3,713	15,082	18,795
36	Historical Comm	554	2,251	2,805
39	Assessor Prop	4,932	20,035	24,967
40	Trustee	1,662	6,753	8,416
41	County Clerk	4,599	18,684	23,284
42	District Attorney	4,987	20,260	25,247
43	DA Drug Enforcement	610	2,476	3,086
46	Public Defender	5,708	23,186	28,894
47	Juvenile Court Clerk	1,884	7,654	9,538
48	Circuit Court Clerk	2,494	10,130	12,624
49	Criminal Court Clerk	5,098	20,710	25,808
50	Clerk/Master	942	3,827	4,769
51	Juvenile Court	10,307	41,871	52,178
52	General Sessions Court	8,478	34,442	42,920
53	State Trial Courts	10,418	42,321	52,739

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Total
54	Justice Info Sys	$1,164	$4,727	$5,891
55	Sheriff Admin	6,982	28,364	35,346
57	Sheriff Facility Maint	1,108	4,502	5,611
58	Sheriff Warehouse	222	900	1,122
59	Sheriff Criminal Justice Ctr	21,002	85,317	106,319
60	Sheriff Hill Jail	4,267	17,334	21,600
62	Sheriff Corr Work Center	11,859	48,174	60,033
63	Sheriff Transportation	7,703	31,290	38,993
65	Sheriff Warrants	3,657	14,857	18,515
66	Sheriff Training Academy	6,206	25,212	31,419
75	Sheriff Day Reporting	4,489	18,234	22,723
77	Sheriff Armed Security	2,549	10,355	12,904
78	Sheriff Other	1,662	6,753	8,416
79	Police	146,294	594,294	740,588
81	Fire	70,709	287,242	357,951
82	Codes Admin	5,819	23,637	29,455
83	Beer Board	277	1,126	1,403
84	Agricultural Ext	388	1,576	1,964
85	Soil & Water	55	225	281
86	Social Services	5,652	22,961	28,614
87	Health	31,254	126,963	158,217
88	Public Library	24,770	100,625	125,395
89	Parks	34,080	138,443	172,523
90	Arts Commission	554	2,251	2,805
91	Public Works	18,176	73,837	92,012
92	Solid Waste	7,038	28,589	35,627
93	Human Relations	443	1,801	2,244
94	Farmers Market	499	2,026	2,525
95	Muni Auditorium	610	2,476	3,086
96	State Fair Board	1,385	5,628	7,013
98	Sports Authority	111	450	561
99	Water & Sewer	49,707	201,925	251,632
100	Storm Water	5,209	21,160	26,369
103	Metro Action Com	23,994	97,473	121,468
104	NCAC	13,687	55,603	69,290
106	Metro Transit	55	225	281
109	Education	55	225	281
111	Communication Center	11,526	46,823	58,349
113	Criminal Justice Planning	222	900	1,122
114	Office of Emergency Management	610	2,476	3,086
115	Office of Family Safety	776	3,152	3,927

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Total
116 Comm Ed Comm	$277	$1,126	$1,403
117 Convention Center Auth	10,473	42,546	53,019
120 Mayor Other	332	1,351	1,683
123 All Others	1,053	4,277	5,330
Total	$646,747	$2,627,296	$3,274,044

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

MAYOR'S OFFICE
NATURE AND EXTENT OF SERVICES

The Mayor's Office maintains relationships with federal, state, regional, local and private officials and organizations. The Mayor's Office communicates with the citizens of Nashville-Davidson County on behalf of the consolidated government organizations. The Mayor's Office is responsible for providing executive leadership, execution of the laws of the municipality and appointments of advisory boards and committees. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 04101010 MAY Administration.

For cost allocation plan purposes, the **GSD Mayor's Office** cost pool is functionalized as follows:

Mayor's Office
Direct costs identified to this function are representative of staff compensation and operational expenditures to provide day-to-day administration of Nashville-Davidson County. All costs identified to this function are allocated based on the total number of employees (less MNPS) per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:7 MAYOR

Description		Amount	General Admin	Mayor's Office
Personnel Costs				
Salaries	S1	2,069,706	0	2,069,706
Salary % Split			*.00%*	*100.00%*
Benefits	S	548,415	0	548,415
Subtotal - Personnel Costs		2,618,121	0	2,618,121
Services & Supplies Cost				
502 Contract Services	S	374,022	0	374,022
503 Supplies	S	65,717	0	65,717
505 Other Expenses	S	5,855	0	5,855
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		445,594	0	445,594
Department Cost Total		3,063,715	0	3,063,715
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,063,715	0	3,063,715
General Admin Distribution			0	0
Grand Total		$3,063,715		$3,063,715

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
1	Courthouse	$294,878	$0	$294,878
	Subtotal - BUILDING DEPRECIATION	294,878	0	294,878
2	County Pension	5,546	17	5,563
2	Health Benefit	113,883	345	114,228
2	Life Benefit	6,573	20	6,593
	Subtotal - EMPLOYEE BENEFITS	126,001	382	126,383
3	Post Audits	703	2	705
	Subtotal - POST AUDITS	703	2	705
4	Corporate Dues	243,029	715	243,744
	Subtotal - CORPORATE DUES	243,029	715	243,744
5	Surety Bonds	0	0	0
5	Judgements & Losses	7,334	22	7,356
	Subtotal - INSURANCE	7,334	22	7,356
6	Metro Clerk	2,535	236	2,771
6	Council	10,296	959	11,256
	Subtotal - LEGISLATIVE	12,831	1,195	14,026
7	Mayor's Office	0	16,049	16,049
	Subtotal - MAYOR	0	16,049	16,049
10	Buildings & Security	0	114,007	114,007
	Subtotal - GEN SVC FACILITIES	0	114,007	114,007
12	Security Services	0	47,170	47,170
	Subtotal - SHERIFF SECURITY SERV	0	47,170	47,170
13	Postal Service	0	2,863	2,863
	Subtotal - POSTAL SERVICE	0	2,863	2,863
16	Procurement Post-Award	0	9,914	9,914

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - BUSINESS ASSISTANCE C	$0	$9,914	$9,914
17	Finance Operations	0	1,211	1,211
17	Accounts Payable	0	658	658
	Subtotal - FINANCE OPERATIONS	0	1,869	1,869
18	Payroll	0	829	829
	Subtotal - PAYROLL	0	829	829
19	Management & Budget	0	3,383	3,383
	Subtotal - OFFICE OF MANAGEMENT	0	3,383	3,383
20	Internal Audit	0	1,084	1,084
	Subtotal - INTERNAL AUDIT	0	1,084	1,084
21	Business Solutions	0	665	665
	Subtotal - BUSINESS SOLUTIONS	0	665	665
22	Public Property Svcs	0	423	423
	Subtotal - PUBLIC PROPERTY ADMIN	0	423	423
23	Purchasing	0	513	513
	Subtotal - PURCHASING	0	513	513
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	31	31
24	Grants	0	0	0
24	Performance Monitoring	0	61	61
	Subtotal - FINANCIAL ACCOUNTABIL	0	93	93
25	Cash Operations	0	7	7
25	Investment Committee Supt	0	70	70
25	Investor Relations	0	40	40
	Subtotal - TREASURY	0	116	116
26	Grant Coordination	0	1,099	1,099

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - GRANTS COORDINATION	$0	$1,099	$1,099
27	Employee Relations	0	1,849	1,849
27	Workforce Management	0	4,439	4,439
27	Benefits	0	4,652	4,652
27	HR Admin./Sys Support	0	5,221	5,221
	Subtotal - HUMAN RESOURCES	0	16,162	16,162
28	ITS Systems	0	11,220	11,220
28	ITS Systems Depreciation	0	1,633	1,633
	Subtotal - INFORMATION SYSTEMS	0	12,853	12,853
29	Legal Services	0	23,231	23,231
	Subtotal - DEPT OF LAW	0	23,231	23,231
Total Incoming		684,777	254,638	939,415
C. Total Allocated			$4,003,130	$4,003,130
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Mayor's Office Allocations

Dept:7 MAYOR

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	81	0.69%	$26,000	$0	$26,000	$0	$26,000
7	MAYOR	50	0.43%	16,049	0	16,049	0	16,049
8	EMPLOYEE HEALTH & WELLNESS	9	0.08%	2,889	0	2,889	198	3,087
9	GEN SVC OVERHEAD	9	0.08%	2,889	0	2,889	198	3,087
10	GEN SVC FACILITIES	32	0.27%	10,272	0	10,272	706	10,977
11	FLEET MANAGEMENT	91	0.78%	29,210	0	29,210	2,007	31,217
13	POSTAL SERVICE	4	0.03%	1,284	0	1,284	88	1,372
14	RADIO SHOP	15	0.13%	4,815	0	4,815	331	5,146
15	DIRECTOR OF FINANCE	12	0.10%	3,852	0	3,852	265	4,116
16	BUSINESS ASSISTANCE OFFICE	8	0.07%	2,568	0	2,568	176	2,744
17	FINANCE OPERATIONS	29	0.25%	9,309	0	9,309	640	9,948
18	PAYROLL	8	0.07%	2,568	0	2,568	176	2,744
19	OFFICE OF MANAGEMENT & BUDGE	20	0.17%	6,420	0	6,420	441	6,861
20	INTERNAL AUDIT	9	0.08%	2,889	0	2,889	198	3,087
21	BUSINESS SOLUTIONS	11	0.09%	3,531	0	3,531	243	3,773
22	PUBLIC PROPERTY ADMIN	4	0.03%	1,284	0	1,284	88	1,372
23	PURCHASING	14	0.12%	4,494	0	4,494	309	4,803
24	FINANCIAL ACCOUNTABILITY	5	0.04%	1,605	0	1,605	110	1,715
25	TREASURY	10	0.09%	3,210	0	3,210	221	3,430
26	GRANTS COORDINATION	3	0.03%	963	0	963	66	1,029
27	HUMAN RESOURCES	60	0.51%	19,259	0	19,259	1,323	20,582
28	INFORMATION SYSTEMS	152	1.30%	48,790	0	48,790	3,352	52,142
29	DEPT OF LAW	50	0.43%	16,049	0	16,049	1,103	17,152
30	CENTRAL RECORDS	2	0.02%	642	0	642	44	686
31	Elections	58	0.50%	18,617	0	18,617	1,279	19,896
32	Surplus Property	8	0.07%	2,568	0	2,568	176	2,744
33	Planning Comm	67	0.57%	21,506	0	21,506	1,478	22,984
36	Historical Comm	10	0.09%	3,210	0	3,210	221	3,430
39	Assessor Prop	89	0.76%	28,568	0	28,568	1,963	30,531
40	Trustee	30	0.26%	9,630	0	9,630	662	10,291
41	County Clerk	83	0.71%	26,642	0	26,642	1,830	28,472
42	District Attorney	90	0.77%	28,889	0	28,889	1,985	30,874
43	DA Drug Enforcement	11	0.09%	3,531	0	3,531	243	3,773
46	Public Defender	103	0.88%	33,062	0	33,062	2,271	35,333
47	Juvenile Court Clerk	34	0.29%	10,914	0	10,914	750	11,663
48	Circuit Court Clerk	45	0.39%	14,444	0	14,444	992	15,437
49	Criminal Court Clerk	92	0.79%	29,531	0	29,531	2,029	31,560
50	Clerk/Master	17	0.15%	5,457	0	5,457	375	5,832
51	Juvenile Court	186	1.59%	59,704	0	59,704	4,102	63,805
52	General Sessions Court	153	1.31%	49,111	0	49,111	3,374	52,485
53	State Trial Courts	188	1.61%	60,346	0	60,346	4,146	64,491
54	Justice Info Sys	21	0.18%	6,741	0	6,741	463	7,204

Mayor's Office Allocations

Dept:7 MAYOR

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55	Sheriff Admin	126	1.08%	$40,444	$0	$40,444	$2,779	$43,223
57	Sheriff Facility Maint	20	0.17%	6,420	0	6,420	441	6,861
58	Sheriff Warehouse	4	0.03%	1,284	0	1,284	88	1,372
59	Sheriff Criminal Justice Ctr	379	3.25%	121,654	0	121,654	8,358	130,012
60	Sheriff Hill Jail	77	0.66%	24,716	0	24,716	1,698	26,414
62	Sheriff Corr Work Center	214	1.83%	68,691	0	68,691	4,719	73,411
63	Sheriff Transportation	139	1.19%	44,617	0	44,617	3,065	47,683
65	Sheriff Warrants	66	0.57%	21,185	0	21,185	1,455	22,641
66	Sheriff Training Academy	112	0.96%	35,951	0	35,951	2,470	38,420
75	Sheriff Day Reporting	81	0.69%	26,000	0	26,000	1,786	27,786
77	Sheriff Armed Security	46	0.39%	14,765	0	14,765	1,014	15,780
78	Sheriff Other	30	0.26%	9,630	0	9,630	662	10,291
79	Police	2,640	22.61%	847,407	0	847,407	58,218	905,625
81	Fire	1,276	10.93%	409,580	0	409,580	28,139	437,719
82	Codes Admin	105	0.90%	33,704	0	33,704	2,315	36,019
83	Beer Board	5	0.04%	1,605	0	1,605	110	1,715
84	Agricultural Ext	7	0.06%	2,247	0	2,247	154	2,401
85	Soil & Water	1	0.01%	321	0	321	22	343
86	Social Services	102	0.87%	32,741	0	32,741	2,249	34,990
87	Health	564	4.83%	181,037	0	181,037	12,438	193,474
88	Public Library	447	3.83%	143,481	0	143,481	9,857	153,339
89	Parks	615	5.27%	197,407	0	197,407	13,562	210,969
90	Arts Commission	10	0.09%	3,210	0	3,210	221	3,430
91	Public Works	328	2.81%	105,284	0	105,284	7,233	112,517
92	Solid Waste	127	1.09%	40,765	0	40,765	2,801	43,566
93	Human Relations	8	0.07%	2,568	0	2,568	176	2,744
94	Farmers Market	9	0.08%	2,889	0	2,889	198	3,087
95	Muni Auditorium	11	0.09%	3,531	0	3,531	243	3,773
96	State Fair Board	25	0.21%	8,025	0	8,025	551	8,576
98	Sports Authority	2	0.02%	642	0	642	44	686
99	Water & Sewer	897	7.68%	287,926	0	287,926	19,781	307,707
100	Storm Water	94	0.80%	30,173	0	30,173	2,073	32,246
103	Metro Action Com	433	3.71%	138,988	0	138,988	9,549	148,536
104	NCAC	247	2.12%	79,284	0	79,284	5,447	84,731
106	Metro Transit	1	0.01%	321	0	321	22	343
109	Education	1	0.01%	321	0	321	22	343
111	Communication Center	208	1.78%	66,765	0	66,765	4,587	71,352
113	Criminal Justice Planning	4	0.03%	1,284	0	1,284	88	1,372
114	Office of Emergency Management	11	0.09%	3,531	0	3,531	243	3,773
115	Office of Family Safety	14	0.12%	4,494	0	4,494	309	4,803
116	Comm Ed Comm	5	0.04%	1,605	0	1,605	110	1,715
117	Convention Center Auth	189	1.62%	60,667	0	60,667	4,168	64,835

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Mayor Other	6	0.05%	$1,926	$0	$1,926	$132	$2,058
123 All Others	19	0.16%	6,099	0	6,099	419	6,518
Subtotal	11,678	100.00%	3,748,492	0	3,748,492	254,638	4,003,130
Direct Bills					0		0
Total					$3,748,492		$4,003,130

Basis Units: # of Active Employees (less MNPS)

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
6	LEGISLATIVE	$26,000	$26,000
7	MAYOR	16,049	16,049
8	EMPLOYEE HEALTH & WELLNESS	3,087	3,087
9	GEN SVC OVERHEAD	3,087	3,087
10	GEN SVC FACILITIES	10,977	10,977
11	FLEET MANAGEMENT	31,217	31,217
13	POSTAL SERVICE	1,372	1,372
14	RADIO SHOP	5,146	5,146
15	DIRECTOR OF FINANCE	4,116	4,116
16	BUSINESS ASSISTANCE OFFICE	2,744	2,744
17	FINANCE OPERATIONS	9,948	9,948
18	PAYROLL	2,744	2,744
19	OFFICE OF MANAGEMENT & BUDGE	6,861	6,861
20	INTERNAL AUDIT	3,087	3,087
21	BUSINESS SOLUTIONS	3,773	3,773
22	PUBLIC PROPERTY ADMIN	1,372	1,372
23	PURCHASING	4,803	4,803
24	FINANCIAL ACCOUNTABILITY	1,715	1,715
25	TREASURY	3,430	3,430
26	GRANTS COORDINATION	1,029	1,029
27	HUMAN RESOURCES	20,582	20,582
28	INFORMATION SYSTEMS	52,142	52,142
29	DEPT OF LAW	17,152	17,152
30	CENTRAL RECORDS	686	686
31	Elections	19,896	19,896
32	Surplus Property	2,744	2,744
33	Planning Comm	22,984	22,984
36	Historical Comm	3,430	3,430
39	Assessor Prop	30,531	30,531
40	Trustee	10,291	10,291
41	County Clerk	28,472	28,472
42	District Attorney	30,874	30,874
43	DA Drug Enforcement	3,773	3,773
46	Public Defender	35,333	35,333
47	Juvenile Court Clerk	11,663	11,663
48	Circuit Court Clerk	15,437	15,437
49	Criminal Court Clerk	31,560	31,560
50	Clerk/Master	5,832	5,832
51	Juvenile Court	63,805	63,805
52	General Sessions Court	52,485	52,485
53	State Trial Courts	64,491	64,491

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
54	Justice Info Sys	$7,204	$7,204
55	Sheriff Admin	43,223	43,223
57	Sheriff Facility Maint	6,861	6,861
58	Sheriff Warehouse	1,372	1,372
59	Sheriff Criminal Justice Ctr	130,012	130,012
60	Sheriff Hill Jail	26,414	26,414
62	Sheriff Corr Work Center	73,411	73,411
63	Sheriff Transportation	47,683	47,683
65	Sheriff Warrants	22,641	22,641
66	Sheriff Training Academy	38,420	38,420
75	Sheriff Day Reporting	27,786	27,786
77	Sheriff Armed Security	15,780	15,780
78	Sheriff Other	10,291	10,291
79	Police	905,625	905,625
81	Fire	437,719	437,719
82	Codes Admin	36,019	36,019
83	Beer Board	1,715	1,715
84	Agricultural Ext	2,401	2,401
85	Soil & Water	343	343
86	Social Services	34,990	34,990
87	Health	193,474	193,474
88	Public Library	153,339	153,339
89	Parks	210,969	210,969
90	Arts Commission	3,430	3,430
91	Public Works	112,517	112,517
92	Solid Waste	43,566	43,566
93	Human Relations	2,744	2,744
94	Farmers Market	3,087	3,087
95	Muni Auditorium	3,773	3,773
96	State Fair Board	8,576	8,576
98	Sports Authority	686	686
99	Water & Sewer	307,707	307,707
100	Storm Water	32,246	32,246
103	Metro Action Com	148,536	148,536
104	NCAC	84,731	84,731
106	Metro Transit	343	343
109	Education	343	343
111	Communication Center	71,352	71,352
113	Criminal Justice Planning	1,372	1,372
114	Office of Emergency Management	3,773	3,773
115	Office of Family Safety	4,803	4,803

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
116 Comm Ed Comm	$1,715	$1,715
117 Convention Center Auth	64,835	64,835
120 Mayor Other	2,058	2,058
123 All Others	6,518	6,518
Total	$4,003,130	$4,003,130

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

Employee Clinic - The allocation of costs is based on the number of exams and procedures. Agencies are billed for select services and direct billings are credited to agencies total costs.

Benefit Board – Costs associated with support provided to the Benefit Board have been allocated directly to the Employee Benefits central service department for further re-allocation.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:8 EMPLOYEE HEALTH & WELLNESS

Description		Amount	General Admin	Employee Clinic	Benefit Board	Other
Personnel Costs						
Salaries	S1	308,427	0	252,602	55,825	0
Salary % Split			*.00%*	*81.90%*	*18.10%*	*.00%*
Benefits	S	126,074	0	103,255	22,819	0
Subtotal - Personnel Costs		434,501	0	355,856	78,645	0
Services & Supplies Cost						
502 Contract Services	S	49,905	0	40,872	9,033	0
503 Supplies	S	6,146	0	5,034	1,112	0
505 Other Expenses	S	4,486	0	3,674	812	0
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		60,537	0	49,580	10,957	0
Department Cost Total		495,038	0	405,436	89,602	0
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		495,038	0	405,436	89,602	0
General Admin Distribution			0	0	0	0
Grand Total		$495,038		$405,436	$89,602	$0
						not allocated

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
3	Post Audits	$278	$1	$279	$0	$0
	Subtotal - POST AUDITS	278	1	279	0	0
6	Metro Clerk	456	43	499	0	0
6	Council	1,853	173	2,026	0	0
	Subtotal - LEGISLATIVE	2,310	215	2,525	0	0
7	Mayor's Office	2,889	198	3,087	0	0
	Subtotal - MAYOR	2,889	198	3,087	0	0
17	Finance Operations	0	479	479	0	0
17	Accounts Payable	0	336	336	0	0
	Subtotal - FINANCE OPERATIONS	0	815	815	0	0
18	Payroll	0	178	178	0	0
	Subtotal - PAYROLL	0	178	178	0	0
19	Management & Budget	0	555	555	0	0
	Subtotal - OFFICE OF MANAGEMENT	0	555	555	0	0
20	Internal Audit	0	175	175	0	0
	Subtotal - INTERNAL AUDIT	0	175	175	0	0
21	Business Solutions	0	263	263	0	0
	Subtotal - BUSINESS SOLUTIONS	0	263	263	0	0
22	Public Property Svcs	0	68	68	0	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	68	68	0	0
23	Purchasing	0	70	70	0	0
	Subtotal - PURCHASING	0	70	70	0	0
24	Procurement Review	0	0	0	0	0
24	Prompt Pay Review	0	16	16	0	0
24	Performance Monitoring	0	10	10	0	0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
	Subtotal - FINANCIAL ACCOUNTABIL	$0	$26	$26	$0	$0
25	Cash Operations	0	1	1	0	0
25	Investment Committee Supt	0	15	15	0	0
25	Investor Relations	0	6	6	0	0
	Subtotal - TREASURY	0	23	23	0	0
Total Incoming		5,476	2,587	8,063	0	0
C. Total Allocated			$503,101	$413,499	$89,602	$0
				82.19%	17.81%	

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Employee Clinic Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	60	0.58%	$2,389	$0	$2,389	$15	$2,405
35	Register of Deeds	1	0.01%	40	0	40	0	40
51	Juvenile Court	52	0.50%	2,071	0	2,071	13	2,084
52	General Sessions Court	4	0.04%	159	0	159	1	160
53	State Trial Courts	1	0.01%	40	0	40	0	40
55	Sheriff Admin	995	9.64%	39,626	0	39,626	249	39,875
79	Police	5,704	55.28%	227,161	0	227,161	1,430	228,591
81	Fire	1,406	13.63%	55,994	0	55,994	352	56,346
82	Codes Admin	1	0.01%	40	0	40	0	40
86	Social Services	3	0.03%	119	0	119	1	120
87	Health	1,177	11.41%	46,874	0	46,874	295	47,169
88	Public Library	83	0.80%	3,305	0	3,305	21	3,326
89	Parks	158	1.53%	6,292	0	6,292	40	6,332
91	Public Works	136	1.32%	5,416	0	5,416	34	5,450
92	Solid Waste	30	0.29%	1,195	0	1,195	8	1,202
97	Convention Center	116	1.12%	4,620	0	4,620	29	4,649
99	Water & Sewer	114	1.10%	4,540	0	4,540	29	4,569
103	Metro Action Com	244	2.36%	9,717	0	9,717	61	9,778
108	Taxi Transp & Licensing	1	0.01%	40	0	40	0	40
109	Education	11	0.11%	438	0	438	3	441
123	All Others	21	0.20%	836	0	836	5	842
Subtotal		10,318	100.00%	410,913	0	410,913	2,587	413,499
Direct Bills						0		0
Total						$410,913		$413,499

Basis Units: # of Exams and Procedures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefit Board Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	100	100.00%	$89,602	$0	$89,602	$0	$89,602
Subtotal	100	100.00%	89,602	0	89,602	0	89,602
Direct Bills					0		0
Total					$89,602		$89,602

Basis Units: Direct 100% Allocation to Employee Benefits

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Employee Clinic	Benefit Board	Other	Total
2	EMPLOYEE BENEFITS	$0	$89,602	$0	$89,602
9	GEN SVC OVERHEAD	2,405	0	0	2,405
35	Register of Deeds	40	0	0	40
51	Juvenile Court	2,084	0	0	2,084
52	General Sessions Court	160	0	0	160
53	State Trial Courts	40	0	0	40
55	Sheriff Admin	39,875	0	0	39,875
79	Police	228,591	0	0	228,591
81	Fire	56,346	0	0	56,346
82	Codes Admin	40	0	0	40
86	Social Services	120	0	0	120
87	Health	47,169	0	0	47,169
88	Public Library	3,326	0	0	3,326
89	Parks	6,332	0	0	6,332
91	Public Works	5,450	0	0	5,450
92	Solid Waste	1,202	0	0	1,202
97	Convention Center	4,649	0	0	4,649
99	Water & Sewer	4,569	0	0	4,569
103	Metro Action Com	9,778	0	0	9,778
108	Taxi Transp & Licensing	40	0	0	40
109	Education	441	0	0	441
123	All Others	842	0	0	842
Total		$413,499	$89,602	$0	$503,101

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

GENERAL SERVICES OVERHEAD EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:9 GEN SVC OVERHEAD

Description		Amount	General Admin	Gen Svs Overhead
Personnel Costs				
Salaries	S1	596,907	0	596,907
Salary % Split			*.00%*	*100.00%*
Benefits	S	217,836	0	217,836
Subtotal - Personnel Costs		814,743	0	814,743
Services & Supplies Cost				
502 Contract Services	S	170,310	0	170,310
503 Supplies	S	12,233	0	12,233
505 Other Expenses	S	8,218	0	8,218
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		190,761	0	190,761
Department Cost Total		1,005,504	0	1,005,504
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,005,504	0	1,005,504
General Admin Distribution			0	0
Grand Total		$1,005,504		$1,005,504

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
1	Metro Southeast	$136,839	$0	$136,839
1	Lindsley Hall	49,644	0	49,644
1	Fulton Campus Garage	7,131	0	7,131
	Subtotal - BUILDING DEPRECIATION	193,613	0	193,613
2	County Pension	39,474	120	39,593
2	Civil Service Pension	64,887	197	65,084
2	Health Benefit	733,120	2,221	735,341
2	Life Benefit	43,817	133	43,950
2	Injured On Duty	93,289	283	93,572
	Subtotal - EMPLOYEE BENEFITS	974,587	2,952	977,539
3	Post Audits	254	1	255
	Subtotal - POST AUDITS	254	1	255
6	Metro Clerk	456	43	499
6	Council	1,853	173	2,026
	Subtotal - LEGISLATIVE	2,310	215	2,525
7	Mayor's Office	2,889	198	3,087
	Subtotal - MAYOR	2,889	198	3,087
8	Employee Clinic	2,389	15	2,405
	Subtotal - EMPLOYEE HEALTH & WE	2,389	15	2,405
10	Buildings & Security	0	509,690	509,690
	Subtotal - GEN SVC FACILITIES	0	509,690	509,690
11	Motor Pool	0	107	107
11	Fleet Depreciation	0	21,607	21,607
	Subtotal - FLEET MANAGEMENT	0	21,714	21,714
12	Security Services	0	12,678	12,678
	Subtotal - SHERIFF SECURITY SERV	0	12,678	12,678
13	Postal Service	0	747	747

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
	Subtotal - POSTAL SERVICE	$0	$747	$747
16	Procurement Post-Award	0	33,045	33,045
	Subtotal - BUSINESS ASSISTANCE C	0	33,045	33,045
17	Finance Operations	0	438	438
17	Accounts Payable	0	254	254
	Subtotal - FINANCE OPERATIONS	0	693	693
18	Payroll	0	1,797	1,797
	Subtotal - PAYROLL	0	1,797	1,797
19	Management & Budget	0	1,052	1,052
	Subtotal - OFFICE OF MANAGEMENT	0	1,052	1,052
20	Internal Audit	0	356	356
	Subtotal - INTERNAL AUDIT	0	356	356
21	Business Solutions	0	241	241
	Subtotal - BUSINESS SOLUTIONS	0	241	241
22	Public Property Svcs	0	139	139
	Subtotal - PUBLIC PROPERTY ADMIN	0	139	139
23	Purchasing	0	220	220
	Subtotal - PURCHASING	0	220	220
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	12	12
24	Performance Monitoring	0	20	20
	Subtotal - FINANCIAL ACCOUNTABIL	0	32	32
25	Cash Operations	0	2	2
25	Investment Committee Supt	0	151	151
25	Investor Relations	0	13	13

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
	Subtotal - TREASURY	$0	$166	$166
27	Employee Relations	0	8,986	8,986
27	Workforce Management	0	21,576	21,576
27	Benefits	0	22,609	22,609
27	HR Admin./Sys Support	0	25,377	25,377
	Subtotal - HUMAN RESOURCES	0	78,549	78,549
28	ITS Systems	0	8,032	8,032
28	ITS Systems Depreciation	0	1,169	1,169
	Subtotal - INFORMATION SYSTEMS	0	9,201	9,201
29	Legal Services	0	14,713	14,713
	Subtotal - DEPT OF LAW	0	14,713	14,713
30	Records & Storage	0	4,141	4,141
	Subtotal - CENTRAL RECORDS	0	4,141	4,141
Total Incoming		1,176,042	692,552	1,868,594
C. Total Allocated			$2,874,098	$2,874,098
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Gen Svs Overhead Allocations

Dept:9 GEN SVC OVERHEAD

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	1,398,329	22.02%	$480,456	$0	$480,456	$152,525	$632,982
11 FLEET MANAGEMENT	3,777,032	59.49%	1,297,763	0	1,297,763	411,987	1,709,749
13 POSTAL SERVICE	168,657	2.66%	57,949	0	57,949	18,397	76,346
14 RADIO SHOP	630,625	9.93%	216,678	0	216,678	68,787	285,465
32 Surplus Property	374,569	5.90%	128,699	0	128,699	40,857	169,556
Subtotal	6,349,212	100.00%	2,181,546	0	2,181,546	692,552	2,874,098
Direct Bills					0		0
Total					$2,181,546		$2,874,098

Basis Units: General Services Salaries

Allocation Summary

Dept:9 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
10 GEN SVC FACILITIES	$632,982	$632,982
11 FLEET MANAGEMENT	1,709,749	1,709,749
13 POSTAL SERVICE	76,346	76,346
14 RADIO SHOP	285,465	285,465
32 Surplus Property	169,556	169,556
Total	$2,874,098	$2,874,098

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

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

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

General Services Facilities identified the utility costs to each building. In addition, environmental, grounds maintenance, and salaries and fringe benefits on certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Respective buildings costs were then allocated based on the square feet occupied by each agency. The residual was allocated to departments based on billings.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:10 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security
Personnel Costs				
Salaries	S1	1,380,591	0	1,380,591
Salary % Split			*.00%*	*100.00%*
Benefits	S	533,990	0	533,990
Subtotal - Personnel Costs		1,914,581	0	1,914,581
Services & Supplies Cost				
502 Contract Services	S	17,861,170	0	17,861,170
503 Supplies	S	369,598	0	369,598
505 Other Expenses	S	354,340	0	354,340
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		18,585,108	0	18,585,108
Department Cost Total		20,499,689	0	20,499,689
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		20,499,689	0	20,499,689
General Admin Distribution			0	0
Grand Total		$20,499,689		$20,499,689

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
1	Communications Bldg	$11,199	$0	$11,199
1	Metro Southeast	218,783	0	218,783
1	Lindsley Hall	118,439	0	118,439
1	Howard Office Bldg	72,848	0	72,848
1	Fulton Campus Garage	32,869	0	32,869
1	Metro Office Building	28,840	0	28,840
	Subtotal - BUILDING DEPRECIATION	482,978	0	482,978
2	Unemployment Comp	46	0	46
2	Injured On Duty	(83,700)	0	(83,700)
	Subtotal - EMPLOYEE BENEFITS	(83,654)	0	(83,654)
3	Post Audits	5,853	16	5,869
	Subtotal - POST AUDITS	5,853	16	5,869
5	Property Loss	21,549	64	21,613
5	Self Insured	22,366	67	22,433
5	Surety Bonds	0	0	0
5	Judgements & Losses	17,382	52	17,433
	Subtotal - INSURANCE	61,296	183	61,480
6	Metro Clerk	1,622	151	1,773
6	Council	6,590	614	7,204
	Subtotal - LEGISLATIVE	8,212	765	8,977
7	Mayor's Office	10,272	706	10,977
	Subtotal - MAYOR	10,272	706	10,977
9	Gen Svs Overhead	480,456	152,525	632,982
	Subtotal - GEN SVC OVERHEAD	480,456	152,525	632,982
10	Buildings & Security	0	48,179	48,179
	Subtotal - GEN SVC FACILITIES	0	48,179	48,179
11	Motor Pool	0	3,559	3,559

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
11	Fleet Depreciation	$0	$18,240	$18,240
	Subtotal - FLEET MANAGEMENT	0	21,799	21,799
12	Security Services	0	63,874	63,874
	Subtotal - SHERIFF SECURITY SERV	0	63,874	63,874
13	Postal Service	0	213	213
	Subtotal - POSTAL SERVICE	0	213	213
14	Radio Shop	0	962	962
14	Radio Shop Depreciation	0	10,056	10,056
	Subtotal - RADIO SHOP	0	11,018	11,018
17	Finance Operations	0	10,076	10,076
17	Accounts Payable	0	8,385	8,385
	Subtotal - FINANCE OPERATIONS	0	18,460	18,460
18	Payroll	0	772	772
	Subtotal - PAYROLL	0	772	772
19	Management & Budget	0	18,933	18,933
	Subtotal - OFFICE OF MANAGEMENT	0	18,933	18,933
20	Internal Audit	0	7,254	7,254
	Subtotal - INTERNAL AUDIT	0	7,254	7,254
21	Business Solutions	0	5,533	5,533
	Subtotal - BUSINESS SOLUTIONS	0	5,533	5,533
22	Public Property Svcs	0	2,832	2,832
	Subtotal - PUBLIC PROPERTY ADMIN	0	2,832	2,832
23	Purchasing	0	21,390	21,390
	Subtotal - PURCHASING	0	21,390	21,390
24	Procurement Review	0	0	0

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
24	Prompt Pay Review	$0	$399	$399
24	Performance Monitoring	0	410	410
	Subtotal - FINANCIAL ACCOUNTABIL	0	808	808
25	Cash Operations	0	45	45
25	Investment Committee Supt	0	65	65
25	Investor Relations	0	266	266
	Subtotal - TREASURY	0	376	376
28	ITS Systems	0	39,399	39,399
28	ITS Systems Depreciation	0	5,734	5,734
	Subtotal - INFORMATION SYSTEMS	0	45,132	45,132
30	Records & Storage	0	4,514	4,514
30	Data Requests	0	578	578
	Subtotal - CENTRAL RECORDS	0	5,092	5,092
Total Incoming		965,413	425,863	1,391,276
C. Total Allocated			$21,890,965	$21,890,965
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	55,100	0.26%	$55,715	$(55,100)	$615	$0	$615
6	LEGISLATIVE	99,714	0.47%	100,826	0	100,826	0	100,826
7	MAYOR	112,749	0.53%	114,007	0	114,007	0	114,007
9	GEN SVC OVERHEAD	504,067	2.37%	509,690	0	509,690	0	509,690
10	GEN SVC FACILITIES	47,647	0.22%	48,179	0	48,179	0	48,179
11	FLEET MANAGEMENT	720,645	3.39%	728,684	0	728,684	15,037	743,721
13	POSTAL SERVICE	8,832	0.04%	8,931	0	8,931	184	9,115
14	RADIO SHOP	171,032	0.81%	172,940	0	172,940	3,569	176,509
15	DIRECTOR OF FINANCE	122,419	0.58%	123,785	0	123,785	2,554	126,339
17	FINANCE OPERATIONS	41,276	0.19%	41,736	0	41,736	861	42,598
18	PAYROLL	30,550	0.14%	30,891	0	30,891	637	31,528
19	OFFICE OF MANAGEMENT & BUDGE	88,733	0.42%	89,723	0	89,723	1,852	91,574
20	INTERNAL AUDIT	14,726	0.07%	14,890	0	14,890	307	15,198
22	PUBLIC PROPERTY ADMIN	11,357	0.05%	11,484	0	11,484	237	11,721
23	PURCHASING	72,118	0.34%	72,922	0	72,922	1,505	74,427
24	FINANCIAL ACCOUNTABILITY	43,068	0.20%	43,548	0	43,548	899	44,447
25	TREASURY	36,944	0.17%	37,356	0	37,356	771	38,127
26	GRANTS COORDINATION	9,466	0.04%	9,572	0	9,572	198	9,769
27	HUMAN RESOURCES	10,876	0.05%	10,997	0	10,997	227	11,224
28	INFORMATION SYSTEMS	956,498	4.51%	967,168	0	967,168	19,959	987,126
29	DEPT OF LAW	25,686	0.12%	25,973	0	25,973	536	26,509
31	Elections	191,658	0.90%	193,796	0	193,796	3,999	197,795
32	Surplus Property	119,217	0.56%	120,547	0	120,547	2,488	123,034
33	Planning Comm	258,595	1.22%	261,480	0	261,480	5,396	266,876
35	Register of Deeds	1,581	0.01%	1,599	0	1,599	33	1,632
36	Historical Comm	13,778	0.06%	13,932	0	13,932	287	14,219
39	Assessor Prop	340,499	1.60%	344,297	0	344,297	7,105	351,402
40	Trustee	122,568	0.58%	123,935	0	123,935	2,558	126,493
41	County Clerk	499,874	2.35%	505,450	0	505,450	10,431	515,881
42	District Attorney	20,044	0.09%	20,268	0	20,268	418	20,686
46	Public Defender	22,247	0.10%	22,495	0	22,495	464	22,959
47	Juvenile Court Clerk	605,478	2.85%	612,232	0	612,232	12,634	624,866
48	Circuit Court Clerk	517,128	2.44%	522,897	0	522,897	10,791	533,687
49	Criminal Court Clerk	173,845	0.82%	175,784	0	175,784	3,628	179,412
50	Clerk/Master	175,296	0.83%	177,251	0	177,251	3,658	180,909
51	Juvenile Court	47,038	0.22%	47,563	0	47,563	982	48,544
52	General Sessions Court	610,125	2.87%	616,931	0	616,931	12,731	629,662
53	State Trial Courts	720,217	3.39%	728,251	0	728,251	15,028	743,279
55	Sheriff Admin	1,230,367	5.80%	1,244,092	0	1,244,092	25,673	1,269,765
79	Police	4,645,852	21.89%	4,697,677	0	4,697,677	96,942	4,794,619
81	Fire	1,179,664	5.56%	1,192,823	0	1,192,823	24,615	1,217,439
82	Codes Admin	363,603	1.71%	367,659	0	367,659	7,587	375,246

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Beer Board	18,345	0.09%	$18,550	$0	$18,550	$383	$18,932
84 Agricultural Ext	25,095	0.12%	25,375	0	25,375	524	25,899
85 Soil & Water	4,356	0.02%	4,405	0	4,405	91	4,495
86 Social Services	56,573	0.27%	57,204	0	57,204	1,180	58,385
87 Health	659,604	3.11%	666,962	0	666,962	13,764	680,725
88 Public Library	673,437	3.17%	680,949	0	680,949	14,052	695,001
89 Parks	509,978	2.40%	515,667	0	515,667	10,641	526,308
90 Arts Commission	47,406	0.22%	47,935	0	47,935	989	48,924
91 Public Works	13,183	0.06%	13,330	0	13,330	275	13,605
92 Solid Waste	2,894	0.01%	2,926	0	2,926	60	2,987
98 Sports Authority	12,216	0.06%	12,352	0	12,352	255	12,607
99 Water & Sewer	177,865	0.84%	179,849	0	179,849	3,711	183,560
103 Metro Action Com	340,232	1.60%	344,027	(341,000)	3,027	7,099	10,127
104 NCAC	26,211	0.12%	26,503	(11,027)	15,476	547	16,023
109 Education	284,745	1.34%	287,921	0	287,921	5,942	293,863
111 Communication Center	165,041	0.78%	166,882	0	166,882	3,444	170,326
113 Criminal Justice Planning	25,670	0.12%	25,956	0	25,956	536	26,492
114 Office of Emergency Management	171,751	0.81%	173,667	0	173,667	3,584	177,251
123 All Others	2,971,521	14.00%	3,004,668	(403,044)	2,601,624	62,005	2,663,629
Subtotal	21,228,300	100.00%	21,465,102	(810,171)	20,654,931	425,863	21,080,794
Direct Bills					810,171		810,171
Total					$21,465,102		$21,890,965

Basis Units: General Services Billings

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Total
0	Direct Billed	$810,171	$810,171
2	EMPLOYEE BENEFITS	615	615
6	LEGISLATIVE	100,826	100,826
7	MAYOR	114,007	114,007
9	GEN SVC OVERHEAD	509,690	509,690
10	GEN SVC FACILITIES	48,179	48,179
11	FLEET MANAGEMENT	743,721	743,721
13	POSTAL SERVICE	9,115	9,115
14	RADIO SHOP	176,509	176,509
15	DIRECTOR OF FINANCE	126,339	126,339
17	FINANCE OPERATIONS	42,598	42,598
18	PAYROLL	31,528	31,528
19	OFFICE OF MANAGEMENT & BUDGE	91,574	91,574
20	INTERNAL AUDIT	15,198	15,198
22	PUBLIC PROPERTY ADMIN	11,721	11,721
23	PURCHASING	74,427	74,427
24	FINANCIAL ACCOUNTABILITY	44,447	44,447
25	TREASURY	38,127	38,127
26	GRANTS COORDINATION	9,769	9,769
27	HUMAN RESOURCES	11,224	11,224
28	INFORMATION SYSTEMS	987,126	987,126
29	DEPT OF LAW	26,509	26,509
31	Elections	197,795	197,795
32	Surplus Property	123,034	123,034
33	Planning Comm	266,876	266,876
35	Register of Deeds	1,632	1,632
36	Historical Comm	14,219	14,219
39	Assessor Prop	351,402	351,402
40	Trustee	126,493	126,493
41	County Clerk	515,881	515,881
42	District Attorney	20,686	20,686
46	Public Defender	22,959	22,959
47	Juvenile Court Clerk	624,866	624,866
48	Circuit Court Clerk	533,687	533,687
49	Criminal Court Clerk	179,412	179,412
50	Clerk/Master	180,909	180,909
51	Juvenile Court	48,544	48,544
52	General Sessions Court	629,662	629,662
53	State Trial Courts	743,279	743,279
55	Sheriff Admin	1,269,765	1,269,765
79	Police	4,794,619	4,794,619

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Total
81	Fire	$1,217,439	$1,217,439
82	Codes Admin	375,246	375,246
83	Beer Board	18,932	18,932
84	Agricultural Ext	25,899	25,899
85	Soil & Water	4,495	4,495
86	Social Services	58,385	58,385
87	Health	680,725	680,725
88	Public Library	695,001	695,001
89	Parks	526,308	526,308
90	Arts Commission	48,924	48,924
91	Public Works	13,605	13,605
92	Solid Waste	2,987	2,987
98	Sports Authority	12,607	12,607
99	Water & Sewer	183,560	183,560
103	Metro Action Com	10,127	10,127
104	NCAC	16,023	16,023
109	Education	293,863	293,863
111	Communication Center	170,326	170,326
113	Criminal Justice Planning	26,492	26,492
114	Office of Emergency Management	177,251	177,251
123	All Others	2,663,629	2,663,629
Total		$21,890,965	$21,890,965

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from the Government's CAFR for FY 2016.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:11 FLEET MANAGEMENT

Description		Amount	General Admin	Motor Pool	Fleet Depreciation
Personnel Costs					
Salaries	S1	3,777,033	0	3,777,033	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	1,677,840	0	1,677,840	0
Subtotal - Personnel Costs		5,454,873	0	5,454,873	0
Services & Supplies Cost					
502 Contract Services	S	2,829,741	0	2,829,741	0
503 Supplies	S	11,146,021	0	11,146,021	0
505 Other Expenses	S	162,300	0	162,300	0
Depreciation	P	11,551,305	0	0	11,551,305
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(214,935)	0	(214,935)	0
Subtotal - Services & Supplies		25,474,432	0	13,923,127	11,551,305
Department Cost Total		30,929,305	0	19,378,000	11,551,305
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		30,929,305	0	19,378,000	11,551,305
General Admin Distribution			0	0	0
Grand Total		$30,929,305		$19,378,000	$11,551,305

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1	Metro Southeast	$390,544	$0	$390,544	$0
	Subtotal - BUILDING DEPRECIATION	390,544	0	390,544	0
2	Injured On Duty	(94,300)	0	(94,300)	0
	Subtotal - EMPLOYEE BENEFITS	(94,300)	0	(94,300)	0
3	Post Audits	106,489	292	106,781	0
	Subtotal - POST AUDITS	106,489	292	106,781	0
6	Metro Clerk	4,613	430	5,043	0
6	Council	18,739	1,746	20,485	0
	Subtotal - LEGISLATIVE	23,352	2,175	25,528	0
7	Mayor's Office	29,210	2,007	31,217	0
	Subtotal - MAYOR	29,210	2,007	31,217	0
9	Gen Svs Overhead	1,297,763	411,987	1,709,749	0
	Subtotal - GEN SVC OVERHEAD	1,297,763	411,987	1,709,749	0
10	Buildings & Security	728,684	15,037	743,721	0
	Subtotal - GEN SVC FACILITIES	728,684	15,037	743,721	0
11	Fleet Depreciation	0	171,603	171,603	0
	Subtotal - FLEET MANAGEMENT	0	171,603	171,603	0
12	Security Services	0	69,339	69,339	0
	Subtotal - SHERIFF SECURITY SERV	0	69,339	69,339	0
13	Postal Service	0	1,098	1,098	0
	Subtotal - POSTAL SERVICE	0	1,098	1,098	0
14	Radio Shop	0	999	999	0
14	Radio Shop Depreciation	0	10,447	10,447	0
	Subtotal - RADIO SHOP	0	11,446	11,446	0
17	Finance Operations	0	183,311	183,311	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
17	Accounts Payable	$0	$58,858	$58,858	$0
	Subtotal - FINANCE OPERATIONS	0	242,169	242,169	0
18	Payroll	0	2,271	2,271	0
	Subtotal - PAYROLL	0	2,271	2,271	0
19	Management & Budget	0	18,759	18,759	0
	Subtotal - OFFICE OF MANAGEMENT	0	18,759	18,759	0
20	Internal Audit	0	11,021	11,021	0
	Subtotal - INTERNAL AUDIT	0	11,021	11,021	0
21	Business Solutions	0	100,669	100,669	0
	Subtotal - BUSINESS SOLUTIONS	0	100,669	100,669	0
22	Public Property Svcs	0	4,302	4,302	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	4,302	4,302	0
23	Purchasing	0	29,567	29,567	0
	Subtotal - PURCHASING	0	29,567	29,567	0
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	2,799	2,799	0
24	Performance Monitoring	0	622	622	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	3,422	3,422	0
25	Cash Operations	0	102	102	0
25	Investment Committee Supt	0	191	191	0
25	Investor Relations	0	404	404	0
	Subtotal - TREASURY	0	697	697	0
28	ITS Systems	0	116,936	116,936	0
28	ITS Systems Depreciation	0	17,019	17,019	0
	Subtotal - INFORMATION SYSTEMS	0	133,955	133,955	0
29	Legal Services	0	387	387	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
Subtotal - DEPT OF LAW	$0	$387	$387	$0
30 Records & Storage	0	13	13	0
30 Data Requests	0	108	108	0
Subtotal - CENTRAL RECORDS	0	121	121	0
Total Incoming	2,481,742	1,232,326	3,714,067	0
C. Total Allocated		$34,643,372	$23,092,067	$11,551,305
			66.66%	33.34%

