Nashville-Davidson, Tennessee

Full Cost Allocation Plan

Based on Actual Expenditures for the Fiscal Year Ended June 30, 2013

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Section 1
Introduction

Introduction

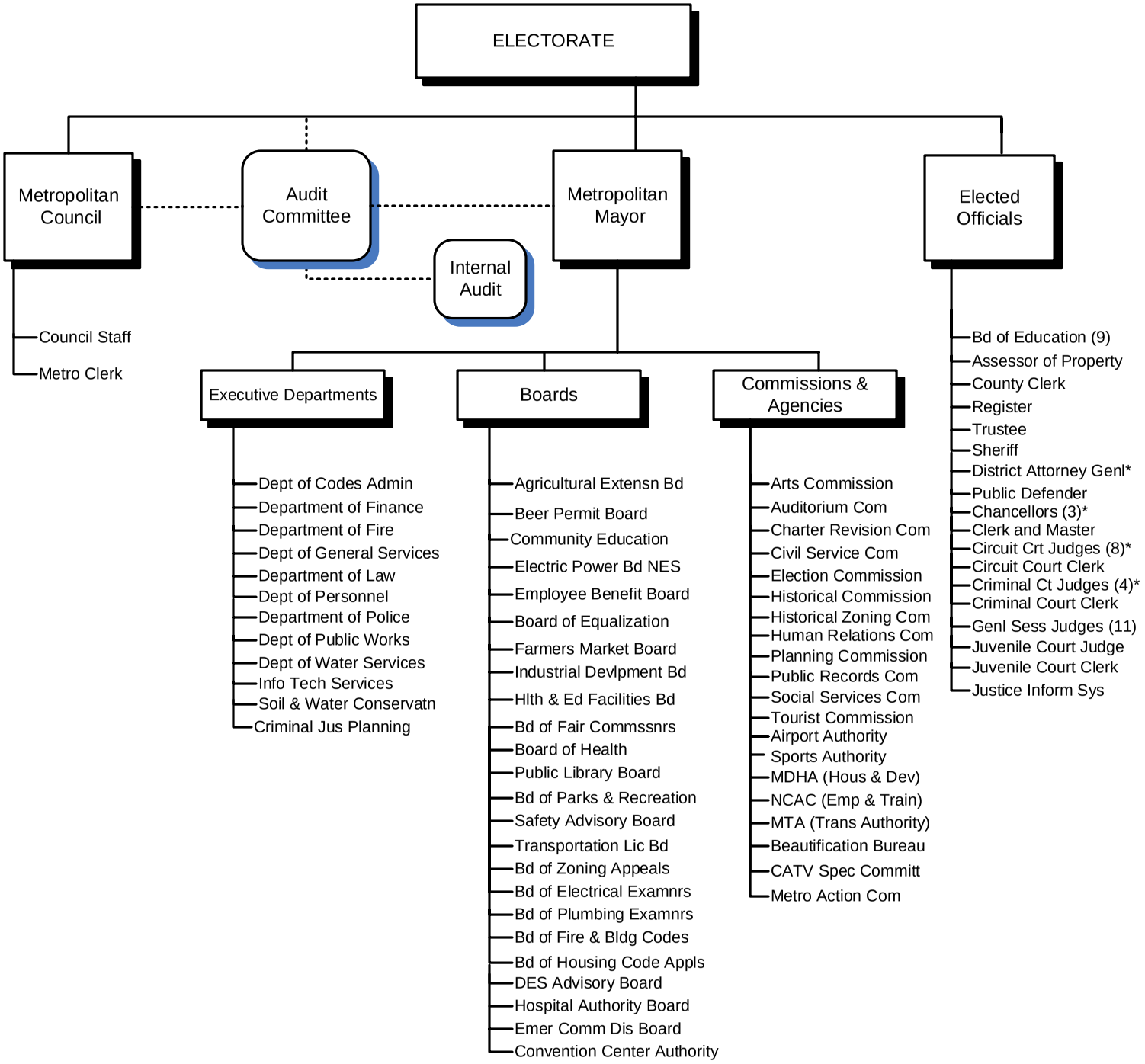
The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Nashville-Davidson, Tennessee based on actual expenditures for fiscal year 2013. MGT of America, Inc. (MGT) prepared these documents at the request of Nashville-Davidson. The Cost 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.

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 2013 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			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Central	10 - CENTRAL RECORDS	10101 - GSD General	3103000 - MCL Records Center	84,189	36,440	52,343	172,971
	10 - CENTRAL RECORDS Total			**84,189**	**36,440**	**52,343**	**172,971**
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	50,339	17,158	27,229	94,726
			6110110 - LAW Client Adv/Supp All Servic	1,063,981	393,574	289,199	1,746,754
			6110210 - LAW Legislation All Services	41,440	14,926	23,992	80,358
			6110310 - LAW Lit/Admin Hear All Service	1,835,722	710,529	444,669	2,990,920
			6110510 - LAW Claims All Services	154,376	59,272	48,777	262,425
			6110610 - LAW Insurance All Services	88,779	21,978	10,491	121,247
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law			1,578	1,578
		50109 - Property Loss	6501000 - LAW Self Insured Property Los			3,561,101	3,561,101
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	90,693		3,967,673	4,058,366
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			17,518	17,518
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liablity			395,000	395,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	468,957	0	3,417,134	3,886,091
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liablity	24,739		562,673	587,412
	11 - DEPT OF LAW Total			**3,819,025**	**1,217,438**	**12,767,034**	**17,803,497**
	123 - HUMAN RESOURCES	10101 - GSD General	8126100 - HR Recruitment Program	248,207	90,539	70,213	408,958
			8126200 - HR Training Program	72,648	23,550	13,731	109,929
			8126300 - HR Safety/Compliance Program	61,664	28,283	6,781	96,728
			8126400 - HR Liaisons Program	715,275	247,470	1,039	963,784
			8126500 - HR Benefits Program	455,772	181,170	598,819	1,235,762
			8126600 - HR Admin & Customer Sv Program	502,932	213,524	416,358	1,132,814
	123 - HUMAN RESOURCES Total			**2,056,497**	**784,537**	**1,106,942**	**3,947,976**
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160000 - FIN ALOB Non Alloc'd Fin Tra				
			15160810 - FIN Executive Leadership	356,209	107,871	61,020	525,101
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets				
	14 - DIRECTOR OF FINANCE Total			**356,209**	**107,871**	**61,020**	**525,101**
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	234,008	128,657	126,355	489,020
			15102210 - FIN OPER Acctg and Reporting	869,553	318,765	40,172	1,228,490
			15102710 - FIN * OPER Payment Processing	219,587	83,793	87,770	391,150
	15 - FINANCE OPERATIONS Total			**1,323,148**	**531,215**	**254,297**	**2,108,660**
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	317,494	131,169	24,001	472,664
	16 - FINANCIAL ACCOUNTABILITY Total			**317,494**	**131,169**	**24,001**	**472,664**
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	322,261	161,091	126,160	609,511
	17 - PAYROLL Total			**322,261**	**161,091**	**126,160**	**609,511**
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	854,513	323,358	206,907	1,384,778
			15103410 - FIN OMB Cost Planning & Mgmt	84,654	33,799	3,193	121,646
	19 - OFFICE OF MANAGEMENT & BUDGET Total			**939,167**	**357,157**	**210,100**	**1,506,423**
	2 - EMPLOYEE BENEFITS	10101 - GSD General	1101104 - ADM County Retire Match			3,501,900	3,501,900
			1101107 - ADM Cnty Teach Retire Match			6,900,400	6,900,400
			1101109 - ADM Health Insurance Match		42,892,994		42,892,994
			1101110 - ADM Death Benefit Payments			200,000	200,000
			1101114 - ADM Unemployment Compensation			163,893	163,893
			1101115 - ADM Life Insurance Match		1,986,129		1,986,129
			1101145 - ADM TCRS Pension Contribution		37,834		37,834
		18301 - USD General	1191102 - ADM Police/Fire Retire Match			8,873,000	8,873,000
			1191103 - ADM Civil Service Retire Match			5,424,700	5,424,700
			1191106 - ADM Teacher Pens Match			4,592,400	4,592,400
			1191109 - ADM Health Ins Match		1,765,838		1,765,838
			1191115 - ADM Life Ins Match		64,239		64,239
		52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners			8,164,818	8,164,818
			12505200 - BEN IOD Employees			10,172,925	10,172,925

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	2 - EMPLOYEE BENEFITS	71006 - * Flexible Benefits Plan 2011	12600382 - BEN * Flex Benefits - Admin			226,337	226,337
		71008 - Flexible Benefits Plan 2012	12600183 - BEN Flex Benefits - Medical			317,852	317,852
			12600283 - BEN Flex Benefits - Dep Care			165,554	165,554
			12600383 - BEN Flex Benefits - Admin			1,805,356	1,805,356
		71009 - Flexible Benefits Plan 2013	12600184 - BEN Flex Benefits - Medical			548,479	548,479
			12600284 - BEN Flex Benefits - Dep Care			151,722	151,722
			12600384 - BEN Flex Benefits - Admin			16,042	16,042
		75005 - MNPS Flexible Benefit 2010	12600392 - BEN MNPS Flex Benefits Admin			131,023	131,023
		75006 - MNPS Flexible Benefit 2011	12600394 - BEN MNPS Flex Benefits Admin			98,206	98,206
		75007 - MNPS Flexible Benefit 2012	12600195 - BEN MNPS Flex Benefits Medical			196,422	196,422
			12600295 - BEN MNPS Flex Benefits Dep Car			78,484	78,484
			12600395 - BEN MNPS Flex Benefits Admin			3,731	3,731
		75008 - MNPS FLEXIBLE BENEFIT 2013	12600196 - BEN MNPS Flex Benefits Medical			444,332	444,332
			12600296 - BEN MNPS Flex Benefits Dep Car			140,393	140,393
	2 - EMPLOYEE BENEFITS Total				**46,747,034**	**52,317,969**	**99,065,003**
	20 - BUSINESS SOLUTIONS	10101 - GSD General	14160950 - ITS Business Solutions	561,884	209,182	168,357	939,424
	20 - BUSINESS SOLUTIONS Total			**561,884**	**209,182**	**168,357**	**939,424**
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	142,380	53,841	10,977	207,198
	21 - PUBLIC PROPERTY ADMIN Total			**142,380**	**53,841**	**10,977**	**207,198**
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	864,468	333,097	159,866	1,357,430
	22 - PURCHASING Total			**864,468**	**333,097**	**159,866**	**1,357,430**
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB GrantAssessments&Rept	133,855	52,736	19,359	205,950
	23 - GRANTS COORDINATION Total			**133,855**	**52,736**	**19,359**	**205,950**
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117130 - FIN SS Development Outreach			265	265
			15117140 - FIN SS Contract Compliance			536	536
			15117150 - FIN SS Business Assistance Ofc	323,651	127,559	61,520	512,730
	24 - BUSINESS ASSISTANCE OFFICE Total			**323,651**	**127,559**	**62,321**	**513,531**
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Srvc Med Exam Clinic	379,693	167,993	102,570	650,257
	26 - EMPLOYEE HEALTH & WELLNESS Total			**379,693**	**167,993**	**102,570**	**650,257**
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services	58,873	19,938	13,263	92,074
			48109210 - IA Intergrity Hotline SuggBox	117,741	39,874	13,312	170,927
			48109310 - IA Audit Assurance Services	450,776	147,212	234,935	832,923
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit			13,356	13,356
	27 - INTERNAL AUDIT Total			**627,390**	**207,024**	**274,865**	**1,109,279**
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve			1,331,300	1,331,300
			1101302 - ADM Surety Bonds			17,500	17,500
			1101308 - ADM Judgments and Losses			1,029,900	1,029,900
		18301 - USD General	1191301 - ADM Insurance and Reserve			77,900	77,900
			1191308 - ADM Judgments and Losses			5,700	5,700
	3 - INSURANCE Total					**2,462,300**	**2,462,300**
	30 - INFORMATION SYSTEMS	10101 - GSD General	14102000 - ITS PEG Studio Management	121,758	41,182	3,847	166,788
			14121001 - ITS Metro 3	416,421	183,079	64,220	663,720
			14160000 - ITS ALOB Non Alloc'd Fin Tr				
		30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration			1,592,194	1,592,194
			14201200 - 4% ITS Server Data DeDuplicat			2,346	2,346
			14201300 - 4% ITS Data eDiscovery			3,990	3,990
			14201400 - 4% ITS Obsolete Network Equipt			418,644	418,644
		34150 - Nashville Educ Comm & Arts TV	14105150 - ITS Nash Educ Comm & Arts TV			99,882	99,882
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only			4,805	4,805
		40009 - GSD FY10 Capital Projects Fund	14401010 - ITS Construction			655,859	655,859
			14402010 - ITS Exchange/Directory Service			139,958	139,958
			14403010 - ITS Disaster Recovery BU Site			582,304	582,304
			14404010 - ITS Enterprise Services			1,008,367	1,008,367

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	30 - INFORMATION SYSTEMS	40009 - GSD FY10 Capital Projects Fund	14405010 - ITS Platform Hardware Upgrades			27,071	27,071
			14406010 - ITS HOB Data Center			114,482	114,482
			14407010 - ITS Network Replacement			175,336	175,336
			14408010 - ITS PBX System			53,289	53,289
			14409010 - ITS Enterprise Info Systems			40,494	40,494
			14410010 - ITS Network Info Security			9,544	9,544
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS Construction			315,630	315,630
			14402011 - ITS End of Life Equipment			314,053	314,053
			14403011 - ITS EA Microsoft Year 1			(286,062)	(286,062)
			14404011 - ITS EBS / E-Proc Improvements			(785,377)	(785,377)
			14405011 - ITS*Nashville Website Redesign			(47,678)	(47,678)
			14410011 - ITS HIPAA Compliance			94,790	94,790
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice			367,330	367,330
			14402013 - ITS Upgrade EOL SONET Ntwk Inf			167,688	167,688
			14403013 - ITS Storage Area Ntwrk Upgrade			1,185,250	1,185,250
			14404013 - ITS Mobile Device Management				
			14405013 - ITS*Nashville Website Redesign			120,000	120,000
			14406013 - ITS Public Wireless Study				
			14407013 - ITS Employee Self Srvc Portal			315,640	315,640
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	679,712	272,354	132,367	1,084,433
			14521011 - ITS Enterprise Applications	75,061	43,497	357,546	476,104
			14521021 - ITS Web Based Services	253,425	111,170	32,107	396,703
			14521051 - ITS Technical Support Center	754,453	306,889	89,045	1,150,387
			14521061 - ITS Employee & Account Care	288,701	98,220	1,052	387,973
			14521071 - ITS Security Assurance	357,746	140,601	467,871	966,217
			14521081 - ITS Enterprise Services	262,650	91,560	191,560	545,770
			14521091 - ITS Desktop Support	917,027	372,032	82,065	1,371,125
			14521101 - ITS Enterprise Server&Storage	828,381	338,692	375,183	1,542,256
			14521121 - ITS Network Comm Srvcs	386,175	159,526	365,441	911,141
			14521131 - ITS Voice Comm Solutions	603,940	272,360	147,601	1,023,901
			14521161 - ITS Identity and Access Mgmt	94,087	37,245	48,706	180,038
			14560110 - ITS *ALOB InformationTechnolog			1,328,710	1,328,710
			14560210 - ITS Data Infrastruc Support	146,135	54,715	53,452	254,303
			14560810 - ITS Executive Leadership	461,054	150,348	8,513	619,915
			14560990 - ITS ALOB Non-Alloc'dFinTrans			823,142	823,142
			14561100 - ITS * ALOB Metrowide Tech Cost			2,397,328	2,397,328
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			2,131,348	2,131,348
	30 - INFORMATION SYSTEMS Total			**6,646,729**	**2,673,469**	**15,790,935**	**25,111,133**
	31 - POSTAL SERVICE	51151 - Postal Service	10511021 - GSR Mail Services	156,846	85,395	594,271	836,511
	31 - POSTAL SERVICE Total			**156,846**	**85,395**	**594,271**	**836,511**
	32 - RADIO SHOP	51153 - Radio Shop	10511031 - GSR Radio System Field Act	184,769	89,738	1,312,418	1,586,925
			10511041 - GSR Radio System Shop Act	446,404	243,427	1,005,875	1,695,706
	32 - RADIO SHOP Total			**631,174**	**333,165**	**2,318,292**	**3,282,631**
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs	1,213,053	674,306	2,304,818	4,192,177
			10510030 - OFM Heavy Veh/Equip Repairs	1,880,209	726,632	2,732,721	5,339,562
			10510050 - OFM Ground Veh/Equip Repairs	110,051	202,234	433,851	746,137
			10510410 - OFM Fuel	36,182	30,544	8,508,107	8,574,832
			10510610 - OFM Asset Management	132,792	54,983	12,638,696	12,826,471
	33 - FLEET MANAGEMENT Total			**3,372,287**	**1,688,699**	**26,618,194**	**31,679,180**
	34 - TREASURY	10101 - GSD General	15108000 - FIN Treasury Collections	68,001	25,613	5,071	98,684
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations	210,316	66,409	32,861	309,586
			15515210 - FIN TRE InvestmentCmteeSupport	113,031	37,814	18,199	169,044
			15515310 - FIN TRE Investor Relations	162,827	57,152	11,160	231,139

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	34 - TREASURY	51180 - Treasury Management	15563000 - FIN Treas Non-Alloc'd Fin Tran	(4,635)	(1,470)		(6,106)
	34 - TREASURY Total			**549,539**	**185,518**	**67,291**	**802,348**
	4 - GEN SVC OVERHEAD	10101 - GSD General	10170100 - GSR Business Office	634,314	247,355	323,263	1,204,932
	4 - GEN SVC OVERHEAD Total			**634,314**	**247,355**	**323,263**	**1,204,932**
	5 - CORPORATE DUES	10101 - GSD General	1101303 - ADM Corp Dues/Contribution			421,413	421,413
	5 - CORPORATE DUES Total					**421,413**	**421,413**
	6 - POST AUDITS	10101 - GSD General	1101412 - ADM Post Audit			1,394,790	1,394,790
	6 - POST AUDITS Total					**1,394,790**	**1,394,790**
	7 - LEGISLATIVE	10101 - GSD General	2101000 - MCO Administration	1,125,458	518,982	218,415	1,862,855
			2104000 - MCO Non Allocated Fin Tran				
			3101000 - MCL Administration	197,756	79,767	326,666	604,189
			3105200 - MCL Non Allocated Fin Trans				
			3106000 - MCL Alarm Registration	53,750	18,182	46,259	118,191
		30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council			1,399	1,399
			3201000 - 4% MCL Metropolitan Clerk			5,358	5,358
	7 - LEGISLATIVE Total			**1,376,964**	**616,931**	**598,097**	**2,591,992**
	8 - GEN SVC FACILITIES	32110 - *GSR ARRA Energy Eff/ConsGrant	10332110 - GSR *ARRA Energy Eff & ConsvGr			19	19
			10332120 - GSR *ARRA Energy Eff Retrofits			1,408	1,408
			10332130 - GSR *ARRA Geothermal Tech Prog			821	821
			10332150 - GSR *ARRA Metro Green Services			91,430	91,430
			10332160 - GSR * ARRA Music City Bikeway			288,473	288,473
		40009 - GSD FY10 Capital Projects Fund	10403010 - GSR Fleet Management			6,730	6,730
			10404010 - GSR Storm Sirens			20,000	20,000
		40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E			2,313	2,313
			10402011 - GSR Clifford Allen Renovation			(19,887)	(19,887)
			10403011 - GSR Misc Building Improvements			1,713,962	1,713,962
			10404011 - GSR Highland Heights Renovatio			2,916,114	2,916,114
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			171,702	171,702
			10405013 - GSR Upgrd Weather Warning Syst			1,997,505	1,997,505
		40401 - GSD 800 MHz Upgrade	10440401 - GSR RS 800 MHz Upgrade			9,386,939	9,386,939
		51113 - Facilities Maint & Security	10511081 - GSR SEC Employee & Prop Sec	202,616	86,981	948,510	1,238,107
			10511091 - GSR BOSS Support Services	525,427	233,094	371,055	1,129,576
			10511093 - GSR BOSS Building Services	443,080	192,292	7,861,135	8,496,507
			10511097 - GSR BOSS Utilities			6,820,496	6,820,496
			10518110 - GSR SS ADA Compliance	248,993	106,599	35,390	390,981
		51114 - BOSS Construction Services	10513100 - GSR BOSS Construction Services	180,388	59,527	62,168	302,082
	8 - GEN SVC FACILITIES Total			**1,600,503**	**678,494**	**32,676,282**	**34,955,279**
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	836,068	293,287	205,796	1,335,151
	9 - MAYOR Total			**836,068**	**293,287**	**205,796**	**1,335,151**
Central Service Total				**28,055,734**	**58,027,696**	**151,189,104**	**237,272,534**
Grantee	100 - Convention Center	60162 - Nashville Convention Center	63505000 - FIN CON Event & Bldg Services	850,947	316,076	2,589,654	3,756,677
			63505010 - CCA CON Event & Bldg Services	211,066	46,566	157	257,789
			63505100 - FIN CON Food & Beverage			44,657	44,657
			63505200 - FIN CON Sales & Marketing	441,663	117,674	73,710	633,047
			63505210 - CCA CON Sales & Marketing	243	267		511
			63505300 - FIN CON Admin / Finance	303,954	81,244	1,874,110	2,259,307
			63505310 - CCA CON Admin / Finance	75,739	23,317	79	99,135
			63506000 - CCA MCC Operations	184,438	31,098	976	216,513
			63506100 - CCA MCC Administration	91,852	16,991	354	109,197
			63506200 - CCA MCC Sales	35,282	2,631	197	38,110
	100 - Convention Center Total			**2,195,185**	**635,864**	**4,583,895**	**7,414,944**
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			610,200	610,200

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	101 - Sports Authority	20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			904,725	904,725
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority				
		30277 - SPA Stadium Capital	64702000 - SPA Stadium Equipment Expense			664,311	664,311
		30279 - SPA Arena Event Fund	64102000 - SPA Arena Event			1,794,782	1,794,782
		30281 - SPA Stadium $2 Ticket Tax	64720200 - SPA Stadium $2 Ticket Tax Exps			4,714,401	4,714,401
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			1,002,555	1,002,555
		40112 - GSD 2012 QECB Energy Conserv	64401012 - SPA Arena Energy Conserv Const			4,089,623	4,089,623
		40113 - GSD FY13-B Capital Projects	64401113 - SPA Bridgestone Arena Ext Impr			420,150	420,150
		40283 - SPA Arena Capital Improv Fund	64401300 - SPA Arena Capital Improv Rev			77,387	77,387
			64401310 - SPA Arena Capital Improvements			4,089,703	4,089,703
			64401320 - SPA Sportsplex Capital Improv			71,409	71,409
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	111,602	39,496	4,927,824	5,078,922
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	(19,345)			(19,345)
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			(362,291,396)	(362,291,396)
	101 - Sports Authority Total			**92,257**	**39,496**	**(338,924,325)**	**(338,792,572)**
	102 - Water & Sewer	27312 - W&S Debt Service	65550000 - W&S Debt Service			49,429,074	49,429,074
			65555350 - W&S Revenue Bonds 2013			266,377,091	266,377,091
		47335 - W&S Extension & Replacement	65572110 - W&S Ext & Replace Revenue				
			65572120 - W&S Ext & Replace Debt Service			30,931,042	30,931,042
			65572130 - W&S Ext & Replace Capital			69,992,615	69,992,615
			65572140 - W&S Ext & Replace W-I-P				
			65572150 - W&S Capital Comm EQP			986,835	986,835
			65572160 - W&S Capital MIS Upgr	267,086	95,115	(362,201)	(0)
			65572171 - W&S Capital Meter Prog	51,706	8,947	(60,654)	-
			65572225 - W&S Financial Support Capital	125,759	66,070	(191,829)	-
			65572271 - W&S Engr Admin - Capital	141,319	45,750	(187,069)	-
			65572272 - W&S Engr Desgin - Capital	717,590	281,897	(999,488)	0
			65572274 - W&S Engr OAP Sup - Capital	633,721	223,396	(857,116)	-
			65572276 - W&S Engr Planning - Capital	750,232	309,364	(1,059,596)	-
			65572281 - W&S Engr Inspection - Capital	838,326	346,423	(1,184,749)	(0)
			65572310 - W&S Water Maint - Capital	98,427	54,113	(152,540)	0
			65572435 - W&S Lead Serv Repl	1,339,643	529,377	(1,869,020)	-
			65572627 - W&S Capital DCWWTP Impro	408,985	163,904	(572,889)	0
		47341 - W&S Rev Bonds BAB 2010B Constr	65401100 - W&S * 2010B BA Bond Entries			50,697,177	50,697,177
		47342 - W&S RevBds RZED SBAB 2010C Con	65490002 - W&S FA Closeout Transfers			12,827,749	12,827,749
		47345 - W&S Rev Bonds 2013 Unspent CP	1447345 - ADM W&S Rev Bnds 2013UnspentCP			32,951,333	32,951,333
		47410 - W&S Construction Cap Proj FY10	1447410 - ADM W&S Cap Proj Revenue			24,538,945	24,538,945
			65490001 - W&S FA Closeout Transfers			46,734,770	46,734,770
		49110 - W&S GSD Stormwater S/F FY10Cap	65403010 - W&S Stormwater S/F FY10 CapPrj			9,472,469	9,472,469
			65404010 - W&S * Stormwater Home Buyouts	(22,273)	(3,636)		(25,910)
		67311 - W&S Revenue	65525000 - W&S Revenue			218,256,122	218,256,122
			65525199 - W&S CAFR Eliminations			(676,252,575)	(676,252,575)
		67331 - W&S Operating	65555030 - W&S ALOB IT Application Supp	312,234	111,873	2,136,975	2,561,083
			65555110 - W&S Building Cleanings	70,113	36,437	212,229	318,779
			65555210 - W&S General Administration	176,033	55,933	74,776	306,742
			65555320 - W&S Payment Approvals& Fix Ast	180,700	82,697		263,397
			65555330 - W&S General Accounting	104,594	69,706	1,655,149	1,829,449
			65555410 - W&S Procurement Svcs	135,350	63,560	103,944	302,854
			65555510 - W&S Oper Admin Key	130,340	48,352	48,869	227,561
			65555520 - W&S Admin Security	149,358	67,348	64,471	281,176
			65555530 - W&S Customer Svc Security			26,876	26,876
			65555540 - W&S Stormwater Security			92,702	92,702
			65555570 - W&S OHUD Administration		445	35	480

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	102 - Water & Sewer	67331 - W&S Operating	65555610 - W&S Safety Train Session	58,792	14,632	10,348	83,773
			65555620 - W&S Occupation Health Svcs	45,409	34,935	2,902	83,246
			65555630 - W&S Skills Train & Coordin	63,472	20,526	50,188	134,186
			65555710 - W&S ALOB Exec Leade Key	664,405	282,802	10,143,437	11,090,644
			65555720 - W&S ALOB Communication Svcs	109,956	37,783	55,212	202,951
			65555740 - W&S KVB Median Irrigation			381	381
			65555910 - W&S Billing &Collections/Lobby	401,741	206,830	1,300,009	1,908,580
			65556010 - W&S Meter Reading Key Product	436,152	213,233	86,347	735,732
			65556110 - W&S Cash / Payment Processing	334,613	183,406	47,864	565,884
			65556210 - W&S Permits Key	375,866	181,904	(283,712)	274,058
			65556310 - W&S Phone Center Key	896,083	398,481	70,314	1,364,878
			65556410 - W&S W&S Field Activ Key	842,741	429,968	1,293,786	2,566,494
			65556440 - W&S Cust Svcs Gen Admin	189,066	72,098	315,494	576,658
			65556510 - W&S Planning/Locating Key	24,103	2,064	371,789	397,956
			65556520 - W&S Fleet Svcs Coordinator	198,992	89,726	1,166,310	1,455,027
			65556530 - W&S System Svcs Gen Admin	76,047	93,348	505,951	675,346
			65556540 - W&S Admin Supp Svcs	305,377	164,567	1,152	471,097
			65556610 - W&S Sewer Maint Key Day Cre	1,272,812	580,317	3,790,997	5,644,125
			65556620 - W&S Sewer Day Sewer Rep	767,873	349,523	250,683	1,368,078
			65556630 - W&S Sewer Night Sewer Rp	3,243	313		3,556
			65556640 - W&S Sewer Night Sewer Maint	21,092	11,808	1,677	34,576
			65556810 - W&S Water Maint Key Day Crew	1,593,876	827,117	968,999	3,389,992
			65556820 - W&S Water Maint Day Repair	1,469,023	672,461	2,469,732	4,611,217
			65556830 - W&S Water Maint Night	56,205	75,150	3,315	134,670
			65556840 - W&S Water Maint Night Repair	119,828	41,365	16,781	177,974
			65556850 - W&S Patch Paving Transfers			4,195,041	4,195,041
			65557010 - W&S Comm & Contract Key	355,690	250,369	41,237	647,296
			65557020 - W&S Engineering Admin	(41,574)	6,381	46,033	10,840
			65557030 - W&S Consent Decree Compl OAP	4,780	1,151		5,931
			65557110 - W&S Devel Review Key	178,990	88,708	53,689	321,387
			65557210 - W&S Inspection Key	184,445	99,675	146,238	430,357
			65557310 - W&S Sys Imprv & Plan Key	379,568	186,859	134,556	700,983
			65557910 - W&S Sewer Pump Stat Operations	39,596	14,573	5,070,271	5,124,440
			65557920 - W&S Telemetry & Controls	162,791	70,660	9,280	242,731
			65557930 - W&S Sewer Pump Stat Maint	1,427,819	632,513	481,074	2,541,407
			65558010 - W&S Dry Creek Repairs Key	478,369	209,115	214,237	901,721
			65558020 - W&S Central Repairs Key	2,596,721	1,111,229	1,396,523	5,104,473
			65558030 - W&S Whites Creek Repairs Key	272,488	109,196	240,980	622,663
			65558310 - W&S Wastewater Dry Creek Key	832,915	340,109	2,566,969	3,739,994
			65558320 - W&S Wastewater Central Key	2,715,857	1,189,218	11,170,903	15,075,978
			65558330 - W&S Wastewater Whites Cr Key	623,306	293,214	1,696,634	2,613,154
			65558340 - W&S Dry Creek Administration	87,572	68,587	1,203	157,362
			65558350 - W&S Central Administration	143,473	67,280	9,197	219,950
			65558360 - W&S Whites Creek Administratio	23,209	11,052	16,032	50,292
			65558510 - W&S Laboratory Adminstration	65,086	33,611	1,159	99,856
			65558520 - W&S Laboratory Analysis	772,911	415,417	329,149	1,517,477
			65558530 - W&S Environmental Compliance	263,979	116,728	346,887	727,594
			65558710 - W&S Sec WW Whites Creek Key			91,599	91,599
			65558720 - W&S Sec WW Dry Creek Key			101,626	101,626
			65558730 - W&S Sec WW Central Key			655,395	655,395
			65558830 - W&S Stadium Storm SPS MaintRp			6,081	6,081
			65558840 - W&S Hamilton Cr Park Plant			(872)	(872)
			65558850 - W&S Brentwood SewerPump Plant			-	-

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	102 - Water & Sewer	67331 - W&S Operating	65558860 - W&S MetroCenterPumpStation			-	-
			65559010 - W&S Telemetry & Controls	182,779	83,946	20,225	286,949
			65559020 - W&S Pump Stations	712,458	314,615	1,838,344	2,865,416
			65559030 - W&S Reservoir General	89,085	28,969	875,359	993,412
			65559040 - W&S Water Pump Station Maint	638	260	196,764	197,661
			65559210 - W&S Laboratory Administration	122,100	40,203	2,259	164,561
			65559220 - W&S Lab Analysis Water Key	144,883	62,041	3,123	210,047
			65560010 - W&S Omohundro Plant MaintKey	677,652	342,154	418,406	1,438,212
			65560020 - W&S KRHarrington Maint Key	444,632	202,054	284,917	931,603
			65560030 - W&S Hermitage Maint Key			29,291	29,291
			65560210 - W&S Omohundro Operations	1,444,003	624,478	5,078,552	7,147,033
			65560220 - W&S Omohundro Administration	88,458	94,833	69,395	252,686
			65560230 - W&S Omohundro Rechlorination	76,332	37,218	18,691	132,241
			65560240 - W&S Harrington Admin	143,948	55,241	3,592	202,782
			65560260 - W&S OHUD Water Plant Ops		1,530		1,530
			65560270 - W&S KR Harrington Operations	697,616	301,882	4,531,925	5,531,422
			65560510 - W&S Omohundro Sec Water Key			470,227	470,227
			65560520 - W&S KRHarrington Sec Water Key			199,499	199,499
		67332 - W&S Operating Reserve	65574000 - W&S Convert Operating Rsv				
	102 - Water & Sewer Total			**33,328,583**	**15,146,494**	**199,563,167**	**248,038,244**
	103 - Bordeaux Long-Term Care	30003 - General Fund 4% Reserve	66201000 - 4% BHO Bordeaux Hospital			20,000	20,000
	103 - Bordeaux Long-Term Care Total					**20,000**	**20,000**
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			47,483,100	47,483,100
		30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			907,236	907,236
	104 - General Hospital Total					**48,390,336**	**48,390,336**
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75701000 - MAC Admin & LH Oper	696,879	269,222	3,240,805	4,206,906
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling				
		31502 - MAC Headstart Grant	75302140 - MAC Head Start	7,673,388	3,810,931	2,135,486	13,619,805
			75308450 - MAC Early Head Start	226,252	100,303	641,966	968,520
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP	213,097	111,582	5,679,813	6,004,492
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services	394,536	189,932	953,630	1,538,098
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food	128,467	51,765	604,658	784,890
		31506 - MAC CACFP	75302200 - MAC CACFP	270,744	135,781	933,973	1,340,497
		31507 - MAC Watt Ad Program	75303400 - MAC Watt Ad Program			6,400	6,400
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care	156,138	18,463	399,390	573,991
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd			6,454	6,454
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance			364,800	364,800
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)			18,167	18,167
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program			50,867	50,867
		40009 - GSD FY10 Capital Projects Fund	75401010 - MAC New Headstart North Kitche			11,823	11,823
	105 - Metro Action Com Total			**9,759,500**	**4,687,979**	**15,048,231**	**29,495,709**
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match			94,812	94,812
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults				
			76342010 - NCAC Cost Pool Clearing	323,968	137,221	273,644	734,833
		31005 - NCAC One Stop Operations	76340170 - NCAC One Stop DES 02JS AllOth			54,162	54,162
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel	66,402	9,224	14,307	89,933
			76341000 - NCAC Local NYAW AO ALOB	4	82	4,799	4,885
		31180 - NCAC WIA Youth PY11	76362310 - NCAC WIA Youth PY11	65,799	24,631	385,443	475,873
		31184 - NCAC WIA Adult FY12	76362215 - NCAC WIA Adult FY12	188,147	72,109	321,610	581,866
		31185 - NCAC WIA Dislocated WorkerFY12	76362225 - NCAC WIA Dislocated Workr FY12	242,190	91,179	576,064	909,434
		31186 - NCAC WIA Incumbent Worker P12	76362235 - NCAC WIA Incumbent Wkr P12			68,099	68,099
		31187 - NCAC WIA Admin FY11	76362245 - NCAC WIA Admin FY11			4,190	4,190
		31188 - NCAC WIA Incentive Grant FY11	76362320 - NCAC WIA Incentive Grant FY11			49,017	49,017

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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	106 - NCAC	31189 - NCAC WIA Youth FY12	76362315 - NCAC WIA Youth PY12	148,098	65,875	1,261,788	1,475,760
		31190 - NCAC WIA ADULT FY13	76362265 - NCAC WIA Adult FY13	55,026	25,046	77,120	157,191
		31191 - NCAC WIA DW FY13	76362275 - NCAC WIA Dislocated Workr FY13	113,057	51,645	150,536	315,238
		31192 - NCAC WIA OJT AMAZON FY13	76362285 - NCAC WIA OJT Amazon FY13	1,579	763		2,341
		31193 - NCAC WIA ADULT PY13	76362025 - NCAC WIA Adult PY13	320,836	147,168	628,242	1,096,247
			76362026 - NCAC WIA DW Transfer PY13			199,048	199,048
		31194 - NCAC WIA DW PY13	76362035 - NCAC WIA Dislocated Workr PY13	466,294	214,612	589,200	1,270,107
		31195 - NCAC WIA Incumbent Worker P13	76372325 - NCAC WIA Incumbent Wkr P13			20,236	20,236
		31196 - NCAC WIA DW RSP FY13	76362135 - NCAC WIA Rapid Response FY13			220,000	220,000
		31197 - NCAC WIA On The Job Training	76362305 - NCAC WIA On The JobTraining	35	20	1,108	1,164
		31198 - NCAC WIA StateIncentiveCY13	76362330 - NCAC WIA State Incentive CY13			441	441
	106 - NCAC Total			**1,991,436**	**839,575**	**4,993,867**	**7,824,878**
	107 - MDHA	40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			67,342	67,342
			77412010 - MDHA Frist CF FY10			106,073	106,073
			77414010 - MDHA Frist FY10			130,611	130,611
		48009 - USD FY10 Capital Projects Fund	77404010 - MDHA USD Gulch Arts Ctr Redev			206,442	206,442
			77405010 - MDHA USD Riverfront Phase 2	86,343	34,271	1,495,006	1,615,620
	107 - MDHA Total			**86,343**	**34,271**	**2,005,474**	**2,126,088**
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			29,370,600	29,370,600
		40009 - GSD FY10 Capital Projects Fund	78403010 - MTA Bus Rapid Transit Infrastr			2,672,608	2,672,608
			78404010 - MTA Building Improvements			(887,101)	(887,101)
		40011 - GSD FY11 Capital Projects Fund	78402011 - MTA Grant Local Match			1,150,477	1,150,477
			78403011 - MTA Route Analysis			7,838	7,838
			78404011 - MTA RTA Grant Local Match			1,867	1,867
			78406011 - MTA Replacement Buses			2,584,919	2,584,919
		40013 - GSD FY13 Capital Projects Fund	78402013 - MTA Grant Matches			1,948,841	1,948,841
			78403013 - MTA Murfreesboro Road BRT			1,971,194	1,971,194
			78404013 - MTA RTA - Grant Matches			315,490	315,490
			78405013 - MTA Paratransit Buses			2,442,927	2,442,927
			78406013 - MTA Fixed Route Buses			16,682,144	16,682,144
			78407013 - MTA Music City Circuit Buses				
			78408013 - MTA Grant Matches Special				
			78409013 - MTA RTA -Property Improvements			19,483	19,483
		60002 - MTA-Component Unit	78501000 - MTA Administration	205,981	56,981	8,237	271,199
	108 - Metro Transit Total			**205,981**	**56,981**	**58,289,523**	**58,552,485**
	109 - DES	28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A			54,930,371	54,930,371
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds			13,185,688	13,185,688
		30079 - NTTC Surplus Fund	79701000 - NTTC Surplus			14,700	14,700
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects			5,661	5,661
			68402010 - DES Customer Connection and Re			7,593	7,593
	109 - DES Total					**68,144,013**	**68,144,013**
	110 - Taxi Transp & Licensing	30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board				
	110 - Taxi Transp & Licensing Total						
	111 - Education	10101 - GSD General	1102150 - ADM Schools Internal Support			380,200	380,200
		25104 - MNPS Debt Service	80106000 - MNPS Debt Service			213,190,945	213,190,945
			80106100 - MNPS Debt Service CP Activity			151,738	151,738
			80109104 - MNPS Debt Srv General Revenue			1,004,769	1,004,769
		30053 - POL ARRA 2009 JAG Grant	80305030 - MNPS ARRA 2009 JAG Grant			(3,782)	(3,782)
		30060 - POL JAG 2010 Grant	80322336 - MNPS JAG Grant 2010			5,970	5,970
		30062 - POL 2011 JAG Grant	80322337 - MNPS JAG Grant 2011			83,649	83,649
		35119 - MNPS Special Projects	80701004 - MNPS Walmart Sp Ed Donations			826	826
			80701005 - MNPS IB FUND US Inc. Grant		9,454	596	10,051
			80701006 - MNPS NACSA grant-Charter Sch			2,444	2,444

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35119 - MNPS Special Projects	80701009 - MNPS Raytheon grant			841	841
			80701010 - MNPS Fuel Up Grant - Early MS			58	58
			80701011 - MNPS The Academies of Nash		2,778	109,478	112,256
			80701012 - MNPS ING Unsung Heroes-Overton			72	72
			80701013 - MNPS Hillwood Traffic Project			26,996	26,996
			80701016 - MNPS Guidance Donations			26,095	26,095
			80701017 - MNPS Youth Safety Summit			8,500	8,500
			80701018 - MNPS Library Media Services			(22)	(22)
			80701019 - MNPS Dollar General-325GlenHS	8,033	615	3,133	11,780
			80701021 - MNPS CMA-Keep the MusicPlaying			1,551,932	1,551,932
			80701022 - MNPS Simon Youth-Opry Mills Ac			85,000	85,000
			80701023 - MNPS TCASN-Maplewoo/Pearl Cohn			66,780	66,780
			80701024 - MNPS 1st Choice Festival			11,202	11,202
			80701025 - MNPS MMU - NPEF	2,627	544	180,383	183,554
			80701026 - MNPS AZKelley Target grant			2,000	2,000
			80701027 - MNPS Dollar General-496AZKelle			2,000	2,000
			80701028 - MNPS Dollar General-230HCotton			1,080	1,080
			80701030 - MNPS School Staff Dev Donation			2,425	2,425
			80701033 - MNPS STEM Expo			6,605	6,605
			80701034 - MNPS STEM Hub Fund/Excellence			168	168
			80701035 - MNPS QSCB Interest Payment			1,723,706	1,723,706
			80701038 - MNPS Gra Mar MS - Reading prog				
			80701088 - MNPS Student Advisory Donation			230	230
			80701099 - MNPS TN Arts Comm-STS			21,537	21,537
			80701103 - MNPS Bellsouth E-Rate			605,258	605,258
			80701110 - MNPS United Way Career Dir	28,097	14,990	659	43,746
			80701116 - MNPS Adult Voc Ed Training	57,329	19,465	24,163	100,957
			80701124 - MNPS Bordeaux FRC Admin Fund	(7,831)	(3,772)	3,540	(8,063)
			80701140 - MNPS Music & Arts Prog	21,813	3,606	10,173	35,591
			80701144 - MNPS Urban Masters Program VU			100,000	100,000
			80701145 - MNPS Dual Enrollment Program	1,800	298	8,454	10,551
			80701198 - MNPS Spelling Bee Donations			438	438
			80701200 - MNPS NoVo Foundation grant		68,214	25,040	93,254
			80701325 - MNPS Ford Donations-Glencliff			975	975
			80701632 - MNPS PearlCohn-NARAS			555	555
			80701800 - MNPS Ford Grant-Academies			1,961	1,961
			80701811 - MNPS LowesToolBox HHillman			4,721	4,721
			80702037 - MNPS CTE E-Bid proceeds			1,756	1,756
		35131 - MNPS General Purpose	80101001 - MNPS Director of Schools	808,737	211,987	1,127,403	2,148,128
			80101002 - MNPS Leadership & Learning	3,598,925	1,755,030	2,758,842	8,112,797
			80101003 - MNPS Purchasing	542,227	203,994	13,423	759,644
			80101004 - MNPS Accounting	872,966	344,096	15,090	1,232,152
			80101005 - MNPS School Operating Budgets				
			80101006 - MNPS Human Capital	3,342,474	933,861	826,959	5,103,294
			80101007 - MNPS Information Technology	6,727,112	2,676,387	4,549,072	13,952,571
			80101008 - MNPS Student Assignment Svcs	533,046	188,739	84,051	805,836
			80101010 - MNPS Discipline Services	2,172,966	718,291	103,964	2,995,221
			80101011 - MNPS Chief Operating Officer	233,334	67,911	9,687	310,932
			80101013 - MNPS Psychology			281	281
			80101014 - MNPS Instructional Support	221,099	60,572	7,317	288,987
			80101015 - MNPS Business and Facility Svc	315,344	90,815	76,144	482,303
			80101016 - MNPS Guidance	41,934	22,963	2,863,944	2,928,841
			80101017 - MNPS Operations			22,294,889	22,294,889

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35131 - MNPS General Purpose	80101018 - MNPS Library Media & Tech	223,108	76,979	37,813	337,901
			80101019 - MNPS Textbook Services			10,201,587	10,201,587
			80101020 - MNPS School Social Work	1,931,922	598,904	58,396	2,589,222
			80101022 - MNPS Transportation	3,427,228	1,483,834	7,785,339	12,696,401
			80101023 - MNPS Construction	348,260	139,935	618,957	1,107,152
			80101025 - MNPS Attendance	51,553	28,443	88	80,084
			80101026 - MNPS Student Family Services	1,035,415	375,022	67,976	1,478,413
			80101027 - MNPS Data Warehouse	1,219,259	518,971	18,104	1,756,334
			80101030 - MNPS Special Leave	44,492	16,182		60,674
			80101035 - MNPS Office of Innovation		4,188		4,188
			80101036 - MNPS Student Services	116,514	26,841	455	143,811
			80101037 - MNPS Career & Technical Edu	198,534	54,800	190,310	443,645
			80101043 - MNPS School Audit	391,120	173,216	59,052	623,388
			80101044 - MNPS Insurance and Retirement	528,751	308,022	9,906	846,679
			80101045 - MNPS Business Office	1,914,105	272,030	12,923,049	15,109,184
			80101046 - MNPS Mail and Delivery	285,071	143,542	64,173	492,786
			80101047 - MNPS Pupil Personnel	3,129,588	941,560	21,285	4,092,433
			80101048 - MNPS Library Services			389,021	389,021
			80101050 - MNPS Homebound	359,824	126,224	8,736	494,783
			80101051 - MNPS Hearing Impaired	461,090	163,112	14,001	638,203
			80101052 - MNPS Speech	3,175,315	1,064,444	12,047	4,251,806
			80101055 - MNPS Research and Evaluation	728,736	250,319	875,607	1,854,662
			80101056 - MNPS Customer Service Center	402,434	174,265	38,419	615,117
			80101061 - MNPS Athletic Department			367,198	367,198
			80101064 - MNPS Exceptional Education	2,942,860	1,098,313	6,682,987	10,724,161
			80101066 - MNPS Board Members	124,277	31,936		156,212
			80101071 - MNPS Leadership & Learning-ES		13,486		13,486
			80101072 - MNPS Leadership & Learning-MS		6,974		6,974
			80101073 - MNPS Leadership & Learning-HS		13,263		13,263
			80101074 - MNPS Federal Programs	238,699	71,288	7,810	317,798
			80101085 - MNPS Maintenance	8,246,624	3,775,505	6,325,551	18,347,679
			80101088 - MNPS Communications	579,379	196,227	88,613	864,219
			80101090 - MNPS County Pension Employees			997,043	997,043
			80101091 - MNPS City Pension Employees			535,618	535,618
			80101093 - MNPS Metro Pension Employees			20,924,288	20,924,288
			80101095 - MNPS Bus Drivers	6,407,816	3,667,028	315,600	10,390,444
			80101100 - MNPS Margaret Allen Middle	1,737,732	582,210	137,416	2,457,357
			80101105 - MNPS Amqui Elementary	2,678,916	863,209	175,636	3,717,761
			80101110 - MNPS Antioch High	6,818,129	2,189,597	663,822	9,671,548
			80101111 - MNPS Antioch Middle	2,498,185	769,662	238,208	3,506,055
			80101114 - MNPS Bass Adult High School	284,322	89,826	5,582	379,730
			80101115 - MNPS Bailey Middle	2,283,241	666,599	147,371	3,097,211
			80101116 - MNPS Bass ALC	852,904	276,043	246,273	1,375,220
			80101117 - MNPS Bass Transitions Program	371,836	98,393	11,920	482,149
			80101120 - MNPS Jere Baxter Middle	2,118,033	679,314	229,628	3,026,976
			80101122 - MNPS Lakeview Elementary	3,183,754	1,101,207	180,693	4,465,655
			80101130 - MNPS Bellevue Middle	2,712,240	950,674	213,245	3,876,159
			80101135 - MNPS Bellshire Elementary	2,124,946	733,650	134,285	2,992,881
			80101142 - MNPS The Big Picture School	1,303,324	437,403	34,593	1,775,320
			80101145 - MNPS Norman Binkley Elementary	1,827,408	638,893	119,343	2,585,643
			80101150 - MNPS Bordeaux Elementary EO	1,901,766	588,262	101,974	2,592,001
			80101153 - MNPS Cohn ALC	360	94		454
			80101155 - MNPS Brick Church Middle	1,223,013	406,086	154,811	1,783,911