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	1,500	0.01%	$1,607	$(1,500)	$107	$0	$107
10	GEN SVC FACILITIES	50,000	0.25%	53,559	(50,000)	3,559	0	3,559
13	POSTAL SERVICE	6,400	0.03%	6,856	(6,400)	456	387	843
14	RADIO SHOP	13,200	0.06%	14,140	(13,200)	940	799	1,739
27	HUMAN RESOURCES	1,700	0.01%	1,821	(1,700)	121	103	224
28	INFORMATION SYSTEMS	28,600	0.14%	30,636	(28,600)	2,036	1,731	3,767
29	DEPT OF LAW	2,700	0.01%	2,892	(2,700)	192	163	356
30	CENTRAL RECORDS	1,800	0.01%	1,928	(1,800)	128	109	237
31	Elections	2,500	0.01%	2,678	(2,500)	178	151	329
32	Surplus Property	7,300	0.04%	7,820	(7,300)	520	442	962
33	Planning Comm	1,500	0.01%	1,607	(1,500)	107	91	198
39	Assessor Prop	45,100	0.22%	48,311	(45,100)	3,211	2,730	5,941
40	Trustee	2,000	0.01%	2,142	(2,000)	142	121	263
41	County Clerk	12,900	0.06%	13,818	(12,900)	918	781	1,699
42	District Attorney	16,000	0.08%	17,139	(16,000)	1,139	969	2,108
46	Public Defender	3,700	0.02%	3,963	(3,700)	263	224	487
47	Juvenile Court Clerk	1,800	0.01%	1,928	(1,800)	128	109	237
48	Circuit Court Clerk	4,300	0.02%	4,606	(4,300)	306	260	566
49	Criminal Court Clerk	1,900	0.01%	2,035	(1,900)	135	115	250
51	Juvenile Court	37,900	0.19%	40,598	(37,900)	2,698	2,294	4,993
52	General Sessions Court	4,500	0.02%	4,820	(4,500)	320	272	593
53	State Trial Courts	62,200	0.30%	66,628	(62,200)	4,428	3,766	8,194
55	Sheriff Admin	810,700	3.97%	868,412	(810,700)	57,712	49,080	106,792
79	Police	5,965,400	29.23%	6,390,068	(5,965,400)	424,668	361,146	785,814
81	Fire	4,141,700	20.30%	4,436,541	(4,141,700)	294,841	250,739	545,581
82	Codes Admin	168,300	0.82%	180,281	(168,300)	11,981	10,189	22,170
83	Beer Board	4,900	0.02%	5,249	(4,900)	349	297	645
86	Social Services	15,300	0.07%	16,389	(15,300)	1,089	926	2,015
87	Health	120,400	0.59%	128,971	(120,400)	8,571	7,289	15,860
88	Public Library	81,800	0.40%	87,623	(81,800)	5,823	4,952	10,775
89	Parks	1,332,000	6.53%	1,426,823	(1,332,000)	94,823	80,640	175,463
91	Public Works	2,307,200	11.31%	2,471,446	(2,307,200)	164,246	139,678	303,924
92	Solid Waste	2,092,500	10.25%	2,241,462	(2,092,500)	148,962	126,680	275,642
99	Water & Sewer	2,155,000	10.56%	2,308,411	(2,155,000)	153,411	130,464	283,875
100	Storm Water	453,700	2.22%	485,998	(453,700)	32,298	27,467	59,765
103	Metro Action Com	278,600	1.37%	298,433	(278,600)	19,833	16,866	36,700
114	Office of Emergency Management	115,200	0.56%	123,401	(115,200)	8,201	6,974	15,175
122	ISF External Customers	46,946	0.23%	50,288	(46,946)	3,342	2,842	6,184
123	All Others	7,853	0.04%	8,412	(7,853)	559	475	1,034

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,406,999	100.00%	21,859,742	(20,406,999)	1,452,743	1,232,326	2,685,068
Direct Bills					20,406,999		20,406,999
Total					$21,859,742		$23,092,067

Basis Units: Motor Pool Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Fleet Depreciation Allocations

Dept:11 FLEET MANAGEMENT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	21,318	0.19%	$21,607	$0	$21,607	$0	$21,607
10	GEN SVC FACILITIES	17,996	0.16%	18,240	0	18,240	0	18,240
11	FLEET MANAGEMENT	169,309	1.49%	171,603	0	171,603	0	171,603
13	POSTAL SERVICE	4,392	0.04%	4,452	0	4,452	0	4,452
14	RADIO SHOP	10,608	0.09%	10,752	0	10,752	0	10,752
27	HUMAN RESOURCES	2,591	0.02%	2,626	0	2,626	0	2,626
28	INFORMATION SYSTEMS	21,520	0.19%	21,812	0	21,812	0	21,812
29	DEPT OF LAW	2,591	0.02%	2,626	0	2,626	0	2,626
33	Planning Comm	5,273	0.05%	5,344	0	5,344	0	5,344
39	Assessor Prop	61,677	0.54%	62,513	0	62,513	0	62,513
41	County Clerk	8,032	0.07%	8,141	0	8,141	0	8,141
42	District Attorney	8,722	0.08%	8,840	0	8,840	0	8,840
47	Juvenile Court Clerk	2,508	0.02%	2,542	0	2,542	0	2,542
48	Circuit Court Clerk	6,451	0.06%	6,538	0	6,538	0	6,538
49	Criminal Court Clerk	9,114	0.08%	9,237	0	9,237	0	9,237
53	State Trial Courts	16,861	0.15%	17,089	0	17,089	0	17,089
55	Sheriff Admin	428,302	3.76%	434,105	0	434,105	0	434,105
79	Police	2,715,637	23.83%	2,752,428	0	2,752,428	0	2,752,428
81	Fire	2,956,589	25.94%	2,996,645	0	2,996,645	0	2,996,645
82	Codes Admin	69,021	0.61%	69,956	0	69,956	0	69,956
83	Beer Board	2,591	0.02%	2,626	0	2,626	0	2,626
86	Social Services	4,466	0.04%	4,527	0	4,527	0	4,527
87	Health	37,604	0.33%	38,113	0	38,113	0	38,113
89	Parks	458,045	4.02%	464,251	0	464,251	0	464,251
91	Public Works	2,096,397	18.39%	2,124,799	0	2,124,799	0	2,124,799
92	Solid Waste	460,185	4.04%	466,420	0	466,420	0	466,420
95	Muni Auditorium	550	0.00%	557	0	557	0	557
99	Water & Sewer	1,326,996	11.64%	1,344,974	0	1,344,974	0	1,344,974
103	Metro Action Com	283,321	2.49%	287,159	0	287,159	0	287,159
108	Taxi Transp & Licensing	9,800	0.09%	9,933	0	9,933	0	9,933
111	Communication Center	7,476	0.07%	7,577	0	7,577	0	7,577
114	Office of Emergency Management	170,958	1.50%	173,274	0	173,274	0	173,274
Subtotal		11,396,901	100.00%	11,551,305	0	11,551,305	0	11,551,305
Direct Bills						0		0
Total						$11,551,305		$11,551,305

Basis Units: YTD Vehicle Depreciation Expense

Allocation Summary

Dept:11 FLEET MANAGEMENT

	Department	Motor Pool	Fleet Depreciation	Total
0	Direct Billed	$20,406,999	$0	$20,406,999
9	GEN SVC OVERHEAD	107	21,607	21,714
10	GEN SVC FACILITIES	3,559	18,240	21,799
11	FLEET MANAGEMENT	0	171,603	171,603
13	POSTAL SERVICE	843	4,452	5,295
14	RADIO SHOP	1,739	10,752	12,491
27	HUMAN RESOURCES	224	2,626	2,850
28	INFORMATION SYSTEMS	3,767	21,812	25,579
29	DEPT OF LAW	356	2,626	2,982
30	CENTRAL RECORDS	237	0	237
31	Elections	329	0	329
32	Surplus Property	962	0	962
33	Planning Comm	198	5,344	5,542
39	Assessor Prop	5,941	62,513	68,454
40	Trustee	263	0	263
41	County Clerk	1,699	8,141	9,840
42	District Attorney	2,108	8,840	10,948
46	Public Defender	487	0	487
47	Juvenile Court Clerk	237	2,542	2,779
48	Circuit Court Clerk	566	6,538	7,105
49	Criminal Court Clerk	250	9,237	9,488
51	Juvenile Court	4,993	0	4,993
52	General Sessions Court	593	0	593
53	State Trial Courts	8,194	17,089	25,283
55	Sheriff Admin	106,792	434,105	540,897
79	Police	785,814	2,752,428	3,538,242
81	Fire	545,581	2,996,645	3,542,225
82	Codes Admin	22,170	69,956	92,126
83	Beer Board	645	2,626	3,272
86	Social Services	2,015	4,527	6,542
87	Health	15,860	38,113	53,974
88	Public Library	10,775	0	10,775
89	Parks	175,463	464,251	639,713
91	Public Works	303,924	2,124,799	2,428,723
92	Solid Waste	275,642	466,420	742,062
95	Muni Auditorium	0	557	557
99	Water & Sewer	283,875	1,344,974	1,628,849
100	Storm Water	59,765	0	59,765
103	Metro Action Com	36,700	287,159	323,859
108	Taxi Transp & Licensing	0	9,933	9,933
111	Communication Center	0	7,577	7,577

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
114 Office of Emergency Management	$15,175	$173,274	$188,449
122 ISF External Customers	6,184	0	6,184
123 All Others	1,034	0	1,034
Total	$23,092,067	$11,551,305	$34,643,372

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

SHERIFF SECURITY SERVICES

NATURE AND EXTENT OF SERVICES

The Sheriff's Department is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services.

Costs included in the LOCAP include Object Account 502302 Security Services. Costs have been allocated based on the square footage occupied within the supported buildings.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:12 SHERIFF SECURITY SERVICES

Description		Amount	General Admin	Security Services
Personnel Costs				
Salaries	S1	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Contract Services	S	3,771,471	0	3,771,471
Subtotal - Services & Supplies		3,771,471	0	3,771,471
Department Cost Total		3,771,471	0	3,771,471
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,771,471	0	3,771,471
General Admin Distribution			0	0
Grand Total		$3,771,471		$3,771,471

B. Incoming Costs - (Default Spread Expense%)

Dept:12 SHERIFF SECURITY SERVICES

No Indirect Costs

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Security Services Allocations

Dept:12 SHERIFF SECURITY SERVICES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	46,791	1.24%	$46,791	$0	$46,791	$0	$46,791
7	MAYOR	47,170	1.25%	47,170	0	47,170	0	47,170
9	GEN SVC OVERHEAD	12,678	0.34%	12,678	0	12,678	0	12,678
10	GEN SVC FACILITIES	63,874	1.69%	63,874	0	63,874	0	63,874
11	FLEET MANAGEMENT	69,339	1.84%	69,339	0	69,339	0	69,339
13	POSTAL SERVICE	1,849	0.05%	1,849	0	1,849	0	1,849
14	RADIO SHOP	16,399	0.43%	16,399	0	16,399	0	16,399
15	DIRECTOR OF FINANCE	12,152	0.32%	12,152	0	12,152	0	12,152
17	FINANCE OPERATIONS	20,674	0.55%	20,674	0	20,674	0	20,674
18	PAYROLL	3,609	0.10%	3,609	0	3,609	0	3,609
19	OFFICE OF MANAGEMENT & BUDGE	18,521	0.49%	18,521	0	18,521	0	18,521
20	INTERNAL AUDIT	3,246	0.09%	3,246	0	3,246	0	3,246
22	PUBLIC PROPERTY ADMIN	765	0.02%	765	0	765	0	765
23	PURCHASING	12,180	0.32%	12,180	0	12,180	0	12,180
25	TREASURY	3,589	0.10%	3,589	0	3,589	0	3,589
27	HUMAN RESOURCES	3,365	0.09%	3,365	0	3,365	0	3,365
28	INFORMATION SYSTEMS	117,771	3.12%	117,771	0	117,771	0	117,771
29	DEPT OF LAW	12,459	0.33%	12,459	0	12,459	0	12,459
31	Elections	13,057	0.35%	13,057	0	13,057	0	13,057
33	Planning Comm	33,817	0.90%	33,817	0	33,817	0	33,817
36	Historical Comm	406	0.01%	406	0	406	0	406
39	Assessor Prop	44,604	1.18%	44,604	0	44,604	0	44,604
40	Trustee	13,153	0.35%	13,153	0	13,153	0	13,153
41	County Clerk	52,146	1.38%	52,146	0	52,146	0	52,146
42	District Attorney	11,451	0.30%	11,451	0	11,451	0	11,451
46	Public Defender	10,764	0.29%	10,764	0	10,764	0	10,764
47	Juvenile Court Clerk	20,147	0.53%	20,147	0	20,147	0	20,147
48	Circuit Court Clerk	250,146	6.63%	250,146	0	250,146	0	250,146
49	Criminal Court Clerk	117,500	3.12%	117,500	0	117,500	0	117,500
50	Clerk/Master	71,651	1.90%	71,651	0	71,651	0	71,651
51	Juvenile Court	183,387	4.86%	183,387	0	183,387	0	183,387
52	General Sessions Court	383,174	10.16%	383,174	0	383,174	0	383,174
53	State Trial Courts	287,517	7.62%	287,517	0	287,517	0	287,517
54	Justice Info Sys	431	0.01%	431	0	431	0	431
55	Sheriff Admin	240,343	6.37%	240,343	0	240,343	0	240,343
79	Police	163,567	4.34%	163,567	0	163,567	0	163,567
81	Fire	19,112	0.51%	19,112	0	19,112	0	19,112
82	Codes Admin	41,961	1.11%	41,961	0	41,961	0	41,961
83	Beer Board	2,462	0.07%	2,462	0	2,462	0	2,462
85	Soil & Water	888	0.02%	888	0	888	0	888
86	Social Services	8,239	0.22%	8,239	0	8,239	0	8,239
87	Health	567,372	15.04%	567,372	0	567,372	0	567,372

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Security Services Allocations

Dept:12 SHERIFF SECURITY SERVICES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88	Public Library	246,729	6.54%	$246,729	$0	$246,729	$0	$246,729
89	Parks	322,884	8.56%	322,884	0	322,884	0	322,884
90	Arts Commission	8,301	0.22%	8,301	0	8,301	0	8,301
91	Public Works	485	0.01%	485	0	485	0	485
92	Solid Waste	107	0.00%	107	0	107	0	107
93	Human Relations	146	0.00%	146	0	146	0	146
98	Sports Authority	1,152	0.03%	1,152	0	1,152	0	1,152
99	Water & Sewer	23,557	0.62%	23,557	0	23,557	0	23,557
103	Metro Action Com	16,243	0.43%	16,243	0	16,243	0	16,243
104	NCAC	5,342	0.14%	5,342	0	5,342	0	5,342
108	Taxi Transp & Licensing	1,696	0.04%	1,696	0	1,696	0	1,696
113	Criminal Justice Planning	10,042	0.27%	10,042	0	10,042	0	10,042
114	Office of Emergency Management	19,585	0.52%	19,585	0	19,585	0	19,585
123	All Others	111,478	2.96%	111,478	0	111,478	0	111,478
Subtotal		3,771,473	100.00%	3,771,471	0	3,771,471	0	3,771,471
Direct Bills						0		0
Total						$3,771,471		$3,771,471

Basis Units: Square Footage Occupied

Allocation Summary

Dept:12 SHERIFF SECURITY SERVICES

	Department	Security Services	Total
6	LEGISLATIVE	$46,791	$46,791
7	MAYOR	47,170	47,170
9	GEN SVC OVERHEAD	12,678	12,678
10	GEN SVC FACILITIES	63,874	63,874
11	FLEET MANAGEMENT	69,339	69,339
13	POSTAL SERVICE	1,849	1,849
14	RADIO SHOP	16,399	16,399
15	DIRECTOR OF FINANCE	12,152	12,152
17	FINANCE OPERATIONS	20,674	20,674
18	PAYROLL	3,609	3,609
19	OFFICE OF MANAGEMENT & BUDGE	18,521	18,521
20	INTERNAL AUDIT	3,246	3,246
22	PUBLIC PROPERTY ADMIN	765	765
23	PURCHASING	12,180	12,180
25	TREASURY	3,589	3,589
27	HUMAN RESOURCES	3,365	3,365
28	INFORMATION SYSTEMS	117,771	117,771
29	DEPT OF LAW	12,459	12,459
31	Elections	13,057	13,057
33	Planning Comm	33,817	33,817
36	Historical Comm	406	406
39	Assessor Prop	44,604	44,604
40	Trustee	13,153	13,153
41	County Clerk	52,146	52,146
42	District Attorney	11,451	11,451
46	Public Defender	10,764	10,764
47	Juvenile Court Clerk	20,147	20,147
48	Circuit Court Clerk	250,146	250,146
49	Criminal Court Clerk	117,500	117,500
50	Clerk/Master	71,651	71,651
51	Juvenile Court	183,387	183,387
52	General Sessions Court	383,174	383,174
53	State Trial Courts	287,517	287,517
54	Justice Info Sys	431	431
55	Sheriff Admin	240,343	240,343
79	Police	163,567	163,567
81	Fire	19,112	19,112
82	Codes Admin	41,961	41,961
83	Beer Board	2,462	2,462
85	Soil & Water	888	888
86	Social Services	8,239	8,239

Allocation Summary

Dept:12 SHERIFF SECURITY SERVICES

	Department	Security Services	Total
87	Health	$567,372	$567,372
88	Public Library	246,729	246,729
89	Parks	322,884	322,884
90	Arts Commission	8,301	8,301
91	Public Works	485	485
92	Solid Waste	107	107
93	Human Relations	146	146
98	Sports Authority	1,152	1,152
99	Water & Sewer	23,557	23,557
103	Metro Action Com	16,243	16,243
104	NCAC	5,342	5,342
108	Taxi Transp & Licensing	1,696	1,696
113	Criminal Justice Planning	10,042	10,042
114	Office of Emergency Management	19,585	19,585
123	All Others	111,478	111,478
Total		$3,771,471	$3,771,471

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

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:13 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	168,657	0	168,657
Salary % Split			*.00%*	*100.00%*
Benefits	S	90,289	0	90,289
Subtotal - Personnel Costs		258,946	0	258,946
Services & Supplies Cost				
502 Contract Services	S	479,134	0	479,134
503 Supplies	S	6,384	0	6,384
505 Other Expenses	S	28,817	0	28,817
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		514,335	0	514,335
Department Cost Total		773,281	0	773,281
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		773,281	0	773,281
General Admin Distribution			0	0
Grand Total		$773,281		$773,281

B. Incoming Costs - (Default Spread Expense%)

Dept:13 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
1	AA Birch Bldg	$1,187	$0	$1,187
1	Howard Office Bldg	4,840	0	4,840
1	Fulton Campus Garage	782	0	782
	Subtotal - BUILDING DEPRECIATION	6,808	0	6,808
2	Injured On Duty	(6,800)	0	(6,800)
	Subtotal - EMPLOYEE BENEFITS	(6,800)	0	(6,800)
3	Post Audits	230	1	231
	Subtotal - POST AUDITS	230	1	231
6	Metro Clerk	203	19	222
6	Council	824	77	900
	Subtotal - LEGISLATIVE	1,026	96	1,122
7	Mayor's Office	1,284	88	1,372
	Subtotal - MAYOR	1,284	88	1,372
9	Gen Svs Overhead	57,949	18,397	76,346
	Subtotal - GEN SVC OVERHEAD	57,949	18,397	76,346
10	Buildings & Security	8,931	184	9,115
	Subtotal - GEN SVC FACILITIES	8,931	184	9,115
11	Motor Pool	456	387	843
11	Fleet Depreciation	4,452	0	4,452
	Subtotal - FLEET MANAGEMENT	4,907	387	5,295
12	Security Services	1,849	0	1,849
	Subtotal - SHERIFF SECURITY SERV	1,849	0	1,849
17	Finance Operations	0	397	397
17	Accounts Payable	0	212	212
	Subtotal - FINANCE OPERATIONS	0	609	609
18	Payroll	0	120	120

B. Incoming Costs - (Default Spread Expense%)

Dept:13 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
	Subtotal - PAYROLL	$0	$120	$120
19	Management & Budget	0	867	867
	Subtotal - OFFICE OF MANAGEMENT	0	867	867
20	Internal Audit	0	274	274
	Subtotal - INTERNAL AUDIT	0	274	274
21	Business Solutions	0	218	218
	Subtotal - BUSINESS SOLUTIONS	0	218	218
22	Public Property Svcs	0	107	107
	Subtotal - PUBLIC PROPERTY ADMIN	0	107	107
23	Purchasing	0	592	592
	Subtotal - PURCHASING	0	592	592
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	10	10
24	Performance Monitoring	0	15	15
	Subtotal - FINANCIAL ACCOUNTABIL	0	26	26
25	Cash Operations	0	2	2
25	Investment Committee Supt	0	10	10
25	Investor Relations	0	10	10
	Subtotal - TREASURY	0	22	22
28	ITS Systems	0	687	687
28	ITS Systems Depreciation	0	100	100
	Subtotal - INFORMATION SYSTEMS	0	787	787
Total Incoming		76,185	22,774	98,959
C. Total Allocated			$872,240	$872,240
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Postal Service Allocations

Dept:13 POSTAL SERVICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,012	0.80%	$6,835	$0	$6,835	$0	$6,835
7	MAYOR	2,937	0.34%	2,863	0	2,863	0	2,863
9	GEN SVC OVERHEAD	766	0.09%	747	0	747	0	747
10	GEN SVC FACILITIES	219	0.03%	213	0	213	0	213
11	FLEET MANAGEMENT	1,127	0.13%	1,098	0	1,098	0	1,098
14	RADIO SHOP	67	0.01%	65	0	65	2	67
15	DIRECTOR OF FINANCE	387	0.04%	377	0	377	10	387
16	BUSINESS ASSISTANCE OFFICE	221	0.03%	215	0	215	6	221
17	FINANCE OPERATIONS	9,000	1.03%	8,772	0	8,772	238	9,011
18	PAYROLL	2,543	0.29%	2,479	0	2,479	67	2,546
19	OFFICE OF MANAGEMENT & BUDGE	464	0.05%	452	0	452	12	465
20	INTERNAL AUDIT	337	0.04%	328	0	328	9	337
22	PUBLIC PROPERTY ADMIN	219	0.03%	213	0	213	6	219
23	PURCHASING	719	0.08%	701	0	701	19	720
25	TREASURY	19,109	2.19%	18,625	0	18,625	506	19,132
27	HUMAN RESOURCES	6,689	0.77%	6,520	0	6,520	177	6,697
28	INFORMATION SYSTEMS	965	0.11%	941	0	941	26	966
29	DEPT OF LAW	14,001	1.61%	13,647	0	13,647	371	14,018
31	Elections	64,896	7.45%	63,253	0	63,253	1,720	64,973
32	Surplus Property	28	0.00%	27	0	27	1	28
33	Planning Comm	11,819	1.36%	11,520	(346)	11,174	313	11,487
35	Register of Deeds	5,482	0.63%	5,343	0	5,343	145	5,489
36	Historical Comm	3,266	0.37%	3,183	0	3,183	87	3,270
39	Assessor Prop	6,865	0.79%	6,691	0	6,691	182	6,873
40	Trustee	8,375	0.96%	8,163	0	8,163	222	8,385
41	County Clerk	69,812	8.01%	68,045	0	68,045	1,850	69,895
42	District Attorney	13,940	1.60%	13,587	0	13,587	369	13,957
46	Public Defender	4,024	0.46%	3,922	0	3,922	107	4,029
47	Juvenile Court Clerk	13,709	1.57%	13,362	0	13,362	363	13,725
48	Circuit Court Clerk	169,956	19.50%	165,654	0	165,654	4,503	170,158
49	Criminal Court Clerk	61,815	7.09%	60,250	0	60,250	1,638	61,888
50	Clerk/Master	10,550	1.21%	10,283	0	10,283	280	10,563
51	Juvenile Court	10,897	1.25%	10,621	0	10,621	289	10,910
52	General Sessions Court	10,061	1.15%	9,806	0	9,806	267	10,073
53	State Trial Courts	12,159	1.40%	11,851	0	11,851	322	12,173
54	Justice Info Sys	127	0.01%	124	0	124	3	127
55	Sheriff Admin	85,007	9.75%	82,855	0	82,855	2,252	85,108
75	Sheriff Day Reporting	235	0.03%	229	0	229	6	235
79	Police	37,473	4.30%	36,525	0	36,525	993	37,517
81	Fire	3,244	0.37%	3,162	0	3,162	86	3,248
82	Codes Admin	61,687	7.08%	60,126	0	60,126	1,635	61,760
83	Beer Board	3,204	0.37%	3,123	0	3,123	85	3,208

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Postal Service Allocations

Dept:13 POSTAL SERVICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84	Agricultural Ext	143	0.02%	$139	$0	$139	$4	$143
85	Soil & Water	113	0.01%	110	0	110	3	113
86	Social Services	1,980	0.23%	1,930	0	1,930	52	1,982
87	Health	684	0.08%	667	0	667	18	685
88	Public Library	32,177	3.69%	31,363	0	31,363	853	32,215
89	Parks	5,215	0.60%	5,083	0	5,083	138	5,221
90	Arts Commission	528	0.06%	515	0	515	14	529
91	Public Works	5,231	0.60%	5,099	0	5,099	139	5,237
93	Human Relations	134	0.02%	131	0	131	4	134
94	Farmers Market	39	0.00%	38	0	38	1	39
95	Muni Auditorium	501	0.06%	488	0	488	13	502
96	State Fair Board	31	0.00%	30	0	30	1	31
98	Sports Authority	164	0.02%	160	0	160	4	164
99	Water & Sewer	475	0.05%	463	0	463	13	476
101	Bordeaux Long-Term Care	205	0.02%	200	0	200	5	205
103	Metro Action Com	15,448	1.77%	15,057	(15,448)	(391)	409	18
104	NCAC	820	0.09%	799	0	799	22	821
105	MDHA	56	0.01%	55	(56)	(1)	1	0
111	Communication Center	72	0.01%	70	(72)	(2)	2	0
113	Criminal Justice Planning	12	0.00%	12	0	12	0	12
114	Office of Emergency Management	230	0.03%	224	0	224	6	230
116	Comm Ed Comm	1,516	0.17%	1,478	0	1,478	40	1,518
117	Convention Center Auth	1,460	0.17%	1,423	0	1,423	39	1,462
120	Mayor Other	161	0.02%	157	0	157	4	161
123	All Others	68,717	7.88%	66,978	0	66,978	1,821	68,799
Subtotal		871,525	100.00%	849,466	(15,922)	833,544	22,774	856,318
Direct Bills						15,922		15,922
Total						$849,466		$872,240

Basis Units: Postal Service Billings

Allocation Summary

Dept:13 POSTAL SERVICE

	Department	Postal Service	Total
0	Direct Billed	$15,922	$15,922
6	LEGISLATIVE	6,835	6,835
7	MAYOR	2,863	2,863
9	GEN SVC OVERHEAD	747	747
10	GEN SVC FACILITIES	213	213
11	FLEET MANAGEMENT	1,098	1,098
14	RADIO SHOP	67	67
15	DIRECTOR OF FINANCE	387	387
16	BUSINESS ASSISTANCE OFFICE	221	221
17	FINANCE OPERATIONS	9,011	9,011
18	PAYROLL	2,546	2,546
19	OFFICE OF MANAGEMENT & BUDGE	465	465
20	INTERNAL AUDIT	337	337
22	PUBLIC PROPERTY ADMIN	219	219
23	PURCHASING	720	720
25	TREASURY	19,132	19,132
27	HUMAN RESOURCES	6,697	6,697
28	INFORMATION SYSTEMS	966	966
29	DEPT OF LAW	14,018	14,018
31	Elections	64,973	64,973
32	Surplus Property	28	28
33	Planning Comm	11,487	11,487
35	Register of Deeds	5,489	5,489
36	Historical Comm	3,270	3,270
39	Assessor Prop	6,873	6,873
40	Trustee	8,385	8,385
41	County Clerk	69,895	69,895
42	District Attorney	13,957	13,957
46	Public Defender	4,029	4,029
47	Juvenile Court Clerk	13,725	13,725
48	Circuit Court Clerk	170,158	170,158
49	Criminal Court Clerk	61,888	61,888
50	Clerk/Master	10,563	10,563
51	Juvenile Court	10,910	10,910
52	General Sessions Court	10,073	10,073
53	State Trial Courts	12,173	12,173
54	Justice Info Sys	127	127
55	Sheriff Admin	85,108	85,108
75	Sheriff Day Reporting	235	235
79	Police	37,517	37,517
81	Fire	3,248	3,248

Allocation Summary

Dept:13 POSTAL SERVICE

	Department	Postal Service	Total
82	Codes Admin	$61,760	$61,760
83	Beer Board	3,208	3,208
84	Agricultural Ext	143	143
85	Soil & Water	113	113
86	Social Services	1,982	1,982
87	Health	685	685
88	Public Library	32,215	32,215
89	Parks	5,221	5,221
90	Arts Commission	529	529
91	Public Works	5,237	5,237
93	Human Relations	134	134
94	Farmers Market	39	39
95	Muni Auditorium	502	502
96	State Fair Board	31	31
98	Sports Authority	164	164
99	Water & Sewer	476	476
101	Bordeaux Long-Term Care	205	205
103	Metro Action Com	18	18
104	NCAC	821	821
105	MDHA	0	0
111	Communication Center	0	0
113	Criminal Justice Planning	12	12
114	Office of Emergency Management	230	230
116	Comm Ed Comm	1,518	1,518
117	Convention Center Auth	1,462	1,462
120	Mayor Other	161	161
123	All Others	68,799	68,799
Total		$872,240	$872,240

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

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2016.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:14 RADIO SHOP

Description		Amount	General Admin	Radio Shop	Radio Shop Depreciation
Personnel Costs					
Salaries	S1	630,625	0	630,625	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	267,541	0	267,541	0
Subtotal - Personnel Costs		898,166	0	898,166	0
Services & Supplies Cost					
502 Contract Services	S	1,852,642	0	1,852,642	0
503 Supplies	S	189,737	0	189,737	0
505 Other Expenses	S	48,674	0	48,674	0
505 Depreciation	P	3,389,131	0	0	3,389,131
CAFR Non-Operating Revenue	S	(16,739)	0	(16,739)	0
53X Transfers	D	6,338	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		5,469,783	0	2,074,314	3,389,131
Department Cost Total		6,367,949	0	2,972,480	3,389,131
Adjustments to Cost					
53X Transfers	D	(6,338)	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		(6,338)	0	0	0
Total Costs After Adjustments		6,361,611	0	2,972,480	3,389,131
General Admin Distribution			0	0	0
Grand Total		$6,361,611		$2,972,480	$3,389,131

B. Incoming Costs - (Default Spread Custom%)

Dept:14 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
1	Communications Bldg	$16,785	$0	$16,785	$0
1	Metro Southeast	92,369	0	92,369	0
	Subtotal - BUILDING DEPRECIATION	109,154	0	109,154	0
2	Injured On Duty	(17,800)	0	(17,800)	0
	Subtotal - EMPLOYEE BENEFITS	(17,800)	0	(17,800)	0
3	Post Audits	1,758	5	1,763	0
	Subtotal - POST AUDITS	1,758	5	1,763	0
6	Metro Clerk	760	71	831	0
6	Council	3,089	288	3,377	0
	Subtotal - LEGISLATIVE	3,849	359	4,208	0
7	Mayor's Office	4,815	331	5,146	0
	Subtotal - MAYOR	4,815	331	5,146	0
9	Gen Svs Overhead	216,678	68,787	285,465	0
	Subtotal - GEN SVC OVERHEAD	216,678	68,787	285,465	0
10	Buildings & Security	172,940	3,569	176,509	0
	Subtotal - GEN SVC FACILITIES	172,940	3,569	176,509	0
11	Motor Pool	940	799	1,739	0
11	Fleet Depreciation	10,752	0	10,752	0
	Subtotal - FLEET MANAGEMENT	11,691	799	12,491	0
12	Security Services	16,399	0	16,399	0
	Subtotal - SHERIFF SECURITY SERV	16,399	0	16,399	0
13	Postal Service	65	2	67	0
	Subtotal - POSTAL SERVICE	65	2	67	0
17	Finance Operations	0	3,026	3,026	0
17	Accounts Payable	0	1,678	1,678	0

B. Incoming Costs - (Default Spread Custom%)

Dept:14 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
	Subtotal - FINANCE OPERATIONS	$0	$4,704	$4,704	$0
18	Payroll	0	387	387	0
	Subtotal - PAYROLL	0	387	387	0
19	Management & Budget	0	2,968	2,968	0
	Subtotal - OFFICE OF MANAGEMENT	0	2,968	2,968	0
20	Internal Audit	0	2,257	2,257	0
	Subtotal - INTERNAL AUDIT	0	2,257	2,257	0
21	Business Solutions	0	1,662	1,662	0
	Subtotal - BUSINESS SOLUTIONS	0	1,662	1,662	0
22	Public Property Svcs	0	881	881	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	881	881	0
23	Purchasing	0	6,307	6,307	0
	Subtotal - PURCHASING	0	6,307	6,307	0
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	80	80	0
24	Performance Monitoring	0	127	127	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	207	207	0
25	Cash Operations	0	120	120	0
25	Investment Committee Supt	0	33	33	0
25	Investor Relations	0	83	83	0
	Subtotal - TREASURY	0	235	235	0
28	ITS Systems	0	5,414	5,414	0
28	ITS Systems Depreciation	0	788	788	0
	Subtotal - INFORMATION SYSTEMS	0	6,202	6,202	0
Total Incoming		519,550	99,662	619,212	0
C. Total Allocated			$6,980,823	$3,591,692	$3,389,131
				51.45%	48.55%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Allocations

Dept:14 RADIO SHOP

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	9,400	0.30%	$10,362	$(9,400)	$962	$0	$962
11	FLEET MANAGEMENT	9,765	0.31%	10,764	(9,765)	999	0	999
39	Assessor Prop	50	0.00%	55	(50)	5	2	7
42	District Attorney	6,600	0.21%	7,275	(6,600)	675	209	884
43	DA Drug Enforcement	5,932	0.19%	6,539	(5,932)	607	188	795
51	Juvenile Court	11,100	0.35%	12,236	(11,100)	1,136	351	1,487
52	General Sessions Court	3,008	0.09%	3,316	(3,008)	308	95	403
53	State Trial Courts	4,684	0.15%	5,163	(4,684)	479	148	628
55	Sheriff Admin	172,700	5.45%	190,371	(172,700)	17,671	5,466	23,137
79	Police	1,122,316	35.43%	1,237,151	(1,122,316)	114,835	35,523	150,358
80	Police Drug Enforcement	12,459	0.39%	13,734	(12,459)	1,275	394	1,669
81	Fire	425,988	13.45%	469,575	(425,988)	43,587	13,483	57,070
83	Beer Board	1,800	0.06%	1,984	(1,800)	184	57	241
87	Health	15,000	0.47%	16,535	(15,000)	1,535	475	2,010
88	Public Library	1,400	0.04%	1,543	(1,400)	143	44	188
89	Parks	21,389	0.68%	23,578	(21,389)	2,189	677	2,866
91	Public Works	78,893	2.49%	86,965	(78,893)	8,072	2,497	10,569
92	Solid Waste	17,318	0.55%	19,090	(17,318)	1,772	548	2,320
99	Water & Sewer	22,073	0.70%	24,332	(22,073)	2,259	699	2,957
109	Education	321,200	10.14%	354,065	(321,200)	32,865	10,166	43,032
111	Communication Center	37,400	1.18%	41,227	(37,400)	3,827	1,184	5,011
114	Office of Emergency Management	40,532	1.28%	44,679	(40,532)	4,147	1,283	5,430
122	ISF External Customers	826,885	26.10%	911,492	(826,885)	84,607	26,172	110,779
	Subtotal	3,167,892	100.00%	3,492,030	(3,167,892)	324,138	99,662	423,800
	Direct Bills					3,167,892		3,167,892
	Total					$3,492,030		$3,591,692

Basis Units: Radio Shop Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Depreciation Allocations

Dept:14 RADIO SHOP

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	9,400	0.30%	$10,056	$0	$10,056	$0	$10,056
11	FLEET MANAGEMENT	9,765	0.31%	10,447	0	10,447	0	10,447
39	Assessor Prop	50	0.00%	53	0	53	0	53
42	District Attorney	6,600	0.21%	7,061	0	7,061	0	7,061
43	DA Drug Enforcement	5,932	0.19%	6,346	0	6,346	0	6,346
51	Juvenile Court	11,100	0.35%	11,875	0	11,875	0	11,875
52	General Sessions Court	3,008	0.09%	3,218	0	3,218	0	3,218
53	State Trial Courts	4,684	0.15%	5,011	0	5,011	0	5,011
55	Sheriff Admin	172,700	5.45%	184,761	0	184,761	0	184,761
79	Police	1,122,316	35.43%	1,200,696	0	1,200,696	0	1,200,696
80	Police Drug Enforcement	12,459	0.39%	13,329	0	13,329	0	13,329
81	Fire	425,988	13.45%	455,738	0	455,738	0	455,738
83	Beer Board	1,800	0.06%	1,926	0	1,926	0	1,926
87	Health	15,000	0.47%	16,048	0	16,048	0	16,048
88	Public Library	1,400	0.04%	1,498	0	1,498	0	1,498
89	Parks	21,389	0.68%	22,883	0	22,883	0	22,883
91	Public Works	78,893	2.49%	84,403	0	84,403	0	84,403
92	Solid Waste	17,318	0.55%	18,527	0	18,527	0	18,527
99	Water & Sewer	22,073	0.70%	23,615	0	23,615	0	23,615
109	Education	321,200	10.14%	343,632	0	343,632	0	343,632
111	Communication Center	37,400	1.18%	40,012	0	40,012	0	40,012
114	Office of Emergency Management	40,532	1.28%	43,363	0	43,363	0	43,363
122	ISF External Customers	826,885	26.10%	884,633	0	884,633	0	884,633
Subtotal		3,167,892	100.00%	3,389,131	0	3,389,131	0	3,389,131
Direct Bills						0		0
Total						$3,389,131		$3,389,131

Basis Units: Radio Shop Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:14 RADIO SHOP

	Department	Radio Shop	Radio Shop Depreciation	Total
0	Direct Billed	$3,167,892	$0	$3,167,892
10	GEN SVC FACILITIES	962	10,056	11,018
11	FLEET MANAGEMENT	999	10,447	11,446
39	Assessor Prop	7	53	60
42	District Attorney	884	7,061	7,945
43	DA Drug Enforcement	795	6,346	7,141
51	Juvenile Court	1,487	11,875	13,362
52	General Sessions Court	403	3,218	3,621
53	State Trial Courts	628	5,011	5,639
55	Sheriff Admin	23,137	184,761	207,898
79	Police	150,358	1,200,696	1,351,054
80	Police Drug Enforcement	1,669	13,329	14,998
81	Fire	57,070	455,738	512,808
83	Beer Board	241	1,926	2,167
87	Health	2,010	16,048	18,057
88	Public Library	188	1,498	1,685
89	Parks	2,866	22,883	25,748
91	Public Works	10,569	84,403	94,972
92	Solid Waste	2,320	18,527	20,848
99	Water & Sewer	2,957	23,615	26,572
109	Education	43,032	343,632	386,664
111	Communication Center	5,011	40,012	45,022
114	Office of Emergency Management	5,430	43,363	48,793
122	ISF External Customers	110,779	884,633	995,412
Total		$3,591,692	$3,389,131	$6,980,823

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

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Business Assistance Office, Finance Operation, Payroll, Office of Management and Budget, Public Property Administration, Financial Accountability, Grants Coordination, Purchasing, Treasury, and Special Projects.

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.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:15 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance
Personnel Costs				
Salaries	S1	542,863	0	542,863
Salary % Split			*.00%*	*100.00%*
Benefits	S	191,153	0	191,153
Subtotal - Personnel Costs		734,016	0	734,016
Services & Supplies Cost				
502 Contract Services	S	19,854	0	19,854
503 Supplies	S	2,993	0	2,993
505 Other Expenses	S	936	0	936
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	139,512	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		163,295	0	23,783
Department Cost Total		897,311	0	757,799
Adjustments to Cost				
507 Capital	D	(139,512)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(139,512)	0	0
Total Costs After Adjustments		757,799	0	757,799
General Admin Distribution			0	0
Grand Total		$757,799		$757,799

B. Incoming Costs - (Default Spread Expense%)

Dept:15 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
1	Courthouse	$56,889	$0	$56,889
1	Howard Office Bldg	8,170	0	8,170
1	Fulton Campus Garage	1,319	0	1,319
	Subtotal - BUILDING DEPRECIATION	66,379	0	66,379
2	County Pension	20,879	63	20,942
2	Health Benefit	348,766	1,057	349,822
2	Life Benefit	23,223	70	23,294
2	Injured On Duty	13,408	41	13,449
	Subtotal - EMPLOYEE BENEFITS	406,276	1,231	407,507
3	Post Audits	226	1	227
	Subtotal - POST AUDITS	226	1	227
5	Self Insured	690	2	692
5	Judgements & Losses	22,104	66	22,170
	Subtotal - INSURANCE	22,794	68	22,862
6	Metro Clerk	608	57	665
6	Council	2,471	230	2,701
	Subtotal - LEGISLATIVE	3,079	287	3,366
7	Mayor's Office	3,852	265	4,116
	Subtotal - MAYOR	3,852	265	4,116
10	Buildings & Security	123,785	2,554	126,339
	Subtotal - GEN SVC FACILITIES	123,785	2,554	126,339
12	Security Services	12,152	0	12,152
	Subtotal - SHERIFF SECURITY SERV	12,152	0	12,152
13	Postal Service	377	10	387
	Subtotal - POSTAL SERVICE	377	10	387
17	Finance Operations	0	389	389

B. Incoming Costs - (Default Spread Expense%)

Dept:15 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
17	Accounts Payable	$0	$187	$187
	Subtotal - FINANCE OPERATIONS	0	576	576
18	Payroll	0	1,021	1,021
	Subtotal - PAYROLL	0	1,021	1,021
19	Management & Budget	0	798	798
	Subtotal - OFFICE OF MANAGEMENT	0	798	798
20	Internal Audit	0	271	271
	Subtotal - INTERNAL AUDIT	0	271	271
21	Business Solutions	0	214	214
	Subtotal - BUSINESS SOLUTIONS	0	214	214
22	Public Property Svcs	0	106	106
	Subtotal - PUBLIC PROPERTY ADMIN	0	106	106
23	Purchasing	0	35	35
	Subtotal - PURCHASING	0	35	35
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	9	9
24	Grants	0	0	0
24	Performance Monitoring	0	15	15
	Subtotal - FINANCIAL ACCOUNTABIL	0	24	24
25	Cash Operations	0	17	17
25	Investment Committee Supt	0	86	86
25	Investor Relations	0	10	10
	Subtotal - TREASURY	0	113	113
26	Grant Coordination	0	1,099	1,099
	Subtotal - GRANTS COORDINATION	0	1,099	1,099
27	Employee Relations	0	6,568	6,568

B. Incoming Costs - (Default Spread Expense%)

Dept:15 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
27	Workforce Management	$0	$15,769	$15,769
27	Benefits	0	16,524	16,524
27	HR Admin./Sys Support	0	18,546	18,546
	Subtotal - HUMAN RESOURCES	0	57,407	57,407
28	ITS Systems	0	2,076	2,076
28	ITS Systems Depreciation	0	302	302
	Subtotal - INFORMATION SYSTEMS	0	2,378	2,378
29	Legal Services	0	51,882	51,882
	Subtotal - DEPT OF LAW	0	51,882	51,882
30	Records & Storage	0	30	30
	Subtotal - CENTRAL RECORDS	0	30	30
Total Incoming		638,920	120,369	759,289
C. Total Allocated			$1,517,088	$1,517,088
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Dir of Finance Allocations

Dept:15 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 BUSINESS ASSISTANCE OFFICE	352,037	6.54%	$91,406	$0	$91,406	$7,877	$99,283
17 FINANCE OPERATIONS	1,321,452	24.57%	343,113	0	343,113	29,569	372,683
18 PAYROLL	311,126	5.78%	80,783	0	80,783	6,962	87,745
19 OFFICE OF MANAGEMENT & BUDGE	1,113,190	20.69%	289,038	0	289,038	24,909	313,948
22 PUBLIC PROPERTY ADMIN	241,389	4.49%	62,676	0	62,676	5,401	68,078
23 PURCHASING	851,487	15.83%	221,088	0	221,088	19,053	240,141
24 FINANCIAL ACCOUNTABILITY	284,976	5.30%	73,994	0	73,994	6,377	80,370
25 TREASURY	600,783	11.17%	155,993	0	155,993	13,443	169,436
26 GRANTS COORDINATION	93,245	1.73%	24,211	0	24,211	2,086	26,297
117 Convention Center Auth	141,026	2.62%	36,617	0	36,617	3,156	39,773
123 All Others	68,551	1.27%	17,799	0	17,799	1,534	19,333
Subtotal	5,379,262	100.00%	1,396,719	0	1,396,719	120,369	1,517,088
Direct Bills					0		0
Total					$1,396,719		$1,517,088

Basis Units: Finance Division Salaries

Allocation Summary

Dept:15 DIRECTOR OF FINANCE

	Department	Dir of Finance	Total
16	BUSINESS ASSISTANCE OFFICE	$99,283	$99,283
17	FINANCE OPERATIONS	372,683	372,683
18	PAYROLL	87,745	87,745
19	OFFICE OF MANAGEMENT & BUDGE	313,948	313,948
22	PUBLIC PROPERTY ADMIN	68,078	68,078
23	PURCHASING	240,141	240,141
24	FINANCIAL ACCOUNTABILITY	80,370	80,370
25	TREASURY	169,436	169,436
26	GRANTS COORDINATION	26,297	26,297
117	Convention Center Auth	39,773	39,773
123	All Others	19,333	19,333
Total		$1,517,088	$1,517,088

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

BUSINESS ASSISTANCE OFFICE
NATURE AND EXTENT OF SERVICES

Metro Business Assistance Office ensures equitable participation of small, minority, woman, and service disabled veteran owned businesses in the procurement process. Business Assistance administers the Procurement Nondiscrimination Program and the Small Business Program as well as conducts procurement technical assistance, business development & outreach and contract compliance. Direct costs are accounted for in fund 10101 GSD General and organization 15117150 FIN SS Business Assistance Office.

For cost allocation plan purposes, the GSD Business Assistance Office cost pool is functionalized as follows (the breakdowns of these costs are based upon the effort distribution of staff assigned to each activity weighted by their respective compensation):

Procurement Post Award
Direct costs identified to this function are representative of staff compensation and operational expenditures to monitor and ensure compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total number of contracts/Purchase Orders monitored per organization.

Vendor Assistance
Direct costs identified to this function are representative of staff compensation and operational expenditures to provide pre-award procurement process activity and to monitor technical training on the county's procurement processes to small, minority, woman and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total modified operating expenditures (less personnel costs) per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:16 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	352,037	96,810	114,412	140,815
Salary % Split			*27.50%*	*32.50%*	*40.00%*
Benefits	S	124,033	34,109	40,311	49,613
Subtotal - Personnel Costs		476,070	130,919	154,723	190,428
Services & Supplies Cost					
502 Contract Services	S	22,317	6,137	7,253	8,927
503 Supplies	S	1,821	501	592	728
505 Other Expenses	S	463	127	150	185
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		24,601	6,765	7,995	9,840
Department Cost Total		500,671	137,685	162,718	200,268
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		500,671	137,685	162,718	200,268
General Admin Distribution			(137,685)	61,721	75,964
Grand Total		$500,671		$224,439	$276,232

B. Incoming Costs - (Default Spread Expense%)

Dept:16 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
3	Post Audits	$186	$1	$84	$103
	Subtotal - POST AUDITS	186	1	84	103
6	Metro Clerk	406	38	199	245
6	Council	1,647	153	807	994
	Subtotal - LEGISLATIVE	2,053	191	1,006	1,238
7	Mayor's Office	2,568	176	1,230	1,514
	Subtotal - MAYOR	2,568	176	1,230	1,514
13	Postal Service	215	6	99	122
	Subtotal - POSTAL SERVICE	215	6	99	122
15	Dir of Finance	91,406	7,877	44,506	54,777
	Subtotal - DIRECTOR OF FINANCE	91,406	7,877	44,506	54,777
17	Finance Operations	0	320	143	176
17	Accounts Payable	0	96	43	53
	Subtotal - FINANCE OPERATIONS	0	416	186	229
18	Payroll	0	175	78	97
	Subtotal - PAYROLL	0	175	78	97
19	Management & Budget	0	544	244	300
	Subtotal - OFFICE OF MANAGEMENT	0	544	244	300
20	Internal Audit	0	177	79	98
	Subtotal - INTERNAL AUDIT	0	177	79	98
21	Business Solutions	0	176	79	97
	Subtotal - BUSINESS SOLUTIONS	0	176	79	97
22	Public Property Svcs	0	69	31	38
	Subtotal - PUBLIC PROPERTY ADMIN	0	69	31	38
23	Purchasing	0	28	13	16

B. Incoming Costs - (Default Spread Expense%)

Dept:16 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
	Subtotal - PURCHASING	$0	$28	$13	$16
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	5	2	3
24	Performance Monitoring	0	10	4	6
	Subtotal - FINANCIAL ACCOUNTABIL	0	15	7	8
25	Cash Operations	0	1	0	1
25	Investment Committee Supt	0	15	7	8
25	Investor Relations	0	6	3	4
	Subtotal - TREASURY	0	22	10	12
28	ITS Systems	0	934	418	515
28	ITS Systems Depreciation	0	136	61	75
	Subtotal - INFORMATION SYSTEMS	0	1,069	479	590
Total Incoming		96,428	10,943	48,132	59,239
C. Total Allocated			$608,042	$272,571	$335,471
				44.83%	55.17%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Post-Award Allocations

Dept:16 BUSINESS ASSISTANCE OFFICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	3	3.70%	$9,914	$0	$9,914	$0	$9,914
9	GEN SVC OVERHEAD	10	12.35%	33,045	0	33,045	0	33,045
27	HUMAN RESOURCES	2	2.47%	6,609	0	6,609	144	6,753
28	INFORMATION SYSTEMS	1	1.23%	3,305	0	3,305	72	3,377
55	Sheriff Admin	2	2.47%	6,609	0	6,609	144	6,753
79	Police	1	1.23%	3,305	0	3,305	72	3,377
81	Fire	2	2.47%	6,609	0	6,609	144	6,753
86	Social Services	1	1.23%	3,305	0	3,305	72	3,377
87	Health	1	1.23%	3,305	0	3,305	72	3,377
88	Public Library	1	1.23%	3,305	0	3,305	72	3,377
89	Parks	3	3.70%	9,914	0	9,914	216	10,130
90	Arts Commission	1	1.23%	3,305	0	3,305	72	3,377
91	Public Works	6	7.41%	19,827	0	19,827	433	20,260
92	Solid Waste	1	1.23%	3,305	0	3,305	72	3,377
95	Muni Auditorium	1	1.23%	3,305	0	3,305	72	3,377
99	Water & Sewer	44	54.32%	145,398	0	145,398	3,174	148,572
109	Education	1	1.23%	3,305	0	3,305	72	3,377
Subtotal		81	100.00%	267,665	0	267,665	4,905	272,571
Direct Bills						0		0
Total						$267,665		$272,571

Basis Units: # of Projects Assisted

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Vendor Assistance Allocations

Dept:16 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 PURCHASING	100	100.00%	$329,434	$0	$329,434	$6,037	$335,471
Subtotal	100	100.00%	329,434	0	329,434	6,037	335,471
Direct Bills					0		0
Total					$329,434		$335,471

Basis Units: Direct Allocation to Purchasing

Allocation Summary

Dept:16 BUSINESS ASSISTANCE OFFICE

	Department	Procurement Post-Award	Vendor Assistance	Total
7	MAYOR	$9,914	$0	$9,914
9	GEN SVC OVERHEAD	33,045	0	33,045
23	PURCHASING	0	335,471	335,471
27	HUMAN RESOURCES	6,753	0	6,753
28	INFORMATION SYSTEMS	3,377	0	3,377
55	Sheriff Admin	6,753	0	6,753
79	Police	3,377	0	3,377
81	Fire	6,753	0	6,753
86	Social Services	3,377	0	3,377
87	Health	3,377	0	3,377
88	Public Library	3,377	0	3,377
89	Parks	10,130	0	10,130
90	Arts Commission	3,377	0	3,377
91	Public Works	20,260	0	20,260
92	Solid Waste	3,377	0	3,377
95	Muni Auditorium	3,377	0	3,377
99	Water & Sewer	148,572	0	148,572
109	Education	3,377	0	3,377
Total		$272,571	$335,471	$608,042

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

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Accounts Payable activities have been allocated on the number voucher transactions per department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:17 FINANCE OPERATIONS

Description		Amount	General Admin	Finance Operations	Accounts Payable
Personnel Costs					
Salaries	S1	1,321,452	0	930,423	391,029
Salary % Split			*.00%*	*70.41%*	*29.59%*
Benefits	P	491,617	0	317,282	174,335
Subtotal - Personnel Costs		1,813,069	0	1,247,705	565,364
Services & Supplies Cost					
502 Contract Services	P	103,670	0	34,370	69,300
503 Supplies	P	24,083	0	23,436	647
505 Other Expenses	P	35,294	0	3,842	31,452
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		163,047	0	61,648	101,399
Department Cost Total		1,976,116	0	1,309,353	666,763
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,976,116	0	1,309,353	666,763
General Admin Distribution			0	0	0
Grand Total		$1,976,116		$1,309,353	$666,763

B. Incoming Costs - (Default Spread Expense%)

Dept:17 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
1	Howard Office Bldg	$99,982	$0	$66,247	$33,735
1	Fulton Campus Garage	16,145	0	10,698	5,448
	Subtotal - BUILDING DEPRECIATION	116,127	0	76,945	39,183
3	Post Audits	398	1	264	135
	Subtotal - POST AUDITS	398	1	264	135
6	Metro Clerk	1,470	137	1,065	542
6	Council	5,972	556	4,326	2,203
	Subtotal - LEGISLATIVE	7,442	693	5,390	2,745
7	Mayor's Office	9,309	640	6,592	3,357
	Subtotal - MAYOR	9,309	640	6,592	3,357
10	Buildings & Security	41,736	861	28,225	14,373
	Subtotal - GEN SVC FACILITIES	41,736	861	28,225	14,373
12	Security Services	20,674	0	13,698	6,976
	Subtotal - SHERIFF SECURITY SERV	20,674	0	13,698	6,976
13	Postal Service	8,772	238	5,970	3,040
	Subtotal - POSTAL SERVICE	8,772	238	5,970	3,040
15	Dir of Finance	343,113	29,569	246,936	125,747
	Subtotal - DIRECTOR OF FINANCE	343,113	29,569	246,936	125,747
17	Finance Operations	0	685	454	231
17	Accounts Payable	0	128	85	43
	Subtotal - FINANCE OPERATIONS	0	814	539	275
18	Payroll	0	702	465	237
	Subtotal - PAYROLL	0	702	465	237
19	Management & Budget	0	1,929	1,278	651
	Subtotal - OFFICE OF MANAGEMENT	0	1,929	1,278	651
20	Internal Audit	0	699	463	236

B. Incoming Costs - (Default Spread Expense%)

Dept:17 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
	Subtotal - INTERNAL AUDIT	$0	$699	$463	$236
21	Business Solutions	0	376	249	127
	Subtotal - BUSINESS SOLUTIONS	0	376	249	127
22	Public Property Svcs	0	273	181	92
	Subtotal - PUBLIC PROPERTY ADMIN	0	273	181	92
23	Purchasing	0	188	124	63
	Subtotal - PURCHASING	0	188	124	63
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	0	6	4	2
24	Performance Monitoring	0	39	26	13
	Subtotal - FINANCIAL ACCOUNTABIL	0	46	30	15
25	Cash Operations	0	4	3	1
25	Investment Committee Supt	0	59	39	20
25	Investor Relations	0	26	17	9
	Subtotal - TREASURY	0	89	59	30
28	ITS Systems	0	12,789	8,474	4,315
28	ITS Systems Depreciation	0	1,861	1,233	628
	Subtotal - INFORMATION SYSTEMS	0	14,650	9,707	4,943
30	Records & Storage	0	4,372	2,897	1,475
30	Data Requests	0	4,334	2,872	1,462
	Subtotal - CENTRAL RECORDS	0	8,706	5,769	2,938
Total Incoming		547,572	60,475	402,885	205,161
C. Total Allocated			$2,584,162	$1,712,238	$871,924
				66.26%	33.74%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Finance Operations Allocations

Dept:17 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,721	0.28%	$4,729	$0	$4,729	$0	$4,729
3	POST AUDITS	20	0.00%	17	0	17	0	17
4	CORPORATE DUES	26	0.00%	21	0	21	0	21
5	INSURANCE	1,135	0.06%	938	0	938	0	938
6	LEGISLATIVE	969	0.05%	801	0	801	0	801
7	MAYOR	1,465	0.07%	1,211	0	1,211	0	1,211
8	EMPLOYEE HEALTH & WELLNESS	579	0.03%	479	0	479	0	479
9	GEN SVC OVERHEAD	530	0.03%	438	0	438	0	438
10	GEN SVC FACILITIES	12,190	0.60%	10,076	0	10,076	0	10,076
11	FLEET MANAGEMENT	221,776	10.96%	183,311	0	183,311	0	183,311
13	POSTAL SERVICE	480	0.02%	397	0	397	0	397
14	RADIO SHOP	3,661	0.18%	3,026	0	3,026	0	3,026
15	DIRECTOR OF FINANCE	471	0.02%	389	0	389	0	389
16	BUSINESS ASSISTANCE OFFICE	387	0.02%	320	0	320	0	320
17	FINANCE OPERATIONS	829	0.04%	685	0	685	0	685
18	PAYROLL	385	0.02%	318	0	318	9	327
19	OFFICE OF MANAGEMENT & BUDGE	818	0.04%	676	0	676	18	695
20	INTERNAL AUDIT	1,055	0.05%	872	0	872	24	896
21	BUSINESS SOLUTIONS	361	0.02%	298	0	298	8	307
22	PUBLIC PROPERTY ADMIN	268	0.01%	222	0	222	6	228
23	PURCHASING	554	0.03%	458	0	458	13	470
24	FINANCIAL ACCOUNTABILITY	332	0.02%	274	0	274	8	282
25	TREASURY	3,432	0.17%	2,837	0	2,837	78	2,914
26	GRANTS COORDINATION	291	0.01%	241	0	241	7	247
27	HUMAN RESOURCES	1,879	0.09%	1,553	0	1,553	42	1,596
28	INFORMATION SYSTEMS	11,969	0.59%	9,893	0	9,893	271	10,164
29	DEPT OF LAW	4,358	0.22%	3,602	0	3,602	99	3,701
30	CENTRAL RECORDS	282	0.01%	233	0	233	6	239
31	Elections	3,662	0.18%	3,027	0	3,027	83	3,110
32	Surplus Property	2,350	0.12%	1,942	0	1,942	53	1,996
33	Planning Comm	6,454	0.32%	5,335	0	5,335	146	5,480
34	Adv Plan/Research	189	0.01%	156	0	156	4	160
35	Register of Deeds	413	0.02%	341	0	341	9	351
36	Historical Comm	1,150	0.06%	951	0	951	26	977
39	Assessor Prop	1,321	0.07%	1,092	0	1,092	30	1,122
40	Trustee	541	0.03%	447	0	447	12	459
41	County Clerk	1,161	0.06%	960	0	960	26	986
42	District Attorney	1,697	0.08%	1,403	0	1,403	38	1,441
43	DA Drug Enforcement	1,404	0.07%	1,160	0	1,160	32	1,192
44	DA Special Operations	346	0.02%	286	0	286	8	294
46	Public Defender	2,549	0.13%	2,107	0	2,107	58	2,165
47	Juvenile Court Clerk	683	0.03%	565	0	565	15	580

Finance Operations Allocations

Dept:17 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	1,174	0.06%	$970	$0	$970	$27	$997
49	Criminal Court Clerk	1,251	0.06%	1,034	0	1,034	28	1,062
50	Clerk/Master	509	0.03%	421	0	421	12	432
51	Juvenile Court	8,160	0.40%	6,745	0	6,745	184	6,929
52	General Sessions Court	5,903	0.29%	4,879	0	4,879	133	5,013
53	State Trial Courts	5,912	0.29%	4,887	0	4,887	134	5,020
54	Justice Info Sys	1,171	0.06%	968	0	968	26	994
55	Sheriff Admin	3,912	0.19%	3,233	0	3,233	88	3,322
57	Sheriff Facility Maint	727	0.04%	601	0	601	16	617
58	Sheriff Warehouse	2,099	0.10%	1,735	0	1,735	47	1,782
59	Sheriff Criminal Justice Ctr	2,990	0.15%	2,471	0	2,471	68	2,539
60	Sheriff Hill Jail	1,240	0.06%	1,025	0	1,025	28	1,053
62	Sheriff Corr Work Center	2,563	0.13%	2,118	0	2,118	58	2,176
63	Sheriff Transportation	616	0.03%	509	0	509	14	523
65	Sheriff Warrants	1,071	0.05%	885	0	885	24	909
66	Sheriff Training Academy	709	0.04%	586	0	586	16	602
67	Sheriff Deberry	321	0.02%	265	0	265	7	273
75	Sheriff Day Reporting	1,150	0.06%	951	0	951	26	977
76	Sheriff Work Release	56	0.00%	46	0	46	1	48
77	Sheriff Armed Security	304	0.02%	251	0	251	7	258
78	Sheriff Other	526	0.03%	435	0	435	12	447
79	Police	64,108	3.17%	52,989	0	52,989	1,449	54,438
80	Police Drug Enforcement	2,200	0.11%	1,818	0	1,818	50	1,868
81	Fire	21,562	1.07%	17,822	0	17,822	487	18,310
82	Codes Admin	11,290	0.56%	9,332	0	9,332	255	9,587
83	Beer Board	1,647	0.08%	1,361	0	1,361	37	1,399
84	Agricultural Ext	416	0.02%	344	0	344	9	353
85	Soil & Water	753	0.04%	622	0	622	17	639
86	Social Services	6,994	0.35%	5,781	0	5,781	158	5,939
87	Health	37,919	1.87%	31,342	0	31,342	857	32,199
88	Public Library	37,098	1.83%	30,664	0	30,664	839	31,502
89	Parks	47,747	2.36%	39,466	0	39,466	1,079	40,545
90	Arts Commission	2,549	0.13%	2,107	0	2,107	58	2,165
91	Public Works	19,976	0.99%	16,511	0	16,511	452	16,963
92	Solid Waste	11,471	0.57%	9,481	0	9,481	259	9,741
93	Human Relations	780	0.04%	645	0	645	18	662
94	Farmers Market	3,535	0.17%	2,922	0	2,922	80	3,002
95	Muni Auditorium	3,492	0.17%	2,886	0	2,886	79	2,965
96	State Fair Board	9,087	0.45%	7,511	0	7,511	205	7,716
97	Convention Center	1,036	0.05%	856	0	856	23	880
98	Sports Authority	3,388	0.17%	2,800	0	2,800	77	2,877
99	Water & Sewer	92,291	4.56%	76,284	0	76,284	2,086	78,370

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Finance Operations Allocations

Dept:17 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 Storm Water	5,904	0.29%	$4,880	$0	$4,880	$133	$5,013
102 General Hospital	113	0.01%	93	0	93	3	96
103 Metro Action Com	39,239	1.94%	32,433	0	32,433	887	33,320
104 NCAC	14,032	0.69%	11,598	0	11,598	317	11,915
105 MDHA	25	0.00%	21	0	21	1	21
106 Metro Transit	929	0.05%	768	0	768	21	789
107 DES	958	0.05%	792	0	792	22	813
108 Taxi Transp & Licensing	58	0.00%	48	0	48	1	49
109 Education	914,271	45.19%	755,698	0	755,698	20,665	776,363
111 Communication Center	4,180	0.21%	3,455	0	3,455	94	3,549
113 Criminal Justice Planning	342	0.02%	283	0	283	8	290
114 Office of Emergency Management	1,057	0.05%	874	0	874	24	898
115 Office of Family Safety	806	0.04%	666	0	666	18	684
116 Comm Ed Comm	1,844	0.09%	1,524	0	1,524	42	1,566
117 Convention Center Auth	35,839	1.77%	29,623	0	29,623	810	30,433
118 Flood	985	0.05%	814	0	814	22	836
120 Mayor Other	799	0.04%	660	0	660	18	678
123 All Others	279,822	13.83%	231,289	0	231,289	6,325	237,614
Subtotal	2,023,049	100.00%	1,672,168	0	1,672,168	40,070	1,712,238
Direct Bills					0		0
Total					$1,672,168		$1,712,238

Basis Units: # of Accounting Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Accounts Payable Allocations

Dept:17 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	798	0.22%	$1,863	$0	$1,863	$0	$1,863
3	POST AUDITS	18	0.00%	42	0	42	0	42
4	CORPORATE DUES	26	0.01%	61	0	61	0	61
6	LEGISLATIVE	168	0.05%	392	0	392	0	392
7	MAYOR	282	0.08%	658	0	658	0	658
8	EMPLOYEE HEALTH & WELLNESS	144	0.04%	336	0	336	0	336
9	GEN SVC OVERHEAD	109	0.03%	254	0	254	0	254
10	GEN SVC FACILITIES	3,592	0.98%	8,385	0	8,385	0	8,385
11	FLEET MANAGEMENT	25,215	6.91%	58,858	0	58,858	0	58,858
13	POSTAL SERVICE	91	0.02%	212	0	212	0	212
14	RADIO SHOP	719	0.20%	1,678	0	1,678	0	1,678
15	DIRECTOR OF FINANCE	80	0.02%	187	0	187	0	187
16	BUSINESS ASSISTANCE OFFICE	41	0.01%	96	0	96	0	96
17	FINANCE OPERATIONS	55	0.02%	128	0	128	0	128
18	PAYROLL	13	0.00%	30	0	30	1	31
19	OFFICE OF MANAGEMENT & BUDGE	60	0.02%	140	0	140	4	144
20	INTERNAL AUDIT	83	0.02%	194	0	194	5	199
21	BUSINESS SOLUTIONS	30	0.01%	70	0	70	2	72
22	PUBLIC PROPERTY ADMIN	14	0.00%	33	0	33	1	34
23	PURCHASING	26	0.01%	61	0	61	2	62
24	FINANCIAL ACCOUNTABILITY	22	0.01%	51	0	51	1	53
25	TREASURY	205	0.06%	479	0	479	13	491
26	GRANTS COORDINATION	18	0.00%	42	0	42	1	43
27	HUMAN RESOURCES	254	0.07%	593	0	593	16	608
28	INFORMATION SYSTEMS	2,815	0.77%	6,571	0	6,571	172	6,743
29	DEPT OF LAW	1,439	0.39%	3,359	0	3,359	88	3,447
30	CENTRAL RECORDS	28	0.01%	65	0	65	2	67
31	Elections	465	0.13%	1,085	0	1,085	28	1,114
32	Surplus Property	115	0.03%	268	0	268	7	275
33	Planning Comm	661	0.18%	1,543	0	1,543	40	1,583
34	Adv Plan/Research	8	0.00%	19	0	19	0	19
35	Register of Deeds	133	0.04%	310	0	310	8	319
36	Historical Comm	130	0.04%	303	0	303	8	311
39	Assessor Prop	179	0.05%	418	0	418	11	429
40	Trustee	157	0.04%	366	0	366	10	376
41	County Clerk	113	0.03%	264	0	264	7	271
42	District Attorney	401	0.11%	936	0	936	25	961
43	DA Drug Enforcement	441	0.12%	1,029	0	1,029	27	1,056
44	DA Special Operations	55	0.02%	128	0	128	3	132
46	Public Defender	426	0.12%	994	0	994	26	1,020
47	Juvenile Court Clerk	88	0.02%	205	0	205	5	211
48	Circuit Court Clerk	310	0.08%	724	0	724	19	743

Accounts Payable Allocations

Dept:17 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Criminal Court Clerk	165	0.05%	$385	$0	$385	$10	$395
50	Clerk/Master	92	0.03%	215	0	215	6	220
51	Juvenile Court	1,321	0.36%	3,084	0	3,084	81	3,164
52	General Sessions Court	426	0.12%	994	0	994	26	1,020
53	State Trial Courts	1,438	0.39%	3,357	0	3,357	88	3,445
54	Justice Info Sys	112	0.03%	261	0	261	7	268
55	Sheriff Admin	1,312	0.36%	3,063	0	3,063	80	3,143
57	Sheriff Facility Maint	175	0.05%	408	0	408	11	419
58	Sheriff Warehouse	69	0.02%	161	0	161	4	165
59	Sheriff Criminal Justice Ctr	612	0.17%	1,429	0	1,429	37	1,466
60	Sheriff Hill Jail	387	0.11%	903	0	903	24	927
62	Sheriff Corr Work Center	901	0.25%	2,103	0	2,103	55	2,158
63	Sheriff Transportation	99	0.03%	231	0	231	6	237
65	Sheriff Warrants	133	0.04%	310	0	310	8	319
66	Sheriff Training Academy	251	0.07%	586	0	586	15	601
67	Sheriff Deberry	50	0.01%	117	0	117	3	120
75	Sheriff Day Reporting	278	0.08%	649	0	649	17	666
76	Sheriff Work Release	15	0.00%	35	0	35	1	36
78	Sheriff Other	6	0.00%	14	0	14	0	14
79	Police	6,360	1.74%	14,846	0	14,846	389	15,235
80	Police Drug Enforcement	227	0.06%	530	0	530	14	544
81	Fire	4,050	1.11%	9,454	0	9,454	248	9,701
82	Codes Admin	471	0.13%	1,099	0	1,099	29	1,128
83	Beer Board	29	0.01%	68	0	68	2	69
85	Soil & Water	8	0.00%	19	0	19	0	19
86	Social Services	1,541	0.42%	3,597	0	3,597	94	3,691
87	Health	5,628	1.54%	13,137	0	13,137	344	13,481
88	Public Library	18,049	4.95%	42,131	0	42,131	1,104	43,235
89	Parks	10,151	2.78%	23,695	0	23,695	621	24,316
90	Arts Commission	501	0.14%	1,169	0	1,169	31	1,200
91	Public Works	1,314	0.36%	3,067	0	3,067	80	3,148
92	Solid Waste	1,665	0.46%	3,887	0	3,887	102	3,988
93	Human Relations	38	0.01%	89	0	89	2	91
94	Farmers Market	549	0.15%	1,281	0	1,281	34	1,315
95	Muni Auditorium	633	0.17%	1,478	0	1,478	39	1,516
96	State Fair Board	1,871	0.51%	4,367	0	4,367	114	4,482
97	Convention Center	180	0.05%	420	0	420	11	431
98	Sports Authority	245	0.07%	572	0	572	15	587
99	Water & Sewer	20,670	5.67%	48,249	0	48,249	1,265	49,513
100	Storm Water	486	0.13%	1,134	0	1,134	30	1,164
102	General Hospital	44	0.01%	103	0	103	3	105
103	Metro Action Com	8,189	2.24%	19,115	0	19,115	501	19,616

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Accounts Payable Allocations

Dept:17 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 NCAC	2,079	0.57%	$4,853	$0	$4,853	$127	$4,980
105 MDHA	14	0.00%	33	0	33	1	34
106 Metro Transit	375	0.10%	875	0	875	23	898
107 DES	45	0.01%	105	0	105	3	108
109 Education	174,468	47.83%	407,249	0	407,249	10,676	417,925
111 Communication Center	1,000	0.27%	2,334	0	2,334	61	2,395
113 Criminal Justice Planning	26	0.01%	61	0	61	2	62
114 Office of Emergency Management	95	0.03%	222	0	222	6	228
115 Office of Family Safety	125	0.03%	292	0	292	8	299
116 Comm Ed Comm	263	0.07%	614	0	614	16	630
117 Convention Center Auth	4,622	1.27%	10,789	0	10,789	283	11,072
118 Flood	13	0.00%	30	0	30	1	31
120 Mayor Other	47	0.01%	110	0	110	3	113
123 All Others	50,856	13.94%	118,710	0	118,710	3,112	121,822
Subtotal	364,796	100.00%	851,520	0	851,520	20,405	871,924
Direct Bills					0		0
Total					$851,520		$871,924

Basis Units: # of Accounts Payable Transactions

Allocation Summary

Dept:17 FINANCE OPERATIONS

	Department	Finance Operations	Accounts Payable	Total
2	EMPLOYEE BENEFITS	$4,729	$1,863	$6,591
3	POST AUDITS	17	42	59
4	CORPORATE DUES	21	61	82
5	INSURANCE	938	0	938
6	LEGISLATIVE	801	392	1,193
7	MAYOR	1,211	658	1,869
8	EMPLOYEE HEALTH & WELLNESS	479	336	815
9	GEN SVC OVERHEAD	438	254	693
10	GEN SVC FACILITIES	10,076	8,385	18,460
11	FLEET MANAGEMENT	183,311	58,858	242,169
13	POSTAL SERVICE	397	212	609
14	RADIO SHOP	3,026	1,678	4,704
15	DIRECTOR OF FINANCE	389	187	576
16	BUSINESS ASSISTANCE OFFICE	320	96	416
17	FINANCE OPERATIONS	685	128	814
18	PAYROLL	327	31	358
19	OFFICE OF MANAGEMENT & BUDGE	695	144	838
20	INTERNAL AUDIT	896	199	1,095
21	BUSINESS SOLUTIONS	307	72	378
22	PUBLIC PROPERTY ADMIN	228	34	261
23	PURCHASING	470	62	533
24	FINANCIAL ACCOUNTABILITY	282	53	335
25	TREASURY	2,914	491	3,405
26	GRANTS COORDINATION	247	43	290
27	HUMAN RESOURCES	1,596	608	2,204
28	INFORMATION SYSTEMS	10,164	6,743	16,907
29	DEPT OF LAW	3,701	3,447	7,148
30	CENTRAL RECORDS	239	67	307
31	Elections	3,110	1,114	4,224
32	Surplus Property	1,996	275	2,271
33	Planning Comm	5,480	1,583	7,064
34	Adv Plan/Research	160	19	180
35	Register of Deeds	351	319	669
36	Historical Comm	977	311	1,288
39	Assessor Prop	1,122	429	1,551
40	Trustee	459	376	835
41	County Clerk	986	271	1,257
42	District Attorney	1,441	961	2,402
43	DA Drug Enforcement	1,192	1,056	2,249
44	DA Special Operations	294	132	426
46	Public Defender	2,165	1,020	3,185

Allocation Summary

Dept:17 FINANCE OPERATIONS

	Department	Finance Operations	Accounts Payable	Total
47	Juvenile Court Clerk	$580	$211	$791
48	Circuit Court Clerk	997	743	1,739
49	Criminal Court Clerk	1,062	395	1,458
50	Clerk/Master	432	220	653
51	Juvenile Court	6,929	3,164	10,094
52	General Sessions Court	5,013	1,020	6,033
53	State Trial Courts	5,020	3,445	8,465
54	Justice Info Sys	994	268	1,263
55	Sheriff Admin	3,322	3,143	6,465
57	Sheriff Facility Maint	617	419	1,037
58	Sheriff Warehouse	1,782	165	1,948
59	Sheriff Criminal Justice Ctr	2,539	1,466	4,005
60	Sheriff Hill Jail	1,053	927	1,980
62	Sheriff Corr Work Center	2,176	2,158	4,335
63	Sheriff Transportation	523	237	760
65	Sheriff Warrants	909	319	1,228
66	Sheriff Training Academy	602	601	1,203
67	Sheriff Deberry	273	120	392
75	Sheriff Day Reporting	977	666	1,642
76	Sheriff Work Release	48	36	83
77	Sheriff Armed Security	258	0	258
78	Sheriff Other	447	14	461
79	Police	54,438	15,235	69,673
80	Police Drug Enforcement	1,868	544	2,412
81	Fire	18,310	9,701	28,011
82	Codes Admin	9,587	1,128	10,715
83	Beer Board	1,399	69	1,468
84	Agricultural Ext	353	0	353
85	Soil & Water	639	19	659
86	Social Services	5,939	3,691	9,630
87	Health	32,199	13,481	45,681
88	Public Library	31,502	43,235	74,737
89	Parks	40,545	24,316	64,861
90	Arts Commission	2,165	1,200	3,365
91	Public Works	16,963	3,148	20,110
92	Solid Waste	9,741	3,988	13,729
93	Human Relations	662	91	753
94	Farmers Market	3,002	1,315	4,317
95	Muni Auditorium	2,965	1,516	4,482
96	State Fair Board	7,716	4,482	12,198
97	Convention Center	880	431	1,311

Allocation Summary

Dept:17 FINANCE OPERATIONS

	Department	Finance Operations	Accounts Payable	Total
98	Sports Authority	$2,877	$587	$3,464
99	Water & Sewer	78,370	49,513	127,883
100	Storm Water	5,013	1,164	6,178
102	General Hospital	96	105	201
103	Metro Action Com	33,320	19,616	52,936
104	NCAC	11,915	4,980	16,896
105	MDHA	21	34	55
106	Metro Transit	789	898	1,687
107	DES	813	108	921
108	Taxi Transp & Licensing	49	0	49
109	Education	776,363	417,925	1,194,288
111	Communication Center	3,549	2,395	5,945
113	Criminal Justice Planning	290	62	353
114	Office of Emergency Management	898	228	1,125
115	Office of Family Safety	684	299	984
116	Comm Ed Comm	1,566	630	2,196
117	Convention Center Auth	30,433	11,072	41,505
118	Flood	836	31	868
120	Mayor Other	678	113	791
123	All Others	237,614	121,822	359,436
Total		$1,712,238	$871,924	$2,584,162

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

PAYROLL

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:18 PAYROLL

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	311,126	0	311,126
Salary % Split			*.00%*	*100.00%*
Benefits	S	138,145	0	138,145
Subtotal - Personnel Costs		449,271	0	449,271
Services & Supplies Cost				
502 Contract Services	S	24,023	0	24,023
503 Supplies	S	55,173	0	55,173
505 Other Expenses	S	28,558	0	28,558
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		107,754	0	107,754
Department Cost Total		557,025	0	557,025
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		557,025	0	557,025
General Admin Distribution			0	0
Grand Total		$557,025		$557,025

B. Incoming Costs - (Default Spread Expense%)

Dept:18 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
1	Howard Office Bldg	$17,454	$0	$17,454
1	Fulton Campus Garage	2,819	0	2,819
	Subtotal - BUILDING DEPRECIATION	20,273	0	20,273
3	Post Audits	185	1	185
	Subtotal - POST AUDITS	185	1	185
6	Metro Clerk	406	38	443
6	Council	1,647	153	1,801
	Subtotal - LEGISLATIVE	2,053	191	2,244
7	Mayor's Office	2,568	176	2,744
	Subtotal - MAYOR	2,568	176	2,744
10	Buildings & Security	30,891	637	31,528
	Subtotal - GEN SVC FACILITIES	30,891	637	31,528
12	Security Services	3,609	0	3,609
	Subtotal - SHERIFF SECURITY SERV	3,609	0	3,609
13	Postal Service	2,479	67	2,546
	Subtotal - POSTAL SERVICE	2,479	67	2,546
15	Dir of Finance	80,783	6,962	87,745
	Subtotal - DIRECTOR OF FINANCE	80,783	6,962	87,745
17	Finance Operations	318	9	327
17	Accounts Payable	30	1	31
	Subtotal - FINANCE OPERATIONS	349	9	358
18	Payroll	0	211	211
	Subtotal - PAYROLL	0	211	211
19	Management & Budget	0	544	544
	Subtotal - OFFICE OF MANAGEMENT	0	544	544
20	Internal Audit	0	197	197

B. Incoming Costs - (Default Spread Expense%)

Dept:18 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
	Subtotal - INTERNAL AUDIT	$0	$197	$197
21	Business Solutions	0	175	175
	Subtotal - BUSINESS SOLUTIONS	0	175	175
22	Public Property Svcs	0	77	77
	Subtotal - PUBLIC PROPERTY ADMIN	0	77	77
23	Purchasing	0	124	124
	Subtotal - PURCHASING	0	124	124
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	1	1
24	Performance Monitoring	0	11	11
	Subtotal - FINANCIAL ACCOUNTABIL	0	13	13
25	Cash Operations	0	1	1
25	Investment Committee Supt	0	18	18
25	Investor Relations	0	7	7
	Subtotal - TREASURY	0	26	26
28	ITS Systems	0	2,935	2,935
28	ITS Systems Depreciation	0	427	427
	Subtotal - INFORMATION SYSTEMS	0	3,363	3,363
30	Records & Storage	0	782	782
30	Data Requests	0	1,047	1,047
	Subtotal - CENTRAL RECORDS	0	1,829	1,829
Total Incoming		143,189	14,602	157,791
C. Total Allocated			$714,816	$714,816
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations

Dept:18 PAYROLL

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	36	0.01%	$40	$0	$40	$0	$40
6	LEGISLATIVE	1,466	0.23%	1,634	0	1,634	0	1,634
7	MAYOR	744	0.12%	829	0	829	0	829
8	EMPLOYEE HEALTH & WELLNESS	160	0.03%	178	0	178	0	178
9	GEN SVC OVERHEAD	1,612	0.26%	1,797	0	1,797	0	1,797
10	GEN SVC FACILITIES	693	0.11%	772	0	772	0	772
11	FLEET MANAGEMENT	2,038	0.32%	2,271	0	2,271	0	2,271
13	POSTAL SERVICE	108	0.02%	120	0	120	0	120
14	RADIO SHOP	347	0.06%	387	0	387	0	387
15	DIRECTOR OF FINANCE	916	0.15%	1,021	0	1,021	0	1,021
16	BUSINESS ASSISTANCE OFFICE	157	0.02%	175	0	175	0	175
17	FINANCE OPERATIONS	630	0.10%	702	0	702	0	702
18	PAYROLL	189	0.03%	211	0	211	0	211
19	OFFICE OF MANAGEMENT & BUDGE	458	0.07%	510	0	510	11	521
20	INTERNAL AUDIT	238	0.04%	265	0	265	6	271
21	BUSINESS SOLUTIONS	228	0.04%	254	0	254	5	259
22	PUBLIC PROPERTY ADMIN	106	0.02%	118	0	118	2	121
23	PURCHASING	366	0.06%	408	0	408	9	417
24	FINANCIAL ACCOUNTABILITY	117	0.02%	130	0	130	3	133
25	TREASURY	230	0.04%	256	0	256	5	262
26	GRANTS COORDINATION	44	0.01%	49	0	49	1	50
27	HUMAN RESOURCES	1,783	0.28%	1,987	0	1,987	42	2,029
28	INFORMATION SYSTEMS	3,508	0.56%	3,910	0	3,910	83	3,993
29	DEPT OF LAW	1,381	0.22%	1,539	0	1,539	33	1,572
30	CENTRAL RECORDS	52	0.01%	58	0	58	1	59
31	Elections	6,273	1.00%	6,992	0	6,992	148	7,139
32	Surplus Property	212	0.03%	236	0	236	5	241
33	Planning Comm	1,722	0.27%	1,919	0	1,919	41	1,960
35	Register of Deeds	169	0.03%	188	0	188	4	192
36	Historical Comm	297	0.05%	331	0	331	7	338
39	Assessor Prop	2,733	0.44%	3,046	0	3,046	64	3,111
40	Trustee	832	0.13%	927	0	927	20	947
41	County Clerk	2,365	0.38%	2,636	0	2,636	56	2,692
42	District Attorney	2,107	0.34%	2,348	0	2,348	50	2,398
43	DA Drug Enforcement	159	0.03%	177	0	177	4	181
46	Public Defender	2,344	0.37%	2,612	0	2,612	55	2,668
47	Juvenile Court Clerk	1,507	0.24%	1,680	0	1,680	36	1,715
48	Circuit Court Clerk	1,927	0.31%	2,148	0	2,148	45	2,193
49	Criminal Court Clerk	2,684	0.43%	2,991	0	2,991	63	3,055
50	Clerk/Master	498	0.08%	555	0	555	12	567
51	Juvenile Court	2,943	0.47%	3,280	0	3,280	69	3,350
52	General Sessions Court	4,056	0.65%	4,521	0	4,521	96	4,616

Payroll Allocations

Dept:18 PAYROLL

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	State Trial Courts	4,614	0.73%	$5,143	$0	$5,143	$109	$5,251
54	Justice Info Sys	494	0.08%	551	0	551	12	562
55	Sheriff Admin	5,880	0.94%	6,554	0	6,554	139	6,692
57	Sheriff Facility Maint	511	0.08%	570	0	570	12	582
58	Sheriff Warehouse	108	0.02%	120	0	120	3	123
59	Sheriff Criminal Justice Ctr	7,466	1.19%	8,321	0	8,321	176	8,497
60	Sheriff Hill Jail	1,335	0.21%	1,488	0	1,488	31	1,519
62	Sheriff Corr Work Center	3,699	0.59%	4,123	0	4,123	87	4,210
63	Sheriff Transportation	3,009	0.48%	3,354	0	3,354	71	3,425
65	Sheriff Warrants	1,605	0.26%	1,789	0	1,789	38	1,827
66	Sheriff Training Academy	486	0.08%	542	0	542	11	553
75	Sheriff Day Reporting	1,003	0.16%	1,118	0	1,118	24	1,142
77	Sheriff Armed Security	693	0.11%	772	0	772	16	789
78	Sheriff Other	467	0.07%	520	0	520	11	532
79	Police	61,697	9.82%	68,764	0	68,764	1,455	70,219
81	Fire	37,608	5.99%	41,916	0	41,916	887	42,803
82	Codes Admin	3,330	0.53%	3,711	0	3,711	79	3,790
83	Beer Board	145	0.02%	162	0	162	3	165
84	Agricultural Ext	199	0.03%	222	0	222	5	226
85	Soil & Water	39	0.01%	43	0	43	1	44
86	Social Services	3,440	0.55%	3,834	0	3,834	81	3,915
87	Health	15,247	2.43%	16,993	0	16,993	360	17,353
88	Public Library	10,896	1.73%	12,144	0	12,144	257	12,401
89	Parks	18,200	2.90%	20,285	0	20,285	429	20,714
90	Arts Commission	295	0.05%	329	0	329	7	336
91	Public Works	12,058	1.92%	13,439	0	13,439	284	13,724
92	Solid Waste	2,628	0.42%	2,929	0	2,929	62	2,991
93	Human Relations	104	0.02%	116	0	116	2	118
94	Farmers Market	210	0.03%	234	0	234	5	239
95	Muni Auditorium	336	0.05%	374	0	374	8	382
96	State Fair Board	1,158	0.18%	1,291	0	1,291	27	1,318
97	Convention Center	202	0.03%	225	0	225	5	230
98	Sports Authority	45	0.01%	50	0	50	1	51
99	Water & Sewer	24,313	3.87%	27,098	0	27,098	573	27,671
100	Storm Water	2,128	0.34%	2,372	0	2,372	50	2,422
101	Bordeaux Long-Term Care	3,870	0.62%	4,313	0	4,313	91	4,405
102	General Hospital	5,917	0.94%	6,595	0	6,595	140	6,734
103	Metro Action Com	8,610	1.37%	9,596	0	9,596	203	9,799
104	NCAC	1,416	0.23%	1,578	0	1,578	33	1,612
105	MDHA	12	0.00%	13	0	13	0	14
106	Metro Transit	38	0.01%	42	0	42	1	43
108	Taxi Transp & Licensing	12	0.00%	13	0	13	0	14

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations

Dept:18 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 Education	322,227	51.29%	$359,136	$0	$359,136	$7,599	$366,735
111 Communication Center	4,708	0.75%	5,247	0	5,247	111	5,358
112 Knowles Home	384	0.06%	428	0	428	9	437
113 Criminal Justice Planning	107	0.02%	119	0	119	3	122
114 Office of Emergency Management	293	0.05%	327	0	327	7	333
115 Office of Family Safety	290	0.05%	323	0	323	7	330
116 Comm Ed Comm	208	0.03%	232	0	232	5	237
117 Convention Center Auth	3,809	0.61%	4,245	0	4,245	90	4,335
120 Mayor Other	32	0.01%	36	0	36	1	36
123 All Others	236	0.04%	263	0	263	6	269
Subtotal	628,252	100.00%	700,214	0	700,214	14,602	714,816
Direct Bills					0		0
Total					$700,214		$714,816

Basis Units: # of Payroll Transactions (current & retired)

Allocation Summary

Dept:18 PAYROLL

	Department	Payroll	Total
2	EMPLOYEE BENEFITS	$40	$40
6	LEGISLATIVE	1,634	1,634
7	MAYOR	829	829
8	EMPLOYEE HEALTH & WELLNESS	178	178
9	GEN SVC OVERHEAD	1,797	1,797
10	GEN SVC FACILITIES	772	772
11	FLEET MANAGEMENT	2,271	2,271
13	POSTAL SERVICE	120	120
14	RADIO SHOP	387	387
15	DIRECTOR OF FINANCE	1,021	1,021
16	BUSINESS ASSISTANCE OFFICE	175	175
17	FINANCE OPERATIONS	702	702
18	PAYROLL	211	211
19	OFFICE OF MANAGEMENT & BUDGE	521	521
20	INTERNAL AUDIT	271	271
21	BUSINESS SOLUTIONS	259	259
22	PUBLIC PROPERTY ADMIN	121	121
23	PURCHASING	417	417
24	FINANCIAL ACCOUNTABILITY	133	133
25	TREASURY	262	262
26	GRANTS COORDINATION	50	50
27	HUMAN RESOURCES	2,029	2,029
28	INFORMATION SYSTEMS	3,993	3,993
29	DEPT OF LAW	1,572	1,572
30	CENTRAL RECORDS	59	59
31	Elections	7,139	7,139
32	Surplus Property	241	241
33	Planning Comm	1,960	1,960
35	Register of Deeds	192	192
36	Historical Comm	338	338
39	Assessor Prop	3,111	3,111
40	Trustee	947	947
41	County Clerk	2,692	2,692
42	District Attorney	2,398	2,398
43	DA Drug Enforcement	181	181
46	Public Defender	2,668	2,668
47	Juvenile Court Clerk	1,715	1,715
48	Circuit Court Clerk	2,193	2,193
49	Criminal Court Clerk	3,055	3,055
50	Clerk/Master	567	567
51	Juvenile Court	3,350	3,350

Allocation Summary

Dept:18 PAYROLL

	Department	Payroll	Total
52	General Sessions Court	$4,616	$4,616
53	State Trial Courts	5,251	5,251
54	Justice Info Sys	562	562
55	Sheriff Admin	6,692	6,692
57	Sheriff Facility Maint	582	582
58	Sheriff Warehouse	123	123
59	Sheriff Criminal Justice Ctr	8,497	8,497
60	Sheriff Hill Jail	1,519	1,519
62	Sheriff Corr Work Center	4,210	4,210
63	Sheriff Transportation	3,425	3,425
65	Sheriff Warrants	1,827	1,827
66	Sheriff Training Academy	553	553
75	Sheriff Day Reporting	1,142	1,142
77	Sheriff Armed Security	789	789
78	Sheriff Other	532	532
79	Police	70,219	70,219
81	Fire	42,803	42,803
82	Codes Admin	3,790	3,790
83	Beer Board	165	165
84	Agricultural Ext	226	226
85	Soil & Water	44	44
86	Social Services	3,915	3,915
87	Health	17,353	17,353
88	Public Library	12,401	12,401
89	Parks	20,714	20,714
90	Arts Commission	336	336
91	Public Works	13,724	13,724
92	Solid Waste	2,991	2,991
93	Human Relations	118	118
94	Farmers Market	239	239
95	Muni Auditorium	382	382
96	State Fair Board	1,318	1,318
97	Convention Center	230	230
98	Sports Authority	51	51
99	Water & Sewer	27,671	27,671
100	Storm Water	2,422	2,422
101	Bordeaux Long-Term Care	4,405	4,405
102	General Hospital	6,734	6,734
103	Metro Action Com	9,799	9,799
104	NCAC	1,612	1,612
105	MDHA	14	14

Allocation Summary

Dept:18 PAYROLL

	Department	Payroll	Total
106	Metro Transit	$43	$43
108	Taxi Transp & Licensing	14	14
109	Education	366,735	366,735
111	Communication Center	5,358	5,358
112	Knowles Home	437	437
113	Criminal Justice Planning	122	122
114	Office of Emergency Management	333	333
115	Office of Family Safety	330	330
116	Comm Ed Comm	237	237
117	Convention Center Auth	4,335	4,335
120	Mayor Other	36	36
123	All Others	269	269
Total		$714,816	$714,816

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

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:19 OFFICE OF MANAGEMENT & BUDGET

Description		Amount	General Admin	Management & Budget
Personnel Costs				
Salaries	S1	1,113,190	0	1,113,190
Salary % Split			*.00%*	*100.00%*
Benefits	S	411,436	0	411,436
Subtotal - Personnel Costs		1,524,626	0	1,524,626
Services & Supplies Cost				
502 Contract Services	S	68,606	0	68,606
503 Supplies	S	15,057	0	15,057
505 Other Expenses	S	1,379	0	1,379
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		85,042	0	85,042
Department Cost Total		1,609,668	0	1,609,668
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,609,668	0	1,609,668
General Admin Distribution			0	0
Grand Total		$1,609,668		$1,609,668

B. Incoming Costs - (Default Spread Expense%)

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
1	Howard Office Bldg	$81,066	$0	$81,066
1	Fulton Campus Garage	13,091	0	13,091
	Subtotal - BUILDING DEPRECIATION	94,157	0	94,157
3	Post Audits	393	1	394
3	Internal Audit (Post)	41,930	115	42,045
	Subtotal - POST AUDITS	42,323	116	42,438
6	Metro Clerk	1,014	94	1,108
6	Council	4,119	384	4,502
	Subtotal - LEGISLATIVE	5,132	478	5,611
7	Mayor's Office	6,420	441	6,861
	Subtotal - MAYOR	6,420	441	6,861
10	Buildings & Security	89,723	1,852	91,574
	Subtotal - GEN SVC FACILITIES	89,723	1,852	91,574
12	Security Services	18,521	0	18,521
	Subtotal - SHERIFF SECURITY SERV	18,521	0	18,521
13	Postal Service	452	12	465
	Subtotal - POSTAL SERVICE	452	12	465
15	Dir of Finance	289,038	24,909	313,948
	Subtotal - DIRECTOR OF FINANCE	289,038	24,909	313,948
17	Finance Operations	676	18	695
17	Accounts Payable	140	4	144
	Subtotal - FINANCE OPERATIONS	816	22	838
18	Payroll	510	11	521
	Subtotal - PAYROLL	510	11	521
19	Management & Budget	0	1,426	1,426

B. Incoming Costs - (Default Spread Expense%)

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
	Subtotal - OFFICE OF MANAGEMENT	$0	$1,426	$1,426
20	Internal Audit	0	570	570
	Subtotal - INTERNAL AUDIT	0	570	570
21	Business Solutions	0	371	371
	Subtotal - BUSINESS SOLUTIONS	0	371	371
22	Public Property Svcs	0	222	222
	Subtotal - PUBLIC PROPERTY ADMIN	0	222	222
23	Purchasing	0	98	98
	Subtotal - PURCHASING	0	98	98
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	7	7
24	Performance Monitoring	0	32	32
	Subtotal - FINANCIAL ACCOUNTABIL	0	39	39
25	Cash Operations	0	4	4
25	Investment Committee Supt	0	43	43
25	Investor Relations	0	21	21
	Subtotal - TREASURY	0	67	67
28	ITS Systems	0	7,820	7,820
28	ITS Systems Depreciation	0	1,138	1,138
	Subtotal - INFORMATION SYSTEMS	0	8,958	8,958
Total Incoming		547,093	39,593	586,686
C. Total Allocated			$2,196,354	$2,196,354
				100.00%