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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	111 - Education	35131 - MNPS General Purpose	80101165 - MNPS Buena Vista Elem EO	1,976,872	713,725	133,414	2,824,011
			80101175 - MNPS Caldwell Elementary EO	1,547,364	509,359	107,524	2,164,247
			80101180 - MNPS Cameron Middle	1,051,458	293,960	166,034	1,511,451
			80101182 - MNPS Cane Ridge High	5,250,770	1,729,717	558,796	7,539,284
			80101184 - MNPS Cane Ridge Elem	2,810,644	973,095	525,563	4,309,303
			80101185 - MNPS Carter Lawrence Elem	1,729,091	536,912	99,540	2,365,543
			80101187 - MNPS Jere Baxter ALC	1,002,444	338,488	142,182	1,483,114
			80101200 - MNPS Chadwell Elementary	1,594,038	496,533	110,445	2,201,016
			80101205 - MNPS Charlotte Park Elementary	2,059,839	680,757	113,824	2,854,420
			80101211 - MNPS Academy at Old Cockrill	744,755	213,341	26,385	984,481
			80101215 - MNPS Cockrill Elementary	2,902,871	930,722	165,921	3,999,514
			80101220 - MNPS* Cohn Adult High School	102	31	136,904	137,037
			80101225 - MNPS Cole Elementary	2,958,027	1,055,447	160,523	4,173,997
			80101230 - MNPS Hattie Cotton Elementary	1,944,362	637,248	114,104	2,695,714
			80101235 - MNPS Crieve Hall Elementary	1,584,809	557,964	103,323	2,246,095
			80101238 - MNPS Croft Margaret Elise Mid	2,964,856	1,041,447	156,285	4,162,588
			80101240 - MNPS Cumberland Elementary	1,780,870	610,243	66,614	2,457,728
			80101242 - MNPS Nashville School of Arts	2,485,453	790,366	715,015	3,990,834
			80101252 - MNPS Dodson Elementary	2,270,570	761,953	136,793	3,169,316
			80101260 - MNPS Donelson Middle	2,606,861	854,865	197,247	3,658,974
			80101265 - MNPS Dupont Elementary	1,850,447	653,077	115,750	2,619,274
			80101270 - MNPS Dupont Hadley Middle	2,451,347	862,781	182,233	3,496,361
			80101275 - MNPS Dupont Tyler Middle	2,576,274	841,358	204,405	3,622,037
			80101280 - MNPS Eakin Elementary	2,743,314	1,033,252	154,773	3,931,339
			80101284 - MNPS McGruder Assess Center			20,146	20,146
			80101285 - MNPS John Early Museum Magnet	2,480,623	867,091	161,761	3,509,475
			80101290 - MNPS East Nashville Magnet Sch	4,357,289	1,399,468	226,775	5,983,532
			80101295 - MNPS East Middle			132,542	132,542
			80101308 - MNPS Fall Hamilton Elem EO	1,853,001	581,689	141,885	2,576,574
			80101310 - MNPS J E Moss Elementary	3,131,586	1,019,754	220,961	4,372,301
			80101315 - MNPS Gateway Elementary	1,121,316	413,910	108,143	1,643,369
			80101320 - MNPS Glencliff Elementary	1,897,341	585,194	104,785	2,587,320
			80101325 - MNPS Glencliff High	4,983,126	1,515,320	651,323	7,149,769
			80101330 - MNPS Glendale Elementary	1,579,201	574,834	96,122	2,250,157
			80101335 - MNPS Glengarry Elementary	2,031,659	682,711	138,270	2,852,639
			80101340 - MNPS Glenn Elementary EO	1,259,908	408,911	89,188	1,758,007
			80101345 - MNPS Glenview Elementary	2,673,283	853,413	189,160	3,715,856
			80101350 - MNPS Goodlettsville Elementary	1,985,135	698,212	126,128	2,809,475
			80101355 - MNPS Goodlettsville Middle	2,044,834	678,891	196,956	2,920,681
			80101360 - MNPS Gower Elementary	2,918,041	1,000,546	204,149	4,122,736
			80101365 - MNPS Gra Mar Middle	1,883,333	638,024	163,885	2,685,241
			80101370 - MNPS Granbery Elementary	3,089,112	1,124,838	172,892	4,386,841
			80101375 - MNPS Alex Green Elementary	1,730,777	508,265	111,269	2,350,311
			80101380 - MNPS Julia Green Elementary	2,717,156	987,862	165,438	3,870,456
			80101395 - MNPS Harpeth Valley Elementary	3,132,483	1,045,843	181,683	4,360,008
			80101397 - MNPS Harris-Hillman Special Ed	1,445,219	529,110	322,493	2,296,823
			80101400 - MNPS Haynes Middle	1,345,862	454,407	144,794	1,945,063
			80101405 - MNPS Haywood Elementary	3,499,734	1,158,724	196,858	4,855,317
			80101410 - MNPS Head Middle Magnet	2,192,725	735,955	189,863	3,118,543
			80101415 - MNPS Hermitage Elementary	1,557,286	522,321	115,764	2,195,372
			80101420 - MNPS Hickman Elementary	2,391,165	771,981	160,717	3,323,862
			80101422 - MNPS Academy at Hickory Hollow	582,864	198,162	28,189	809,215
			80101434 - MNPS H G Hill Middle	2,401,031	805,884	169,665	3,376,580

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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	111 - Education	35131 - MNPS General Purpose	80101435 - MNPS Hillsboro High	4,835,796	1,676,190	518,011	7,029,996
			80101440 - MNPS Hillwood High	4,619,213	1,551,533	381,209	6,551,954
			80101448 - MNPS Cora Howe Exception Ed	1,222,057	468,885	175,245	1,866,187
			80101450 - MNPS Hume Fogg Magnet	3,146,532	1,011,817	417,246	4,575,595
			80101451 - MNPS Hull Jackson Montessori	2,357,180	843,036	142,632	3,342,848
			80101452 - MNPS Hunters Lane High	5,707,921	1,830,398	475,616	8,013,935
			80101455 - MNPS Inglewood Elementary	1,454,171	487,428	123,392	2,064,990
			80101460 - MNPS Andrew Jackson Elementary	2,211,083	741,391	148,569	3,101,043
			80101465 - MNPS Joelton Elementary	1,247,544	402,423	157,101	1,807,067
			80101470 - MNPS Joelton Middle	1,787,852	566,134	156,303	2,510,289
			80101475 - MNPS Johnson School	1,061,392	332,187	148,951	1,542,530
			80101480 - MNPS Johnson ALC	411	90		502
			80101485 - MNPS Jones Paideia	1,703,705	568,306	131,900	2,403,911
			80101495 - MNPS Tom Joy Elementary	2,473,381	830,023	143,931	3,447,336
			80101496 - MNPS A Z Kelley Elementary	2,665,585	927,186	165,611	3,758,383
			80101497 - MNPS Martin Luther King Magnet	3,837,466	1,303,768	299,754	5,440,987
			80101498 - MNPS Kennedy Middle	3,241,594	1,006,204	232,476	4,480,274
			80101500 - MNPS Robert E Lillard Elem	1,382,280	460,739	105,779	1,948,798
			80101505 - MNPS Kirkpatrick Elementary EO	1,720,142	514,378	112,905	2,347,424
			80101510 - MNPS Isaac Litton Middle	1,564,355	514,003	190,072	2,268,430
			80101520 - MNPS Lockeland Elementary	1,295,663	448,734	84,545	1,828,943
			80101522 - MNPS Ruby Major Elementary	2,445,924	865,162	154,255	3,465,342
			80101525 - MNPS* McCann ALC	654,125	202,226	155,387	1,011,737
			80101530 - MNPS McGavock Elementary	1,436,813	446,735	106,210	1,989,758
			80101532 - MNPS McGavock High	7,866,695	2,625,641	879,971	11,372,307
			80101535 - MNPS McKissack Middle	2,034,500	708,966	181,627	2,925,093
			80101540 - MNPS McMurray Middle	2,909,190	921,284	177,133	4,007,607
			80101545 - MNPS Madison Middle School	3,137,175	986,117	231,520	4,354,812
			80101548 - MNPS Special Ed Early Chldhood	1,143,116	414,386	11,436	1,568,938
			80101550 - MNPS Maplewood High	3,871,333	1,254,379	323,646	5,449,357
			80101551 - MNPS Thurgood Marshall Middle	2,737,003	879,811	157,717	3,774,531
			80101552 - MNPS Maxwell Elementary	2,208,895	744,236	164,038	3,117,169
			80101555 - MNPS Meigs Middle Magnet	2,501,797	863,930	195,189	3,560,915
			80101560 - MNPS Dan Mills Elementary	2,224,712	745,797	153,792	3,124,301
			80101562 - MNPS Middle College High Sch	540,543	169,094	48,384	758,020
			80101563 - MNPS J T Moore Middle	2,552,778	859,086	214,274	3,626,138
			80101575 - MNPS Thomas A Edison Elem	2,715,225	881,439	197,048	3,793,712
			80101576 - MNPS Mt View Elementary	2,864,427	946,840	187,015	3,998,283
			80101577 - MNPS Apollo Middle	2,980,813	938,821	184,346	4,103,980
			80101585 - MNPS Murrell School	920,619	324,471	129,866	1,374,955
			80101590 - MNPS Napier Elementary EO	2,893,866	928,973	138,219	3,961,058
			80101591 - MNPS The Cohn School	988,865	322,567	129,277	1,440,710
			80101595 - MNPS Neelys Bend Elementary	1,883,751	636,704	134,668	2,655,123
			80101600 - MNPS Neelys Bend Middle	2,063,831	692,220	161,837	2,917,888
			80101610 - MNPS Old Center Elementary	1,463,148	475,464	108,803	2,047,416
			80101612 - MNPS William Henry Oliver Midd	3,133,859	1,074,598	173,009	4,381,466
			80101613 - MNPS Academy at Opry Mills	490,757	146,101	71,381	708,238
			80101615 - MNPS Overton High	6,215,479	1,980,167	556,912	8,752,558
			80101618 - MNPS Paragon Mills Elementary	3,215,141	1,070,554	198,226	4,483,922
			80101620 - MNPS Park Avenue Elementary EO	2,820,319	966,270	172,683	3,959,271
			80101632 - MNPS Pearl Cohn High	3,760,775	1,279,751	407,924	5,448,451
			80101640 - MNPS Pennington Elementary	1,508,996	513,787	113,160	2,135,943
			80101650 - MNPS Percy Priest Elementary	2,308,409	796,737	133,914	3,239,060

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35131 - MNPS General Purpose	80101655 - MNPS Martin Profess Dev Ctr	510,417	194,481	728,089	1,432,986
			80101665 - MNPS Robertson Academy	1,617,898	511,416	86,999	2,216,312
			80101670 - MNPS Rosebank Elementary	1,361,532	444,451	126,889	1,932,873
			80101675 - MNPS Rose Park Middle	1,719,716	593,425	129,970	2,443,111
			80101680 - MNPS Ross Elementary	1,310,715	387,801	57,891	1,756,407
			80101682 - MNPS May Werthan Shayne Elem	2,841,211	986,608	128,995	3,956,813
			80101685 - MNPS Shwab Elementary	2,087,453	705,273	124,458	2,917,183
			80101687 - MNPS Smithson Craighead Acad			4,661	4,661
			80101690 - MNPS Stanford Elementary	1,773,057	656,102	104,195	2,533,354
			80101705 - MNPS Stratford High	3,062,981	963,001	428,607	4,454,589
			80101710 - MNPS Stratton Elementary	2,665,874	868,418	268,542	3,802,834
			80101715 - MNPS Sylvan Park Elementary	1,962,483	678,339	126,939	2,767,761
			80101717 - MNPS Tulip Grove Elementary	2,472,229	905,956	159,492	3,537,677
			80101725 - MNPS Tusculum Elementary	2,418,433	774,334	152,243	3,345,010
			80101730 - MNPS Two Rivers Middle	2,601,412	843,403	161,091	3,605,906
			80101735 - MNPS Una Elementary	3,209,003	1,086,586	213,256	4,508,845
			80101748 - MNPS Virtual School of Nash	570,486	121,046	36,086	727,618
			80101755 - MNPS Warner Elementary EO	1,913,863	604,065	162,268	2,680,196
			80101770 - MNPS West End Middle	2,107,198	705,245	241,832	3,054,275
			80101775 - MNPS Westmeade Elementary	2,052,447	695,144	107,378	2,854,969
			80101783 - MNPS IT Creswell Arts Magnet	1,888,410	640,045	244,207	2,772,662
			80101784 - MNPS Robert Churchwell Museum	3,023,311	834,624	145,002	4,002,937
			80101787 - MNPS Whites Creek High	3,784,792	1,170,745	558,290	5,513,826
			80101790 - MNPS Whitsitt Elementary	2,105,707	712,194	136,502	2,954,402
			80101805 - MNPS Wright Middle	3,324,691	1,079,590	197,130	4,601,412
			80101828 - MNPS ELL	2,461,359	1,084,154	36,289	3,581,801
			80101835 - MNPS Safety and Security	1,083,597	423,036	930,647	2,437,279
			80101865 - MNPS Vision	777,708	266,318	20,070	1,064,096
			80101881 - MNPS Day to Day Sub Area I	14,713	1,135	362	16,210
			80101884 - MNPS Sub & Clerical Aides	1,929	155		2,084
			80101894 - MNPS BEP Teacher Supply			1,707,545	1,707,545
			80101925 - MNPS Fixed Assets & Inventory	1,709,852	681,283	394,320	2,785,454
			80101995 - MNPS Special Ed Bus Sub	8,401,739	4,631,902	22,200	13,055,840
			80111000 - MNPS General Revenue			4,618,880	4,618,880
			80122045 - MNPS Fieldtrips	355,406	92,308		447,713
			80150045 - MNPS Project 50			28,295,958	28,295,958
			80160045 - MNPS Project 60	509,894	116,019	177,639	803,552
			80175045 - MNPS Debt Svc Transfer			3,500,000	3,500,000
			80198045 - MNPS Project 98	94,511	11,274	57,310	163,095
		35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants				
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			509,375	509,375
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			2,701,796	2,701,796
			80701263 - MNPS Drexel Preparatory			2,399,748	2,399,748
			80701286 - MNPS East End Prep			1,699,992	1,699,992
			80701502 - MNPS KIPP Academy			2,789,140	2,789,140
			80701506 - MNPS Knowledge Academies			1,296,481	1,296,481
			80701508 - MNPS LEAD Academy			5,025,119	5,025,119
			80701517 - MNPS Liberty Collegiate			1,762,489	1,762,489
			80701594 - MNPS Nash Preparatory			1,785,026	1,785,026
			80701605 - MNPS New Vision Academy			1,460,430	1,460,430
			80701687 - MNPS Smithson CraigheadAcademy			2,277,313	2,277,313
			80701689 - MNPS Smithson Craighead Middle			2,405,529	2,405,529
			80701695 - MNPS Stem Preparatory			1,874,196	1,874,196

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35135 - MNPS Charter School	80706151 - MNPS Boys Preparatory Nashvill			758,331	758,331
			80735135 - MNPS Charter School Interest			655	655
		35136 - MNPS Project Reflect Inc	80706001 - MNPS Interest			0	0
		35137 - MNPS IDEA	80301713 - MNPS IDEA Discretion-LRE Place			100,000	100,000
			80302701 - MNPS IDEA Preschool Discretion			(1,343)	(1,343)
			80302712 - MNPS * IDEA Preschool 12-01	13,871	8,169	19,150	41,191
			80302713 - MNPS IDEA Preschool 13-01	139,639	98,173	29,439	267,251
			80303700 - MNPS IDEA-Part B ARRA			(772)	(772)
			80303712 - MNPS IDEA-Part B 12-01	1,325,104	568,575	1,054,929	2,948,609
			80303713 - MNPS IDEA-Part B 13-01	7,474,503	3,187,279	1,901,402	12,563,184
			80303813 - MNPS IDEA PreK Discretion FY13			94,931	94,931
			80313711 - MNPS IDEA-Part B ARRA			(22,311)	(22,311)
			80323711 - MNPS IDEA Part B 11-21	343,390	167,807	(522,192)	(10,995)
			80323712 - MNPS IDEA Part B 12-21	784,687	404,296	260,709	1,449,692
		35154 - MNPS Title I	80302010 - MNPS Title I School Allocation			(1,620)	(1,620)
			80302011 - MNPS Title I FY2010 - 2011			(75,252)	(75,252)
			80302012 - MNPS Title I FY2011 - 2012	38,808	13,371	858,542	910,721
			80302013 - MNPS Title I FY2012 - 2013	13,081,111	3,638,493	9,783,413	26,503,017
		35158 - MNPS School Lunchroom	80703000 - MNPS Lunchroom Commodities			1,828,245	1,828,245
			80705031 - MNPS Food Service Central	1,212,833	475,536	213,579	1,901,948
			80705032 - MNPS Food Service Internal	43,500	21,176	3,022	67,698
			80705034 - MNPS Food Service Subs	902	80	1,293	2,275
			80705079 - MNPS Food Service Roving	167,194	100,865	10,000	278,059
			80705100 - MNPS Margaret Allen Middle	62,583	38,156	119,294	220,034
			80705105 - MNPS Amqui Elementary	126,632	81,822	160,184	368,638
			80705110 - MNPS Antioch High	180,688	111,752	287,195	579,634
			80705111 - MNPS Antioch Middle	83,651	57,042	151,405	292,098
			80705115 - MNPS Bailey Middle	86,784	41,704	121,170	249,658
			80705116 - MNPS Bass ALC	11,807	4,616	106	16,529
			80705120 - MNPS Jere Baxter Middle	87,565	37,153	128,279	252,996
			80705122 - MNPS Lakeview Elementary	109,005	76,860	167,643	353,508
			80705130 - MNPS Bellevue Middle	85,923	54,519	114,873	255,315
			80705135 - MNPS Bellshire Elementary	70,673	30,916	120,865	222,454
			80705142 - MNPS The Big Picture School	27,959	11,720	27,943	67,622
			80705145 - MNPS Norman Binkley Elementary	69,138	28,698	133,601	231,437
			80705150 - MNPS Bordeaux Elementary EO	73,881	47,784	125,286	246,952
			80705155 - MNPS Brick Church Middle	86,952	50,919	137,526	275,397
			80705165 - MNPS Buena Vista Elem EO	69,075	43,874	129,444	242,393
			80705175 - MNPS Caldwell Elementary	50,083	40,330	66,677	157,090
			80705180 - MNPS Cameron Middle	104,888	39,984	158,531	303,404
			80705182 - MNPS Cane Ridge High	177,148	84,769	305,226	567,143
			80705184 - MNPS Cane Ridge Elementary	98,064	38,242	201,358	337,664
			80705185 - MNPS Carter Lawerence Elem	58,874	32,340	97,322	188,536
			80705187 - MNPS Jere Baxter ALC	13,199	4,706	712	18,617
			80705200 - MNPS Chadwell Elementary	61,137	28,681	228,984	318,802
			80705205 - MNPS Charlotte Park Elementary	64,956	31,584	114,792	211,332
			80705215 - MNPS Cockrill Elementary	106,689	60,429	167,892	335,011
			80705225 - MNPS Cole Elementary	106,331	64,614	211,953	382,898
			80705230 - MNPS Hattie Cotton Elementary	88,108	49,651	119,244	257,003
			80705235 - MNPS Crieve Hall Elementary	33,859	21,141	49,647	104,647
			80705238 - MNPS Croft Margaret Elise Mid	91,557	54,649	142,107	288,312
			80705240 - MNPS Cumberland Elementary	66,102	39,201	115,861	221,164
			80705242 - MNPS Nashville School of Arts	57,237	30,232	71,591	159,060

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35158 - MNPS School Lunchroom	80705252 - MNPS Dodson Elementary	81,871	51,988	117,336	251,195
			80705260 - MNPS Donelson Middle	83,484	85,727	126,913	296,124
			80705265 - MNPS Dupont Elementary	62,901	49,476	91,795	204,172
			80705270 - MNPS Dupont Hadley Middle	98,958	60,239	128,406	287,603
			80705275 - MNPS Dupont Tyler Middle	100,827	75,522	124,905	301,254
			80705280 - MNPS Eakin Elementary	43,798	20,946	70,439	135,184
			80705285 - MNPS John Early Paideia	90,525	50,073	145,396	285,994
			80705290 - MNPS East Nashville Magnet Sch	75,977	34,780	117,121	227,877
			80705295 - MNPS East Middle	62,362	36,243	97,736	196,341
			80705308 - MNPS Fall Hamilton Elem EO	64,321	42,059	82,863	189,244
			80705310 - MNPS J E Moss Elementary	143,701	94,613	204,306	442,620
			80705315 - MNPS Gateway Elementary	38,111	18,097	46,061	102,268
			80705320 - MNPS Glencliff Elementary	64,685	36,029	109,530	210,244
			80705325 - MNPS Glencliff High	118,976	61,981	212,633	393,590
			80705330 - MNPS Glendale Elementary	32,174	8,054	29,493	69,722
			80705335 - MNPS Glengarry Elementary	76,282	34,799	132,649	243,730
			80705340 - MNPS Glenn Elementary	42,695	16,703	65,867	125,265
			80705345 - MNPS Glenview Elementary	136,159	107,085	217,291	460,535
			80705350 - MNPS Goodlettsville Elementary	58,609	26,257	84,440	169,307
			80705355 - MNPS Goodlettsville Middle	73,411	52,082	106,105	231,598
			80705360 - MNPS Gower Elementary	62,644	51,750	90,626	205,020
			80705365 - MNPS Gra Mar Middle	79,945	41,056	120,854	241,855
			80705370 - MNPS Granberry Elementary	48,900	30,732	67,711	147,343
			80705375 - MNPS Alex Green Elementary	67,329	49,723	113,086	230,138
			80705380 - MNPS Julia Green Elementary	44,556	33,737	57,111	135,403
			80705395 - MNPS Harpeth Valley Elementary	57,936	42,141	83,807	183,884
			80705397 - MNPS Harris-Hillman Special Ed	26,310	10,876	21,212	58,398
			80705400 - MNPS Haynes Middle	48,413	32,439	80,420	161,272
			80705405 - MNPS Haywood Elementary	139,212	90,714	230,708	460,633
			80705410 - MNPS Head Middle Magnet	75,754	35,093	101,246	212,093
			80705415 - MNPS Hermitage Elementary	47,960	20,029	64,824	132,813
			80705420 - MNPS Hickman Elementary	81,646	64,317	138,365	284,328
			80705434 - MNPS H G Hill Middle	86,747	39,198	127,993	253,938
			80705435 - MNPS Hillsboro High	76,831	49,059	117,228	243,118
			80705440 - MNPS Hillwood High	109,249	65,476	192,376	367,100
			80705448 - MNPS Cora Howe School	24,231	22,216	34,186	80,634
			80705450 - MNPS Hume Fogg Magnet	45,971	15,788	71,110	132,869
			80705451 - MNPS Hull Jackson Montessori	71,794	33,291	102,988	208,074
			80705452 - MNPS Hunters Lane High	162,030	82,142	195,101	439,273
			80705455 - MNPS Inglewood Elementary	91,466	49,195	107,245	247,906
			80705460 - MNPS Andrew Jackson Elementary	50,908	24,814	83,646	159,368
			80705465 - MNPS Joelton Elementary	35,379	22,671	58,205	116,255
			80705470 - MNPS Joelton Middle	67,163	44,563	95,035	206,762
			80705475 - MNPS Johnson School	26,373	13,954	26,282	66,610
			80705485 - MNPS Jones Paideia	57,060	32,896	78,269	168,225
			80705495 - MNPS Tom Joy Elementary	114,826	61,887	183,646	360,359
			80705496 - MNPS A Z Kelley Elementary	89,820	50,550	136,455	276,825
			80705497 - MNPS Martin Luther King Magnet	60,851	23,604	83,575	168,030
			80705498 - MNPS Kennedy Middle	114,357	65,892	179,996	360,245
			80705500 - MNPS Robert E Lillard Elem	57,821	30,002	100,229	188,052
			80705502 - MNPS KIPP Academy	75,160	26,419	88,430	190,009
			80705505 - MNPS Kirkpatrick Elementary	59,040	30,947	101,405	191,393
			80705508 - MNPS LEAD Academy	37,824	20,621	57,450	115,894

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2013 ACTUAL EXPENDITURES

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35158 - MNPS School Lunchroom	80705509 - MNPS Lead Academy-Lower School	66,990	17,886	102,003	186,880
			80705510 - MNPS Isaac Litton Middle	53,048	22,169	82,660	157,876
			80705520 - MNPS Lockeland Elementary	30,298	12,034	31,612	73,944
			80705522 - MNPS Ruby Major Elementary	81,390	58,915	90,774	231,080
			80705525 - MNPS McCann ALC	11,572	4,548	120	16,239
			80705530 - MNPS McGavock Elementary	53,000	25,114	73,670	151,784
			80705532 - MNPS McGavock High	195,395	119,775	302,350	617,520
			80705535 - MNPS McKissack Middle	65,920	48,224	104,045	218,189
			80705540 - MNPS McMurray Middle	102,579	61,758	164,368	328,706
			80705545 - MNPS Madison Middle	102,026	59,562	162,331	323,919
			80705550 - MNPS Maplewood High	106,691	47,042	167,906	321,638
			80705551 - MNPS Thurgood Marshall Middle	123,625	50,660	160,888	335,173
			80705552 - MNPS Maxwell Elementary	78,789	49,658	144,653	273,101
			80705555 - MNPS Meigs Middle Magnet	49,604	38,590	80,686	168,879
			80705560 - MNPS Dan Mills Elementary	50,925	27,343	85,009	163,276
			80705563 - MNPS J T Moore Middle	36,407	14,472	64,046	114,925
			80705575 - MNPS Thomas A Edison Elem	95,022	44,006	147,740	286,768
			80705576 - MNPS Mt. View Elementary	93,880	37,315	151,874	283,069
			80705577 - MNPS Apollo Middle	118,126	63,233	156,085	337,444
			80705580 - MNPS Murphy ALC			155	155
			80705585 - MNPS Murrell School	24,909	10,302	34,338	69,550
			80705590 - MNPS Napier Elementary	100,615	46,341	144,436	291,392
			80705595 - MNPS Neelys Bend Elementary	87,597	43,955	114,035	245,586
			80705600 - MNPS Neelys Bend Middle	108,396	91,211	114,143	313,751
			80705610 - MNPS Old Center Elementary	50,127	35,325	77,453	162,905
			80705612 - MNPS William Henry Oliver Mid	88,965	60,354	139,431	288,749
			80705615 - MNPS Overton High	169,692	81,150	283,955	534,797
			80705618 - MNPS Paragon Mills Elementary	126,651	99,092	206,271	432,015
			80705620 - MNPS Park Avenue Elementary	122,325	54,806	240,594	417,726
			80705632 - MNPS Pearl Cohn High	103,667	38,895	139,274	281,836
			80705640 - MNPS Pennington Elementary	47,987	24,927	77,038	149,952
			80705650 - MNPS Percy Priest Elementary	34,549	17,406	47,055	99,009
			80705670 - MNPS Rosebank Elementary	62,079	29,370	83,275	174,725
			80705675 - MNPS Rose Park Middle	52,329	29,191	75,513	157,033
			80705680 - MNPS Ross Elementary	39,496	13,640	76,701	129,837
			80705682 - MNPS May Werthan Shayne Elem	62,246	16,911	109,681	188,838
			80705685 - MNPS Shwab Elementary	67,277	33,734	137,408	238,419
			80705687 - MNPS Smithson Craighead Acad	54,425	25,296	71,474	151,195
			80705690 - MNPS Stanford Elementary	45,732	13,310	59,148	118,191
			80705705 - MNPS Stratford High	75,411	24,889	104,932	205,232
			80705710 - MNPS Stratton Elementary	112,602	48,801	201,609	363,011
			80705715 - MNPS Sylvan Park Elementary	40,905	39,615	61,666	142,186
			80705717 - MNPS Tulip Grove Elementary	72,510	48,115	105,182	225,807
			80705725 - MNPS Tusculum Elementary	86,262	46,772	171,534	304,568
			80705730 - MNPS Two Rivers Middle	100,318	52,343	158,305	310,967
			80705735 - MNPS Una Elementary	127,365	65,276	232,165	424,805
			80705755 - MNPS Warner Elementary	72,807	22,294	110,837	205,938
			80705770 - MNPS West End Middle	32,591	16,655	72,256	121,502
			80705775 - MNPS Westmeade Elementary	65,938	56,100	78,160	200,198
			80705780 - MNPS W A Bass Middle			133	133
			80705783 - MNPS IT Creswell Arts Magnet	77,769	40,971	107,274	226,015
			80705784 - MNPS Robert Churchwell Museum	102,929	57,696	143,516	304,141
			80705787 - MNPS Whites Creek High	124,095	49,550	163,880	337,525

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	111 - Education	35158 - MNPS School Lunchroom	80705790 - MNPS Whitsitt Elementary	85,088	44,081	149,853	279,022
			80705805 - MNPS Wright Middle	130,128	78,905	219,469	428,502
			80705810 - MNPS Food Service Warehouse	118,708	40,024	76,243	234,975
			80705834 - MNPS Food Serv Roving Cashiers	272,442	154,119	17,037	443,598
			80705838 - MNPS Food Service Roving Mgrs	215,745	126,013	11,470	353,228
		35160 - MNPS Other Title Grants	80304411 - MNPS Title III FY2010 - 2011			(48)	(48)
			80304412 - MNPS Title III FY2011 - 2012		(0)	8,183	8,183
			80304413 - MNPS Title III FY2013	945,615	252,782	267,076	1,465,473
			80304511 - MNPS * Title III-A Discre FY11			16,000	16,000
			80304512 - MNPS Title III-A Discre FY12	58,463	8,672	7,782	74,916
			80304513 - MNPS Title III-A Discre FY13	68,600	10,858	7,859	87,317
			80307407 - MNPS NCLB Consolidated Admin	1,627,472	480,976	274,016	2,382,463
			80308010 - MNPS Title II A Schools FY10			(6,001)	(6,001)
			80308011 - MNPSTitle II A FY2010 - 2011			(8,639)	(8,639)
			80308012 - MNPS Title II A FY2011 - 2012	4,766	23,873	24,458	53,097
			80308013 - MNPS Title II A FY2012 - 2013	2,329,403	715,021	268,538	3,312,963
			80318010 - MNPS Title II D 10-01			(14)	(14)
		35164 - MNPS ROTC	80307013 - MNPS ROTC USAF FY 13	201,746	43,647		245,394
			80307113 - MNPS ROTC ARMY FY 13	93,844	15,899		109,742
		35200 - MNPS Other State Grants	80303112 - MNPS CSH FY2012	(1,130)	(421)	6,702	5,152
			80303113 - MNPS CSH FY2013	147,847	44,464	33,429	225,739
			80305011 - MNPS LEAPS Lottery for Ed FY11			(769)	(769)
			80305012 - MNPS LEAPS Lottery FY12	700	114	79,630	80,444
			80305013 - MNPS LEAPS Lottery for Ed FY13	283,218	49,101	33,252	365,571
			80305611 - MNPS FRC ARRA FY 11			(366)	(366)
			80305612 - MNPS * FRC FY2012	(467)	(141)	(561)	(1,169)
			80305613 - MNPS FRC FY2013			195,728	195,728
			80306308 - MNPS TVA-TSIN Stratford STEM			12,865	12,865
			80308509 - MNPS TN Safe Schools 09-01			(6,885)	(6,885)
			80308510 - MNPS TN Safe Schools ARRA			-	-
			80308511 - MNPS TN Safe Schools SFSF FY11			1,289	1,289
			80308512 - MNPS TN Safe Schools FY12	7,876	4,784	24,812	37,472
			80308513 - MNPS TN Safe Schools FY13	30,547	59,315	67,298	157,160
			80311172 - MNPS TN ARTS Spoken Word grant			38,100	38,100
			80315013 - MNPS PreK State FY13	2,568,797	1,058,952	258,705	3,886,454
		35300 - MNPS Other Federal Grants	80303209 - MNPS ProgramImprCarlPerkins09			1,119	1,119
			80303210 - MNPS ProgramImprCarlPerkins10			83	83
			80303211 - MNPS CarlPerkins FY2010 - 2011			(819)	(819)
			80303212 - MNPS CarlPerkins FY2011 - 2012	2,492	36	98,313	100,841
			80303213 - MNPS CarlPerkins FY2013	59,153	31,377	1,335,507	1,426,037
			80303214 - MNPS CarlPerkins FY2014				
			80304009 - MNPS* Homeless Education FY09			452	452
			80304012 - MNPS * Homeless Education FY12			3,651	3,651
			80304013 - MNPS Homeless Education FY13	60,578	27,452	66,185	154,215
			80305610 - MNPS Cole FRC ARRA FY 10	8,298	3,913		12,212
			80306013 - MNPS TCASS-Wright MS grant			13,793	13,793
			80306210 - MNPS Reward Schools	21,033	3,385	4,693	29,111
			80313209 - MNPS*Carl Perkins Hlth Science			3,500	3,500
			80313511 - MNPS* Education Jobs Program	(1,074)	(273)		(1,347)
			80315213 - MNPS Safe and Supportive Sch			443	443
			80315313 - MNPS Gear Up Nashville FY13	67,802	17,520	29,763	115,085
			80316109 - MNPS *School Improve 1003(g)09			2,052	2,052
			80316113 - MNPS School Improve (gARRA)	154,688	50,602	89,222	294,512

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35300 - MNPS Other Federal Grants	80316211 - MNPS School Improve FY11			(18,795)	(18,795)
			80316212 - MNPS School Improve FY12	26,222	11,280	48,619	86,121
			80316213 - MNPS School Improve FY13	1,323,422	382,461	973,074	2,678,957
			80316309 - MNPS* School Imp 1003(a) ARRA			2,345	2,345
			80316312 - MNPS FY12 SIG 1003(a)	545,277	101,923	152,588	799,787
			80316411 - MNPS Teacher Incentive Grant			362	362
			80316509 - MNPS* School Imp HSR 1003(a)09			(1,447)	(1,447)
			80316512 - MNPS SIG II - Year 1	953,248	272,562	1,262,994	2,488,804
			80316605 - MNPS 21st Century CLC FY13	260,994	51,020	111,995	424,009
			80316609 - MNPS * Goldstars FY09			(32)	(32)
			80316610 - MNPS *Goldstars FY10			(33)	(33)
			80316611 - MNPS Goldstars FY11			(193)	(193)
			80316612 - MNPS Goldstars FY12			272	272
			80316613 - MNPS Goldstars FY13	149,698	25,547	42,346	217,591
			80316712 - MNPS iZone Grant	470,146	125,126	356,759	952,031
			80326411 - MNPS TIF Data Mgmt			62,340	62,340
			80326412 - MNPS TIF Implementation	1,084,048	173,687		1,257,735
			80326413 - MNPS Focus Sch Title I-A SI	100,201	49,265	468,985	618,451
		35350 - MNPS ARRA Race to the Top Grt	80314020 - MNPS RTT-Renewal Schools	674,800	262,849	620,197	1,557,846
			80314021 - MNPS RTT-TPCGP-TIIIT-2	454,054	142,445	228,139	824,638
			80314029 - MNPS Battelle - STEM	16,849	4,532	303,472	324,853
			80314030 - MNPS Battelle - STEM HUB	102,572	35,372	64,073	202,017
			80314031 - MNPS RTT-Innovation Accelerati			351	351
			80314074 - MNPS RTT- First to the Top	1,776,621	909,529	7,507,635	10,193,785
			80314705 - MNPS RTT-STEM ARRA Stratford			22,387	22,387
		35400 - MNPS Other Federal Direct	80301009 - MNPS*Smaller Learning Comm 09		78,551	311,280	389,831
			80303408 - MNPS *Teach Amer History 07-01			(173)	(173)
			80303509 - MNPS * Project Learning Lab			32	32
			80306801 - MNPS*AP Incentive Grant PTC 07			(227)	(227)
			80306900 - MNPS Magnet School Grant	1,449,282	438,007	1,754,813	3,642,102
		45007 - MNPS FY07Capital Plan-CommPap	80401007 - MNPS*Bus Replacement Mandatory				
			80402007 - MNPS* District Vehicles				
			80403007 - MNPS*Dist Wide ADA Compliance				
			80404007 - MNPS*Dist Wide Elem Gyms				
			80405007 - MNPS*Dist Wide Md Sch A/C				
			80407007 - MNPS*Roofing				
			80408007 - MNPS*Security Environ Maint				
			80409007 - MNPS*Technology				
			80410007 - MNPS*Cane Ridge High #				
			80412007 - MNPS*Mid Sch Athletic Fields				
			80414007 - MNPS* Construction Contingency			826,732	826,732
		45008 - MNPS FY08 Capital Projects Fnd	1403108 - ADM MNPS* MPImpBds08 Contingen			98,344	98,344
			80410008 - MNPS*Security Env Maint Emerge				
			80412008 - MNPS*Technology				
			80417008 - MNPS*MS Athletic Fields				
			80420008 - MNPS*Cane Ridge HS Ath Flds Ca				
			80422008 - MNPS* Misc Capt Proj TBD BoE			(723,282)	(723,282)
		45009 - MNPS FY10 Capital Projects	80401009 - MNPS*Crieve Hall Elem 10 Class				
			80405009 - MNPS*Haywood Elem 16 Classrms				
			80406009 - MNPS Madison MS Modernization			52,010	52,010
			80407009 - MNPS*Wharton Elem Modernizatio			193,205	193,205
			80408009 - MNPS ADA Compliance			152,446	152,446
			80409009 - MNPS* Bus Replacement			40,884	40,884

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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	111 - Education	45009 - MNPS FY10 Capital Projects	80413009 - MNPS*Roof Replacement Repairs				
			80414009 - MNPS Maintenance Emergencies			1,650,685	1,650,685
			80415009 - MNPS*Technology			41,086	41,086
			80416009 - MNPS* Pearl Cohn Pool Renov			432,000	432,000
		45011 - MNPS FY11 Capital Projects Fun	80409011 - MNPS* Bus Replacement			69,620	69,620
			80410011 - MNPS Cane Ridge Elementary			1,588,777	1,588,777
			80415011 - MNPS* Technology			4,072,004	4,072,004
		45013 - MNPS FY13 Capital Projects	1411013 - ADM MNPS*FY13 Capital Conting			334,609	334,609
			80404313 - MNPS Antioch Middle Renovation			1,119,431	1,119,431
			80404413 - MNPS N Binkley 10 CR Add&Renov			413,994	413,994
			80404513 - MNPS John Early Midd 12 CR Add			29,395	29,395
			80404713 - MNPS Julia Green ES Land/Plan			909,014	909,014
			80404813 - MNPS Joelton Middle Renovation			339,698	339,698
			80404913 - MNPS AZ Kelley Elem 10 CR Add			356,662	356,662
			80405113 - MNPS Antioch Land New Elem&MS			25,394	25,394
			80405213 - MNPS Henry Oliver MS 12 CR Add			129,227	129,227
			80405313 - MNPS Rose Park Middle Renovat			357,140	357,140
			80405413 - MNPS Hume Fogg Gym Add / Land			351,916	351,916
			80405513 - MNPS Stratford High Renovation			38,528	38,528
			80405613 - MNPS Misc Maintenance Projects			1,430,955	1,430,955
			80405713 - MNPS Misc Constr. Projects			1,590,798	1,590,798
			80409013 - MNPS Bus/Vehicle Replacement			9,908,579	9,908,579
			80415013 - MNPS Technology Improvements			7,547,377	7,547,377
		45107 - MNPS FY11 Qualified Sch CapPrj	80400122 - MNPS QSCB Lakeview Elem Roof			668	668
			80400215 - MNPS QSCB Cockrill Elem Roof				
			80400225 - MNPS QSCB Cole ElementaryRoof				
			80400265 - MNPS QSCB Dupont Elem Roof			392,300	392,300
			80400290 - MNPS QSCB East LiteratureGymAC				
			80400315 - MNPS QSCB Gateway Elem Additio			66,679	66,679
			80400340 - MNPS QSCB Glenn Elem Roof			133,000	133,000
			80400405 - MNPS QSCB Haywood Elem Roof			1,402	1,402
			80400415 - MNPS QSCB Hermitage Elem Renov			33,155	33,155
			80400440 - MNPS QSCB Hillwood HS Gym AC			8,599	8,599
			80400450 - MNPS QSCB Hume Fogg High Roof			43,776	43,776
			80400497 - MNPS QSCB ML King HS Gym AC			25,735	25,735
			80400532 - MNPS QSCB McGavock High Roof				
			80400577 - MNPS QSCB Apollo Middle Roof				
			80400585 - MNPS QSCB Murrell School Roof				
			80400615 - MNPS QSCB Overton HS Gym AC			9,258	9,258
			80400640 - MNPS QSCB Pennington Elem Roof				
			80400650 - MNPS QSCB Percy Priest Elem			(1,035)	(1,035)
			80400685 - MNPS QSCB Shwab Elem Roof			425,300	425,300
			80400897 - MNPS QSCB Old Brick Church MS			(19,465)	(19,465)
			80401110 - MNPS QSCB Antioch High Roof			(730)	(730)
			80401315 - MNPS QSCB Gateway Elem Renovat			98,551	98,551
			80401355 - MNPS QSCB Goodlettsville MS Ro				
			80401510 - MNPS QSCB Litton Middle Additi			154,888	154,888
			80401532 - MNPS QSCB McGavock HS Gym AC			(4,046)	(4,046)
			80401540 - MNPS QSCB McMurray Middle Roof				
			80401563 - MNPS QSCB Moore MS Roof HVAC			1,035	1,035
			80401705 - MNPS QSCB Stratford High Roof				
			80401805 - MNPS QSCB Wright Middle Roof			3,768	3,768
			80402115 - MNPS QSCB Bailey Boiler Replac			733,583	733,583

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	45107 - MNPS FY11 Qualified Sch CapPrj	80402440 - MNPS QSCB Hillwood Library			17,106	17,106
			80402510 - MNPS QSCB Litton Middle Renova			179,067	179,067
			80405200 - MNPS QSCB Chadwell Elem Renova			601,084	601,084
		45109 - MNPS FY10 Self-funding CapProj	80401609 - MNPS Energy Retrofits	37,660	2,881	452,695	493,236
		45115 - MNPS ARRA Qualified Sch CapPrj	80402705 - MNPS ARRA QSCB Stratford HS cl			8,991	8,991
			80427000 - MNPS ARRA QSCB Admin				
			80427001 - MNPS ARRA QSCB Stratford Prog			30,376	30,376
			80427002 - MNPS ARRA QSCB Stratford Crim.			8,637	8,637
			80427003 - MNPS ARRA QSCB Stratford Scien			50,062	50,062
			80427004 - MNPS ARRA QSCB Stratford Bio T			88,110	88,110
			80427005 - MNPS ARRA QSCB Dodson Roof			108,410	108,410
			80427235 - MNPS ARRA QSCB Crieve Hall			(182)	(182)
			80427335 - MNPS ARRA QSCB Glengarry Elem	(33,613)	(13,187)		(46,800)
			80427345 - MNPS ARRA QSCB Glenview Elem			(2,767)	(2,767)
			80427405 - MNPS ARRA QSCB Haywood Elem			7,206	7,206
			80427448 - MNPS ARRA QSCB CoraHowePERmAdd			(3)	(3)
			80427784 - MNPS ARRA QSCB Wharton Elem			(128,088)	(128,088)
		45190 - *MNPS FY06Capital PlanCommPapr	80416190 - MNPS * Roofing				
			80426190 - MNPS * Security Environ Maint				
			80495190 - MNPS * Harpeth Valley Elem				
		45213 - MNPS GO Bonds CP 2013A	1403013 - ADM MNPS GO Bonds CP 2013A			53,331,333	53,331,333
		45900 - MNPS Non-Bond/Cap Proj	80403310 - MNPS*DuPont Elem. Playground			-	-
			80403320 - MNPS*Tulip Grove ES Playground			12,000	12,000
		45999 - MNPS Cap Proj (CP YE Rpt Only)	1419000 - ADM MNPS CP YE Rpt Only			(53,331,333)	(53,331,333)
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	72,285	28,894	92,723,531	92,824,711
		55146 - MNPS Print Shop	80501021 - MNPS Printing	215,860	98,960	237,224	552,045
		75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics			22,534	22,534
		75272 - MNPS Jn Hrpr Harris Memorl Sch	80602272 - MNPS John Harper Harris Schola			2,250	2,250
		75273 - MNPS Goodloe Cockrill Medal Fd	80602273 - MNPS Goodloe Cockrill Medal			157	157
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			157	157
		75275 - MNPS Hrrs Hillman Sch Scholrsh	80602275 - MNPS Harris Hillman School			32	32
		75276 - MNPS Hillwood Comm Art Schlshp	80601276 - MNPS Hillwood Comm Art Scholar			1,000	1,000
		75279 - MNPS Fehr Medal Trust Fund	80602279 - MNPS Fehr Medal Trust			260	260
		75284 - MNPS Bill Wise Scholarship Fnd	80601284 - MNPS Bill Wise Scholarship			1,000	1,000
		85173 - MNPS NonCertif 85174 PensionPl	12609030 - BEN MNPS NonCertif 85174Pensio			466,976	466,976
		95232 - MNPS Bonded Debt & Interest	80700400 - MNPS Debt			9,786,009	9,786,009
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			30,381,757	30,381,757
	111 - Education Total			**457,130,152**	**160,727,616**	**640,094,990**	**1,257,952,758**
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	490,407	254,216	27,950	772,573
			91110110 - ECC Training Acad Key Product	150,679	71,702	162,911	385,292
			91110210 - ECC Results Man Key Product	364,550	147,833		512,383
			91110410 - ECC Operations Pub Life Safety	3,444,623	1,396,095		4,840,717
			91110710 - ECC Info Support Key Product	3,442,656	1,388,421		4,831,077
			91112010 - ECC Leadership & Accreditation	205,216	79,602	589,375	874,193
			91112210 - ECC Admin	177,621	89,372	3	266,996
			91112900 - ECC ALOB Non-Alloc'd Fin Trans				
		30003 - General Fund 4% Reserve	91201000 - 4% ECC			1	1
	113 - Communication Center Total			**8,275,752**	**3,427,240**	**780,240**	**12,483,232**
	114 - Knowles Home	30003 - General Fund 4% Reserve	69205010 - 4% KHO Knowles Home			26,822	26,822
	114 - Knowles Home Total					**26,822**	**26,822**
	115 - Criminal Justice Planning	10101 - GSD General	47100000 - CJP Criminal Justice Planning			32	32
			47101000 - CJP CJPlanning Non Alloc'd FT				
			47102000 - CJP Reporting Program	263,091	92,136	35,489	390,716