Management & Budget Allocations

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	54,046,700	2.26%	$48,793	$0	$48,793	$0	$48,793
3	POST AUDITS	1,097,200	0.05%	991	0	991	0	991
4	CORPORATE DUES	510,400	0.02%	461	0	461	0	461
5	INSURANCE	3,557,500	0.15%	3,212	0	3,212	0	3,212
6	LEGISLATIVE	2,256,983	0.09%	2,038	0	2,038	0	2,038
7	MAYOR	3,747,700	0.16%	3,383	0	3,383	0	3,383
8	EMPLOYEE HEALTH & WELLNESS	614,400	0.03%	555	0	555	0	555
9	GEN SVC OVERHEAD	1,165,000	0.05%	1,052	0	1,052	0	1,052
10	GEN SVC FACILITIES	20,971,400	0.88%	18,933	0	18,933	0	18,933
11	FLEET MANAGEMENT	20,778,800	0.87%	18,759	0	18,759	0	18,759
13	POSTAL SERVICE	960,100	0.04%	867	0	867	0	867
14	RADIO SHOP	3,287,700	0.14%	2,968	0	2,968	0	2,968
15	DIRECTOR OF FINANCE	884,012	0.04%	798	0	798	0	798
16	BUSINESS ASSISTANCE OFFICE	602,900	0.03%	544	0	544	0	544
17	FINANCE OPERATIONS	2,136,400	0.09%	1,929	0	1,929	0	1,929
18	PAYROLL	602,300	0.03%	544	0	544	0	544
19	OFFICE OF MANAGEMENT & BUDGE	1,579,700	0.07%	1,426	0	1,426	0	1,426
20	INTERNAL AUDIT	1,280,266	0.05%	1,156	0	1,156	22	1,178
21	BUSINESS SOLUTIONS	926,600	0.04%	837	0	837	16	853
22	PUBLIC PROPERTY ADMIN	362,200	0.02%	327	0	327	6	333
23	PURCHASING	1,213,200	0.05%	1,095	0	1,095	21	1,116
24	FINANCIAL ACCOUNTABILITY	412,300	0.02%	372	0	372	7	379
25	TREASURY	955,300	0.04%	862	0	862	17	879
26	GRANTS COORDINATION	169,400	0.01%	153	0	153	3	156
27	HUMAN RESOURCES	4,857,400	0.20%	4,385	0	4,385	85	4,470
28	INFORMATION SYSTEMS	17,486,460	0.73%	15,787	0	15,787	305	16,092
29	DEPT OF LAW	5,615,225	0.24%	5,069	0	5,069	98	5,167
30	CENTRAL RECORDS	193,700	0.01%	175	0	175	3	178
31	Elections	5,590,222	0.23%	5,047	0	5,047	97	5,144
32	Surplus Property	700,700	0.03%	633	0	633	12	645
33	Planning Comm	9,674,372	0.40%	8,734	0	8,734	169	8,903
34	Adv Plan/Research	591,800	0.02%	534	0	534	10	545
35	Register of Deeds	307,300	0.01%	277	0	277	5	283
36	Historical Comm	1,066,600	0.04%	963	0	963	19	982
39	Assessor Prop	7,323,467	0.31%	6,612	0	6,612	128	6,739
40	Trustee	2,410,712	0.10%	2,176	0	2,176	42	2,218
41	County Clerk	4,242,110	0.18%	3,830	0	3,830	74	3,904
42	District Attorney	6,385,537	0.27%	5,765	0	5,765	111	5,876
43	DA Drug Enforcement	1,746,400	0.07%	1,577	0	1,577	30	1,607
44	DA Special Operations	75,000	0.00%	68	0	68	1	69
46	Public Defender	7,415,353	0.31%	6,695	0	6,695	129	6,824
47	Juvenile Court Clerk	1,503,774	0.06%	1,358	0	1,358	26	1,384

Management & Budget Allocations

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	3,450,400	0.14%	$3,115	$0	$3,115	$60	$3,175
49	Criminal Court Clerk	5,575,340	0.23%	5,033	0	5,033	97	5,131
50	Clerk/Master	1,319,732	0.06%	1,191	0	1,191	23	1,214
51	Juvenile Court	12,830,964	0.54%	11,584	0	11,584	224	11,807
52	General Sessions Court	10,990,506	0.46%	9,922	0	9,922	192	10,114
53	State Trial Courts	11,420,102	0.48%	10,310	0	10,310	199	10,509
54	Justice Info Sys	2,511,273	0.11%	2,267	0	2,267	44	2,311
55	Sheriff Admin	14,069,179	0.59%	12,702	0	12,702	245	12,947
57	Sheriff Facility Maint	1,127,100	0.05%	1,018	0	1,018	20	1,037
58	Sheriff Warehouse	1,323,600	0.06%	1,195	0	1,195	23	1,218
59	Sheriff Criminal Justice Ctr	19,177,300	0.80%	17,313	0	17,313	334	17,648
60	Sheriff Hill Jail	4,803,500	0.20%	4,337	0	4,337	84	4,420
62	Sheriff Corr Work Center	13,956,200	0.58%	12,600	0	12,600	243	12,843
63	Sheriff Transportation	3,344,900	0.14%	3,020	0	3,020	58	3,078
65	Sheriff Warrants	4,628,400	0.19%	4,178	0	4,178	81	4,259
66	Sheriff Training Academy	709,700	0.03%	641	0	641	12	653
67	Sheriff Deberry	17,529,200	0.73%	15,825	0	15,825	306	16,131
75	Sheriff Day Reporting	2,376,600	0.10%	2,146	0	2,146	41	2,187
77	Sheriff Armed Security	1,172,000	0.05%	1,058	0	1,058	20	1,079
78	Sheriff Other	1,389,300	0.06%	1,254	0	1,254	24	1,278
79	Police	187,246,581	7.84%	169,045	0	169,045	3,266	172,311
80	Police Drug Enforcement	2,667,100	0.11%	2,408	0	2,408	47	2,454
81	Fire	121,427,273	5.08%	109,624	0	109,624	2,118	111,741
82	Codes Admin	8,990,355	0.38%	8,116	0	8,116	157	8,273
83	Beer Board	309,330	0.01%	279	0	279	5	285
84	Agricultural Ext	308,202	0.01%	278	0	278	5	284
85	Soil & Water	91,516	0.00%	83	0	83	2	84
86	Social Services	8,776,931	0.37%	7,924	0	7,924	153	8,077
87	Health	47,108,738	1.97%	42,529	0	42,529	822	43,351
88	Public Library	35,104,256	1.47%	31,692	0	31,692	612	32,304
89	Parks	39,186,973	1.64%	35,378	0	35,378	683	36,061
90	Arts Commission	2,893,396	0.12%	2,612	0	2,612	50	2,663
91	Public Works	42,104,860	1.76%	38,012	0	38,012	734	38,746
92	Solid Waste	24,030,900	1.01%	21,695	0	21,695	419	22,114
93	Human Relations	437,200	0.02%	395	0	395	8	402
94	Farmers Market	1,626,348	0.07%	1,468	0	1,468	28	1,497
95	Muni Auditorium	(357,250)	-0.01%	(323)	0	(323)	(6)	(329)
96	State Fair Board	3,227,257	0.14%	2,914	0	2,914	56	2,970
98	Sports Authority	1,461,200	0.06%	1,319	0	1,319	25	1,345
99	Water & Sewer	171,868,800	7.19%	155,162	0	155,162	2,997	158,159
100	Storm Water	11,499,400	0.48%	10,382	0	10,382	201	10,582
102	General Hospital	45,001,284	1.88%	40,627	0	40,627	785	41,412

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Management & Budget Allocations

Dept:19 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 Metro Action Com	26,101,100	1.09%	$23,564	$0	$23,564	$455	$24,019
104 NCAC	7,056,100	0.30%	6,370	0	6,370	123	6,493
106 Metro Transit	40,158,600	1.68%	36,255	0	36,255	700	36,955
108 Taxi Transp & Licensing	(6,530)	0.00%	(6)	0	(6)	(0)	(6)
109 Education	1,189,681,970	49.80%	1,074,037	0	1,074,037	20,748	1,094,785
111 Communication Center	14,184,203	0.59%	12,805	0	12,805	247	13,053
112 Knowles Home	3,960	0.00%	4	0	4	0	4
113 Criminal Justice Planning	490,000	0.02%	442	0	442	9	451
114 Office of Emergency Management	1,361,346	0.06%	1,229	0	1,229	24	1,253
115 Office of Family Safety	1,085,300	0.05%	980	0	980	19	999
116 Comm Ed Comm	450,400	0.02%	407	0	407	8	414
118 Flood	1,173	0.00%	1	0	1	0	1
120 Mayor Other	3,839,400	0.16%	3,466	0	3,466	67	3,533
123 All Others	14,558,438	0.61%	13,143	0	13,143	254	13,397
Subtotal	2,388,985,999	100.00%	2,156,761	0	2,156,761	39,593	2,196,354
Direct Bills					0		0
Total					$2,156,761		$2,196,354

Basis Units: Budget $ Identified

Allocation Summary

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
2	EMPLOYEE BENEFITS	$48,793	$48,793
3	POST AUDITS	991	991
4	CORPORATE DUES	461	461
5	INSURANCE	3,212	3,212
6	LEGISLATIVE	2,038	2,038
7	MAYOR	3,383	3,383
8	EMPLOYEE HEALTH & WELLNESS	555	555
9	GEN SVC OVERHEAD	1,052	1,052
10	GEN SVC FACILITIES	18,933	18,933
11	FLEET MANAGEMENT	18,759	18,759
13	POSTAL SERVICE	867	867
14	RADIO SHOP	2,968	2,968
15	DIRECTOR OF FINANCE	798	798
16	BUSINESS ASSISTANCE OFFICE	544	544
17	FINANCE OPERATIONS	1,929	1,929
18	PAYROLL	544	544
19	OFFICE OF MANAGEMENT & BUDGE	1,426	1,426
20	INTERNAL AUDIT	1,178	1,178
21	BUSINESS SOLUTIONS	853	853
22	PUBLIC PROPERTY ADMIN	333	333
23	PURCHASING	1,116	1,116
24	FINANCIAL ACCOUNTABILITY	379	379
25	TREASURY	879	879
26	GRANTS COORDINATION	156	156
27	HUMAN RESOURCES	4,470	4,470
28	INFORMATION SYSTEMS	16,092	16,092
29	DEPT OF LAW	5,167	5,167
30	CENTRAL RECORDS	178	178
31	Elections	5,144	5,144
32	Surplus Property	645	645
33	Planning Comm	8,903	8,903
34	Adv Plan/Research	545	545
35	Register of Deeds	283	283
36	Historical Comm	982	982
39	Assessor Prop	6,739	6,739
40	Trustee	2,218	2,218
41	County Clerk	3,904	3,904
42	District Attorney	5,876	5,876
43	DA Drug Enforcement	1,607	1,607
44	DA Special Operations	69	69
46	Public Defender	6,824	6,824

Allocation Summary

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
47	Juvenile Court Clerk	$1,384	$1,384
48	Circuit Court Clerk	3,175	3,175
49	Criminal Court Clerk	5,131	5,131
50	Clerk/Master	1,214	1,214
51	Juvenile Court	11,807	11,807
52	General Sessions Court	10,114	10,114
53	State Trial Courts	10,509	10,509
54	Justice Info Sys	2,311	2,311
55	Sheriff Admin	12,947	12,947
57	Sheriff Facility Maint	1,037	1,037
58	Sheriff Warehouse	1,218	1,218
59	Sheriff Criminal Justice Ctr	17,648	17,648
60	Sheriff Hill Jail	4,420	4,420
62	Sheriff Corr Work Center	12,843	12,843
63	Sheriff Transportation	3,078	3,078
65	Sheriff Warrants	4,259	4,259
66	Sheriff Training Academy	653	653
67	Sheriff Deberry	16,131	16,131
75	Sheriff Day Reporting	2,187	2,187
77	Sheriff Armed Security	1,079	1,079
78	Sheriff Other	1,278	1,278
79	Police	172,311	172,311
80	Police Drug Enforcement	2,454	2,454
81	Fire	111,741	111,741
82	Codes Admin	8,273	8,273
83	Beer Board	285	285
84	Agricultural Ext	284	284
85	Soil & Water	84	84
86	Social Services	8,077	8,077
87	Health	43,351	43,351
88	Public Library	32,304	32,304
89	Parks	36,061	36,061
90	Arts Commission	2,663	2,663
91	Public Works	38,746	38,746
92	Solid Waste	22,114	22,114
93	Human Relations	402	402
94	Farmers Market	1,497	1,497
95	Muni Auditorium	(329)	(329)
96	State Fair Board	2,970	2,970
98	Sports Authority	1,345	1,345
99	Water & Sewer	158,159	158,159

Allocation Summary

Dept:19 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
100	Storm Water	$10,582	$10,582
102	General Hospital	41,412	41,412
103	Metro Action Com	24,019	24,019
104	NCAC	6,493	6,493
106	Metro Transit	36,955	36,955
108	Taxi Transp & Licensing	(6)	(6)
109	Education	1,094,785	1,094,785
111	Communication Center	13,053	13,053
112	Knowles Home	4	4
113	Criminal Justice Planning	451	451
114	Office of Emergency Management	1,253	1,253
115	Office of Family Safety	999	999
116	Comm Ed Comm	414	414
118	Flood	1	1
120	Mayor Other	3,533	3,533
123	All Others	13,397	13,397
Total		$2,196,354	$2,196,354

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

METROPOLITIAN NASHVILLE OFFICE OF INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government as part of the organization's overall system of internal controls.

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:20 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	609,004	0	609,004
Salary % Split			*.00%*	*100.00%*
Benefits	S	214,662	0	214,662
Subtotal - Personnel Costs		823,666	0	823,666
Services & Supplies Cost				
502 Contract Services	S	117,185	0	117,185
503 Supplies	S	23,445	0	23,445
505 Other Expenses	S	57,183	0	57,183
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	2,964	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		200,777	0	197,813
Department Cost Total		1,024,443	0	1,021,479
Adjustments to Cost				
507 Capital	D	(2,964)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(2,964)	0	0
Total Costs After Adjustments		1,021,479	0	1,021,479
General Admin Distribution			0	0
Grand Total		$1,021,479		$1,021,479

B. Incoming Costs - (Default Spread Expense%)

Dept:20 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
1	Metro Southeast	$16,903	$0	$16,903
	Subtotal - BUILDING DEPRECIATION	16,903	0	16,903
2	County Pension	326	1	327
2	Health Benefit	7,118	22	7,139
2	Life Benefit	438	1	440
	Subtotal - EMPLOYEE BENEFITS	7,882	24	7,906
3	Post Audits	507	1	508
	Subtotal - POST AUDITS	507	1	508
5	Judgements & Losses	2,612	8	2,620
	Subtotal - INSURANCE	2,612	8	2,620
6	Metro Clerk	456	43	499
6	Council	1,853	173	2,026
	Subtotal - LEGISLATIVE	2,310	215	2,525
7	Mayor's Office	2,889	198	3,087
	Subtotal - MAYOR	2,889	198	3,087
10	Buildings & Security	14,890	307	15,198
	Subtotal - GEN SVC FACILITIES	14,890	307	15,198
12	Security Services	3,246	0	3,246
	Subtotal - SHERIFF SECURITY SERV	3,246	0	3,246
13	Postal Service	328	9	337
	Subtotal - POSTAL SERVICE	328	9	337
17	Finance Operations	872	24	896
17	Accounts Payable	194	5	199
	Subtotal - FINANCE OPERATIONS	1,066	29	1,095
18	Payroll	265	6	271

B. Incoming Costs - (Default Spread Expense%)

Dept:20 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - PAYROLL	$265	$6	$271
19	Management & Budget	1,156	22	1,178
	Subtotal - OFFICE OF MANAGEMENT	1,156	22	1,178
20	Internal Audit	0	363	363
	Subtotal - INTERNAL AUDIT	0	363	363
21	Business Solutions	0	479	479
	Subtotal - BUSINESS SOLUTIONS	0	479	479
22	Public Property Svcs	0	142	142
	Subtotal - PUBLIC PROPERTY ADMIN	0	142	142
23	Purchasing	0	231	231
	Subtotal - PURCHASING	0	231	231
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	9	9
24	Performance Monitoring	0	20	20
	Subtotal - FINANCIAL ACCOUNTABIL	0	30	30
25	Cash Operations	0	3	3
25	Investment Committee Supt	0	22	22
25	Investor Relations	0	13	13
	Subtotal - TREASURY	0	38	38
27	Employee Relations	0	531	531
27	Workforce Management	0	1,274	1,274
27	Benefits	0	1,336	1,336
27	HR Admin./Sys Support	0	1,499	1,499
	Subtotal - HUMAN RESOURCES	0	4,639	4,639
28	ITS Systems	0	5,530	5,530
28	ITS Systems Depreciation	0	805	805

B. Incoming Costs - (Default Spread Expense%)

Dept:20 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - INFORMATION SYSTEMS	$0	$6,335	$6,335
29	Legal Services	0	1,549	1,549
	Subtotal - DEPT OF LAW	0	1,549	1,549
30	Records & Storage	0	125	125
30	Data Requests	0	108	108
	Subtotal - CENTRAL RECORDS	0	233	233
Total Incoming		54,054	14,857	68,911
C. Total Allocated			$1,090,390	$1,090,390
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations

Dept:20 INTERNAL AUDIT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,906,456	2.23%	$24,030	$0	$24,030	$0	$24,030
3	POST AUDITS	1,013,326	0.03%	359	0	359	0	359
4	CORPORATE DUES	440,826	0.01%	156	0	156	0	156
5	INSURANCE	3,557,500	0.12%	1,259	0	1,259	0	1,259
6	LEGISLATIVE	2,263,279	0.07%	801	0	801	0	801
7	MAYOR	3,063,715	0.10%	1,084	0	1,084	0	1,084
8	EMPLOYEE HEALTH & WELLNESS	495,038	0.02%	175	0	175	0	175
9	GEN SVC OVERHEAD	1,005,504	0.03%	356	0	356	0	356
10	GEN SVC FACILITIES	20,499,689	0.67%	7,254	0	7,254	0	7,254
11	FLEET MANAGEMENT	31,144,239	1.02%	11,021	0	11,021	0	11,021
13	POSTAL SERVICE	773,281	0.03%	274	0	274	0	274
14	RADIO SHOP	6,378,350	0.21%	2,257	0	2,257	0	2,257
15	DIRECTOR OF FINANCE	764,522	0.03%	271	0	271	0	271
16	BUSINESS ASSISTANCE OFFICE	500,671	0.02%	177	0	177	0	177
17	FINANCE OPERATIONS	1,976,116	0.07%	699	0	699	0	699
18	PAYROLL	557,025	0.02%	197	0	197	0	197
19	OFFICE OF MANAGEMENT & BUDGE	1,609,668	0.05%	570	0	570	0	570
20	INTERNAL AUDIT	1,024,443	0.03%	363	0	363	0	363
21	BUSINESS SOLUTIONS	899,070	0.03%	318	0	318	5	323
22	PUBLIC PROPERTY ADMIN	337,056	0.01%	119	0	119	2	121
23	PURCHASING	1,212,973	0.04%	429	0	429	6	435
24	FINANCIAL ACCOUNTABILITY	412,231	0.01%	146	0	146	2	148
25	TREASURY	870,668	0.03%	308	0	308	4	313
26	GRANTS COORDINATION	147,815	0.00%	52	0	52	1	53
27	HUMAN RESOURCES	4,449,582	0.15%	1,575	0	1,575	23	1,597
28	INFORMATION SYSTEMS	22,956,370	0.76%	8,124	0	8,124	118	8,241
29	DEPT OF LAW	11,467,078	0.38%	4,058	0	4,058	59	4,117
30	CENTRAL RECORDS	158,178	0.01%	56	0	56	1	57
31	Elections	5,156,370	0.17%	1,825	0	1,825	26	1,851
32	Surplus Property	661,002	0.02%	234	0	234	3	237
33	Planning Comm	5,836,554	0.19%	2,065	0	2,065	30	2,095
34	Adv Plan/Research	130,690	0.00%	46	0	46	1	47
35	Register of Deeds	2,803,312	0.09%	992	0	992	14	1,006
36	Historical Comm	950,941	0.03%	337	0	337	5	341
39	Assessor Prop	6,741,036	0.22%	2,385	0	2,385	35	2,420
40	Trustee	2,229,594	0.07%	789	0	789	11	800
41	County Clerk	4,057,105	0.13%	1,436	0	1,436	21	1,457
42	District Attorney	6,349,869	0.21%	2,247	0	2,247	33	2,280
43	DA Drug Enforcement	1,019,007	0.03%	361	0	361	5	366
44	DA Special Operations	17,445	0.00%	6	0	6	0	6
46	Public Defender	7,176,775	0.24%	2,540	0	2,540	37	2,576
47	Juvenile Court Clerk	1,661,040	0.05%	588	0	588	9	596

Internal Audit Allocations

Dept:20 INTERNAL AUDIT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	9,755,948	0.32%	$3,452	$0	$3,452	$50	$3,502
49	Criminal Court Clerk	5,104,896	0.17%	1,806	0	1,806	26	1,833
50	Clerk/Master	1,267,147	0.04%	448	0	448	7	455
51	Juvenile Court	12,451,852	0.41%	4,406	0	4,406	64	4,470
52	General Sessions Court	11,096,406	0.37%	3,927	0	3,927	57	3,984
53	State Trial Courts	11,956,461	0.39%	4,231	0	4,231	61	4,292
54	Justice Info Sys	2,377,366	0.08%	841	0	841	12	853
55	Sheriff Admin	16,097,037	0.53%	5,696	0	5,696	83	5,779
57	Sheriff Facility Maint	1,299,840	0.04%	460	0	460	7	467
58	Sheriff Warehouse	1,446,863	0.05%	512	0	512	7	519
59	Sheriff Criminal Justice Ctr	18,888,995	0.62%	6,684	0	6,684	97	6,781
60	Sheriff Hill Jail	3,653,102	0.12%	1,293	0	1,293	19	1,311
62	Sheriff Corr Work Center	10,182,597	0.34%	3,603	0	3,603	52	3,656
63	Sheriff Transportation	7,098,589	0.23%	2,512	0	2,512	36	2,548
65	Sheriff Warrants	4,161,510	0.14%	1,473	0	1,473	21	1,494
66	Sheriff Training Academy	1,320,011	0.04%	467	0	467	7	474
67	Sheriff Deberry	17,742,325	0.58%	6,278	0	6,278	91	6,370
75	Sheriff Day Reporting	2,230,965	0.07%	789	0	789	11	801
77	Sheriff Armed Security	1,629,813	0.05%	577	0	577	8	585
78	Sheriff Other	1,155,824	0.04%	409	0	409	6	415
79	Police	183,419,212	6.03%	64,906	0	64,906	942	65,848
80	Police Drug Enforcement	1,316,462	0.04%	466	0	466	7	473
81	Fire	120,741,684	3.97%	42,727	0	42,727	620	43,346
82	Codes Admin	7,850,831	0.26%	2,778	0	2,778	40	2,818
83	Beer Board	356,771	0.01%	126	0	126	2	128
84	Agricultural Ext	289,794	0.01%	103	0	103	1	104
85	Soil & Water	83,415	0.00%	30	0	30	0	30
86	Social Services	9,809,941	0.32%	3,471	0	3,471	50	3,522
87	Health	46,105,786	1.52%	16,315	0	16,315	237	16,552
88	Public Library	34,617,150	1.14%	12,250	0	12,250	178	12,428
89	Parks	45,391,120	1.49%	16,062	0	16,062	233	16,295
90	Arts Commission	2,772,021	0.09%	981	0	981	14	995
91	Public Works	46,687,448	1.54%	16,521	0	16,521	240	16,761
92	Solid Waste	23,312,243	0.77%	8,249	0	8,249	120	8,369
93	Human Relations	437,174	0.01%	155	0	155	2	157
94	Farmers Market	1,909,126	0.06%	676	0	676	10	685
95	Muni Auditorium	1,603,791	0.05%	568	0	568	8	576
96	State Fair Board	3,614,074	0.12%	1,279	0	1,279	19	1,297
97	Convention Center	2,168,335	0.07%	767	0	767	11	778
98	Sports Authority	21,650,756	0.71%	7,662	0	7,662	111	7,773
99	Water & Sewer	143,662,202	4.73%	50,838	0	50,838	737	51,575
100	Storm Water	10,373,745	0.34%	3,671	0	3,671	53	3,724

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations

Dept:20 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	1.48%	$15,924	$0	$15,924	$231	$16,155
103 Metro Action Com	23,081,095	0.76%	8,168	0	8,168	118	8,286
104 NCAC	6,344,238	0.21%	2,245	0	2,245	33	2,278
106 Metro Transit	40,433,220	1.33%	14,308	0	14,308	208	14,516
107 DES	1,597,996	0.05%	565	0	565	8	574
109 Education	1,227,507,095	40.39%	434,376	0	434,376	6,301	440,677
111 Communication Center	13,636,451	0.45%	4,826	0	4,826	70	4,896
113 Criminal Justice Planning	482,794	0.02%	171	0	171	2	173
114 Office of Emergency Management	1,273,479	0.04%	451	0	451	7	457
115 Office of Family Safety	813,665	0.03%	288	0	288	4	292
116 Comm Ed Comm	370,584	0.01%	131	0	131	2	133
117 Convention Center Auth	86,853,606	2.86%	30,735	0	30,735	446	31,181
118 Flood	279,426	0.01%	99	0	99	1	100
120 Mayor Other	1,076,184	0.04%	381	0	381	6	386
123 All Others	508,841,298	16.74%	180,063	0	180,063	2,612	182,675
Subtotal	3,039,357,168	100.00%	1,075,533	0	1,075,533	14,857	1,090,390
Direct Bills					0		0
Total					$1,075,533		$1,090,390

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:20 INTERNAL AUDIT

	Department	Internal Audit	Total
2	EMPLOYEE BENEFITS	$24,030	$24,030
3	POST AUDITS	359	359
4	CORPORATE DUES	156	156
5	INSURANCE	1,259	1,259
6	LEGISLATIVE	801	801
7	MAYOR	1,084	1,084
8	EMPLOYEE HEALTH & WELLNESS	175	175
9	GEN SVC OVERHEAD	356	356
10	GEN SVC FACILITIES	7,254	7,254
11	FLEET MANAGEMENT	11,021	11,021
13	POSTAL SERVICE	274	274
14	RADIO SHOP	2,257	2,257
15	DIRECTOR OF FINANCE	271	271
16	BUSINESS ASSISTANCE OFFICE	177	177
17	FINANCE OPERATIONS	699	699
18	PAYROLL	197	197
19	OFFICE OF MANAGEMENT & BUDGE	570	570
20	INTERNAL AUDIT	363	363
21	BUSINESS SOLUTIONS	323	323
22	PUBLIC PROPERTY ADMIN	121	121
23	PURCHASING	435	435
24	FINANCIAL ACCOUNTABILITY	148	148
25	TREASURY	313	313
26	GRANTS COORDINATION	53	53
27	HUMAN RESOURCES	1,597	1,597
28	INFORMATION SYSTEMS	8,241	8,241
29	DEPT OF LAW	4,117	4,117
30	CENTRAL RECORDS	57	57
31	Elections	1,851	1,851
32	Surplus Property	237	237
33	Planning Comm	2,095	2,095
34	Adv Plan/Research	47	47
35	Register of Deeds	1,006	1,006
36	Historical Comm	341	341
39	Assessor Prop	2,420	2,420
40	Trustee	800	800
41	County Clerk	1,457	1,457
42	District Attorney	2,280	2,280
43	DA Drug Enforcement	366	366
44	DA Special Operations	6	6
46	Public Defender	2,576	2,576

Allocation Summary

Dept:20 INTERNAL AUDIT

	Department	Internal Audit	Total
47	Juvenile Court Clerk	$596	$596
48	Circuit Court Clerk	3,502	3,502
49	Criminal Court Clerk	1,833	1,833
50	Clerk/Master	455	455
51	Juvenile Court	4,470	4,470
52	General Sessions Court	3,984	3,984
53	State Trial Courts	4,292	4,292
54	Justice Info Sys	853	853
55	Sheriff Admin	5,779	5,779
57	Sheriff Facility Maint	467	467
58	Sheriff Warehouse	519	519
59	Sheriff Criminal Justice Ctr	6,781	6,781
60	Sheriff Hill Jail	1,311	1,311
62	Sheriff Corr Work Center	3,656	3,656
63	Sheriff Transportation	2,548	2,548
65	Sheriff Warrants	1,494	1,494
66	Sheriff Training Academy	474	474
67	Sheriff Deberry	6,370	6,370
75	Sheriff Day Reporting	801	801
77	Sheriff Armed Security	585	585
78	Sheriff Other	415	415
79	Police	65,848	65,848
80	Police Drug Enforcement	473	473
81	Fire	43,346	43,346
82	Codes Admin	2,818	2,818
83	Beer Board	128	128
84	Agricultural Ext	104	104
85	Soil & Water	30	30
86	Social Services	3,522	3,522
87	Health	16,552	16,552
88	Public Library	12,428	12,428
89	Parks	16,295	16,295
90	Arts Commission	995	995
91	Public Works	16,761	16,761
92	Solid Waste	8,369	8,369
93	Human Relations	157	157
94	Farmers Market	685	685
95	Muni Auditorium	576	576
96	State Fair Board	1,297	1,297
97	Convention Center	778	778
98	Sports Authority	7,773	7,773

Allocation Summary

Dept:20 INTERNAL AUDIT

	Department	Internal Audit	Total
99	Water & Sewer	$51,575	$51,575
100	Storm Water	3,724	3,724
102	General Hospital	16,155	16,155
103	Metro Action Com	8,286	8,286
104	NCAC	2,278	2,278
106	Metro Transit	14,516	14,516
107	DES	574	574
109	Education	440,677	440,677
111	Communication Center	4,896	4,896
113	Criminal Justice Planning	173	173
114	Office of Emergency Management	457	457
115	Office of Family Safety	292	292
116	Comm Ed Comm	133	133
117	Convention Center Auth	31,181	31,181
118	Flood	100	100
120	Mayor Other	386	386
123	All Others	182,675	182,675
Total		$1,090,390	$1,090,390

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

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 14160950 represent the Government's costs related to support and implementation of Financial, Procurement, Human Resources and Payroll software. For cost allocation plan purposes, the GSD Business Solutions cost pool is functionalized as follows:

Business Solutions
Direct costs identified to this function are representative of staff compensation and operational expenditures to facilitate the implementation and support of enterprise software and systems. All costs identified to this function are allocated based upon the total number of accounting transactions per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:21 BUSINESS SOLUTIONS

Description		Amount	General Admin	Business Solutions
Personnel Costs				
Salaries	S1	492,331	0	492,331
Salary % Split			*.00%*	*100.00%*
Benefits	S	180,883	0	180,883
Subtotal - Personnel Costs		673,214	0	673,214
Services & Supplies Cost				
502 Contract Services	S	167,274	0	167,274
503 Supplies	S	2,531	0	2,531
505 Other Expenses	S	56,051	0	56,051
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		225,856	0	225,856
Department Cost Total		899,070	0	899,070
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		899,070	0	899,070
General Admin Distribution			0	0
Grand Total		$899,070		$899,070

B. Incoming Costs - (Default Spread Expense%)

Dept:21 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
1	Lindsley Hall	$9,562	$0	$9,562
1	Fulton Campus Garage	1,373	0	1,373
	Subtotal - BUILDING DEPRECIATION	10,936	0	10,936
3	Post Audits	173	0	174
	Subtotal - POST AUDITS	173	0	174
6	Metro Clerk	558	52	610
6	Council	2,265	211	2,476
	Subtotal - LEGISLATIVE	2,823	263	3,086
7	Mayor's Office	3,531	243	3,773
	Subtotal - MAYOR	3,531	243	3,773
17	Finance Operations	298	8	307
17	Accounts Payable	70	2	72
	Subtotal - FINANCE OPERATIONS	368	10	378
18	Payroll	254	5	259
	Subtotal - PAYROLL	254	5	259
19	Management & Budget	837	16	853
	Subtotal - OFFICE OF MANAGEMENT	837	16	853
20	Internal Audit	318	5	323
	Subtotal - INTERNAL AUDIT	318	5	323
21	Business Solutions	0	164	164
	Subtotal - BUSINESS SOLUTIONS	0	164	164
22	Public Property Svcs	0	124	124
	Subtotal - PUBLIC PROPERTY ADMIN	0	124	124
23	Purchasing	0	260	260
	Subtotal - PURCHASING	0	260	260
24	Procurement Review	0	0	0

B. Incoming Costs - (Default Spread Expense%)

Dept:21 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
24	Prompt Pay Review	$0	$3	$3
24	Performance Monitoring	0	18	18
	Subtotal - FINANCIAL ACCOUNTABIL	0	21	21
25	Cash Operations	0	2	2
25	Investment Committee Supt	0	21	21
25	Investor Relations	0	12	12
	Subtotal - TREASURY	0	35	35
28	ITS Systems	0	3,916	3,916
28	ITS Systems Depreciation	0	570	570
	Subtotal - INFORMATION SYSTEMS	0	4,486	4,486
Total Incoming		19,240	5,633	24,873
C. Total Allocated			$923,943	$923,943
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Business Solutions Allocations

Dept:21 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,721	0.28%	$2,597	$0	$2,597	$0	$2,597
3	POST AUDITS	20	0.00%	9	0	9	0	9
4	CORPORATE DUES	26	0.00%	12	0	12	0	12
5	INSURANCE	1,135	0.06%	515	0	515	0	515
6	LEGISLATIVE	969	0.05%	440	0	440	0	440
7	MAYOR	1,465	0.07%	665	0	665	0	665
8	EMPLOYEE HEALTH & WELLNESS	579	0.03%	263	0	263	0	263
9	GEN SVC OVERHEAD	530	0.03%	241	0	241	0	241
10	GEN SVC FACILITIES	12,190	0.60%	5,533	0	5,533	0	5,533
11	FLEET MANAGEMENT	221,776	10.96%	100,669	0	100,669	0	100,669
13	POSTAL SERVICE	480	0.02%	218	0	218	0	218
14	RADIO SHOP	3,661	0.18%	1,662	0	1,662	0	1,662
15	DIRECTOR OF FINANCE	471	0.02%	214	0	214	0	214
16	BUSINESS ASSISTANCE OFFICE	387	0.02%	176	0	176	0	176
17	FINANCE OPERATIONS	829	0.04%	376	0	376	0	376
18	PAYROLL	385	0.02%	175	0	175	0	175
19	OFFICE OF MANAGEMENT & BUDGE	818	0.04%	371	0	371	0	371
20	INTERNAL AUDIT	1,055	0.05%	479	0	479	0	479
21	BUSINESS SOLUTIONS	361	0.02%	164	0	164	0	164
22	PUBLIC PROPERTY ADMIN	268	0.01%	122	0	122	1	123
23	PURCHASING	554	0.03%	251	0	251	2	253
24	FINANCIAL ACCOUNTABILITY	332	0.02%	151	0	151	1	152
25	TREASURY	3,432	0.17%	1,558	0	1,558	11	1,569
26	GRANTS COORDINATION	291	0.01%	132	0	132	1	133
27	HUMAN RESOURCES	1,879	0.09%	853	0	853	6	859
28	INFORMATION SYSTEMS	11,969	0.59%	5,433	0	5,433	38	5,471
29	DEPT OF LAW	4,358	0.22%	1,978	0	1,978	14	1,992
30	CENTRAL RECORDS	282	0.01%	128	0	128	1	129
31	Elections	3,662	0.18%	1,662	0	1,662	12	1,674
32	Surplus Property	2,350	0.12%	1,067	0	1,067	7	1,074
33	Planning Comm	6,454	0.32%	2,930	0	2,930	21	2,950
34	Adv Plan/Research	189	0.01%	86	0	86	1	86
35	Register of Deeds	413	0.02%	187	0	187	1	189
36	Historical Comm	1,150	0.06%	522	0	522	4	526
39	Assessor Prop	1,321	0.07%	600	0	600	4	604
40	Trustee	541	0.03%	246	0	246	2	247
41	County Clerk	1,161	0.06%	527	0	527	4	531
42	District Attorney	1,697	0.08%	770	0	770	5	776
43	DA Drug Enforcement	1,404	0.07%	637	0	637	4	642
44	DA Special Operations	346	0.02%	157	0	157	1	158
46	Public Defender	2,549	0.13%	1,157	0	1,157	8	1,165
47	Juvenile Court Clerk	683	0.03%	310	0	310	2	312

Business Solutions Allocations

Dept:21 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	1,174	0.06%	$533	$0	$533	$4	$537
49	Criminal Court Clerk	1,251	0.06%	568	0	568	4	572
50	Clerk/Master	509	0.03%	231	0	231	2	233
51	Juvenile Court	8,160	0.40%	3,704	0	3,704	26	3,730
52	General Sessions Court	5,903	0.29%	2,680	0	2,680	19	2,698
53	State Trial Courts	5,912	0.29%	2,684	0	2,684	19	2,702
54	Justice Info Sys	1,171	0.06%	532	0	532	4	535
55	Sheriff Admin	3,912	0.19%	1,776	0	1,776	12	1,788
57	Sheriff Facility Maint	727	0.04%	330	0	330	2	332
58	Sheriff Warehouse	2,099	0.10%	953	0	953	7	959
59	Sheriff Criminal Justice Ctr	2,990	0.15%	1,357	0	1,357	10	1,367
60	Sheriff Hill Jail	1,240	0.06%	563	0	563	4	567
62	Sheriff Corr Work Center	2,563	0.13%	1,163	0	1,163	8	1,172
63	Sheriff Transportation	616	0.03%	280	0	280	2	282
65	Sheriff Warrants	1,071	0.05%	486	0	486	3	490
66	Sheriff Training Academy	709	0.04%	322	0	322	2	324
67	Sheriff Deberry	321	0.02%	146	0	146	1	147
75	Sheriff Day Reporting	1,150	0.06%	522	0	522	4	526
76	Sheriff Work Release	56	0.00%	25	0	25	0	26
77	Sheriff Armed Security	304	0.02%	138	0	138	1	139
78	Sheriff Other	526	0.03%	239	0	239	2	240
79	Police	64,108	3.17%	29,100	0	29,100	204	29,304
80	Police Drug Enforcement	2,200	0.11%	999	0	999	7	1,006
81	Fire	21,562	1.07%	9,788	0	9,788	69	9,856
82	Codes Admin	11,290	0.56%	5,125	0	5,125	36	5,161
83	Beer Board	1,647	0.08%	748	0	748	5	753
84	Agricultural Ext	416	0.02%	189	0	189	1	190
85	Soil & Water	753	0.04%	342	0	342	2	344
86	Social Services	6,994	0.35%	3,175	0	3,175	22	3,197
87	Health	37,919	1.87%	17,212	0	17,212	121	17,333
88	Public Library	37,098	1.83%	16,840	0	16,840	118	16,958
89	Parks	47,747	2.36%	21,674	0	21,674	152	21,825
90	Arts Commission	2,549	0.13%	1,157	0	1,157	8	1,165
91	Public Works	19,976	0.99%	9,068	0	9,068	64	9,131
92	Solid Waste	11,471	0.57%	5,207	0	5,207	36	5,243
93	Human Relations	780	0.04%	354	0	354	2	357
94	Farmers Market	3,535	0.17%	1,605	0	1,605	11	1,616
95	Muni Auditorium	3,492	0.17%	1,585	0	1,585	11	1,596
96	State Fair Board	9,087	0.45%	4,125	0	4,125	29	4,154
97	Convention Center	1,036	0.05%	470	0	470	3	474
98	Sports Authority	3,388	0.17%	1,538	0	1,538	11	1,549
99	Water & Sewer	92,291	4.56%	41,893	0	41,893	294	42,187

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Business Solutions Allocations

Dept:21 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 Storm Water	5,904	0.29%	$2,680	$0	$2,680	$19	$2,699
102 General Hospital	113	0.01%	51	0	51	0	52
103 Metro Action Com	39,239	1.94%	17,812	0	17,812	125	17,936
104 NCAC	14,032	0.69%	6,369	0	6,369	45	6,414
105 MDHA	25	0.00%	11	0	11	0	11
106 Metro Transit	929	0.05%	422	0	422	3	425
107 DES	958	0.05%	435	0	435	3	438
108 Taxi Transp & Licensing	58	0.00%	26	0	26	0	27
109 Education	914,271	45.19%	415,009	0	415,009	2,909	417,918
111 Communication Center	4,180	0.21%	1,897	0	1,897	13	1,911
113 Criminal Justice Planning	342	0.02%	155	0	155	1	156
114 Office of Emergency Management	1,057	0.05%	480	0	480	3	483
115 Office of Family Safety	806	0.04%	366	0	366	3	368
116 Comm Ed Comm	1,844	0.09%	837	0	837	6	843
117 Convention Center Auth	35,839	1.77%	16,268	0	16,268	114	16,382
118 Flood	985	0.05%	447	0	447	3	450
120 Mayor Other	799	0.04%	363	0	363	3	365
123 All Others	279,822	13.83%	127,018	0	127,018	890	127,908
Subtotal	2,023,049	100.00%	918,310	0	918,310	5,633	923,943
Direct Bills					0		0
Total					$918,310		$923,943

Basis Units: # of Accounting Transactions

Allocation Summary

Dept:21 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
2	EMPLOYEE BENEFITS	$2,597	$2,597
3	POST AUDITS	9	9
4	CORPORATE DUES	12	12
5	INSURANCE	515	515
6	LEGISLATIVE	440	440
7	MAYOR	665	665
8	EMPLOYEE HEALTH & WELLNESS	263	263
9	GEN SVC OVERHEAD	241	241
10	GEN SVC FACILITIES	5,533	5,533
11	FLEET MANAGEMENT	100,669	100,669
13	POSTAL SERVICE	218	218
14	RADIO SHOP	1,662	1,662
15	DIRECTOR OF FINANCE	214	214
16	BUSINESS ASSISTANCE OFFICE	176	176
17	FINANCE OPERATIONS	376	376
18	PAYROLL	175	175
19	OFFICE OF MANAGEMENT & BUDGE	371	371
20	INTERNAL AUDIT	479	479
21	BUSINESS SOLUTIONS	164	164
22	PUBLIC PROPERTY ADMIN	123	123
23	PURCHASING	253	253
24	FINANCIAL ACCOUNTABILITY	152	152
25	TREASURY	1,569	1,569
26	GRANTS COORDINATION	133	133
27	HUMAN RESOURCES	859	859
28	INFORMATION SYSTEMS	5,471	5,471
29	DEPT OF LAW	1,992	1,992
30	CENTRAL RECORDS	129	129
31	Elections	1,674	1,674
32	Surplus Property	1,074	1,074
33	Planning Comm	2,950	2,950
34	Adv Plan/Research	86	86
35	Register of Deeds	189	189
36	Historical Comm	526	526
39	Assessor Prop	604	604
40	Trustee	247	247
41	County Clerk	531	531
42	District Attorney	776	776
43	DA Drug Enforcement	642	642
44	DA Special Operations	158	158
46	Public Defender	1,165	1,165

Allocation Summary

Dept:21 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
47	Juvenile Court Clerk	$312	$312
48	Circuit Court Clerk	537	537
49	Criminal Court Clerk	572	572
50	Clerk/Master	233	233
51	Juvenile Court	3,730	3,730
52	General Sessions Court	2,698	2,698
53	State Trial Courts	2,702	2,702
54	Justice Info Sys	535	535
55	Sheriff Admin	1,788	1,788
57	Sheriff Facility Maint	332	332
58	Sheriff Warehouse	959	959
59	Sheriff Criminal Justice Ctr	1,367	1,367
60	Sheriff Hill Jail	567	567
62	Sheriff Corr Work Center	1,172	1,172
63	Sheriff Transportation	282	282
65	Sheriff Warrants	490	490
66	Sheriff Training Academy	324	324
67	Sheriff Deberry	147	147
75	Sheriff Day Reporting	526	526
76	Sheriff Work Release	26	26
77	Sheriff Armed Security	139	139
78	Sheriff Other	240	240
79	Police	29,304	29,304
80	Police Drug Enforcement	1,006	1,006
81	Fire	9,856	9,856
82	Codes Admin	5,161	5,161
83	Beer Board	753	753
84	Agricultural Ext	190	190
85	Soil & Water	344	344
86	Social Services	3,197	3,197
87	Health	17,333	17,333
88	Public Library	16,958	16,958
89	Parks	21,825	21,825
90	Arts Commission	1,165	1,165
91	Public Works	9,131	9,131
92	Solid Waste	5,243	5,243
93	Human Relations	357	357
94	Farmers Market	1,616	1,616
95	Muni Auditorium	1,596	1,596
96	State Fair Board	4,154	4,154
97	Convention Center	474	474

Allocation Summary

Dept:21 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
98	Sports Authority	$1,549	$1,549
99	Water & Sewer	42,187	42,187
100	Storm Water	2,699	2,699
102	General Hospital	52	52
103	Metro Action Com	17,936	17,936
104	NCAC	6,414	6,414
105	MDHA	11	11
106	Metro Transit	425	425
107	DES	438	438
108	Taxi Transp & Licensing	27	27
109	Education	417,918	417,918
111	Communication Center	1,911	1,911
113	Criminal Justice Planning	156	156
114	Office of Emergency Management	483	483
115	Office of Family Safety	368	368
116	Comm Ed Comm	843	843
117	Convention Center Auth	16,382	16,382
118	Flood	450	450
120	Mayor Other	365	365
123	All Others	127,908	127,908
Total		$923,943	$923,943

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

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

The costs for Public Property were allocated to departments based on total expenditures of each department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:22 PUBLIC PROPERTY ADMIN

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	241,388	0	241,388
Salary % Split			*.00%*	*100.00%*
Benefits	S	85,474	0	85,474
Subtotal - Personnel Costs		326,862	0	326,862
Services & Supplies Cost				
502 Contract Services	S	9,344	0	9,344
503 Supplies	S	0	0	0
505 Other Expenses	S	850	0	850
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		10,194	0	10,194
Department Cost Total		337,056	0	337,056
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		337,056	0	337,056
General Admin Distribution			0	0
Grand Total		$337,056		$337,056

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
1	Howard Office Bldg	$3,702	$0	$3,702
1	Fulton Campus Garage	598	0	598
	Subtotal - BUILDING DEPRECIATION	4,299	0	4,299
3	Post Audits	129	0	129
	Subtotal - POST AUDITS	129	0	129
5	Surety Bonds	0	0	0
	Subtotal - INSURANCE	0	0	0
6	Metro Clerk	203	19	222
6	Council	824	77	900
	Subtotal - LEGISLATIVE	1,026	96	1,122
7	Mayor's Office	1,284	88	1,372
	Subtotal - MAYOR	1,284	88	1,372
10	Buildings & Security	11,484	237	11,721
	Subtotal - GEN SVC FACILITIES	11,484	237	11,721
12	Security Services	765	0	765
	Subtotal - SHERIFF SECURITY SERV	765	0	765
13	Postal Service	213	6	219
	Subtotal - POSTAL SERVICE	213	6	219
15	Dir of Finance	62,676	5,401	68,078
	Subtotal - DIRECTOR OF FINANCE	62,676	5,401	68,078
17	Finance Operations	222	6	228
17	Accounts Payable	33	1	34
	Subtotal - FINANCE OPERATIONS	254	7	261
18	Payroll	118	2	121
	Subtotal - PAYROLL	118	2	121
19	Management & Budget	327	6	333

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
	Subtotal - OFFICE OF MANAGEMENT	$327	$6	$333
20	Internal Audit	119	2	121
	Subtotal - INTERNAL AUDIT	119	2	121
21	Business Solutions	122	1	123
	Subtotal - BUSINESS SOLUTIONS	122	1	123
22	Public Property Svcs	0	47	47
	Subtotal - PUBLIC PROPERTY ADMIN	0	47	47
23	Purchasing	0	12	12
	Subtotal - PURCHASING	0	12	12
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	2	2
24	Performance Monitoring	0	7	7
	Subtotal - FINANCIAL ACCOUNTABIL	0	8	8
25	Cash Operations	0	1	1
25	Investment Committee Supt	0	10	10
25	Investor Relations	0	4	4
	Subtotal - TREASURY	0	15	15
28	ITS Systems	0	1,149	1,149
28	ITS Systems Depreciation	0	167	167
	Subtotal - INFORMATION SYSTEMS	0	1,317	1,317
29	Legal Services	0	10,454	10,454
	Subtotal - DEPT OF LAW	0	10,454	10,454
Total Incoming		82,817	17,699	100,516
C. Total Allocated			$437,572	$437,572
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Public Property Svcs Allocations

Dept:22 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,906,456	2.23%	$9,381	$0	$9,381	$0	$9,381
3	POST AUDITS	1,013,326	0.03%	140	0	140	0	140
4	CORPORATE DUES	440,826	0.01%	61	0	61	0	61
5	INSURANCE	3,557,500	0.12%	491	0	491	0	491
6	LEGISLATIVE	2,263,279	0.07%	313	0	313	0	313
7	MAYOR	3,063,715	0.10%	423	0	423	0	423
8	EMPLOYEE HEALTH & WELLNESS	495,038	0.02%	68	0	68	0	68
9	GEN SVC OVERHEAD	1,005,504	0.03%	139	0	139	0	139
10	GEN SVC FACILITIES	20,499,689	0.67%	2,832	0	2,832	0	2,832
11	FLEET MANAGEMENT	31,144,239	1.02%	4,302	0	4,302	0	4,302
13	POSTAL SERVICE	773,281	0.03%	107	0	107	0	107
14	RADIO SHOP	6,378,350	0.21%	881	0	881	0	881
15	DIRECTOR OF FINANCE	764,522	0.03%	106	0	106	0	106
16	BUSINESS ASSISTANCE OFFICE	500,671	0.02%	69	0	69	0	69
17	FINANCE OPERATIONS	1,976,116	0.07%	273	0	273	0	273
18	PAYROLL	557,025	0.02%	77	0	77	0	77
19	OFFICE OF MANAGEMENT & BUDGE	1,609,668	0.05%	222	0	222	0	222
20	INTERNAL AUDIT	1,024,443	0.03%	142	0	142	0	142
21	BUSINESS SOLUTIONS	899,070	0.03%	124	0	124	0	124
22	PUBLIC PROPERTY ADMIN	337,056	0.01%	47	0	47	0	47
23	PURCHASING	1,212,973	0.04%	168	0	168	7	175
24	FINANCIAL ACCOUNTABILITY	412,231	0.01%	57	0	57	3	59
25	TREASURY	870,668	0.03%	120	0	120	5	126
26	GRANTS COORDINATION	147,815	0.00%	20	0	20	1	21
27	HUMAN RESOURCES	4,449,582	0.15%	615	0	615	27	642
28	INFORMATION SYSTEMS	22,956,370	0.76%	3,171	0	3,171	140	3,312
29	DEPT OF LAW	11,467,078	0.38%	1,584	0	1,584	70	1,654
30	CENTRAL RECORDS	158,178	0.01%	22	0	22	1	23
31	Elections	5,156,370	0.17%	712	0	712	32	744
32	Surplus Property	661,002	0.02%	91	0	91	4	95
33	Planning Comm	5,836,554	0.19%	806	0	806	36	842
34	Adv Plan/Research	130,690	0.00%	18	0	18	1	19
35	Register of Deeds	2,803,312	0.09%	387	0	387	17	404
36	Historical Comm	950,941	0.03%	131	0	131	6	137
39	Assessor Prop	6,741,036	0.22%	931	0	931	41	972
40	Trustee	2,229,594	0.07%	308	0	308	14	322
41	County Clerk	4,057,105	0.13%	560	0	560	25	585
42	District Attorney	6,349,869	0.21%	877	0	877	39	916
43	DA Drug Enforcement	1,019,007	0.03%	141	0	141	6	147
44	DA Special Operations	17,445	0.00%	2	0	2	0	3
46	Public Defender	7,176,775	0.24%	991	0	991	44	1,035
47	Juvenile Court Clerk	1,661,040	0.05%	229	0	229	10	240

Public Property Svcs Allocations

Dept:22 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	9,755,948	0.32%	$1,348	$0	$1,348	$60	$1,407
49	Criminal Court Clerk	5,104,896	0.17%	705	0	705	31	736
50	Clerk/Master	1,267,147	0.04%	175	0	175	8	183
51	Juvenile Court	12,451,852	0.41%	1,720	0	1,720	76	1,796
52	General Sessions Court	11,096,406	0.37%	1,533	0	1,533	68	1,601
53	State Trial Courts	11,956,461	0.39%	1,652	0	1,652	73	1,725
54	Justice Info Sys	2,377,366	0.08%	328	0	328	15	343
55	Sheriff Admin	16,097,037	0.53%	2,224	0	2,224	98	2,322
57	Sheriff Facility Maint	1,299,840	0.04%	180	0	180	8	188
58	Sheriff Warehouse	1,446,863	0.05%	200	0	200	9	209
59	Sheriff Criminal Justice Ctr	18,888,995	0.62%	2,609	0	2,609	116	2,725
60	Sheriff Hill Jail	3,653,102	0.12%	505	0	505	22	527
62	Sheriff Corr Work Center	10,182,597	0.34%	1,407	0	1,407	62	1,469
63	Sheriff Transportation	7,098,589	0.23%	981	0	981	43	1,024
65	Sheriff Warrants	4,161,510	0.14%	575	0	575	25	600
66	Sheriff Training Academy	1,320,011	0.04%	182	0	182	8	190
67	Sheriff Deberry	17,742,325	0.58%	2,451	0	2,451	109	2,560
75	Sheriff Day Reporting	2,230,965	0.07%	308	0	308	14	322
77	Sheriff Armed Security	1,629,813	0.05%	225	0	225	10	235
78	Sheriff Other	1,155,824	0.04%	160	0	160	7	167
79	Police	183,419,212	6.03%	25,339	0	25,339	1,122	26,461
80	Police Drug Enforcement	1,316,462	0.04%	182	0	182	8	190
81	Fire	120,741,684	3.97%	16,680	0	16,680	739	17,419
82	Codes Admin	7,850,831	0.26%	1,085	0	1,085	48	1,133
83	Beer Board	356,771	0.01%	49	0	49	2	51
84	Agricultural Ext	289,794	0.01%	40	0	40	2	42
85	Soil & Water	83,415	0.00%	12	0	12	1	12
86	Social Services	9,809,941	0.32%	1,355	0	1,355	60	1,415
87	Health	46,105,786	1.52%	6,369	0	6,369	282	6,651
88	Public Library	34,617,150	1.14%	4,782	0	4,782	212	4,994
89	Parks	45,391,120	1.49%	6,271	0	6,271	278	6,548
90	Arts Commission	2,772,021	0.09%	383	0	383	17	400
91	Public Works	46,687,448	1.54%	6,450	0	6,450	286	6,735
92	Solid Waste	23,312,243	0.77%	3,220	0	3,220	143	3,363
93	Human Relations	437,174	0.01%	60	0	60	3	63
94	Farmers Market	1,909,126	0.06%	264	0	264	12	275
95	Muni Auditorium	1,603,791	0.05%	222	0	222	10	231
96	State Fair Board	3,614,074	0.12%	499	0	499	22	521
97	Convention Center	2,168,335	0.07%	300	0	300	13	313
98	Sports Authority	21,650,756	0.71%	2,991	0	2,991	132	3,123
99	Water & Sewer	143,662,202	4.73%	19,846	0	19,846	879	20,725
100	Storm Water	10,373,745	0.34%	1,433	0	1,433	63	1,497

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Public Property Svcs Allocations

Dept:22 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	1.48%	$6,217	$0	$6,217	$275	$6,492
103 Metro Action Com	23,081,095	0.76%	3,189	0	3,189	141	3,330
104 NCAC	6,344,238	0.21%	876	0	876	39	915
106 Metro Transit	40,433,220	1.33%	5,586	0	5,586	247	5,833
107 DES	1,597,996	0.05%	221	0	221	10	231
109 Education	1,227,507,095	40.39%	169,575	0	169,575	7,509	177,084
111 Communication Center	13,636,451	0.45%	1,884	0	1,884	83	1,967
113 Criminal Justice Planning	482,794	0.02%	67	0	67	3	70
114 Office of Emergency Management	1,273,479	0.04%	176	0	176	8	184
115 Office of Family Safety	813,665	0.03%	112	0	112	5	117
116 Comm Ed Comm	370,584	0.01%	51	0	51	2	53
117 Convention Center Auth	86,853,606	2.86%	11,998	0	11,998	531	12,530
118 Flood	279,426	0.01%	39	0	39	2	40
120 Mayor Other	1,076,184	0.04%	149	0	149	7	155
123 All Others	508,841,298	16.74%	70,294	0	70,294	3,113	73,407
Subtotal	3,039,357,168	100.00%	419,873	0	419,873	17,699	437,572
Direct Bills					0		0
Total					$419,873		$437,572

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:22 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
2	EMPLOYEE BENEFITS	$9,381	$9,381
3	POST AUDITS	140	140
4	CORPORATE DUES	61	61
5	INSURANCE	491	491
6	LEGISLATIVE	313	313
7	MAYOR	423	423
8	EMPLOYEE HEALTH & WELLNESS	68	68
9	GEN SVC OVERHEAD	139	139
10	GEN SVC FACILITIES	2,832	2,832
11	FLEET MANAGEMENT	4,302	4,302
13	POSTAL SERVICE	107	107
14	RADIO SHOP	881	881
15	DIRECTOR OF FINANCE	106	106
16	BUSINESS ASSISTANCE OFFICE	69	69
17	FINANCE OPERATIONS	273	273
18	PAYROLL	77	77
19	OFFICE OF MANAGEMENT & BUDGE	222	222
20	INTERNAL AUDIT	142	142
21	BUSINESS SOLUTIONS	124	124
22	PUBLIC PROPERTY ADMIN	47	47
23	PURCHASING	175	175
24	FINANCIAL ACCOUNTABILITY	59	59
25	TREASURY	126	126
26	GRANTS COORDINATION	21	21
27	HUMAN RESOURCES	642	642
28	INFORMATION SYSTEMS	3,312	3,312
29	DEPT OF LAW	1,654	1,654
30	CENTRAL RECORDS	23	23
31	Elections	744	744
32	Surplus Property	95	95
33	Planning Comm	842	842
34	Adv Plan/Research	19	19
35	Register of Deeds	404	404
36	Historical Comm	137	137
39	Assessor Prop	972	972
40	Trustee	322	322
41	County Clerk	585	585
42	District Attorney	916	916
43	DA Drug Enforcement	147	147
44	DA Special Operations	3	3
46	Public Defender	1,035	1,035

Allocation Summary

Dept:22 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
47	Juvenile Court Clerk	$240	$240
48	Circuit Court Clerk	1,407	1,407
49	Criminal Court Clerk	736	736
50	Clerk/Master	183	183
51	Juvenile Court	1,796	1,796
52	General Sessions Court	1,601	1,601
53	State Trial Courts	1,725	1,725
54	Justice Info Sys	343	343
55	Sheriff Admin	2,322	2,322
57	Sheriff Facility Maint	188	188
58	Sheriff Warehouse	209	209
59	Sheriff Criminal Justice Ctr	2,725	2,725
60	Sheriff Hill Jail	527	527
62	Sheriff Corr Work Center	1,469	1,469
63	Sheriff Transportation	1,024	1,024
65	Sheriff Warrants	600	600
66	Sheriff Training Academy	190	190
67	Sheriff Deberry	2,560	2,560
75	Sheriff Day Reporting	322	322
77	Sheriff Armed Security	235	235
78	Sheriff Other	167	167
79	Police	26,461	26,461
80	Police Drug Enforcement	190	190
81	Fire	17,419	17,419
82	Codes Admin	1,133	1,133
83	Beer Board	51	51
84	Agricultural Ext	42	42
85	Soil & Water	12	12
86	Social Services	1,415	1,415
87	Health	6,651	6,651
88	Public Library	4,994	4,994
89	Parks	6,548	6,548
90	Arts Commission	400	400
91	Public Works	6,735	6,735
92	Solid Waste	3,363	3,363
93	Human Relations	63	63
94	Farmers Market	275	275
95	Muni Auditorium	231	231
96	State Fair Board	521	521
97	Convention Center	313	313
98	Sports Authority	3,123	3,123

Allocation Summary

Dept:22 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
99	Water & Sewer	$20,725	$20,725
100	Storm Water	1,497	1,497
102	General Hospital	6,492	6,492
103	Metro Action Com	3,330	3,330
104	NCAC	915	915
106	Metro Transit	5,833	5,833
107	DES	231	231
109	Education	177,084	177,084
111	Communication Center	1,967	1,967
113	Criminal Justice Planning	70	70
114	Office of Emergency Management	184	184
115	Office of Family Safety	117	117
116	Comm Ed Comm	53	53
117	Convention Center Auth	12,530	12,530
118	Flood	40	40
120	Mayor Other	155	155
123	All Others	73,407	73,407
Total		$437,572	$437,572

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

PURCHASING

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:23 PURCHASING

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	851,486	0	851,486
Salary % Split			*.00%*	*100.00%*
Benefits	S	314,935	0	314,935
Subtotal - Personnel Costs		1,166,421	0	1,166,421
Services & Supplies Cost				
502 Contract Services	S	34,557	0	34,557
503 Supplies	S	11,037	0	11,037
505 Other Expenses	S	958	0	958
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		46,552	0	46,552
Department Cost Total		1,212,973	0	1,212,973
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,212,973	0	1,212,973
General Admin Distribution			0	0
Grand Total		$1,212,973		$1,212,973

B. Incoming Costs - (Default Spread Expense%)

Dept:23 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
1	Lindsley Hall	$66,223	$0	$66,223
1	Fulton Campus Garage	9,512	0	9,512
	Subtotal - BUILDING DEPRECIATION	75,735	0	75,735
3	Post Audits	266	1	267
	Subtotal - POST AUDITS	266	1	267
6	Metro Clerk	710	66	776
6	Council	2,883	269	3,152
	Subtotal - LEGISLATIVE	3,593	335	3,927
7	Mayor's Office	4,494	309	4,803
	Subtotal - MAYOR	4,494	309	4,803
10	Buildings & Security	72,922	1,505	74,427
	Subtotal - GEN SVC FACILITIES	72,922	1,505	74,427
12	Security Services	12,180	0	12,180
	Subtotal - SHERIFF SECURITY SERV	12,180	0	12,180
13	Postal Service	701	19	720
	Subtotal - POSTAL SERVICE	701	19	720
15	Dir of Finance	221,088	19,053	240,141
	Subtotal - DIRECTOR OF FINANCE	221,088	19,053	240,141
16	Vendor Assistance	329,434	6,037	335,471
	Subtotal - BUSINESS ASSISTANCE C	329,434	6,037	335,471
17	Finance Operations	458	13	470
17	Accounts Payable	61	2	62
	Subtotal - FINANCE OPERATIONS	519	14	533
18	Payroll	408	9	417
	Subtotal - PAYROLL	408	9	417
19	Management & Budget	1,095	21	1,116

B. Incoming Costs - (Default Spread Expense%)

Dept:23 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
	Subtotal - OFFICE OF MANAGEMENT	$1,095	$21	$1,116
20	Internal Audit	429	6	435
	Subtotal - INTERNAL AUDIT	429	6	435
21	Business Solutions	251	2	253
	Subtotal - BUSINESS SOLUTIONS	251	2	253
22	Public Property Svcs	168	7	175
	Subtotal - PUBLIC PROPERTY ADMIN	168	7	175
23	Purchasing	0	54	54
	Subtotal - PURCHASING	0	54	54
24	Procurement Review	0	0	0
24	Prompt Pay Review	0	3	3
24	Performance Monitoring	0	24	24
	Subtotal - FINANCIAL ACCOUNTABIL	0	27	27
25	Cash Operations	0	3	3
25	Investment Committee Supt	0	34	34
25	Investor Relations	0	16	16
	Subtotal - TREASURY	0	53	53
28	ITS Systems	0	4,161	4,161
28	ITS Systems Depreciation	0	606	606
	Subtotal - INFORMATION SYSTEMS	0	4,767	4,767
29	Legal Services	0	28,264	28,264
	Subtotal - DEPT OF LAW	0	28,264	28,264
30	Records & Storage	0	1,709	1,709
30	Data Requests	0	2,925	2,925
	Subtotal - CENTRAL RECORDS	0	4,635	4,635
Total Incoming		723,282	65,117	788,400
C. Total Allocated			$2,001,373	$2,001,373
				100.00%

Purchasing Allocations

Dept:23 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	15,690,214	0.93%	$18,058	$0	$18,058	$0	$18,058
3	POST AUDITS	1,013,326	0.06%	1,166	0	1,166	0	1,166
4	CORPORATE DUES	440,826	0.03%	507	0	507	0	507
5	INSURANCE	3,557,500	0.21%	4,094	0	4,094	0	4,094
6	LEGISLATIVE	323,244	0.02%	372	0	372	0	372
7	MAYOR	445,594	0.03%	513	0	513	0	513
8	EMPLOYEE HEALTH & WELLNESS	60,537	0.00%	70	0	70	0	70
9	GEN SVC OVERHEAD	190,761	0.01%	220	0	220	0	220
10	GEN SVC FACILITIES	18,585,108	1.10%	21,390	0	21,390	0	21,390
11	FLEET MANAGEMENT	25,689,367	1.53%	29,567	0	29,567	0	29,567
13	POSTAL SERVICE	514,335	0.03%	592	0	592	0	592
14	RADIO SHOP	5,480,184	0.33%	6,307	0	6,307	0	6,307
15	DIRECTOR OF FINANCE	30,507	0.00%	35	0	35	0	35
16	BUSINESS ASSISTANCE OFFICE	24,601	0.00%	28	0	28	0	28
17	FINANCE OPERATIONS	163,046	0.01%	188	0	188	0	188
18	PAYROLL	107,754	0.01%	124	0	124	0	124
19	OFFICE OF MANAGEMENT & BUDGE	85,043	0.01%	98	0	98	0	98
20	INTERNAL AUDIT	200,778	0.01%	231	0	231	0	231
21	BUSINESS SOLUTIONS	225,856	0.01%	260	0	260	0	260
22	PUBLIC PROPERTY ADMIN	10,193	0.00%	12	0	12	0	12
23	PURCHASING	46,551	0.00%	54	0	54	0	54
24	FINANCIAL ACCOUNTABILITY	13,989	0.00%	16	0	16	1	17
25	TREASURY	60,091	0.00%	69	0	69	2	72
26	GRANTS COORDINATION	12,488	0.00%	14	0	14	1	15
27	HUMAN RESOURCES	1,205,464	0.07%	1,387	0	1,387	49	1,436
28	INFORMATION SYSTEMS	12,585,019	0.75%	14,485	0	14,485	509	14,994
29	DEPT OF LAW	6,346,482	0.38%	7,304	0	7,304	257	7,561
30	CENTRAL RECORDS	38,432	0.00%	44	0	44	2	46
31	Elections	1,242,561	0.07%	1,430	0	1,430	50	1,480
32	Surplus Property	117,542	0.01%	135	0	135	5	140
33	Planning Comm	1,542,267	0.09%	1,775	0	1,775	62	1,837
34	Adv Plan/Research	130,690	0.01%	150	0	150	5	156
35	Register of Deeds	321,135	0.02%	370	0	370	13	383
36	Historical Comm	184,141	0.01%	212	0	212	7	219
39	Assessor Prop	1,169,702	0.07%	1,346	0	1,346	47	1,394
40	Trustee	733,357	0.04%	844	0	844	30	874
41	County Clerk	545,899	0.03%	628	0	628	22	650
42	District Attorney	1,146,779	0.07%	1,320	0	1,320	46	1,366
43	DA Drug Enforcement	308,241	0.02%	355	0	355	12	367
44	DA Special Operations	17,445	0.00%	20	0	20	1	21
46	Public Defender	643,373	0.04%	740	0	740	26	767
47	Juvenile Court Clerk	89,798	0.01%	103	0	103	4	107

Purchasing Allocations

Dept:23 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	1,398,851	0.08%	$1,610	$0	$1,610	$57	$1,667
49	Criminal Court Clerk	246,540	0.01%	284	0	284	10	294
50	Clerk/Master	140,367	0.01%	162	0	162	6	167
51	Juvenile Court	4,286,070	0.25%	4,933	0	4,933	173	5,106
52	General Sessions Court	817,561	0.05%	941	0	941	33	974
53	State Trial Courts	1,612,002	0.10%	1,855	0	1,855	65	1,921
54	Justice Info Sys	637,446	0.04%	734	0	734	26	759
55	Sheriff Admin	7,785,154	0.46%	8,960	0	8,960	315	9,275
57	Sheriff Facility Maint	39,110	0.00%	45	0	45	2	47
58	Sheriff Warehouse	1,171,050	0.07%	1,348	0	1,348	47	1,395
59	Sheriff Criminal Justice Ctr	988,566	0.06%	1,138	0	1,138	40	1,178
60	Sheriff Hill Jail	630,927	0.04%	726	0	726	26	752
62	Sheriff Corr Work Center	1,532,765	0.09%	1,764	0	1,764	62	1,826
63	Sheriff Transportation	23,755	0.00%	27	0	27	1	28
65	Sheriff Warrants	92,150	0.01%	106	0	106	4	110
66	Sheriff Training Academy	182,835	0.01%	210	0	210	7	218
67	Sheriff Deberry	17,639,807	1.05%	20,302	0	20,302	714	21,016
75	Sheriff Day Reporting	297,384	0.02%	342	0	342	12	354
77	Sheriff Armed Security	1,168	0.00%	1	0	1	0	1
78	Sheriff Other	115,249	0.01%	133	0	133	5	137
79	Police	21,969,756	1.31%	25,286	0	25,286	889	26,175
80	Police Drug Enforcement	1,181,883	0.07%	1,360	0	1,360	48	1,408
81	Fire	14,304,714	0.85%	16,464	0	16,464	579	17,043
82	Codes Admin	1,204,147	0.07%	1,386	0	1,386	49	1,435
83	Beer Board	32,763	0.00%	38	0	38	1	39
84	Agricultural Ext	25,476	0.00%	29	0	29	1	30
85	Soil & Water	16,621	0.00%	19	0	19	1	20
86	Social Services	4,932,419	0.29%	5,677	0	5,677	200	5,876
87	Health	16,437,427	0.98%	18,918	0	18,918	665	19,584
88	Public Library	16,330,609	0.97%	18,796	0	18,796	661	19,456
89	Parks	18,517,364	1.10%	21,312	0	21,312	749	22,062
90	Arts Commission	2,259,876	0.13%	2,601	0	2,601	91	2,692
91	Public Works	27,228,203	1.62%	31,338	0	31,338	1,102	32,440
92	Solid Waste	17,823,293	1.06%	20,514	0	20,514	721	21,235
93	Human Relations	144,838	0.01%	167	0	167	6	173
94	Farmers Market	1,554,887	0.09%	1,790	0	1,790	63	1,852
95	Muni Auditorium	895,465	0.05%	1,031	0	1,031	36	1,067
96	State Fair Board	2,165,456	0.13%	2,492	0	2,492	88	2,580
97	Convention Center	2,035,078	0.12%	2,342	0	2,342	82	2,425
98	Sports Authority	21,476,486	1.28%	24,718	0	24,718	869	25,587
99	Water & Sewer	97,538,191	5.80%	112,260	0	112,260	3,946	116,207
100	Storm Water	4,138,927	0.25%	4,764	0	4,764	167	4,931

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Purchasing Allocations

Dept:23 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	2.67%	$51,792	$0	$51,792	$1,821	$53,613
103 Metro Action Com	8,807,368	0.52%	10,137	0	10,137	356	10,493
104 NCAC	3,349,139	0.20%	3,855	0	3,855	136	3,990
106 Metro Transit	40,159,366	2.39%	46,221	0	46,221	1,625	47,846
107 DES	1,597,996	0.09%	1,839	0	1,839	65	1,904
109 Education	582,449,463	34.62%	670,364	0	670,364	23,566	693,929
111 Communication Center	726,990	0.04%	837	0	837	29	866
113 Criminal Justice Planning	50,855	0.00%	59	0	59	2	61
114 Office of Emergency Management	659,539	0.04%	759	0	759	27	786
115 Office of Family Safety	162,211	0.01%	187	0	187	7	193
116 Comm Ed Comm	174,743	0.01%	201	0	201	7	208
117 Convention Center Auth	77,779,696	4.62%	89,520	0	89,520	3,147	92,667
118 Flood	279,426	0.02%	322	0	322	11	333
120 Mayor Other	945,177	0.06%	1,088	0	1,088	38	1,126
123 All Others	506,992,277	30.14%	583,517	0	583,517	20,513	604,030
Subtotal	1,682,327,102	100.00%	1,936,255	0	1,936,255	65,117	2,001,373
Direct Bills					0		0
Total					$1,936,255		$2,001,373

Basis Units: Modified Operating Expenditures (less personnel costs)

Allocation Summary

Dept:23 PURCHASING

	Department	Purchasing	Total
2	EMPLOYEE BENEFITS	$18,058	$18,058
3	POST AUDITS	1,166	1,166
4	CORPORATE DUES	507	507
5	INSURANCE	4,094	4,094
6	LEGISLATIVE	372	372
7	MAYOR	513	513
8	EMPLOYEE HEALTH & WELLNESS	70	70
9	GEN SVC OVERHEAD	220	220
10	GEN SVC FACILITIES	21,390	21,390
11	FLEET MANAGEMENT	29,567	29,567
13	POSTAL SERVICE	592	592
14	RADIO SHOP	6,307	6,307
15	DIRECTOR OF FINANCE	35	35
16	BUSINESS ASSISTANCE OFFICE	28	28
17	FINANCE OPERATIONS	188	188
18	PAYROLL	124	124
19	OFFICE OF MANAGEMENT & BUDGE	98	98
20	INTERNAL AUDIT	231	231
21	BUSINESS SOLUTIONS	260	260
22	PUBLIC PROPERTY ADMIN	12	12
23	PURCHASING	54	54
24	FINANCIAL ACCOUNTABILITY	17	17
25	TREASURY	72	72
26	GRANTS COORDINATION	15	15
27	HUMAN RESOURCES	1,436	1,436
28	INFORMATION SYSTEMS	14,994	14,994
29	DEPT OF LAW	7,561	7,561
30	CENTRAL RECORDS	46	46
31	Elections	1,480	1,480
32	Surplus Property	140	140
33	Planning Comm	1,837	1,837
34	Adv Plan/Research	156	156
35	Register of Deeds	383	383
36	Historical Comm	219	219
39	Assessor Prop	1,394	1,394
40	Trustee	874	874
41	County Clerk	650	650
42	District Attorney	1,366	1,366
43	DA Drug Enforcement	367	367
44	DA Special Operations	21	21
46	Public Defender	767	767

Allocation Summary

Dept:23 PURCHASING

	Department	Purchasing	Total
47	Juvenile Court Clerk	$107	$107
48	Circuit Court Clerk	1,667	1,667
49	Criminal Court Clerk	294	294
50	Clerk/Master	167	167
51	Juvenile Court	5,106	5,106
52	General Sessions Court	974	974
53	State Trial Courts	1,921	1,921
54	Justice Info Sys	759	759
55	Sheriff Admin	9,275	9,275
57	Sheriff Facility Maint	47	47
58	Sheriff Warehouse	1,395	1,395
59	Sheriff Criminal Justice Ctr	1,178	1,178
60	Sheriff Hill Jail	752	752
62	Sheriff Corr Work Center	1,826	1,826
63	Sheriff Transportation	28	28
65	Sheriff Warrants	110	110
66	Sheriff Training Academy	218	218
67	Sheriff Deberry	21,016	21,016
75	Sheriff Day Reporting	354	354
77	Sheriff Armed Security	1	1
78	Sheriff Other	137	137
79	Police	26,175	26,175
80	Police Drug Enforcement	1,408	1,408
81	Fire	17,043	17,043
82	Codes Admin	1,435	1,435
83	Beer Board	39	39
84	Agricultural Ext	30	30
85	Soil & Water	20	20
86	Social Services	5,876	5,876
87	Health	19,584	19,584
88	Public Library	19,456	19,456
89	Parks	22,062	22,062
90	Arts Commission	2,692	2,692
91	Public Works	32,440	32,440
92	Solid Waste	21,235	21,235
93	Human Relations	173	173
94	Farmers Market	1,852	1,852
95	Muni Auditorium	1,067	1,067
96	State Fair Board	2,580	2,580
97	Convention Center	2,425	2,425
98	Sports Authority	25,587	25,587

Allocation Summary

Dept:23 PURCHASING

	Department	Purchasing	Total
99	Water & Sewer	$116,207	$116,207
100	Storm Water	4,931	4,931
102	General Hospital	53,613	53,613
103	Metro Action Com	10,493	10,493
104	NCAC	3,990	3,990
106	Metro Transit	47,846	47,846
107	DES	1,904	1,904
109	Education	693,929	693,929
111	Communication Center	866	866
113	Criminal Justice Planning	61	61
114	Office of Emergency Management	786	786
115	Office of Family Safety	193	193
116	Comm Ed Comm	208	208
117	Convention Center Auth	92,667	92,667
118	Flood	333	333
120	Mayor Other	1,126	1,126
123	All Others	604,030	604,030
Total		$2,001,373	$2,001,373

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

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100 - 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. Procurement – Costs were allocated to all departments based on expenditures.
2. Prompt Pay Reports – Costs were allocated based on total number of accounts payable (PV) transactions.
3. Grants – Cost were allocated based on the number of grants administered by each agency using the DGC database.
4. Performance Monitoring – Cost were allocated based upon the total actual expenditures
5. Community Enhancement Funds – Costs were allocated directly to All Other.
6. Direct Appropriation – Costs were allocated directly to All Other.
7. Special Projects – Other – Cost were allocated to all other as the primary beneficiary of services rendered
8. Grants Coordination Supervision – Cost were allocated directly to Grants Coordination.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:24 FINANCIAL ACCOUNTABILITY

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other
Personnel Costs										
Salaries	S1	284,976	55,460	0	17,406	0	26,108	34,811	87,028	8,703
Salary % Split			*19.46%*	*.00%*	*6.11%*	*.00%*	*9.16%*	*12.22%*	*30.54%*	*3.05%*
Benefits	S	113,266	22,043	0	6,918	0	10,377	13,836	34,590	3,459
Subtotal - Personnel Costs		398,242	77,503	0	24,324	0	36,485	48,647	121,618	12,162
Services & Supplies Cost										
502 Contract Services	S	9,387	1,827	0	573	0	860	1,147	2,867	287
503 Supplies	S	3,193	621	0	195	0	293	390	975	98
505 Other Expenses	S	1,409	274	0	86	0	129	172	430	43
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		13,989	2,722	0	854	0	1,282	1,709	4,272	427
Department Cost Total		412,231	80,225	0	25,179	0	37,766	50,356	125,890	12,589
Adjustments to Cost										
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		412,231	80,225	0	25,179	0	37,766	50,356	125,890	12,589
General Admin Distribution			(80,225)	0	6,084	0	9,126	12,168	30,420	3,042
Grand Total		$412,231		$0	$31,263	$0	$46,892	$62,524	$156,310	$15,631

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:24 FINANCIAL ACCOUNTABILITY

Description		Amount	Grants Coord Supervision
Personnel Costs			
Salaries	S1	284,976	55,460
Salary % Split			*19.46%*
Benefits	S	113,266	22,043
Subtotal - Personnel Costs		398,242	77,503
Services & Supplies Cost			
502 Contract Services	S	9,387	1,827
503 Supplies	S	3,193	621
505 Other Expenses	S	1,409	274
506 W&S Recovered Exp	S	0	0
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Services & Supplies		13,989	2,722
Department Cost Total		412,231	80,225
Adjustments to Cost			
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Adjustments		0	0
Total Costs After Adjustments		412,231	80,225
General Admin Distribution			19,386
Grand Total		$412,231	$99,611

B. Incoming Costs - (Default Spread Expense%)

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
3	Post Audits	$159	$0	$0	$12	$0	$18	$24	$61	$6	$39
	Subtotal - POST AUDITS	159	0	0	12	0	18	24	61	6	39
6	Metro Clerk	253	24	0	21	0	32	42	105	11	67
6	Council	1,030	96	0	85	0	128	171	427	43	272
	Subtotal - LEGISLATIVE	1,283	120	0	106	0	160	213	532	53	339
7	Mayor's Office	1,605	110	0	130	0	195	260	650	65	414
	Subtotal - MAYOR	1,605	110	0	130	0	195	260	650	65	414
10	Buildings & Security	43,548	899	0	3,371	0	5,056	6,741	16,853	1,685	10,740
	Subtotal - GEN SVC FACILITIES	43,548	899	0	3,371	0	5,056	6,741	16,853	1,685	10,740
15	Dir of Finance	73,994	6,377	0	6,095	0	9,142	12,190	30,475	3,048	19,421
	Subtotal - DIRECTOR OF FINANCE	73,994	6,377	0	6,095	0	9,142	12,190	30,475	3,048	19,421
17	Finance Operations	274	8	0	21	0	32	43	107	11	68
17	Accounts Payable	51	1	0	4	0	6	8	20	2	13
	Subtotal - FINANCE OPERATIONS	326	9	0	25	0	38	51	127	13	81
18	Payroll	130	3	0	10	0	15	20	50	5	32
	Subtotal - PAYROLL	130	3	0	10	0	15	20	50	5	32
19	Management & Budget	372	7	0	29	0	43	58	144	14	92
	Subtotal - OFFICE OF MANAGEMENT	372	7	0	29	0	43	58	144	14	92
20	Internal Audit	146	2	0	11	0	17	22	56	6	36
	Subtotal - INTERNAL AUDIT	146	2	0	11	0	17	22	56	6	36
21	Business Solutions	151	1	0	12	0	17	23	58	6	37
	Subtotal - BUSINESS SOLUTIONS	151	1	0	12	0	17	23	58	6	37
22	Public Property Svcs	57	3	0	5	0	7	9	23	2	14
	Subtotal - PUBLIC PROPERTY ADMIN	57	3	0	5	0	7	9	23	2	14
23	Purchasing	16	1	0	1	0	2	3	6	1	4

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
	Subtotal - PURCHASING	$16	$1	$0	$1	$0	$2	$3	$6	$1	$4
24	Procurement Review	0	0	0	0	0	0	0	0	0	0
24	Prompt Pay Review	0	2	0	0	0	0	0	1	0	1
24	Performance Monitoring	0	8	0	1	0	1	1	3	0	2
	Subtotal - FINANCIAL ACCOUNTABIL	0	11	0	1	0	1	2	4	0	3
25	Cash Operations	0	1	0	0	0	0	0	0	0	0
25	Investment Committee Supt	0	11	0	1	0	1	2	4	0	3
25	Investor Relations	0	5	0	0	0	1	1	2	0	1
	Subtotal - TREASURY	0	17	0	1	0	2	3	7	1	4
28	ITS Systems	0	1,140	0	86	0	130	173	432	43	276
28	ITS Systems Depreciation	0	166	0	13	0	19	25	63	6	40
	Subtotal - INFORMATION SYSTEMS	0	1,306	0	99	0	149	198	495	50	316
	Total Incoming	121,788	8,865	0	9,908	0	14,862	19,816	49,541	4,954	31,571
	C. Total Allocated		$542,883	$0	$41,171	$0	$61,754	$82,340	$205,851	$20,586	$131,182
					7.58%		11.38%	15.17%	37.92%	3.79%	24.16%

Procurement Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,906,456	2.23%	$0	$0	$0	$0	$0
3	POST AUDITS	1,013,326	0.03%	0	0	0	0	0
4	CORPORATE DUES	440,826	0.01%	0	0	0	0	0
5	INSURANCE	3,557,500	0.12%	0	0	0	0	0
6	LEGISLATIVE	2,263,279	0.07%	0	0	0	0	0
7	MAYOR	3,063,715	0.10%	0	0	0	0	0
8	EMPLOYEE HEALTH & WELLNESS	495,038	0.02%	0	0	0	0	0
9	GEN SVC OVERHEAD	1,005,504	0.03%	0	0	0	0	0
10	GEN SVC FACILITIES	20,499,689	0.67%	0	0	0	0	0
11	FLEET MANAGEMENT	31,144,239	1.02%	0	0	0	0	0
13	POSTAL SERVICE	773,281	0.03%	0	0	0	0	0
14	RADIO SHOP	6,378,350	0.21%	0	0	0	0	0
15	DIRECTOR OF FINANCE	764,522	0.03%	0	0	0	0	0
16	BUSINESS ASSISTANCE OFFICE	500,671	0.02%	0	0	0	0	0
17	FINANCE OPERATIONS	1,976,116	0.07%	0	0	0	0	0
18	PAYROLL	557,025	0.02%	0	0	0	0	0
19	OFFICE OF MANAGEMENT & BUDGE	1,609,668	0.05%	0	0	0	0	0
20	INTERNAL AUDIT	1,024,443	0.03%	0	0	0	0	0
21	BUSINESS SOLUTIONS	899,070	0.03%	0	0	0	0	0
22	PUBLIC PROPERTY ADMIN	337,056	0.01%	0	0	0	0	0
23	PURCHASING	1,212,973	0.04%	0	0	0	0	0
24	FINANCIAL ACCOUNTABILITY	412,231	0.01%	0	0	0	0	0
25	TREASURY	870,668	0.03%	0	0	0	0	0
26	GRANTS COORDINATION	147,815	0.00%	0	0	0	0	0
27	HUMAN RESOURCES	4,449,582	0.15%	0	0	0	0	0
28	INFORMATION SYSTEMS	22,956,370	0.76%	0	0	0	0	0
29	DEPT OF LAW	11,467,078	0.38%	0	0	0	0	0
30	CENTRAL RECORDS	158,178	0.01%	0	0	0	0	0
31	Elections	5,156,370	0.17%	0	0	0	0	0
32	Surplus Property	661,002	0.02%	0	0	0	0	0
33	Planning Comm	5,836,554	0.19%	0	0	0	0	0
34	Adv Plan/Research	130,690	0.00%	0	0	0	0	0
35	Register of Deeds	2,803,312	0.09%	0	0	0	0	0
36	Historical Comm	950,941	0.03%	0	0	0	0	0
39	Assessor Prop	6,741,036	0.22%	0	0	0	0	0
40	Trustee	2,229,594	0.07%	0	0	0	0	0
41	County Clerk	4,057,105	0.13%	0	0	0	0	0
42	District Attorney	6,349,869	0.21%	0	0	0	0	0
43	DA Drug Enforcement	1,019,007	0.03%	0	0	0	0	0
44	DA Special Operations	17,445	0.00%	0	0	0	0	0
46	Public Defender	7,176,775	0.24%	0	0	0	0	0
47	Juvenile Court Clerk	1,661,040	0.05%	0	0	0	0	0

Procurement Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	9,755,948	0.32%	$0	$0	$0	$0	$0
49	Criminal Court Clerk	5,104,896	0.17%	0	0	0	0	0
50	Clerk/Master	1,267,147	0.04%	0	0	0	0	0
51	Juvenile Court	12,451,852	0.41%	0	0	0	0	0
52	General Sessions Court	11,096,406	0.37%	0	0	0	0	0
53	State Trial Courts	11,956,461	0.39%	0	0	0	0	0
54	Justice Info Sys	2,377,366	0.08%	0	0	0	0	0
55	Sheriff Admin	16,097,037	0.53%	0	0	0	0	0
57	Sheriff Facility Maint	1,299,840	0.04%	0	0	0	0	0
58	Sheriff Warehouse	1,446,863	0.05%	0	0	0	0	0
59	Sheriff Criminal Justice Ctr	18,888,995	0.62%	0	0	0	0	0
60	Sheriff Hill Jail	3,653,102	0.12%	0	0	0	0	0
62	Sheriff Corr Work Center	10,182,597	0.34%	0	0	0	0	0
63	Sheriff Transportation	7,098,589	0.23%	0	0	0	0	0
65	Sheriff Warrants	4,161,510	0.14%	0	0	0	0	0
66	Sheriff Training Academy	1,320,011	0.04%	0	0	0	0	0
67	Sheriff Deberry	17,742,325	0.58%	0	0	0	0	0
75	Sheriff Day Reporting	2,230,965	0.07%	0	0	0	0	0
77	Sheriff Armed Security	1,629,813	0.05%	0	0	0	0	0
78	Sheriff Other	1,155,824	0.04%	0	0	0	0	0
79	Police	183,419,212	6.03%	0	0	0	0	0
80	Police Drug Enforcement	1,316,462	0.04%	0	0	0	0	0
81	Fire	120,741,684	3.97%	0	0	0	0	0
82	Codes Admin	7,850,831	0.26%	0	0	0	0	0
83	Beer Board	356,771	0.01%	0	0	0	0	0
84	Agricultural Ext	289,794	0.01%	0	0	0	0	0
85	Soil & Water	83,415	0.00%	0	0	0	0	0
86	Social Services	9,809,941	0.32%	0	0	0	0	0
87	Health	46,105,786	1.52%	0	0	0	0	0
88	Public Library	34,617,150	1.14%	0	0	0	0	0
89	Parks	45,391,120	1.49%	0	0	0	0	0
90	Arts Commission	2,772,021	0.09%	0	0	0	0	0
91	Public Works	46,687,448	1.54%	0	0	0	0	0
92	Solid Waste	23,312,243	0.77%	0	0	0	0	0
93	Human Relations	437,174	0.01%	0	0	0	0	0
94	Farmers Market	1,909,126	0.06%	0	0	0	0	0
95	Muni Auditorium	1,603,791	0.05%	0	0	0	0	0
96	State Fair Board	3,614,074	0.12%	0	0	0	0	0
97	Convention Center	2,168,335	0.07%	0	0	0	0	0
98	Sports Authority	21,650,756	0.71%	0	0	0	0	0
99	Water & Sewer	143,662,202	4.73%	0	0	0	0	0
100	Storm Water	10,373,745	0.34%	0	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	1.48%	$0	$0	$0	$0	$0
103 Metro Action Com	23,081,095	0.76%	0	0	0	0	0
104 NCAC	6,344,238	0.21%	0	0	0	0	0
106 Metro Transit	40,433,220	1.33%	0	0	0	0	0
107 DES	1,597,996	0.05%	0	0	0	0	0
109 Education	1,227,507,095	40.39%	0	0	0	0	0
111 Communication Center	13,636,451	0.45%	0	0	0	0	0
113 Criminal Justice Planning	482,794	0.02%	0	0	0	0	0
114 Office of Emergency Management	1,273,479	0.04%	0	0	0	0	0
115 Office of Family Safety	813,665	0.03%	0	0	0	0	0
116 Comm Ed Comm	370,584	0.01%	0	0	0	0	0
117 Convention Center Auth	86,853,606	2.86%	0	0	0	0	0
118 Flood	279,426	0.01%	0	0	0	0	0
120 Mayor Other	1,076,184	0.04%	0	0	0	0	0
123 All Others	508,841,298	16.74%	0	0	0	0	0
Subtotal	3,039,357,168	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Modified Actual Expenditures

Prompt Pay Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	798	0.22%	$89	$0	$89	$0	$89
3 POST AUDITS	18	0.00%	2	0	2	0	2
4 CORPORATE DUES	26	0.01%	3	0	3	0	3
6 LEGISLATIVE	168	0.05%	19	0	19	0	19
7 MAYOR	282	0.08%	31	0	31	0	31
8 EMPLOYEE HEALTH & WELLNESS	144	0.04%	16	0	16	0	16
9 GEN SVC OVERHEAD	109	0.03%	12	0	12	0	12
10 GEN SVC FACILITIES	3,592	0.98%	399	0	399	0	399
11 FLEET MANAGEMENT	25,215	6.91%	2,799	0	2,799	0	2,799
13 POSTAL SERVICE	91	0.02%	10	0	10	0	10
14 RADIO SHOP	719	0.20%	80	0	80	0	80
15 DIRECTOR OF FINANCE	80	0.02%	9	0	9	0	9
16 BUSINESS ASSISTANCE OFFICE	41	0.01%	5	0	5	0	5
17 FINANCE OPERATIONS	55	0.02%	6	0	6	0	6
18 PAYROLL	13	0.00%	1	0	1	0	1
19 OFFICE OF MANAGEMENT & BUDGE	60	0.02%	7	0	7	0	7
20 INTERNAL AUDIT	83	0.02%	9	0	9	0	9
21 BUSINESS SOLUTIONS	30	0.01%	3	0	3	0	3
22 PUBLIC PROPERTY ADMIN	14	0.00%	2	0	2	0	2
23 PURCHASING	26	0.01%	3	0	3	0	3
24 FINANCIAL ACCOUNTABILITY	22	0.01%	2	0	2	0	2
25 TREASURY	205	0.06%	23	0	23	0	23
26 GRANTS COORDINATION	18	0.00%	2	0	2	0	2
27 HUMAN RESOURCES	254	0.07%	28	0	28	1	29
28 INFORMATION SYSTEMS	2,815	0.77%	313	0	313	6	318
29 DEPT OF LAW	1,439	0.39%	160	0	160	3	163
30 CENTRAL RECORDS	28	0.01%	3	0	3	0	3
31 Elections	465	0.13%	52	0	52	1	53
32 Surplus Property	115	0.03%	13	0	13	0	13
33 Planning Comm	661	0.18%	73	0	73	1	75
34 Adv Plan/Research	8	0.00%	1	0	1	0	1
35 Register of Deeds	133	0.04%	15	0	15	0	15
36 Historical Comm	130	0.04%	14	0	14	0	15
39 Assessor Prop	179	0.05%	20	0	20	0	20
40 Trustee	157	0.04%	17	0	17	0	18
41 County Clerk	113	0.03%	13	0	13	0	13
42 District Attorney	401	0.11%	45	0	45	1	45
43 DA Drug Enforcement	441	0.12%	49	0	49	1	50
44 DA Special Operations	55	0.02%	6	0	6	0	6
46 Public Defender	426	0.12%	47	0	47	1	48
47 Juvenile Court Clerk	88	0.02%	10	0	10	0	10
48 Circuit Court Clerk	310	0.08%	34	0	34	1	35

Prompt Pay Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Criminal Court Clerk	165	0.05%	$18	$0	$18	$0	$19
50	Clerk/Master	92	0.03%	10	0	10	0	10
51	Juvenile Court	1,321	0.36%	147	0	147	3	149
52	General Sessions Court	426	0.12%	47	0	47	1	48
53	State Trial Courts	1,438	0.39%	160	0	160	3	163
54	Justice Info Sys	112	0.03%	12	0	12	0	13
55	Sheriff Admin	1,312	0.36%	146	0	146	3	148
57	Sheriff Facility Maint	175	0.05%	19	0	19	0	20
58	Sheriff Warehouse	69	0.02%	8	0	8	0	8
59	Sheriff Criminal Justice Ctr	612	0.17%	68	0	68	1	69
60	Sheriff Hill Jail	387	0.11%	43	0	43	1	44
62	Sheriff Corr Work Center	901	0.25%	100	0	100	2	102
63	Sheriff Transportation	99	0.03%	11	0	11	0	11
65	Sheriff Warrants	133	0.04%	15	0	15	0	15
66	Sheriff Training Academy	251	0.07%	28	0	28	1	28
67	Sheriff Deberry	50	0.01%	6	0	6	0	6
75	Sheriff Day Reporting	278	0.08%	31	0	31	1	31
76	Sheriff Work Release	15	0.00%	2	0	2	0	2
78	Sheriff Other	6	0.00%	1	0	1	0	1
79	Police	6,360	1.74%	706	0	706	13	719
80	Police Drug Enforcement	227	0.06%	25	0	25	0	26
81	Fire	4,050	1.11%	450	0	450	8	458
82	Codes Admin	471	0.13%	52	0	52	1	53
83	Beer Board	29	0.01%	3	0	3	0	3
85	Soil & Water	8	0.00%	1	0	1	0	1
86	Social Services	1,541	0.42%	171	0	171	3	174
87	Health	5,628	1.54%	625	0	625	11	636
88	Public Library	18,049	4.95%	2,004	0	2,004	36	2,040
89	Parks	10,151	2.78%	1,127	0	1,127	20	1,147
90	Arts Commission	501	0.14%	56	0	56	1	57
91	Public Works	1,314	0.36%	146	0	146	3	149
92	Solid Waste	1,665	0.46%	185	0	185	3	188
93	Human Relations	38	0.01%	4	0	4	0	4
94	Farmers Market	549	0.15%	61	0	61	1	62
95	Muni Auditorium	633	0.17%	70	0	70	1	72
96	State Fair Board	1,871	0.51%	208	0	208	4	211
97	Convention Center	180	0.05%	20	0	20	0	20
98	Sports Authority	245	0.07%	27	0	27	0	28
99	Water & Sewer	20,670	5.67%	2,295	0	2,295	42	2,336
100	Storm Water	486	0.13%	54	0	54	1	55
102	General Hospital	44	0.01%	5	0	5	0	5
103	Metro Action Com	8,189	2.24%	909	0	909	17	926