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	115 - Criminal Justice Planning Total			**263,091**	**92,136**	**35,520**	**390,748**
	116 - Comm Ed Comm	60170 - Community Education Commission	70501000 - CEC Community Education Admin	130,757	45,644	194,353	370,754
			70501100 - CEC Cohn Adult Community Ed			24,449	24,449
	116 - Comm Ed Comm Total			**130,757**	**45,644**	**218,802**	**395,203**
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130110 - CCA Capitalized Int 2010A-1			2,385,450	2,385,450
		23101 - CCA Debt Srvce Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			39,681	39,681
		23200 - CCA Debt Service 2010A-2	71130210 - CCA Capitalized Int 2010A-2			11,324,472	11,324,472
		23201 - CCA Debt Srvce Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			97,965	97,965
		23300 - CCA Debt Service 2010B	71130310 - CCA Capitalized Int 2010B			27,309,832	27,309,832
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			80,813	80,813
		29999 - CCA Debt Service CAFR	71130105 - CCA Debt Service CAFR			(8,973,657)	(8,973,657)
		30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	114,971	36,819		151,790
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			4,087,153	4,087,153
		30405 - CCA EDA Sobro Master Plan Fund	71302000 - CCA EDA Sobro Master Plan			400,068	400,068
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1	966,990	155,240	80,605,403	81,727,633
			71400110 - CCA MDHA LOC RvBds2010A-1			4,906,708	4,906,708
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR		(1,122,230)	(152,248,178)	(153,370,408)
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	142,883	40,287	7,020	190,190
			71511150 - FIN MCC Event Services	13,264	7,223	3	20,491
			71512100 - CCA MCC Engineering	213,220	58,322	897,827	1,169,368
			71512150 - FIN MCC Engineering	6,346	5,209	3	11,559
			71512200 - CCA MCC Facilities	180,068	56,709	102,693	339,470
			71512250 - FIN MCC Facilities	10,817	6,933	3	17,754
			71512300 - CCA MCC Technology	76,723	19,024	16,739	112,486
			71512350 - FIN MCC Technology	23,279	12,545	3	35,827
			71512400 - CCA MCC Safety/Security/Parkg	182,128	51,000	107,810	340,937
			71512450 - FIN MCC Safety/Security/Parkg	2,247	5,050	3	7,300
			71513100 - CCA MCC Food & Beverage			613,062	613,062
			71514100 - CCA MCC Sales Program	43,750	5,250	117,612	166,612
			71514150 - FIN MCC Sales Program	9,243	10,537		19,781
			71514200 - CCA MCC Marketing & Public Rel	6,400	2,249	50,031	58,680
			71515100 - CCA MCC Finance & Admin	278,304	225,383	100,572	604,259
			71515150 - FIN MCC Finance & Admin	15,320	6,903	118	22,341
			71516100 - CCA MCC Administration	129,251	25,949	12,729	167,928
			71516150 - FIN MCC Administration	11,434	8,525	10	19,969
			71516200 - CCA MCC Purchasing/DBE	48,722	15,330	7,093	71,145
			71520100 - CCA MCC FA/Debt			10,298,475	10,298,475
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			12,092,670	12,092,670
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			18,017,183	18,017,183
	117 - Convention Center Auth Total			**2,475,359**	**(367,740)**	**12,457,370**	**14,564,989**
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery			124,511	124,511
		30039 - Flood 2010	15701510 - FIN Flood 2010			114	114
			1700510 - ADM Flood 2010 Interest			38,882	38,882
			22702510 - JCC Doc Recovery Mitigation	(152,126)			(152,126)
			39801510 - LIB Carnegie North Branch			41	41
			40821510 - PAR Rhodes Golf Clubhouse			41	41
			42807510 - PW Shelby Street Elevator			285	285
			5700510 - ELE Flood 2010			14,140	14,140
			61800510 - MUN Municipal Auditorium			41	41
			65700510 - W&S Flood 2010			(291,714)	(291,714)
			65710510 - W&S Stormwater Flood 2010			857,693	857,693
			65812510 - W&S Whites Creek WWTP			850	850

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	118 - Flood	30039 - Flood 2010	65815510 - W&S SW HBO Demo WHamilton\Hite			2,938	2,938
			65816510 - W&S SW HBO Demo Benzing/ParkTr			181,936	181,936
			65817510 - W&S SW HBO Demo Miami Ave			115,066	115,066
			68700510 - DES Flood 2010			664	664
			75801510 - MAC Douglas Kitchen			(809)	(809)
		30054 - Flood 2010 Component Units	1760510 - ADM Flood 2010 CU Interest			11	11
			78760510 - MTA Flood 2010 CU			9,964	9,964
			78860510 - MTA Main Office Flood 2010			6,494	6,494
			78861510 - MTA Flood Reimb 2010 CU			193,954	193,954
		30056 - Flood 2010 Insurance Recovery	6701000 - LAW Flood 2010 Insurance Recov			-	-
		30058 - FEMA Flood Revenue	65800511 - W&S Water & Sewer Flood Rev			-	-
		30059 - GSD Flood 2010 Fund Cap CommPr	10803510 - GSR Juvenile Justice Ctr			1,199	1,199
			14701510 - ITS Flood 2010			68,860	68,860
			1701510 - ADM Flood 2010 Interest			8	8
			30800510 - SHE Hill Detention Ctr Admin			61	61
			30801510 - SHE Metro Detention Facility			325	325
			31803510 - POL West Precent & DNA Lab			569	569
			32810510 - FIR Station No 39			427	427
			38802510 - HEA Lentz Public Health Ctr			224	224
			38803510 - HEA East Health Center			274	274
			39800510 - LIB Library Maintenance			366	366
			39803510 - LIB Carnegie North Branch			(222)	(222)
			39804510 - LIB Old Hickory Branch			295	295
			40701510 - PAR Flood 2010			772	772
			40801510 - PAR Alvin G Beaman Park			20	20
			40804510 - PAR Stone Hall			61	61
			40806510 - PAR Edwin Warner Park			549	549
			40810510 - PAR Rhodes Park			264	264
			40812510 - PAR Shelby Bottoms			81	81
			40813510 - PAR Shelby Bottoms Park			142	142
			40814510 - PAR Greenway & Cabin			102	102
			40820510 - PAR Shelby Minor Softball			102	102
			40823510 - PAR Harpeth Yth Sccr Ped Bridg			183	183
			40824510 - PAR Stones River Ped Bridge			102	102
			40826510 - PAR Rhodes Golf Clubhouse			386	386
			40831510 - PAR Riverfront Park			122	122
			40832510 - PAR Centennial Sportsplex			162,128	162,128
			40834510 - PAR Antioch Community Ctr			528	528
			40836510 - PAR Shelby Old Timers			122	122
			40837510 - PAR Shelby Adult Softball			142	142
			40838510 - PAR Shelby Jess Neely			163	163
			40840510 - PAR Rec Ctr & Library Looby			386	386
			40841510 - PAR Paragon Mills Park			183	183
			42701510 - PW Flood 2010			740,939	740,939
			42812510 - PW Salt Brine Building			61	61
			60801510 - FAR Farmers Market			1,219	1,219
			61801510 - MUN Municipal Auditorium			81	81
			62701510 - BFC Flood 2010			589	589
			6700510 - LAW Flood 2010			27,218	27,218
			75802510 - MAC Douglas Head Start			750,279	750,279
			75803510 - MAC Douglas Kitchen			(10,436)	(10,436)
		30278 - SPA Stadium Insurance Recovery	64700400 - SPA Stadium Insurance Recovery			10,552	10,552
		35039 - MNPS Flood 2010	80700001 - MNPS NAESC02 Buses			255,200	255,200

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	118 - Flood	35039 - MNPS Flood 2010	80700022 - MNPS NAESC01 Vehicles			182,708	182,708
			80700250 - MNPS Dodson Elementary Annex			(191)	(191)
			80700270 - MNPS NAECC32 Dupont Hadley	(174)	(36)	(293)	(502)
			80700275 - MNPS NAECC47 Dupont Tyler	(1,045)	(216)		(1,262)
			80700370 - MNPS NAERO16 Granbery ES				
			80700380 - MNPS Julia Green Elementary#	(103)	(21)	(253)	(377)
			80700440 - MNPS NAEJM57 Hillwood HS			(2,836)	(2,836)
			80700510 - MNPS NAECC56 Litton MS			1,443	1,443
			80700530 - MNPS McGavock ES	(113)	(23)	(617)	(753)
			80700563 - MNPS NAEJM55 J T Moore MS	(933)	(193)		(1,126)
			80700612 - MNPS William Henry Oliver Midd			(252)	(252)
			80700615 - MNPS NAERO28 Overton etc.				
			80700640 - MNPS Pennington Elementary#	(655)	(135)		(790)
			80700665 - MNPS Robertson Academy Flood	(141)	(29)	(783)	(953)
			80700680 - MNPS NAECC30 Ross ES				
			80700715 - MNPS NAECC33 Sylvan Park ES	(102)	(21)		(123)
			80700735 - MNPS Una Elementary Flood 2010			(107)	(107)
			80700783 - MNPS NAECC46 IT Creswell	(67)	(14)		(81)
			80700983 - MNPS - - -				
			80700988 - MNPS NAAHR30 Distric Debri Rmv	1,875	387	2,784	5,047
			80700998 - MNPS NABJM01 Emergency Relief	(1,706)	(352)	(2,784)	(4,843)
		37039 - W&S SW Flood 2010 Home Buyouts	65801000 - W&S SW Flood 2010 Home Buyouts			3,483,965	3,483,965
			65801100 - W&S SW Delray\WHamilton Buyout			133,761	133,761
			65801110 - W&S SW WHamilton\Hite Buyout			189,463	189,463
			65801120 - W&S SW Benzing/ParkTerr Buyout			194,212	194,212
			65801130 - W&S SW Miami Ave Buyout			130,815	130,815
			65801140 - W&S SW Pennington Bend Buyout			(85,458)	(85,458)
			65801150 - W&S SW Yale Avenue Buyout			1,620,642	1,620,642
		37040 - W&S Flood 2010 Capital	1900510 - ADM W&S Flood Cap Proj Revenue			10	10
			65900510 - W&S Flood 2010			40,311	40,311
			65902510 - W&S CWWTP Biosolids Facility			42,340	42,340
			65903510 - W&S Dry Creek WWTP Flood 2010			2,370,564	2,370,564
			65905510 - W&S KRH Water Plant Flood 2010			4,136,650	4,136,650
			65908510 - W&S Sewer Collection Lines			(1,483,410)	(1,483,410)
			65911510 - W&S Water Pumping Stations			825,027	825,027
	118 - Flood Total			**(155,290)**	**(654)**	**15,047,438**	**14,891,494**
	119 - Storm (April 2011)	30061 - * Storm April 2011	1710411 - ADM *Storm April 2011 Interest			8,664	8,664
	119 - Storm (April 2011) Total					**8,664**	**8,664**
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			8,397,500	8,397,500
			1101117 - ADM Regional Transit Authority			155,700	155,700
			1101118 - ADM Econ/Job Incentives Dell			795,000	795,000
			1101120 - ADM Employee IOD Med Expense			11,255,700	11,255,700
			1101127 - ADM Contingency FacilityRental			328,530	328,530
			1101132 - ADM Econ/Job Incentive Asurion			900,000	900,000
			1101140 - ADM Benefit Adjustments				
			1101150 - ADM Metro Telecomm Adjustments				
			1101180 - ADM Relocation Metro Agencies				
			1101204 - ADM Metro Action Commission			4,000,000	4,000,000
			1101218 - ADM District Energy System			2,358,300	2,358,300
			1101221 - ADM Subsidy Nashville Arena			6,101,500	6,101,500
			1101222 - ADM Stadium Maintenance			650,000	650,000
			1101224 - ADM Contingency Subrogation				
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000	3,200,000

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	10101 - GSD General	1101230 - ADM Stormwater Fees Conting			120	120
			1101233 - ADM Subsidy Farmer's Mkt			258,000	258,000
			1101237 - ADM Commuter Rail			1,500,000	1,500,000
			1101240 - ADM St Fair Master Plan Study			190,116	190,116
			1101315 - ADM PayPlan Improvements				
			1101326 - ADM Property Tax Relief Progrm			2,881,133	2,881,133
			1101396 - ADM Travel			132,616	132,616
			1101416 - ADM Subsidy Advance Planning			122,778	122,778
			1101424 - ADM Greer Stadium Maintenance			250,000	250,000
			1101481 - ADM Cont'g Vacant Space Ops			3,521,500	3,521,500
			1101499 - ADM GSD General Revenue			32,669,312	32,669,312
			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			170,000	170,000
			1101506 - ADM Contr Partnership 2020			300,000	300,000
			1101507 - ADM Contr Nash Chamber			75,000	75,000
			1101521 - ADM Contr Humane Assoc			12,500	12,500
			1101534 - ADM Contr Sister Citys			40,000	40,000
			1101552 - ADM Contr YWCA Domestic Violen			293,900	293,900
			1101555 - ADM Contr Second Harvest			100,000	100,000
			1101557 - ADM Contr Hermitage			100,000	100,000
			1101562 - ADM Mary Parrish Center			38,300	38,300
			1101564 - ADM Renewal House			6,000	6,000
			1101566 - ADM Contingency Utility Incr				
			1101576 - ADM Contr Morningstar Dom Viol			114,648	114,648
			1101587 - ADM Contr Alignment Nashville			100,000	100,000
			1101590 - ADM Contr Indepndt Med Exams				
			1101596 - ADM Contr Bethlehem Center			23,100	23,100
			1101598 - ADM Contr FannieBattleDayHome			47,000	47,000
			1101602 - ADM Subsidy Community Ed			342,500	342,500
			1101608 - ADM Contr StLukesCommtyHouse			1,400	1,400
			1101611 - ADM Contr YouthEncouragement			15,100	15,100
			1101612 - ADM Contr Nashville CARES			48,000	48,000
			1101613 - ADM Correctional Healthcare			11,261,208	11,261,208
			1101616 - ADM NashvilleAfterZonesAllian	73,922	26,049	842,232	942,203
			1101617 - ADM Office of Sustainability	86,667	26,904	6,611	120,182
			1101619 - ADM Contr Backfield In Motion			86,200	86,200
			1101620 - ADM Contr Boy Girls Club			35,100	35,100
			1101622 - ADM Contr Martha OBryan Center			100,000	100,000
			1101623 - ADM Contr Monroe Harding Inc			33,091	33,091
			1101624 - ADM Contr Pencil Foundation			69,936	69,936
			1101625 - ADM Contr Rocketown of Mid TN			22,700	22,700
			1101627 - ADM Contr YMCA of Mid TN			10,694	10,694
			1101628 - ADM Contr Big Brothers Nashvil			100,000	100,000
			1101629 - ADM Contr Conexion Americas			100,000	100,000
			1101631 - ADM Contr Fifty Foward			70,500	70,500
			1101632 - ADM Contr Arc of Davidson Co			53,500	53,500
			1101634 - ADM Contr United Way Metro Nas			71,990	71,990
			1101635 - ADM Mid Tenn eHealth Connect				
			1101636 - ADM Poverty Adult Literacy Ini	147,312	58,996		206,308
			1101637 - ADM Music Ent Econ Developmt			98,592	98,592
			1101638 - ADM TSU Foundation			100,000	100,000
			1101639 - ADM Contrib Oasis Center			47,100	47,100

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	10101 - GSD General	1101640 - ADM Contr YouthLifeFoundation			36,300	36,300
			1101641 - ADM Contr TN CoalitAgstDomViol			57,329	57,329
			1101642 - ADM VUniv Ctr for Health Srvcs			99,228	99,228
			1101643 - ADM Contrib Scholars Academy	84,426	6,459	149,450	240,334
			1101644 - ADM Nashville Conflict Res Ctr				
			1101645 - ADM Entrepreneur Center			200,000	200,000
			1101647 - ADM Ctr for Refugees of TN			15,424	15,424
			1101648 - ADM Wayne Reed Childcare			13,800	13,800
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			663,109	663,109
		18301 - USD General	1191112 - ADM Pensioner IOD			554,200	554,200
			1191113 - ADM Employee IOD			1,626,000	1,626,000
			1191140 - ADM Benefit Adjustments				
			1191224 - ADM Contingency Subrogation				
			1191315 - ADM PayPlan Improvements				
			1191326 - ADM Property Tax Relief			251,452	251,452
			1191499 - ADM USD General Revenue			1,391,930	1,391,930
			1191566 - ADM Contingency Utility Incr				
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			311,664,052	311,664,052
			90101100 - DS GSD Debt Service CP Activit			270,656	270,656
			90109115 - DS GSD Debt Service Revenue			18,177,012	18,177,012
		20283 - SPA Stadium Debt Srvc 04/13B	90110000 - SPA Debt Service Ref Bds 2004			4,818,653	4,818,653
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,639,580	1,639,580
		28201 - * DES Debt Service	68111000 - DES * Debt Service			(721,680)	(721,680)
		28202 - * DES Debt Service Reserve	68112000 - DES * Debt Service Reserve			9,495	9,495
		28315 - USD Debt Service	90191000 - DS USD Debt Service			50,481,788	50,481,788
			90191100 - DS USD Debt Service CP Activit			39,594	39,594
			90199315 - DS USD Debt Srv General Rev			271,816	271,816
		30003 - General Fund 4% Reserve	10201000 - 4% GSR General Services				
			10201001 - 4% GSR General ServicesR010820			8,226,513	8,226,513
			10203000 - 4% GSR Buildings			1,218,858	1,218,858
			10204000 - 4% GSR Public Works Vehicles				
			14202000 - 4% ITS Telecomm Govt Access			1,773	1,773
			14203000 - 4% ITS Tech Revl - Metro			1,750,000	1,750,000
			14204000 - 4% ITS Tech Revl - Police			50,200	50,200
			15201000 - 4% FIN Finance Director			1,160	1,160
			15206000 - 4% FIN Public Property			277	277
			75201000 - 4% MAC			33,779	33,779
			8202000 - 4% PER Director			158,111	158,111
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,426,545	1,426,545
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 $2 Tax			12,727,313	12,727,313
		30041 - Event and Marketing	1103510 - ADM HOT Event and MarketingTax			2,705,452	2,705,452
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			6,156,339	6,156,339
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			4,983,142	4,983,142
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			12,296,273	12,296,273
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			6,156,338	6,156,338
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			6,156,430	6,156,430
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			1,225,862	1,225,862
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			6,845,879	6,845,879
		30101 - Metro Major Drug Program	1700112 - ADM Law Enforcement Consolidat			(13,949)	(13,949)
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			122,164	122,164
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			10,818,516	10,818,516
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			609,654	609,654
		30900 - Lakewood General Fund	1901000 - ADM Lakewood General			432	432

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	120 - All Others	30903 - Lakewood Water Fund	1901300 - ADM Lakewood Water			1,716	1,716
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			4,857,694	4,857,694
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(4,037,999)	(4,037,999)
		34150 - Nashville Educ Comm & Arts TV	1700120 - ADM General Govt CAFR Eliminat			(8,687)	(8,687)
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(2,728,431)	(2,728,431)
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			184,369	184,369
		40002 - Tourist Tax Supported Cap Proj	15405000 - FIN MCC Hotel			25,700	25,700
		40009 - GSD FY10 Capital Projects Fund	1401010 - ADM Contingency CF to FY10				
			1403010 - ADM ADA Compliance Projects			(561)	(561)
			1405010 - ADM CJC Renovation			1,536,472	1,536,472
			1406010 - ADM Energy RetroFit Projects			3,098	3,098
			1407010 - ADM AABirch Closeout			244,915	244,915
			1408010 - ADM City Hall Closeout			310	310
			1410010 - ADM Fulton CF to FY10			2,048	2,048
			1411010 - ADM Metro Southeast			36,236	36,236
			1414010 - ADM Courthouse Closeout			94,447	94,447
			1416010 - ADM Roofing Projects			1,008,270	1,008,270
			1418010 - ADM Fulton Addi Infrast FY10			68,104	68,104
			15401010 - FIN * Enterprise Financial Sys			122,547	122,547
			15402010 - FIN * E Procurement			362,284	362,284
		40011 - GSD FY11 Capital Projects Fund	1401011 - ADM GSD Contingency CF to FY11			(183)	(183)
			1410011 - ADM Peterbilt Projects			2,432,299	2,432,299
			1411011 - ADM Hickory Hollow Projects			402,314	402,314
		40013 - GSD FY13 Capital Projects Fund	1401013 - ADM GSD FY13 Cap Contingency				
		40103 - * GSD GO Bonds Cap Int 2010B	1400130 - ADM *GSD GO Bonds CP Int 2010B			770,787	770,787
		40112 - GSD 2012 QECB Energy Conserv	1405012 - ADM GSD 2012 QECB Revenue			33,369	33,369
		40113 - GSD FY13-B Capital Projects	1401113 - ADM GSD FY13-B CapContingency				
		40191 - GSD GO BONDS 2013A EXCESS FUND	1400121 - ADM GSD GO Bonds 2013A Excess			43,040,211	43,040,211
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	53,870	27,305		81,175
		40209 - GSD FY10 Non-BAB Capital Projs	1415510 - ADM Relocation Costs			3,355	3,355
		40213 - GSD GO Bonds CP 2013A	1404013 - ADM GSD GO Bonds CP 2013A			171,617,447	171,617,447
		40281 - SPA Pub Imp Rev Bonds 2012	64401210 - SPA Rev Stadium Imp Constr 12			5,054,537	5,054,537
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			3,079	3,079
		42999 - GSD Cap Proj (CP YE Rpt Only)	1409000 - ADM GSD CP YE Rpt Only			(182,378,386)	(182,378,386)
		45007 - MNPS FY07Capital Plan-CommPap	1403107 - ADM MNPS*MPImpBds07 Contingen	29,625	11,424	1,841,750	1,882,800
		45009 - MNPS FY10 Capital Projects	1403109 - ADM MNPS* FY10 Capital Conting			421,479	421,479
		45011 - MNPS FY11 Capital Projects Fun	1403111 - ADM MNPS FY11 Capital Conting			491,729	491,729
		48009 - USD FY10 Capital Projects Fund	1402010 - ADM USD Contingency CF to FY10				
		48011 - USD FY11 Capital Projects Fund	1402011 - ADM USD Contingency CF to FY11				
		48113 - USD FY13-B Capital Projects	1481113 - ADM USD FY13-B CapContingency				
		48213 - USD GO Bonds CP 2013A	1402013 - ADM USD GO Bonds CP 2013A			23,820,774	23,820,774
		48280 - * USD DES 2005 Cap Plan	68481000 - DES * Customer Connections			41	41
		48286 - *USD DES GO Pub Imp Bonds2005B	1494504 - ADM *USD DES GOPubImpBdProceed			187,526	187,526
		48999 - USD Cap Proj (CP YE Rpt Only)	1499000 - ADM USD CP YE Rpt Only			(23,820,774)	(23,820,774)
		49107 - DES MCC Infrastructure CP	68403010 - DES MCC Infrastructure CP	24,186	9,645	453,566	487,398
		50165 - Self-Insured Death Benefit	12504000 - BEN Self-Insured Death Benefit		100,000		100,000
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	127,792	63,796	97,063,367	97,254,955
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	128,607	63,964	94,299,397	94,491,968
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			4,919,826	4,919,826
		68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			17,240,655	17,240,655
			68512100 - DES CAFR Eliminations			(88,590,781)	(88,590,781)
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	102,600	44,720	20,709,223	20,856,543
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace			437,789	437,789

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FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2013 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			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	68206 - DES Operating Reserve	68517000 - DES Operating Reserve			30,017	30,017
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp			16,591,370	16,591,370
			12601310 - BEN Hartford Deferred Comp			190,143	190,143
			12601320 - BEN PEBSCO Deferred Comp			1,613,383	1,613,383
		80160 - County Retirement	12600166 - BEN County Retirement			1,653,708	1,653,708
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	759,050	263,083	153,868,210	154,890,343
		80200 - Guaranteed Pension Plan	12601000 - BEN Guaranteed Pension Plan			33,577,400	33,577,400
		85174 - MNPS Retirement-Former County	12609090 - BEN MNPS Pension County			6,890,706	6,890,706
		85175 - MNPS Retirement Metro Teachers	12611093 - BEN MNPS Teachers			35,102,637	35,102,637
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City			4,141,666	4,141,666
		88366 - USD Closed Pension Plans Fund	12604000 - BEN USD Closed Plan Interest			71	71
			12604100 - BEN USD Gen Govt Closed Plan			2,468,589	2,468,589
			12605100 - BEN USD Pol/Fire Closed Plan			5,211,749	5,211,749
		90231 - GSD Bonded Debt & Interest	1700400 - ADM General GSD Debt			132,177,022	132,177,022
			1700401 - ADM GSD GEN Debt	262,727		100,175	362,902
			1700402 - ADM GSD FIS Debt	33,267		(182,220)	(148,953)
			1700403 - ADM GSD JUS Debt	(25,028)		(275)	(25,303)
			1700404 - ADM GSD LAW Debt	2,458,027		(550,031)	1,907,996
			1700407 - ADM GSD CON Debt			259	259
			1700408 - ADM GSD WEL Debt	138,115		(197)	137,918
		90241 - GSD General Fixed Assets	1700301 - ADM GEN Fixed Assets			(14,113,075)	(14,113,075)
			1700302 - ADM FIS Fixed Assets			971,306	971,306
			1700303 - ADM JUS Fixed Assets			2,293,206	2,293,206
			1700304 - ADM LAW Fixed Assets			3,120,504	3,120,504
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	470,167		(380,000)	90,167
	120 - All Others Total			**4,955,332**	**702,345**	**1,147,189,210**	**1,152,846,887**
	121 - Storm Water	37100 - Stormwater	65701700 - W&S Capital Projects			297,911	297,911
		41113 - GSD Stormwater S/F FY13-B Cap	65411113 - W&S Stormwater Program				
		67431 - W&S SW Stormwater Operating	65581740 - W&S SW Strmwater Vehicles O&M			138,684	138,684
			65581750 - W&S SW Stormwater Pump Station			17,505	17,505
			65581800 - W&S SW Gen Admin	535,774	225,200	1,558,640	2,319,614
			65581810 - W&S SW Devel Review & Permit	877,586	354,699	95,868	1,328,153
			65581820 - W&S SW Master Plan	117,087	44,742	12,227	174,056
			65581830 - W&S SW Routine Maint	1,465,723	781,439	542,724	2,789,886
			65581840 - W&S SW Water Quality	628,733	272,720	173,493	1,074,946
			65581850 - W&S SW Remedial Maint	643,770	280,986	39,399	964,154
			65581860 - W&S SW RM C Class Projects			1,251,050	1,251,050
			65581870 - W&S SW Street Sweeping Program			756,339	756,339
			65581880 - W&S SW Capital Projects NonBnd			455,214	455,214
			65581890 - W&S SW Parks Asst Home Buyout	83,190	8,297		91,487
			65581900 - W&S SW Stormwater Revenue			32,003	32,003
	121 - Storm Water Total			**4,351,863**	**1,968,082**	**5,371,058**	**11,691,003**
	122 - Mayor - Other	10101 - GSD General	4101040 - MAY Office of Neighborhoods	126,114	54,358	24,235	204,706
			4101050 - MAY Office of Children & Youth	76,471	18,072	42,029	136,572
			4102010 - MAY Econ/Community Development	258,027	67,475	12,123	337,626
			4103010 - MAY OEM Administration	294,978	135,261	482,061	912,300
			4120140 - MAY Non Allocated Fin Tran				
		32204 - MAY Offc Child & Youth Grants	4311004 - MAY OC&Y Adult Literacy Grant	37,500	11,435		48,935
			4311005 - MAY CHAMP Grant			19,700	19,700
		32250 - OEM Grant Fund	4305024 - MAY OEM Port Security Grant 08			818,712	818,712
			4305028 - MAY OEM Port Security Grant 09			1,245,138	1,245,138
			4305030 - MAY OEM Homeland Security FY09			38,780	38,780
			4305031 - MAY OEM Port Security Grant 10			900,544	900,544

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	122 - Mayor - Other	32250 - OEM Grant Fund	4305032 - MAY OEM FY10 UASI	107,440	54,291	340,990	502,720
			4305034 - MAY OEM NashH2O Grant			6,310	6,310
			4305035 - MAY OEM Homeland Security FY11	3,114	4,393	98,932	106,440
			4305036 - MAY OEM Port Security Grant 11			438,026	438,026
			4305037 - MAY OEM Emer Mgmt Perf Gr 12	51,032	24,377		75,409
			4310900 - MAY OEM FY10 BZPP - TDHDLS			3,114	3,114
			4310950 - MAY OEM FY10 BZPP - OLH			(54,000)	(54,000)
		32304 - Mayor's Office SEEA Grant	4320100 - MAY Energy Efficiency	44,231	20,719	186,113	251,063
		32305 - MAY ECD Financial Empowerment	4311010 - MAY ECD Financial Empowerment	33,019	4,336	15,000	52,355
		32400 - Mayor's Ofc Cities of Srvc Gr	4311200 - MAY Cities of Service Grant 13			10,000	10,000
	122 - Mayor - Other Total			**1,031,925**	**394,717**	**4,627,807**	**6,054,449**
	25 - Elections	10101 - GSD General	5100210 - ELE Apps for Ballot Processed	685,201	35,979	471,253	1,192,432
			5100230 - ELE English First Ref 2009	30	1	649	680
			5100410 - ELE Registered Active Voters	1,252,100	441,607	466,622	2,160,329
			5100500 - ELE Non Allocated Fin. Trans.				
			5105000 - ELE General Elections				
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration			781,820	781,820
		32205 - ELE Elections Grant Fund	5300100 - ELE Voting Machine Sys Grant			24	24
			5300400 - ELE Voting Machine Grant 12-13			381,000	381,000
	25 - Elections Total			**1,937,331**	**477,587**	**2,101,368**	**4,516,285**
	28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	306,079	145,082	981,116	1,432,277
	28 - Surplus Property Total			**306,079**	**145,082**	**981,116**	**1,432,277**
	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	587,231	207,397	29,295	823,923
			7111910 - PLA Reg Trans Plan Key			2,700	2,700
			7112210 - PLA GIS Services and Applicati	290,308	116,836	34,017	441,162
			7112310 - PLA Geog Data Maint Key	180,368	80,377	7,408	268,153
			7112850 - PLA Land Development	572,797	191,455	30,096	794,347
			7112900 - PLA Executive Leadership	632,006	238,040	684,461	1,554,506
			7112950 - PLA General Plan Update			108,490	108,490
			7160000 - PLA ALOB Non Alloc'd Fin Tra				
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission			7,535	7,535
		30706 - Regional Transportation Plan'g	7306050 - PLA MIP Interest			142	142
			7306120 - PLA FHWA PL Funds Pass Thru	482,324	171,511	555,967	1,209,802
			7306140 - PLA FTA PL Funds Pass Thru	73,691	29,648	339,241	442,580
			7306160 - PLA SPR PL Funds Pass Thru			61,364	61,364
			7306180 - PLA MPO Contingency			2,401	2,401
			7306190 - PLA SPR HH Travel Survey			75,000	75,000
			7306200 - PLA Clarksville MOU HH Survey			45,000	45,000
			7306210 - PLA SE Area Study FY13-15			11,988	11,988
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			8,242	8,242
	29 - Planning Comm Total			**2,818,725**	**1,035,264**	**2,003,347**	**5,857,336**
	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			31,495	31,495
			7311913 - PLA FHWA Local Match Key				
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			169,960	169,960
	35 - Adv Plan/Research Total					**201,455**	**201,455**
	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			255,257	255,257
		30004 - Register's Computer	9702000 - REG Computer Program			119,193	119,193
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,737,614	645,527	29,594	2,412,735
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt	74,343		(154)	74,189
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			2,273	2,273
	36 - Register of Deeds Total			**1,811,957**	**645,527**	**406,163**	**2,863,647**
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	181,762	69,208	24,463	275,433
			11105100 - HIS Govt & Public Partner Prog	144,717	61,613	21,756	228,086

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	37 - Historical Comm	10101 - GSD General	11105200 - HIS Info Educ & Tourism Prog	83,502	32,105	13,463	129,070
			11105300 - HIS Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			9,210	9,210
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106				
			11332200 - HIS THC CLG Grant			(2,225)	(2,225)
			11332300 - HIS Fort Negley 12-13				
			11332400 - HIS PPFG TN CW Crossroad 12-13			26,080	26,080
	37 - Historical Comm Total			**409,980**	**162,927**	**92,747**	**665,654**
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	3,702,764	1,651,335	1,483,202	6,837,301
			16104000 - ASR Board of Equalization	1,580		962	2,542
			16105000 - ASR Hearing Officer Review	28,819	3,543		32,362
			16106000 - ASR Personal Property Audit			204,708	204,708
			16108000 - ASR Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			5,179	5,179
	40 - Assessor Prop Total			**3,733,163**	**1,654,878**	**1,694,052**	**7,082,093**
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,057,607	447,793	741,770	2,247,170
			17102000 - TRU Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee				
	41 - Trustee Total			**1,057,607**	**447,793**	**741,770**	**2,247,170**
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,266,619	1,101,973	770,706	4,139,298
			18102000 - COU Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			166	166
	42 - County Clerk Total			**2,266,619**	**1,101,973**	**770,871**	**4,139,463**
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	2,959,406	1,133,584	1,007,470	5,100,459
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney			57,563	57,563
		30053 - POL ARRA 2009 JAG Grant	19305930 - DA ARRA JAG 2009 Grant	30,870	9,179		40,050
		30060 - POL JAG 2010 Grant	19322336 - DA JAG Grant 2010	2,698	2,107		4,805
		30062 - POL 2011 JAG Grant	19322337 - DA JAG Grant 2011				
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime	11,616	390	10,075	22,081
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	96,393	48,528	7,925	152,846
			19300205 - DA Gang Prosecution Unit	33,105	9,248		42,353
	43 - District Attorney Total			**3,134,088**	**1,203,036**	**1,083,033**	**5,420,157**
	44 - DA Drug Enforcement	10101 - GSD General	19104040 - DA Non Allocated Fin Tran				
		30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	815,034	242,273	604,827	1,662,133
	44 - DA Drug Enforcement Total			**815,034**	**242,273**	**604,827**	**1,662,133**
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	295,772	87,297	134,482	517,551
			21101100 - PDF General Sessions Team	913,540	345,284	144,465	1,403,290
			21101200 - PDF Criminal Court Team	2,047,513	831,863	270,984	3,150,359
			21101300 - PDF Appellate Court Team	165,371	81,096	20,024	266,491
			21101400 - PDF Juvenile Court Team	487,525	220,255	4,385	712,164
			21101500 - PDF Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender			28,135	28,135
		30060 - POL JAG 2010 Grant	21322336 - PDF JAG Grant 2010	5,307	420	468	6,195
		30062 - POL 2011 JAG Grant	21322337 - PDF JAG Grant 2011			729	729
	47 - Public Defender Total			**3,915,029**	**1,566,214**	**603,672**	**6,084,915**
	48 - Juvenile Court Clerk	10101 - GSD General	22101000 - JCC Admin	1,024,861	445,225	114,914	1,585,000
			22102000 - JCC Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	22201000 - 4% JCC Juvenile Court Clerk	152,126			152,126
		30122 - Juvenile Court Clerk Computer	22701000 - JCC Juv Ct Clerk Computer Prog			18,618	18,618
	48 - Juvenile Court Clerk Total			**1,176,986**	**445,225**	**133,532**	**1,755,744**
	49 - Circuit Court Clerk	10101 - GSD General	23101000 - CIR Non Allocated Fin Tran				
			23102000 - CIR Circuit Court Clerk			656,958	656,958
			23103000 - CIR Traffic Violations Bureau	1,777,951	831,255	135,123	2,744,329

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	49 - Circuit Court Clerk	10101 - GSD General	23104000 - CIR Probate Court Clerk			14,089	14,089
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	3,917,414	1,525,240	514,129	5,956,783
		33024 - Criminal Crt Clk Victims Asst	24702000 - CCC Interest Victim Assistance			5	5
			24702100 - CCC CASA Victims Asst			38,785	38,785
			24702200 - CCC Mary Parrish Cr VictimAsst			38,785	38,785
			24702300 - CCC YMCA DomViol VictimAsst			38,785	38,785
			24702500 - CCC Nash Ch Alliance VictimAst			38,785	38,785
			24702600 - CCC Sexual Assault CrVictimAst			38,785	38,785
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			175,200	175,200
	49 - Circuit Court Clerk Total			**5,695,365**	**2,356,495**	**1,689,427**	**9,741,288**
	50 - Criminal Court Clerk	10101 - GSD General	24100100 - CCC Admin	3,296,472	1,493,667	520,128	5,310,266
			24100200 - CCC Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk			59,551	59,551
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			20,836	20,836
	50 - Criminal Court Clerk Total			**3,296,472**	**1,493,667**	**600,514**	**5,390,653**
	51 - Clerk/Master	10101 - GSD General	25100100 - CHA Admin	895,189	398,789	220,856	1,514,834
			25100200 - CHA Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			69,660	69,660
	51 - Clerk/Master Total			**895,189**	**398,789**	**290,517**	**1,584,494**
	52 - Juvenile Court	10101 - GSD General	26110010 - JUV Drug Court Key	80,384	23,008	6,860	110,252
			26110110 - JUV Police/Prob Partner Key	44,021	10,750	4,479	59,250
			26110310 - JUV SNash Gang Prob Key	41,328	23,442	2,659	67,429
			26110410 - JUV Superv Probation Key	549,804	277,092	168,056	994,953
			26110510 - JUV Supervised Probation/Case	444,171	234,238	43,911	722,320
			26110610 - JUV Unruly Child Key	137,923	58,791	3,727	200,440
			26110810 - JUV Compulsory School Attendan	244,524	139,698	15,135	399,357
			26111010 - JUV Misdem&Citation Key	117,777	50,477	4,876	173,129
			26111210 - JUV NeglectDepend Key	253,057	122,703	137,473	513,233
			26111310 - JUV Family Drug Court Key	27,603	13,791	1,703	43,097
			26111360 - JUV Foster Care Review Board	81,248	38,878	3,309	123,435
			26111410 - JUV Case Support Key			387,316	387,316
			26111510 - JUV JuvDiverted Key	134,448	63,406	10,418	208,272
			26111710 - JUV JuvPretrial Key	267,424	124,453	152,382	544,260
			26111910 - JUV Juv Detention Key			4,023,288	4,023,288
			26111930 - JUV MSAC	191,845	72,042	75,063	338,950
			26112110 - JUV CtSafety&Security Key	415,981	201,507	263,546	881,033
			26112210 - JUV SvcOfProcess Key	85,211	43,429	38,520	167,160
			26112310 - JUV Judicial Actions Key	598,257	211,236	157,153	966,646
			26112510 - JUV ALOB HR Key Product	125,266	63,874	107,239	296,379
			26112610 - JUV ALOB Finance Payroll Autho	90,702	41,376	8,150	140,228
			26112910 - JUV ALOB Records Mgmt Key	82,061	34,841	6,081	122,983
			26113110 - JUV ALOB Exce Leader Key	331,601	154,156	12,666	498,423
			26114000 - JUV Non-Alloc'd Financial Tran				
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court				
		30030 - Juvenile Court Accountability	26310570 - JUV JABG FY2012	19,802	5,708	2,045	27,554
			26310580 - JUV JABG FY2013	69,437	20,281	8,385	98,102
		30060 - POL JAG 2010 Grant	26322336 - JUV JAG Grant 2010			2	2
		30062 - POL 2011 JAG Grant	26322337 - JUV JAG Grant 2011			8,216	8,216
		32226 - JUV Juv Court Grant Fund	26311430 - JUV Parent/Child Support Key	684,535	293,662	160,967	1,139,164
			26312800 - JUV ARRA State JAG Juv Drug Ct				
	52 - Juvenile Court Total			**5,118,409**	**2,322,839**	**5,813,623**	**13,254,870**
	53 - General Sessions Court	10101 - GSD General	27101000 - GSC Judges	3,949,806	1,393,890	95,686	5,439,382
			27103021 - GSC General Probation	1,587,388	767,082	43,516	2,397,985

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	53 - General Sessions Court	10101 - GSD General	27106011 - GSC Traffic School	361,445	160,394	211,227	733,066
			27116000 - GSC Administration	763,045	367,790	706,912	1,837,747
			27117000 - GSC Drug Court	44,189	17,041		61,230
			27118000 - GSC Non Allocated Fin Tran				
			27310200 - GSC Mental Health Court	202,066	97,850	1,943	301,858
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			159,897	159,897
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			28,131	28,131
		30102 - DUI Offender	27112000 - GSC DUI Offender			1,380	1,380
			27112100 - GSC Mental Health Court			31,421	31,421
			27112200 - GSC GS Drug Court			94,466	94,466
	53 - General Sessions Court Total			**6,907,939**	**2,804,047**	**1,374,577**	**11,086,563**
	54 - State Trial Courts	10101 - GSD General	28101000 - STC Administration	4,750,284	1,859,620	981,348	7,591,253
			28106100 - STC Jury Expense	125,712		157,741	283,453
			28118000 - STC Non Allocated Fin Tran				
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			88,385	88,385
		30020 - State Trial Court Drug Enforce	28700200 - STC Drug Court Fines	85,726	18,178	141,906	245,810
			28700500 - STC DUI Supervision			709	709
			28700600 - STC Drug Lab Staff	100,782	34,557	145,954	281,293
		30060 - POL JAG 2010 Grant	28322336 - STC JAG Grant 2010			19,028	19,028
		30062 - POL 2011 JAG Grant	28322337 - STC JAG Grant 2011			32,496	32,496
		32228 - STC St Trial Ct Grant Fund	28320135 - STC RSAT Pilot Proj Grant	34,847	10,599	10,349	55,795
			28320140 - STC Community Corrections Grnt	780,088	366,591	256,886	1,403,566
			28320160 - STC Drug Court Staff	259,835	107,314	73,602	440,751
			28320200 - STC Justice/Mental Hlth Collab				
			28320205 - STC TN Dept of Corrections	473,599	224,152	220,480	918,230
			28320210 - STC Courtroom Technology 13				
			28320215 - STC Video Conf Traversal Sol			44,961	44,961
			28322190 - STC Court Interpreter Endowmnt	44,952	23,033	250	68,234
	54 - State Trial Courts Total			**6,655,826**	**2,644,044**	**2,174,095**	**11,473,964**
	55 - Justice Info Sys	10101 - GSD General	29160110 - JIS ALOB IT Op & Maint Cost			8,386	8,386
			29160710 - JIS ALOB Exec Leader Key	108,868	41,582	219,580	370,029
			29160800 - JIS ALOB Non Alloc Fin Trans				
			29162110 - JIS Project Plans Key	266,742	108,379	60,653	435,774
			29162210 - JIS Workstation Config Key	825	(494)		331
			29162310 - JIS Justice Appl Enhance Key	737,755	297,210	168,350	1,203,315
			29162410 - JIS Test Plans Key	38,041	14,819		52,860
			29162610 - JIS Security Policy Enforce	44,145	15,759	12,041	71,945
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv				
		30053 - POL ARRA 2009 JAG Grant	29362380 - JIS ARRA 2009 JAG Grant			21,512	21,512
		30060 - POL JAG 2010 Grant	29322336 - JIS JAG Grant 2010			23,253	23,253
		30062 - POL 2011 JAG Grant	29322337 - JIS JAG Grant 2011				
	55 - Justice Info Sys Total			**1,196,376**	**477,255**	**513,774**	**2,187,406**
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,013,912	466,603	306,509	1,787,025
			30124810 - SHE Exec Mgmt Key	484,296	152,856	88,026	725,178
			30124910 - SHE Admin Support Svcs Key	3,558,240	1,380,239	4,887,272	9,825,752
			30125000 - SHE Non Allocated Fin Trans				
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			228,593	228,593
	56 - Sheriff Admin Total			**5,056,449**	**1,999,699**	**5,510,400**	**12,566,548**
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	554,873	247,064	39,934	841,872
			30124710 - SHE Laundry Key	154,742	84,098	8,131	246,971
	58 - Sheriff Facility Maint Total			**709,615**	**331,163**	**48,065**	**1,088,843**
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	178,411	70,860	1,000,463	1,249,733
	59 - Sheriff Warehouse Total			**178,411**	**70,860**	**1,000,463**	**1,249,733**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key	8,207	3,311	23,087	34,605
			30122110 - SHE CJC Offender Mgmt Key	5,449,961	2,602,871	1,132,098	9,184,930
			30122210 - SHE CJC Support Staff Key	1,701,204	738,801	26,758	2,466,763
			30122310 - SHE CJC Booking&Releasing Key	3,687,443	1,742,619	56,536	5,486,598
	60 - Sheriff Criminal Justice Ctr Total			**10,846,816**	**5,087,602**	**1,238,479**	**17,172,896**
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key	2,990	235	16,025	19,250
			30122610 - SHE HDC Offender Mgmt Key	1,906,969	971,533	867,963	3,746,465
			30122710 - SHE HDC Support Staff Key	280,252	103,920	6,531	390,703
	61 - Sheriff Hill Jail Total			**2,190,211**	**1,075,688**	**890,518**	**4,156,418**
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key	38,341	12,759	20,756	71,856
			30122910 - SHE CDC-M Offend Mgmt Key	2,108,170	1,043,598	1,458,899	4,610,667
			30123210 - SHE CDC-M Support Staff Key	1,500,430	610,638	32,330	2,143,397
			30123510 - SHE CDC-F Programs Key	8,763	3,512		12,275
			30123610 - SHE CDC-F Offender Mgmt Key	1,988,131	889,654	489,431	3,367,216
			30123810 - SHE CDC-F Support Staff Key	490,983	218,096	(1,370)	707,709
	63 - Sheriff Corr Work Center Total			**6,134,818**	**2,778,255**	**2,000,046**	**10,913,119**
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,216,196	1,942,891	58,011	6,217,097
	64 - Sheriff Transportation Total			**4,216,196**	**1,942,891**	**58,011**	**6,217,097**
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	2,413,581	1,083,266	118,020	3,614,867
	66 - Sheriff Warrants Total			**2,413,581**	**1,083,266**	**118,020**	**3,614,867**
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	686,975	245,025	125,576	1,057,576
	67 - Sheriff Training Academy Total			**686,975**	**245,025**	**125,576**	**1,057,576**
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	63,676	26,377	21,816,837	21,906,890
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			16	16
	68 - Sheriff Deberry Total			**63,676**	**26,377**	**21,816,853**	**21,906,906**
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key	50,790	18,713	70,898	140,401
			30124030 - SHE DUI School	574,929	221,137	1,008	797,074
			30124110 - SHE ORC Offend Mgmt Key			193,471	193,471
			30124310 - SHE ORC Support Staff key	292,829	128,694	4,536	426,058
	76 - Sheriff Day Reporting Total			**918,548**	**368,544**	**269,912**	**1,557,004**
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	956,105	490,009		1,446,114
	78 - Sheriff Armed Security Total			**956,105**	**490,009**		**1,446,114**
	79 - Sheriff Other	10101 - GSD General	30126300 - SHE Offender Information Servi				
		30060 - POL JAG 2010 Grant	30322336 - SHE JAG Grant 2010	16,451	11,241	12,303	39,995
		30062 - POL 2011 JAG Grant	30322337 - SHE JAG Grant 2010	51,510	18,943	546	70,999
		32230 - SHE Sheriff Grant Fund	30322870 - SHE PAWS Grant			3,814	3,814
			30322880 - SHE Cal Turner Cosmetology Grt	6,005	390		6,395
			30322890 - SHE Cal Turner Culinary Grant	6,939	613	8,246	15,798
			30324170 - SHE Corr Svcs Litter Gr Key	97,786	27,314	53,500	178,600
			30701000 - SHE SCAAP			405,909	405,909
	79 - Sheriff Other Total			**178,691**	**58,501**	**484,318**	**721,510**
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	650,155	252,265	74,004	976,424
			31121051 - POL Behav Hea Svcs Key	485,905	203,664	191,092	880,662
			31121101 - POL Strategic Devel Key	244,507	115,480	70,193	430,179
			31121103 - POL Accreditation	169,413	73,723	10,300	253,436
			31121151 - POL Case Prep Key	352,587	149,991	20,822	523,401
			31121201 - POL Inspections Key	342,234	170,620	100,323	613,176
			31121251 - POL Training Recruits	4,422,571	1,538,180	945,532	6,906,283
			31121252 - POL Training Personnel/In-Serv	1,379,362	1,355,631	1,017,130	3,752,123
			31121260 - POL Vehicle Operations	208,427	88,652	48,178	345,256
			31121301 - POL Crime Analysis Key	306,231	118,148	11,040	435,419
			31121355 - POL Specialized Investigations	4,077,407	1,708,331	507,198	6,292,936
			31121401 - POL InvestigateTask Forces Key				