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Prompt Pay Review Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 NCAC	2,079	0.57%	$231	$0	$231	$4	$235
105 MDHA	14	0.00%	2	0	2	0	2
106 Metro Transit	375	0.10%	42	0	42	1	42
107 DES	45	0.01%	5	0	5	0	5
109 Education	174,468	47.83%	19,369	0	19,369	352	19,721
111 Communication Center	1,000	0.27%	111	0	111	2	113
113 Criminal Justice Planning	26	0.01%	3	0	3	0	3
114 Office of Emergency Management	95	0.03%	11	0	11	0	11
115 Office of Family Safety	125	0.03%	14	0	14	0	14
116 Comm Ed Comm	263	0.07%	29	0	29	1	30
117 Convention Center Auth	4,622	1.27%	513	0	513	9	522
118 Flood	13	0.00%	1	0	1	0	1
120 Mayor Other	47	0.01%	5	0	5	0	5
123 All Others	50,856	13.94%	5,646	0	5,646	103	5,749
Subtotal	364,796	100.00%	40,499	0	40,499	672	41,171
Direct Bills					0		0
Total					$40,499		$41,171

Basis Units: # of Accounts Payable Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grants Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	1	0.68%	$0	$0	$0	$0	$0
15	DIRECTOR OF FINANCE	1	0.68%	0	0	0	0	0
33	Planning Comm	4	2.74%	0	0	0	0	0
36	Historical Comm	2	1.37%	0	0	0	0	0
51	Juvenile Court	2	1.37%	0	0	0	0	0
52	General Sessions Court	2	1.37%	0	0	0	0	0
53	State Trial Courts	3	2.05%	0	0	0	0	0
55	Sheriff Admin	4	2.74%	0	0	0	0	0
79	Police	4	2.74%	0	0	0	0	0
81	Fire	1	0.68%	0	0	0	0	0
86	Social Services	16	10.96%	0	0	0	0	0
87	Health	32	21.92%	0	0	0	0	0
88	Public Library	5	3.42%	0	0	0	0	0
89	Parks	11	7.53%	0	0	0	0	0
90	Arts Commission	5	3.42%	0	0	0	0	0
91	Public Works	9	6.16%	0	0	0	0	0
92	Solid Waste	2	1.37%	0	0	0	0	0
94	Farmers Market	2	1.37%	0	0	0	0	0
99	Water & Sewer	3	2.05%	0	0	0	0	0
103	Metro Action Com	11	7.53%	0	0	0	0	0
104	NCAC	18	12.33%	0	0	0	0	0
114	Office of Emergency Management	4	2.74%	0	0	0	0	0
115	Office of Family Safety	4	2.74%	0	0	0	0	0
Subtotal		146	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: # of DGC Conducted Assessments

Performance Monitoring Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,906,456	2.23%	$1,357	$0	$1,357	$0	$1,357
3	POST AUDITS	1,013,326	0.03%	20	0	20	0	20
4	CORPORATE DUES	440,826	0.01%	9	0	9	0	9
5	INSURANCE	3,557,500	0.12%	71	0	71	0	71
6	LEGISLATIVE	2,263,279	0.07%	45	0	45	0	45
7	MAYOR	3,063,715	0.10%	61	0	61	0	61
8	EMPLOYEE HEALTH & WELLNESS	495,038	0.02%	10	0	10	0	10
9	GEN SVC OVERHEAD	1,005,504	0.03%	20	0	20	0	20
10	GEN SVC FACILITIES	20,499,689	0.67%	410	0	410	0	410
11	FLEET MANAGEMENT	31,144,239	1.02%	622	0	622	0	622
13	POSTAL SERVICE	773,281	0.03%	15	0	15	0	15
14	RADIO SHOP	6,378,350	0.21%	127	0	127	0	127
15	DIRECTOR OF FINANCE	764,522	0.03%	15	0	15	0	15
16	BUSINESS ASSISTANCE OFFICE	500,671	0.02%	10	0	10	0	10
17	FINANCE OPERATIONS	1,976,116	0.07%	39	0	39	0	39
18	PAYROLL	557,025	0.02%	11	0	11	0	11
19	OFFICE OF MANAGEMENT & BUDGE	1,609,668	0.05%	32	0	32	0	32
20	INTERNAL AUDIT	1,024,443	0.03%	20	0	20	0	20
21	BUSINESS SOLUTIONS	899,070	0.03%	18	0	18	0	18
22	PUBLIC PROPERTY ADMIN	337,056	0.01%	7	0	7	0	7
23	PURCHASING	1,212,973	0.04%	24	0	24	0	24
24	FINANCIAL ACCOUNTABILITY	412,231	0.01%	8	0	8	0	8
25	TREASURY	870,668	0.03%	17	0	17	0	18
26	GRANTS COORDINATION	147,815	0.00%	3	0	3	0	3
27	HUMAN RESOURCES	4,449,582	0.15%	89	0	89	2	90
28	INFORMATION SYSTEMS	22,956,370	0.76%	459	0	459	8	467
29	DEPT OF LAW	11,467,078	0.38%	229	0	229	4	233
30	CENTRAL RECORDS	158,178	0.01%	3	0	3	0	3
31	Elections	5,156,370	0.17%	103	0	103	2	105
32	Surplus Property	661,002	0.02%	13	0	13	0	13
33	Planning Comm	5,836,554	0.19%	117	0	117	2	119
34	Adv Plan/Research	130,690	0.00%	3	0	3	0	3
35	Register of Deeds	2,803,312	0.09%	56	0	56	1	57
36	Historical Comm	950,941	0.03%	19	0	19	0	19
39	Assessor Prop	6,741,036	0.22%	135	0	135	2	137
40	Trustee	2,229,594	0.07%	45	0	45	1	45
41	County Clerk	4,057,105	0.13%	81	0	81	1	83
42	District Attorney	6,349,869	0.21%	127	0	127	2	129
43	DA Drug Enforcement	1,019,007	0.03%	20	0	20	0	21
44	DA Special Operations	17,445	0.00%	0	0	0	0	0
46	Public Defender	7,176,775	0.24%	143	0	143	3	146
47	Juvenile Court Clerk	1,661,040	0.05%	33	0	33	1	34

Performance Monitoring Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	9,755,948	0.32%	$195	$0	$195	$3	$198
49	Criminal Court Clerk	5,104,896	0.17%	102	0	102	2	104
50	Clerk/Master	1,267,147	0.04%	25	0	25	0	26
51	Juvenile Court	12,451,852	0.41%	249	0	249	4	253
52	General Sessions Court	11,096,406	0.37%	222	0	222	4	226
53	State Trial Courts	11,956,461	0.39%	239	0	239	4	243
54	Justice Info Sys	2,377,366	0.08%	48	0	48	1	48
55	Sheriff Admin	16,097,037	0.53%	322	0	322	6	327
57	Sheriff Facility Maint	1,299,840	0.04%	26	0	26	0	26
58	Sheriff Warehouse	1,446,863	0.05%	29	0	29	1	29
59	Sheriff Criminal Justice Ctr	18,888,995	0.62%	378	0	378	7	384
60	Sheriff Hill Jail	3,653,102	0.12%	73	0	73	1	74
62	Sheriff Corr Work Center	10,182,597	0.34%	204	0	204	4	207
63	Sheriff Transportation	7,098,589	0.23%	142	0	142	2	144
65	Sheriff Warrants	4,161,510	0.14%	83	0	83	1	85
66	Sheriff Training Academy	1,320,011	0.04%	26	0	26	0	27
67	Sheriff Deberry	17,742,325	0.58%	355	0	355	6	361
75	Sheriff Day Reporting	2,230,965	0.07%	45	0	45	1	45
77	Sheriff Armed Security	1,629,813	0.05%	33	0	33	1	33
78	Sheriff Other	1,155,824	0.04%	23	0	23	0	24
79	Police	183,419,212	6.03%	3,666	0	3,666	64	3,730
80	Police Drug Enforcement	1,316,462	0.04%	26	0	26	0	27
81	Fire	120,741,684	3.97%	2,413	0	2,413	42	2,455
82	Codes Admin	7,850,831	0.26%	157	0	157	3	160
83	Beer Board	356,771	0.01%	7	0	7	0	7
84	Agricultural Ext	289,794	0.01%	6	0	6	0	6
85	Soil & Water	83,415	0.00%	2	0	2	0	2
86	Social Services	9,809,941	0.32%	196	0	196	3	199
87	Health	46,105,786	1.52%	921	0	921	16	938
88	Public Library	34,617,150	1.14%	692	0	692	12	704
89	Parks	45,391,120	1.49%	907	0	907	16	923
90	Arts Commission	2,772,021	0.09%	55	0	55	1	56
91	Public Works	46,687,448	1.54%	933	0	933	16	949
92	Solid Waste	23,312,243	0.77%	466	0	466	8	474
93	Human Relations	437,174	0.01%	9	0	9	0	9
94	Farmers Market	1,909,126	0.06%	38	0	38	1	39
95	Muni Auditorium	1,603,791	0.05%	32	0	32	1	33
96	State Fair Board	3,614,074	0.12%	72	0	72	1	73
97	Convention Center	2,168,335	0.07%	43	0	43	1	44
98	Sports Authority	21,650,756	0.71%	433	0	433	8	440
99	Water & Sewer	143,662,202	4.73%	2,871	0	2,871	50	2,921
100	Storm Water	10,373,745	0.34%	207	0	207	4	211

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Performance Monitoring Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	1.48%	$899	$0	$899	$16	$915
103 Metro Action Com	23,081,095	0.76%	461	0	461	8	469
104 NCAC	6,344,238	0.21%	127	0	127	2	129
106 Metro Transit	40,433,220	1.33%	808	0	808	14	822
107 DES	1,597,996	0.05%	32	0	32	1	32
109 Education	1,227,507,095	40.39%	24,533	0	24,533	428	24,962
111 Communication Center	13,636,451	0.45%	273	0	273	5	277
113 Criminal Justice Planning	482,794	0.02%	10	0	10	0	10
114 Office of Emergency Management	1,273,479	0.04%	25	0	25	0	26
115 Office of Family Safety	813,665	0.03%	16	0	16	0	17
116 Comm Ed Comm	370,584	0.01%	7	0	7	0	8
117 Convention Center Auth	86,853,606	2.86%	1,736	0	1,736	30	1,766
118 Flood	279,426	0.01%	6	0	6	0	6
120 Mayor Other	1,076,184	0.04%	22	0	22	0	22
123 All Others	508,841,298	16.74%	10,170	0	10,170	177	10,347
Subtotal	3,039,357,168	100.00%	60,746	0	60,746	1,008	61,754
Direct Bills					0		0
Total					$60,746		$61,754

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Community Enhancement Funds Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$80,995	$0	$80,995	$1,345	$82,340
Subtotal	100	100.00%	80,995	0	80,995	1,345	82,340
Direct Bills					0		0
Total					$80,995		$82,340

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriation Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$202,489	$0	$202,489	$3,361	$205,851
Subtotal	100	100.00%	202,489	0	202,489	3,361	205,851
Direct Bills					0		0
Total					$202,489		$205,851

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Special Projects - Other Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$20,249	$0	$20,249	$336	$20,586
Subtotal	100	100.00%	20,249	0	20,249	336	20,586
Direct Bills					0		0
Total					$20,249		$20,586

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grants Coord Supervision Allocations

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 GRANTS COORDINATION	100	100.00%	$129,040	$0	$129,040	$2,142	$131,182
Subtotal	100	100.00%	129,040	0	129,040	2,142	131,182
Direct Bills					0		0
Total					$129,040		$131,182

Basis Units: Direct Allocation to Grants Coordination

Allocation Summary

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
2	EMPLOYEE BENEFITS	$0	$89	$0	$1,357	$0	$0	$0	$0	$1,446
3	POST AUDITS	0	2	0	20	0	0	0	0	22
4	CORPORATE DUES	0	3	0	9	0	0	0	0	12
5	INSURANCE	0	0	0	71	0	0	0	0	71
6	LEGISLATIVE	0	19	0	45	0	0	0	0	64
7	MAYOR	0	31	0	61	0	0	0	0	93
8	EMPLOYEE HEALTH & WELLNESS	0	16	0	10	0	0	0	0	26
9	GEN SVC OVERHEAD	0	12	0	20	0	0	0	0	32
10	GEN SVC FACILITIES	0	399	0	410	0	0	0	0	808
11	FLEET MANAGEMENT	0	2,799	0	622	0	0	0	0	3,422
13	POSTAL SERVICE	0	10	0	15	0	0	0	0	26
14	RADIO SHOP	0	80	0	127	0	0	0	0	207
15	DIRECTOR OF FINANCE	0	9	0	15	0	0	0	0	24
16	BUSINESS ASSISTANCE OFFICE	0	5	0	10	0	0	0	0	15
17	FINANCE OPERATIONS	0	6	0	39	0	0	0	0	46
18	PAYROLL	0	1	0	11	0	0	0	0	13
19	OFFICE OF MANAGEMENT & BUDGE	0	7	0	32	0	0	0	0	39
20	INTERNAL AUDIT	0	9	0	20	0	0	0	0	30
21	BUSINESS SOLUTIONS	0	3	0	18	0	0	0	0	21
22	PUBLIC PROPERTY ADMIN	0	2	0	7	0	0	0	0	8
23	PURCHASING	0	3	0	24	0	0	0	0	27
24	FINANCIAL ACCOUNTABILITY	0	2	0	8	0	0	0	0	11
25	TREASURY	0	23	0	18	0	0	0	0	41
26	GRANTS COORDINATION	0	2	0	3	0	0	0	131,182	131,187
27	HUMAN RESOURCES	0	29	0	90	0	0	0	0	119
28	INFORMATION SYSTEMS	0	318	0	467	0	0	0	0	785
29	DEPT OF LAW	0	163	0	233	0	0	0	0	396
30	CENTRAL RECORDS	0	3	0	3	0	0	0	0	6
31	Elections	0	53	0	105	0	0	0	0	157
32	Surplus Property	0	13	0	13	0	0	0	0	26
33	Planning Comm	0	75	0	119	0	0	0	0	193
34	Adv Plan/Research	0	1	0	3	0	0	0	0	4
35	Register of Deeds	0	15	0	57	0	0	0	0	72
36	Historical Comm	0	15	0	19	0	0	0	0	34
39	Assessor Prop	0	20	0	137	0	0	0	0	157
40	Trustee	0	18	0	45	0	0	0	0	63
41	County Clerk	0	13	0	83	0	0	0	0	95
42	District Attorney	0	45	0	129	0	0	0	0	174
43	DA Drug Enforcement	0	50	0	21	0	0	0	0	71
44	DA Special Operations	0	6	0	0	0	0	0	0	7
46	Public Defender	0	48	0	146	0	0	0	0	194

Allocation Summary

Dept:24 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
47 Juvenile Court Clerk	$0	$10	$0	$34	$0	$0	$0	$0	$44
48 Circuit Court Clerk	0	35	0	198	0	0	0	0	233
49 Criminal Court Clerk	0	19	0	104	0	0	0	0	122
50 Clerk/Master	0	10	0	26	0	0	0	0	36
51 Juvenile Court	0	149	0	253	0	0	0	0	403
52 General Sessions Court	0	48	0	226	0	0	0	0	274
53 State Trial Courts	0	163	0	243	0	0	0	0	406
54 Justice Info Sys	0	13	0	48	0	0	0	0	61
55 Sheriff Admin	0	148	0	327	0	0	0	0	476
57 Sheriff Facility Maint	0	20	0	26	0	0	0	0	46
58 Sheriff Warehouse	0	8	0	29	0	0	0	0	37
59 Sheriff Criminal Justice Ctr	0	69	0	384	0	0	0	0	453
60 Sheriff Hill Jail	0	44	0	74	0	0	0	0	118
62 Sheriff Corr Work Center	0	102	0	207	0	0	0	0	309
63 Sheriff Transportation	0	11	0	144	0	0	0	0	156
65 Sheriff Warrants	0	15	0	85	0	0	0	0	100
66 Sheriff Training Academy	0	28	0	27	0	0	0	0	55
67 Sheriff Deberry	0	6	0	361	0	0	0	0	366
75 Sheriff Day Reporting	0	31	0	45	0	0	0	0	77
76 Sheriff Work Release	0	2	0	0	0	0	0	0	2
77 Sheriff Armed Security	0	0	0	33	0	0	0	0	33
78 Sheriff Other	0	1	0	24	0	0	0	0	24
79 Police	0	719	0	3,730	0	0	0	0	4,449
80 Police Drug Enforcement	0	26	0	27	0	0	0	0	52
81 Fire	0	458	0	2,455	0	0	0	0	2,913
82 Codes Admin	0	53	0	160	0	0	0	0	213
83 Beer Board	0	3	0	7	0	0	0	0	11
84 Agricultural Ext	0	0	0	6	0	0	0	0	6
85 Soil & Water	0	1	0	2	0	0	0	0	3
86 Social Services	0	174	0	199	0	0	0	0	374
87 Health	0	636	0	938	0	0	0	0	1,574
88 Public Library	0	2,040	0	704	0	0	0	0	2,744
89 Parks	0	1,147	0	923	0	0	0	0	2,070
90 Arts Commission	0	57	0	56	0	0	0	0	113
91 Public Works	0	149	0	949	0	0	0	0	1,098
92 Solid Waste	0	188	0	474	0	0	0	0	662
93 Human Relations	0	4	0	9	0	0	0	0	13
94 Farmers Market	0	62	0	39	0	0	0	0	101
95 Muni Auditorium	0	72	0	33	0	0	0	0	104
96 State Fair Board	0	211	0	73	0	0	0	0	285
97 Convention Center	0	20	0	44	0	0	0	0	64

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 FINANCIAL ACCOUNTABILITY

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
98	Sports Authority	$0	$28	$0	$440	$0	$0	$0	$0	$468
99	Water & Sewer	0	2,336	0	2,921	0	0	0	0	5,258
100	Storm Water	0	55	0	211	0	0	0	0	266
102	General Hospital	0	5	0	915	0	0	0	0	920
103	Metro Action Com	0	926	0	469	0	0	0	0	1,395
104	NCAC	0	235	0	129	0	0	0	0	364
105	MDHA	0	2	0	0	0	0	0	0	2
106	Metro Transit	0	42	0	822	0	0	0	0	865
107	DES	0	5	0	32	0	0	0	0	38
109	Education	0	19,721	0	24,962	0	0	0	0	44,683
111	Communication Center	0	113	0	277	0	0	0	0	390
113	Criminal Justice Planning	0	3	0	10	0	0	0	0	13
114	Office of Emergency Management	0	11	0	26	0	0	0	0	37
115	Office of Family Safety	0	14	0	17	0	0	0	0	31
116	Comm Ed Comm	0	30	0	8	0	0	0	0	37
117	Convention Center Auth	0	522	0	1,766	0	0	0	0	2,289
118	Flood	0	1	0	6	0	0	0	0	7
120	Mayor Other	0	5	0	22	0	0	0	0	27
123	All Others	0	5,749	0	10,347	82,340	205,851	20,586	0	324,872
Total		$0	$41,171	$0	$61,754	$82,340	$205,851	$20,586	$131,182	$542,883

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

TREASURY

NATURE AND EXTENT OF SERVICES

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

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

Costs associated with Collections activities have been allocated directly to the Convention Center Authority.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:25 TREASURY

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	600,783	306	206,402	161,473	141,686	90,916
Salary % Split			*.05%*	*34.36%*	*26.88%*	*23.58%*	*15.13%*
Benefits	P	209,793	(630)	64,046	62,042	49,598	34,737
Subtotal - Personnel Costs		810,576	(324)	270,448	223,515	191,284	125,653
Services & Supplies Cost							
502 Contract Services	P	50,842	0	11,489	11,947	4,906	22,500
503 Supplies	P	5,149	0	1,599	1,243	487	1,820
505 Other Expenses	P	4,100	0	1,125	2,125	625	225
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	(58,300)	0	0	0	0	0
CAFR Non Operating Revenue	P	(317)	0	(128)	(100)	(88)	0
CAFR Operating Revenue	P	(779,093)	0	(315,578)	(246,884)	(216,631)	0
Subtotal - Services & Supplies		(777,619)	0	(301,494)	(231,670)	(210,701)	24,545
Department Cost Total		32,957	(324)	(31,046)	(8,155)	(19,417)	150,198
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	58,300	0	0	0	0	0
Subtotal - Adjustments		58,300	0	0	0	0	0
Total Costs After Adjustments		91,257	(324)	(31,046)	(8,155)	(19,417)	150,198
General Admin Distribution			324	(111)	(87)	(76)	(49)
Grand Total		$91,257		$(31,157)	$(8,242)	$(19,493)	$150,149

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:25 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1	Howard Office Bldg	$17,358	$0	$5,967	$4,668	$4,096	$2,628
1	Fulton Campus Garage	2,803	0	964	754	661	424
	Subtotal - BUILDING DEPRECIATION	20,162	0	6,930	5,422	4,757	3,053
3	Post Audits	1,648	5	568	444	390	250
	Subtotal - POST AUDITS	1,648	5	568	444	390	250
5	Surety Bonds	0	0	0	0	0	0
	Subtotal - INSURANCE	0	0	0	0	0	0
6	Metro Clerk	507	47	190	149	131	84
6	Council	2,059	192	774	605	531	341
	Subtotal - LEGISLATIVE	2,566	239	964	754	662	425
7	Mayor's Office	3,210	221	1,179	922	809	519
	Subtotal - MAYOR	3,210	221	1,179	922	809	519
10	Buildings & Security	37,356	771	13,105	10,253	8,996	5,773
	Subtotal - GEN SVC FACILITIES	37,356	771	13,105	10,253	8,996	5,773
12	Security Services	3,589	0	1,234	965	847	543
	Subtotal - SHERIFF SECURITY SERV	3,589	0	1,234	965	847	543
13	Postal Service	18,625	506	6,576	5,145	4,514	2,897
	Subtotal - POSTAL SERVICE	18,625	506	6,576	5,145	4,514	2,897
15	Dir of Finance	155,993	13,443	58,240	45,563	39,979	25,654
	Subtotal - DIRECTOR OF FINANCE	155,993	13,443	58,240	45,563	39,979	25,654
17	Finance Operations	2,837	78	1,002	784	688	441
17	Accounts Payable	479	13	169	132	116	74
	Subtotal - FINANCE OPERATIONS	3,315	90	1,171	916	804	516
18	Payroll	256	5	90	70	62	40
	Subtotal - PAYROLL	256	5	90	70	62	40
19	Management & Budget	862	17	302	236	207	133

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:25 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
	Subtotal - OFFICE OF MANAGEMENT	$862	$17	$302	$236	$207	$133
20	Internal Audit	308	4	107	84	74	47
	Subtotal - INTERNAL AUDIT	308	4	107	84	74	47
21	Business Solutions	1,558	11	539	422	370	238
	Subtotal - BUSINESS SOLUTIONS	1,558	11	539	422	370	238
22	Public Property Svcs	120	5	43	34	30	19
	Subtotal - PUBLIC PROPERTY ADMIN	120	5	43	34	30	19
23	Purchasing	69	2	25	19	17	11
	Subtotal - PURCHASING	69	2	25	19	17	11
24	Procurement Review	0	0	0	0	0	0
24	Prompt Pay Review	23	0	8	6	5	4
24	Performance Monitoring	17	0	6	5	4	3
	Subtotal - FINANCIAL ACCOUNTABIL	40	1	14	11	10	6
25	Cash Operations	0	4	2	1	1	1
25	Investment Committee Supt	0	22	7	6	5	3
25	Investor Relations	0	11	4	3	3	2
	Subtotal - TREASURY	0	37	13	10	9	6
28	ITS Systems	0	5,343	1,837	1,437	1,261	809
28	ITS Systems Depreciation	0	778	267	209	183	118
	Subtotal - INFORMATION SYSTEMS	0	6,121	2,104	1,646	1,444	927
29	Legal Services	0	387	133	104	91	59
	Subtotal - DEPT OF LAW	0	387	133	104	91	59
30	Records & Storage	0	56	19	15	13	8
30	Data Requests	0	181	62	49	43	27
	Subtotal - CENTRAL RECORDS	0	236	81	64	56	36
Total Incoming		249,678	22,103	93,419	73,084	64,128	41,149
C. Total Allocated			$363,038	$62,262	$64,842	$44,635	$191,298
				17.15%	17.86%	12.29%	52.69%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	40,767,391	3.89%	$2,127	$0	$2,127	$0	$2,127
3	POST AUDITS	42,410	0.00%	2	0	2	0	2
4	CORPORATE DUES	18,450	0.00%	1	0	1	0	1
5	INSURANCE	148,201	0.01%	8	0	8	0	8
6	LEGISLATIVE	536,842	0.05%	28	0	28	0	28
7	MAYOR	128,223	0.01%	7	0	7	0	7
8	EMPLOYEE HEALTH & WELLNESS	20,718	0.00%	1	0	1	0	1
9	GEN SVC OVERHEAD	42,083	0.00%	2	0	2	0	2
10	GEN SVC FACILITIES	866,202	0.08%	45	0	45	0	45
11	FLEET MANAGEMENT	1,964,069	0.19%	102	0	102	0	102
13	POSTAL SERVICE	32,364	0.00%	2	0	2	0	2
14	RADIO SHOP	2,295,181	0.22%	120	0	120	0	120
15	DIRECTOR OF FINANCE	323,971	0.03%	17	0	17	0	17
16	BUSINESS ASSISTANCE OFFICE	20,954	0.00%	1	0	1	0	1
17	FINANCE OPERATIONS	82,705	0.01%	4	0	4	0	4
18	PAYROLL	23,313	0.00%	1	0	1	0	1
19	OFFICE OF MANAGEMENT & BUDGE	67,368	0.01%	4	0	4	0	4
20	INTERNAL AUDIT	48,961	0.00%	3	0	3	0	3
21	BUSINESS SOLUTIONS	37,628	0.00%	2	0	2	0	2
22	PUBLIC PROPERTY ADMIN	14,107	0.00%	1	0	1	0	1
23	PURCHASING	50,766	0.00%	3	0	3	0	3
24	FINANCIAL ACCOUNTABILITY	17,253	0.00%	1	0	1	0	1
25	TREASURY	84,817	0.01%	4	0	4	0	4
26	GRANTS COORDINATION	6,186	0.00%	0	0	0	0	0
27	HUMAN RESOURCES	186,225	0.02%	10	0	10	1	11
28	INFORMATION SYSTEMS	15,349,425	1.47%	801	0	801	117	917
29	DEPT OF LAW	19,399,569	1.85%	1,012	0	1,012	147	1,160
30	CENTRAL RECORDS	6,620	0.00%	0	0	0	0	0
31	Elections	255,879	0.02%	13	0	13	2	15
32	Surplus Property	272,957	0.03%	14	0	14	2	16
33	Planning Comm	715,133	0.07%	37	0	37	5	43
34	Adv Plan/Research	27,228	0.00%	1	0	1	0	2
35	Register of Deeds	36,716	0.00%	2	0	2	0	2
36	Historical Comm	147,016	0.01%	8	0	8	1	9
39	Assessor Prop	447,442	0.04%	23	0	23	3	27
40	Trustee	98,289	0.01%	5	0	5	1	6
41	County Clerk	632,876	0.06%	33	0	33	5	38
42	District Attorney	364,967	0.03%	19	0	19	3	22
43	DA Drug Enforcement	3,924,566	0.37%	205	0	205	30	235
44	DA Special Operations	80,689	0.01%	4	0	4	1	5
46	Public Defender	307,140	0.03%	16	0	16	2	18
47	Juvenile Court Clerk	84,487	0.01%	4	0	4	1	5

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	148,049	0.01%	$8	$0	$8	$1	$9
49	Criminal Court Clerk	524,157	0.05%	27	0	27	4	31
50	Clerk/Master	94,608	0.01%	5	0	5	1	6
51	Juvenile Court	708,961	0.07%	37	0	37	5	42
52	General Sessions Court	615,516	0.06%	32	0	32	5	37
53	State Trial Courts	1,900,088	0.18%	99	0	99	14	114
54	Justice Info Sys	994,379	0.09%	52	0	52	8	59
55	Sheriff Admin	2,414,530	0.23%	126	0	126	18	144
57	Sheriff Facility Maint	54,401	0.01%	3	0	3	0	3
58	Sheriff Warehouse	60,554	0.01%	3	0	3	0	4
59	Sheriff Criminal Justice Ctr	790,547	0.08%	41	0	41	6	47
60	Sheriff Hill Jail	152,891	0.01%	8	0	8	1	9
62	Sheriff Corr Work Center	426,165	0.04%	22	0	22	3	25
63	Sheriff Transportation	297,092	0.03%	16	0	16	2	18
65	Sheriff Warrants	174,169	0.02%	9	0	9	1	10
66	Sheriff Training Academy	55,245	0.01%	3	0	3	0	3
67	Sheriff Deberry	7,291,713	0.70%	380	0	380	55	436
75	Sheriff Day Reporting	93,371	0.01%	5	0	5	1	6
77	Sheriff Armed Security	68,211	0.01%	4	0	4	1	4
78	Sheriff Other	307,833	0.03%	16	0	16	2	18
79	Police	13,008,322	1.24%	679	0	679	99	778
80	Police Drug Enforcement	1,388,567	0.13%	72	0	72	11	83
81	Fire	8,287,956	0.79%	432	0	432	63	495
82	Codes Admin	1,424,608	0.14%	74	0	74	11	85
83	Beer Board	14,932	0.00%	1	0	1	0	1
84	Agricultural Ext	12,129	0.00%	1	0	1	0	1
85	Soil & Water	3,491	0.00%	0	0	0	0	0
86	Social Services	538,566	0.05%	28	0	28	4	32
87	Health	3,873,547	0.37%	202	0	202	29	232
88	Public Library	10,028,835	0.96%	523	0	523	76	599
89	Parks	5,091,788	0.49%	266	0	266	39	304
90	Arts Commission	225,713	0.02%	12	0	12	2	13
91	Public Works	12,259,344	1.17%	640	0	640	93	733
92	Solid Waste	4,937,579	0.47%	258	0	258	38	295
93	Human Relations	18,297	0.00%	1	0	1	0	1
94	Farmers Market	87,188	0.01%	5	0	5	1	5
95	Muni Auditorium	1,902,051	0.18%	99	0	99	14	114
96	State Fair Board	1,612,427	0.15%	84	0	84	12	96
97	Convention Center	560,166	0.05%	29	0	29	4	33
98	Sports Authority	3,772,009	0.36%	197	0	197	29	225
99	Water & Sewer	204,888,999	19.56%	10,690	0	10,690	1,556	12,247
100	Storm Water	15,976,392	1.52%	834	0	834	121	955

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:25 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	3,907,476	0.37%	$204	$0	$204	$30	$234
103 Metro Action Com	(11,298,477)	-1.08%	(589)	0	(589)	(86)	(675)
104 NCAC	371,203	0.04%	19	0	19	3	22
106 Metro Transit	1,694,345	0.16%	88	0	88	13	101
107 DES	431,526	0.04%	23	0	23	3	26
109 Education	99,491,053	9.50%	5,191	0	5,191	756	5,947
111 Communication Center	570,716	0.05%	30	0	30	4	34
113 Criminal Justice Planning	20,206	0.00%	1	0	1	0	1
114 Office of Emergency Management	422,933	0.04%	22	0	22	3	25
115 Office of Family Safety	46,430	0.00%	2	0	2	0	3
116 Comm Ed Comm	277,796	0.03%	14	0	14	2	17
117 Convention Center Auth	81,839,602	7.81%	4,270	0	4,270	622	4,892
118 Flood	32,064,814	3.06%	1,673	0	1,673	244	1,917
120 Mayor Other	2,398,663	0.23%	125	0	125	18	143
123 All Others	438,419,333	41.85%	22,875	0	22,875	3,331	26,205
Subtotal	1,047,720,392	100.00%	54,665	0	54,665	7,597	62,262
Direct Bills					0		0
Total					$54,665		$62,262

Basis Units: MIP Balances (absolute value)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	36	0.01%	$3	$0	$3	$0	$3
6	LEGISLATIVE	1,466	0.23%	137	0	137	0	137
7	MAYOR	744	0.12%	70	0	70	0	70
8	EMPLOYEE HEALTH & WELLNESS	160	0.03%	15	0	15	0	15
9	GEN SVC OVERHEAD	1,612	0.26%	151	0	151	0	151
10	GEN SVC FACILITIES	693	0.11%	65	0	65	0	65
11	FLEET MANAGEMENT	2,038	0.32%	191	0	191	0	191
13	POSTAL SERVICE	108	0.02%	10	0	10	0	10
14	RADIO SHOP	347	0.06%	33	0	33	0	33
15	DIRECTOR OF FINANCE	916	0.15%	86	0	86	0	86
16	BUSINESS ASSISTANCE OFFICE	157	0.02%	15	0	15	0	15
17	FINANCE OPERATIONS	630	0.10%	59	0	59	0	59
18	PAYROLL	189	0.03%	18	0	18	0	18
19	OFFICE OF MANAGEMENT & BUDGE	458	0.07%	43	0	43	0	43
20	INTERNAL AUDIT	238	0.04%	22	0	22	0	22
21	BUSINESS SOLUTIONS	228	0.04%	21	0	21	0	21
22	PUBLIC PROPERTY ADMIN	106	0.02%	10	0	10	0	10
23	PURCHASING	366	0.06%	34	0	34	0	34
24	FINANCIAL ACCOUNTABILITY	117	0.02%	11	0	11	0	11
25	TREASURY	230	0.04%	22	0	22	0	22
26	GRANTS COORDINATION	44	0.01%	4	0	4	0	5
27	HUMAN RESOURCES	1,783	0.28%	167	0	167	17	184
28	INFORMATION SYSTEMS	3,508	0.56%	329	0	329	34	363
29	DEPT OF LAW	1,381	0.22%	129	0	129	13	143
30	CENTRAL RECORDS	52	0.01%	5	0	5	1	5
31	Elections	6,273	1.00%	588	0	588	60	648
32	Surplus Property	212	0.03%	20	0	20	2	22
33	Planning Comm	1,722	0.27%	161	0	161	17	178
35	Register of Deeds	169	0.03%	16	0	16	2	17
36	Historical Comm	297	0.05%	28	0	28	3	31
39	Assessor Prop	2,733	0.44%	256	0	256	26	283
40	Trustee	832	0.13%	78	0	78	8	86
41	County Clerk	2,365	0.38%	222	0	222	23	244
42	District Attorney	2,107	0.34%	198	0	198	20	218
43	DA Drug Enforcement	159	0.03%	15	0	15	2	16
46	Public Defender	2,344	0.37%	220	0	220	23	242
47	Juvenile Court Clerk	1,507	0.24%	141	0	141	15	156
48	Circuit Court Clerk	1,927	0.31%	181	0	181	19	199
49	Criminal Court Clerk	2,684	0.43%	252	0	252	26	277
50	Clerk/Master	498	0.08%	47	0	47	5	51
51	Juvenile Court	2,943	0.47%	276	0	276	28	304
52	General Sessions Court	4,056	0.65%	380	0	380	39	419

Investment Committee Supt Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	State Trial Courts	4,614	0.73%	$433	$0	$433	$44	$477
54	Justice Info Sys	494	0.08%	46	0	46	5	51
55	Sheriff Admin	5,880	0.94%	551	0	551	57	608
57	Sheriff Facility Maint	511	0.08%	48	0	48	5	53
58	Sheriff Warehouse	108	0.02%	10	0	10	1	11
59	Sheriff Criminal Justice Ctr	7,466	1.19%	700	0	700	72	772
60	Sheriff Hill Jail	1,335	0.21%	125	0	125	13	138
62	Sheriff Corr Work Center	3,699	0.59%	347	0	347	36	382
63	Sheriff Transportation	3,009	0.48%	282	0	282	29	311
65	Sheriff Warrants	1,605	0.26%	150	0	150	15	166
66	Sheriff Training Academy	486	0.08%	46	0	46	5	50
75	Sheriff Day Reporting	1,003	0.16%	94	0	94	10	104
77	Sheriff Armed Security	693	0.11%	65	0	65	7	72
78	Sheriff Other	467	0.07%	44	0	44	4	48
79	Police	61,697	9.82%	5,784	0	5,784	594	6,378
81	Fire	37,608	5.99%	3,526	0	3,526	362	3,888
82	Codes Admin	3,330	0.53%	312	0	312	32	344
83	Beer Board	145	0.02%	14	0	14	1	15
84	Agricultural Ext	199	0.03%	19	0	19	2	21
85	Soil & Water	39	0.01%	4	0	4	0	4
86	Social Services	3,440	0.55%	323	0	323	33	356
87	Health	15,247	2.43%	1,429	0	1,429	147	1,576
88	Public Library	10,896	1.73%	1,022	0	1,022	105	1,126
89	Parks	18,200	2.90%	1,706	0	1,706	175	1,881
90	Arts Commission	295	0.05%	28	0	28	3	30
91	Public Works	12,058	1.92%	1,130	0	1,130	116	1,247
92	Solid Waste	2,628	0.42%	246	0	246	25	272
93	Human Relations	104	0.02%	10	0	10	1	11
94	Farmers Market	210	0.03%	20	0	20	2	22
95	Muni Auditorium	336	0.05%	32	0	32	3	35
96	State Fair Board	1,158	0.18%	109	0	109	11	120
97	Convention Center	202	0.03%	19	0	19	2	21
98	Sports Authority	45	0.01%	4	0	4	0	5
99	Water & Sewer	24,313	3.87%	2,279	0	2,279	234	2,513
100	Storm Water	2,128	0.34%	200	0	200	20	220
101	Bordeaux Long-Term Care	3,870	0.62%	363	0	363	37	400
102	General Hospital	5,917	0.94%	555	0	555	57	612
103	Metro Action Com	8,610	1.37%	807	0	807	83	890
104	NCAC	1,416	0.23%	133	0	133	14	146
105	MDHA	12	0.00%	1	0	1	0	1
106	Metro Transit	38	0.01%	4	0	4	0	4
108	Taxi Transp & Licensing	12	0.00%	1	0	1	0	1

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations

Dept:25 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 Education	322,227	51.29%	$30,209	$0	$30,209	$3,102	$33,311
111 Communication Center	4,708	0.75%	441	0	441	45	487
112 Knowles Home	384	0.06%	36	0	36	4	40
113 Criminal Justice Planning	107	0.02%	10	0	10	1	11
114 Office of Emergency Management	293	0.05%	27	0	27	3	30
115 Office of Family Safety	290	0.05%	27	0	27	3	30
116 Comm Ed Comm	208	0.03%	20	0	20	2	22
117 Convention Center Auth	3,809	0.61%	357	0	357	37	394
120 Mayor Other	32	0.01%	3	0	3	0	3
123 All Others	236	0.04%	22	0	22	2	24
Subtotal	628,252	100.00%	58,899	0	58,899	5,944	64,842
Direct Bills					0		0
Total					$58,899		$64,842

Basis Units: # of Payroll Transactions (current & retired)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investor Relations Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,906,456	2.23%	$881	$0	$881	$0	$881
3	POST AUDITS	1,013,326	0.03%	13	0	13	0	13
4	CORPORATE DUES	440,826	0.01%	6	0	6	0	6
5	INSURANCE	3,557,500	0.12%	46	0	46	0	46
6	LEGISLATIVE	2,263,279	0.07%	29	0	29	0	29
7	MAYOR	3,063,715	0.10%	40	0	40	0	40
8	EMPLOYEE HEALTH & WELLNESS	495,038	0.02%	6	0	6	0	6
9	GEN SVC OVERHEAD	1,005,504	0.03%	13	0	13	0	13
10	GEN SVC FACILITIES	20,499,689	0.67%	266	0	266	0	266
11	FLEET MANAGEMENT	31,144,239	1.02%	404	0	404	0	404
13	POSTAL SERVICE	773,281	0.03%	10	0	10	0	10
14	RADIO SHOP	6,378,350	0.21%	83	0	83	0	83
15	DIRECTOR OF FINANCE	764,522	0.03%	10	0	10	0	10
16	BUSINESS ASSISTANCE OFFICE	500,671	0.02%	6	0	6	0	6
17	FINANCE OPERATIONS	1,976,116	0.07%	26	0	26	0	26
18	PAYROLL	557,025	0.02%	7	0	7	0	7
19	OFFICE OF MANAGEMENT & BUDGE	1,609,668	0.05%	21	0	21	0	21
20	INTERNAL AUDIT	1,024,443	0.03%	13	0	13	0	13
21	BUSINESS SOLUTIONS	899,070	0.03%	12	0	12	0	12
22	PUBLIC PROPERTY ADMIN	337,056	0.01%	4	0	4	0	4
23	PURCHASING	1,212,973	0.04%	16	0	16	0	16
24	FINANCIAL ACCOUNTABILITY	412,231	0.01%	5	0	5	0	5
25	TREASURY	870,668	0.03%	11	0	11	0	11
26	GRANTS COORDINATION	147,815	0.00%	2	0	2	0	2
27	HUMAN RESOURCES	4,449,582	0.15%	58	0	58	8	66
28	INFORMATION SYSTEMS	22,956,370	0.76%	298	0	298	41	339
29	DEPT OF LAW	11,467,078	0.38%	149	0	149	21	169
30	CENTRAL RECORDS	158,178	0.01%	2	0	2	0	2
31	Elections	5,156,370	0.17%	67	0	67	9	76
32	Surplus Property	661,002	0.02%	9	0	9	1	10
33	Planning Comm	5,836,554	0.19%	76	0	76	11	86
34	Adv Plan/Research	130,690	0.00%	2	0	2	0	2
35	Register of Deeds	2,803,312	0.09%	36	0	36	5	41
36	Historical Comm	950,941	0.03%	12	0	12	2	14
39	Assessor Prop	6,741,036	0.22%	87	0	87	12	100
40	Trustee	2,229,594	0.07%	29	0	29	4	33
41	County Clerk	4,057,105	0.13%	53	0	53	7	60
42	District Attorney	6,349,869	0.21%	82	0	82	11	94
43	DA Drug Enforcement	1,019,007	0.03%	13	0	13	2	15
44	DA Special Operations	17,445	0.00%	0	0	0	0	0
46	Public Defender	7,176,775	0.24%	93	0	93	13	106
47	Juvenile Court Clerk	1,661,040	0.05%	22	0	22	3	25

Investor Relations Allocations

Dept:25 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Circuit Court Clerk	9,755,948	0.32%	$127	$0	$127	$18	$144
49	Criminal Court Clerk	5,104,896	0.17%	66	0	66	9	75
50	Clerk/Master	1,267,147	0.04%	16	0	16	2	19
51	Juvenile Court	12,451,852	0.41%	161	0	161	22	184
52	General Sessions Court	11,096,406	0.37%	144	0	144	20	164
53	State Trial Courts	11,956,461	0.39%	155	0	155	22	177
54	Justice Info Sys	2,377,366	0.08%	31	0	31	4	35
55	Sheriff Admin	16,097,037	0.53%	209	0	209	29	238
57	Sheriff Facility Maint	1,299,840	0.04%	17	0	17	2	19
58	Sheriff Warehouse	1,446,863	0.05%	19	0	19	3	21
59	Sheriff Criminal Justice Ctr	18,888,995	0.62%	245	0	245	34	279
60	Sheriff Hill Jail	3,653,102	0.12%	47	0	47	7	54
62	Sheriff Corr Work Center	10,182,597	0.34%	132	0	132	18	150
63	Sheriff Transportation	7,098,589	0.23%	92	0	92	13	105
65	Sheriff Warrants	4,161,510	0.14%	54	0	54	8	61
66	Sheriff Training Academy	1,320,011	0.04%	17	0	17	2	20
67	Sheriff Deberry	17,742,325	0.58%	230	0	230	32	262
75	Sheriff Day Reporting	2,230,965	0.07%	29	0	29	4	33
77	Sheriff Armed Security	1,629,813	0.05%	21	0	21	3	24
78	Sheriff Other	1,155,824	0.04%	15	0	15	2	17
79	Police	183,419,212	6.03%	2,379	0	2,379	331	2,710
80	Police Drug Enforcement	1,316,462	0.04%	17	0	17	2	19
81	Fire	120,741,684	3.97%	1,566	0	1,566	218	1,784
82	Codes Admin	7,850,831	0.26%	102	0	102	14	116
83	Beer Board	356,771	0.01%	5	0	5	1	5
84	Agricultural Ext	289,794	0.01%	4	0	4	1	4
85	Soil & Water	83,415	0.00%	1	0	1	0	1
86	Social Services	9,809,941	0.32%	127	0	127	18	145
87	Health	46,105,786	1.52%	598	0	598	83	681
88	Public Library	34,617,150	1.14%	449	0	449	62	511
89	Parks	45,391,120	1.49%	589	0	589	82	671
90	Arts Commission	2,772,021	0.09%	36	0	36	5	41
91	Public Works	46,687,448	1.54%	606	0	606	84	690
92	Solid Waste	23,312,243	0.77%	302	0	302	42	344
93	Human Relations	437,174	0.01%	6	0	6	1	6
94	Farmers Market	1,909,126	0.06%	25	0	25	3	28
95	Muni Auditorium	1,603,791	0.05%	21	0	21	3	24
96	State Fair Board	3,614,074	0.12%	47	0	47	7	53
97	Convention Center	2,168,335	0.07%	28	0	28	4	32
98	Sports Authority	21,650,756	0.71%	281	0	281	39	320
99	Water & Sewer	143,662,202	4.73%	1,863	0	1,863	259	2,122
100	Storm Water	10,373,745	0.34%	135	0	135	19	153

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investor Relations Allocations

Dept:25 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 General Hospital	45,000,000	1.48%	$584	$0	$584	$81	$665
103 Metro Action Com	23,081,095	0.76%	299	0	299	42	341
104 NCAC	6,344,238	0.21%	82	0	82	11	94
106 Metro Transit	40,433,220	1.33%	524	0	524	73	597
107 DES	1,597,996	0.05%	21	0	21	3	24
109 Education	1,227,507,095	40.39%	15,920	0	15,920	2,215	18,135
111 Communication Center	13,636,451	0.45%	177	0	177	25	201
113 Criminal Justice Planning	482,794	0.02%	6	0	6	1	7
114 Office of Emergency Management	1,273,479	0.04%	17	0	17	2	19
115 Office of Family Safety	813,665	0.03%	11	0	11	1	12
116 Comm Ed Comm	370,584	0.01%	5	0	5	1	5
117 Convention Center Auth	86,853,606	2.86%	1,126	0	1,126	157	1,283
118 Flood	279,426	0.01%	4	0	4	1	4
120 Mayor Other	1,076,184	0.04%	14	0	14	2	16
123 All Others	508,841,298	16.74%	6,600	0	6,600	918	7,518
Subtotal	3,039,357,168	100.00%	39,420	0	39,420	5,215	44,635
Direct Bills					0		0
Total					$39,420		$44,635

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Collections Allocations

Dept:25 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 Convention Center Auth	100	100.00%	$187,952	$0	$187,952	$3,346	$191,298
Subtotal	100	100.00%	187,952	0	187,952	3,346	191,298
Direct Bills					0		0
Total					$187,952		$191,298

Basis Units: Direct 100% Allocation to Convention Center Authority

Allocation Summary

Dept:25 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2	EMPLOYEE BENEFITS	$2,127	$3	$881	$0	$3,011
3	POST AUDITS	2	0	13	0	15
4	CORPORATE DUES	1	0	6	0	7
5	INSURANCE	8	0	46	0	54
6	LEGISLATIVE	28	137	29	0	195
7	MAYOR	7	70	40	0	116
8	EMPLOYEE HEALTH & WELLNESS	1	15	6	0	23
9	GEN SVC OVERHEAD	2	151	13	0	166
10	GEN SVC FACILITIES	45	65	266	0	376
11	FLEET MANAGEMENT	102	191	404	0	697
13	POSTAL SERVICE	2	10	10	0	22
14	RADIO SHOP	120	33	83	0	235
15	DIRECTOR OF FINANCE	17	86	10	0	113
16	BUSINESS ASSISTANCE OFFICE	1	15	6	0	22
17	FINANCE OPERATIONS	4	59	26	0	89
18	PAYROLL	1	18	7	0	26
19	OFFICE OF MANAGEMENT & BUDGE	4	43	21	0	67
20	INTERNAL AUDIT	3	22	13	0	38
21	BUSINESS SOLUTIONS	2	21	12	0	35
22	PUBLIC PROPERTY ADMIN	1	10	4	0	15
23	PURCHASING	3	34	16	0	53
24	FINANCIAL ACCOUNTABILITY	1	11	5	0	17
25	TREASURY	4	22	11	0	37
26	GRANTS COORDINATION	0	5	2	0	7
27	HUMAN RESOURCES	11	184	66	0	261
28	INFORMATION SYSTEMS	917	363	339	0	1,619
29	DEPT OF LAW	1,160	143	169	0	1,472
30	CENTRAL RECORDS	0	5	2	0	8
31	Elections	15	648	76	0	740
32	Surplus Property	16	22	10	0	48
33	Planning Comm	43	178	86	0	307
34	Adv Plan/Research	2	0	2	0	4
35	Register of Deeds	2	17	41	0	61
36	Historical Comm	9	31	14	0	54
39	Assessor Prop	27	283	100	0	409
40	Trustee	6	86	33	0	125
41	County Clerk	38	244	60	0	342
42	District Attorney	22	218	94	0	333
43	DA Drug Enforcement	235	16	15	0	266
44	DA Special Operations	5	0	0	0	5
46	Public Defender	18	242	106	0	367

Allocation Summary

Dept:25 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
47	Juvenile Court Clerk	$5	$156	$25	$0	$185
48	Circuit Court Clerk	9	199	144	0	352
49	Criminal Court Clerk	31	277	75	0	384
50	Clerk/Master	6	51	19	0	76
51	Juvenile Court	42	304	184	0	531
52	General Sessions Court	37	419	164	0	620
53	State Trial Courts	114	477	177	0	767
54	Justice Info Sys	59	51	35	0	146
55	Sheriff Admin	144	608	238	0	990
57	Sheriff Facility Maint	3	53	19	0	75
58	Sheriff Warehouse	4	11	21	0	36
59	Sheriff Criminal Justice Ctr	47	772	279	0	1,098
60	Sheriff Hill Jail	9	138	54	0	201
62	Sheriff Corr Work Center	25	382	150	0	558
63	Sheriff Transportation	18	311	105	0	434
65	Sheriff Warrants	10	166	61	0	238
66	Sheriff Training Academy	3	50	20	0	73
67	Sheriff Deberry	436	0	262	0	698
75	Sheriff Day Reporting	6	104	33	0	142
77	Sheriff Armed Security	4	72	24	0	100
78	Sheriff Other	18	48	17	0	84
79	Police	778	6,378	2,710	0	9,865
80	Police Drug Enforcement	83	0	19	0	102
81	Fire	495	3,888	1,784	0	6,167
82	Codes Admin	85	344	116	0	545
83	Beer Board	1	15	5	0	21
84	Agricultural Ext	1	21	4	0	26
85	Soil & Water	0	4	1	0	5
86	Social Services	32	356	145	0	533
87	Health	232	1,576	681	0	2,489
88	Public Library	599	1,126	511	0	2,237
89	Parks	304	1,881	671	0	2,856
90	Arts Commission	13	30	41	0	85
91	Public Works	733	1,247	690	0	2,669
92	Solid Waste	295	272	344	0	911
93	Human Relations	1	11	6	0	18
94	Farmers Market	5	22	28	0	55
95	Muni Auditorium	114	35	24	0	172
96	State Fair Board	96	120	53	0	269
97	Convention Center	33	21	32	0	86
98	Sports Authority	225	5	320	0	550

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:25 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
99	Water & Sewer	$12,247	$2,513	$2,122	$0	$16,882
100	Storm Water	955	220	153	0	1,328
101	Bordeaux Long-Term Care	0	400	0	0	400
102	General Hospital	234	612	665	0	1,510
103	Metro Action Com	(675)	890	341	0	556
104	NCAC	22	146	94	0	262
105	MDHA	0	1	0	0	1
106	Metro Transit	101	4	597	0	703
107	DES	26	0	24	0	49
108	Taxi Transp & Licensing	0	1	0	0	1
109	Education	5,947	33,311	18,135	0	57,393
111	Communication Center	34	487	201	0	722
112	Knowles Home	0	40	0	0	40
113	Criminal Justice Planning	1	11	7	0	19
114	Office of Emergency Management	25	30	19	0	74
115	Office of Family Safety	3	30	12	0	45
116	Comm Ed Comm	17	22	5	0	44
117	Convention Center Auth	4,892	394	1,283	191,298	197,867
118	Flood	1,917	0	4	0	1,921
120	Mayor Other	143	3	16	0	163
123	All Others	26,205	24	7,518	0	33,747
Total		$62,262	$64,842	$44,635	$191,298	$363,038

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

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

We have allocated DGC costs based on the number of DGC conducted assessments.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:26 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriations	Comm Enhance Fund
Personnel Costs						
Salaries	S1	93,246	9,325	41,961	18,649	23,312
Salary % Split			*10.00%*	*45.00%*	*20.00%*	*25.00%*
Benefits	S	42,081	4,208	18,936	8,416	10,520
Subtotal - Personnel Costs		135,327	13,533	60,897	27,065	33,832
Services & Supplies Cost						
502 Contract Services	S	9,533	953	4,290	1,907	2,383
503 Supplies	S	2,590	259	1,166	518	648
505 Other Expenses	S	365	37	164	73	91
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		12,488	1,249	5,620	2,498	3,122
Department Cost Total		147,815	14,782	66,517	29,563	36,954
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		147,815	14,782	66,517	29,563	36,954
General Admin Distribution			(14,782)	7,391	3,285	4,106
Grand Total		$147,815		$73,908	$32,848	$41,060

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:26 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
1	Howard Office Bldg	$6,589	$0	$3,294	$1,464	$1,830
1	Fulton Campus Garage	1,064	0	532	236	296
	Subtotal - BUILDING DEPRECIATION	7,653	0	3,826	1,701	2,126
3	Post Audits	140	0	70	31	39
	Subtotal - POST AUDITS	140	0	70	31	39
6	Metro Clerk	152	14	83	37	46
6	Council	618	58	338	150	188
	Subtotal - LEGISLATIVE	770	72	421	187	234
7	Mayor's Office	963	66	515	229	286
	Subtotal - MAYOR	963	66	515	229	286
10	Buildings & Security	9,572	198	4,885	2,171	2,714
	Subtotal - GEN SVC FACILITIES	9,572	198	4,885	2,171	2,714
15	Dir of Finance	24,211	2,086	13,149	5,844	7,305
	Subtotal - DIRECTOR OF FINANCE	24,211	2,086	13,149	5,844	7,305
17	Finance Operations	241	7	124	55	69
17	Accounts Payable	42	1	22	10	12
	Subtotal - FINANCE OPERATIONS	283	8	145	64	81
18	Payroll	49	1	25	11	14
	Subtotal - PAYROLL	49	1	25	11	14
19	Management & Budget	153	3	78	35	43
	Subtotal - OFFICE OF MANAGEMENT	153	3	78	35	43
20	Internal Audit	52	1	27	12	15
	Subtotal - INTERNAL AUDIT	52	1	27	12	15
21	Business Solutions	132	1	67	30	37
	Subtotal - BUSINESS SOLUTIONS	132	1	67	30	37
22	Public Property Svcs	20	1	11	5	6

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:26 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
	Subtotal - PUBLIC PROPERTY ADMIN	$20	$1	$11	$5	$6
23	Purchasing	14	1	7	3	4
	Subtotal - PURCHASING	14	1	7	3	4
24	Procurement Review	0	0	0	0	0
24	Prompt Pay Review	2	0	1	0	1
24	Performance Monitoring	3	0	2	1	1
24	Grants Coord Supervision	129,040	2,142	65,591	29,152	36,439
	Subtotal - FINANCIAL ACCOUNTABIL	129,045	2,142	65,593	29,153	36,441
25	Cash Operations	0	0	0	0	0
25	Investment Committee Supt	4	0	2	1	1
25	Investor Relations	2	0	1	0	1
	Subtotal - TREASURY	6	1	4	2	2
28	ITS Systems	0	1,166	583	259	324
28	ITS Systems Depreciation	0	170	85	38	47
	Subtotal - INFORMATION SYSTEMS	0	1,336	668	297	371
Total Incoming		173,063	5,916	89,489	39,773	49,716
C. Total Allocated			$326,794	$163,397	$72,621	$90,776
				50.00%	22.22%	27.78%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grant Coordination Allocations

Dept:26 GRANTS COORDINATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	1	0.68%	$1,099	$0	$1,099	$0	$1,099
15	DIRECTOR OF FINANCE	1	0.68%	1,099	0	1,099	0	1,099
33	Planning Comm	4	2.74%	4,396	0	4,396	82	4,478
36	Historical Comm	2	1.37%	2,198	0	2,198	41	2,239
51	Juvenile Court	2	1.37%	2,198	0	2,198	41	2,239
52	General Sessions Court	2	1.37%	2,198	0	2,198	41	2,239
53	State Trial Courts	3	2.05%	3,297	0	3,297	62	3,358
55	Sheriff Admin	4	2.74%	4,396	0	4,396	82	4,478
79	Police	4	2.74%	4,396	0	4,396	82	4,478
81	Fire	1	0.68%	1,099	0	1,099	21	1,119
86	Social Services	16	10.96%	17,582	0	17,582	329	17,911
87	Health	32	21.92%	35,165	0	35,165	657	35,822
88	Public Library	5	3.42%	5,494	0	5,494	103	5,597
89	Parks	11	7.53%	12,088	0	12,088	226	12,314
90	Arts Commission	5	3.42%	5,494	0	5,494	103	5,597
91	Public Works	9	6.16%	9,890	0	9,890	185	10,075
92	Solid Waste	2	1.37%	2,198	0	2,198	41	2,239
94	Farmers Market	2	1.37%	2,198	0	2,198	41	2,239
99	Water & Sewer	3	2.05%	3,297	0	3,297	62	3,358
103	Metro Action Com	11	7.53%	12,088	0	12,088	226	12,314
104	NCAC	18	12.33%	19,780	0	19,780	370	20,150
114	Office of Emergency Management	4	2.74%	4,396	0	4,396	82	4,478
115	Office of Family Safety	4	2.74%	4,396	0	4,396	82	4,478
Subtotal		146	100.00%	160,439	0	160,439	2,958	163,397
Direct Bills						0		0
Total						$160,439		$163,397

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriations Allocations

Dept:26 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$71,306	$0	$71,306	$1,315	$72,621
Subtotal	100	100.00%	71,306	0	71,306	1,315	72,621
Direct Bills					0		0
Total					$71,306		$72,621

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Comm Enhance Fund Allocations

Dept:26 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 All Others	100	100.00%	$89,133	$0	$89,133	$1,643	$90,776
Subtotal	100	100.00%	89,133	0	89,133	1,643	90,776
Direct Bills					0		0
Total					$89,133		$90,776

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:26 GRANTS COORDINATION

	Department	Grant Coordination	Direct Appropriations	Comm Enhance Fund	Total
7	MAYOR	$1,099	$0	$0	$1,099
15	DIRECTOR OF FINANCE	1,099	0	0	1,099
33	Planning Comm	4,478	0	0	4,478
36	Historical Comm	2,239	0	0	2,239
51	Juvenile Court	2,239	0	0	2,239
52	General Sessions Court	2,239	0	0	2,239
53	State Trial Courts	3,358	0	0	3,358
55	Sheriff Admin	4,478	0	0	4,478
79	Police	4,478	0	0	4,478
81	Fire	1,119	0	0	1,119
86	Social Services	17,911	0	0	17,911
87	Health	35,822	0	0	35,822
88	Public Library	5,597	0	0	5,597
89	Parks	12,314	0	0	12,314
90	Arts Commission	5,597	0	0	5,597
91	Public Works	10,075	0	0	10,075
92	Solid Waste	2,239	0	0	2,239
94	Farmers Market	2,239	0	0	2,239
99	Water & Sewer	3,358	0	0	3,358
103	Metro Action Com	12,314	0	0	12,314
104	NCAC	20,150	0	0	20,150
114	Office of Emergency Management	4,478	0	0	4,478
115	Office of Family Safety	4,478	0	0	4,478
123	All Others	0	72,621	90,776	163,397
Total		$163,397	$72,621	$90,776	$326,794

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

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

Human Resources costs charged in Business Unit 08 were allocated based on the number of employees by department or fund. Employee Benefits costs were also charged based on the number of equivalent full-time positions, retirees and Board of Education non-teaching personnel.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:27 HUMAN RESOURCES

Description		Amount	General Admin	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
Personnel Costs							
Salaries	S1	2,315,083	0	346,706	851,839	515,999	600,539
Salary % Split			*.00%*	*14.98%*	*36.80%*	*22.29%*	*25.94%*
Benefits	P	929,036	0	132,439	362,044	208,344	226,209
Subtotal - Personnel Costs		3,244,119	0	479,145	1,213,883	724,343	826,748
Services & Supplies Cost							
502 Contract Services	P	825,766	0	8,601	1,811	557,299	258,055
502 Admn Pay Plan	P	0	0	0	0	0	0
503 Supplies	P	51,706	0	19,017	4,492	841	27,356
505 Other Expenses	P	327,991	0	5,849	0	6,525	315,617
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		1,205,463	0	33,467	6,303	564,665	601,028
Department Cost Total		4,449,582	0	512,612	1,220,186	1,289,008	1,427,776
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		4,449,582	0	512,612	1,220,186	1,289,008	1,427,776
General Admin Distribution			0	0	0	0	0
Grand Total		$4,449,582		$512,612	$1,220,186	$1,289,008	$1,427,776

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:27 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
1	Metro Southeast	$18,229	$0	$2,100	$4,999	$5,281	$5,849
	Subtotal - BUILDING DEPRECIATION	18,229	0	2,100	4,999	5,281	5,849
2	County Pension	9,134	28	1,056	2,512	2,654	2,940
2	Health Benefit	185,059	561	21,384	50,902	53,773	59,561
2	Life Benefit	11,393	35	1,316	3,134	3,310	3,667
2	Unemployment Comp	13,863	42	1,602	3,813	4,028	4,462
2	Injured On Duty	728	2	84	200	212	234
	Subtotal - EMPLOYEE BENEFITS	220,178	667	25,442	60,561	63,977	70,864
3	Post Audits	902	2	104	248	262	290
	Subtotal - POST AUDITS	902	2	104	248	262	290
5	Self Insured	552	2	64	152	160	178
5	Surety Bonds	0	0	0	0	0	0
5	Judgements & Losses	11,052	33	1,277	3,040	3,211	3,557
	Subtotal - INSURANCE	11,604	35	1,341	3,192	3,372	3,735
6	Metro Clerk	3,042	283	383	912	963	1,067
6	Council	12,356	1,151	1,556	3,704	3,913	4,334
	Subtotal - LEGISLATIVE	15,397	1,434	1,939	4,616	4,876	5,401
7	Mayor's Office	19,259	1,323	2,371	5,644	5,963	6,604
	Subtotal - MAYOR	19,259	1,323	2,371	5,644	5,963	6,604
10	Buildings & Security	10,997	227	1,293	3,078	3,252	3,602
	Subtotal - GEN SVC FACILITIES	10,997	227	1,293	3,078	3,252	3,602
11	Motor Pool	121	103	26	61	65	72
11	Fleet Depreciation	2,626	0	303	720	761	843
	Subtotal - FLEET MANAGEMENT	2,747	103	328	782	826	915
12	Security Services	3,365	0	388	923	975	1,080
	Subtotal - SHERIFF SECURITY SERV	3,365	0	388	923	975	1,080
13	Postal Service	6,520	177	772	1,836	1,940	2,149

B. Incoming Costs - (Default Spread Expense%)

Dept:27 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
	Subtotal - POSTAL SERVICE	$6,520	$177	$772	$1,836	$1,940	$2,149
16	Procurement Post-Award	6,609	144	778	1,852	1,956	2,167
	Subtotal - BUSINESS ASSISTANCE C	6,609	144	778	1,852	1,956	2,167
17	Finance Operations	1,553	42	184	438	462	512
17	Accounts Payable	593	16	70	167	176	195
	Subtotal - FINANCE OPERATIONS	2,146	58	254	604	638	707
18	Payroll	1,987	42	234	556	588	651
	Subtotal - PAYROLL	1,987	42	234	556	588	651
19	Management & Budget	4,385	85	515	1,226	1,295	1,434
	Subtotal - OFFICE OF MANAGEMENT	4,385	85	515	1,226	1,295	1,434
20	Internal Audit	1,575	23	184	438	463	513
	Subtotal - INTERNAL AUDIT	1,575	23	184	438	463	513
21	Business Solutions	853	6	99	236	249	276
	Subtotal - BUSINESS SOLUTIONS	853	6	99	236	249	276
22	Public Property Svcs	615	27	74	176	186	206
	Subtotal - PUBLIC PROPERTY ADMIN	615	27	74	176	186	206
23	Purchasing	1,387	49	165	394	416	461
	Subtotal - PURCHASING	1,387	49	165	394	416	461
24	Procurement Review	0	0	0	0	0	0
24	Prompt Pay Review	28	1	3	8	8	9
24	Performance Monitoring	89	2	10	25	26	29
	Subtotal - FINANCIAL ACCOUNTABIL	117	2	14	33	35	38
25	Cash Operations	10	1	1	3	3	4
25	Investment Committee Supt	167	17	21	51	53	59
25	Investor Relations	58	8	8	18	19	21

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:27 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
	Subtotal - TREASURY	$235	$27	$30	$72	$76	$84
27	Employee Relations	0	3,550	409	974	1,028	1,139
27	Workforce Management	0	8,523	982	2,337	2,469	2,735
27	Benefits	0	8,932	1,029	2,449	2,587	2,866
27	HR Admin./Sys Support	0	10,024	1,155	2,749	2,904	3,217
	Subtotal - HUMAN RESOURCES	0	31,029	3,575	8,509	8,989	9,957
28	ITS Systems	0	30,801	3,548	8,446	8,923	9,883
28	ITS Systems Depreciation	0	4,483	516	1,229	1,299	1,438
	Subtotal - INFORMATION SYSTEMS	0	35,284	4,065	9,676	10,221	11,322
29	Legal Services	0	6,195	714	1,699	1,795	1,988
	Subtotal - DEPT OF LAW	0	6,195	714	1,699	1,795	1,988
30	Records & Storage	0	11,258	1,297	3,087	3,261	3,612
30	Data Requests	0	6,392	736	1,753	1,852	2,051
	Subtotal - CENTRAL RECORDS	0	17,650	2,033	4,840	5,113	5,664
Total Incoming		329,107	94,589	48,812	116,188	122,741	135,955
C. Total Allocated			$4,873,278	$561,424	$1,336,374	$1,411,749	$1,563,731
				11.52%	27.42%	28.97%	32.09%

Employee Relations Allocations

Dept:27 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	3,884	0.62%	$3,436	$0	$3,436	$0	$3,436
7	MAYOR	2,090	0.34%	1,849	0	1,849	0	1,849
9	GEN SVC OVERHEAD	10,158	1.63%	8,986	0	8,986	0	8,986
15	DIRECTOR OF FINANCE	7,424	1.19%	6,568	0	6,568	0	6,568
20	INTERNAL AUDIT	600	0.10%	531	0	531	0	531
27	HUMAN RESOURCES	4,013	0.64%	3,550	0	3,550	0	3,550
28	INFORMATION SYSTEMS	8,997	1.45%	7,959	0	7,959	165	8,124
29	DEPT OF LAW	3,524	0.57%	3,118	0	3,118	65	3,182
31	Elections	2,590	0.42%	2,291	0	2,291	48	2,339
33	Planning Comm	3,697	0.59%	3,271	0	3,271	68	3,338
36	Historical Comm	750	0.12%	663	0	663	14	677
39	Assessor Prop	5,586	0.90%	4,942	0	4,942	102	5,044
40	Trustee	1,572	0.25%	1,391	0	1,391	29	1,420
41	County Clerk	4,719	0.76%	4,175	0	4,175	87	4,261
42	District Attorney	6,482	1.04%	5,734	0	5,734	119	5,853
46	Public Defender	5,886	0.95%	5,207	0	5,207	108	5,315
47	Juvenile Court Clerk	2,250	0.36%	1,990	0	1,990	41	2,032
48	Circuit Court Clerk	2,850	0.46%	2,521	0	2,521	52	2,574
49	Criminal Court Clerk	5,924	0.95%	5,241	0	5,241	109	5,349
50	Clerk/Master	1,110	0.18%	982	0	982	20	1,002
51	Juvenile Court	8,549	1.37%	7,563	0	7,563	157	7,720
52	General Sessions Court	8,738	1.40%	7,730	0	7,730	160	7,890
53	State Trial Courts	10,935	1.76%	9,674	0	9,674	201	9,874
54	Justice Info Sys	1,387	0.22%	1,227	0	1,227	25	1,252
55	Sheriff Admin	64,666	10.39%	57,207	0	57,207	1,186	58,393
79	Police	144,041	23.15%	127,427	0	127,427	2,642	130,069
81	Fire	85,521	13.74%	75,657	0	75,657	1,569	77,225
82	Codes Admin	6,794	1.09%	6,010	0	6,010	125	6,135
83	Beer Board	375	0.06%	332	0	332	7	339
84	Agricultural Ext	589	0.09%	521	0	521	11	532
85	Soil & Water	75	0.01%	66	0	66	1	68
86	Social Services	4,811	0.77%	4,256	0	4,256	88	4,344
88	Public Library	24,822	3.99%	21,959	0	21,959	455	22,414
89	Parks	40,537	6.51%	35,861	0	35,861	743	36,605
90	Arts Commission	750	0.12%	663	0	663	14	677
91	Public Works	23,176	3.72%	20,503	0	20,503	425	20,928
92	Solid Waste	5,088	0.82%	4,501	0	4,501	93	4,594
93	Human Relations	300	0.05%	265	0	265	6	271
94	Farmers Market	450	0.07%	398	0	398	8	406
95	Muni Auditorium	3,038	0.49%	2,688	0	2,688	56	2,743
96	State Fair Board	1,720	0.28%	1,522	0	1,522	32	1,553
97	Convention Center	3,038	0.49%	2,688	0	2,688	56	2,743

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Employee Relations Allocations

Dept:27 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 Sports Authority	75	0.01%	$66	$0	$66	$1	$68
99 Water & Sewer	55,783	8.96%	49,349	0	49,349	1,023	50,372
103 Metro Action Com	20,988	3.37%	18,567	0	18,567	385	18,952
104 NCAC	3,884	0.62%	3,436	0	3,436	71	3,507
108 Taxi Transp & Licensing	3,038	0.49%	2,688	0	2,688	56	2,743
111 Communication Center	12,673	2.04%	11,211	0	11,211	232	11,444
113 Criminal Justice Planning	300	0.05%	265	0	265	6	271
114 Office of Emergency Management	747	0.12%	661	0	661	14	675
115 Office of Family Safety	1,012	0.16%	895	0	895	19	914
116 Comm Ed Comm	225	0.04%	199	0	199	4	203
123 All Others	75	0.01%	66	0	66	1	68
Subtotal	622,306	100.00%	550,527	0	550,527	10,897	561,424
Direct Bills					0		0
Total					$550,527		$561,424

Basis Units: % of FTEs

Workforce Management Allocations

Dept:27 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,498	0.63%	$8,251	$0	$8,251	$0	$8,251
7	MAYOR	4,034	0.34%	4,439	0	4,439	0	4,439
9	GEN SVC OVERHEAD	19,607	1.65%	21,576	0	21,576	0	21,576
15	DIRECTOR OF FINANCE	14,330	1.20%	15,769	0	15,769	0	15,769
20	INTERNAL AUDIT	1,158	0.10%	1,274	0	1,274	0	1,274
27	HUMAN RESOURCES	7,745	0.65%	8,523	0	8,523	0	8,523
28	INFORMATION SYSTEMS	17,367	1.46%	19,111	0	19,111	396	19,508
29	DEPT OF LAW	6,803	0.57%	7,486	0	7,486	155	7,642
31	Elections	5,000	0.42%	5,502	0	5,502	114	5,616
33	Planning Comm	7,136	0.60%	7,853	0	7,853	163	8,016
36	Historical Comm	1,447	0.12%	1,592	0	1,592	33	1,625
39	Assessor Prop	10,782	0.91%	11,865	0	11,865	246	12,111
40	Trustee	3,035	0.25%	3,340	0	3,340	69	3,409
41	County Clerk	9,109	0.76%	10,024	0	10,024	208	10,232
42	District Attorney	12,512	1.05%	13,769	0	13,769	286	14,054
46	Public Defender	11,361	0.95%	12,502	0	12,502	259	12,761
47	Juvenile Court Clerk	4,342	0.36%	4,778	0	4,778	99	4,877
48	Circuit Court Clerk	5,500	0.46%	6,052	0	6,052	126	6,178
49	Criminal Court Clerk	11,435	0.96%	12,583	0	12,583	261	12,844
50	Clerk/Master	2,142	0.18%	2,357	0	2,357	49	2,406
51	Juvenile Court	16,501	1.39%	18,158	0	18,158	377	18,535
52	General Sessions Court	16,866	1.42%	18,560	0	18,560	385	18,945
53	State Trial Courts	21,108	1.77%	23,228	0	23,228	482	23,710
54	Justice Info Sys	2,678	0.22%	2,947	0	2,947	61	3,008
55	Sheriff Admin	124,824	10.48%	137,361	0	137,361	2,849	140,210
79	Police	278,038	23.35%	305,962	0	305,962	6,346	312,308
81	Fire	165,079	13.86%	181,659	0	181,659	3,768	185,426
82	Codes Admin	13,114	1.10%	14,431	0	14,431	299	14,730
83	Beer Board	724	0.06%	797	0	797	17	813
84	Agricultural Ext	2,088	0.18%	2,298	0	2,298	48	2,345
85	Soil & Water	145	0.01%	160	0	160	3	163
86	Social Services	9,287	0.78%	10,220	0	10,220	212	10,432
88	Public Library	47,914	4.02%	52,726	0	52,726	1,094	53,820
89	Parks	78,247	6.57%	86,106	0	86,106	1,786	87,892
90	Arts Commission	1,447	0.12%	1,592	0	1,592	33	1,625
91	Public Works	44,736	3.76%	49,229	0	49,229	1,021	50,250
92	Solid Waste	9,820	0.82%	10,806	0	10,806	224	11,030
93	Human Relations	579	0.05%	637	0	637	13	650
94	Farmers Market	868	0.07%	955	0	955	20	975
95	Muni Auditorium	2,088	0.18%	2,298	0	2,298	48	2,345
96	State Fair Board	3,320	0.28%	3,653	0	3,653	76	3,729
97	Convention Center	2,088	0.18%	2,298	0	2,298	48	2,345

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Workforce Management Allocations

Dept:27 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 Sports Authority	145	0.01%	$160	$0	$160	$3	$163
99 Water & Sewer	107,675	9.04%	118,489	0	118,489	2,458	120,947
103 Metro Action Com	40,512	3.40%	44,581	0	44,581	925	45,505
104 NCAC	7,498	0.63%	8,251	0	8,251	171	8,422
108 Taxi Transp & Licensing	2,088	0.18%	2,298	0	2,298	48	2,345
111 Communication Center	24,462	2.05%	26,919	0	26,919	558	27,477
113 Criminal Justice Planning	579	0.05%	637	0	637	13	650
114 Office of Emergency Management	1,442	0.12%	1,587	0	1,587	33	1,620
115 Office of Family Safety	1,953	0.16%	2,149	0	2,149	45	2,194
116 Comm Ed Comm	434	0.04%	478	0	478	10	487
123 All Others	145	0.01%	160	0	160	3	163
Subtotal	1,190,835	100.00%	1,310,435	0	1,310,435	25,939	1,336,374
Direct Bills					0		0
Total					$1,310,435		$1,336,374

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefits Allocations

Dept:27 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	8,843	0.62%	$8,646	$0	$8,646	$0	$8,646
7	MAYOR	4,758	0.34%	4,652	0	4,652	0	4,652
9	GEN SVC OVERHEAD	23,124	1.63%	22,609	0	22,609	0	22,609
15	DIRECTOR OF FINANCE	16,900	1.19%	16,524	0	16,524	0	16,524
20	INTERNAL AUDIT	1,366	0.10%	1,336	0	1,336	0	1,336
27	HUMAN RESOURCES	9,135	0.65%	8,932	0	8,932	0	8,932
28	INFORMATION SYSTEMS	20,481	1.45%	20,025	0	20,025	415	20,440
29	DEPT OF LAW	8,023	0.57%	7,844	0	7,844	163	8,007
31	Elections	5,896	0.42%	5,765	0	5,765	120	5,884
33	Planning Comm	8,416	0.59%	8,229	0	8,229	171	8,399
36	Historical Comm	1,707	0.12%	1,669	0	1,669	35	1,704
39	Assessor Prop	12,716	0.90%	12,433	0	12,433	258	12,691
40	Trustee	3,580	0.25%	3,500	0	3,500	73	3,573
41	County Clerk	10,743	0.76%	10,504	0	10,504	218	10,722
42	District Attorney	14,756	1.04%	14,428	0	14,428	299	14,727
46	Public Defender	13,399	0.95%	13,101	0	13,101	272	13,372
47	Juvenile Court Clerk	5,121	0.36%	5,007	0	5,007	104	5,111
48	Circuit Court Clerk	6,487	0.46%	6,343	0	6,343	132	6,474
49	Criminal Court Clerk	13,486	0.95%	13,186	0	13,186	273	13,459
50	Clerk/Master	2,526	0.18%	2,470	0	2,470	51	2,521
51	Juvenile Court	19,461	1.37%	19,028	0	19,028	395	19,422
52	General Sessions Court	19,891	1.40%	19,448	0	19,448	403	19,852
53	State Trial Courts	24,894	1.76%	24,340	0	24,340	505	24,845
54	Justice Info Sys	3,158	0.22%	3,088	0	3,088	64	3,152
55	Sheriff Admin	147,211	10.40%	143,935	0	143,935	2,984	146,919
79	Police	327,905	23.16%	320,607	0	320,607	6,647	327,254
81	Fire	194,687	13.75%	190,354	0	190,354	3,947	194,301
82	Codes Admin	15,466	1.09%	15,122	0	15,122	314	15,435
83	Beer Board	854	0.06%	835	0	835	17	852
84	Agricultural Ext	1,120	0.08%	1,095	0	1,095	23	1,118
85	Soil & Water	171	0.01%	167	0	167	3	171
86	Social Services	10,953	0.77%	10,709	0	10,709	222	10,931
88	Public Library	56,508	3.99%	55,250	0	55,250	1,146	56,396
89	Parks	92,281	6.52%	90,227	0	90,227	1,871	92,098
90	Arts Commission	1,710	0.12%	1,672	0	1,672	35	1,707
91	Public Works	52,760	3.73%	51,586	0	51,586	1,070	52,655
92	Solid Waste	11,581	0.82%	11,323	0	11,323	235	11,558
93	Human Relations	683	0.05%	668	0	668	14	682
94	Farmers Market	1,024	0.07%	1,001	0	1,001	21	1,022
95	Muni Auditorium	855	0.06%	836	0	836	17	853
96	State Fair Board	3,916	0.28%	3,829	0	3,829	79	3,908
97	Convention Center	855	0.06%	836	0	836	17	853

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefits Allocations

Dept:27 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 Sports Authority	171	0.01%	$167	$0	$167	$3	$171
99 Water & Sewer	143,529	10.14%	140,335	0	140,335	2,910	143,244
103 Metro Action Com	47,778	3.37%	46,715	0	46,715	969	47,683
104 NCAC	8,843	0.62%	8,646	0	8,646	179	8,825
108 Taxi Transp & Licensing	855	0.06%	836	0	836	17	853
111 Communication Center	28,850	2.04%	28,208	0	28,208	585	28,793
113 Criminal Justice Planning	683	0.05%	668	0	668	14	682
114 Office of Emergency Management	1,700	0.12%	1,662	0	1,662	34	1,697
115 Office of Family Safety	3,360	0.24%	3,285	0	3,285	68	3,353
116 Comm Ed Comm	512	0.04%	501	0	501	10	511
123 All Others	171	0.01%	167	0	167	3	171
Subtotal	1,415,859	100.00%	1,384,348	0	1,384,348	27,402	1,411,749
Direct Bills					0		0
Total					$1,384,348		$1,411,749

Basis Units: % of FTEs

HR Admin./Sys Support Allocations

Dept:27 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	10,088	0.63%	$9,704	$0	$9,704	$0	$9,704
7	MAYOR	5,428	0.34%	5,221	0	5,221	0	5,221
9	GEN SVC OVERHEAD	26,381	1.65%	25,377	0	25,377	0	25,377
15	DIRECTOR OF FINANCE	19,280	1.21%	18,546	0	18,546	0	18,546
20	INTERNAL AUDIT	1,558	0.10%	1,499	0	1,499	0	1,499
27	HUMAN RESOURCES	10,421	0.65%	10,024	0	10,024	0	10,024
28	INFORMATION SYSTEMS	23,366	1.47%	22,477	0	22,477	466	22,943
29	DEPT OF LAW	9,153	0.57%	8,805	0	8,805	183	8,987
31	Elections	6,727	0.42%	6,471	0	6,471	134	6,605
33	Planning Comm	9,601	0.60%	9,236	0	9,236	192	9,427
36	Historical Comm	1,948	0.12%	1,874	0	1,874	39	1,913
39	Assessor Prop	14,507	0.91%	13,955	0	13,955	290	14,244
40	Trustee	4,084	0.26%	3,929	0	3,929	82	4,010
41	County Clerk	12,256	0.77%	11,790	0	11,790	245	12,034
42	District Attorney	16,834	1.06%	16,193	0	16,193	336	16,529
46	Public Defender	15,286	0.96%	14,704	0	14,704	305	15,009
47	Juvenile Court Clerk	5,843	0.37%	5,621	0	5,621	117	5,737
48	Circuit Court Clerk	7,401	0.46%	7,119	0	7,119	148	7,267
49	Criminal Court Clerk	15,385	0.97%	14,799	0	14,799	307	15,107
50	Clerk/Master	2,882	0.18%	2,772	0	2,772	58	2,830
51	Juvenile Court	22,202	1.39%	21,357	0	21,357	443	21,800
52	General Sessions Court	22,692	1.42%	21,828	0	21,828	453	22,281
53	State Trial Courts	28,400	1.78%	27,319	0	27,319	567	27,886
54	Justice Info Sys	3,603	0.23%	3,466	0	3,466	72	3,538
55	Sheriff Admin	167,945	10.54%	161,553	0	161,553	3,352	164,905
79	Police	374,088	23.47%	359,851	0	359,851	7,465	367,316
81	Fire	222,107	13.93%	213,654	0	213,654	4,432	218,086
82	Codes Admin	17,644	1.11%	16,973	0	16,973	352	17,325
83	Beer Board	974	0.06%	937	0	937	19	956
84	Agricultural Ext	1,339	0.08%	1,288	0	1,288	27	1,315
85	Soil & Water	195	0.01%	188	0	188	4	191
86	Social Services	12,495	0.78%	12,019	0	12,019	249	12,269
88	Public Library	64,466	4.04%	62,013	0	62,013	1,287	63,299
89	Parks	105,278	6.60%	101,271	0	101,271	2,101	103,372
90	Arts Commission	1,948	0.12%	1,874	0	1,874	39	1,913
91	Public Works	60,190	3.78%	57,899	0	57,899	1,201	59,100
92	Solid Waste	13,213	0.83%	12,710	0	12,710	264	12,974
93	Human Relations	779	0.05%	749	0	749	16	765
94	Farmers Market	1,169	0.07%	1,125	0	1,125	23	1,148
95	Muni Auditorium	1,721	0.11%	1,656	0	1,656	34	1,690
96	State Fair Board	4,468	0.28%	4,298	0	4,298	89	4,387
98	Sports Authority	195	0.01%	188	0	188	4	191

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

HR Admin./Sys Support Allocations

Dept:27 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	Water & Sewer	144,873	9.09%	$139,359	$0	$139,359	$2,891	$142,251
103	Metro Action Com	54,507	3.42%	52,433	0	52,433	1,088	53,520
104	NCAC	10,088	0.63%	9,704	0	9,704	201	9,905
111	Communication Center	32,913	2.06%	31,660	0	31,660	657	32,317
113	Criminal Justice Planning	779	0.05%	749	0	749	16	765
114	Office of Emergency Management	1,940	0.12%	1,866	0	1,866	39	1,905
115	Office of Family Safety	2,627	0.16%	2,527	0	2,527	52	2,579
116	Comm Ed Comm	584	0.04%	562	0	562	12	573
123	All Others	195	0.01%	188	0	188	4	191
Subtotal		1,594,046	100.00%	1,533,379	0	1,533,379	30,352	1,563,731
Direct Bills						0		0
Total						$1,533,379		$1,563,731

Basis Units: % of FTEs

Allocation Summary

Dept:27 HUMAN RESOURCES

	Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Total
6	LEGISLATIVE	$3,436	$8,251	$8,646	$9,704	$30,037
7	MAYOR	1,849	4,439	4,652	5,221	16,162
9	GEN SVC OVERHEAD	8,986	21,576	22,609	25,377	78,549
15	DIRECTOR OF FINANCE	6,568	15,769	16,524	18,546	57,407
20	INTERNAL AUDIT	531	1,274	1,336	1,499	4,639
27	HUMAN RESOURCES	3,550	8,523	8,932	10,024	31,029
28	INFORMATION SYSTEMS	8,124	19,508	20,440	22,943	71,015
29	DEPT OF LAW	3,182	7,642	8,007	8,987	27,818
31	Elections	2,339	5,616	5,884	6,605	20,445
33	Planning Comm	3,338	8,016	8,399	9,427	29,180
36	Historical Comm	677	1,625	1,704	1,913	5,919
39	Assessor Prop	5,044	12,111	12,691	14,244	44,090
40	Trustee	1,420	3,409	3,573	4,010	12,412
41	County Clerk	4,261	10,232	10,722	12,034	37,249
42	District Attorney	5,853	14,054	14,727	16,529	51,163
46	Public Defender	5,315	12,761	13,372	15,009	46,458
47	Juvenile Court Clerk	2,032	4,877	5,111	5,737	17,757
48	Circuit Court Clerk	2,574	6,178	6,474	7,267	22,493
49	Criminal Court Clerk	5,349	12,844	13,459	15,107	46,760
50	Clerk/Master	1,002	2,406	2,521	2,830	8,759
51	Juvenile Court	7,720	18,535	19,422	21,800	67,477
52	General Sessions Court	7,890	18,945	19,852	22,281	68,968
53	State Trial Courts	9,874	23,710	24,845	27,886	86,315
54	Justice Info Sys	1,252	3,008	3,152	3,538	10,950
55	Sheriff Admin	58,393	140,210	146,919	164,905	510,427
79	Police	130,069	312,308	327,254	367,316	1,136,948
81	Fire	77,225	185,426	194,301	218,086	675,039
82	Codes Admin	6,135	14,730	15,435	17,325	53,625
83	Beer Board	339	813	852	956	2,961
84	Agricultural Ext	532	2,345	1,118	1,315	5,310
85	Soil & Water	68	163	171	191	593
86	Social Services	4,344	10,432	10,931	12,269	37,976
88	Public Library	22,414	53,820	56,396	63,299	195,929
89	Parks	36,605	87,892	92,098	103,372	319,967
90	Arts Commission	677	1,625	1,707	1,913	5,922
91	Public Works	20,928	50,250	52,655	59,100	182,934
92	Solid Waste	4,594	11,030	11,558	12,974	40,157
93	Human Relations	271	650	682	765	2,368
94	Farmers Market	406	975	1,022	1,148	3,551
95	Muni Auditorium	2,743	2,345	853	1,690	7,632
96	State Fair Board	1,553	3,729	3,908	4,387	13,578

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:27 HUMAN RESOURCES

	Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Total
97	Convention Center	$2,743	$2,345	$853	$0	$5,942
98	Sports Authority	68	163	171	191	593
99	Water & Sewer	50,372	120,947	143,244	142,251	456,813
103	Metro Action Com	18,952	45,505	47,683	53,520	165,661
104	NCAC	3,507	8,422	8,825	9,905	30,660
108	Taxi Transp & Licensing	2,743	2,345	853	0	5,942
111	Communication Center	11,444	27,477	28,793	32,317	100,031
113	Criminal Justice Planning	271	650	682	765	2,368
114	Office of Emergency Management	675	1,620	1,697	1,905	5,896
115	Office of Family Safety	914	2,194	3,353	2,579	9,040
116	Comm Ed Comm	203	487	511	573	1,775
123	All Others	68	163	171	191	593
Total		$561,424	$1,336,374	$1,411,749	$1,563,731	$4,873,278

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2016.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:28 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation
Personnel Costs					
Salaries	S1	6,974,353	0	6,974,353	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	2,621,165	0	2,621,165	0
Subtotal - Personnel Costs		9,595,518	0	9,595,518	0
Services & Supplies Cost					
502 Contract Services	S	4,666,079	0	4,666,079	0
503 Supplies	S	210,482	0	210,482	0
505 Other Expenses	S	2,743,275	0	2,743,275	0
Depreciation	P	334,026	0	0	334,026
507 Capital	D	45,400	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(12,583)	0	(12,583)	0
ADJ Use of Fund Balance	S	0	0	0	0
Subtotal - Services & Supplies		7,986,679	0	7,607,253	334,026
Department Cost Total		17,582,197	0	17,202,771	334,026
Adjustments to Cost					
507 Capital	D	(45,400)	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		(45,400)	0	0	0
Total Costs After Adjustments		17,536,797	0	17,202,771	334,026
General Admin Distribution			0	0	0
Grand Total		$17,536,797		$17,202,771	$334,026

B. Incoming Costs - (Default Spread Custom%)

Dept:28 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
1	Clifford Allen Bldg	$1,258	$0	$1,258	$0
1	AA Birch Bldg	2,046	0	2,046	0
1	Criminal Justice Ctr	729	0	729	0
1	Courthouse	64,524	0	64,524	0
1	Lindsley Hall	4,418	0	4,418	0
1	Howard Office Bldg	461,646	0	461,646	0
1	Fulton Campus Garage	76,260	0	76,260	0
1	Metro Office Building	7,592	0	7,592	0
	Subtotal - BUILDING DEPRECIATION	618,472	0	618,472	0
2	County Pension	19,248	58	19,306	0
2	Health Benefit	348,766	1,057	349,822	0
2	Life Benefit	21,032	64	21,096	0
2	Unemployment Comp	22,661	69	22,730	0
2	Injured On Duty	(19,807)	2	(19,805)	0
	Subtotal - EMPLOYEE BENEFITS	391,900	1,249	393,150	0
3	Post Audits	5,747	16	5,763	0
	Subtotal - POST AUDITS	5,747	16	5,763	0
5	Judgements & Losses	1,909	6	1,915	0
	Subtotal - INSURANCE	1,909	6	1,915	0
6	Metro Clerk	7,705	718	8,423	0
6	Council	31,301	2,916	34,217	0
	Subtotal - LEGISLATIVE	39,006	3,634	42,640	0
7	Mayor's Office	48,790	3,352	52,142	0
	Subtotal - MAYOR	48,790	3,352	52,142	0
10	Buildings & Security	967,168	19,959	987,126	0
	Subtotal - GEN SVC FACILITIES	967,168	19,959	987,126	0
11	Motor Pool	2,036	1,731	3,767	0
11	Fleet Depreciation	21,812	0	21,812	0

B. Incoming Costs - (Default Spread Custom%)

Dept:28 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
	Subtotal - FLEET MANAGEMENT	$23,848	$1,731	$25,579	$0
12	Security Services	117,771	0	117,771	0
	Subtotal - SHERIFF SECURITY SERV	117,771	0	117,771	0
13	Postal Service	941	26	966	0
	Subtotal - POSTAL SERVICE	941	26	966	0
16	Procurement Post-Award	3,305	72	3,377	0
	Subtotal - BUSINESS ASSISTANCE C	3,305	72	3,377	0
17	Finance Operations	9,893	271	10,164	0
17	Accounts Payable	6,571	172	6,743	0
	Subtotal - FINANCE OPERATIONS	16,464	443	16,907	0
18	Payroll	3,910	83	3,993	0
	Subtotal - PAYROLL	3,910	83	3,993	0
19	Management & Budget	15,787	305	16,092	0
	Subtotal - OFFICE OF MANAGEMENT	15,787	305	16,092	0
20	Internal Audit	8,124	118	8,241	0
	Subtotal - INTERNAL AUDIT	8,124	118	8,241	0
21	Business Solutions	5,433	38	5,471	0
	Subtotal - BUSINESS SOLUTIONS	5,433	38	5,471	0
22	Public Property Svcs	3,171	140	3,312	0
	Subtotal - PUBLIC PROPERTY ADMIN	3,171	140	3,312	0
23	Purchasing	14,485	509	14,994	0
	Subtotal - PURCHASING	14,485	509	14,994	0
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	313	6	318	0

B. Incoming Costs - (Default Spread Custom%)

Dept:28 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
24	Performance Monitoring	$459	$8	$467	$0
	Subtotal - FINANCIAL ACCOUNTABIL	771	14	785	0
25	Cash Operations	801	117	917	0
25	Investment Committee Supt	329	34	363	0
25	Investor Relations	298	41	339	0
	Subtotal - TREASURY	1,427	192	1,619	0
27	Employee Relations	7,959	165	8,124	0
27	Workforce Management	19,111	396	19,508	0
27	Benefits	20,025	415	20,440	0
27	HR Admin./Sys Support	22,477	466	22,943	0
	Subtotal - HUMAN RESOURCES	69,572	1,443	71,015	0
28	ITS Systems	0	(254,606)	(254,606)	0
28	ITS Systems Depreciation	0	(37,055)	(37,055)	0
	Subtotal - INFORMATION SYSTEMS	0	(291,661)	(291,661)	0
29	Legal Services	0	28,652	28,652	0
	Subtotal - DEPT OF LAW	0	28,652	28,652	0
30	Records & Storage	0	116	116	0
30	Data Requests	0	433	433	0
	Subtotal - CENTRAL RECORDS	0	549	549	0
Total Incoming		2,358,000	(229,131)	2,128,869	0
C. Total Allocated			$19,665,666	$19,331,640	$334,026
				98.30%	1.70%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Allocations