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	80 - Police	10101 - GSD General	31121415 - POL Achilles TForce Oper Key			324	324
			31121416 - POL Drug TForce Oper Key	394,277	155,852	27,752	577,880
			31121417 - POL DEA TForce Oper Key	52,339	22,586	8,025	82,950
			31121419 - POL Task Force VCrimes Key	61,440	24,215	8,236	93,891
			31121451 - POL Youth Services Key	1,293,444	537,481	109,677	1,940,601
			31121501 - POL Domestic Violence Key	1,548,419	647,068	239,355	2,434,842
			31121601 - POL Fugitives Key	367,358	163,938	135,760	667,056
			31121701 - POL Criminal Investigation Div	3,471,957	1,519,286	310,657	5,301,900
			31121751 - POL Forensic Services Key	1,276,002	526,955	200,357	2,003,314
			31121753 - POL Identification	1,050,158	486,691	29,263	1,566,112
			31121760 - POL Crime Lab	520,966	150,266	462,230	1,133,462
			31121801 - POL Property & Evidence Key	811,332	370,974	44,013	1,226,319
			31121810 - POL Police Impound	49,973	17,097	145	67,214
			31121850 - POL Facility Mgmt and Security	746,741	360,049	419,416	1,526,206
			31121901 - POL Emergency Conting Key	707,474	289,840	86,739	1,084,053
			31121951 - POL School Cross Guard Key	1,687,338	427,822	91,030	2,206,190
			31122001 - POL Traffic Key	1,820,098	729,705	211,731	2,761,534
			31122051 - POL Tactical Inves Key	1,860,214	785,626	1,131,137	3,776,977
			31122151 - POL SWAT Key	819,548	347,144	216,573	1,383,266
			31122201 - POL Warrants Key	1,533,279	686,908	87,481	2,307,668
			31122401 - POL East Sector Key	7,237,742	3,128,503	1,317,635	11,683,881
			31122403 - POL Patrol South Sector Key	9,232,952	3,802,145	1,478,872	14,513,969
			31122405 - POL Patrol Hermitage Key	8,096,707	3,381,578	1,422,198	12,900,483
			31122407 - POL Patrol Central Sector Key	7,125,971	2,955,887	663,155	10,745,012
			31122409 - POL Patrol West Sector Key	8,325,857	3,476,187	1,435,675	13,237,719
			31122411 - POL Patrol North Sector Key	6,120,743	2,550,286	1,285,655	9,956,684
			31122414 - POL Madison Precinct	5,909,150	2,596,223	546,925	9,052,298
			31122600 - POL Parks Patrol	87,695	34,166	997	122,858
			31123001 - POL Field Training Officer Key	65,036	27,531	6,000	98,567
			31123051 - POL Special Events Prog Key	1,314,503	513,736	42,862	1,871,100
			31123201 - POL School Resource Key	4,283,787	1,891,648	112,386	6,287,821
			31160000 - POL ALOB Non Alloc'd Fin Tran				
			31160110 - POL ALOB Op and Maint Cost	1,780,379	718,436	3,604,010	6,102,826
			31160310 - POL ALOB Employment Product	847,047	245,027	424,831	1,516,905
			31160410 - POL ALOB Payroll Authorizat	174,014	78,761	3,041	255,816
			31160420 - POL ALOB Payment Approvals	409,865	184,706	620,649	1,215,220
			31160510 - POL ALOB Procurement Servic	133,398	82,157	155,721	371,276
			31160610 - POL ALOB Records Mgmt Servi	1,941,809	933,756	92,544	2,968,109
			31160710 - POL ALOB Safety Training Se	1,692	7,406	56,198	65,297
			31160810 - POL ALOB Executive Leadersh	901,420	395,598	175,195	1,472,212
		18301 - USD General	31192000 - POL Extra Police Protection			481,000	481,000
		30003 - General Fund 4% Reserve	31200503 - 4% POL Grant Match				
			31201000 - 4% POL GSD Police Department			2,292,572	2,292,572
		30053 - POL ARRA 2009 JAG Grant	31322335 - POL ARRA 2009 JAG Grant			725,201	725,201
		30060 - POL JAG 2010 Grant	31322336 - POL JAG Grant 2010			(8,368)	(8,368)
		30062 - POL 2011 JAG Grant	31322337 - POL JAG Grant 2011			112,502	112,502
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse				
		30148 - Police Secondary Employment	31701000 - POL Admin Secondary Employ	839,408	153,821	343,491	1,336,720
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures	29,519	11,243	906,367	947,130
		30150 - Police Education Foundation	31321255 - POL Education Found Gr Key			2,408	2,408
		30151 - Victim Witness Protection	31721353 - POL Victim Witness Prot Key				
		30154 - POL State Felony Forfeiture	31740105 - POL State Felony Forfeiture			82,705	82,705
		30155 - POL State Gambling Forfeiture	31740102 - POL State Gambling Forfeiture	85,448	29,752	430,222	545,422

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	80 - Police	30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit	145,812	56,333	14,595	216,740
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			96,918	96,918
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			100	100
			31321403 - POL Achilles Task Force Key				
			31321404 - POL Drug Task Force Key		24,228		24,228
			31321406 - POL Violent Crime TF Key	18,425	7,212		25,638
			31321407 - POL DEA Task Force Key	16,128	6,845		22,973
			31321415 - POL ICE Task Force				
			31322503 - POL MDHA Patrol TF Key	330,264	140,178	129,473	599,915
			31722203 - POL Mid TN Jnt Fug Task Force	33,622	10,540		44,162
			31722300 - POL MDHA Records	2,393	1,117	850	4,360
		32031 - *POL JAG 2009 Tech Grant	31322425 - POL * 2009 JAG Tech Grant			408,025	408,025
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			144,240	144,240
		32231 - Police Grant Fund	31321258 - POL 2005 Bulletproof Vest Grt				
			31330100 - POL Grants Interest			782	782
			31330850 - POL ICAC Grant FY08	100,617	41,862	90,378	232,857
			31330902 - POL Victims of Crime Grant	40,310	8,744	1,571	50,625
			31331530 - POL Governor Hwy Safety Grt 12	146,756	57,927	2,872	207,555
			31331540 - POL Governor Hwy Safety Grt 13	174,813	66,942	3,832	245,587
			31331700 - POL EI Protector Grant				
			31331750 - POL Kroger Grant				
			31332501 - POL ARRA COPS Hiring Recov 09	831,406	337,794		1,169,200
			31332620 - POL GREAT 2009 Regular Prog	3,527	1,299	1,045	5,870
			31332640 - POL North Prec Children Camp			320	320
			31332650 - POL GREAT RTC 2010	24,423	8,574	211,122	244,119
			31332660 - POL GREAT 2010	5,452	1,852		7,304
		40009 - GSD FY10 Capital Projects Fund	31402010 - POL Facility Closeout			159,621	159,621
			31404010 - POL Crime Lab FY10 Carry Fwd			498,770	498,770
			31409010 - POL Crime Lab FY10			10,339,534	10,339,534
			31410010 - POL West Precinct FY10			67,832	67,832
		40011 - GSD FY11 Capital Projects Fund	31402011 - POL Midtown Hills Land/Constr			227,061	227,061
		40013 - GSD FY13 Capital Projects Fund	31402013 - POL DNA/Crime Lab Equipment			199,293	199,293
			31403013 - POL IT Upgrades			198,461	198,461
			31404013 - POL/GSR DNA/Crime Lab Constr			4,000,000	4,000,000
		48113 - USD FY13-B Capital Projects	31482113 - POL Central Police Distr Const			112,361	112,361
		61200 - Police Impound	31521150 - POL Police Impound			1,132	1,132
			31522000 - POL URT Vehicle Impound			375,000	375,000
	80 - Police Total			**99,529,247**	**41,994,185**	**42,913,549**	**184,436,981**
	81 - Police Drug Enforcement	30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	99,029	33,448	570,196	702,673
	81 - Police Drug Enforcement Total			**99,029**	**33,448**	**570,196**	**702,673**
	82 - Fire	10101 - GSD General	32114110 - FIR GSD Fire Support	568,356	223,354		791,710
			32114210 - FIR GSD EMS Support	638,402	239,107	748,305	1,625,814
			32114310 - FIR GSD Fire Hyd Inspect Forms			108,745	108,745
			32114410 - FIR * GSD EMS Supply WO's			(591)	(591)
			32114510 - FIR GSD Logistics	602,537	256,978	3,653,417	4,512,932
			32114710 - FIR GSD Training	494,469	251,936	126,614	873,020
			32115210 - FIR GSD Office Emer Mgmt	170,629	69,609	309	240,547
			32115410 - FIR GSD EMS Operations	14,003,938	5,789,937	65,632	19,859,506
			32115510 - FIR GSD Fire Operations	8,871,404	4,175,803	4,309	13,051,516
			32116210 - FIR GSD Pub Fire Educ-Com Srvc	8,814	3,633	9,674	22,121
			32116310 - FIR GSD Fire Prevention	890,963	406,093	4,509	1,301,564
			32160000 - FIR GSD ALOB NonAlloc'd Fin Tr				
			32160110 - FIR GSD IT Systems	240,982	74,321	1,003,001	1,318,305

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	82 - Fire	10101 - GSD General	32160210 - FIR GSD Facilities Maint	321,395	148,248	1,639,464	2,109,107
			32160710 - FIR GSD Occup Health & Safety	425,056	225,203	80,813	731,071
			32160810 - FIR GSD Admin	1,085,235	409,364	149,506	1,644,105
		18301 - USD General	32194510 - FIR USD Logistics	446,591	259,249	2,404,094	3,109,934
			32195510 - FIR USD Fire Operations	39,232,251	17,636,589	17,605	56,886,445
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			52,307	52,307
			32196210 - FIR USD Pub Fire Educ-Com Srvc	360,002	194,756	816	555,574
			32196310 - FIR USD Fire Prevention	1,240,971	548,634	1,095	1,790,700
			32197011 - FIR USD Facilities Mgmt			219,204	219,204
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department			507,560	507,560
			32214400 - 4% FIR Medical Supply			221,698	221,698
			32214600 - 4% FIR Pers Equip Logis			608,246	608,246
			32214700 - 4% FIR Emp Train Develop			1,089	1,089
			32215100 - 4% FIR Basic Response			135,705	135,705
			32215200 - 4% FIR Advanced Response			25,711	25,711
			32215500 - 4% FIR Basic Life Support			21,356	21,356
			32216200 - 4% FIR Comm Risk Reduction				
			32216300 - 4% FIR Inspection & Permit				
			32260100 - 4% FIR ALOB Info Tech			51,709	51,709
			32260200 - 4% FIR ALOB Facility Mgmt			67,886	67,886
		32032 - Fire Emergency Services Grant	32301285 - FIR TennCare Grant			4,239	4,239
		32232 - FIR Fire Grant Fund	32301000 - FIR Orange Alert Reimb			200	200
			32301290 - FIR 2010 Safer Grant	1,098,932	444,648	840	1,544,420
			32301295 - FIR Driver Simulator			387,226	387,226
			32301300 - FIR Prevention & Safety 2012			19,074	19,074
			32301305 - FIR SAFER 2 Grant	640,440	251,799		892,239
			32316220 - FIR 2009 AFG FF Survival Progr	10,141	4,182	204,720	219,043
		40009 - GSD FY10 Capital Projects Fund	32403010 - FIR Master Plan CF FY10			1,657,332	1,657,332
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			5,056,873	5,056,873
		40013 - GSD FY13 Capital Projects Fund	32403013 - FIR Master Plan Implementation			8,473,109	8,473,109
		48009 - USD FY10 Capital Projects Fund	32405010 - FIR USD Station 35			7,330	7,330
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	3,687,930		214	3,688,144
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(14,676,456)	(14,676,456)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	3,459,659			3,459,659
	82 - Fire Total			**78,499,097**	**31,613,442**	**13,064,488**	**123,177,028**
	83 - Codes Admin	10101 - GSD General	33120010 - COD Code Enforce't Key Product	266,997	115,214	80,283	462,494
			33120110 - COD Const'n/Land Use Key Produ	717,796	315,646	264,390	1,297,833
			33120140 - COD SexuallyOrientedBusBd Key	46,296	17,044	9,578	72,918
			33120210 - COD Better N'hoods Key Product	765,356	365,776	557,756	1,688,889
			33120310 - COD Building Code Inspections	1,396,202	683,732	143,247	2,223,182
			33120410 - COD Board Supp Serv Key Produc	31,348	12,686	130,033	174,067
			33120510 - COD Info Sharing Key Product	656,884	270,488	72,108	999,480
			33120610 - COD Admin Payroll Authorizatio	221,203	72,641	357,280	651,123
			33120700 - COD ALOB Non-Alloc'd Fin Trans				
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration			35	35
		30600 - Demolition Fund	33701000 - COD Demolition Projects			371,494	371,494
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade			61,001	61,001
	83 - Codes Admin Total			**4,102,083**	**1,853,228**	**2,047,205**	**8,002,516**
	84 - Beer Board	10101 - GSD General	34101000 - BBD Administration			2,349	2,349
			34102000 - BBD Permit Application Program	132,211	50,174	36,262	218,648
			34102100 - BBD Inspection Program	48,304	23,880	22,745	94,930
			34102200 - BBD Non Allocated Fin Tran				

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	84 - Beer Board	30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board			76,291	76,291
	84 - Beer Board Total			**180,515**	**74,055**	**137,647**	**392,217**
	85 - Agricultural Ext	10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	82,324	1,495	17,696	101,515
			35102100 - AGE Agriculture/Horticulture P	81,765	16,452	25,333	123,549
			35102200 - AGE 4H/Youth Dev Program	62,628	2,277	22,473	87,379
			35102300 - AGE Non Allocated Fin Trans				
	85 - Agricultural Ext Total			**226,717**	**20,224**	**65,502**	**312,443**
	86 - Soil & Water	10101 - GSD General	36101000 - SWC Administration	390	40	9,884	10,314
			36102000 - SWC Watershed Conservation Prg	14,946	5,601	8,266	28,812
			36103000 - SWC Technical Services Program	14,507	5,436	3,589	23,532
			36104000 - SWC Educational Services Prog	14,507	5,436	3,888	23,831
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation				
	86 - Soil & Water Total			**44,349**	**16,512**	**25,627**	**86,489**
	87 - Social Services	10101 - GSD General	37121000 - SOC Homeless Services Program	311,650	141,893	22,550	476,094
			37121100 - SOC Support Homelessness Comm	244,243	70,149	1,070,878	1,385,269
			37122200 - SOC Homemaker Program	1,069,399	487,956	84,508	1,641,864
			37122300 - SOC Nutrition Program	436,814	188,370	880,969	1,506,153
			37122400 - SOC Family Services	448,562	238,489	99,529	786,580
			37122500 - SOC Burial Assistance Program	49,970	17,818	255,768	323,555
			37123000 - SOC Planning & Coordination Pr	436,405	173,320	35,444	645,170
			37125200 - SOC Executive Leadership	513,967	170,877	70,593	755,437
			37126000 - SOC Non Allocated Fin Trans				
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services			75,920	75,920
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell				
			37708100 - SOC Nutrition Donations				
		30137 - SOC MHC Special Donations	37712100 - SOC Project Homeless Connect			32,853	32,853
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			(2,643,598)	(2,643,598)
	87 - Social Services Total			**3,511,010**	**1,488,873**	**(14,586)**	**4,985,297**
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,470,625	4,470,625
			20101000 - MED Administration			378	378
			38150261 - HEA Mobile Pediatric AsmtClini			40	40
			38150271 - HEA FamYouth&Infant Health Adm	318,250	99,743	12,680	430,673
			38151001 - HEA Behavioral Health Services	272,376	116,071	3,976	392,423
			38151032 - HEA Public Health Clinics	952,447	435,139	285,593	1,673,178
			38151036 - HEA Home Visiting	222,789	106,620	66,731	396,140
			38151041 - HEA WIC	14,572	4,716	1,588	20,876
			38151042 - HEA CSFP	31,376	30,650	2,135	64,161
			38151046 - HEA Children Special Services			6,307	6,307
			38151051 - HEA Oral Health Svcs	269,223	111,241	43,693	424,157
			38151072 - HEA Epidemiology Research	304,261	131,998	29,454	465,713
			38151091 - HEA Correctional Health Svcs	144,996	63,326	7,456	215,778
			38151121 - HEA Turberculosis Elimination	488,369	220,522	39,798	748,689
			38151131 - HEA STD/HIV Prevent&Interventn	314,200	134,431	16,324	464,956
			38151141 - HEA Notifiable Desease	229,223	121,538	1,968	352,728
			38151151 - HEA Health Promotion	135,413	53,630	17,266	206,309
			38151171 - HEA Health Care Access	131,481	49,300	1,050	181,831
			38151172 - HEA Health Equality Admin	152,869	63,353	2,400	218,622
			38151173 - HEA Bridges to Care Pharmacy			19,735	19,735
			38151181 - HEA Health Care for Homeless			362,400	362,400
			38151201 - HEA Air Quality	158,971	110,902	13,541	283,414
			38151203 - HEA Air Pollution	275,392	138,020	62,701	476,114
			38151211 - HEA Food Protect Svcs	567,955	249,688	27,475	845,117
			38151222 - HEA Animal Services All Other	946,015	465,472	523,046	1,934,533

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	88 - Health	10101 - GSD General	38151224 - HEA Engineering Svce Investiga	340,518	135,170	8,482	484,170
			38151232 - HEA Environ Monitor Public Fac	311,059	148,070	17,518	476,647
			38151241 - HEA Pest Mgmt Svcs	219,103	116,293	22,861	358,256
			38160000 - HEA ALOB Non Alloc'd Fin Tra				
			38160110 - HEA ALOB InformationTechnology	256,767	100,448	874,433	1,231,648
			38160210 - HEA ALOB Facilities Mgmt	445,269	310,496	1,202,347	1,958,112
			38160310 - HEA ALOB Human Resources	281,705	122,559	33,689	437,953
			38160410 - HEA ALOB Finance	728,334	265,368	16,638	1,010,340
			38160610 - HEA ALOB Records Mgmt Services	411,558	268,063	119,163	798,784
			38160810 - HEA ALOB Executive Leadersh	500,753	175,201	52,444	728,399
			38161000 - HEA Nonpayroll Exp Clearing				
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			25,833	25,833
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations				
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			4,937	4,937
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act			57,437	57,437
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TENNder Care Outreach	309,284	98,190	146,315	553,789
			38351015 - HEA Health Start Grant	313,808	173,804	155,868	643,480
			38351016 - HEA HUGS Grant	356,464	146,238	90,754	593,457
			38351017 - HEA CSS Clinical Svcs Grant	263,374	132,754	19,171	415,299
			38351018 - HEA CSS Care Coordination Gr	201,280	90,069	44,945	336,294
			38351020 - HEA Immunization Svcs Grant	321,041	149,426	29,483	499,950
			38351021 - HEA Family Planning Grant	434,123	165,169	255,308	854,600
			38351027 - HEA School Hea Gr CAH AllOther	2,516,213	1,065,894	167,404	3,749,511
			38351034 - HEA Breast & Cerv Cancer	58,033	19,847	8,463	86,344
			38351036 - HEA Susan Komen Grant	342	(342)		-
			38351037 - HEA Minority AIDS Initiative			236,109	236,109
			38351043 - HEA CSFP Grant	126,603	54,321	39,708	220,632
			38351044 - HEA WIC Grant	2,440,763	1,135,450	531,252	4,107,465
			38351045 - HEA Infant Mortality Grant	355,344	160,378	172,390	688,112
			38351053 - HEA Oral HealthTDH Grant	409,800	170,601	111,579	691,979
			38351055 - HEA Project Diabetes Step Up			4,800	4,800
			38351060 - HEA Fetal Infant Mortality Rat	126,630	37,938	21,914	186,482
			38351061 - HEA Matthew Walker Mobile Clin	54,786	24,124	1,140	80,050
			38351064 - HEA Child Safety Seat			4,781	4,781
			38351082 - HEA Cities Readiness Grant	51,874	26,067	184,712	262,654
			38351123 - HEA TB Drug Study Grant	46,498	17,055	5,551	69,103
			38351124 - HEA TB Outpatient Grant	688,740	305,132	358,436	1,352,308
			38351128 - HEA TB Epidemiologic Studies	15,107	6,641	3,828	25,575
			38351133 - HEA STD Grant STD	223,351	107,311	28,869	359,532
			38351134 - HEA HIV AIDS Grant	320,752	123,940	32,955	477,647
			38351137 - HEA Ryan White Grant	210,907	85,996	3,395,738	3,692,641
			38351138 - HEA HIV Rapid Testing	72,740	38,067	10,980	121,787
			38351139 - HEA Ryan White Medical Service	92,020	49,008	2,635	143,662
			38351146 - HEA Emerg Preparedness Grant	274,985	110,723	467,118	852,826
			38351163 - HEA Health Promotion CPHE AllO	88,648	24,573	302	113,523
			38351166 - HEA Tobacco Grant	21,484	13,461	4,765	39,710
			38351192 - HEA EBB Wellness Initiative	18	(18)		0
			38351204 - HEA 103 Grant	87,135	42,428	15,751	145,314
			38351205 - HEA 105 Grant	207,331	86,878	93,946	388,155
			38351208 - HEA Air Pollution Roadside Grt				
			38351216 - HEA Environ Health Specialists	48,960	17,675	20,734	87,369
			38351540 - HEA CAPUS Grant	5,126	2,008		7,134
			38360450 - HEA Grant in Aid	300,412	123,546	309,688	733,646

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	88 - Health	32200 - HEA Health Dept Grant Fund	38361100 - HEA ARRA Comm Put Prev to Work	211,614	73,601	742,620	1,027,835
			38361200 - HEA ARRA Early Head Start	42,655	24,588	1,742	68,985
			38361600 - HEA Fatherhood Grant	598,112	253,261	653,542	1,504,915
			38361700 - HEA Eat Well Play More			(808)	(808)
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation			6,601	6,601
		40009 - GSD FY10 Capital Projects Fund	38401010 - HEA East Clinic Mech HVAC			40,455	40,455
		40113 - GSD FY13-B Capital Projects	38401113 - HEA Lentz Public Health Ctr				
		90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt	175,798		(200)	175,598
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets			937,078	937,078
	88 - Health Total			**21,497,395**	**9,503,833**	**17,812,565**	**48,813,793**
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support	752,695	310,663	1,417,770	2,481,128
			39104001 - LIB Ask Your Librarian Key	1,774,176	799,734	810	2,574,720
			39104011 - LIB Virtual Info Svcs Key	316,487	122,742	171,225	610,454
			39104021 - LIB Local History Key	349,750	143,196	(5,198)	487,749
			39104031 - LIB Hands On Reference Key	530,861	216,904	217,351	965,116
			39104041 - LIB Lib Check Out Key	3,608,848	1,888,850	1,720,061	7,217,758
			39104051 - LIB Engaging the Reader Key	354,868	150,548	63,801	569,216
			39104061 - LIB Equal Access	184,434	87,194	26,037	297,665
			39104071 - LIB Public Events Key	545,832	290,666	8,678	845,176
			39104081 - LIB Web Computer Literacy ILS	295,471	119,661	128	415,260
			39104091 - LIB It's Your Lib Key	265,161	104,607	14,821	384,588
			39104101 - LIB Town Square Key	184,706	76,608	33,026	294,339
			39104111 - LIB Lib Cust Tech Supp Key	247,438	90,206	66,706	404,350
			39160000 - LIB ALOB Non Alloc'd Fin Tra				
			39160110 - LIB ALOB Op and Maint Cost			450	450
			39160210 - LIB ALOB Building Cleanings	1,033,445	524,267	2,375,919	3,933,632
			39160310 - LIB ALOB Employment Product			(524)	(524)
			39160810 - LIB ALOB Executive Leadersh			(1,185)	(1,185)
			39161000 - LIB ALOB NonpayrollTrans Clear			(168)	(168)
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library			2,518,044	2,518,044
		30401 - Library Services	39300100 - LIB Library Services Interest			23	23
			39304013 - LIB Technology Upgrade Key			7,679	7,679
			39304026 - LIB SpecialCollectionsStaff	68,547	27,959		96,506
			39304030 - LIB Volunteer Service Grant	13,794	1,231	11,468	26,494
			39304043 - LIB Disadv Grant- LCO Prog Key			5,000	5,000
			39304044 - LIB Telenet Grant LCO Key			1,400	1,400
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500
			39304065 - LIB EAP Deaf Hear Grant Key	33,338	8,992	45,670	88,000
			39304094 - LIB IYL Neighborhood Builders	72,721	19,499		92,221
		30403 - Talking Library	39300502 - LIB Talking Library				
		30404 - Library Special Projects	39706100 - LIB Books & Technology				
			39706110 - LIB Special Projects Interest				
			39706120 - LIB E Rate Projects				
			39706130 - LIB Other Special Projects			22,212	22,212
			39706160 - LIB Faith Hill Literacy Funds				
			39706170 - LIB Hebrew Foundation Funds			497	497
			39706190 - LIB Biography Funds			4,441	4,441
			39706200 - LIB Childrens Book Funds			13,923	13,923
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			5,876	5,876
			39706230 - LIB Photography Book Funds			1,576	1,576
			39706240 - LIB Unrestricted Foundation Bk			433,074	433,074
			39706260 - LIB Davis Family Archive Funds				
			39706270 - LIB Bordeaux LINKS FoundationB			909	909

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	89 - Public Library	30404 - Library Special Projects	39706290 - LIB Hermitage Kay Family Found			1,947	1,947
			39706300 - LIB Sadye Wilson Lmtd Ed Fds				
			39706320 - LIB Popular Materials Book Fds			926	926
			39706330 - LIB Health Care Book Funds			13,272	13,272
			39706340 - LIB Edmondson Pk Spec Prog Fds			1,069	1,069
			39706350 - LIB Classics/Poetry/Drama Fds			1,412	1,412
			39706400 - LIB East Spec Program Funds				
			39706410 - LIB Madison Spec Prog Funds			2,254	2,254
			39706420 - LIB Performance Troupe Funds			8,691	8,691
			39706430 - LIB History&Geography Book Fds			14,428	14,428
			39706440 - LIB GreenHills TalkingBook Fds			934	934
			39706450 - LIB Bellevue Spec Program Fund			500	500
			39706460 - LIB Donelson Spec Program Fund			715	715
			39706470 - LIB Edgehill Spec Program Fund			214	214
			39706480 - LIB Goodlettsville Spec Prog			1,270	1,270
			39706490 - LIB Green Hills Spec Prog Fund			1,071	1,071
			39706500 - LIB Hadley Park Spec Program			535	535
			39706510 - LIB Inglewood Spec Program Fds			500	500
			39706520 - LIB Looby Spec Program Funds			961	961
			39706530 - LIB North Spec Program Funds				
			39706540 - LIB Old Hickory Spec Program			500	500
			39706550 - LIB Pruitt Spec Program Funds			335	335
			39706560 - LIB Richland Park Spec Prog			200	200
			39706570 - LIB Southeast Spec Prog Funds			534	534
			39706580 - LIB Thompson Lane Spec Prog			280	280
			39706590 - LIB Watkins Park Spec Program			150	150
		40009 - GSD FY10 Capital Projects Fund	39401010 - LIB Goodlettsville Librar			500,644	500,644
		40011 - GSD FY11 Capital Projects Fund	39401011 - LIB Bellevue Lib Planning/Land			76,044	76,044
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			4,721	4,721
			39401113 - LIB Archive Planning			255	255
		40439 - Library Non-Bond FundedCapProj	39400439 - LIB Interest NonBond Fd CapPrj			4	4
			39422200 - LIB Hillwood High Renovation			37,037	37,037
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	66,012		(244)	65,768
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			1,554,810	1,554,810
	89 - Public Library Total			**10,698,584**	**4,983,525**	**11,452,970**	**27,135,079**
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	50,354	18,067	95	68,515
			40101210 - PAR Grass Mowing Sessions	2,320,907	1,280,466	1,853,572	5,454,945
			40101220 - PAR Facility Repair Sessions	929,309	457,916	3,709,232	5,096,458
			40101230 - PAR Landscaping Sessions	550,541	264,542	77,380	892,462
			40101240 - PAR Custodial Sessions	702,780	406,831	133,992	1,243,603
			40101310 - PAR Usage Permits	124,917	50,996	3,004	178,917
			40101410 - PAR Miles of Greenway Trails	138,622	55,634	5,980	200,236
			40103110 - PAR Park Police Patrols	1,004,265	505,565	69,375	1,579,205
			40104110 - PAR Comm Ctr Drop-in Activitie	3,327,667	1,501,386	174,973	5,004,027
			40104130 - PAR Comm Recreation Seasonal	134,009	13,050	10,260	157,319
			40104140 - PAR Comm Pools Aquatics	38,559	3,903	9,002	51,464
			40104310 - PAR Organized Sports Leagues	49,863	25,378	5,628	80,869
			40104330 - PAR Organized Sports Seasonal	31,083	3,297	6,040	40,419
			40104410 - PAR Special Events Metro	40,893	21,316	9,613	71,822
			40105110 - PAR Comm Info Service	68,167	22,799	3,810	94,777
			40106110 - PAR Arts/History Classes	526,721	248,204	21,271	796,196
			40106130 - PAR Arts & History Seasonal	13,597	1,276		14,873
			40106210 - PAR Envirnmental Ed Prog	522,729	259,799	24,640	807,168

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Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	90 - Parks	10101 - GSD General	40106230 - PAR Environmental Ed Seasonal	21,735	2,056		23,791
			40106240 - PAR Instructors			300	300
			40107210 - PAR Personnel Transactions	99,790	43,301	12,070	155,160
			40107310 - PAR Payment Approvals	199,623	94,671	599,012	893,307
			40107410 - PAR Purchasing Transactions	26,794	23,084	6,460	56,337
			40107610 - PAR Dept Leadership Sessions	230,163	87,461	372,269	689,892
			40107710 - PAR Safety Inspections	90,366	22,126	24,569	137,062
			40107800 - PAR Non Allocated Fin Trans			36	36
			40150110 - PAR Ted Rhodes Golf Course	382,901	182,713	79,936	645,550
			40150120 - PAR Ted Rhodes Golf Seasonal	52,238	4,399		56,637
			40150210 - PAR Harpeth Hills Golf Course	443,206	243,939	93,807	780,952
			40150220 - PAR Harpeth Hills Golf Seasona	52,581	4,660	252	57,492
			40150310 - PAR Two Rivers Golf Course	381,604	168,766	72,163	622,533
			40150320 - PAR Two Rivers Golf Seasonal	47,709	4,101		51,810
			40150410 - PAR Shelby Park Golf Course	288,310	197,556	51,755	537,621
			40150420 - PAR Shelby Golf Seasonal	24,280	2,099	1,782	28,161
			40150510 - PAR Warner Golf Course	96,744	43,402	44,083	184,229
			40150520 - PAR Warner Golf Seasonal	13,451	1,300		14,751
			40150610 - PAR McCabe Golf Course	636,180	323,775	124,670	1,084,625
			40150620 - PAR McCabe Golf Seasonal	80,957	6,919		87,876
			40150710 - PAR Vinny Links Golf Course	34,703	21,753	29,668	86,125
			40150720 - PAR Vinny Links Golf Seasonal	34,976	2,894		37,870
			40150810 - PAR Parthenon	342,742	166,434	89,666	598,842
			40150820 - PAR Parthenon Seasonal	2,887	279		3,166
			40150910 - PAR Wave Country			67,501	67,501
			40150920 - PAR Wave Country Seasonal	187,395	18,115	23,698	229,207
			40151010 - PAR Sportsplex	925,755	440,007	106,142	1,471,903
			40151020 - PAR Sportsplex Seasonal	101,722	13,534		115,256
			40151110 - PAR Tennis	59,837	30,448	8,881	99,166
			40151120 - PAR Tennis Seasonal	457	70		526
			40151210 - PAR Hamilton Creek Marina	43,550	23,957	6,387	73,894
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			176,799	176,799
			40220100 - 4% PAR Structures/Facilities			738,702	738,702
			40230300 - 4% PAR Cultural Recreation			537	537
			40230400 - 4% PAR Revenue Producing Fac.			141,987	141,987
		30060 - POL JAG 2010 Grant	40322336 - PAR JAG Grant 2010			8,009	8,009
		30062 - POL 2011 JAG Grant	40322337 - PAR JAG Grant 2011			11,130	11,130
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin				
			40170200 - PAR Spec Proj Structures				
			40170500 - PAR Tree Replacement				
			40170600 - PAR Contribution to Parks			80,568	80,568
			40170700 - PAR Parthenon Project Revenue				
			40171100 - PAR Warner Trail Link Phase 1				
			40301000 - PAR Contribute-Recreation			46,842	46,842
			40301100 - PAR Belmont-Easley Recreation				
			40781000 - PAR Stone Hall Improvements				
			40781620 - PAR Greenway Development	41,472	21,017	(29,739)	32,750
			40782000 - PAR Greenway Master Plan				
			40782200 - PAR After-Hours Special Events	227,308	76,800	342,070	646,178
			40782300 - PAR Instructors	200,108	26,517	597,664	824,289
			40782400 - PAR NAZA Afterschool Program	35,414	2,126	17,721	55,261
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,204,776	1,204,776
		32300 - PAR Parks Dept Grant Fund	40309000 - PAR Art Explosion II			269	269

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	90 - Parks	32300 - PAR Parks Dept Grant Fund	40383731 - PAR Joelton Property LPRF			118,635	118,635
			40383737 - PAR GROW 10-11	135,210	39,966	73,724	248,900
			40383740 - PAR ARRA TSU ConnGreenway09-15			660	660
			40383742 - PAR Riverside Drive Connector			66,611	66,611
			40383800 - PAR TGF Intern 12-13				
			40782827 - PAR TAC Big Band Dances 2013			5,900	5,900
			40782851 - PAR SummerEnrichKirkpatrick 12			15,415	15,415
			40782852 - PAR SummerEnrichSwim 12	6,104	467	604	7,175
			40783132 - PAR FWOP Staffing Grant 01	75,113	763		75,876
			40783142 - PAR Warner SWEAT Grant 01	33,911	552		34,463
			40783411 - PAR Friends-Centenn Park&Parth	91,862	490		92,352
		32365 - PAR SW MDHA Disaster Recovery	40306577 - PAR SW MDHA Disaster Recovery			4,550	4,550
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	342,175	143,385	1,711	487,271
		40009 - GSD FY10 Capital Projects Fund	40402010 - PAR General Park Improvement			59,294	59,294
			40404010 - PAR Greenway Harpeth			364,358	364,358
			40407010 - PAR Greenway Mill Creek			120,457	120,457
			40409010 - PAR Harpeth Soccer			61,317	61,317
			40410010 - PAR Joelton Grant Match			73,828	73,828
			40414010 - PAR McCabe Center			562	562
			40419010 - PAR Plan SE with Health			215,415	215,415
		40011 - GSD FY11 Capital Projects Fund	40402011 - PAR New Sevier Community Ctr			1,766,365	1,766,365
			40403011 - PAR Greenway Projects			1,242,629	1,242,629
			40405011 - PAR Open Space Revolving Fund	65,374	5,282	281,881	352,537
			40406011 - PAR Centennial Prk Master Plan			39,451	39,451
			40407011 - PAR Two Rivers Mansion Renovat			80,445	80,445
			40408011 - PAR Sportsplex Renovations			111,313	111,313
			40409011 - PAR Fairgrounds Park Plan/Dev			6,904	6,904
			40410011 - PAR Joelton Park Improvements			155,287	155,287
			40413011 - PAR Warner Park Local Match			84,677	84,677
			40414011 - PAR Shelby Park Master Plan			548,303	548,303
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			583,199	583,199
			40402013 - PAR Two Rivers			500,000	500,000
			40403013 - PAR Centennial Prk Master Plan			9,505	9,505
			40404013 - PAR Shelby Park Master Plan			1,274,931	1,274,931
			40405013 - PAR Mountain Bike			112,333	112,333
			40406013 - PAR Centennial Sportsplex				
			40407013 - PAR Ft Nashborough			32,525	32,525
			40408013 - PAR Dog Parks			10,681	10,681
			40409013 - PAR Deferred Maintenance			2,786,829	2,786,829
			40410013 - PAR Open Space Riverfront Devl			8,493,199	8,493,199
		40113 - GSD FY13-B Capital Projects	40410113 - PAR Open Space/Riverfront Dev			328,849	328,849
			40420113 - PAR Paving/Maintenance			33,033	33,033
		40440 - Parks Non-Bond Funded CapProj	40416110 - PAR Whites Creek Expand			5,436	5,436
			40420010 - PAR Stones River Greenway 99			20,759	20,759
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	145,597		155	145,752
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(12,692,841)	(12,692,841)
	90 - Parks Total			**16,877,285**	**7,631,609**	**18,269,197**	**42,778,091**
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			1,863,976	1,863,976
			41106000 - ART Public Art & Artist Devel	47,403	19,960	44,734	112,097
			41106100 - ART Cultural Vitality Index	87,343	39,302	40,966	167,611
			41106200 - ART Grants Development	142,223	58,876	66,133	267,232
			41106250 - ART Organizational Development	36,481	15,159	24,134	75,774
			41106300 - ART Non Allocated Fin Trans			17	17

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	91 - Arts Commission	30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			4,037	4,037
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	4,320	1,898	27,095	33,313
		32241 - ART Arts Commission Grant Fund	41310270 - ART TAC Major Cultural Inst			78,700	78,700
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	144,975	54,316	788,171	987,462
	91 - Arts Commission Total			**462,746**	**189,511**	**2,937,963**	**3,590,220**
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	752,243	297,606	17,203	1,067,051
			42141210 - PW GSD Traffic Engineering	468,683	189,938	7,503	666,124
			42141310 - PW GSD Right of Way Permits	296,432	156,737	18,342	471,510
			42141410 - PW GSD Park Spaces Off Street	61,687	28,456	718	90,862
			42141420 - PW GSD Park Spaces On Street	236,713	136,814	37,595	411,122
			42141510 - PW GSD Street Construction	685,949	294,443	14,942	995,334
			42141610 - PW GSD Sidewalk Construction	113,601	54,395	189	168,185
			42141710 - PW GSD ITS Construction	138,562	60,531	781	199,873
			42142110 - PW GSD Roadway Maintenance	5,303,468	2,817,079	1,867,571	9,988,118
			42142180 - PW GSD Film and Special Events	121,936	44,366	52	166,354
			42142210 - PW GSD Emergency Response	184,596	83,155	1,015	268,766
			42142710 - PW GSD Traffic Signal Maint	726,316	302,098	463,104	1,491,519
			42142832 - PW GSD Traffic Sign & Marking	313,823	180,995	103,801	598,619
			42144110 - PW GSD Cust Serv Resp & Supp	234,603	162,537	461	397,601
			42145200 - PW TL Transportation Licensing	109,008	72,747	7,905	189,661
			42145210 - PW TL Enforcement	108,603	41,221	42,265	192,089
			42145220 - PW TL Inspection	14,491	7,044	4,104	25,638
			42145230 - PW TL Permitting	52,595	32,414	45,147	130,155
			42160000 - PW ALOB Non Alloc'd Fin Tran				
			42160010 - PW GSD Non Allocated Transfers				
			42161000 - PW NonPayrollExp Clearing				
			42161110 - PW GSD Administration	852,029	311,341	12,471,209	13,634,579
		18301 - USD General	42192170 - PW USD Roadway All Other	914,154	537,290	6,404,106	7,855,551
			42196005 - PW USD ALOB Non Alloc'd Fin				
			42197110 - PW USD Administration			7,655,994	7,655,994
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads			2,890	2,890
			42206000 - 4% PW Div of Equipment			1,082,220	1,082,220
			42207000 - 4% PW Parking Division				
		30300 - PW FastTrack Infras Dev Prog	42330300 - PW FastTrack Infras Dev Pr			80,061	80,061
		30502 - Solid Waste Grant	42301700 - PW Solid Waste Special Litter			4,200	4,200
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds			4,003,422	4,003,422
		30510 - Public Works ARRA Grant Fund	42303600 - PW ARRA GSD Signal Timings			(6,878)	(6,878)
		30511 - Public Works Paving	42707000 - PW Paving			4,023,779	4,023,779
		40009 - GSD FY10 Capital Projects Fund	42402010 - PW Bridges GSD			423,593	423,593
			42404010 - PW Information Systems GSD			2,390	2,390
			42405010 - PW Paving GSD			2,050,555	2,050,555
			42407010 - PW Roadway Projects GSD			1,332,275	1,332,275
			42409010 - PW Sidewalks GSD			179,781	179,781
			42412010 - PW Traffic GSD			69,711	69,711
		40011 - GSD FY11 Capital Projects Fund	42402011 - PW Bridges GSD			960,701	960,701
			42405011 - PW Paving/Resurfacing GSD			566,320	566,320
			42407011 - PW Bikeways GSD			279,922	279,922
			42409011 - PW Sidewalks GSD			1,939,211	1,939,211
			42416011 - PW 28th/31st Ave Conn GSD			2,069,952	2,069,952
			42418011 - PW Traffic Signals/Equip GSD			566,379	566,379
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD			4,375,211	4,375,211
			42402013 - PW Paving/Resurfacing GSD			6,221,501	6,221,501
			42403013 - PW Bikeways GSD			74,401	74,401

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2013 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	92 - Public Works	40013 - GSD FY13 Capital Projects Fund	42404013 - PW Bridges GSD			569,997	569,997
			42405013 - PW Corridor Redevelopment GSD			342,120	342,120
			42406013 - PW Road Projects GSD			1,221,403	1,221,403
			42407013 - PW Signalization GSD			1,831,536	1,831,536
		40113 - GSD FY13-B Capital Projects	1421113 - ADM GSD Bridge Planning			185,175	185,175
		40300 - GSD Public Works Construction	42412001 - PW Sidewalks & Bikeways			455,719	455,719
			42412003 - PW Other Road Projects			20,262	20,262
			42412004 - PW Traffic & ITS			852,673	852,673
			42412006 - PW Gateway Blvd Design			4,959,848	4,959,848
			42412013 - PW Development Infrastructure			83,256	83,256
		48009 - USD FY10 Capital Projects Fund	42401010 - PW USD Bikeways			11,089	11,089
			42403010 - PW USD Bridges			31,328	31,328
			42406010 - PW USD Paving			10,349	10,349
			42408010 - PW USD Roadway Projects			1,267,947	1,267,947
			42413010 - PW USD Traffic			76,824	76,824
		48011 - USD FY11 Capital Projects Fund	42401011 - PW USD Bikeways			44,021	44,021
			42406011 - PW USD Paving/Resurfacing			1,599,777	1,599,777
			42410011 - PW USD Sidewalks			80,498	80,498
			42413011 - PW USD Traffic Signals/Equip			507,769	507,769
		48113 - USD FY13-B Capital Projects	42480113 - PW USD Sidewalks				
			42486113 - PW USD Paving/Road Projects				
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	293,507		(433,136)	(139,629)
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets			(14,801,319)	(14,801,319)
		98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt	(17,424)			(17,424)
	92 - Public Works Total			**11,965,575**	**5,811,205**	**58,382,742**	**76,159,522**
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations	43,123	24,254	81,369	148,746
			42803100 - PW WM Metro Collection	646,994	369,479	12,327,202	13,343,675
			42803300 - PW WM Downtown Business Coll	107,260	84,146	19,777	211,183
			42803500 - PW WM Front Loader Coll	263,730	123,948	1,178	388,855
			42803600 - PW WM Dead Animal Coll	30,073	13,179	1,561	44,813
			42803700 - PW WM Brush Collection	564,693	335,696	2,199	902,588
			42804200 - PW WM Downtown Bus Recycling	49,459	25,698		75,157
			42804300 - PW WM Curbside Recycling	481,751	206,361	266,202	954,314
			42804510 - PW WM Drop Off Recycle Centers	213,310	115,660	100,482	429,453
			42804520 - PW WM Convenience/Recycle Ctrs	417,685	193,684	556,452	1,167,821
			42804710 - PW WM Compost Program	40,613	15,694	444,889	501,196
			42804800 - PW WM Household Hazardous Wast	36,402	14,734	113,416	164,552
			42804900 - PW WM Tire Program	33,509	21,797		55,305
			42805200 - PW WM Landfill Engineering	52,617	18,614	79,903	151,134
			42805300 - PW WM Bordeaux Gas Utilization			7,417	7,417
			42861110 - PW WM Administration	473,574	158,952	2,152,530	2,785,056
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant				
			42301600 - PW Solid Waste Tire Grant			407,402	407,402
	93 - Solid Waste Total			**3,454,793**	**1,721,896**	**16,561,978**	**21,738,667**
	94 - Human Relations	10101 - GSD General	44100110 - HRC Multicultural Education	59,981	16,834	108,633	185,448
			44100210 - HRC Civil Rights Compliance	52,043	14,879	42,081	109,004
		30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm				
	94 - Human Relations Total			**112,023**	**31,714**	**150,715**	**294,452**
	95 - ADA Management	10101 - GSD General	1101485 - ADM Cont'g ADA Operations			385,300	385,300
	95 - ADA Management Total					**385,300**	**385,300**
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market			18,695	18,695
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program	127,787	56,299	1,184,503	1,368,589
			60511210 - FAR TAEP Grant 10-11			4,873	4,873