Dept:28 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	12,278	0.07%	$13,910	$(12,278)	$1,632	$0	$1,632
6	LEGISLATIVE	98,820	0.57%	111,956	(98,820)	13,136	0	13,136
7	MAYOR	84,404	0.49%	95,624	(84,404)	11,220	0	11,220
9	GEN SVC OVERHEAD	60,421	0.35%	68,453	(60,421)	8,032	0	8,032
10	GEN SVC FACILITIES	296,387	1.72%	335,786	(296,387)	39,399	0	39,399
11	FLEET MANAGEMENT	879,687	5.10%	996,623	(879,687)	116,936	0	116,936
13	POSTAL SERVICE	5,167	0.03%	5,854	(5,167)	687	0	687
14	RADIO SHOP	40,732	0.24%	46,146	(40,732)	5,414	0	5,414
15	DIRECTOR OF FINANCE	15,614	0.09%	17,690	(15,614)	2,076	0	2,076
16	BUSINESS ASSISTANCE OFFICE	7,023	0.04%	7,957	(7,023)	934	0	934
17	FINANCE OPERATIONS	96,207	0.56%	108,996	(96,207)	12,789	0	12,789
18	PAYROLL	22,083	0.13%	25,018	(22,083)	2,935	0	2,935
19	OFFICE OF MANAGEMENT & BUDGE	58,830	0.34%	66,650	(58,830)	7,820	0	7,820
20	INTERNAL AUDIT	41,601	0.24%	47,131	(41,601)	5,530	0	5,530
21	BUSINESS SOLUTIONS	29,460	0.17%	33,376	(29,460)	3,916	0	3,916
22	PUBLIC PROPERTY ADMIN	8,646	0.05%	9,795	(8,646)	1,149	0	1,149
23	PURCHASING	31,303	0.18%	35,464	(31,303)	4,161	0	4,161
24	FINANCIAL ACCOUNTABILITY	8,578	0.05%	9,718	(8,578)	1,140	0	1,140
25	TREASURY	40,196	0.23%	45,539	(40,196)	5,343	0	5,343
26	GRANTS COORDINATION	8,775	0.05%	9,941	(8,775)	1,166	0	1,166
27	HUMAN RESOURCES	231,709	1.34%	262,510	(231,709)	30,801	0	30,801
28	INFORMATION SYSTEMS	(1,915,347)	-11.09%	(2,169,953)	1,915,347	(254,606)	0	(254,606)
29	DEPT OF LAW	107,468	0.62%	121,754	(107,468)	14,286	(1,440)	12,846
30	CENTRAL RECORDS	6,687	0.04%	7,576	(6,687)	889	(90)	799
31	Elections	130,641	0.76%	148,007	(130,641)	17,366	(1,750)	15,616
32	Surplus Property	40,279	0.23%	45,633	(40,279)	5,354	(540)	4,815
33	Planning Comm	296,343	1.72%	335,736	(296,343)	39,393	(3,970)	35,423
35	Register of Deeds	124,580	0.72%	141,140	(124,580)	16,560	(1,669)	14,891
36	Historical Comm	42,542	0.25%	48,197	(42,542)	5,655	(570)	5,085
39	Assessor Prop	297,846	1.73%	337,438	(297,846)	39,592	(3,990)	35,602
40	Trustee	559,477	3.24%	633,848	(559,477)	74,371	(7,495)	66,876
41	County Clerk	128,935	0.75%	146,074	(128,935)	17,139	(1,727)	15,412
42	District Attorney	182,675	1.06%	206,958	(182,675)	24,283	(2,447)	21,836
43	DA Drug Enforcement	54,219	0.31%	61,426	(54,219)	7,207	(726)	6,481
46	Public Defender	93,560	0.54%	105,997	(93,560)	12,437	(1,253)	11,183
47	Juvenile Court Clerk	45,804	0.27%	51,893	(45,804)	6,089	(614)	5,475
48	Circuit Court Clerk	121,351	0.70%	137,482	(121,351)	16,131	(1,626)	14,505
49	Criminal Court Clerk	100,412	0.58%	113,760	(100,412)	13,348	(1,345)	12,002
50	Clerk/Master	28,857	0.17%	32,693	(28,857)	3,836	(387)	3,449
51	Juvenile Court	158,249	0.92%	179,285	(158,249)	21,036	(2,120)	18,916
52	General Sessions Court	189,711	1.10%	214,929	(189,711)	25,218	(2,542)	22,677
53	State Trial Courts	244,004	1.41%	276,439	(244,004)	32,435	(3,269)	29,166

ITS Systems Allocations

Dept:28 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54	Justice Info Sys	181,179	1.05%	$205,263	$(181,179)	$24,084	$(2,427)	$21,657
55	Sheriff Admin	635,812	3.68%	720,330	(635,812)	84,518	(8,518)	76,000
57	Sheriff Facility Maint	433	0.00%	491	(433)	58	(6)	52
58	Sheriff Warehouse	925	0.01%	1,048	(925)	123	(12)	111
59	Sheriff Criminal Justice Ctr	23,801	0.14%	26,965	(23,801)	3,164	(319)	2,845
60	Sheriff Hill Jail	8,403	0.05%	9,520	(8,403)	1,117	(113)	1,004
62	Sheriff Corr Work Center	16,663	0.10%	18,878	(16,663)	2,215	(223)	1,992
63	Sheriff Transportation	3,501	0.02%	3,966	(3,501)	465	(47)	418
65	Sheriff Warrants	17,318	0.10%	19,620	(17,318)	2,302	(232)	2,070
66	Sheriff Training Academy	2,643	0.02%	2,994	(2,643)	351	(35)	316
75	Sheriff Day Reporting	2,926	0.02%	3,315	(2,926)	389	(39)	350
79	Police	3,458,807	20.03%	3,918,584	(3,458,807)	459,777	(46,338)	413,439
80	Police Drug Enforcement	3,991	0.02%	4,522	(3,991)	531	(53)	477
81	Fire	715,389	4.14%	810,485	(715,389)	95,096	(9,584)	85,512
82	Codes Admin	509,844	2.95%	577,617	(509,844)	67,773	(6,830)	60,943
83	Beer Board	18,504	0.11%	20,964	(18,504)	2,460	(248)	2,212
84	Agricultural Ext	23,645	0.14%	26,788	(23,645)	3,143	(317)	2,826
85	Soil & Water	9,143	0.05%	10,358	(9,143)	1,215	(122)	1,093
86	Social Services	130,646	0.76%	148,013	(130,646)	17,367	(1,750)	15,616
87	Health	1,050,772	6.09%	1,190,450	(1,050,772)	139,678	(14,077)	125,601
88	Public Library	1,288,933	7.47%	1,460,270	(1,288,933)	171,337	(17,268)	154,069
89	Parks	653,492	3.78%	740,360	(653,492)	86,868	(8,755)	78,113
90	Arts Commission	32,847	0.19%	37,213	(32,847)	4,366	(440)	3,926
91	Public Works	425,499	2.46%	482,060	(425,499)	56,561	(5,700)	50,861
92	Solid Waste	35,459	0.21%	40,173	(35,459)	4,714	(475)	4,238
93	Human Relations	21,075	0.12%	23,876	(21,075)	2,801	(282)	2,519
94	Farmers Market	23,468	0.14%	26,588	(23,468)	3,120	(314)	2,805
95	Muni Auditorium	25,498	0.15%	28,887	(25,498)	3,389	(342)	3,048
96	State Fair Board	69,535	0.40%	78,778	(69,535)	9,243	(932)	8,312
97	Convention Center	(8,824)	-0.05%	(9,997)	8,824	(1,173)	118	(1,055)
98	Sports Authority	15,114	0.09%	17,123	(15,114)	2,009	(202)	1,807
99	Water & Sewer	1,462,137	8.47%	1,656,498	(1,462,137)	194,361	(19,588)	174,773
100	Storm Water	132,600	0.77%	150,226	(132,600)	17,626	(1,776)	15,850
103	Metro Action Com	362,223	2.10%	410,373	(362,223)	48,150	(4,853)	43,297
104	NCAC	75,128	0.44%	85,115	(75,128)	9,987	(1,006)	8,980
109	Education	1,542,271	8.93%	1,747,284	(1,542,271)	205,013	(20,662)	184,351
111	Communication Center	361,076	2.09%	409,074	(361,076)	47,998	(4,837)	43,160
113	Criminal Justice Planning	11,722	0.07%	13,280	(11,722)	1,558	(157)	1,401
114	Office of Emergency Management	130,958	0.76%	148,366	(130,958)	17,408	(1,754)	15,654
115	Office of Family Safety	4,050	0.02%	4,588	(4,050)	538	(54)	484
116	Comm Ed Comm	20,609	0.12%	23,349	(20,609)	2,740	(276)	2,463
117	Convention Center Auth	166,600	0.96%	188,746	(166,600)	22,146	(2,232)	19,914

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Allocations

Dept:28 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Mayor Other	48,701	0.28%	$55,175	$(48,701)	$6,474	$(652)	$5,821
122 ISF External Customers	423,681	2.45%	480,001	(423,681)	56,320	(5,676)	50,644
123 All Others	11,248	0.07%	12,743	(11,248)	1,495	(151)	1,344
Subtotal	17,265,659	100.00%	19,560,771	(17,265,659)	2,295,112	(229,131)	2,065,981
Direct Bills					17,265,659		17,265,659
Total					$19,560,771		$19,331,640

Basis Units: ITS Systems Billings

ITS Systems Depreciation Allocations

Dept:28 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	12,278	0.07%	$238	$0	$238	$0	$238
6	LEGISLATIVE	98,820	0.57%	1,912	0	1,912	0	1,912
7	MAYOR	84,404	0.49%	1,633	0	1,633	0	1,633
9	GEN SVC OVERHEAD	60,421	0.35%	1,169	0	1,169	0	1,169
10	GEN SVC FACILITIES	296,387	1.72%	5,734	0	5,734	0	5,734
11	FLEET MANAGEMENT	879,687	5.10%	17,019	0	17,019	0	17,019
13	POSTAL SERVICE	5,167	0.03%	100	0	100	0	100
14	RADIO SHOP	40,732	0.24%	788	0	788	0	788
15	DIRECTOR OF FINANCE	15,614	0.09%	302	0	302	0	302
16	BUSINESS ASSISTANCE OFFICE	7,023	0.04%	136	0	136	0	136
17	FINANCE OPERATIONS	96,207	0.56%	1,861	0	1,861	0	1,861
18	PAYROLL	22,083	0.13%	427	0	427	0	427
19	OFFICE OF MANAGEMENT & BUDGE	58,830	0.34%	1,138	0	1,138	0	1,138
20	INTERNAL AUDIT	41,601	0.24%	805	0	805	0	805
21	BUSINESS SOLUTIONS	29,460	0.17%	570	0	570	0	570
22	PUBLIC PROPERTY ADMIN	8,646	0.05%	167	0	167	0	167
23	PURCHASING	31,303	0.18%	606	0	606	0	606
24	FINANCIAL ACCOUNTABILITY	8,578	0.05%	166	0	166	0	166
25	TREASURY	40,196	0.23%	778	0	778	0	778
26	GRANTS COORDINATION	8,775	0.05%	170	0	170	0	170
27	HUMAN RESOURCES	231,709	1.34%	4,483	0	4,483	0	4,483
28	INFORMATION SYSTEMS	(1,915,347)	-11.09%	(37,055)	0	(37,055)	0	(37,055)
29	DEPT OF LAW	107,468	0.62%	2,079	0	2,079	0	2,079
30	CENTRAL RECORDS	6,687	0.04%	129	0	129	0	129
31	Elections	130,641	0.76%	2,527	0	2,527	0	2,527
32	Surplus Property	40,279	0.23%	779	0	779	0	779
33	Planning Comm	296,343	1.72%	5,733	0	5,733	0	5,733
35	Register of Deeds	124,580	0.72%	2,410	0	2,410	0	2,410
36	Historical Comm	42,542	0.25%	823	0	823	0	823
39	Assessor Prop	297,846	1.73%	5,762	0	5,762	0	5,762
40	Trustee	559,477	3.24%	10,824	0	10,824	0	10,824
41	County Clerk	128,935	0.75%	2,494	0	2,494	0	2,494
42	District Attorney	182,675	1.06%	3,534	0	3,534	0	3,534
43	DA Drug Enforcement	54,219	0.31%	1,049	0	1,049	0	1,049
46	Public Defender	93,560	0.54%	1,810	0	1,810	0	1,810
47	Juvenile Court Clerk	45,804	0.27%	886	0	886	0	886
48	Circuit Court Clerk	121,351	0.70%	2,348	0	2,348	0	2,348
49	Criminal Court Clerk	100,412	0.58%	1,943	0	1,943	0	1,943
50	Clerk/Master	28,857	0.17%	558	0	558	0	558
51	Juvenile Court	158,249	0.92%	3,062	0	3,062	0	3,062
52	General Sessions Court	189,711	1.10%	3,670	0	3,670	0	3,670
53	State Trial Courts	244,004	1.41%	4,721	0	4,721	0	4,721

ITS Systems Depreciation Allocations

Dept:28 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54	Justice Info Sys	181,179	1.05%	$3,505	$0	$3,505	$0	$3,505
55	Sheriff Admin	635,812	3.68%	12,301	0	12,301	0	12,301
57	Sheriff Facility Maint	433	0.00%	8	0	8	0	8
58	Sheriff Warehouse	925	0.01%	18	0	18	0	18
59	Sheriff Criminal Justice Ctr	23,801	0.14%	460	0	460	0	460
60	Sheriff Hill Jail	8,403	0.05%	163	0	163	0	163
62	Sheriff Corr Work Center	16,663	0.10%	322	0	322	0	322
63	Sheriff Transportation	3,501	0.02%	68	0	68	0	68
65	Sheriff Warrants	17,318	0.10%	335	0	335	0	335
66	Sheriff Training Academy	2,643	0.02%	51	0	51	0	51
75	Sheriff Day Reporting	2,926	0.02%	57	0	57	0	57
79	Police	3,458,807	20.03%	66,915	0	66,915	0	66,915
80	Police Drug Enforcement	3,991	0.02%	77	0	77	0	77
81	Fire	715,389	4.14%	13,840	0	13,840	0	13,840
82	Codes Admin	509,844	2.95%	9,864	0	9,864	0	9,864
83	Beer Board	18,504	0.11%	358	0	358	0	358
84	Agricultural Ext	23,645	0.14%	457	0	457	0	457
85	Soil & Water	9,143	0.05%	177	0	177	0	177
86	Social Services	130,646	0.76%	2,528	0	2,528	0	2,528
87	Health	1,050,772	6.09%	20,329	0	20,329	0	20,329
88	Public Library	1,288,933	7.47%	24,936	0	24,936	0	24,936
89	Parks	653,492	3.78%	12,643	0	12,643	0	12,643
90	Arts Commission	32,847	0.19%	635	0	635	0	635
91	Public Works	425,499	2.46%	8,232	0	8,232	0	8,232
92	Solid Waste	35,459	0.21%	686	0	686	0	686
93	Human Relations	21,075	0.12%	408	0	408	0	408
94	Farmers Market	23,468	0.14%	454	0	454	0	454
95	Muni Auditorium	25,498	0.15%	493	0	493	0	493
96	State Fair Board	69,535	0.40%	1,345	0	1,345	0	1,345
97	Convention Center	(8,824)	-0.05%	(171)	0	(171)	0	(171)
98	Sports Authority	15,114	0.09%	292	0	292	0	292
99	Water & Sewer	1,462,137	8.47%	28,287	0	28,287	0	28,287
100	Storm Water	132,600	0.77%	2,565	0	2,565	0	2,565
103	Metro Action Com	362,223	2.10%	7,008	0	7,008	0	7,008
104	NCAC	75,128	0.44%	1,453	0	1,453	0	1,453
109	Education	1,542,271	8.93%	29,837	0	29,837	0	29,837
111	Communication Center	361,076	2.09%	6,985	0	6,985	0	6,985
113	Criminal Justice Planning	11,722	0.07%	227	0	227	0	227
114	Office of Emergency Management	130,958	0.76%	2,534	0	2,534	0	2,534
115	Office of Family Safety	4,050	0.02%	78	0	78	0	78
116	Comm Ed Comm	20,609	0.12%	399	0	399	0	399
117	Convention Center Auth	166,600	0.96%	3,223	0	3,223	0	3,223

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Depreciation Allocations

Dept:28 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Mayor Other	48,701	0.28%	$942	$0	$942	$0	$942
122 ISF External Customers	423,681	2.45%	8,197	0	8,197	0	8,197
123 All Others	11,248	0.07%	218	0	218	0	218
Subtotal	17,265,659	100.00%	334,026	0	334,026	0	334,026
Direct Bills					0		0
Total					$334,026		$334,026

Basis Units: ITS Systems Billings

Allocation Summary

Dept:28 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
0	Direct Billed	$17,265,659	$0	$17,265,659
2	EMPLOYEE BENEFITS	1,632	238	1,870
6	LEGISLATIVE	13,136	1,912	15,048
7	MAYOR	11,220	1,633	12,853
9	GEN SVC OVERHEAD	8,032	1,169	9,201
10	GEN SVC FACILITIES	39,399	5,734	45,132
11	FLEET MANAGEMENT	116,936	17,019	133,955
13	POSTAL SERVICE	687	100	787
14	RADIO SHOP	5,414	788	6,202
15	DIRECTOR OF FINANCE	2,076	302	2,378
16	BUSINESS ASSISTANCE OFFICE	934	136	1,069
17	FINANCE OPERATIONS	12,789	1,861	14,650
18	PAYROLL	2,935	427	3,363
19	OFFICE OF MANAGEMENT & BUDGE	7,820	1,138	8,958
20	INTERNAL AUDIT	5,530	805	6,335
21	BUSINESS SOLUTIONS	3,916	570	4,486
22	PUBLIC PROPERTY ADMIN	1,149	167	1,317
23	PURCHASING	4,161	606	4,767
24	FINANCIAL ACCOUNTABILITY	1,140	166	1,306
25	TREASURY	5,343	778	6,121
26	GRANTS COORDINATION	1,166	170	1,336
27	HUMAN RESOURCES	30,801	4,483	35,284
28	INFORMATION SYSTEMS	(254,606)	(37,055)	(291,661)
29	DEPT OF LAW	12,846	2,079	14,925
30	CENTRAL RECORDS	799	129	929
31	Elections	15,616	2,527	18,143
32	Surplus Property	4,815	779	5,594
33	Planning Comm	35,423	5,733	41,156
35	Register of Deeds	14,891	2,410	17,301
36	Historical Comm	5,085	823	5,908
39	Assessor Prop	35,602	5,762	41,364
40	Trustee	66,876	10,824	77,699
41	County Clerk	15,412	2,494	17,906
42	District Attorney	21,836	3,534	25,370
43	DA Drug Enforcement	6,481	1,049	7,530
46	Public Defender	11,183	1,810	12,993
47	Juvenile Court Clerk	5,475	886	6,361
48	Circuit Court Clerk	14,505	2,348	16,853
49	Criminal Court Clerk	12,002	1,943	13,945
50	Clerk/Master	3,449	558	4,008
51	Juvenile Court	18,916	3,062	21,977

Allocation Summary

Dept:28 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
52	General Sessions Court	$22,677	$3,670	$26,347
53	State Trial Courts	29,166	4,721	33,887
54	Justice Info Sys	21,657	3,505	25,162
55	Sheriff Admin	76,000	12,301	88,301
57	Sheriff Facility Maint	52	8	60
58	Sheriff Warehouse	111	18	128
59	Sheriff Criminal Justice Ctr	2,845	460	3,305
60	Sheriff Hill Jail	1,004	163	1,167
62	Sheriff Corr Work Center	1,992	322	2,314
63	Sheriff Transportation	418	68	486
65	Sheriff Warrants	2,070	335	2,405
66	Sheriff Training Academy	316	51	367
75	Sheriff Day Reporting	350	57	406
79	Police	413,439	66,915	480,354
80	Police Drug Enforcement	477	77	554
81	Fire	85,512	13,840	99,352
82	Codes Admin	60,943	9,864	70,806
83	Beer Board	2,212	358	2,570
84	Agricultural Ext	2,826	457	3,284
85	Soil & Water	1,093	177	1,270
86	Social Services	15,616	2,528	18,144
87	Health	125,601	20,329	145,930
88	Public Library	154,069	24,936	179,005
89	Parks	78,113	12,643	90,756
90	Arts Commission	3,926	635	4,562
91	Public Works	50,861	8,232	59,093
92	Solid Waste	4,238	686	4,924
93	Human Relations	2,519	408	2,927
94	Farmers Market	2,805	454	3,259
95	Muni Auditorium	3,048	493	3,541
96	State Fair Board	8,312	1,345	9,657
97	Convention Center	(1,055)	(171)	(1,225)
98	Sports Authority	1,807	292	2,099
99	Water & Sewer	174,773	28,287	203,059
100	Storm Water	15,850	2,565	18,415
103	Metro Action Com	43,297	7,008	50,305
104	NCAC	8,980	1,453	10,434
109	Education	184,351	29,837	214,188
111	Communication Center	43,160	6,985	50,146
113	Criminal Justice Planning	1,401	227	1,628
114	Office of Emergency Management	15,654	2,534	18,187

Allocation Summary

Dept:28 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
115 Office of Family Safety	$484	$78	$562
116 Comm Ed Comm	2,463	399	2,862
117 Convention Center Auth	19,914	3,223	23,137
120 Mayor Other	5,821	942	6,764
122 ISF External Customers	50,644	8,197	58,840
123 All Others	1,344	218	1,562
Total	$19,331,640	$334,026	$19,665,666

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

LAW

NATURE AND EXTENT OF SERVICES

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

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

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs. Insurance and claims costs were directly billed to departments and judgments & loss and have been allocated to a separate Insurance (Risk Management) grantee.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:29 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,541,366	0	3,383,732	157,634
Salary % Split			*.00%*	*95.55%*	*4.45%*
Benefits	S	1,293,755	0	1,236,167	57,588
Subtotal - Personnel Costs		4,835,121	0	4,619,899	215,222
Services & Supplies Cost					
502 Contract Services	S	295,829	0	282,661	13,168
503 Supplies	S	78,176	0	74,696	3,480
505 Other Expenses	S	327,126	0	312,565	14,561
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	147,747	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	7,868,626	0	0	0
ADJUST Revenue Self Ins	P	(1,983,835)	0	(1,737,404)	(246,431)
Subtotal - Services & Supplies		6,733,669	0	(1,067,482)	(215,222)
Department Cost Total		11,568,790	0	3,552,417	(0)
Adjustments to Cost					
507 Capital	D	(147,747)	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(7,868,626)	0	0	0
Subtotal - Adjustments		(8,016,373)	0	0	0
Total Costs After Adjustments		3,552,417	0	3,552,417	(0)
General Admin Distribution			0	0	0
Grand Total		$3,552,417		$3,552,417	$(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:29 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
1	Courthouse	$68,912	$0	$68,912	$(0)
	Subtotal - BUILDING DEPRECIATION	68,912	0	68,912	(0)
2	County Pension	4,241	13	4,254	(0)
2	Health Benefit	71,177	216	71,392	(0)
2	Life Benefit	4,820	15	4,835	(0)
	Subtotal - EMPLOYEE BENEFITS	80,238	243	80,481	(0)
3	Post Audits	2,093	6	2,098	(0)
	Subtotal - POST AUDITS	2,093	6	2,098	(0)
5	Self Insured	552	2	554	(0)
5	Surety Bonds	0	0	0	0
5	Judgements & Losses	10,047	30	10,077	(0)
	Subtotal - INSURANCE	10,599	32	10,631	(0)
6	Metro Clerk	2,535	236	2,771	(0)
6	Council	10,296	959	11,256	(0)
	Subtotal - LEGISLATIVE	12,831	1,195	14,026	(0)
7	Mayor's Office	16,049	1,103	17,152	(0)
	Subtotal - MAYOR	16,049	1,103	17,152	(0)
10	Buildings & Security	25,973	536	26,509	(0)
	Subtotal - GEN SVC FACILITIES	25,973	536	26,509	(0)
11	Motor Pool	192	163	356	(0)
11	Fleet Depreciation	2,626	0	2,626	(0)
	Subtotal - FLEET MANAGEMENT	2,818	163	2,982	(0)
12	Security Services	12,459	0	12,459	(0)
	Subtotal - SHERIFF SECURITY SERV	12,459	0	12,459	(0)
13	Postal Service	13,647	371	14,018	(0)
	Subtotal - POSTAL SERVICE	13,647	371	14,018	(0)
17	Finance Operations	3,602	99	3,701	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:29 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
17	Accounts Payable	$3,359	$88	$3,447	$(0)
	Subtotal - FINANCE OPERATIONS	6,961	187	7,148	(0)
18	Payroll	1,539	33	1,572	(0)
	Subtotal - PAYROLL	1,539	33	1,572	(0)
19	Management & Budget	5,069	98	5,167	(0)
	Subtotal - OFFICE OF MANAGEMENT	5,069	98	5,167	(0)
20	Internal Audit	4,058	59	4,117	(0)
	Subtotal - INTERNAL AUDIT	4,058	59	4,117	(0)
21	Business Solutions	1,978	14	1,992	(0)
	Subtotal - BUSINESS SOLUTIONS	1,978	14	1,992	(0)
22	Public Property Svcs	1,584	70	1,654	(0)
	Subtotal - PUBLIC PROPERTY ADMIN	1,584	70	1,654	(0)
23	Purchasing	7,304	257	7,561	(0)
	Subtotal - PURCHASING	7,304	257	7,561	(0)
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	160	3	163	(0)
24	Performance Monitoring	229	4	233	(0)
	Subtotal - FINANCIAL ACCOUNTABIL	389	7	396	(0)
25	Cash Operations	1,012	147	1,160	(0)
25	Investment Committee Supt	129	13	143	(0)
25	Investor Relations	149	21	169	(0)
	Subtotal - TREASURY	1,290	181	1,472	(0)
27	Employee Relations	3,118	65	3,182	(0)
27	Workforce Management	7,486	155	7,642	(0)
27	Benefits	7,844	163	8,007	(0)
27	HR Admin./Sys Support	8,805	183	8,987	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:29 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
	Subtotal - HUMAN RESOURCES	$27,253	$565	$27,818	$(0)
28	ITS Systems	14,286	(1,440)	12,846	(0)
28	ITS Systems Depreciation	2,079	0	2,079	(0)
	Subtotal - INFORMATION SYSTEMS	16,365	(1,440)	14,925	(0)
29	Legal Services	0	1,413,991	1,413,991	(0)
	Subtotal - DEPT OF LAW	0	1,413,991	1,413,991	(0)
Total Incoming		319,410	1,417,671	1,737,081	(0)
C. Total Allocated			$5,289,497	$5,289,498	$(0)
				100.00%	(0.00)%

Legal Services Allocations

Dept:29 DEPT OF LAW

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	0.91	0.91%	$35,234	$0	$35,234	$0	$35,234
6	LEGISLATIVE	0.57	0.57%	22,069	0	22,069	0	22,069
7	MAYOR	0.60	0.60%	23,231	0	23,231	0	23,231
9	GEN SVC OVERHEAD	0.38	0.38%	14,713	0	14,713	0	14,713
11	FLEET MANAGEMENT	0.01	0.01%	387	0	387	0	387
15	DIRECTOR OF FINANCE	1.34	1.34%	51,882	0	51,882	0	51,882
20	INTERNAL AUDIT	0.04	0.04%	1,549	0	1,549	0	1,549
22	PUBLIC PROPERTY ADMIN	0.27	0.27%	10,454	0	10,454	0	10,454
23	PURCHASING	0.73	0.73%	28,264	0	28,264	0	28,264
25	TREASURY	0.01	0.01%	387	0	387	0	387
27	HUMAN RESOURCES	0.16	0.16%	6,195	0	6,195	0	6,195
28	INFORMATION SYSTEMS	0.74	0.74%	28,652	0	28,652	0	28,652
29	DEPT OF LAW	36.52	36.52%	1,413,991	0	1,413,991	0	1,413,991
30	CENTRAL RECORDS	0.02	0.02%	774	0	774	491	1,266
31	Elections	0.43	0.43%	16,649	0	16,649	10,561	27,210
33	Planning Comm	1.25	1.25%	48,398	0	48,398	30,701	79,099
36	Historical Comm	0.43	0.43%	16,649	0	16,649	10,561	27,210
39	Assessor Prop	0.57	0.57%	22,069	0	22,069	14,000	36,069
40	Trustee	3.52	3.52%	136,288	0	136,288	86,455	222,744
41	County Clerk	0.01	0.01%	387	0	387	246	633
42	District Attorney	0.01	0.01%	387	0	387	246	633
45	Medical Examiner	0.06	0.06%	2,323	0	2,323	1,474	3,797
46	Public Defender	0.08	0.08%	3,097	0	3,097	1,965	5,062
47	Juvenile Court Clerk	0.01	0.01%	387	0	387	246	633
48	Circuit Court Clerk	0.06	0.06%	2,323	0	2,323	1,474	3,797
49	Criminal Court Clerk	0.14	0.14%	5,421	0	5,421	3,439	8,859
50	Clerk/Master	0.02	0.02%	774	0	774	491	1,266
51	Juvenile Court	0.16	0.16%	6,195	0	6,195	3,930	10,125
52	General Sessions Court	0.81	0.81%	31,362	0	31,362	19,895	51,256
53	State Trial Courts	0.03	0.03%	1,162	0	1,162	737	1,898
54	Justice Info Sys	0.02	0.02%	774	0	774	491	1,266
55	Sheriff Admin	5.72	5.72%	221,469	0	221,469	140,490	361,958
79	Police	10.15	10.15%	392,990	0	392,990	249,296	642,286
81	Fire	2.41	2.41%	93,311	0	93,311	59,192	152,503
82	Codes Admin	2.49	2.49%	96,408	0	96,408	61,157	157,566
83	Beer Board	0.43	0.43%	16,649	0	16,649	10,561	27,210
86	Social Services	0.25	0.25%	9,680	0	9,680	6,140	15,820
87	Health	2.17	2.17%	84,019	0	84,019	53,298	137,316
88	Public Library	0.18	0.18%	6,969	0	6,969	4,421	11,390
89	Parks	1.37	1.37%	53,044	0	53,044	33,649	86,693
90	Arts Commission	0.21	0.21%	8,131	0	8,131	5,158	13,289
91	Public Works	2.80	2.80%	108,411	(30,000)	78,411	68,771	147,182

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Legal Services Allocations

Dept:29 DEPT OF LAW

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	Solid Waste	0.62	0.62%	$24,005	$(53,400)	$(29,395)	$15,228	$(14,167)
93	Human Relations	0.06	0.06%	2,323	0	2,323	1,474	3,797
94	Farmers Market	0.33	0.33%	12,777	0	12,777	8,105	20,882
95	Muni Auditorium	0.07	0.07%	2,710	0	2,710	1,719	4,430
96	State Fair Board	0.54	0.54%	20,908	0	20,908	13,263	34,171
97	Convention Center	0.23	0.23%	8,905	0	8,905	5,649	14,554
98	Sports Authority	0.51	0.51%	19,746	0	19,746	12,526	32,273
99	Water & Sewer	4.32	4.32%	167,263	(186,700)	(19,437)	106,104	86,667
100	Storm Water	0.03	0.03%	1,162	(62,300)	(61,138)	737	(60,402)
101	Bordeaux Long-Term Care	0.44	0.44%	17,036	0	17,036	10,807	27,843
102	General Hospital	1.35	1.35%	52,270	0	52,270	33,158	85,427
103	Metro Action Com	0.14	0.14%	5,421	0	5,421	3,439	8,859
104	NCAC	0.07	0.07%	2,710	0	2,710	1,719	4,430
105	MDHA	0.07	0.07%	2,710	0	2,710	1,719	4,430
106	Metro Transit	0.10	0.10%	3,872	0	3,872	2,456	6,328
108	Taxi Transp & Licensing	0.29	0.29%	11,228	0	11,228	7,123	18,351
109	Education	9.48	9.48%	367,049	(192,000)	175,049	232,840	407,889
112	Knowles Home	0.47	0.47%	18,198	0	18,198	11,544	29,741
113	Criminal Justice Planning	0.02	0.02%	774	0	774	491	1,266
114	Office of Emergency Management	0.06	0.06%	2,323	0	2,323	1,474	3,797
115	Office of Family Safety	0.02	0.02%	774	0	774	491	1,266
123	All Others	2.69	2.69%	104,152	0	104,152	66,070	170,222
	Subtotal	100.00	100.00%	3,871,827	(524,400)	3,347,427	1,417,671	4,765,098
	Direct Bills					524,400		524,400
	Total					$3,871,827		$5,289,498

Basis Units: % of Staff Effort

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Risk Management Allocations

Dept:29 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 Insurance (Risk Mgmt)	100	100.00%	$(0)	$0	$(0)	$(0)	$(0)
Subtotal	100	100.00%	(0)	0	(0)	(0)	(0)
Direct Bills					0		0
Total					$(0)		$(0)

Basis Units: Direct Allocation to Insurance (Risk Mgmt)

Allocation Summary

Dept:29 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
0	Direct Billed	$524,400	$0	$524,400
2	EMPLOYEE BENEFITS	35,234	0	35,234
6	LEGISLATIVE	22,069	0	22,069
7	MAYOR	23,231	0	23,231
9	GEN SVC OVERHEAD	14,713	0	14,713
11	FLEET MANAGEMENT	387	0	387
15	DIRECTOR OF FINANCE	51,882	0	51,882
20	INTERNAL AUDIT	1,549	0	1,549
22	PUBLIC PROPERTY ADMIN	10,454	0	10,454
23	PURCHASING	28,264	0	28,264
25	TREASURY	387	0	387
27	HUMAN RESOURCES	6,195	0	6,195
28	INFORMATION SYSTEMS	28,652	0	28,652
29	DEPT OF LAW	1,413,991	0	1,413,991
30	CENTRAL RECORDS	1,266	0	1,266
31	Elections	27,210	0	27,210
33	Planning Comm	79,099	0	79,099
36	Historical Comm	27,210	0	27,210
39	Assessor Prop	36,069	0	36,069
40	Trustee	222,744	0	222,744
41	County Clerk	633	0	633
42	District Attorney	633	0	633
45	Medical Examiner	3,797	0	3,797
46	Public Defender	5,062	0	5,062
47	Juvenile Court Clerk	633	0	633
48	Circuit Court Clerk	3,797	0	3,797
49	Criminal Court Clerk	8,859	0	8,859
50	Clerk/Master	1,266	0	1,266
51	Juvenile Court	10,125	0	10,125
52	General Sessions Court	51,256	0	51,256
53	State Trial Courts	1,898	0	1,898
54	Justice Info Sys	1,266	0	1,266
55	Sheriff Admin	361,958	0	361,958
79	Police	642,286	0	642,286
81	Fire	152,503	0	152,503
82	Codes Admin	157,566	0	157,566
83	Beer Board	27,210	0	27,210
86	Social Services	15,820	0	15,820
87	Health	137,316	0	137,316
88	Public Library	11,390	0	11,390
89	Parks	86,693	0	86,693

Allocation Summary

Dept:29 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
90	Arts Commission	$13,289	$0	$13,289
91	Public Works	147,182	0	147,182
92	Solid Waste	(14,167)	0	(14,167)
93	Human Relations	3,797	0	3,797
94	Farmers Market	20,882	0	20,882
95	Muni Auditorium	4,430	0	4,430
96	State Fair Board	34,171	0	34,171
97	Convention Center	14,554	0	14,554
98	Sports Authority	32,273	0	32,273
99	Water & Sewer	86,667	0	86,667
100	Storm Water	(60,402)	0	(60,402)
101	Bordeaux Long-Term Care	27,843	0	27,843
102	General Hospital	85,427	0	85,427
103	Metro Action Com	8,859	0	8,859
104	NCAC	4,430	0	4,430
105	MDHA	4,430	0	4,430
106	Metro Transit	6,328	0	6,328
108	Taxi Transp & Licensing	18,351	0	18,351
109	Education	407,889	0	407,889
112	Knowles Home	29,741	0	29,741
113	Criminal Justice Planning	1,266	0	1,266
114	Office of Emergency Management	3,797	0	3,797
115	Office of Family Safety	1,266	0	1,266
121	Insurance (Risk Mgmt)	0	(0)	(0)
123	All Others	170,222	0	170,222
Total		$5,289,498	$(0)	$5,289,497

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

METROPOLITAN CENTRAL 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.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:30 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	84,564	0	42,282	42,282
Salary % Split			*.00%*	*50.00%*	*50.00%*
Benefits	S	35,183	0	17,592	17,592
Subtotal - Personnel Costs		119,747	0	59,874	59,874
Services & Supplies Cost					
502 Contract Services	S	30,665	0	15,333	15,333
503 Supplies	S	2,960	0	1,480	1,480
505 Other Expenses	S	4,806	0	2,403	2,403
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		38,431	0	19,216	19,216
Department Cost Total		158,178	0	79,089	79,089
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		158,178	0	79,089	79,089
General Admin Distribution			0	0	0
Grand Total		$158,178		$79,089	$79,089

B. Incoming Costs - (Default Spread Expense%)

Dept:30 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1	Metro Southeast	$228,948	$0	$114,474	$114,474
	Subtotal - BUILDING DEPRECIATION	228,948	0	114,474	114,474
3	Post Audits	135	0	68	68
	Subtotal - POST AUDITS	135	0	68	68
6	Metro Clerk	101	9	55	55
6	Council	412	38	225	225
	Subtotal - LEGISLATIVE	513	48	281	281
7	Mayor's Office	642	44	343	343
	Subtotal - MAYOR	642	44	343	343
11	Motor Pool	128	109	119	119
	Subtotal - FLEET MANAGEMENT	128	109	119	119
17	Finance Operations	233	6	120	120
17	Accounts Payable	65	2	34	34
	Subtotal - FINANCE OPERATIONS	298	8	153	153
18	Payroll	58	1	30	30
	Subtotal - PAYROLL	58	1	30	30
19	Management & Budget	175	3	89	89
	Subtotal - OFFICE OF MANAGEMENT	175	3	89	89
20	Internal Audit	56	1	28	28
	Subtotal - INTERNAL AUDIT	56	1	28	28
21	Business Solutions	128	1	64	64
	Subtotal - BUSINESS SOLUTIONS	128	1	64	64
22	Public Property Svcs	22	1	11	11
	Subtotal - PUBLIC PROPERTY ADMIN	22	1	11	11
23	Purchasing	44	2	23	23

B. Incoming Costs - (Default Spread Expense%)

Dept:30 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
	Subtotal - PURCHASING	$44	$2	$23	$23
24	Procurement Review	0	0	0	0
24	Prompt Pay Review	3	0	2	2
24	Performance Monitoring	3	0	2	2
	Subtotal - FINANCIAL ACCOUNTABIL	6	0	3	3
25	Cash Operations	0	0	0	0
25	Investment Committee Supt	5	1	3	3
25	Investor Relations	2	0	1	1
	Subtotal - TREASURY	7	1	4	4
28	ITS Systems	889	(90)	400	400
28	ITS Systems Depreciation	129	0	65	65
	Subtotal - INFORMATION SYSTEMS	1,018	(90)	464	464
29	Legal Services	774	491	633	633
	Subtotal - DEPT OF LAW	774	491	633	633
30	Records & Storage	0	21	11	11
30	Data Requests	0	36	18	18
	Subtotal - CENTRAL RECORDS	0	58	29	29
Total Incoming		232,954	678	116,816	116,816
C. Total Allocated			$391,811	$195,905	$195,905
				50.00%	50.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:30 CENTRAL RECORDS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	13	0.03%	$56	$0	$56	$0	$56
9	GEN SVC OVERHEAD	964	2.12%	4,141	0	4,141	0	4,141
10	GEN SVC FACILITIES	1,051	2.31%	4,514	0	4,514	0	4,514
11	FLEET MANAGEMENT	3	0.01%	13	0	13	0	13
15	DIRECTOR OF FINANCE	7	0.02%	30	0	30	0	30
17	FINANCE OPERATIONS	1,018	2.24%	4,372	0	4,372	0	4,372
18	PAYROLL	182	0.40%	782	0	782	0	782
20	INTERNAL AUDIT	29	0.06%	125	0	125	0	125
23	PURCHASING	398	0.87%	1,709	0	1,709	0	1,709
25	TREASURY	13	0.03%	56	0	56	0	56
27	HUMAN RESOURCES	2,621	5.76%	11,258	0	11,258	0	11,258
28	INFORMATION SYSTEMS	27	0.06%	116	0	116	0	116
30	CENTRAL RECORDS	5	0.01%	21	0	21	0	21
31	Elections	184	0.40%	790	0	790	2	792
33	Planning Comm	1,051	2.31%	4,514	0	4,514	9	4,523
35	Register of Deeds	1,206	2.65%	5,180	0	5,180	10	5,190
39	Assessor Prop	924	2.03%	3,969	0	3,969	8	3,977
40	Trustee	15	0.03%	64	0	64	0	65
41	County Clerk	716	1.57%	3,075	0	3,075	6	3,082
46	Public Defender	3,083	6.77%	13,242	0	13,242	27	13,269
47	Juvenile Court Clerk	3,525	7.74%	15,140	0	15,140	30	15,171
48	Circuit Court Clerk	6,246	13.72%	26,827	0	26,827	54	26,881
49	Criminal Court Clerk	3,667	8.05%	15,750	0	15,750	32	15,782
50	Clerk/Master	4,329	9.51%	18,594	0	18,594	37	18,631
52	General Sessions Court	2,232	4.90%	9,587	0	9,587	19	9,606
53	State Trial Courts	46	0.10%	198	0	198	0	198
54	Justice Info Sys	39	0.09%	168	0	168	0	168
79	Police	2,353	5.17%	10,106	0	10,106	20	10,127
81	Fire	233	0.51%	1,001	0	1,001	2	1,003
82	Codes Admin	306	0.67%	1,314	0	1,314	3	1,317
83	Beer Board	201	0.44%	863	0	863	2	865
86	Social Services	227	0.50%	975	0	975	2	977
87	Health	5,360	11.77%	23,022	0	23,022	46	23,068
88	Public Library	1,443	3.17%	6,198	0	6,198	12	6,210
89	Parks	41	0.09%	176	0	176	0	176
91	Public Works	248	0.54%	1,065	0	1,065	2	1,067
92	Solid Waste	54	0.12%	232	0	232	0	232
93	Human Relations	7	0.02%	30	0	30	0	30
96	State Fair Board	25	0.05%	107	0	107	0	108
99	Water & Sewer	22	0.05%	94	0	94	0	95
103	Metro Action Com	611	1.34%	2,624	0	2,624	5	2,630
104	NCAC	402	0.88%	1,727	0	1,727	3	1,730

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:30 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 Taxi Transp & Licensing	104	0.23%	$447	$0	$447	$1	$448
111 Communication Center	45	0.10%	193	0	193	0	194
114 Office of Emergency Management	3	0.01%	13	0	13	0	13
123 All Others	253	0.56%	1,087	0	1,087	2	1,089
Subtotal	45,532	100.00%	195,566	0	195,566	339	195,905
Direct Bills					0		0
Total					$195,566		$195,905

Basis Units: # of Records Stored

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Data Requests Allocations

Dept:30 CENTRAL RECORDS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	16	0.30%	$578	$0	$578	$0	$578
11	FLEET MANAGEMENT	3	0.06%	108	0	108	0	108
17	FINANCE OPERATIONS	120	2.22%	4,334	0	4,334	0	4,334
18	PAYROLL	29	0.54%	1,047	0	1,047	0	1,047
20	INTERNAL AUDIT	3	0.06%	108	0	108	0	108
23	PURCHASING	81	1.50%	2,925	0	2,925	0	2,925
25	TREASURY	5	0.09%	181	0	181	0	181
27	HUMAN RESOURCES	177	3.27%	6,392	0	6,392	0	6,392
28	INFORMATION SYSTEMS	12	0.22%	433	0	433	0	433
30	CENTRAL RECORDS	1	0.02%	36	0	36	0	36
31	Elections	137	2.53%	4,948	0	4,948	9	4,957
33	Planning Comm	28	0.52%	1,011	0	1,011	2	1,013
39	Assessor Prop	165	3.05%	5,959	0	5,959	11	5,970
40	Trustee	37	0.68%	1,336	0	1,336	3	1,339
41	County Clerk	274	5.06%	9,896	0	9,896	19	9,914
46	Public Defender	186	3.43%	6,718	0	6,718	13	6,730
47	Juvenile Court Clerk	567	10.47%	20,478	0	20,478	39	20,516
48	Circuit Court Clerk	142	2.62%	5,128	0	5,128	10	5,138
49	Criminal Court Clerk	285	5.26%	10,293	0	10,293	19	10,312
50	Clerk/Master	317	5.85%	11,449	0	11,449	22	11,470
52	General Sessions Court	22	0.41%	795	0	795	2	796
79	Police	253	4.67%	9,137	0	9,137	17	9,155
81	Fire	111	2.05%	4,009	0	4,009	8	4,016
82	Codes Admin	18	0.33%	650	0	650	1	651
83	Beer Board	14	0.26%	506	0	506	1	507
86	Social Services	50	0.92%	1,806	0	1,806	3	1,809
87	Health	1,479	27.31%	53,415	0	53,415	101	53,516
88	Public Library	487	8.99%	17,588	0	17,588	33	17,622
89	Parks	3	0.06%	108	0	108	0	109
91	Public Works	31	0.57%	1,120	0	1,120	2	1,122
92	Solid Waste	7	0.13%	253	0	253	0	253
93	Human Relations	2	0.04%	72	0	72	0	72
96	State Fair Board	2	0.04%	72	0	72	0	72
99	Water & Sewer	2	0.04%	72	0	72	0	72
103	Metro Action Com	195	3.60%	7,043	0	7,043	13	7,056
104	NCAC	87	1.61%	3,142	0	3,142	6	3,148
108	Taxi Transp & Licensing	2	0.04%	72	0	72	0	72
111	Communication Center	33	0.61%	1,192	0	1,192	2	1,194
123	All Others	32	0.59%	1,156	0	1,156	2	1,158

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Data Requests Allocations

Dept:30 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,415	100.00%	195,566	0	195,566	339	195,905
Direct Bills					0		0
Total					$195,566		$195,905

Basis Units: # of Requests Requested

Allocation Summary

Dept:30 CENTRAL RECORDS

	Department	Records & Storage	Data Requests	Total
6	LEGISLATIVE	$56	$0	$56
9	GEN SVC OVERHEAD	4,141	0	4,141
10	GEN SVC FACILITIES	4,514	578	5,092
11	FLEET MANAGEMENT	13	108	121
15	DIRECTOR OF FINANCE	30	0	30
17	FINANCE OPERATIONS	4,372	4,334	8,706
18	PAYROLL	782	1,047	1,829
20	INTERNAL AUDIT	125	108	233
23	PURCHASING	1,709	2,925	4,635
25	TREASURY	56	181	236
27	HUMAN RESOURCES	11,258	6,392	17,650
28	INFORMATION SYSTEMS	116	433	549
30	CENTRAL RECORDS	21	36	58
31	Elections	792	4,957	5,749
33	Planning Comm	4,523	1,013	5,536
35	Register of Deeds	5,190	0	5,190
39	Assessor Prop	3,977	5,970	9,947
40	Trustee	65	1,339	1,403
41	County Clerk	3,082	9,914	12,996
46	Public Defender	13,269	6,730	19,999
47	Juvenile Court Clerk	15,171	20,516	35,687
48	Circuit Court Clerk	26,881	5,138	32,020
49	Criminal Court Clerk	15,782	10,312	26,094
50	Clerk/Master	18,631	11,470	30,101
52	General Sessions Court	9,606	796	10,402
53	State Trial Courts	198	0	198
54	Justice Info Sys	168	0	168
79	Police	10,127	9,155	19,281
81	Fire	1,003	4,016	5,019
82	Codes Admin	1,317	651	1,968
83	Beer Board	865	507	1,372
86	Social Services	977	1,809	2,786
87	Health	23,068	53,516	76,584
88	Public Library	6,210	17,622	23,832
89	Parks	176	109	285
91	Public Works	1,067	1,122	2,189
92	Solid Waste	232	253	486
93	Human Relations	30	72	102
96	State Fair Board	108	72	180
99	Water & Sewer	95	72	167
103	Metro Action Com	2,630	7,056	9,685

Allocation Summary

Dept:30 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
104 NCAC	$1,730	$3,148	$4,878
108 Taxi Transp & Licensing	448	72	520
111 Communication Center	194	1,194	1,388
114 Office of Emergency Management	13	0	13
123 All Others	1,089	1,158	2,247
Total	$195,905	$195,905	$391,811

The End