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	97 - Farmers Market	60152 - Farmers Market	60511400 - FAR Grow Local Kitchen	16,434	6,261	8,027	30,722
			60512000 - FAR Marketing Service Program	74,212	38,706	13,988	126,905
			60513000 - FAR Non Alloc Financial Trans			292,317	292,317
	97 - Farmers Market Total			**218,433**	**101,265**	**1,522,404**	**1,842,102**
	98 - Muni Auditorium	30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium			447,318	447,318
		60161 - Municipal Auditorium	61501510 - MUN Administration	424,485	164,960	1,262,252	1,851,698
	98 - Muni Auditorium Total			**424,485**	**164,960**	**1,709,570**	**2,299,016**
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair			15,909	15,909
		60156 - State Fair	62507200 - BFC Corporate Sales Program	909,074	356,663	1,902,074	3,167,812
	99 - State Fair Board Total			**909,074**	**356,663**	**1,917,983**	**3,183,721**
Grantee Total				866,628,932	333,202,989	2,135,320,256	3,335,152,177
Grand Total				**894,684,666**	**391,230,685**	**2,286,509,360**	**3,572,424,712**

Section 5
Central Services Cost Allocation Plan

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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 USE ALLOWANCE	$52,408	$0	$26,692	$0	$0	$0	$0	$0	$259,423	$76,500
2	EMPLOYEE BENEFITS	158,008	(13,500)	215,910	0	97,890	21,067	0	0	511,522	106,186
3	POST AUDITS	1,072	1,879	4,049	271	397	882	0	0	811	443
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	7,157	0	7,838	0	99	1,369	0	1,454	22,444	15,440
6	LEGISLATIVE	19,461	2,162	17,916	0	0	3,089	0	0	37,995	9,576
7	MAYOR	10,529	1,170	9,694	0	0	1,671	0	0	20,557	5,181
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	137,671	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	8,185	3,257	8,894	0	17	0	0	0	9,786	2,906
11	FLEET MANAGEMENT	220	424	171	0	0	0	0	0	4,105	195
12	POSTAL SERVICE	37,602	125	8,042	0	5,515	564	0	0	5,161	7,332
13	RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	1,109	0
16	FINANCE OPERATIONS	3,236	1,689	5,185	616	1,544	1,140	0	0	2,116	1,058
17	PAYROLL	37,926	213	1,868	0	178	305	0	0	3,162	1,032
18	OFFICE OF MANAGEMENT & BUDGI	3,370	650	6,842	309	358	621	0	0	6,619	2,012
19	INTERNAL AUDIT	1,555	298	2,433	84	1,169	277	0	0	2,945	934
20	BUSINESS SOLUTIONS	737	1,292	2,783	186	273	607	0	0	557	304
21	PUBLIC PROPERTY ADMIN	347	66	543	19	261	62	0	0	657	208
22	PURCHASING	1,917	384	2,889	292	512	134	0	0	2,452	1,074
23	FINANCIAL ACCOUNTABILITY	994	64	1,854	24	181	4,418	0	0	412	139
24	TREASURY	2,557	138	264	8	87	35	0	0	351	113
25	GRANTS COORDINATION	722	0	1,444	0	0	4,331	0	0	0	0
26	HUMAN RESOURCES	9,797	0	22,084	0	7,388	4,223	0	0	30,640	8,974
27	INFORMATION SYSTEMS	27,437	6,415	54,846	0	17,368	4,411	0	0	45,813	75,893
28	DEPT OF LAW	22,426	0	50,305	0	113	8,836	422	0	52,293	210,473
29	CENTRAL RECORDS	5,597	0	6,511	0	5,121	0	0	0	11,346	946
	Total Current Allocations	$413,260	$144,397	$459,057	$1,809	$138,471	$58,042	$422	$1,454	$1,032,276	$526,919

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 USE ALLOWANCE	$217,787	$1,152	$0	$0	$0	$974	$0	$1,139,705	$245,641	$447,927
2	EMPLOYEE BENEFITS	417,979	68,134	0	0	0	82,749	370,048	524,472	306,296	63,202
3	POST AUDITS	1,079	1,945	1,858	38	0	1,378	520	861	1,031	354
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	13,736	15,529	0	0	0	11,208	5,081	8,589	14,302	3,958
6	LEGISLATIVE	27,183	26,565	2,471	0	0	26,565	9,267	14,827	25,948	6,487
7	MAYOR	14,707	14,373	1,337	0	0	14,373	5,014	8,022	14,039	3,510
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	8,365	526	165	0	0	619	1,247	12,794	8,267	4,483
11	FLEET MANAGEMENT	14,403	17,309	0	0	0	342	5,571	3,761	3,733	0
12	POSTAL SERVICE	7,395	8,147	0	0	0	2,695	6,455	88,301	36,088	5,891
13	RADIO SHOP	0	4,624	0	0	0	0	0	385	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	614	3,402	7,785	13	0	2,533	706	2,365	1,849	833
17	PAYROLL	2,748	2,359	203	0	0	2,319	1,596	2,450	3,062	639
18	OFFICE OF MANAGEMENT & BUDGI	3,619	4,864	1,494	0	0	5,255	1,354	3,322	4,677	1,346
19	INTERNAL AUDIT	1,721	2,241	665	0	0	2,530	730	3,978	2,238	659
20	BUSINESS SOLUTIONS	742	1,337	1,277	26	0	947	357	592	709	243
21	PUBLIC PROPERTY ADMIN	384	500	148	0	0	564	163	888	499	147
22	PURCHASING	1,116	1,524	786	0	0	873	193	2,192	855	421
23	FINANCIAL ACCOUNTABILITY	219	349	270	0	0	367	104	545	316	100
24	TREASURY	260	281	294	0	0	283	165	344	331	87
25	GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	25,530	36,551	0	0	0	27,918	12,369	39,934	34,120	7,251
27	INFORMATION SYSTEMS	26,561	18,160	12,927	0	0	9,493	5,108	21,211	11,923	5,732
28	DEPT OF LAW	5,144	1,550	0	0	257	1,900	1,998	7,266	8,445	15,469
29	CENTRAL RECORDS	29,255	0	0	0	0	24,231	36,634	33,153	34,077	25,177
Total Current Allocations		$820,547	$231,422	$31,680	$77	$257	$220,116	$464,680	$1,919,957	$758,446	$593,916

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 USE ALLOWANCE	$0	$550,453	$383,679	$0	$709,699	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	55,871	384,526	243,096	0	2,505,645	0	0	0	0	0
3	POST AUDITS	5,621	3,786	4,344	838	2,661	0	551	1,274	2,075	855
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	28,146	1,801	16,091	3,337	225,891	0	0	0	0	0
6	LEGISLATIVE	37,995	43,864	52,204	7,414	36,450	0	5,251	1,236	109,968	26,256
7	MAYOR	20,557	23,732	28,245	4,011	19,721	0	2,841	669	59,498	14,206
8	EMPLOYEE HEALTH & WELLNESS	1,873	30	0	0	22,351	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	14,758	15,767	17,954	0	31,716	0	0	0	0	0
11	FLEET MANAGEMENT	36,929	4,279	50,140	0	578,850	0	0	0	0	0
12	POSTAL SERVICE	4,074	11,907	8,952	313	41,625	0	0	0	0	0
13	RADIO SHOP	8,734	1,927	514	0	105,455	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	1,109	0	0	0	0	0
16	FINANCE OPERATIONS	9,596	4,706	13,999	1,180	7,994	0	820	1,021	5,673	2,949
17	PAYROLL	3,281	4,524	5,055	562	5,968	0	521	123	8,249	1,821
18	OFFICE OF MANAGEMENT & BUDGI	11,233	9,314	9,984	1,924	9,877	0	936	1,147	14,880	3,692
19	INTERNAL AUDIT	5,300	4,577	4,699	908	5,184	0	453	520	7,141	1,728
20	BUSINESS SOLUTIONS	3,863	2,602	2,986	576	1,829	0	379	876	1,426	588
21	PUBLIC PROPERTY ADMIN	1,182	1,021	1,048	203	1,157	0	101	116	1,593	386
22	PURCHASING	7,677	1,875	2,895	739	7,832	0	70	1,448	1,793	1,289
23	FINANCIAL ACCOUNTABILITY	5,944	655	5,997	136	3,007	0	73	80	1,012	283
24	TREASURY	494	563	661	90	683	0	56	35	884	203
25	GRANTS COORDINATION	5,053	0	5,053	0	2,165	0	0	0	0	0
26	HUMAN RESOURCES	50,662	46,715	61,599	7,891	403,489	0	0	0	0	0
27	INFORMATION SYSTEMS	27,614	30,193	29,946	16,555	66,486	0	120	70	5,076	1,226
28	DEPT OF LAW	28,420	42,704	2,147	355	292,565	0	0	0	0	0
29	CENTRAL RECORDS	0	9,683	0	0	0	0	0	0	0	0
	Total Current Allocations	$374,877	$1,201,204	$951,288	$47,032	$5,089,409	$0	$12,172	$8,615	$219,268	$55,482

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 USE ALLOWANCE	$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	1,848	425	0	799	404	177	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	73,209	40,775	0	18,225	32,743	0	0	0	0
7	MAYOR	0	39,610	22,061	0	9,861	17,716	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	POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
13	RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	0	5,438	699	0	971	1,308	340	0	0	0
17	PAYROLL	0	4,838	3,361	0	1,638	508	0	0	0	0
18	OFFICE OF MANAGEMENT & BUDGI	0	9,288	2,651	0	3,294	513	13,789	0	0	0
19	INTERNAL AUDIT	0	4,521	2,585	0	1,503	440	9,110	0	0	0
20	BUSINESS SOLUTIONS	0	1,270	292	0	549	278	122	0	0	0
21	PUBLIC PROPERTY ADMIN	0	1,009	577	0	335	98	2,032	0	0	0
22	PURCHASING	0	2,836	84	0	171	182	31,584	0	0	0
23	FINANCIAL ACCOUNTABILITY	0	684	334	0	204	85	1,132	0	0	0
24	TREASURY	0	536	343	0	180	54	812	0	0	0
25	GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
27	INFORMATION SYSTEMS	0	2,667	576	0	6,071	378	0	0	0	0
28	DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
29	CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$0	$147,754	$74,763	$0	$43,801	$54,707	$59,098	$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 USE ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$598,891	$0
2	EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	16,609,007	0
3	POST AUDITS	0	0	0	0	767	107	234	548	46,828	2,059
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	708,636	0
6	LEGISLATIVE	0	0	0	0	17,607	0	8,958	1,236	802,211	0
7	MAYOR	0	0	0	0	9,526	0	4,847	669	434,036	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	334,914	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	105,828	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	3,830,782	0
12	POSTAL SERVICE	0	0	0	0	551	0	0	0	29,455	0
13	RADIO SHOP	0	0	0	0	0	0	0	0	843,642	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	2,219	0
16	FINANCE OPERATIONS	0	0	0	0	1,113	103	79	270	52,055	1,957
17	PAYROLL	0	0	0	0	866	0	775	89	67,965	0
18	OFFICE OF MANAGEMENT & BUDGI	0	0	0	0	3,678	0	927	1,373	143,749	2,278
19	INTERNAL AUDIT	0	0	0	0	647	0	601	180	68,855	239
20	BUSINESS SOLUTIONS	0	0	0	0	527	74	161	377	32,188	1,416
21	PUBLIC PROPERTY ADMIN	0	0	0	0	144	0	134	40	15,362	53
22	PURCHASING	0	0	0	0	391	0	0	282	34,821	639
23	FINANCIAL ACCOUNTABILITY	0	0	0	0	102	2	74	24	15,266	63
24	TREASURY	0	0	0	0	87	0	79	75	8,885	140
25	GRANTS COORDINATION	0	0	0	0	0	0	0	0	5,774	0
26	HUMAN RESOURCES	0	0	0	0	0	0	0	0	878,749	0
27	INFORMATION SYSTEMS	0	0	0	0	578	0	0	0	351,249	647
28	DEPT OF LAW	0	0	0	0	0	0	0	0	520,186	0
29	CENTRAL RECORDS	0	0	0	0	0	0	0	0	15,969	0
Total Current Allocations		$0	$0	$0	$0	$36,584	$286	$16,869	$5,163	$26,557,522	$9,491

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 USE ALLOWANCE	$194,545	$30,781	$9,019	$28,809	$5,001	$52,277	$159,657	$0	$0	$4,374
2	EMPLOYEE BENEFITS	19,189,653	642,791	20,656	21,492	8,755	899,777	1,966,645	1,048,817	2,014,641	0
3	POST AUDITS	18,224	6,647	1,142	366	562	4,202	25,392	15,018	34,331	2,292
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	366,557	31,093	1,199	1,454	171	32,435	67,616	121,901	406,530	1,027
6	LEGISLATIVE	470,762	26,874	1,544	2,162	309	31,199	193,680	108,732	290,365	3,707
7	MAYOR	254,706	14,540	836	1,170	167	16,880	104,790	58,830	157,102	2,006
8	EMPLOYEE HEALTH & WELLNESS	190,433	149	0	0	0	30	18,785	30	7,758	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	34,050	9,080	868	686	137	1,488	4,820	180	4,468	3,010
11	FLEET MANAGEMENT	3,446,026	97,268	7,175	0	0	9,995	109,064	68,870	540,989	0
12	POSTAL SERVICE	2,757	14,978	1,504	501	125	2,695	251	30,959	6,518	449
13	RADIO SHOP	309,815	385	1,413	0	0	0	10,147	0	17,726	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	1,109	0	0	0	0	0	1,109	0	15,530	0
16	FINANCE OPERATIONS	28,394	5,036	562	227	263	7,177	47,244	69,773	72,519	4,422
17	PAYROLL	43,840	3,677	151	263	49	4,211	18,387	11,074	21,333	251
18	OFFICE OF MANAGEMENT & BUDGI	99,878	7,299	283	267	73	6,777	40,435	22,898	29,617	2,256
19	INTERNAL AUDIT	51,349	3,219	160	130	36	3,238	19,457	11,237	16,286	1,082
20	BUSINESS SOLUTIONS	12,527	4,569	785	252	386	2,888	17,453	10,323	23,598	1,576
21	PUBLIC PROPERTY ADMIN	11,456	718	36	29	8	722	4,341	2,507	3,633	241
22	PURCHASING	19,352	2,586	190	95	37	4,035	22,856	16,417	21,318	3,112
23	FINANCIAL ACCOUNTABILITY	10,557	471	24	19	6	12,181	29,584	6,716	9,422	4,591
24	TREASURY	5,675	433	32	23	5	444	2,463	1,823	2,572	83
25	GRANTS COORDINATION	3,609	0	0	0	0	11,549	25,985	3,609	5,774	4,331
26	HUMAN RESOURCES	562,312	38,989	1,986	2,985	426	36,288	121,854	134,364	216,477	4,163
27	INFORMATION SYSTEMS	118,433	85,820	6,309	3,281	1,350	18,399	125,968	186,321	96,577	6,000
28	DEPT OF LAW	111,882	151,759	8,491	2,703	0	12,863	103,916	8,728	48,225	9,413
29	CENTRAL RECORDS	11,460	5,075	1,862	0	0	3,890	45,069	16,092	605	0
	Total Current Allocations	$25,569,361	$1,184,237	$66,227	$66,914	$17,866	$1,175,640	$3,286,968	$1,955,219	$4,063,914	$58,386

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Public Works	Solid Waste	Human Relations	ADA Management	Caring for Children	Farmers Market	Muni Auditorium	State Fair Board	Convention Center	Sports Authority
1	BUILDING USE ALLOWANCE	$0	$0	$3,783	$0	$0	$0	$0	$0	$0	$7,229
2	EMPLOYEE BENEFITS	4,280,315	1,241,640	14,045	0	49,157	47,857	70,071	35,162	105,902	0
3	POST AUDITS	12,522	7,584	674	8	0	2,418	2,059	3,642	6,419	1,217
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	114,033	0	684	0	0	0	25,289	0	0	0
6	LEGISLATIVE	99,465	33,052	1,544	0	0	2,162	3,707	18,534	24,094	927
7	MAYOR	53,816	17,883	836	0	0	1,170	2,006	10,028	13,036	501
8	EMPLOYEE HEALTH & WELLNESS	1,843	0	0	0	0	0	0	0	30	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	2,603	11,196	0	0	2	0	0	253
11	FLEET MANAGEMENT	2,948,712	107,512	0	0	0	236	1,658	0	1,507	0
12	POSTAL SERVICE	3,946	0	313	0	0	63	564	63	439	188
13	RADIO SHOP	55,104	0	0	0	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	12,202	0	0	0	0	0	0	1,109	1,109	1,109
16	FINANCE OPERATIONS	14,175	12,516	746	3	0	3,561	3,666	6,207	10,872	1,332
17	PAYROLL	14,322	2,670	82	0	96	275	372	1,870	1,502	46
18	OFFICE OF MANAGEMENT & BUDGI	32,777	19,270	360	329	0	1,530	1,571	2,662	5,224	1,085
19	INTERNAL AUDIT	17,430	8,775	122	160	0	742	876	1,259	3,032	8,100
20	BUSINESS SOLUTIONS	8,607	5,213	463	6	0	1,662	1,415	2,503	4,412	837
21	PUBLIC PROPERTY ADMIN	3,889	1,958	27	36	0	166	196	281	676	1,807
22	PURCHASING	34,944	23,055	218	558	0	2,120	2,197	2,552	6,457	28,007
23	FINANCIAL ACCOUNTABILITY	9,682	1,344	29	20	0	1,617	186	286	602	1,024
24	TREASURY	2,736	1,438	12	8	6	63	190	266	460	1,262
25	GRANTS COORDINATION	7,218	0	0	0	0	1,444	0	0	0	0
26	HUMAN RESOURCES	132,664	37,878	1,240	0	0	2,560	3,974	11,085	5,426	994
27	INFORMATION SYSTEMS	60,922	7,278	2,109	0	0	2,506	5,257	3,788	9,041	1,913
28	DEPT OF LAW	121,167	(53,400)	5,175	0	1,926	13,038	7,024	26,628	515	22,416
29	CENTRAL RECORDS	3,659	1,049	38	3,462	1,885	0	0	913	0	0
	Total Current Allocations	$8,046,150	$1,476,715	$35,103	$15,786	$53,070	$85,190	$132,280	$128,838	$200,755	$80,247

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Water & Sewer	Storm Water	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing
1	BUILDING USE ALLOWANCE	$11,298	$0	$0	$0	$103,064	$0	$0	$0	$0	$22,450
2	EMPLOYEE BENEFITS	4,073,972	(125,900)	2,245,946	3,530,292	548,214	24,290	7,022	0	0	8,763
3	POST AUDITS	65,226	3,219	11	154	38,217	10,086	164	807	736	1,283
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	0	1,028
6	LEGISLATIVE	219,318	27,183	0	0	121,397	44,173	0	309	0	2,162
7	MAYOR	118,662	14,707	0	0	65,682	23,900	0	167	0	1,170
8	EMPLOYEE HEALTH & WELLNESS	1,486	0	0	0	12,840	0	386	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	3,583	398	0	0	3,171	0	0	0	0	535
11	FLEET MANAGEMENT	1,570,821	21,297	0	0	42,971	0	0	0	0	9,722
12	POSTAL SERVICE	1,126	0	0	0	9,150	2,417	0	0	0	566
13	RADIO SHOP	8,606	899	0	0	0	0	0	0	0	1,156
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	63,228	0	0	0	1,109	0	0	0	0	0
16	FINANCE OPERATIONS	149,629	2,928	10	308	96,543	24,539	190	2,420	437	634
17	PAYROLL	26,719	2,440	3,650	6,039	9,910	1,509	14	30	0	106
18	OFFICE OF MANAGEMENT & BUDGI	145,663	10,473	0	40,551	21,361	6,989	0	25,082	0	0
19	INTERNAL AUDIT	54,355	4,085	0	19,746	10,561	2,827	0	12,327	846	0
20	BUSINESS SOLUTIONS	44,834	2,212	7	106	26,269	6,932	113	555	506	882
21	PUBLIC PROPERTY ADMIN	12,127	911	0	4,405	2,356	631	0	2,750	189	0
22	PURCHASING	129,865	5,073	0	68,741	15,850	5,743	0	42,532	2,944	0
23	FINANCIAL ACCOUNTABILITY	11,507	553	0	2,445	7,856	9,625	4	1,578	109	5
24	TREASURY	18,669	883	228	1,583	3,863	245	2	689	95	7
25	GRANTS COORDINATION	1,444	0	0	0	4,331	8,662	0	0	0	0
26	HUMAN RESOURCES	343,448	0	0	0	125,682	19,150	0	122	0	0
27	INFORMATION SYSTEMS	215,182	19,330	0	0	38,908	11,905	0	0	0	2,918
28	DEPT OF LAW	38,851	(61,425)	35,377	60,944	16,349	2,879	4,289	1,298	278	78,637
29	CENTRAL RECORDS	0	0	0	0	11,253	4,211	0	0	0	649
	Total Current Allocations	$7,329,619	$(70,734)	$2,285,229	$3,735,314	$1,336,907	$210,713	$12,184	$90,666	$6,140	$132,673

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Education	Arena	Communication Center	Knowles Home	Criminal Justice Planning	Comm Ed Comm	Convention Center Auth	Flood	Storm (April 2011)	Mayor Other
1	BUILDING USE ALLOWANCE	$331,371	$0	$205,374	$0	$0	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	23,939,110	0	70,690	70,649	0	88,320	0	0	0	0
3	POST AUDITS	685,481	0	2,977	8	250	1,389	5,845	1,138	37	1,734
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	6,174	28,662	0	513	172	0	0	0	12,691
6	LEGISLATIVE	0	0	61,471	0	1,236	927	39,230	0	0	8,031
7	MAYOR	0	0	33,259	0	669	501	21,226	0	0	4,345
8	EMPLOYEE HEALTH & WELLNESS	1,575	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	7,450	0	4,358	0	662	0	0	0	0	5,344
11	FLEET MANAGEMENT	0	0	9,188	0	0	0	0	0	0	8,918
12	POSTAL SERVICE	0	0	188	0	63	2,244	0	0	0	628
13	RADIO SHOP	235,958	0	25,433	0	0	0	0	0	0	43,158
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	31,780	0	0
15	BUSINESS ASSISTANCE OFFICE	2,219	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	1,359,357	0	7,320	33	145	2,183	12,473	2,916	12	1,494
17	PAYROLL	362,189	0	5,134	112	111	159	1,177	0	0	574
18	OFFICE OF MANAGEMENT & BUDGI	927,162	0	10,866	3	354	319	0	111	0	5,483
19	INTERNAL AUDIT	485,099	0	5,191	0	162	142	6,057	473	0	1,251
20	BUSINESS SOLUTIONS	471,175	0	2,046	5	172	955	4,018	782	25	1,192
21	PUBLIC PROPERTY ADMIN	108,226	0	1,158	0	36	32	1,351	106	0	279
22	PURCHASING	794,291	0	1,130	0	51	238	18,035	1,874	0	2,290
23	FINANCIAL ACCOUNTABILITY	89,432	0	2,987	1	22	2,970	1,023	125	0	178
24	TREASURY	49,724	0	590	12	15	61	126,899	3,053	1	259
25	GRANTS COORDINATION	0	0	2,165	0	0	2,887	0	0	0	0
26	HUMAN RESOURCES	375,722	0	82,262	0	1,705	1,490	0	0	0	0
27	INFORMATION SYSTEMS	234,332	0	43,796	0	1,495	1,684	665	0	0	32,931
28	DEPT OF LAW	314,540	0	0	206	669	0	82	0	0	0
29	CENTRAL RECORDS	0	0	486	0	0	0	0	0	0	0
Total Current Allocations		$30,774,413	$6,174	$606,731	$71,029	$8,330	$106,673	$238,081	$42,358	$75	$130,780

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Insurance (Risk Mgmt)	ISF External Customers	All Others	2nd Allocation Orphans	Total
1	BUILDING USE ALLOWANCE	$0	$0	$192,170	$0	$6,072,133
2	EMPLOYEE BENEFITS	0	0	156,443	0	89,023,295
3	POST AUDITS	0	0	170,836	0	1,229,386
4	CORPORATE DUES	0	0	0	0	0
5	INSURANCE	0	0	0	0	2,331,335
6	LEGISLATIVE	0	0	1,236	0	3,384,606
7	MAYOR	0	0	669	0	1,831,243
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	594,513
9	GEN SVC OVERHEAD	0	0	0	0	137,671
10	GEN SVC FACILITIES	0	1,203	108,214	0	463,293
11	FLEET MANAGEMENT	0	36,275	0	0	13,589,418
12	POSTAL SERVICE	0	1,343	31,084	0	431,312
13	RADIO SHOP	0	384,928	0	0	2,060,009
14	DIRECTOR OF FINANCE	0	0	14,891	0	46,671
15	BUSINESS ASSISTANCE OFFICE	0	0	5,546	0	109,816
16	FINANCE OPERATIONS	0	0	276,381	0	2,377,602
17	PAYROLL	0	0	162	0	714,710
18	OFFICE OF MANAGEMENT & BUDGI	0	0	14,417	0	1,774,664
19	INTERNAL AUDIT	0	0	193,732	0	1,087,192
20	BUSINESS SOLUTIONS	0	0	117,427	0	845,036
21	PUBLIC PROPERTY ADMIN	0	0	43,222	0	242,553
22	PURCHASING	0	0	672,046	0	2,065,031
23	FINANCIAL ACCOUNTABILITY	0	0	287,849	0	552,143
24	TREASURY	0	0	43,114	0	290,444
25	GRANTS COORDINATION	0	0	133,649	0	241,199
26	HUMAN RESOURCES	0	0	1,594	0	3,982,724
27	INFORMATION SYSTEMS	0	46,288	1,209	0	2,274,665
28	DEPT OF LAW	243,634	0	80,295	0	2,692,646
29	CENTRAL RECORDS	0	0	3,577	0	352,935
Total Current Allocations		$243,634	$470,037	$2,549,763	$0	$140,798,245

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

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. The building depreciation or use allowance was calculated at 2% of the building costs and the leased buildings are allocated at actual operating lease costs. 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. 222 Building
2. Clifford Allen
3. Justice AA Birch Building
4. Criminal Justice Center
5. Emergency Communications Bldg.
6. Trial Lawyers Building
7. Metro Southeast Leased Building
8. Courthouse
9. Riverview Leased Building
10. Lindsley Hall
11. Howard Office Building
12. Fulton Campus Garage

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:1 BUILDING USE ALLOWANCE**

Description		Amount	General Admin	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast
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 & Use Charge	P	9,269,425	0	69,013	156,606	1,099,437	1,018,743	123,030	24,407	2,414,622
Subtotal - Services & Supplies		9,269,425	0	69,013	156,606	1,099,437	1,018,743	123,030	24,407	2,414,622
Department Cost Total		9,269,425	0	69,013	156,606	1,099,437	1,018,743	123,030	24,407	2,414,622
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,269,425	0	69,013	156,606	1,099,437	1,018,743	123,030	24,407	2,414,622
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$9,269,425		$69,013	$156,606	$1,099,437	$1,018,743	$123,030	$24,407	$2,414,622

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:1 BUILDING USE ALLOWANCE**

Description		Amount	Courthouse	Riverview	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage
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							
Depreciation & Use Charge	P	9,269,425	2,487,359	91,263	254,548	1,198,078	332,319
Subtotal - Services & Supplies		9,269,425	2,487,359	91,263	254,548	1,198,078	332,319
Department Cost Total		9,269,425	2,487,359	91,263	254,548	1,198,078	332,319
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		9,269,425	2,487,359	91,263	254,548	1,198,078	332,319
General Admin Distribution			0	0	0	0	0
Grand Total		$9,269,425	$2,487,359	$91,263	$254,548	$1,198,078	$332,319

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING USE ALLOWANCE

No Indirect Costs

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NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

222 Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 HUMAN RESOURCES	14,657	50.04%	$34,531	$0	$34,531	$0	$34,531
27 INFORMATION SYSTEMS	850	2.90%	2,003	0	2,003	0	2,003
82 Beer Board	3,828	13.07%	9,019	0	9,019	0	9,019
86 Health	9,958	33.99%	23,461	0	23,461	0	23,461
Subtotal	29,293	100.00%	69,013	0	69,013	0	69,013
Direct Bills					0		0
Total					$69,013		$69,013

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Clifford Allen Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 INFORMATION SYSTEMS	249	0.81%	$1,266	$0	$1,266	$0	$1,266
85 Social Services	10,284	33.38%	52,277	0	52,277	0	52,277
104 Metro Action Com	20,275	65.81%	103,064	0	103,064	0	103,064
Subtotal	30,808	100.00%	156,606	0	156,606	0	156,606
Direct Bills					0		0
Total					$156,606		$156,606

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

AA Birch Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	145	0.10%	$1,132	$0	$1,132	$0	$1,132
27 INFORMATION SYSTEMS	250	0.18%	1,951	0	1,951	0	1,951
47 Circuit Court Clerk	11,478	8.15%	89,575	0	89,575	0	89,575
48 Criminal Court Clerk	19,973	14.18%	155,871	0	155,871	0	155,871
51 General Sessions Court	47,006	33.37%	366,838	0	366,838	0	366,838
52 State Trial Courts	49,164	34.90%	383,679	0	383,679	0	383,679
54 Sheriff Admin	12,224	8.68%	95,397	0	95,397	0	95,397
78 Police	640	0.45%	4,995	0	4,995	0	4,995
Subtotal	140,880	100.00%	1,099,437	0	1,099,437	0	1,099,437
Direct Bills					0		0
Total					$1,099,437		$1,099,437

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Criminal Justice Ctr Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 INFORMATION SYSTEMS	168.00	0.07%	$711	$0	$711	$0	$711
41 District Attorney	272.00	0.11%	1,152	0	1,152	0	1,152
45 Public Defender	230.00	0.10%	974	0	974	0	974
48 Criminal Court Clerk	490.00	0.20%	2,075	0	2,075	0	2,075
51 General Sessions Court	3,789.00	1.58%	16,046	0	16,046	0	16,046
54 Sheriff Admin	130,141.00	54.10%	551,126	0	551,126	0	551,126
78 Police	104,373.00	43.39%	442,003	0	442,003	0	442,003
86 Health	1,099.50	0.46%	4,656	0	4,656	0	4,656
Subtotal	240,562.50	100.00%	1,018,743	0	1,018,743	0	1,018,743
Direct Bills					0		0
Total					$1,018,743		$1,018,743

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Communications Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

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
13 RADIO SHOP	3,741	13.64%	16,785	0	16,785	0	16,785
112 Communication Center	21,183	77.25%	95,045	0	95,045	0	95,045
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 USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Sheriff Admin	100	100.00%	$24,407	$0	$24,407	$0	$24,407
Subtotal	100	100.00%	24,407	0	24,407	0	24,407
Direct Bills					0		0
Total					$24,407		$24,407

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Southeast Allocations

Dept:1 BUILDING USE ALLOWANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	21,672	5.67%	$136,858	$0	$136,858	$0	$136,858
10	GEN SVC FACILITIES	36,690	9.60%	231,695	0	231,695	0	231,695
11	FLEET MANAGEMENT	61,853	16.18%	390,599	0	390,599	0	390,599
13	RADIO SHOP	14,629	3.83%	92,381	0	92,381	0	92,381
19	INTERNAL AUDIT	4,174	1.09%	26,359	0	26,359	0	26,359
26	HUMAN RESOURCES	2,887	0.76%	18,231	0	18,231	0	18,231
29	CENTRAL RECORDS	36,260	9.48%	228,980	0	228,980	0	228,980
30	Elections	6,071	1.59%	38,338	0	38,338	0	38,338
48	Criminal Court Clerk	13,887	3.63%	87,696	0	87,696	0	87,696
51	General Sessions Court	11,647	3.05%	73,550	0	73,550	0	73,550
54	Sheriff Admin	2,073	0.54%	13,091	0	13,091	0	13,091
78	Police	24,053	6.29%	151,893	0	151,893	0	151,893
80	Fire	30,807	8.06%	194,545	0	194,545	0	194,545
83	Agricultural Ext	4,562	1.19%	28,809	0	28,809	0	28,809
84	Soil & Water	792	0.21%	5,001	0	5,001	0	5,001
86	Health	20,830	5.45%	131,540	0	131,540	0	131,540
109	Taxi Transp & Licensing	3,555	0.93%	22,450	0	22,450	0	22,450
110	Education	52,474	13.72%	331,371	0	331,371	0	331,371
112	Communication Center	17,471	4.57%	110,328	0	110,328	0	110,328
122	All Others	15,979	4.18%	100,907	0	100,907	0	100,907
Subtotal		382,366	100.00%	2,414,622	0	2,414,622	0	2,414,622
Direct Bills						0		0
Total						$2,414,622		$2,414,622

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Courthouse Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	18,832	15.45%	$384,404	$0	$384,404	$0	$384,404
7 MAYOR	14,446	11.85%	294,876	0	294,876	0	294,876
14 DIRECTOR OF FINANCE	2,787	2.29%	56,889	0	56,889	0	56,889
27 INFORMATION SYSTEMS	3,161	2.59%	64,523	0	64,523	0	64,523
28 DEPT OF LAW	3,376	2.77%	68,912	0	68,912	0	68,912
47 Circuit Court Clerk	51,446	42.22%	1,050,130	0	1,050,130	0	1,050,130
49 Clerk/Master	21,944	18.01%	447,927	0	447,927	0	447,927
51 General Sessions Court	4,606	3.78%	94,019	0	94,019	0	94,019
54 Sheriff Admin	1,258	1.03%	25,679	0	25,679	0	25,679
Subtotal	121,856	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

Riverview Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$91,263	$0	$91,263	$0	$91,263
Subtotal	100	100.00%	91,263	0	91,263	0	91,263
Direct Bills					0		0
Total					$91,263		$91,263

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Lindsley Hall Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	12,480	66.03%	$168,082	$0	$168,082	$0	$168,082
15 BUSINESS ASSISTANCE OFFICE	710	3.76%	9,562	0	9,562	0	9,562
22 PURCHASING	4,917	26.02%	66,223	0	66,223	0	66,223
27 INFORMATION SYSTEMS	328	1.74%	4,418	0	4,418	0	4,418
99 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 USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	654	0.67%	$8,062	$0	$8,062	$0	$8,062
14 DIRECTOR OF FINANCE	682	0.70%	8,408	0	8,408	0	8,408
16 FINANCE OPERATIONS	8,346	8.59%	102,889	0	102,889	0	102,889
17 PAYROLL	1,457	1.50%	17,962	0	17,962	0	17,962
18 OFFICE OF MANAGEMENT & BUDGI	6,767	6.96%	83,423	0	83,423	0	83,423
21 PUBLIC PROPERTY ADMIN	309	0.32%	3,809	0	3,809	0	3,809
23 FINANCIAL ACCOUNTABILITY	550	0.57%	6,780	0	6,780	0	6,780
24 TREASURY	1,449	1.49%	17,863	0	17,863	0	17,863
27 INFORMATION SYSTEMS	38,536	39.65%	475,069	0	475,069	0	475,069
38 Assessor Prop	18,007	18.53%	221,989	0	221,989	0	221,989
39 Trustee	5,310	5.46%	65,461	0	65,461	0	65,461
40 County Clerk	15,117	15.56%	186,361	0	186,361	0	186,361
Subtotal	97,184	100.00%	1,198,078	0	1,198,078	0	1,198,078
Direct Bills					0		0
Total					$1,198,078		$1,198,078

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Fulton Campus Garage Allocations

Dept:1 BUILDING USE ALLOWANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	13,134	8.22%	$27,303	$0	$27,303	$0	$27,303
14	DIRECTOR OF FINANCE	682	0.43%	1,418	0	1,418	0	1,418
15	BUSINESS ASSISTANCE OFFICE	710	0.44%	1,476	0	1,476	0	1,476
16	FINANCE OPERATIONS	8,346	5.22%	17,350	0	17,350	0	17,350
17	PAYROLL	1,457	0.91%	3,029	0	3,029	0	3,029
18	OFFICE OF MANAGEMENT & BUDGI	6,767	4.23%	14,068	0	14,068	0	14,068
21	PUBLIC PROPERTY ADMIN	309	0.19%	642	0	642	0	642
22	PURCHASING	4,917	3.08%	10,222	0	10,222	0	10,222
23	FINANCIAL ACCOUNTABILITY	550	0.34%	1,143	0	1,143	0	1,143
24	TREASURY	1,449	0.91%	3,012	0	3,012	0	3,012
27	INFORMATION SYSTEMS	38,864	24.31%	80,792	0	80,792	0	80,792
30	Elections	6,768	4.23%	14,070	0	14,070	0	14,070
32	Planning Comm	12,840	8.03%	26,692	0	26,692	0	26,692
38	Assessor Prop	18,007	11.26%	37,434	0	37,434	0	37,434
39	Trustee	5,310	3.32%	11,039	0	11,039	0	11,039
40	County Clerk	15,117	9.46%	31,426	0	31,426	0	31,426
81	Codes Admin	14,807	9.26%	30,781	0	30,781	0	30,781
89	Arts Commission	2,104	1.32%	4,374	0	4,374	0	4,374
92	Human Relations	1,820	1.14%	3,783	0	3,783	0	3,783
99	Sports Authority	465	0.29%	967	0	967	0	967
100	Water & Sewer	5,435	3.40%	11,298	0	11,298	0	11,298
Subtotal		159,858	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

Allocation Summary **Dept:1 BUILDING USE ALLOWANCE**

	Department	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Riverview	Lindsley Hall
6	LEGISLATIVE	$0	$0	$0	$0	$0	$0	$0	$384,404	$0	$0
7	MAYOR	0	0	0	0	0	0	0	294,876	0	0
9	GEN SVC OVERHEAD	0	0	1,132	0	0	0	136,858	0	0	168,082
10	GEN SVC FACILITIES	0	0	0	0	11,199	0	231,695	0	0	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	390,599	0	0	0
13	RADIO SHOP	0	0	0	0	16,785	0	92,381	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	56,889	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	9,562
16	FINANCE OPERATIONS	0	0	0	0	0	0	0	0	0	0
17	PAYROLL	0	0	0	0	0	0	0	0	0	0
18	OFFICE OF MANAGEMENT & BUDGI	0	0	0	0	0	0	0	0	0	0
19	INTERNAL AUDIT	0	0	0	0	0	0	26,359	0	0	0
21	PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	0	0	0	0
22	PURCHASING	0	0	0	0	0	0	0	0	0	66,223
23	FINANCIAL ACCOUNTABILITY	0	0	0	0	0	0	0	0	0	0
24	TREASURY	0	0	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	34,531	0	0	0	0	0	18,231	0	0	0
27	INFORMATION SYSTEMS	2,003	1,266	1,951	711	0	0	0	64,523	0	4,418
28	DEPT OF LAW	0	0	0	0	0	0	0	68,912	0	0
29	CENTRAL RECORDS	0	0	0	0	0	0	228,980	0	0	0
30	Elections	0	0	0	0	0	0	38,338	0	0	0
32	Planning Comm	0	0	0	0	0	0	0	0	0	0
38	Assessor Prop	0	0	0	0	0	0	0	0	0	0
39	Trustee	0	0	0	0	0	0	0	0	0	0
40	County Clerk	0	0	0	0	0	0	0	0	0	0
41	District Attorney	0	0	0	1,152	0	0	0	0	0	0
45	Public Defender	0	0	0	974	0	0	0	0	0	0
47	Circuit Court Clerk	0	0	89,575	0	0	0	0	1,050,130	0	0
48	Criminal Court Clerk	0	0	155,871	2,075	0	0	87,696	0	0	0
49	Clerk/Master	0	0	0	0	0	0	0	447,927	0	0
51	General Sessions Court	0	0	366,838	16,046	0	0	73,550	94,019	0	0
52	State Trial Courts	0	0	383,679	0	0	0	0	0	0	0
54	Sheriff Admin	0	0	95,397	551,126	0	24,407	13,091	25,679	0	0
78	Police	0	0	4,995	442,003	0	0	151,893	0	0	0
80	Fire	0	0	0	0	0	0	194,545	0	0	0
81	Codes Admin	0	0	0	0	0	0	0	0	0	0
82	Beer Board	9,019	0	0	0	0	0	0	0	0	0
83	Agricultural Ext	0	0	0	0	0	0	28,809	0	0	0
84	Soil & Water	0	0	0	0	0	0	5,001	0	0	0
85	Social Services	0	52,277	0	0	0	0	0	0	0	0
86	Health	23,461	0	0	4,656	0	0	131,540	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary **Dept:1 BUILDING USE ALLOWANCE**

Department	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Riverview	Lindsley Hall
89 Arts Commission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
92 Human Relations	0	0	0	0	0	0	0	0	0	0
99 Sports Authority	0	0	0	0	0	0	0	0	0	6,263
100 Water & Sewer	0	0	0	0	0	0	0	0	0	0
104 Metro Action Com	0	103,064	0	0	0	0	0	0	0	0
109 Taxi Transp & Licensing	0	0	0	0	0	0	22,450	0	0	0
110 Education	0	0	0	0	0	0	331,371	0	0	0
112 Communication Center	0	0	0	0	95,045	0	110,328	0	0	0
122 All Others	0	0	0	0	0	0	100,907	0	91,263	0
Total	$69,013	$156,606	$1,099,437	$1,018,743	$123,030	$24,407	$2,414,622	$2,487,359	$91,263	$254,548

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

	Department	Howard Office Bldg	Fulton Campus Garage	Total
6	LEGISLATIVE	$0	$0	$384,404
7	MAYOR	0	0	294,876
9	GEN SVC OVERHEAD	8,062	27,303	341,438
10	GEN SVC FACILITIES	0	0	242,895
11	FLEET MANAGEMENT	0	0	390,599
13	RADIO SHOP	0	0	109,167
14	DIRECTOR OF FINANCE	8,408	1,418	66,714
15	BUSINESS ASSISTANCE OFFICE	0	1,476	11,038
16	FINANCE OPERATIONS	102,889	17,350	120,239
17	PAYROLL	17,962	3,029	20,991
18	OFFICE OF MANAGEMENT & BUDGI	83,423	14,068	97,491
19	INTERNAL AUDIT	0	0	26,359
21	PUBLIC PROPERTY ADMIN	3,809	642	4,452
22	PURCHASING	0	10,222	76,445
23	FINANCIAL ACCOUNTABILITY	6,780	1,143	7,924
24	TREASURY	17,863	3,012	20,875
26	HUMAN RESOURCES	0	0	52,762
27	INFORMATION SYSTEMS	475,069	80,792	630,733
28	DEPT OF LAW	0	0	68,912
29	CENTRAL RECORDS	0	0	228,980
30	Elections	0	14,070	52,408
32	Planning Comm	0	26,692	26,692
38	Assessor Prop	221,989	37,434	259,423
39	Trustee	65,461	11,039	76,500
40	County Clerk	186,361	31,426	217,787
41	District Attorney	0	0	1,152
45	Public Defender	0	0	974
47	Circuit Court Clerk	0	0	1,139,705
48	Criminal Court Clerk	0	0	245,641
49	Clerk/Master	0	0	447,927
51	General Sessions Court	0	0	550,453
52	State Trial Courts	0	0	383,679
54	Sheriff Admin	0	0	709,699
78	Police	0	0	598,891
80	Fire	0	0	194,545
81	Codes Admin	0	30,781	30,781
82	Beer Board	0	0	9,019
83	Agricultural Ext	0	0	28,809
84	Soil & Water	0	0	5,001
85	Social Services	0	0	52,277
86	Health	0	0	159,657

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

	Department	Howard Office Bldg	Fulton Campus Garage	Total
89	Arts Commission	$0	$4,374	$4,374
92	Human Relations	0	3,783	3,783
99	Sports Authority	0	967	7,229
100	Water & Sewer	0	11,298	11,298
104	Metro Action Com	0	0	103,064
109	Taxi Transp & Licensing	0	0	22,450
110	Education	0	0	331,371
112	Communication Center	0	0	205,374
122	All Others	0	0	192,170
Total		$1,198,078	$332,319	$9,269,425

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

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

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

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109 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 2013.

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	3,501,900	0	3,501,900	0	0	0	0	0	0
GSD Teachers	P	6,900,400	0	0	6,900,400	0	0	0	0	0
GSD Health Ins	P	42,892,994	0	0	0	0	0	0	42,892,994	0
GSD Unemployment Comp	P	163,893	0	0	0	0	0	0	0	0
GSD Group Life	P	1,986,129	0	0	0	0	0	0	0	1,986,129
USD Police/Fire	P	8,873,000	0	0	0	0	8,873,000	0	0	0
USD Civil Service	P	5,424,700	0	0	0	5,424,700	0	0	0	0
USD Teachers	P	4,592,400	0	0	4,592,400	0	0	0	0	0
USD Health Ins	P	1,765,838	0	0	0	0	0	0	1,765,838	0
USD Group Life	P	64,239	0	0	0	0	0	0	0	64,239
GSD Death Benefit	P	200,000	0	0	0	0	0	200,000	0	0
IOD	P	18,337,743	0	0	0	0	0	0	0	0
GSD TCRS Pension	P	37,834	0	0	37,834	0	0	0	0	0
Subtotal - Services & Supplies		94,741,070	0	3,501,900	11,530,634	5,424,700	8,873,000	200,000	44,658,832	2,050,368
Department Cost Total		94,741,070	0	3,501,900	11,530,634	5,424,700	8,873,000	200,000	44,658,832	2,050,368
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		94,741,070	0	3,501,900	11,530,634	5,424,700	8,873,000	200,000	44,658,832	2,050,368
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$94,741,070		$3,501,900	$11,530,634	$5,424,700	$8,873,000	$200,000	$44,658,832	$2,050,368

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	3,501,900	0	0
GSD Teachers	P	6,900,400	0	0
GSD Health Ins	P	42,892,994	0	0
GSD Unemployment Comp	P	163,893	163,893	0
GSD Group Life	P	1,986,129	0	0
USD Police/Fire	P	8,873,000	0	0
USD Civil Service	P	5,424,700	0	0
USD Teachers	P	4,592,400	0	0
USD Health Ins	P	1,765,838	0	0
USD Group Life	P	64,239	0	0
GSD Death Benefit	P	200,000	0	0
IOD	P	18,337,743	0	18,337,743
GSD TCRS Pension	P	37,834	0	0
Subtotal - Services & Supplies		94,741,070	163,893	18,337,743
Department Cost Total		94,741,070	163,893	18,337,743
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		94,741,070	163,893	18,337,743
General Admin Distribution			0	0
Grand Total		$94,741,070	$163,893	$18,337,743

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	$2,117	$78	$258	$121	$198	$4	$998	$46	$4
2	Civil Service Pension	0	38,473	1,422	4,682	2,203	3,603	81	18,135	833	67
2	Health Benefit	0	18,875	698	2,297	1,081	1,768	40	8,897	408	33
2	Life Benefit	0	867	32	105	50	81	2	408	19	1
	Subtotal - EMPLOYEE BENEFITS	0	60,332	2,230	7,343	3,454	5,650	127	28,439	1,306	104
3	Post Audits	0	4,069	150	495	233	381	9	1,918	88	7
	Subtotal - POST AUDITS	0	4,069	150	495	233	381	9	1,918	88	7
8	Benefit Board	0	28,288	1,046	3,443	1,620	2,649	60	13,335	612	49
	Subtotal - EMPLOYEE HEALTH & WE	0	28,288	1,046	3,443	1,620	2,649	60	13,335	612	49
16	Finance Operations	0	1,338	49	163	77	125	3	631	29	2
16	Payment Services	0	1,031	38	125	59	97	2	486	22	2
16	Accounts Payable	0	4,081	151	497	234	382	9	1,924	88	7
	Subtotal - FINANCE OPERATIONS	0	6,451	238	785	369	604	14	3,041	140	11
17	Payroll	0	58	2	7	3	5	0	27	1	0
	Subtotal - PAYROLL	0	58	2	7	3	5	0	27	1	0
18	Management & Budget	0	40,340	1,491	4,910	2,310	3,778	85	19,015	873	70
	Subtotal - OFFICE OF MANAGEMENT	0	40,340	1,491	4,910	2,310	3,778	85	19,015	873	70
19	Internal Audit	0	27,642	1,022	3,364	1,583	2,589	58	13,030	598	48
	Subtotal - INTERNAL AUDIT	0	27,642	1,022	3,364	1,583	2,589	58	13,030	598	48
20	Business Solutions	0	2,766	102	337	158	259	6	1,304	60	5
	Subtotal - BUSINESS SOLUTIONS	0	2,766	102	337	158	259	6	1,304	60	5
21	Public Property Svcs	0	6,057	224	737	347	567	13	2,855	131	10
	Subtotal - PUBLIC PROPERTY ADMIN	0	6,057	224	737	347	567	13	2,855	131	10
22	Purchasing	0	29,315	1,084	3,568	1,679	2,746	62	13,819	634	51
	Subtotal - PURCHASING	0	29,315	1,084	3,568	1,679	2,746	62	13,819	634	51
23	Procurement Review	0	1,367	51	166	78	128	3	645	30	2

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
23	Prompt Pay Review	$0	$135	$5	$16	$8	$13	$0	$64	$3	$0
23	Performance Monitoring	0	2,051	76	250	117	192	4	967	44	4
	Subtotal - FINANCIAL ACCOUNTABIL	0	3,554	131	433	204	333	8	1,675	77	6
24	Cash Operations	0	1,336	49	163	77	125	3	630	29	2
24	Investment Committee Supt	0	3	0	0	0	0	0	2	0	0
24	Investor Relations	0	1,142	42	139	65	107	2	538	25	2
	Subtotal - TREASURY	0	2,482	92	302	142	232	5	1,170	54	4
28	Legal Services	0	38,001	1,405	4,625	2,176	3,559	80	17,913	822	66
	Subtotal - DEPT OF LAW	0	38,001	1,405	4,625	2,176	3,559	80	17,913	822	66
Total Incoming		0	249,355	9,217	30,348	14,278	23,353	526	117,540	5,396	431
				3.70%	12.17%	5.73%	9.37%	0.21%	47.14%	2.16%	0.17%
C. Total Allocated			$94,990,425	$3,511,117	$11,560,982	$5,438,978	$8,896,353	$200,526	$44,776,372	$2,055,764	$164,324

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
2	County Pension	$0	$2,117	$410
2	Civil Service Pension	0	38,473	7,447
2	Health Benefit	0	18,875	3,653
2	Life Benefit	0	867	168
	Subtotal - EMPLOYEE BENEFITS	0	60,332	11,678
3	Post Audits	0	4,069	788
	Subtotal - POST AUDITS	0	4,069	788
8	Benefit Board	0	28,288	5,475
	Subtotal - EMPLOYEE HEALTH & WE	0	28,288	5,475
16	Finance Operations	0	1,338	259
16	Payment Services	0	1,031	199
16	Accounts Payable	0	4,081	790
	Subtotal - FINANCE OPERATIONS	0	6,451	1,249
17	Payroll	0	58	11
	Subtotal - PAYROLL	0	58	11
18	Management & Budget	0	40,340	7,808
	Subtotal - OFFICE OF MANAGEMENT	0	40,340	7,808
19	Internal Audit	0	27,642	5,350
	Subtotal - INTERNAL AUDIT	0	27,642	5,350
20	Business Solutions	0	2,766	535
	Subtotal - BUSINESS SOLUTIONS	0	2,766	535
21	Public Property Svcs	0	6,057	1,172
	Subtotal - PUBLIC PROPERTY ADMIN	0	6,057	1,172
22	Purchasing	0	29,315	5,674
	Subtotal - PURCHASING	0	29,315	5,674
23	Procurement Review	0	1,367	265

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
23	Prompt Pay Review	$0	$135	$26
23	Performance Monitoring	0	2,051	397
	Subtotal - FINANCIAL ACCOUNTABIL	0	3,554	688
24	Cash Operations	0	1,336	259
24	Investment Committee Supt	0	3	1
24	Investor Relations	0	1,142	221
	Subtotal - TREASURY	0	2,482	480
28	Legal Services	0	38,001	7,355
	Subtotal - DEPT OF LAW	0	38,001	7,355
Total Incoming		0	249,355	48,264
				19.36%
C. Total Allocated			$94,990,425	$18,386,007

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5	0.06%	$2,117	$0	$2,117	$0	$2,117
6	LEGISLATIVE	10	0.12%	4,234	0	4,234	11	4,245
7	MAYOR	15	0.18%	6,351	0	6,351	17	6,368
9	GEN SVC OVERHEAD	131	1.58%	55,465	0	55,465	146	55,611
14	DIRECTOR OF FINANCE	75	0.91%	31,755	0	31,755	84	31,838
19	INTERNAL AUDIT	1	0.01%	423	0	423	1	425
26	HUMAN RESOURCES	25	0.30%	10,585	0	10,585	28	10,613
27	INFORMATION SYSTEMS	48	0.58%	20,323	0	20,323	54	20,376
28	DEPT OF LAW	11	0.13%	4,657	0	4,657	12	4,670
30	Elections	20	0.24%	8,468	0	8,468	22	8,490
32	Planning Comm	33	0.40%	13,972	0	13,972	37	14,009
34	Register of Deeds	13	0.16%	5,504	0	5,504	14	5,519
35	Historical Comm	3	0.04%	1,270	0	1,270	3	1,274
38	Assessor Prop	60	0.73%	25,404	0	25,404	67	25,471
39	Trustee	17	0.21%	7,198	0	7,198	19	7,217
40	County Clerk	57	0.69%	24,134	0	24,134	64	24,197
41	District Attorney	9	0.11%	3,811	0	3,811	10	3,821
45	Public Defender	12	0.15%	5,081	0	5,081	13	5,094
46	Juvenile Court Clerk	56	0.68%	23,710	0	23,710	62	23,773
47	Circuit Court Clerk	84	1.02%	35,565	0	35,565	94	35,659
48	Criminal Court Clerk	49	0.59%	20,746	0	20,746	55	20,801
49	Clerk/Master	9	0.11%	3,811	0	3,811	10	3,821
51	General Sessions Court	59	0.71%	24,980	0	24,980	66	25,046
52	State Trial Courts	38	0.46%	16,089	0	16,089	42	16,131
54	Sheriff Admin	234	2.83%	99,074	0	99,074	261	99,335
78	Police	1,210	14.63%	512,308	0	512,308	1,349	513,657
80	Fire	880	10.64%	372,588	0	372,588	981	373,569
81	Codes Admin	93	1.12%	39,376	0	39,376	104	39,479
82	Beer Board	5	0.06%	2,117	0	2,117	6	2,123
83	Agricultural Ext	4	0.05%	1,694	0	1,694	4	1,698
84	Soil & Water	2	0.02%	847	0	847	2	849
85	Social Services	132	1.60%	55,888	0	55,888	147	56,035
86	Health	268	3.24%	113,470	0	113,470	299	113,769
87	Public Library	148	1.79%	62,662	0	62,662	165	62,827
88	Parks	239	2.89%	101,191	0	101,191	266	101,458
90	Public Works	389	4.70%	164,701	0	164,701	434	165,134
91	Solid Waste	112	1.35%	47,420	0	47,420	125	47,545
92	Human Relations	2	0.02%	847	0	847	2	849
94	Caring for Children	7	0.08%	2,964	0	2,964	8	2,972
95	Farmers Market	7	0.08%	2,964	0	2,964	8	2,972
96	Muni Auditorium	9	0.11%	3,811	0	3,811	10	3,821
97	State Fair Board	14	0.17%	5,928	0	5,928	16	5,943
98	Convention Center	16	0.19%	6,774	0	6,774	18	6,792

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
100 Water & Sewer	569	6.88%	$240,912	$0	$240,912	$634	$241,546
102 Bordeaux Long-Term Care	305	3.69%	129,135	0	129,135	340	129,476
103 General Hospital	499	6.03%	211,274	0	211,274	556	211,831
104 Metro Action Com	70	0.85%	29,638	0	29,638	78	29,716
105 NCAC	4	0.05%	1,694	0	1,694	4	1,698
106 MDHA	1	0.01%	423	0	423	1	425
110 Education	2,178	26.33%	922,154	0	922,154	2,429	924,583
112 Communication Center	9	0.11%	3,811	0	3,811	10	3,821
113 Knowles Home	11	0.13%	4,657	0	4,657	12	4,670
115 Comm Ed Comm	6	0.07%	2,540	0	2,540	7	2,547
122 All Others	8	0.10%	3,387	0	3,387	9	3,396
Subtotal	8,271	100.00%	3,501,900	0	3,501,900	9,217	3,511,117
Direct Bills					0		0
Total					$3,501,900		$3,511,117

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
110 Education	100	100.00%	$11,530,634	$0	$11,530,634	$30,348	$11,560,982
Subtotal	100	100.00%	11,530,634	0	11,530,634	30,348	11,560,982
Direct Bills					0		0
Total					$11,530,634		$11,560,982

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
2	EMPLOYEE BENEFITS	1	0.71%	$38,473	$0	$38,473	$0	$38,473
9	GEN SVC OVERHEAD	3	2.13%	115,419	0	115,419	306	115,725
14	DIRECTOR OF FINANCE	6	4.26%	230,838	0	230,838	612	231,450
38	Assessor Prop	2	1.42%	76,946	0	76,946	204	77,150
40	County Clerk	1	0.71%	38,473	0	38,473	102	38,575
54	Sheriff Admin	1	0.71%	38,473	0	38,473	102	38,575
78	Police	2	1.42%	76,946	0	76,946	204	77,150
80	Fire	1	0.71%	38,473	0	38,473	102	38,575
81	Codes Admin	1	0.71%	38,473	0	38,473	102	38,575
86	Health	1	0.71%	38,473	0	38,473	102	38,575
87	Public Library	1	0.71%	38,473	0	38,473	102	38,575
88	Parks	3	2.13%	115,419	0	115,419	306	115,725
90	Public Works	44	31.21%	1,692,814	0	1,692,814	4,487	1,697,301
91	Solid Waste	13	9.22%	500,150	0	500,150	1,326	501,475
100	Water & Sewer	22	15.60%	846,407	0	846,407	2,244	848,651
103	General Hospital	4	2.84%	153,892	0	153,892	408	154,300
110	Education	35	24.82%	1,346,557	0	1,346,557	3,569	1,350,126
Subtotal		141	100.00%	5,424,700	0	5,424,700	14,278	5,438,978
Direct Bills						0		0
Total						$5,424,700		$5,438,978

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
78 Police	127	48.11%	$4,268,451	$0	$4,268,451	$11,234	$4,279,685
80 Fire	137	51.89%	4,604,549	0	4,604,549	12,119	4,616,668
Subtotal	264	100.00%	8,873,000	0	8,873,000	23,353	8,896,353
Direct Bills					0		0
Total					$8,873,000		$8,896,353

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
80 Fire	100,000	50.00%	$100,000	$0	$100,000	$263	$100,263
122 All Others	100,000	50.00%	100,000	0	100,000	263	100,263
Subtotal	200,000	100.00%	200,000	0	200,000	526	200,526
Direct Bills					0		0
Total					$200,000		$200,526

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	3	0.04%	$18,875	$0	$18,875	$0	$18,875
6	LEGISLATIVE	43	0.61%	270,545	0	270,545	712	271,258
7	MAYOR	15	0.21%	94,376	0	94,376	248	94,625
9	GEN SVC OVERHEAD	105	1.48%	660,634	0	660,634	1,739	662,373
14	DIRECTOR OF FINANCE	61	0.86%	383,797	0	383,797	1,011	384,807
19	INTERNAL AUDIT	1	0.01%	6,292	0	6,292	17	6,308
26	HUMAN RESOURCES	24	0.34%	151,002	0	151,002	398	151,400
27	INFORMATION SYSTEMS	48	0.68%	302,004	0	302,004	795	302,799
28	DEPT OF LAW	11	0.15%	69,209	0	69,209	182	69,391
30	Elections	20	0.28%	125,835	0	125,835	331	126,166
32	Planning Comm	30	0.42%	188,752	0	188,752	497	189,249
34	Register of Deeds	14	0.20%	88,084	0	88,084	232	88,316
35	Historical Comm	3	0.04%	18,875	0	18,875	50	18,925
38	Assessor Prop	59	0.83%	371,213	0	371,213	977	372,191
39	Trustee	15	0.21%	94,376	0	94,376	248	94,625
40	County Clerk	52	0.73%	327,171	0	327,171	861	328,032
41	District Attorney	9	0.13%	56,626	0	56,626	149	56,775
45	Public Defender	11	0.15%	69,209	0	69,209	182	69,391
46	Juvenile Court Clerk	51	0.72%	320,879	0	320,879	845	321,724
47	Circuit Court Clerk	74	1.04%	465,589	0	465,589	1,226	466,815
48	Criminal Court Clerk	43	0.61%	270,545	0	270,545	712	271,258
49	Clerk/Master	9	0.13%	56,626	0	56,626	149	56,775
51	General Sessions Court	52	0.73%	327,171	0	327,171	861	328,032
52	State Trial Courts	33	0.46%	207,628	0	207,628	547	208,174
54	Sheriff Admin	213	3.00%	1,340,142	0	1,340,142	3,529	1,343,671
78	Police	1,117	15.74%	7,027,883	0	7,027,883	18,505	7,046,388
80	Fire	786	11.07%	4,945,314	0	4,945,314	13,021	4,958,336
81	Codes Admin	81	1.14%	509,632	0	509,632	1,342	510,974
82	Beer Board	2	0.03%	12,583	0	12,583	33	12,617
83	Agricultural Ext	3	0.04%	18,875	0	18,875	50	18,925
84	Soil & Water	1	0.01%	6,292	0	6,292	17	6,308
85	Social Services	125	1.76%	786,469	0	786,469	2,071	788,539
86	Health	242	3.41%	1,522,603	0	1,522,603	4,009	1,526,612
87	Public Library	140	1.97%	880,845	0	880,845	2,319	883,164
88	Parks	216	3.04%	1,359,018	0	1,359,018	3,578	1,362,596
90	Public Works	300	4.23%	1,887,525	0	1,887,525	4,970	1,892,495
91	Solid Waste	86	1.21%	541,090	0	541,090	1,425	542,515
92	Human Relations	2	0.03%	12,583	0	12,583	33	12,617
94	Caring for Children	7	0.10%	44,042	0	44,042	116	44,158
95	Farmers Market	7	0.10%	44,042	0	44,042	116	44,158
96	Muni Auditorium	9	0.13%	56,626	0	56,626	149	56,775
97	State Fair Board	14	0.20%	88,084	0	88,084	232	88,316
98	Convention Center	16	0.23%	100,668	0	100,668	265	100,933

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
100 Water & Sewer	509	7.17%	$3,202,500	$0	$3,202,500	$8,432	$3,210,932
102 Bordeaux Long-Term Care	289	4.07%	1,818,315	0	1,818,315	4,788	1,823,103
103 General Hospital	469	6.61%	2,950,830	0	2,950,830	7,770	2,958,600
104 Metro Action Com	64	0.90%	402,672	0	402,672	1,060	403,732
105 NCAC	4	0.06%	25,167	0	25,167	66	25,233
106 MDHA	1	0.01%	6,292	0	6,292	17	6,308
110 Education	1,569	22.10%	9,871,754	0	9,871,754	25,993	9,897,747
112 Communication Center	9	0.13%	56,626	0	56,626	149	56,775
113 Knowles Home	10	0.14%	62,917	0	62,917	166	63,083
115 Comm Ed Comm	13	0.18%	81,793	0	81,793	215	82,008
122 All Others	8	0.11%	50,334	0	50,334	133	50,467
Subtotal	7,098	100.00%	44,658,832	0	44,658,832	117,540	44,776,372
Direct Bills					0		0
Total					$44,658,832		$44,776,372

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	3	0.04%	$867	$0	$867	$0	$867
6	LEGISLATIVE	43	0.61%	12,421	0	12,421	33	12,454
7	MAYOR	15	0.21%	4,333	0	4,333	11	4,344
9	GEN SVC OVERHEAD	105	1.48%	30,331	0	30,331	80	30,411
14	DIRECTOR OF FINANCE	61	0.86%	17,621	0	17,621	46	17,667
19	INTERNAL AUDIT	1	0.01%	289	0	289	1	290
26	HUMAN RESOURCES	24	0.34%	6,933	0	6,933	18	6,951
27	INFORMATION SYSTEMS	48	0.68%	13,866	0	13,866	37	13,902
28	DEPT OF LAW	11	0.15%	3,178	0	3,178	8	3,186
30	Elections	20	0.28%	5,777	0	5,777	15	5,793
32	Planning Comm	30	0.42%	8,666	0	8,666	23	8,689
34	Register of Deeds	14	0.20%	4,044	0	4,044	11	4,055
35	Historical Comm	3	0.04%	867	0	867	2	869
38	Assessor Prop	59	0.83%	17,043	0	17,043	45	17,088
39	Trustee	15	0.21%	4,333	0	4,333	11	4,344
40	County Clerk	52	0.73%	15,021	0	15,021	40	15,061
41	District Attorney	9	0.13%	2,600	0	2,600	7	2,607
45	Public Defender	11	0.15%	3,178	0	3,178	8	3,186
46	Juvenile Court Clerk	51	0.72%	14,732	0	14,732	39	14,771
47	Circuit Court Clerk	74	1.04%	21,376	0	21,376	56	21,432
48	Criminal Court Clerk	43	0.61%	12,421	0	12,421	33	12,454
49	Clerk/Master	9	0.13%	2,600	0	2,600	7	2,607
51	General Sessions Court	52	0.73%	15,021	0	15,021	40	15,061
52	State Trial Courts	33	0.46%	9,533	0	9,533	25	9,558
54	Sheriff Admin	213	3.00%	61,528	0	61,528	162	61,690
78	Police	1,117	15.74%	322,663	0	322,663	850	323,512
80	Fire	786	11.07%	227,048	0	227,048	598	227,646
81	Codes Admin	81	1.14%	23,398	0	23,398	62	23,460
82	Beer Board	2	0.03%	578	0	578	2	579
83	Agricultural Ext	3	0.04%	867	0	867	2	869
84	Soil & Water	1	0.01%	289	0	289	1	290
85	Social Services	125	1.76%	36,108	0	36,108	95	36,203
86	Health	242	3.41%	69,905	0	69,905	184	70,090
87	Public Library	140	1.97%	40,441	0	40,441	106	40,548
88	Parks	216	3.04%	62,395	0	62,395	164	62,559
90	Public Works	300	4.23%	86,660	0	86,660	228	86,888
91	Solid Waste	86	1.21%	24,842	0	24,842	65	24,908
92	Human Relations	2	0.03%	578	0	578	2	579
94	Caring for Children	7	0.10%	2,022	0	2,022	5	2,027
95	Farmers Market	7	0.10%	2,022	0	2,022	5	2,027
96	Muni Auditorium	9	0.13%	2,600	0	2,600	7	2,607
97	State Fair Board	14	0.20%	4,044	0	4,044	11	4,055
98	Convention Center	16	0.23%	4,622	0	4,622	12	4,634

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
100 Water & Sewer	509	7.17%	$147,033	$0	$147,033	$387	$147,420
102 Bordeaux Long-Term Care	289	4.07%	83,482	0	83,482	220	83,702
103 General Hospital	469	6.61%	135,478	0	135,478	357	135,835
104 Metro Action Com	64	0.90%	18,487	0	18,487	49	18,536
105 NCAC	4	0.06%	1,155	0	1,155	3	1,159
106 MDHA	1	0.01%	289	0	289	1	290
110 Education	1,569	22.10%	453,230	0	453,230	1,193	454,424
112 Communication Center	9	0.13%	2,600	0	2,600	7	2,607
113 Knowles Home	10	0.14%	2,889	0	2,889	8	2,896
115 Comm Ed Comm	13	0.18%	3,755	0	3,755	10	3,765
122 All Others	8	0.11%	2,311	0	2,311	6	2,317
Subtotal	7,098	100.00%	2,050,368	0	2,050,368	5,396	2,055,764
Direct Bills					0		0
Total					$2,050,368		$2,055,764

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
6	LEGISLATIVE	248	0.16%	$255	$0	$255	$1	$256
7	MAYOR	9,048	5.69%	9,319	0	9,319	25	9,344
9	GEN SVC OVERHEAD	(230)	-0.14%	(237)	0	(237)	(1)	(238)
27	INFORMATION SYSTEMS	3,005	1.89%	3,095	0	3,095	8	3,103
28	DEPT OF LAW	3,300	2.07%	3,399	0	3,399	9	3,408
30	Elections	15,141	9.52%	15,595	0	15,595	41	15,636
32	Planning Comm	3,837	2.41%	3,952	0	3,952	10	3,963
38	Assessor Prop	1,100	0.69%	1,133	0	1,133	3	1,136
40	County Clerk	7,965	5.01%	8,204	0	8,204	22	8,226
41	District Attorney	759	0.48%	782	0	782	2	784
45	Public Defender	3,025	1.90%	3,116	0	3,116	8	3,124
50	Juvenile Court	(266)	-0.17%	(274)	0	(274)	(1)	(275)
51	General Sessions Court	11,402	7.17%	11,744	0	11,744	31	11,775
52	State Trial Courts	5,755	3.62%	5,928	0	5,928	16	5,943
54	Sheriff Admin	26,884	16.90%	27,691	0	27,691	73	27,763
78	Police	24,031	15.10%	24,752	0	24,752	65	24,817
80	Fire	5,246	3.30%	5,403	0	5,403	14	5,418
85	Social Services	3,052	1.92%	3,144	0	3,144	8	3,152
86	Health	2,409	1.51%	2,481	0	2,481	7	2,488
87	Public Library	1,872	1.18%	1,928	0	1,928	5	1,933
88	Parks	14,648	9.21%	15,087	0	15,087	40	15,127
90	Public Works	905	0.57%	932	0	932	2	935
91	Solid Waste	259	0.16%	267	0	267	1	267
96	Muni Auditorium	112	0.07%	115	0	115	0	116
97	State Fair Board	1,126	0.71%	1,160	0	1,160	3	1,163
98	Convention Center	2,971	1.87%	3,060	0	3,060	8	3,068
100	Water & Sewer	8,556	5.38%	8,813	0	8,813	23	8,836
102	Bordeaux Long-Term Care	(1,365)	-0.86%	(1,406)	0	(1,406)	(4)	(1,410)
103	General Hospital	(161)	-0.10%	(166)	0	(166)	(0)	(166)
110	Education	1,349	0.85%	1,389	0	1,389	4	1,393
112	Communication Center	3,136	1.97%	3,230	0	3,230	9	3,239
Subtotal		159,119	100.00%	163,893	0	163,893	431	164,324
Direct Bills						0		0
Total						$163,893		$164,324

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
6	LEGISLATIVE	136	0.00%	$137	$0	$137	$0	$137
9	GEN SVC OVERHEAD	106,139	0.58%	106,532	0	106,532	280	106,812
10	GEN SVC FACILITIES	0	0.00%	0	(94,200)	(94,200)	0	(94,200)
11	FLEET MANAGEMENT	0	0.00%	0	(173,100)	(173,100)	0	(173,100)
12	POSTAL SERVICE	0	0.00%	0	(7,700)	(7,700)	0	(7,700)
13	RADIO SHOP	0	0.00%	0	(32,700)	(32,700)	0	(32,700)
14	DIRECTOR OF FINANCE	24,856	0.14%	24,948	0	24,948	66	25,014
26	HUMAN RESOURCES	5,302	0.03%	5,322	0	5,322	14	5,336
27	INFORMATION SYSTEMS	3,614	0.02%	3,627	(14,400)	(10,773)	10	(10,763)
30	Elections	1,911	0.01%	1,918	0	1,918	5	1,923
31	Surplus Property	0	0.00%	0	(13,500)	(13,500)	0	(13,500)
38	Assessor Prop	18,370	0.10%	18,438	0	18,438	49	18,487
40	County Clerk	3,864	0.02%	3,878	0	3,878	10	3,889
41	District Attorney	4,122	0.02%	4,137	0	4,137	11	4,148
45	Public Defender	1,941	0.01%	1,948	0	1,948	5	1,953
46	Juvenile Court Clerk	9,719	0.05%	9,755	0	9,755	26	9,781
47	Circuit Court Clerk	562	0.00%	564	0	564	1	566
48	Criminal Court Clerk	1,772	0.01%	1,779	0	1,779	5	1,783
50	Juvenile Court	55,792	0.31%	55,999	0	55,999	147	56,146
51	General Sessions Court	4,583	0.03%	4,600	0	4,600	12	4,612
52	State Trial Courts	3,269	0.02%	3,281	0	3,281	9	3,290
54	Sheriff Admin	928,718	5.08%	932,156	0	932,156	2,453	934,609
78	Police	4,316,416	23.63%	4,332,394	0	4,332,394	11,403	4,343,797
80	Fire	8,813,272	48.24%	8,845,896	0	8,845,896	23,282	8,869,178
81	Codes Admin	30,112	0.16%	30,223	0	30,223	80	30,303
82	Beer Board	5,304	0.03%	5,324	0	5,324	14	5,338
84	Soil & Water	1,300	0.01%	1,305	0	1,305	3	1,308
85	Social Services	15,747	0.09%	15,805	0	15,805	42	15,847
86	Health	213,756	1.17%	214,547	0	214,547	565	215,112
87	Public Library	21,632	0.12%	21,712	0	21,712	57	21,769
88	Parks	354,924	1.94%	356,238	0	356,238	938	357,175
90	Public Works	434,804	2.38%	436,414	0	436,414	1,149	437,562
91	Solid Waste	124,142	0.68%	124,602	0	124,602	328	124,929
95	Farmers Market	0	0.00%	0	(1,300)	(1,300)	0	(1,300)
96	Muni Auditorium	6,711	0.04%	6,736	0	6,736	18	6,754
97	State Fair Board	22,244	0.12%	22,326	(86,700)	(64,374)	59	(64,315)
98	Convention Center	1,962	0.01%	1,969	(11,500)	(9,531)	5	(9,526)
100	Water & Sewer	406,409	2.22%	407,913	(792,400)	(384,487)	1,074	(383,413)
101	Storm Water	0	0.00%	0	(125,900)	(125,900)	0	(125,900)
102	Bordeaux Long-Term Care	209,745	1.15%	210,521	0	210,521	554	211,075
103	General Hospital	69,452	0.38%	69,709	0	69,709	183	69,893
104	Metro Action Com	114,504	0.63%	114,928	(19,000)	95,928	302	96,230
105	NCAC	0	0.00%	0	(3,800)	(3,800)	0	(3,800)

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
109 Taxi Transp & Licensing	8,708	0.05%	$8,740	$0	$8,740	$23	$8,763
110 Education	1,920,076	10.51%	1,927,183	(2,182,400)	(255,217)	5,072	(250,144)
112 Communication Center	4,223	0.02%	4,239	0	4,239	11	4,250
Subtotal	18,270,113	100.00%	18,337,743	(3,558,600)	14,779,143	48,264	14,827,407
Direct Bills					3,558,600		3,558,600
Total					$18,337,743		$18,386,007

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	$3,558,600	$3,558,600
2	EMPLOYEE BENEFITS	2,117	0	38,473	0	0	18,875	867	0	0	60,332
6	LEGISLATIVE	4,245	0	0	0	0	271,258	12,454	256	137	288,350
7	MAYOR	6,368	0	0	0	0	94,625	4,344	9,344	0	114,681
9	GEN SVC OVERHEAD	55,611	0	115,725	0	0	662,373	30,411	(238)	106,812	970,695
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	(94,200)	(94,200)
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	(173,100)	(173,100)
12	POSTAL SERVICE	0	0	0	0	0	0	0	0	(7,700)	(7,700)
13	RADIO SHOP	0	0	0	0	0	0	0	0	(32,700)	(32,700)
14	DIRECTOR OF FINANCE	31,838	0	231,450	0	0	384,807	17,667	0	25,014	690,777
19	INTERNAL AUDIT	425	0	0	0	0	6,308	290	0	0	7,022
26	HUMAN RESOURCES	10,613	0	0	0	0	151,400	6,951	0	5,336	174,299
27	INFORMATION SYSTEMS	20,376	0	0	0	0	302,799	13,902	3,103	(10,763)	329,418
28	DEPT OF LAW	4,670	0	0	0	0	69,391	3,186	3,408	0	80,655
30	Elections	8,490	0	0	0	0	126,166	5,793	15,636	1,923	158,008
31	Surplus Property	0	0	0	0	0	0	0	0	(13,500)	(13,500)
32	Planning Comm	14,009	0	0	0	0	189,249	8,689	3,963	0	215,910
34	Register of Deeds	5,519	0	0	0	0	88,316	4,055	0	0	97,890
35	Historical Comm	1,274	0	0	0	0	18,925	869	0	0	21,067
38	Assessor Prop	25,471	0	77,150	0	0	372,191	17,088	1,136	18,487	511,522
39	Trustee	7,217	0	0	0	0	94,625	4,344	0	0	106,186
40	County Clerk	24,197	0	38,575	0	0	328,032	15,061	8,226	3,889	417,979
41	District Attorney	3,821	0	0	0	0	56,775	2,607	784	4,148	68,134
45	Public Defender	5,094	0	0	0	0	69,391	3,186	3,124	1,953	82,749
46	Juvenile Court Clerk	23,773	0	0	0	0	321,724	14,771	0	9,781	370,048
47	Circuit Court Clerk	35,659	0	0	0	0	466,815	21,432	0	566	524,472
48	Criminal Court Clerk	20,801	0	0	0	0	271,258	12,454	0	1,783	306,296
49	Clerk/Master	3,821	0	0	0	0	56,775	2,607	0	0	63,202
50	Juvenile Court	0	0	0	0	0	0	0	(275)	56,146	55,871
51	General Sessions Court	25,046	0	0	0	0	328,032	15,061	11,775	4,612	384,526
52	State Trial Courts	16,131	0	0	0	0	208,174	9,558	5,943	3,290	243,096
54	Sheriff Admin	99,335	0	38,575	0	0	1,343,671	61,690	27,763	934,609	2,505,645
78	Police	513,657	0	77,150	4,279,685	0	7,046,388	323,512	24,817	4,343,797	16,609,007
80	Fire	373,569	0	38,575	4,616,668	100,263	4,958,336	227,646	5,418	8,869,178	19,189,653
81	Codes Admin	39,479	0	38,575	0	0	510,974	23,460	0	30,303	642,791
82	Beer Board	2,123	0	0	0	0	12,617	579	0	5,338	20,656
83	Agricultural Ext	1,698	0	0	0	0	18,925	869	0	0	21,492
84	Soil & Water	849	0	0	0	0	6,308	290	0	1,308	8,755
85	Social Services	56,035	0	0	0	0	788,539	36,203	3,152	15,847	899,777
86	Health	113,769	0	38,575	0	0	1,526,612	70,090	2,488	215,112	1,966,645
87	Public Library	62,827	0	38,575	0	0	883,164	40,548	1,933	21,769	1,048,817

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
88	Parks	$101,458	$0	$115,725	$0	$0	$1,362,596	$62,559	$15,127	$357,175	$2,014,641
90	Public Works	165,134	0	1,697,301	0	0	1,892,495	86,888	935	437,562	4,280,315
91	Solid Waste	47,545	0	501,475	0	0	542,515	24,908	267	124,929	1,241,640
92	Human Relations	849	0	0	0	0	12,617	579	0	0	14,045
94	Caring for Children	2,972	0	0	0	0	44,158	2,027	0	0	49,157
95	Farmers Market	2,972	0	0	0	0	44,158	2,027	0	(1,300)	47,857
96	Muni Auditorium	3,821	0	0	0	0	56,775	2,607	116	6,754	70,071
97	State Fair Board	5,943	0	0	0	0	88,316	4,055	1,163	(64,315)	35,162
98	Convention Center	6,792	0	0	0	0	100,933	4,634	3,068	(9,526)	105,902
100	Water & Sewer	241,546	0	848,651	0	0	3,210,932	147,420	8,836	(383,413)	4,073,972
101	Storm Water	0	0	0	0	0	0	0	0	(125,900)	(125,900)
102	Bordeaux Long-Term Care	129,476	0	0	0	0	1,823,103	83,702	(1,410)	211,075	2,245,946
103	General Hospital	211,831	0	154,300	0	0	2,958,600	135,835	(166)	69,893	3,530,292
104	Metro Action Com	29,716	0	0	0	0	403,732	18,536	0	96,230	548,214
105	NCAC	1,698	0	0	0	0	25,233	1,159	0	(3,800)	24,290
106	MDHA	425	0	0	0	0	6,308	290	0	0	7,022
109	Taxi Transp & Licensing	0	0	0	0	0	0	0	0	8,763	8,763
110	Education	924,583	11,560,982	1,350,126	0	0	9,897,747	454,424	1,393	(250,144)	23,939,110
112	Communication Center	3,821	0	0	0	0	56,775	2,607	3,239	4,250	70,690
113	Knowles Home	4,670	0	0	0	0	63,083	2,896	0	0	70,649
115	Comm Ed Comm	2,547	0	0	0	0	82,008	3,765	0	0	88,320
122	All Others	3,396	0	0	0	100,263	50,467	2,317	0	0	156,443
Total		$3,511,117	$11,560,982	$5,438,978	$8,896,353	$200,526	$44,776,372	$2,055,764	$164,324	$18,386,007	$94,990,425

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 were allocated to benefiting departments based on the amount expended per department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:3 POST AUDITS**

Description		Amount	General Admin	Post Audits	Internal Audit
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	0	0	0	0
502 Audit	P	1,394,790	0	1,394,790	0
502 Other Contracts	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		1,394,790	0	1,394,790	0
Department Cost Total		1,394,790	0	1,394,790	0
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		1,394,790	0	1,394,790	0
General Admin Distribution			0	0	0
Grand Total		$1,394,790		$1,394,790	$0

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

	Department	First Incoming	Second Incoming	Post Audits	Internal Audit
3	Post Audits	$0	$17	$17	$0
	Subtotal - POST AUDITS	0	17	17	0
16	Finance Operations	0	6	6	0
16	Payment Services	0	28	28	0
16	Accounts Payable	0	109	109	0
	Subtotal - FINANCE OPERATIONS	0	142	142	0
18	Management & Budget	0	1,180	1,180	0
	Subtotal - OFFICE OF MANAGEMENT	0	1,180	1,180	0
19	Internal Audit	0	571	571	0
	Subtotal - INTERNAL AUDIT	0	571	571	0
20	Business Solutions	0	12	12	0
	Subtotal - BUSINESS SOLUTIONS	0	12	12	0
21	Public Property Svcs	0	125	125	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	125	125	0
22	Purchasing	0	1,965	1,965	0
	Subtotal - PURCHASING	0	1,965	1,965	0
23	Procurement Review	0	28	28	0
23	Prompt Pay Review	0	4	4	0
23	Performance Monitoring	0	42	42	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	74	74	0
24	Cash Operations	0	4	4	0
24	Investor Relations	0	24	24	0
	Subtotal - TREASURY	0	28	28	0
28	Legal Services	0	302	302	0
	Subtotal - DEPT OF LAW	0	302	302	0
Total Incoming		0	4,414	4,414	0
				100.00%	
					0
C. Total Allocated			$1,399,204	$1,399,204	$0

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	5,764	0.29%	$4,069	$0	$4,069	$0	$4,069
3	POST AUDITS	24	0.00%	17	0	17	0	17
4	CORPORATE DUES	28	0.00%	20	0	20	0	20
5	INSURANCE	981	0.05%	693	0	693	2	695
6	LEGISLATIVE	1,480	0.07%	1,045	0	1,045	3	1,048
7	MAYOR	1,784	0.09%	1,259	0	1,259	4	1,263
8	EMPLOYEE HEALTH & WELLNESS	614	0.03%	433	0	433	1	435
9	GEN SVC OVERHEAD	561	0.03%	396	0	396	1	397
10	GEN SVC FACILITIES	12,784	0.65%	9,024	0	9,024	29	9,053
11	FLEET MANAGEMENT	184,120	9.32%	129,973	0	129,973	413	130,386
12	POSTAL SERVICE	907	0.05%	640	0	640	2	642
13	RADIO SHOP	3,834	0.19%	2,706	0	2,706	9	2,715
14	DIRECTOR OF FINANCE	434	0.02%	306	0	306	1	307
15	BUSINESS ASSISTANCE OFFICE	442	0.02%	312	0	312	1	313
16	FINANCE OPERATIONS	1,218	0.06%	860	0	860	3	863
17	PAYROLL	431	0.02%	304	0	304	1	305
18	OFFICE OF MANAGEMENT & BUDGI	895	0.05%	632	0	632	2	634
19	INTERNAL AUDIT	1,254	0.06%	885	0	885	3	888
20	BUSINESS SOLUTIONS	440	0.02%	311	0	311	1	312
21	PUBLIC PROPERTY ADMIN	344	0.02%	243	0	243	1	244
22	PURCHASING	671	0.03%	474	0	474	2	475
23	FINANCIAL ACCOUNTABILITY	337	0.02%	238	0	238	1	239
24	TREASURY	3,745	0.19%	2,644	0	2,644	8	2,652
25	GRANTS COORDINATION	343	0.02%	242	0	242	1	243
26	HUMAN RESOURCES	2,263	0.11%	1,597	0	1,597	5	1,603
27	INFORMATION SYSTEMS	9,774	0.49%	6,900	0	6,900	22	6,922
28	DEPT OF LAW	4,047	0.20%	2,857	0	2,857	9	2,866
29	CENTRAL RECORDS	302	0.02%	213	0	213	1	214
30	Elections	1,514	0.08%	1,069	0	1,069	3	1,072
31	Surplus Property	2,654	0.13%	1,874	0	1,874	6	1,879
32	Planning Comm	5,718	0.29%	4,036	0	4,036	13	4,049
33	Adv Plan/Research	382	0.02%	270	0	270	1	271
34	Register of Deeds	561	0.03%	396	0	396	1	397
35	Historical Comm	1,246	0.06%	880	0	880	3	882
38	Assessor Prop	1,145	0.06%	808	0	808	3	811
39	Trustee	625	0.03%	441	0	441	1	443
40	County Clerk	1,524	0.08%	1,076	0	1,076	3	1,079
41	District Attorney	2,747	0.14%	1,939	0	1,939	6	1,945
42	DA Drug Enforcement	2,624	0.13%	1,852	0	1,852	6	1,858
43	DA Special Operations	54	0.00%	38	0	38	0	38
45	Public Defender	1,946	0.10%	1,374	0	1,374	4	1,378
46	Juvenile Court Clerk	734	0.04%	518	0	518	2	520
47	Circuit Court Clerk	1,216	0.06%	858	0	858	3	861

Post Audits Allocations **Dept:3 POST AUDITS**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,456	0.07%	$1,028	$0	$1,028	$3	$1,031
49	Clerk/Master	500	0.03%	353	0	353	1	354
50	Juvenile Court	7,937	0.40%	5,603	0	5,603	18	5,621
51	General Sessions Court	5,346	0.27%	3,774	0	3,774	12	3,786
52	State Trial Courts	6,134	0.31%	4,330	0	4,330	14	4,344
53	Justice Info Sys	1,183	0.06%	835	0	835	3	838
54	Sheriff Admin	3,758	0.19%	2,653	0	2,653	8	2,661
56	Sheriff Facility Maint	778	0.04%	549	0	549	2	551
57	Sheriff Warehouse	1,799	0.09%	1,270	0	1,270	4	1,274
58	Sheriff Criminal Justice Ctr	2,930	0.15%	2,068	0	2,068	7	2,075
59	Sheriff Hill Jail	1,207	0.06%	852	0	852	3	855
61	Sheriff Corr Work Center	2,609	0.13%	1,842	0	1,842	6	1,848
62	Sheriff Transportation	600	0.03%	424	0	424	1	425
64	Sheriff Warrants	1,128	0.06%	796	0	796	3	799
65	Sheriff Training Academy	571	0.03%	403	0	403	1	404
66	Sheriff Deberry	250	0.01%	176	0	176	1	177
74	Sheriff Day Reporting	1,083	0.05%	765	0	765	2	767
75	Sheriff Work Release	151	0.01%	107	0	107	0	107
76	Sheriff Armed Security	330	0.02%	233	0	233	1	234
77	Sheriff Other	774	0.04%	546	0	546	2	548
78	Police	66,127	3.35%	46,680	0	46,680	148	46,828
79	Police Drug Enforcement	2,908	0.15%	2,053	0	2,053	7	2,059
80	Fire	25,735	1.30%	18,167	0	18,167	58	18,224
81	Codes Admin	9,386	0.48%	6,626	0	6,626	21	6,647
82	Beer Board	1,612	0.08%	1,138	0	1,138	4	1,142
83	Agricultural Ext	517	0.03%	365	0	365	1	366
84	Soil & Water	793	0.04%	560	0	560	2	562
85	Social Services	5,934	0.30%	4,189	0	4,189	13	4,202
86	Health	35,856	1.81%	25,311	0	25,311	80	25,392
87	Public Library	21,207	1.07%	14,970	0	14,970	48	15,018
88	Parks	48,479	2.45%	34,222	0	34,222	109	34,331
89	Arts Commission	3,237	0.16%	2,285	0	2,285	7	2,292
90	Public Works	17,683	0.89%	12,483	0	12,483	40	12,522
91	Solid Waste	10,709	0.54%	7,560	0	7,560	24	7,584
92	Human Relations	952	0.05%	672	0	672	2	674
93	ADA Management	12	0.00%	8	0	8	0	8
95	Farmers Market	3,414	0.17%	2,410	0	2,410	8	2,418
96	Muni Auditorium	2,907	0.15%	2,052	0	2,052	7	2,059
97	State Fair Board	5,143	0.26%	3,631	0	3,631	12	3,642
98	Convention Center	9,064	0.46%	6,398	0	6,398	20	6,419
99	Sports Authority	1,719	0.09%	1,213	0	1,213	4	1,217
100	Water & Sewer	92,107	4.66%	65,020	0	65,020	206	65,226
101	Storm Water	4,545	0.23%	3,208	0	3,208	10	3,219

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
102 Bordeaux Long-Term Care	15	0.00%	$11	$0	$11	$0	$11
103 General Hospital	218	0.01%	154	0	154	0	154
104 Metro Action Com	53,967	2.73%	38,096	0	38,096	121	38,217
105 NCAC	14,242	0.72%	10,054	0	10,054	32	10,086
106 MDHA	232	0.01%	164	0	164	1	164
107 Metro Transit	1,140	0.06%	805	0	805	3	807
108 DES	1,039	0.05%	733	0	733	2	736
109 Taxi Transp & Licensing	1,812	0.09%	1,279	0	1,279	4	1,283
110 Education	967,980	48.99%	683,312	0	683,312	2,169	685,481
112 Communication Center	4,204	0.21%	2,968	0	2,968	9	2,977
113 Knowles Home	11	0.00%	8	0	8	0	8
114 Criminal Justice Planning	353	0.02%	249	0	249	1	250
115 Comm Ed Comm	1,962	0.10%	1,385	0	1,385	4	1,389
116 Convention Center Auth	8,254	0.42%	5,827	0	5,827	18	5,845
117 Flood	1,607	0.08%	1,134	0	1,134	4	1,138
118 Storm (April 2011)	52	0.00%	37	0	37	0	37
119 Mayor Other	2,449	0.12%	1,729	0	1,729	5	1,734
122 All Others	241,241	12.21%	170,296	0	170,296	541	170,836
Subtotal	1,975,859	100.00%	1,394,790	0	1,394,790	4,414	1,399,204
Direct Bills					0		0
Total					$1,394,790		$1,399,204

Basis Units: # of Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations **Dept:3 POST AUDITS**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	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 Assignment

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
2	EMPLOYEE BENEFITS	$4,069	$0	$4,069
3	POST AUDITS	17	0	17
4	CORPORATE DUES	20	0	20
5	INSURANCE	695	0	695
6	LEGISLATIVE	1,048	0	1,048
7	MAYOR	1,263	0	1,263
8	EMPLOYEE HEALTH & WELLNESS	435	0	435
9	GEN SVC OVERHEAD	397	0	397
10	GEN SVC FACILITIES	9,053	0	9,053
11	FLEET MANAGEMENT	130,386	0	130,386
12	POSTAL SERVICE	642	0	642
13	RADIO SHOP	2,715	0	2,715
14	DIRECTOR OF FINANCE	307	0	307
15	BUSINESS ASSISTANCE OFFICE	313	0	313
16	FINANCE OPERATIONS	863	0	863
17	PAYROLL	305	0	305
18	OFFICE OF MANAGEMENT & BUDGI	634	0	634
19	INTERNAL AUDIT	888	0	888
20	BUSINESS SOLUTIONS	312	0	312
21	PUBLIC PROPERTY ADMIN	244	0	244
22	PURCHASING	475	0	475
23	FINANCIAL ACCOUNTABILITY	239	0	239
24	TREASURY	2,652	0	2,652
25	GRANTS COORDINATION	243	0	243
26	HUMAN RESOURCES	1,603	0	1,603
27	INFORMATION SYSTEMS	6,922	0	6,922
28	DEPT OF LAW	2,866	0	2,866
29	CENTRAL RECORDS	214	0	214
30	Elections	1,072	0	1,072
31	Surplus Property	1,879	0	1,879
32	Planning Comm	4,049	0	4,049
33	Adv Plan/Research	271	0	271
34	Register of Deeds	397	0	397
35	Historical Comm	882	0	882
38	Assessor Prop	811	0	811
39	Trustee	443	0	443
40	County Clerk	1,079	0	1,079
41	District Attorney	1,945	0	1,945
42	DA Drug Enforcement	1,858	0	1,858
43	DA Special Operations	38	0	38
45	Public Defender	1,378	0	1,378

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
46	Juvenile Court Clerk	$520	$0	$520
47	Circuit Court Clerk	861	0	861
48	Criminal Court Clerk	1,031	0	1,031
49	Clerk/Master	354	0	354
50	Juvenile Court	5,621	0	5,621
51	General Sessions Court	3,786	0	3,786
52	State Trial Courts	4,344	0	4,344
53	Justice Info Sys	838	0	838
54	Sheriff Admin	2,661	0	2,661
56	Sheriff Facility Maint	551	0	551
57	Sheriff Warehouse	1,274	0	1,274
58	Sheriff Criminal Justice Ctr	2,075	0	2,075
59	Sheriff Hill Jail	855	0	855
61	Sheriff Corr Work Center	1,848	0	1,848
62	Sheriff Transportation	425	0	425
64	Sheriff Warrants	799	0	799
65	Sheriff Training Academy	404	0	404
66	Sheriff Deberry	177	0	177
74	Sheriff Day Reporting	767	0	767
75	Sheriff Work Release	107	0	107
76	Sheriff Armed Security	234	0	234
77	Sheriff Other	548	0	548
78	Police	46,828	0	46,828
79	Police Drug Enforcement	2,059	0	2,059
80	Fire	18,224	0	18,224
81	Codes Admin	6,647	0	6,647
82	Beer Board	1,142	0	1,142
83	Agricultural Ext	366	0	366
84	Soil & Water	562	0	562
85	Social Services	4,202	0	4,202
86	Health	25,392	0	25,392
87	Public Library	15,018	0	15,018
88	Parks	34,331	0	34,331
89	Arts Commission	2,292	0	2,292
90	Public Works	12,522	0	12,522
91	Solid Waste	7,584	0	7,584
92	Human Relations	674	0	674
93	ADA Management	8	0	8
95	Farmers Market	2,418	0	2,418
96	Muni Auditorium	2,059	0	2,059
97	State Fair Board	3,642	0	3,642

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
98	Convention Center	$6,419	$0	$6,419
99	Sports Authority	1,217	0	1,217
100	Water & Sewer	65,226	0	65,226
101	Storm Water	3,219	0	3,219
102	Bordeaux Long-Term Care	11	0	11
103	General Hospital	154	0	154
104	Metro Action Com	38,217	0	38,217
105	NCAC	10,086	0	10,086
106	MDHA	164	0	164
107	Metro Transit	807	0	807
108	DES	736	0	736
109	Taxi Transp & Licensing	1,283	0	1,283
110	Education	685,481	0	685,481
112	Communication Center	2,977	0	2,977
113	Knowles Home	8	0	8
114	Criminal Justice Planning	250	0	250
115	Comm Ed Comm	1,389	0	1,389
116	Convention Center Auth	5,845	0	5,845
117	Flood	1,138	0	1,138
118	Storm (April 2011)	37	0	37
119	Mayor Other	1,734	0	1,734
122	All Others	170,836	0	170,836
Total		$1,399,204	$0	$1,399,204

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable. 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	360,713	0	360,713
502 Management Consult	P	60,700	0	60,700
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		421,413	0	421,413
Department Cost Total		421,413	0	421,413
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		421,413	0	421,413
General Admin Distribution			0	0
Grand Total		$421,413		$421,413

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

	Department	First Incoming	Second Incoming	Corporate Dues
3	Post Audits	$20	$0	$20
	Subtotal - POST AUDITS	20	0	20
16	Finance Operations	0	7	7
16	Payment Services	0	34	34
16	Accounts Payable	0	133	133
	Subtotal - FINANCE OPERATIONS	0	173	173
18	Management & Budget	0	390	390
	Subtotal - OFFICE OF MANAGEMENT	0	390	390
19	Internal Audit	0	172	172
	Subtotal - INTERNAL AUDIT	0	172	172
20	Business Solutions	0	13	13
	Subtotal - BUSINESS SOLUTIONS	0	13	13
21	Public Property Svcs	0	38	38
	Subtotal - PUBLIC PROPERTY ADMIN	0	38	38
22	Purchasing	0	594	594
	Subtotal - PURCHASING	0	594	594
23	Procurement Review	0	9	9
23	Prompt Pay Review	0	4	4
23	Performance Monitoring	0	13	13
	Subtotal - FINANCIAL ACCOUNTABIL	0	26	26
24	Cash Operations	0	1	1
24	Investor Relations	0	7	7
	Subtotal - TREASURY	0	8	8
Total Incoming		20	1,414	1,434
				100.00%
C. Total Allocated			$422,847	$422,847

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	327,997	77.83%	$328,012	$0	$328,012	$1,101	$329,113
7 MAYOR	93,416	22.17%	93,420	0	93,420	313	93,734
Subtotal	421,413	100.00%	421,433	0	421,433	1,414	422,847
Direct Bills					0		0
Total					$421,433		$422,847

Basis Units: Corporate Dues Costs

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
6 LEGISLATIVE	$329,113	$329,113
7 MAYOR	93,734	93,734
Total	$422,847	$422,847

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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	1,035,600	0	0	0	0	1,035,600
Property Loss	P	256,600	0	256,600	0	0	0
Self Insured	P	1,152,600	0	0	1,152,600	0	0
Surety Bond	P	17,500	0	0	0	17,500	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		2,462,300	0	256,600	1,152,600	17,500	1,035,600
Department Cost Total		2,462,300	0	256,600	1,152,600	17,500	1,035,600
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		2,462,300	0	256,600	1,152,600	17,500	1,035,600
General Admin Distribution			0	0	0	0	0
Grand Total		$2,462,300		$256,600	$1,152,600	$17,500	$1,035,600

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	$693	$2	$72	$325	$5	$292
	Subtotal - POST AUDITS	693	2	72	325	5	292
16	Finance Operations	0	228	24	107	2	96
16	Payment Services	0	6	1	3	0	3
16	Accounts Payable	0	24	2	11	0	10
	Subtotal - FINANCE OPERATIONS	0	257	27	121	2	108
18	Management & Budget	0	2,062	215	965	15	867
	Subtotal - OFFICE OF MANAGEMENT	0	2,062	215	965	15	867
19	Internal Audit	0	1,007	105	472	7	424
	Subtotal - INTERNAL AUDIT	0	1,007	105	472	7	424
20	Business Solutions	0	471	49	220	3	198
	Subtotal - BUSINESS SOLUTIONS	0	471	49	220	3	198
21	Public Property Svcs	0	221	23	103	2	93
	Subtotal - PUBLIC PROPERTY ADMIN	0	221	23	103	2	93
22	Purchasing	0	3,469	361	1,624	25	1,459
	Subtotal - PURCHASING	0	3,469	361	1,624	25	1,459
23	Procurement Review	0	50	5	23	0	21
23	Prompt Pay Review	0	1	0	0	0	0
23	Performance Monitoring	0	75	8	35	1	31
	Subtotal - FINANCIAL ACCOUNTABIL	0	125	13	59	1	53
24	Cash Operations	0	7	1	3	0	3
24	Investor Relations	0	42	4	19	0	18
	Subtotal - TREASURY	0	49	5	23	0	20
Total Incoming		693	7,663	871	3,911	59	3,514
				10.42%	46.81%	0.71%	42.06%
C. Total Allocated			$2,470,656	$257,471	$1,156,511	$17,559	$1,039,114

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
9	GEN SVC OVERHEAD	134,500	23.60%	$60,566	$0	$60,566	$188	$60,754
30	Elections	4,100	0.72%	1,846	0	1,846	6	1,852
32	Planning Comm	2,200	0.39%	991	0	991	3	994
50	Juvenile Court	10,000	1.75%	4,503	0	4,503	14	4,517
54	Sheriff Admin	64,800	11.37%	29,180	0	29,180	91	29,270
80	Fire	57,800	10.14%	26,027	0	26,027	81	26,108
85	Social Services	7,900	1.39%	3,557	0	3,557	11	3,568
86	Health	21,000	3.68%	9,456	0	9,456	29	9,486
87	Public Library	104,200	18.28%	46,921	0	46,921	146	47,067
88	Parks	147,000	25.79%	66,194	0	66,194	206	66,400
96	Muni Auditorium	16,500	2.89%	7,430	0	7,430	23	7,453
Subtotal		570,000	100.00%	256,672	0	256,672	799	257,471
Direct Bills						0		0
Total						$256,672		$257,471

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%	$171	$0	$171	$1	$172
9 GEN SVC OVERHEAD	11,500	0.85%	9,831	0	9,831	31	9,861
10 GEN SVC FACILITIES	3,500	0.26%	2,992	0	2,992	9	3,001
14 DIRECTOR OF FINANCE	500	0.04%	427	0	427	1	429
28 DEPT OF LAW	400	0.03%	342	0	342	1	343
30 Elections	200	0.01%	171	0	171	1	172
32 Planning Comm	200	0.01%	171	0	171	1	172
38 Assessor Prop	10,000	0.74%	8,548	0	8,548	27	8,575
40 County Clerk	1,100	0.08%	940	0	940	3	943
41 District Attorney	2,400	0.18%	2,052	0	2,052	6	2,058
45 Public Defender	400	0.03%	342	0	342	1	343
46 Juvenile Court Clerk	200	0.01%	171	0	171	1	172
47 Circuit Court Clerk	100	0.01%	85	0	85	0	86
48 Criminal Court Clerk	300	0.02%	256	0	256	1	257
50 Juvenile Court	8,400	0.62%	7,181	0	7,181	22	7,203
51 General Sessions Court	2,100	0.16%	1,795	0	1,795	6	1,801
52 State Trial Courts	3,600	0.27%	3,077	0	3,077	10	3,087
53 Justice Info Sys	100	0.01%	85	0	85	0	86
54 Sheriff Admin	80,700	5.98%	68,986	0	68,986	215	69,200
78 Police	522,700	38.76%	446,825	0	446,825	1,390	448,216
80 Fire	191,400	14.19%	163,617	0	163,617	509	164,126
81 Codes Admin	19,000	1.41%	16,242	0	16,242	51	16,293
82 Beer Board	600	0.04%	513	0	513	2	515
85 Social Services	17,800	1.32%	15,216	0	15,216	47	15,264
86 Health	20,600	1.53%	17,610	0	17,610	55	17,665
87 Public Library	30,800	2.28%	26,329	0	26,329	82	26,411
88 Parks	289,800	21.49%	247,733	0	247,733	771	248,504
90 Public Works	85,700	6.35%	73,260	0	73,260	228	73,488
96 Muni Auditorium	20,800	1.54%	17,781	0	17,781	55	17,836
109 Taxi Transp & Licensing	500	0.04%	427	0	427	1	429
111 Arena	7,200	0.53%	6,155	0	6,155	19	6,174
112 Communication Center	900	0.07%	769	0	769	2	772
115 Comm Ed Comm	200	0.01%	171	0	171	1	172
119 Mayor Other	14,800	1.10%	12,652	0	12,652	39	12,691
Subtotal	1,348,700	100.00%	1,152,924	0	1,152,924	3,587	1,156,511
Direct Bills					0		0
Total					$1,152,924		$1,156,511

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
16 FINANCE OPERATIONS	200	1.13%	$198	$0	$198	$1	$198
22 PURCHASING	201	1.13%	199	0	199	1	199
24 TREASURY	2,250	12.70%	2,223	0	2,223	7	2,230
26 HUMAN RESOURCES	201	1.13%	199	0	199	1	199
27 INFORMATION SYSTEMS	80	0.45%	79	0	79	0	79
34 Register of Deeds	100	0.56%	99	0	99	0	99
38 Assessor Prop	355	2.00%	351	0	351	1	352
39 Trustee	11,350	64.06%	11,214	0	11,214	35	11,248
40 County Clerk	1,341	7.57%	1,325	0	1,325	4	1,329
41 District Attorney	40	0.23%	40	0	40	0	40
46 Juvenile Court Clerk	120	0.68%	119	0	119	0	119
47 Circuit Court Clerk	120	0.68%	119	0	119	0	119
48 Criminal Court Clerk	360	2.03%	356	0	356	1	357
49 Clerk/Master	800	4.52%	790	0	790	2	793
54 Sheriff Admin	120	0.68%	119	0	119	0	119
90 Public Works	80	0.45%	79	0	79	0	79
Subtotal	17,718	100.00%	17,505	0	17,505	54	17,559
Direct Bills					0		0
Total					$17,505		$17,559

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	10,600	0.87%	$9,040	$0	$9,040	$28	$9,069
7	MAYOR	6,700	0.55%	5,714	0	5,714	18	5,732
9	GEN SVC OVERHEAD	2,200	0.18%	1,876	0	1,876	6	1,882
10	GEN SVC FACILITIES	21,200	1.75%	18,081	0	18,081	56	18,137
14	DIRECTOR OF FINANCE	20,200	1.66%	17,228	0	17,228	54	17,281
19	INTERNAL AUDIT	2,300	0.19%	1,962	0	1,962	6	1,968
28	DEPT OF LAW	9,100	0.75%	7,761	0	7,761	24	7,785
30	Elections	6,000	0.49%	5,117	0	5,117	16	5,133
32	Planning Comm	7,800	0.64%	6,652	0	6,652	21	6,673
35	Historical Comm	1,600	0.13%	1,365	0	1,365	4	1,369
37	Govt Access TV	1,700	0.14%	1,450	0	1,450	5	1,454
38	Assessor Prop	15,800	1.30%	13,475	0	13,475	42	13,517
39	Trustee	4,900	0.40%	4,179	0	4,179	13	4,192
40	County Clerk	13,400	1.10%	11,428	0	11,428	36	11,464
41	District Attorney	15,700	1.29%	13,390	0	13,390	42	13,432
45	Public Defender	12,700	1.05%	10,831	0	10,831	34	10,865
46	Juvenile Court Clerk	5,600	0.46%	4,776	0	4,776	15	4,791
47	Circuit Court Clerk	9,800	0.81%	8,358	0	8,358	26	8,384
48	Criminal Court Clerk	16,000	1.32%	13,646	0	13,646	42	13,688
49	Clerk/Master	3,700	0.30%	3,156	0	3,156	10	3,165
50	Juvenile Court	19,200	1.58%	16,375	0	16,375	51	16,426
52	State Trial Courts	15,200	1.25%	12,964	0	12,964	40	13,004
53	Justice Info Sys	3,800	0.31%	3,241	0	3,241	10	3,251
54	Sheriff Admin	148,800	12.25%	126,906	0	126,906	395	127,301
78	Police	304,400	25.06%	259,612	0	259,612	808	260,420
80	Fire	206,100	16.97%	175,776	0	175,776	547	176,323
81	Codes Admin	17,300	1.42%	14,755	0	14,755	46	14,800
82	Beer Board	800	0.07%	682	0	682	2	684
83	Agricultural Ext	1,700	0.14%	1,450	0	1,450	5	1,454
84	Soil & Water	200	0.02%	171	0	171	1	171
85	Social Services	15,900	1.31%	13,561	0	13,561	42	13,603
86	Health	47,300	3.89%	40,341	0	40,341	126	40,466
87	Public Library	56,600	4.66%	48,272	0	48,272	150	48,422
88	Parks	107,100	8.82%	91,342	0	91,342	284	91,626
89	Arts Commission	1,200	0.10%	1,023	0	1,023	3	1,027
90	Public Works	47,300	3.89%	40,341	0	40,341	126	40,466
92	Human Relations	800	0.07%	682	0	682	2	684
109	Taxi Transp & Licensing	700	0.06%	597	0	597	2	599
112	Communication Center	32,600	2.68%	27,803	0	27,803	87	27,890
114	Criminal Justice Planning	600	0.05%	512	0	512	2	513

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	1,214,600	100.00%	1,035,891	0	1,035,891	3,223	1,039,114
Direct Bills					0		0
Total					$1,035,891		$1,039,114

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	$172	$0	$9,069	$9,240
7	MAYOR	0	0	0	5,732	5,732
9	GEN SVC OVERHEAD	60,754	9,861	0	1,882	72,497
10	GEN SVC FACILITIES	0	3,001	0	18,137	21,138
14	DIRECTOR OF FINANCE	0	429	0	17,281	17,710
16	FINANCE OPERATIONS	0	0	198	0	198
19	INTERNAL AUDIT	0	0	0	1,968	1,968
22	PURCHASING	0	0	199	0	199
24	TREASURY	0	0	2,230	0	2,230
26	HUMAN RESOURCES	0	0	199	0	199
27	INFORMATION SYSTEMS	0	0	79	0	79
28	DEPT OF LAW	0	343	0	7,785	8,128
30	Elections	1,852	172	0	5,133	7,157
32	Planning Comm	994	172	0	6,673	7,838
34	Register of Deeds	0	0	99	0	99
35	Historical Comm	0	0	0	1,369	1,369
37	Govt Access TV	0	0	0	1,454	1,454
38	Assessor Prop	0	8,575	352	13,517	22,444
39	Trustee	0	0	11,248	4,192	15,440
40	County Clerk	0	943	1,329	11,464	13,736
41	District Attorney	0	2,058	40	13,432	15,529
45	Public Defender	0	343	0	10,865	11,208
46	Juvenile Court Clerk	0	172	119	4,791	5,081
47	Circuit Court Clerk	0	86	119	8,384	8,589
48	Criminal Court Clerk	0	257	357	13,688	14,302
49	Clerk/Master	0	0	793	3,165	3,958
50	Juvenile Court	4,517	7,203	0	16,426	28,146
51	General Sessions Court	0	1,801	0	0	1,801
52	State Trial Courts	0	3,087	0	13,004	16,091
53	Justice Info Sys	0	86	0	3,251	3,337
54	Sheriff Admin	29,270	69,200	119	127,301	225,891
78	Police	0	448,216	0	260,420	708,636
80	Fire	26,108	164,126	0	176,323	366,557
81	Codes Admin	0	16,293	0	14,800	31,093
82	Beer Board	0	515	0	684	1,199
83	Agricultural Ext	0	0	0	1,454	1,454
84	Soil & Water	0	0	0	171	171
85	Social Services	3,568	15,264	0	13,603	32,435
86	Health	9,486	17,665	0	40,466	67,616
87	Public Library	47,067	26,411	0	48,422	121,901
88	Parks	66,400	248,504	0	91,626	406,530

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:5 INSURANCE

	Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
89	Arts Commission	$0	$0	$0	$1,027	$1,027
90	Public Works	0	73,488	79	40,466	114,033
92	Human Relations	0	0	0	684	684
96	Muni Auditorium	7,453	17,836	0	0	25,289
109	Taxi Transp & Licensing	0	429	0	599	1,028
111	Arena	0	6,174	0	0	6,174
112	Communication Center	0	772	0	27,890	28,662
114	Criminal Justice Planning	0	0	0	513	513
115	Comm Ed Comm	0	172	0	0	172
119	Mayor Other	0	12,691	0	0	12,691
Total		$257,471	$1,156,511	$17,559	$1,039,114	$2,470,656

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 03106000 MCL Alarm Registration, 02101000 MCO Administration and 03101000 MCL 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	Alarm Registration
Personnel Costs						
Salaries	S1	1,376,964	0	197,756	1,125,458	53,750
Salary % Split			*.00%*	*14.36%*	*81.73%*	*3.90%*
Benefits	P	616,931	0	79,767	518,982	18,182
Subtotal - Personnel Costs		1,993,895	0	277,523	1,644,440	71,932
Services & Supplies Cost						
502 Contract Services	P	579,647	0	322,338	211,085	46,224
503 Supplies	P	15,282	0	7,585	7,662	35
505 Other Expenses	P	3,169	0	2,100	1,069	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		598,098	0	332,023	219,816	46,259
Department Cost Total		2,591,993	0	609,546	1,864,256	118,191
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		2,591,993	0	609,546	1,864,256	118,191
General Admin Distribution			0	0	0	0
Grand Total		$2,591,993		$609,546	$1,864,256	$118,191
						not allocated

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
1	Courthouse	$384,404	$0	$90,398	$276,477	$17,528
	Subtotal - BUILDING USE ALLOWANC	384,404	0	90,398	276,477	17,528
2	County Pension	4,234	11	998	3,053	194
2	Health Benefit	270,545	712	63,790	195,098	12,369
2	Life Benefit	12,421	33	2,929	8,957	568
2	Unemployment Comp	255	1	60	184	12
2	Injured On Duty	137	0	32	98	6
	Subtotal - EMPLOYEE BENEFITS	287,592	757	67,810	207,392	13,148
3	Post Audits	1,045	3	246	754	48
	Subtotal - POST AUDITS	1,045	3	246	754	48
4	Corporate Dues	328,012	1,101	77,396	236,710	15,007
	Subtotal - CORPORATE DUES	328,012	1,101	77,396	236,710	15,007
5	Self Insured	171	1	40	123	8
5	Judgements & Losses	9,040	28	2,133	6,522	414
	Subtotal - INSURANCE	9,211	29	2,173	6,646	421
6	Metro Clerk	0	4,250	1,000	3,057	194
6	Council	0	12,999	3,057	9,350	593
	Subtotal - LEGISLATIVE	0	17,249	4,056	12,406	787
7	Mayor's Office	0	9,274	2,181	6,670	423
	Subtotal - MAYOR	0	9,274	2,181	6,670	423
10	Buildings & Security	0	5,471	1,287	3,935	249
	Subtotal - GEN SVC FACILITIES	0	5,471	1,287	3,935	249
12	Postal Service	0	16,789	3,948	12,075	766
	Subtotal - POSTAL SERVICE	0	16,789	3,948	12,075	766
16	Finance Operations	0	344	81	247	16
16	Payment Services	0	176	41	127	8

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
16	Accounts Payable	$0	$697	$164	$501	$32
	Subtotal - FINANCE OPERATIONS	0	1,216	286	875	55
17	Payroll	0	1,770	416	1,273	81
	Subtotal - PAYROLL	0	1,770	416	1,273	81
18	Management & Budget	0	2,230	524	1,604	102
	Subtotal - OFFICE OF MANAGEMENT	0	2,230	524	1,604	102
19	Internal Audit	0	1,061	249	763	48
	Subtotal - INTERNAL AUDIT	0	1,061	249	763	48
20	Business Solutions	0	710	167	511	32
	Subtotal - BUSINESS SOLUTIONS	0	710	167	511	32
21	Public Property Svcs	0	232	55	167	11
	Subtotal - PUBLIC PROPERTY ADMIN	0	232	55	167	11
22	Purchasing	0	843	198	606	38
	Subtotal - PURCHASING	0	843	198	606	38
23	Procurement Review	0	52	12	38	2
23	Prompt Pay Review	0	23	5	17	1
23	Performance Monitoring	0	79	19	57	4
	Subtotal - FINANCIAL ACCOUNTABIL	0	154	36	111	7
24	Cash Operations	0	8	2	6	0
24	Investment Committee Supt	0	102	24	73	5
24	Investor Relations	0	44	10	32	2
	Subtotal - TREASURY	0	154	36	111	7
26	Recruitment	0	412	97	297	19
26	Employee Training	0	766	180	551	35
26	Safety / Comp	0	674	159	485	31
26	HR Liaisons	0	6,713	1,579	4,828	306

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
26	Benefits	$0	$5,596	$1,316	$4,025	$255
26	Admin / Cust	0	8,476	1,993	6,097	387
	Subtotal - HUMAN RESOURCES	0	22,638	5,324	16,282	1,032
27	ITS Systems	0	17,422	4,097	12,531	794
27	ITS Systems Depreciation	0	8,681	2,041	6,244	396
	Subtotal - INFORMATION SYSTEMS	0	26,103	6,139	18,774	1,190
28	Legal Services	0	26,603	6,256	19,134	1,213
	Subtotal - DEPT OF LAW	0	26,603	6,256	19,134	1,213
29	Records & Storage	0	1,363	320	980	62
29	Data Requests	0	2,771	652	1,993	126
	Subtotal - CENTRAL RECORDS	0	4,133	972	2,973	188
Total Incoming		1,010,265	138,521	270,154	826,249	52,383
				23.52%	71.92%	4.56%
C. Total Allocated			$3,740,779	$879,700	$2,690,505	$170,574

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	58	0.50%	$4,250	$0	$4,250	$0	$4,250
7	MAYOR	12	0.10%	879	0	879	34	913
8	EMPLOYEE HEALTH & WELLNESS	6	0.05%	440	0	440	17	457
9	GEN SVC OVERHEAD	9	0.08%	660	0	660	25	685
10	GEN SVC FACILITIES	28	0.24%	2,052	0	2,052	79	2,131
11	FLEET MANAGEMENT	83	0.72%	6,082	0	6,082	235	6,317
12	POSTAL SERVICE	4	0.03%	293	0	293	11	304
13	RADIO SHOP	14	0.12%	1,026	0	1,026	40	1,066
14	DIRECTOR OF FINANCE	6	0.05%	440	0	440	17	457
15	BUSINESS ASSISTANCE OFFICE	12	0.10%	879	0	879	34	913
16	FINANCE OPERATIONS	30	0.26%	2,198	0	2,198	85	2,283
17	PAYROLL	8	0.07%	586	0	586	23	609
18	OFFICE OF MANAGEMENT & BUDGI	23	0.20%	1,685	0	1,685	65	1,751
19	INTERNAL AUDIT	13	0.11%	953	0	953	37	989
20	BUSINESS SOLUTIONS	12	0.10%	879	0	879	34	913
21	PUBLIC PROPERTY ADMIN	3	0.03%	220	0	220	8	228
22	PURCHASING	18	0.16%	1,319	0	1,319	51	1,370
23	FINANCIAL ACCOUNTABILITY	5	0.04%	366	0	366	14	381
24	TREASURY	11	0.10%	806	0	806	31	837
25	GRANTS COORDINATION	4	0.03%	293	0	293	11	304
26	HUMAN RESOURCES	64	0.55%	4,690	0	4,690	181	4,871
27	INFORMATION SYSTEMS	126	1.09%	9,233	0	9,233	357	9,590
28	DEPT OF LAW	51	0.44%	3,737	0	3,737	144	3,882
29	CENTRAL RECORDS	3	0.03%	220	0	220	8	228
30	Elections	63	0.54%	4,617	0	4,617	178	4,795
31	Surplus Property	7	0.06%	513	0	513	20	533
32	Planning Comm	58	0.50%	4,250	0	4,250	164	4,415
35	Historical Comm	10	0.09%	733	0	733	28	761
38	Assessor Prop	123	1.06%	9,014	0	9,014	348	9,362
39	Trustee	31	0.27%	2,272	0	2,272	88	2,359
40	County Clerk	88	0.76%	6,449	0	6,449	249	6,698
41	District Attorney	86	0.74%	6,302	0	6,302	244	6,546
42	DA Drug Enforcement	8	0.07%	586	0	586	23	609
45	Public Defender	86	0.74%	6,302	0	6,302	244	6,546
46	Juvenile Court Clerk	30	0.26%	2,198	0	2,198	85	2,283
47	Circuit Court Clerk	48	0.42%	3,517	0	3,517	136	3,653
48	Criminal Court Clerk	84	0.73%	6,156	0	6,156	238	6,393
49	Clerk/Master	21	0.18%	1,539	0	1,539	59	1,598
50	Juvenile Court	123	1.06%	9,014	0	9,014	348	9,362
51	General Sessions Court	142	1.23%	10,406	0	10,406	402	10,808
52	State Trial Courts	169	1.46%	12,384	0	12,384	479	12,863
53	Justice Info Sys	24	0.21%	1,759	0	1,759	68	1,827
54	Sheriff Admin	118	1.02%	8,647	0	8,647	334	8,981

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
56	Sheriff Facility Maint	17	0.15%	$1,246	$0	$1,246	$48	$1,294
57	Sheriff Warehouse	4	0.03%	293	0	293	11	304
58	Sheriff Criminal Justice Ctr	356	3.08%	26,088	0	26,088	1,008	27,096
59	Sheriff Hill Jail	85	0.74%	6,229	0	6,229	241	6,470
61	Sheriff Corr Work Center	237	2.05%	17,368	0	17,368	671	18,039
62	Sheriff Transportation	132	1.14%	9,673	0	9,673	374	10,047
64	Sheriff Warrants	59	0.51%	4,324	0	4,324	167	4,491
65	Sheriff Training Academy	106	0.92%	7,768	0	7,768	300	8,068
74	Sheriff Day Reporting	57	0.49%	4,177	0	4,177	161	4,338
76	Sheriff Armed Security	29	0.25%	2,125	0	2,125	82	2,207
77	Sheriff Other	4	0.03%	293	0	293	11	304
78	Police	2,597	22.47%	190,310	0	190,310	7,355	197,665
80	Fire	1,524	13.18%	111,680	0	111,680	4,316	115,996
81	Codes Admin	87	0.75%	6,375	0	6,375	246	6,622
82	Beer Board	5	0.04%	366	0	366	14	381
83	Agricultural Ext	7	0.06%	513	0	513	20	533
84	Soil & Water	1	0.01%	73	0	73	3	76
85	Social Services	101	0.87%	7,401	0	7,401	286	7,687
86	Health	627	5.42%	45,947	0	45,947	1,776	47,723
87	Public Library	352	3.04%	25,795	0	25,795	997	26,792
88	Parks	940	8.13%	68,884	0	68,884	2,662	71,546
89	Arts Commission	12	0.10%	879	0	879	34	913
90	Public Works	322	2.79%	23,596	0	23,596	912	24,508
91	Solid Waste	107	0.93%	7,841	0	7,841	303	8,144
92	Human Relations	5	0.04%	366	0	366	14	381
95	Farmers Market	7	0.06%	513	0	513	20	533
96	Muni Auditorium	12	0.10%	879	0	879	34	913
97	State Fair Board	60	0.52%	4,397	0	4,397	170	4,567
98	Convention Center	78	0.67%	5,716	0	5,716	221	5,937
99	Sports Authority	3	0.03%	220	0	220	8	228
100	Water & Sewer	710	6.14%	52,029	0	52,029	2,011	54,040
101	Storm Water	88	0.76%	6,449	0	6,449	249	6,698
104	Metro Action Com	393	3.40%	28,799	0	28,799	1,113	29,912
105	NCAC	143	1.24%	10,479	0	10,479	405	10,884
107	Metro Transit	1	0.01%	73	0	73	3	76
109	Taxi Transp & Licensing	7	0.06%	513	0	513	20	533
112	Communication Center	199	1.72%	14,583	0	14,583	564	15,146
114	Criminal Justice Planning	4	0.03%	293	0	293	11	304
115	Comm Ed Comm	3	0.03%	220	0	220	8	228
116	Convention Center Auth	127	1.10%	9,307	0	9,307	360	9,666
119	Mayor Other	26	0.22%	1,905	0	1,905	74	1,979
122	All Others	4	0.03%	293	0	293	11	304

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
Subtotal	11,560	100.00%	847,125	0	847,125	32,575	879,700
Direct Bills					0		0
Total					$847,125		$879,700

Basis Units: # of Active Employees

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	58	0.50%	$12,999	$0	$12,999	$0	$12,999
7	MAYOR	12	0.10%	2,689	0	2,689	104	2,793
8	EMPLOYEE HEALTH & WELLNESS	6	0.05%	1,345	0	1,345	52	1,397
9	GEN SVC OVERHEAD	9	0.08%	2,017	0	2,017	78	2,095
10	GEN SVC FACILITIES	28	0.24%	6,275	0	6,275	243	6,518
11	FLEET MANAGEMENT	83	0.72%	18,602	0	18,602	719	19,321
12	POSTAL SERVICE	4	0.03%	896	0	896	35	931
13	RADIO SHOP	14	0.12%	3,138	0	3,138	121	3,259
14	DIRECTOR OF FINANCE	6	0.05%	1,345	0	1,345	52	1,397
15	BUSINESS ASSISTANCE OFFICE	12	0.10%	2,689	0	2,689	104	2,793
16	FINANCE OPERATIONS	30	0.26%	6,724	0	6,724	260	6,984
17	PAYROLL	8	0.07%	1,793	0	1,793	69	1,862
18	OFFICE OF MANAGEMENT & BUDGI	23	0.20%	5,155	0	5,155	199	5,354
19	INTERNAL AUDIT	13	0.11%	2,914	0	2,914	113	3,026
20	BUSINESS SOLUTIONS	12	0.10%	2,689	0	2,689	104	2,793
21	PUBLIC PROPERTY ADMIN	3	0.03%	672	0	672	26	698
22	PURCHASING	18	0.16%	4,034	0	4,034	156	4,190
23	FINANCIAL ACCOUNTABILITY	5	0.04%	1,121	0	1,121	43	1,164
24	TREASURY	11	0.10%	2,465	0	2,465	95	2,561
25	GRANTS COORDINATION	4	0.03%	896	0	896	35	931
26	HUMAN RESOURCES	64	0.55%	14,344	0	14,344	554	14,898
27	INFORMATION SYSTEMS	126	1.09%	28,240	0	28,240	1,091	29,331
28	DEPT OF LAW	51	0.44%	11,430	0	11,430	442	11,872
29	CENTRAL RECORDS	3	0.03%	672	0	672	26	698
30	Elections	63	0.54%	14,120	0	14,120	546	14,666
31	Surplus Property	7	0.06%	1,569	0	1,569	61	1,630
32	Planning Comm	58	0.50%	12,999	0	12,999	502	13,502
35	Historical Comm	10	0.09%	2,241	0	2,241	87	2,328
38	Assessor Prop	123	1.06%	27,567	0	27,567	1,065	28,633
39	Trustee	31	0.27%	6,948	0	6,948	269	7,216
40	County Clerk	88	0.76%	19,723	0	19,723	762	20,485
41	District Attorney	86	0.74%	19,275	0	19,275	745	20,020
42	DA Drug Enforcement	8	0.07%	1,793	0	1,793	69	1,862
45	Public Defender	86	0.74%	19,275	0	19,275	745	20,020
46	Juvenile Court Clerk	30	0.26%	6,724	0	6,724	260	6,984
47	Circuit Court Clerk	48	0.42%	10,758	0	10,758	416	11,174
48	Criminal Court Clerk	84	0.73%	18,826	0	18,826	728	19,554
49	Clerk/Master	21	0.18%	4,707	0	4,707	182	4,889
50	Juvenile Court	123	1.06%	27,567	0	27,567	1,065	28,633
51	General Sessions Court	142	1.23%	31,826	0	31,826	1,230	33,056
52	State Trial Courts	169	1.46%	37,877	0	37,877	1,464	39,341
53	Justice Info Sys	24	0.21%	5,379	0	5,379	208	5,587
54	Sheriff Admin	118	1.02%	26,447	0	26,447	1,022	27,469

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
56	Sheriff Facility Maint	17	0.15%	$3,810	$0	$3,810	$147	$3,957
57	Sheriff Warehouse	4	0.03%	896	0	896	35	931
58	Sheriff Criminal Justice Ctr	356	3.08%	79,788	0	79,788	3,084	82,872
59	Sheriff Hill Jail	85	0.74%	19,051	0	19,051	736	19,787
61	Sheriff Corr Work Center	237	2.05%	53,117	0	53,117	2,053	55,170
62	Sheriff Transportation	132	1.14%	29,584	0	29,584	1,143	30,728
64	Sheriff Warrants	59	0.51%	13,223	0	13,223	511	13,734
65	Sheriff Training Academy	106	0.92%	23,757	0	23,757	918	24,675
74	Sheriff Day Reporting	57	0.49%	12,775	0	12,775	494	13,269
76	Sheriff Armed Security	29	0.25%	6,500	0	6,500	251	6,751
77	Sheriff Other	4	0.03%	896	0	896	35	931
78	Police	2,597	22.47%	582,050	0	582,050	22,495	604,546
80	Fire	1,524	13.18%	341,565	0	341,565	13,201	354,766
81	Codes Admin	87	0.75%	19,499	0	19,499	754	20,252
82	Beer Board	5	0.04%	1,121	0	1,121	43	1,164
83	Agricultural Ext	7	0.06%	1,569	0	1,569	61	1,630
84	Soil & Water	1	0.01%	224	0	224	9	233
85	Social Services	101	0.87%	22,637	0	22,637	875	23,511
86	Health	627	5.42%	140,526	0	140,526	5,431	145,957
87	Public Library	352	3.04%	78,892	0	78,892	3,049	81,941
88	Parks	940	8.13%	210,677	0	210,677	8,142	218,819
89	Arts Commission	12	0.10%	2,689	0	2,689	104	2,793
90	Public Works	322	2.79%	72,168	0	72,168	2,789	74,957
91	Solid Waste	107	0.93%	23,981	0	23,981	927	24,908
92	Human Relations	5	0.04%	1,121	0	1,121	43	1,164
95	Farmers Market	7	0.06%	1,569	0	1,569	61	1,630
96	Muni Auditorium	12	0.10%	2,689	0	2,689	104	2,793
97	State Fair Board	60	0.52%	13,447	0	13,447	520	13,967
98	Convention Center	78	0.67%	17,482	0	17,482	676	18,157
99	Sports Authority	3	0.03%	672	0	672	26	698
100	Water & Sewer	710	6.14%	159,128	0	159,128	6,150	165,278
101	Storm Water	88	0.76%	19,723	0	19,723	762	20,485
104	Metro Action Com	393	3.40%	88,081	0	88,081	3,404	91,485
105	NCAC	143	1.24%	32,050	0	32,050	1,239	33,288
107	Metro Transit	1	0.01%	224	0	224	9	233
109	Taxi Transp & Licensing	7	0.06%	1,569	0	1,569	61	1,630
112	Communication Center	199	1.72%	44,601	0	44,601	1,724	46,324
114	Criminal Justice Planning	4	0.03%	896	0	896	35	931
115	Comm Ed Comm	3	0.03%	672	0	672	26	698
116	Convention Center Auth	127	1.10%	28,464	0	28,464	1,100	29,564
119	Mayor Other	26	0.22%	5,827	0	5,827	225	6,052
122	All Others	4	0.03%	896	0	896	35	931

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
Subtotal	11,560	100.00%	2,590,875	0	2,590,875	99,630	2,690,505
Direct Bills					0		0
Total					$2,590,875		$2,690,505

Basis Units: # of Active Employees

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Alarm Registration	Total
6	LEGISLATIVE	$4,250	$12,999	$0	$17,249
7	MAYOR	913	2,793	0	3,707
8	EMPLOYEE HEALTH & WELLNESS	457	1,397	0	1,853
9	GEN SVC OVERHEAD	685	2,095	0	2,780
10	GEN SVC FACILITIES	2,131	6,518	0	8,649
11	FLEET MANAGEMENT	6,317	19,321	0	25,639
12	POSTAL SERVICE	304	931	0	1,236
13	RADIO SHOP	1,066	3,259	0	4,325
14	DIRECTOR OF FINANCE	457	1,397	0	1,853
15	BUSINESS ASSISTANCE OFFICE	913	2,793	0	3,707
16	FINANCE OPERATIONS	2,283	6,984	0	9,267
17	PAYROLL	609	1,862	0	2,471
18	OFFICE OF MANAGEMENT & BUDGI	1,751	5,354	0	7,105
19	INTERNAL AUDIT	989	3,026	0	4,016
20	BUSINESS SOLUTIONS	913	2,793	0	3,707
21	PUBLIC PROPERTY ADMIN	228	698	0	927
22	PURCHASING	1,370	4,190	0	5,560
23	FINANCIAL ACCOUNTABILITY	381	1,164	0	1,544
24	TREASURY	837	2,561	0	3,398
25	GRANTS COORDINATION	304	931	0	1,236
26	HUMAN RESOURCES	4,871	14,898	0	19,770
27	INFORMATION SYSTEMS	9,590	29,331	0	38,921
28	DEPT OF LAW	3,882	11,872	0	15,754
29	CENTRAL RECORDS	228	698	0	927
30	Elections	4,795	14,666	0	19,461
31	Surplus Property	533	1,630	0	2,162
32	Planning Comm	4,415	13,502	0	17,916
35	Historical Comm	761	2,328	0	3,089
38	Assessor Prop	9,362	28,633	0	37,995
39	Trustee	2,359	7,216	0	9,576
40	County Clerk	6,698	20,485	0	27,183
41	District Attorney	6,546	20,020	0	26,565
42	DA Drug Enforcement	609	1,862	0	2,471
45	Public Defender	6,546	20,020	0	26,565
46	Juvenile Court Clerk	2,283	6,984	0	9,267
47	Circuit Court Clerk	3,653	11,174	0	14,827
48	Criminal Court Clerk	6,393	19,554	0	25,948
49	Clerk/Master	1,598	4,889	0	6,487
50	Juvenile Court	9,362	28,633	0	37,995
51	General Sessions Court	10,808	33,056	0	43,864
52	State Trial Courts	12,863	39,341	0	52,204

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Alarm Registration	Total
53	Justice Info Sys	$1,827	$5,587	$0	$7,414
54	Sheriff Admin	8,981	27,469	0	36,450
56	Sheriff Facility Maint	1,294	3,957	0	5,251
57	Sheriff Warehouse	304	931	0	1,236
58	Sheriff Criminal Justice Ctr	27,096	82,872	0	109,968
59	Sheriff Hill Jail	6,470	19,787	0	26,256
61	Sheriff Corr Work Center	18,039	55,170	0	73,209
62	Sheriff Transportation	10,047	30,728	0	40,775
64	Sheriff Warrants	4,491	13,734	0	18,225
65	Sheriff Training Academy	8,068	24,675	0	32,743
74	Sheriff Day Reporting	4,338	13,269	0	17,607
76	Sheriff Armed Security	2,207	6,751	0	8,958
77	Sheriff Other	304	931	0	1,236
78	Police	197,665	604,546	0	802,211
80	Fire	115,996	354,766	0	470,762
81	Codes Admin	6,622	20,252	0	26,874
82	Beer Board	381	1,164	0	1,544
83	Agricultural Ext	533	1,630	0	2,162
84	Soil & Water	76	233	0	309
85	Social Services	7,687	23,511	0	31,199
86	Health	47,723	145,957	0	193,680
87	Public Library	26,792	81,941	0	108,732
88	Parks	71,546	218,819	0	290,365
89	Arts Commission	913	2,793	0	3,707
90	Public Works	24,508	74,957	0	99,465
91	Solid Waste	8,144	24,908	0	33,052
92	Human Relations	381	1,164	0	1,544
95	Farmers Market	533	1,630	0	2,162
96	Muni Auditorium	913	2,793	0	3,707
97	State Fair Board	4,567	13,967	0	18,534
98	Convention Center	5,937	18,157	0	24,094
99	Sports Authority	228	698	0	927
100	Water & Sewer	54,040	165,278	0	219,318
101	Storm Water	6,698	20,485	0	27,183
104	Metro Action Com	29,912	91,485	0	121,397
105	NCAC	10,884	33,288	0	44,173
107	Metro Transit	76	233	0	309
109	Taxi Transp & Licensing	533	1,630	0	2,162
112	Communication Center	15,146	46,324	0	61,471
114	Criminal Justice Planning	304	931	0	1,236
115	Comm Ed Comm	228	698	0	927

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Alarm Registration	Total
116 Convention Center Auth	$9,666	$29,564	$0	$39,230
119 Mayor Other	1,979	6,052	0	8,031
122 All Others	304	931	0	1,236
Total	$879,700	$2,690,505	$0	$3,570,205

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 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 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	836,068	0	836,068
Salary % Split			*.00%*	*100.00%*
Benefits	S	293,287	0	293,287
Subtotal - Personnel Costs		1,129,355	0	1,129,355
Services & Supplies Cost				
502 Contract Services	S	191,916	0	191,916
503 Supplies	S	11,429	0	11,429
505 Other Expenses	S	2,451	0	2,451
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		205,796	0	205,796
Department Cost Total		1,335,151	0	1,335,151
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		1,335,151	0	1,335,151
General Admin Distribution			0	0
Grand Total		$1,335,151		$1,335,151

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
1	Courthouse	$294,876	$0	$294,876
	Subtotal - BUILDING USE ALLOWANC	294,876	0	294,876
2	County Pension	6,351	17	6,368
2	Health Benefit	94,376	248	94,625
2	Life Benefit	4,333	11	4,344
2	Unemployment Comp	9,319	25	9,344
	Subtotal - EMPLOYEE BENEFITS	114,380	301	114,681
3	Post Audits	1,259	4	1,263
	Subtotal - POST AUDITS	1,259	4	1,263
4	Corporate Dues	93,420	313	93,734
	Subtotal - CORPORATE DUES	93,420	313	93,734
5	Judgements & Losses	5,714	18	5,732
	Subtotal - INSURANCE	5,714	18	5,732
6	Metro Clerk	879	34	913
6	Council	2,689	104	2,793
	Subtotal - LEGISLATIVE	3,569	138	3,707
7	Mayor's Office	0	1,919	1,919
	Subtotal - MAYOR	0	1,919	1,919
8	Employee Clinic	0	59	59
	Subtotal - EMPLOYEE HEALTH & WE	0	59	59
10	Buildings & Security	0	1,234	1,234
	Subtotal - GEN SVC FACILITIES	0	1,234	1,234
12	Postal Service	0	2,154	2,154
	Subtotal - POSTAL SERVICE	0	2,154	2,154
15	Procurement Post-Award	0	1,089	1,089

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - BUSINESS ASSISTANCE C	$0	$1,089	$1,089
16	Finance Operations	0	414	414
16	Payment Services	0	315	315
16	Accounts Payable	0	1,247	1,247
	Subtotal - FINANCE OPERATIONS	0	1,976	1,976
17	Payroll	0	459	459
	Subtotal - PAYROLL	0	459	459
18	Management & Budget	0	1,170	1,170
	Subtotal - OFFICE OF MANAGEMENT	0	1,170	1,170
19	Internal Audit	0	546	546
	Subtotal - INTERNAL AUDIT	0	546	546
20	Business Solutions	0	856	856
	Subtotal - BUSINESS SOLUTIONS	0	856	856
21	Public Property Svcs	0	120	120
	Subtotal - PUBLIC PROPERTY ADMIN	0	120	120
22	Purchasing	0	290	290
	Subtotal - PURCHASING	0	290	290
23	Procurement Review	0	27	27
23	Prompt Pay Review	0	41	41
23	Grants	0	5,015	5,015
23	Performance Monitoring	0	41	41
	Subtotal - FINANCIAL ACCOUNTABIL	0	5,124	5,124
24	Cash Operations	0	4	4
24	Investment Committee Supt	0	26	26
24	Investor Relations	0	23	23
	Subtotal - TREASURY	0	53	53
25	Grant Coordination	0	4,959	4,959

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - GRANTS COORDINATION	$0	$4,959	$4,959
26	Employee Training	0	403	403
26	Safety / Comp	0	354	354
26	HR Liaisons	0	3,527	3,527
26	Benefits	0	2,939	2,939
26	Admin / Cust	0	4,453	4,453
	Subtotal - HUMAN RESOURCES	0	11,676	11,676
27	ITS Systems	0	11,032	11,032
27	ITS Systems Depreciation	0	5,497	5,497
	Subtotal - INFORMATION SYSTEMS	0	16,530	16,530
28	Legal Services	0	32,159	32,159
	Subtotal - DEPT OF LAW	0	32,159	32,159
Total Incoming		513,218	83,146	596,365
				100.00%
C. Total Allocated			$1,931,516	$1,931,516

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	58	0.50%	$9,274	$0	$9,274	$0	$9,274
7	MAYOR	12	0.10%	1,919	0	1,919	0	1,919
8	EMPLOYEE HEALTH & WELLNESS	6	0.05%	959	0	959	43	1,003
9	GEN SVC OVERHEAD	9	0.08%	1,439	0	1,439	65	1,504
10	GEN SVC FACILITIES	28	0.24%	4,477	0	4,477	203	4,680
11	FLEET MANAGEMENT	83	0.72%	13,271	0	13,271	601	13,872
12	POSTAL SERVICE	4	0.03%	640	0	640	29	669
13	RADIO SHOP	14	0.12%	2,239	0	2,239	101	2,340
14	DIRECTOR OF FINANCE	6	0.05%	959	0	959	43	1,003
15	BUSINESS ASSISTANCE OFFICE	12	0.10%	1,919	0	1,919	87	2,006
16	FINANCE OPERATIONS	30	0.26%	4,797	0	4,797	217	5,014
17	PAYROLL	8	0.07%	1,279	0	1,279	58	1,337
18	OFFICE OF MANAGEMENT & BUDGI	23	0.20%	3,678	0	3,678	166	3,844
19	INTERNAL AUDIT	13	0.11%	2,079	0	2,079	94	2,173
20	BUSINESS SOLUTIONS	12	0.10%	1,919	0	1,919	87	2,006
21	PUBLIC PROPERTY ADMIN	3	0.03%	480	0	480	22	501
22	PURCHASING	18	0.16%	2,878	0	2,878	130	3,008
23	FINANCIAL ACCOUNTABILITY	5	0.04%	799	0	799	36	836
24	TREASURY	11	0.10%	1,759	0	1,759	80	1,838
25	GRANTS COORDINATION	4	0.03%	640	0	640	29	669
26	HUMAN RESOURCES	64	0.55%	10,233	0	10,233	463	10,696
27	INFORMATION SYSTEMS	126	1.09%	20,147	0	20,147	912	21,058
28	DEPT OF LAW	51	0.44%	8,155	0	8,155	369	8,524
29	CENTRAL RECORDS	3	0.03%	480	0	480	22	501
30	Elections	63	0.54%	10,073	0	10,073	456	10,529
31	Surplus Property	7	0.06%	1,119	0	1,119	51	1,170
32	Planning Comm	58	0.50%	9,274	0	9,274	420	9,694
35	Historical Comm	10	0.09%	1,599	0	1,599	72	1,671
38	Assessor Prop	123	1.06%	19,667	0	19,667	890	20,557
39	Trustee	31	0.27%	4,957	0	4,957	224	5,181
40	County Clerk	88	0.76%	14,071	0	14,071	637	14,707
41	District Attorney	86	0.74%	13,751	0	13,751	622	14,373
42	DA Drug Enforcement	8	0.07%	1,279	0	1,279	58	1,337
45	Public Defender	86	0.74%	13,751	0	13,751	622	14,373
46	Juvenile Court Clerk	30	0.26%	4,797	0	4,797	217	5,014
47	Circuit Court Clerk	48	0.42%	7,675	0	7,675	347	8,022
48	Criminal Court Clerk	84	0.73%	13,431	0	13,431	608	14,039
49	Clerk/Master	21	0.18%	3,358	0	3,358	152	3,510
50	Juvenile Court	123	1.06%	19,667	0	19,667	890	20,557
51	General Sessions Court	142	1.23%	22,705	0	22,705	1,028	23,732
52	State Trial Courts	169	1.46%	27,022	0	27,022	1,223	28,245
53	Justice Info Sys	24	0.21%	3,837	0	3,837	174	4,011
54	Sheriff Admin	118	1.02%	18,867	0	18,867	854	19,721

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
56	Sheriff Facility Maint	17	0.15%	$2,718	$0	$2,718	$123	$2,841
57	Sheriff Warehouse	4	0.03%	640	0	640	29	669
58	Sheriff Criminal Justice Ctr	356	3.08%	56,922	0	56,922	2,576	59,498
59	Sheriff Hill Jail	85	0.74%	13,591	0	13,591	615	14,206
61	Sheriff Corr Work Center	237	2.05%	37,895	0	37,895	1,715	39,610
62	Sheriff Transportation	132	1.14%	21,106	0	21,106	955	22,061
64	Sheriff Warrants	59	0.51%	9,434	0	9,434	427	9,861
65	Sheriff Training Academy	106	0.92%	16,949	0	16,949	767	17,716
74	Sheriff Day Reporting	57	0.49%	9,114	0	9,114	412	9,526
76	Sheriff Armed Security	29	0.25%	4,637	0	4,637	210	4,847
77	Sheriff Other	4	0.03%	640	0	640	29	669
78	Police	2,597	22.47%	415,244	0	415,244	18,793	434,036
80	Fire	1,524	13.18%	243,678	0	243,678	11,028	254,706
81	Codes Admin	87	0.75%	13,911	0	13,911	630	14,540
82	Beer Board	5	0.04%	799	0	799	36	836
83	Agricultural Ext	7	0.06%	1,119	0	1,119	51	1,170
84	Soil & Water	1	0.01%	160	0	160	7	167
85	Social Services	101	0.87%	16,149	0	16,149	731	16,880
86	Health	627	5.42%	100,253	0	100,253	4,537	104,790
87	Public Library	352	3.04%	56,283	0	56,283	2,547	58,830
88	Parks	940	8.13%	150,300	0	150,300	6,802	157,102
89	Arts Commission	12	0.10%	1,919	0	1,919	87	2,006
90	Public Works	322	2.79%	51,486	0	51,486	2,330	53,816
91	Solid Waste	107	0.93%	17,109	0	17,109	774	17,883
92	Human Relations	5	0.04%	799	0	799	36	836
95	Farmers Market	7	0.06%	1,119	0	1,119	51	1,170
96	Muni Auditorium	12	0.10%	1,919	0	1,919	87	2,006
97	State Fair Board	60	0.52%	9,594	0	9,594	434	10,028
98	Convention Center	78	0.67%	12,472	0	12,472	564	13,036
99	Sports Authority	3	0.03%	480	0	480	22	501
100	Water & Sewer	710	6.14%	113,524	0	113,524	5,138	118,662
101	Storm Water	88	0.76%	14,071	0	14,071	637	14,707
104	Metro Action Com	393	3.40%	62,838	0	62,838	2,844	65,682
105	NCAC	143	1.24%	22,865	0	22,865	1,035	23,900
107	Metro Transit	1	0.01%	160	0	160	7	167
109	Taxi Transp & Licensing	7	0.06%	1,119	0	1,119	51	1,170
112	Communication Center	199	1.72%	31,819	0	31,819	1,440	33,259
114	Criminal Justice Planning	4	0.03%	640	0	640	29	669
115	Comm Ed Comm	3	0.03%	480	0	480	22	501
116	Convention Center Auth	127	1.10%	20,306	0	20,306	919	21,226
119	Mayor Other	26	0.22%	4,157	0	4,157	188	4,345
122	All Others	4	0.03%	640	0	640	29	669

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
Subtotal	11,560	100.00%	1,848,369	0	1,848,369	83,146	1,931,516
Direct Bills					0		0
Total					$1,848,369		$1,931,516

Basis Units: # of Active Employees

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
6	LEGISLATIVE	$9,274	$9,274
7	MAYOR	1,919	1,919
8	EMPLOYEE HEALTH & WELLNESS	1,003	1,003
9	GEN SVC OVERHEAD	1,504	1,504
10	GEN SVC FACILITIES	4,680	4,680
11	FLEET MANAGEMENT	13,872	13,872
12	POSTAL SERVICE	669	669
13	RADIO SHOP	2,340	2,340
14	DIRECTOR OF FINANCE	1,003	1,003
15	BUSINESS ASSISTANCE OFFICE	2,006	2,006
16	FINANCE OPERATIONS	5,014	5,014
17	PAYROLL	1,337	1,337
18	OFFICE OF MANAGEMENT & BUDGI	3,844	3,844
19	INTERNAL AUDIT	2,173	2,173
20	BUSINESS SOLUTIONS	2,006	2,006
21	PUBLIC PROPERTY ADMIN	501	501
22	PURCHASING	3,008	3,008
23	FINANCIAL ACCOUNTABILITY	836	836
24	TREASURY	1,838	1,838
25	GRANTS COORDINATION	669	669
26	HUMAN RESOURCES	10,696	10,696
27	INFORMATION SYSTEMS	21,058	21,058
28	DEPT OF LAW	8,524	8,524
29	CENTRAL RECORDS	501	501
30	Elections	10,529	10,529
31	Surplus Property	1,170	1,170
32	Planning Comm	9,694	9,694
35	Historical Comm	1,671	1,671
38	Assessor Prop	20,557	20,557
39	Trustee	5,181	5,181
40	County Clerk	14,707	14,707
41	District Attorney	14,373	14,373
42	DA Drug Enforcement	1,337	1,337
45	Public Defender	14,373	14,373
46	Juvenile Court Clerk	5,014	5,014
47	Circuit Court Clerk	8,022	8,022
48	Criminal Court Clerk	14,039	14,039
49	Clerk/Master	3,510	3,510
50	Juvenile Court	20,557	20,557
51	General Sessions Court	23,732	23,732
52	State Trial Courts	28,245	28,245

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
53	Justice Info Sys	$4,011	$4,011
54	Sheriff Admin	19,721	19,721
56	Sheriff Facility Maint	2,841	2,841
57	Sheriff Warehouse	669	669
58	Sheriff Criminal Justice Ctr	59,498	59,498
59	Sheriff Hill Jail	14,206	14,206
61	Sheriff Corr Work Center	39,610	39,610
62	Sheriff Transportation	22,061	22,061
64	Sheriff Warrants	9,861	9,861
65	Sheriff Training Academy	17,716	17,716
74	Sheriff Day Reporting	9,526	9,526
76	Sheriff Armed Security	4,847	4,847
77	Sheriff Other	669	669
78	Police	434,036	434,036
80	Fire	254,706	254,706
81	Codes Admin	14,540	14,540
82	Beer Board	836	836
83	Agricultural Ext	1,170	1,170
84	Soil & Water	167	167
85	Social Services	16,880	16,880
86	Health	104,790	104,790
87	Public Library	58,830	58,830
88	Parks	157,102	157,102
89	Arts Commission	2,006	2,006
90	Public Works	53,816	53,816
91	Solid Waste	17,883	17,883
92	Human Relations	836	836
95	Farmers Market	1,170	1,170
96	Muni Auditorium	2,006	2,006
97	State Fair Board	10,028	10,028
98	Convention Center	13,036	13,036
99	Sports Authority	501	501
100	Water & Sewer	118,662	118,662
101	Storm Water	14,707	14,707
104	Metro Action Com	65,682	65,682
105	NCAC	23,900	23,900
107	Metro Transit	167	167
109	Taxi Transp & Licensing	1,170	1,170
112	Communication Center	33,259	33,259
114	Criminal Justice Planning	669	669
115	Comm Ed Comm	501	501

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
116 Convention Center Auth	$21,226	$21,226
119 Mayor Other	4,345	4,345
122 All Others	669	669
Total	$1,931,516	$1,931,516

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "Employee Health and Wellness") provides employment physicals to 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	379,693	0	346,477	16,518	16,698
Salary % Split			*.00%*	*91.25%*	*4.35%*	*4.40%*
Benefits	S	167,993	0	153,297	7,308	7,388
Subtotal - Personnel Costs		547,686	0	499,774	23,826	24,086
Services & Supplies Cost						
502 Contract Services	S	118,923	0	108,520	5,174	5,230
503 Supplies	S	(23,767)	0	(21,688)	(1,034)	(1,045)
505 Other Expenses	S	7,413	0	6,765	322	326
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		102,569	0	93,596	4,462	4,511
Department Cost Total		650,255	0	593,370	28,288	28,596
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		650,255	0	593,370	28,288	28,596
General Admin Distribution			0	0	0	0
Grand Total		$650,255		$593,370	$28,288	$28,596
						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	$433	$1	$435	$0	$0
	Subtotal - POST AUDITS	433	1	435	0	0
6	Metro Clerk	440	17	457	0	0
6	Council	1,345	52	1,397	0	0
	Subtotal - LEGISLATIVE	1,784	69	1,853	0	0
7	Mayor's Office	959	43	1,003	0	0
	Subtotal - MAYOR	959	43	1,003	0	0
16	Finance Operations	0	143	143	0	0
16	Payment Services	0	194	194	0	0
16	Accounts Payable	0	768	768	0	0
	Subtotal - FINANCE OPERATIONS	0	1,104	1,104	0	0
17	Payroll	0	169	169	0	0
	Subtotal - PAYROLL	0	169	169	0	0
18	Management & Budget	0	517	517	0	0
	Subtotal - OFFICE OF MANAGEMENT	0	517	517	0	0
19	Internal Audit	0	266	266	0	0
	Subtotal - INTERNAL AUDIT	0	266	266	0	0
20	Business Solutions	0	295	295	0	0
	Subtotal - BUSINESS SOLUTIONS	0	295	295	0	0
21	Public Property Svcs	0	58	58	0	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	58	58	0	0
22	Purchasing	0	144	144	0	0
	Subtotal - PURCHASING	0	144	144	0	0
23	Procurement Review	0	13	13	0	0
23	Prompt Pay Review	0	25	25	0	0

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
23	Performance Monitoring	$0	$20	$20	$0	$0
	Subtotal - FINANCIAL ACCOUNTABIL	0	58	58	0	0
24	Cash Operations	0	2	2	0	0
24	Investment Committee Supt	0	10	10	0	0
24	Investor Relations	0	11	11	0	0
	Subtotal - TREASURY	0	23	23	0	0
Total Incoming		3,177	2,748	5,926	0	0
				91.33%	4.31%	4.36%
C. Total Allocated			$656,181	$599,296	$28,288	$28,596

Employee Clinic Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	2	0.01%	$59	$0	$59	$0	$59
9	GEN SVC OVERHEAD	159	0.79%	4,704	0	4,704	22	4,726
50	Juvenile Court	63	0.31%	1,864	0	1,864	9	1,873
51	General Sessions Court	1	0.00%	30	0	30	0	30
54	Sheriff Admin	752	3.73%	22,249	0	22,249	103	22,351
78	Police	11,268	55.88%	333,378	0	333,378	1,536	334,914
80	Fire	6,407	31.78%	189,559	0	189,559	873	190,433
81	Codes Admin	5	0.02%	148	0	148	1	149
85	Social Services	1	0.00%	30	0	30	0	30
86	Health	632	3.13%	18,699	0	18,699	86	18,785
87	Public Library	1	0.00%	30	0	30	0	30
88	Parks	261	1.29%	7,722	0	7,722	36	7,758
90	Public Works	62	0.31%	1,834	0	1,834	8	1,843
98	Convention Center	1	0.00%	30	0	30	0	30
100	Water & Sewer	50	0.25%	1,479	0	1,479	7	1,486
104	Metro Action Com	432	2.14%	12,781	0	12,781	59	12,840
106	MDHA	13	0.06%	385	0	385	2	386
110	Education	53	0.26%	1,568	0	1,568	7	1,575
Subtotal		20,163	100.00%	596,548	0	596,548	2,748	599,296
Direct Bills						0		0
Total						$596,548		$599,296

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%	$28,288	$0	$28,288	$0	$28,288
Subtotal	100	100.00%	28,288	0	28,288	0	28,288
Direct Bills					0		0
Total					$28,288		$28,288

Basis Units: Direct 100% Allocation to Employee Benefits

Allocation Summary

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Employee Clinic	Benefit Board	Other	Total
2	EMPLOYEE BENEFITS	$0	$28,288	$0	$28,288
7	MAYOR	59	0	0	59
9	GEN SVC OVERHEAD	4,726	0	0	4,726
50	Juvenile Court	1,873	0	0	1,873
51	General Sessions Court	30	0	0	30
54	Sheriff Admin	22,351	0	0	22,351
78	Police	334,914	0	0	334,914
80	Fire	190,433	0	0	190,433
81	Codes Admin	149	0	0	149
85	Social Services	30	0	0	30
86	Health	18,785	0	0	18,785
87	Public Library	30	0	0	30
88	Parks	7,758	0	0	7,758
90	Public Works	1,843	0	0	1,843
98	Convention Center	30	0	0	30
100	Water & Sewer	1,486	0	0	1,486
104	Metro Action Com	12,840	0	0	12,840
106	MDHA	386	0	0	386
110	Education	1,575	0	0	1,575
Total		$599,296	$28,288	$0	$627,584

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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	634,314	0	634,314
Salary % Split			*.00%*	*100.00%*
Benefits	S	247,355	0	247,355
Subtotal - Personnel Costs		881,669	0	881,669
Services & Supplies Cost				
502 Contract Services	S	306,430	0	306,430
503 Supplies	S	13,573	0	13,573
505 Other Expenses	S	3,261	0	3,261
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		323,264	0	323,264
Department Cost Total		1,204,933	0	1,204,933
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		1,204,933	0	1,204,933
General Admin Distribution			0	0
Grand Total		$1,204,933		$1,204,933

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
1	AA Birch Bldg	$1,132	$0	$1,132
1	Metro Southeast	136,858	0	136,858
1	Lindsley Hall	168,082	0	168,082
1	Howard Office Bldg	8,062	0	8,062
1	Fulton Campus Garage	27,303	0	27,303
	Subtotal - BUILDING USE ALLOWANC	341,438	0	341,438
2	County Pension	55,465	146	55,611
2	Civil Service Pension	115,419	306	115,725
2	Health Benefit	660,634	1,739	662,373
2	Life Benefit	30,331	80	30,411
2	Unemployment Comp	(237)	(1)	(238)
2	Injured On Duty	106,532	280	106,812
	Subtotal - EMPLOYEE BENEFITS	968,143	2,551	970,695
3	Post Audits	396	1	397
	Subtotal - POST AUDITS	396	1	397
5	Property Loss	60,566	188	60,754
5	Self Insured	9,831	31	9,861
5	Judgements & Losses	1,876	6	1,882
	Subtotal - INSURANCE	72,273	225	72,497
6	Metro Clerk	660	25	685
6	Council	2,017	78	2,095
	Subtotal - LEGISLATIVE	2,677	103	2,780
7	Mayor's Office	1,439	65	1,504
	Subtotal - MAYOR	1,439	65	1,504
8	Employee Clinic	4,704	22	4,726
	Subtotal - EMPLOYEE HEALTH & WE	4,704	22	4,726
10	Buildings & Security	0	1,164	1,164
	Subtotal - GEN SVC FACILITIES	0	1,164	1,164
11	Motor Pool	0	72	72

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
11	Fleet Depreciation	$0	$5,434	$5,434
	Subtotal - FLEET MANAGEMENT	0	5,506	5,506
12	Postal Service	0	1,292	1,292
	Subtotal - POSTAL SERVICE	0	1,292	1,292
13	Radio Shop	0	79	79
13	Radio Shop Depreciation	0	47	47
	Subtotal - RADIO SHOP	0	126	126
15	Procurement Post-Award	0	22,866	22,866
	Subtotal - BUSINESS ASSISTANCE C	0	22,866	22,866
16	Finance Operations	0	130	130
16	Payment Services	0	110	110
16	Accounts Payable	0	436	436
	Subtotal - FINANCE OPERATIONS	0	677	677
17	Payroll	0	1,823	1,823
	Subtotal - PAYROLL	0	1,823	1,823
18	Management & Budget	0	1,047	1,047
	Subtotal - OFFICE OF MANAGEMENT	0	1,047	1,047
19	Internal Audit	0	493	493
	Subtotal - INTERNAL AUDIT	0	493	493
20	Business Solutions	0	269	269
	Subtotal - BUSINESS SOLUTIONS	0	269	269
21	Public Property Svcs	0	108	108
	Subtotal - PUBLIC PROPERTY ADMIN	0	108	108
22	Purchasing	0	455	455
	Subtotal - PURCHASING	0	455	455
23	Procurement Review	0	24	24

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
23	Prompt Pay Review	$0	$14	$14
23	Performance Monitoring	0	37	37
	Subtotal - FINANCIAL ACCOUNTABIL	0	75	75
24	Cash Operations	0	3	3
24	Investment Committee Supt	0	105	105
24	Investor Relations	0	20	20
	Subtotal - TREASURY	0	129	129
26	Recruitment	0	8,647	8,647
26	Employee Training	0	1,809	1,809
26	Safety / Comp	0	1,592	1,592
26	HR Liaisons	0	15,861	15,861
26	Benefits	0	13,219	13,219
26	Admin / Cust	0	20,024	20,024
	Subtotal - HUMAN RESOURCES	0	61,153	61,153
27	ITS Systems	0	12,059	12,059
27	ITS Systems Depreciation	0	6,008	6,008
	Subtotal - INFORMATION SYSTEMS	0	18,067	18,067
28	Legal Services	0	13,105	13,105
	Subtotal - DEPT OF LAW	0	13,105	13,105
29	Records & Storage	0	964	964
29	Data Requests	0	538	538
	Subtotal - CENTRAL RECORDS	0	1,502	1,502
Total Incoming		1,391,070	132,825	1,523,895
				100.00%
C. Total Allocated			$2,728,828	$2,728,828

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	1,600,503	26.38%	$684,850	$0	$684,850	$35,041	$719,891
11 FLEET MANAGEMENT	3,372,287	55.59%	1,442,991	0	1,442,991	73,831	1,516,822
12 POSTAL SERVICE	156,846	2.59%	67,114	0	67,114	3,434	70,548
13 RADIO SHOP	631,174	10.40%	270,077	0	270,077	13,819	283,896
31 Surplus Property	306,079	5.05%	130,970	0	130,970	6,701	137,671
Subtotal	6,066,889	100.00%	2,596,003	0	2,596,003	132,825	2,728,828
Direct Bills					0		0
Total					$2,596,003		$2,728,828

Basis Units: General Services Salaries

Allocation Summary

Dept:9 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
10 GEN SVC FACILITIES	$719,891	$719,891
11 FLEET MANAGEMENT	1,516,822	1,516,822
12 POSTAL SERVICE	70,548	70,548
13 RADIO SHOP	283,896	283,896
31 Surplus Property	137,671	137,671
Total	$2,728,828	$2,728,828

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

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:10 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security	Design & Construct
Personnel Costs					
Salaries	S1	1,600,503	0	1,574,946	25,557
Salary % Split			*.00%*	*98.40%*	*1.60%*
Benefits	S	678,494	0	667,660	10,834
Subtotal - Personnel Costs		2,278,997	0	2,242,606	36,391
Services & Supplies Cost					
502 Contract Services	S	15,432,317	0	15,185,893	246,424
503 Supplies	S	269,982	0	265,671	4,311
505 Other Expenses	S	395,552	0	389,236	6,316
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	903	0	0	0
53X Transfers	D	0	0	0	0
CAFR Investment Income	S	(1,040)	0	(1,023)	(17)
ADJ Use of Fund Balance	S	0	0	0	0
Subtotal - Services & Supplies		16,097,714	0	15,839,776	257,035
Department Cost Total		18,376,711	0	18,082,382	293,426
Adjustments to Cost					
507 Capital	D	(903)	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		(903)	0	0	0
Total Costs After Adjustments		18,375,808	0	18,082,382	293,426
General Admin Distribution			0	0	0
Grand Total		$18,375,808		$18,082,382	$293,426

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
1	Communications Bldg	$11,199	$0	$11,020	$179
1	Metro Southeast	231,695	0	227,996	3,700
	Subtotal - BUILDING USE ALLOWANC	242,895	0	239,016	3,879
2	Injured On Duty	(94,200)	0	(92,696)	(1,504)
	Subtotal - EMPLOYEE BENEFITS	(94,200)	0	(92,696)	(1,504)
3	Post Audits	9,024	29	8,909	145
	Subtotal - POST AUDITS	9,024	29	8,909	145
5	Self Insured	2,992	9	2,953	48
5	Judgements & Losses	18,081	56	17,847	290
	Subtotal - INSURANCE	21,073	66	20,801	338
6	Metro Clerk	2,052	79	2,097	34
6	Council	6,275	243	6,414	104
	Subtotal - LEGISLATIVE	8,327	322	8,511	138
7	Mayor's Office	4,477	203	4,605	75
	Subtotal - MAYOR	4,477	203	4,605	75
9	Gen Svs Overhead	684,850	35,041	708,395	11,495
	Subtotal - GEN SVC OVERHEAD	684,850	35,041	708,395	11,495
10	Buildings & Security	0	518	510	8
10	Design & Construct	0	521	512	8
	Subtotal - GEN SVC FACILITIES	0	1,039	1,022	17
11	Motor Pool	0	2,543	2,502	41
11	Fleet Depreciation	0	18,634	18,336	298
	Subtotal - FLEET MANAGEMENT	0	21,177	20,839	338
12	Postal Service	0	431	424	7
	Subtotal - POSTAL SERVICE	0	431	424	7
13	Radio Shop	0	5,315	5,230	85

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
13	Radio Shop Depreciation	$0	$3,118	$3,068	$50
	Subtotal - RADIO SHOP	0	8,432	8,298	135
16	Finance Operations	0	2,968	2,921	47
16	Payment Services	0	8,326	8,193	133
16	Accounts Payable	0	32,969	32,443	526
	Subtotal - FINANCE OPERATIONS	0	44,263	43,556	707
17	Payroll	0	828	814	13
	Subtotal - PAYROLL	0	828	814	13
18	Management & Budget	0	17,106	16,833	273
	Subtotal - OFFICE OF MANAGEMENT	0	17,106	16,833	273
19	Internal Audit	0	7,667	7,544	122
	Subtotal - INTERNAL AUDIT	0	7,667	7,544	122
20	Business Solutions	0	6,135	6,037	98
	Subtotal - BUSINESS SOLUTIONS	0	6,135	6,037	98
21	Public Property Svcs	0	1,680	1,653	27
	Subtotal - PUBLIC PROPERTY ADMIN	0	1,680	1,653	27
22	Purchasing	0	23,185	22,815	370
	Subtotal - PURCHASING	0	23,185	22,815	370
23	Procurement Review	0	379	373	6
23	Prompt Pay Review	0	1,094	1,077	17
23	Performance Monitoring	0	569	560	9
	Subtotal - FINANCIAL ACCOUNTABIL	0	2,043	2,010	33
24	Cash Operations	0	224	220	4
24	Investment Committee Supt	0	48	47	1
24	Investor Relations	0	317	312	5
	Subtotal - TREASURY	0	588	579	9
27	ITS Systems	0	36,106	35,530	577

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
27	ITS Systems Depreciation	$0	$17,991	$17,703	$287
	Subtotal - INFORMATION SYSTEMS	0	54,097	53,233	864
29	Records & Storage	0	17	17	0
29	Data Requests	0	108	106	2
	Subtotal - CENTRAL RECORDS	0	125	123	2
Total Incoming		876,446	224,455	1,083,322	17,579
				98.40%	1.60%
C. Total Allocated			$19,476,709	$19,165,704	$311,005

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	324,200	1.74%	$329,671	$(324,200)	$5,471	$0	$5,471
7	MAYOR	73,100	0.39%	74,334	(73,100)	1,234	0	1,234
9	GEN SVC OVERHEAD	69,000	0.37%	70,164	(69,000)	1,164	0	1,164
10	GEN SVC FACILITIES	30,700	0.16%	31,218	(30,700)	518	0	518
11	FLEET MANAGEMENT	668,400	3.59%	679,680	(668,400)	11,280	8,141	19,422
12	POSTAL SERVICE	14,300	0.08%	14,541	(14,300)	241	174	416
13	RADIO SHOP	157,200	0.84%	159,853	(157,200)	2,653	1,915	4,568
14	DIRECTOR OF FINANCE	31,400	0.17%	31,930	(31,400)	530	382	912
15	BUSINESS ASSISTANCE OFFICE	12,800	0.07%	13,016	(12,800)	216	156	372
16	FINANCE OPERATIONS	143,300	0.77%	145,718	(143,300)	2,418	1,745	4,164
17	PAYROLL	27,300	0.15%	27,761	(27,300)	461	333	793
18	OFFICE OF MANAGEMENT & BUDGI	126,600	0.68%	128,737	(126,600)	2,137	1,542	3,679
19	INTERNAL AUDIT	21,600	0.12%	21,965	(21,600)	365	263	628
20	BUSINESS SOLUTIONS	61,400	0.33%	62,436	(61,400)	1,036	748	1,784
21	PUBLIC PROPERTY ADMIN	5,800	0.03%	5,898	(5,800)	98	71	169
22	PURCHASING	92,000	0.49%	93,553	(92,000)	1,553	1,121	2,673
23	FINANCIAL ACCOUNTABILITY	13,300	0.07%	13,524	(13,300)	224	162	386
24	TREASURY	27,100	0.15%	27,557	(27,100)	457	330	787
25	GRANTS COORDINATION	10,300	0.06%	10,474	(10,300)	174	125	299
26	HUMAN RESOURCES	115,900	0.62%	117,856	(115,900)	1,956	1,412	3,368
27	INFORMATION SYSTEMS	939,900	5.04%	955,762	(939,900)	15,862	11,448	27,311
28	DEPT OF LAW	22,600	0.12%	22,981	(22,600)	381	275	657
30	Elections	281,700	1.51%	286,454	(281,700)	4,754	3,431	8,185
31	Surplus Property	112,100	0.60%	113,992	(112,100)	1,892	1,365	3,257
32	Planning Comm	306,100	1.64%	311,266	(306,100)	5,166	3,728	8,894
34	Register of Deeds	600	0.00%	610	(600)	10	7	17
38	Assessor Prop	336,800	1.81%	342,484	(336,800)	5,684	4,102	9,786
39	Trustee	99,300	0.53%	100,976	(99,300)	1,676	1,210	2,885
40	County Clerk	287,700	1.54%	292,555	(287,700)	4,855	3,504	8,360
41	District Attorney	18,100	0.10%	18,405	(18,100)	305	220	526
45	Public Defender	20,000	0.11%	20,338	(20,000)	338	244	581
46	Juvenile Court Clerk	42,900	0.23%	43,624	(42,900)	724	523	1,247
47	Circuit Court Clerk	440,300	2.36%	447,731	(440,300)	7,431	5,363	12,794
48	Criminal Court Clerk	283,900	1.52%	288,691	(283,900)	4,791	3,458	8,249
49	Clerk/Master	154,300	0.83%	156,904	(154,300)	2,604	1,879	4,483
50	Juvenile Court	507,600	2.72%	516,167	(507,600)	8,567	6,183	14,749
51	General Sessions Court	542,400	2.91%	551,554	(542,400)	9,154	6,607	15,760
52	State Trial Courts	617,400	3.31%	627,820	(617,400)	10,420	7,520	17,940
54	Sheriff Admin	1,090,800	5.85%	1,109,209	(1,090,800)	18,409	13,286	31,695
78	Police	3,609,200	19.37%	3,670,111	(3,609,200)	60,911	43,961	104,872
80	Fire	1,141,600	6.13%	1,160,866	(1,141,600)	19,266	13,905	33,171
81	Codes Admin	312,500	1.68%	317,774	(312,500)	5,274	3,806	9,080
82	Beer Board	22,700	0.12%	23,083	(22,700)	383	276	660

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	Agricultural Ext	23,600	0.13%	$23,998	$(23,600)	$398	$287	$686
84	Soil & Water	4,100	0.02%	4,169	(4,100)	69	50	119
85	Social Services	51,200	0.27%	52,064	(51,200)	864	624	1,488
86	Health	160,400	0.86%	163,107	(160,400)	2,707	1,954	4,661
87	Public Library	3,100	0.02%	3,152	(3,100)	52	38	90
88	Parks	153,400	0.82%	155,989	(153,400)	2,589	1,868	4,457
89	Arts Commission	103,600	0.56%	105,348	(103,600)	1,748	1,262	3,010
92	Human Relations	89,600	0.48%	91,112	(89,600)	1,512	1,091	2,603
93	ADA Management	385,300	2.07%	391,803	(385,300)	6,503	4,693	11,196
99	Sports Authority	8,700	0.05%	8,847	(8,700)	147	106	253
100	Water & Sewer	123,300	0.66%	125,381	(123,300)	2,081	1,502	3,583
101	Storm Water	13,700	0.07%	13,931	(13,700)	231	167	398
104	Metro Action Com	101,000	0.54%	102,705	(101,000)	1,705	1,230	2,935
109	Taxi Transp & Licensing	18,400	0.10%	18,711	(18,400)	311	224	535
110	Education	256,400	1.38%	260,727	(256,400)	4,327	3,123	7,450
112	Communication Center	148,800	0.80%	151,311	(148,800)	2,511	1,812	4,324
114	Criminal Justice Planning	22,800	0.12%	23,185	(22,800)	385	278	662
119	Mayor Other	183,900	0.99%	187,004	(183,900)	3,104	2,240	5,344
121	ISF External Customers	41,416	0.22%	42,115	(41,416)	699	504	1,203
122	All Others	3,521,500	18.90%	3,580,931	(3,521,500)	59,431	42,893	102,324
Subtotal		18,630,416	100.00%	18,944,833	(18,630,416)	314,417	220,870	535,288
Direct Bills						18,630,416		18,630,416
Total						$18,944,833		$19,165,704

Basis Units: General Services Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Design & Construct Allocations **Dept:10 GEN SVC FACILITIES**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	27,202	9.02%	$27,723	$(27,202)	$521	$0	$521
11	FLEET MANAGEMENT	614	0.20%	626	(614)	12	8	20
27	INFORMATION SYSTEMS	1,201	0.40%	1,224	(1,201)	23	16	39
39	Trustee	655	0.22%	668	(655)	13	9	21
40	County Clerk	166	0.06%	169	(166)	3	2	5
42	DA Drug Enforcement	5,119	1.70%	5,217	(5,119)	98	67	165
45	Public Defender	1,170	0.39%	1,192	(1,170)	22	15	38
48	Criminal Court Clerk	542	0.18%	552	(542)	10	7	17
50	Juvenile Court	257	0.09%	262	(257)	5	3	8
51	General Sessions Court	199	0.07%	203	(199)	4	3	6
52	State Trial Courts	444	0.15%	452	(444)	8	6	14
54	Sheriff Admin	630	0.21%	642	(630)	12	8	20
78	Police	29,680	9.84%	30,248	(29,680)	568	388	956
80	Fire	27,298	9.05%	27,821	(27,298)	523	356	879
82	Beer Board	6,466	2.14%	6,590	(6,466)	124	84	208
84	Soil & Water	543	0.18%	553	(543)	10	7	17
86	Health	4,937	1.64%	5,032	(4,937)	95	64	159
87	Public Library	2,783	0.92%	2,836	(2,783)	53	36	90
88	Parks	343	0.11%	350	(343)	7	4	11
96	Muni Auditorium	56	0.02%	57	(56)	1	1	2
104	Metro Action Com	7,348	2.44%	7,489	(7,348)	141	96	237
112	Communication Center	1,075	0.36%	1,096	(1,075)	21	14	35
122	All Others	182,919	60.64%	186,420	(182,919)	3,501	2,389	5,890
Subtotal		301,647	100.00%	307,421	(301,647)	5,774	3,584	9,358
Direct Bills						301,647		301,647
Total						$307,421		$311,005

Basis Units: Real Property Billings

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Design & Construct	Total
0	Direct Billed	$18,630,416	$301,647	$18,932,063
6	LEGISLATIVE	5,471	0	5,471
7	MAYOR	1,234	0	1,234
9	GEN SVC OVERHEAD	1,164	0	1,164
10	GEN SVC FACILITIES	518	521	1,039
11	FLEET MANAGEMENT	19,422	20	19,441
12	POSTAL SERVICE	416	0	416
13	RADIO SHOP	4,568	0	4,568
14	DIRECTOR OF FINANCE	912	0	912
15	BUSINESS ASSISTANCE OFFICE	372	0	372
16	FINANCE OPERATIONS	4,164	0	4,164
17	PAYROLL	793	0	793
18	OFFICE OF MANAGEMENT & BUDGI	3,679	0	3,679
19	INTERNAL AUDIT	628	0	628
20	BUSINESS SOLUTIONS	1,784	0	1,784
21	PUBLIC PROPERTY ADMIN	169	0	169
22	PURCHASING	2,673	0	2,673
23	FINANCIAL ACCOUNTABILITY	386	0	386
24	TREASURY	787	0	787
25	GRANTS COORDINATION	299	0	299
26	HUMAN RESOURCES	3,368	0	3,368
27	INFORMATION SYSTEMS	27,311	39	27,349
28	DEPT OF LAW	657	0	657
30	Elections	8,185	0	8,185
31	Surplus Property	3,257	0	3,257
32	Planning Comm	8,894	0	8,894
34	Register of Deeds	17	0	17
38	Assessor Prop	9,786	0	9,786
39	Trustee	2,885	21	2,906
40	County Clerk	8,360	5	8,365
41	District Attorney	526	0	526
42	DA Drug Enforcement	0	165	165
45	Public Defender	581	38	619
46	Juvenile Court Clerk	1,247	0	1,247
47	Circuit Court Clerk	12,794	0	12,794
48	Criminal Court Clerk	8,249	17	8,267
49	Clerk/Master	4,483	0	4,483
50	Juvenile Court	14,749	8	14,758
51	General Sessions Court	15,760	6	15,767
52	State Trial Courts	17,940	14	17,954
54	Sheriff Admin	31,695	20	31,716

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Design & Construct	Total
78	Police	$104,872	$956	$105,828
80	Fire	33,171	879	34,050
81	Codes Admin	9,080	0	9,080
82	Beer Board	660	208	868
83	Agricultural Ext	686	0	686
84	Soil & Water	119	17	137
85	Social Services	1,488	0	1,488
86	Health	4,661	159	4,820
87	Public Library	90	90	180
88	Parks	4,457	11	4,468
89	Arts Commission	3,010	0	3,010
92	Human Relations	2,603	0	2,603
93	ADA Management	11,196	0	11,196
96	Muni Auditorium	0	2	2
99	Sports Authority	253	0	253
100	Water & Sewer	3,583	0	3,583
101	Storm Water	398	0	398
104	Metro Action Com	2,935	237	3,171
109	Taxi Transp & Licensing	535	0	535
110	Education	7,450	0	7,450
112	Communication Center	4,324	35	4,358
114	Criminal Justice Planning	662	0	662
119	Mayor Other	5,344	0	5,344
121	ISF External Customers	1,203	0	1,203
122	All Others	102,324	5,890	108,214
Total		$19,165,704	$311,005	$19,476,709

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from the Government's CAFR for FY 2013.

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	3,372,287	0	3,372,287	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	1,688,699	0	1,688,699	0
Subtotal - Personnel Costs		5,060,986	0	5,060,986	0
Services & Supplies Cost					
502 Contract Services	S	2,351,464	0	2,351,464	0
503 Supplies	S	11,571,010	0	11,571,010	0
505 Other Expenses	S	241,459	0	241,459	0
Depreciation	P	12,440,037	0	0	12,440,037
507 Capital	D	0	0	0	0
53X Transfers	D	14,225	0	0	0
CAFR Non-Operating Revenue	S	(872,576)	0	(872,576)	0
Subtotal - Services & Supplies		25,745,619	0	13,291,357	12,440,037
Department Cost Total		30,806,605	0	18,352,343	12,440,037
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	(14,225)	0	0	0
Subtotal - Adjustments		(14,225)	0	0	0
Total Costs After Adjustments		30,792,380	0	18,352,343	12,440,037
General Admin Distribution			0	0	0
Grand Total		$30,792,380		$18,352,343	$12,440,037

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1	Metro Southeast	$390,599	$0	$390,599	$0
	Subtotal - BUILDING USE ALLOWANC	390,599	0	390,599	0
2	Injured On Duty	(173,100)	0	(173,100)	0
	Subtotal - EMPLOYEE BENEFITS	(173,100)	0	(173,100)	0
3	Post Audits	129,973	413	130,386	0
	Subtotal - POST AUDITS	129,973	413	130,386	0
6	Metro Clerk	6,082	235	6,317	0
6	Council	18,602	719	19,321	0
	Subtotal - LEGISLATIVE	24,685	954	25,639	0
7	Mayor's Office	13,271	601	13,872	0
	Subtotal - MAYOR	13,271	601	13,872	0
9	Gen Svs Overhead	1,442,991	73,831	1,516,822	0
	Subtotal - GEN SVC OVERHEAD	1,442,991	73,831	1,516,822	0
10	Buildings & Security	11,280	8,141	19,422	0
10	Design & Construct	12	8	20	0
	Subtotal - GEN SVC FACILITIES	11,292	8,149	19,441	0
11	Fleet Depreciation	0	351,155	351,155	0
	Subtotal - FLEET MANAGEMENT	0	351,155	351,155	0
12	Postal Service	0	369	369	0
	Subtotal - POSTAL SERVICE	0	369	369	0
13	Radio Shop	0	3,966	3,966	0
13	Radio Shop Depreciation	0	2,327	2,327	0
	Subtotal - RADIO SHOP	0	6,293	6,293	0
16	Finance Operations	0	42,752	42,752	0
16	Payment Services	0	28,885	28,885	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
16	Accounts Payable	$0	$114,385	$114,385	$0
	Subtotal - FINANCE OPERATIONS	0	186,022	186,022	0
17	Payroll	0	2,250	2,250	0
	Subtotal - PAYROLL	0	2,250	2,250	0
18	Management & Budget	0	16,310	16,310	0
	Subtotal - OFFICE OF MANAGEMENT	0	16,310	16,310	0
19	Internal Audit	0	12,956	12,956	0
	Subtotal - INTERNAL AUDIT	0	12,956	12,956	0
20	Business Solutions	0	88,359	88,359	0
	Subtotal - BUSINESS SOLUTIONS	0	88,359	88,359	0
21	Public Property Svcs	0	2,839	2,839	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	2,839	2,839	0
22	Purchasing	0	37,477	37,477	0
	Subtotal - PURCHASING	0	37,477	37,477	0
23	Procurement Review	0	641	641	0
23	Prompt Pay Review	0	3,797	3,797	0
23	Performance Monitoring	0	961	961	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	5,400	5,400	0
24	Cash Operations	0	106	106	0
24	Investment Committee Supt	0	130	130	0
24	Investor Relations	0	535	535	0
	Subtotal - TREASURY	0	771	771	0
27	ITS Systems	0	56,680	56,680	0
27	ITS Systems Depreciation	0	28,242	28,242	0
	Subtotal - INFORMATION SYSTEMS	0	84,921	84,921	0
28	Legal Services	0	253	253	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	$253	$253	$0
29	Records & Storage	0	233	233	0
29	Data Requests	0	1,453	1,453	0
	Subtotal - CENTRAL RECORDS	0	1,686	1,686	0
Total Incoming		1,839,710	881,010	2,720,720	0
				62.88%	37.12%
C. Total Allocated			$33,513,100	$21,073,063	$12,440,037

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	2,000	0.01%	$2,072	$(2,000)	$72	$0	$72
10	GEN SVC FACILITIES	70,500	0.36%	73,043	(70,500)	2,543	0	2,543
12	POSTAL SERVICE	5,200	0.03%	5,388	(5,200)	188	236	424
13	RADIO SHOP	12,900	0.07%	13,365	(12,900)	465	585	1,051
26	HUMAN RESOURCES	1,700	0.01%	1,761	(1,700)	61	77	138
27	INFORMATION SYSTEMS	29,400	0.15%	30,460	(29,400)	1,060	1,334	2,394
28	DEPT OF LAW	1,300	0.01%	1,347	(1,300)	47	59	106
29	CENTRAL RECORDS	1,900	0.01%	1,969	(1,900)	69	86	155
30	Elections	2,700	0.01%	2,797	(2,700)	97	123	220
31	Surplus Property	5,200	0.03%	5,388	(5,200)	188	236	424
32	Planning Comm	2,100	0.01%	2,176	(2,100)	76	95	171
38	Assessor Prop	50,400	0.26%	52,218	(50,400)	1,818	2,287	4,105
39	Trustee	2,400	0.01%	2,487	(2,400)	87	109	195
40	County Clerk	14,400	0.07%	14,919	(14,400)	519	653	1,173
41	District Attorney	17,500	0.09%	18,131	(17,500)	631	794	1,425
45	Public Defender	4,200	0.02%	4,351	(4,200)	151	191	342
46	Juvenile Court Clerk	7,300	0.04%	7,563	(7,300)	263	331	595
47	Circuit Court Clerk	3,800	0.02%	3,937	(3,800)	137	172	309
48	Criminal Court Clerk	1,900	0.01%	1,969	(1,900)	69	86	155
50	Juvenile Court	44,200	0.23%	45,794	(44,200)	1,594	2,006	3,600
51	General Sessions Court	1,600	0.01%	1,658	(1,600)	58	73	130
52	State Trial Courts	59,700	0.31%	61,853	(59,700)	2,153	2,709	4,862
54	Sheriff Admin	788,200	4.04%	816,629	(788,200)	28,429	35,764	64,193
78	Police	4,926,300	25.28%	5,103,984	(4,926,300)	177,684	223,526	401,210
80	Fire	3,846,000	19.73%	3,984,720	(3,846,000)	138,720	174,509	313,228
81	Codes Admin	161,100	0.83%	166,911	(161,100)	5,811	7,310	13,120
82	Beer Board	5,100	0.03%	5,284	(5,100)	184	231	415
85	Social Services	19,800	0.10%	20,514	(19,800)	714	898	1,613
86	Health	118,000	0.61%	122,256	(118,000)	4,256	5,354	9,610
87	Public Library	71,500	0.37%	74,079	(71,500)	2,579	3,244	5,823
88	Parks	1,379,400	7.08%	1,429,153	(1,379,400)	49,753	62,589	112,342
90	Public Works	2,989,000	15.34%	3,096,809	(2,989,000)	107,809	135,623	243,432
91	Solid Waste	1,320,100	6.77%	1,367,714	(1,320,100)	47,614	59,898	107,512
95	Farmers Market	2,900	0.01%	3,005	(2,900)	105	132	236
96	Muni Auditorium	13,600	0.07%	14,091	(13,600)	491	617	1,108
98	Convention Center	13,000	0.07%	13,469	(13,000)	469	590	1,059
100	Water & Sewer	2,353,600	12.08%	2,438,491	(2,353,600)	84,891	106,792	191,683
101	Storm Water	261,500	1.34%	270,932	(261,500)	9,432	11,865	21,297
104	Metro Action Com	308,200	1.58%	319,316	(308,200)	11,116	13,984	25,101
109	Taxi Transp & Licensing	14,600	0.07%	15,127	(14,600)	527	662	1,189
119	Mayor Other	109,500	0.56%	113,450	(109,500)	3,950	4,968	8,918
121	ISF External Customers	445,410	2.29%	461,475	(445,410)	16,065	20,210	36,275

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	19,489,110	100.00%	20,192,053	(19,489,110)	702,943	881,010	1,583,953
Direct Bills					19,489,110		19,489,110
Total					$20,192,053		$21,073,063

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	5,434	0.04%	$5,434	$0	$5,434	$0	$5,434
10	GEN SVC FACILITIES	18,634	0.15%	18,634	0	18,634	0	18,634
11	FLEET MANAGEMENT	351,155	2.82%	351,155	0	351,155	0	351,155
12	POSTAL SERVICE	8,443	0.07%	8,443	0	8,443	0	8,443
13	RADIO SHOP	15,262	0.12%	15,262	0	15,262	0	15,262
26	HUMAN RESOURCES	3,452	0.03%	3,452	0	3,452	0	3,452
27	INFORMATION SYSTEMS	21,858	0.18%	21,858	0	21,858	0	21,858
28	DEPT OF LAW	3,452	0.03%	3,452	0	3,452	0	3,452
40	County Clerk	13,230	0.11%	13,230	0	13,230	0	13,230
41	District Attorney	15,884	0.13%	15,884	0	15,884	0	15,884
46	Juvenile Court Clerk	4,976	0.04%	4,976	0	4,976	0	4,976
47	Circuit Court Clerk	3,452	0.03%	3,452	0	3,452	0	3,452
48	Criminal Court Clerk	3,578	0.03%	3,578	0	3,578	0	3,578
50	Juvenile Court	33,329	0.27%	33,329	0	33,329	0	33,329
51	General Sessions Court	4,149	0.03%	4,149	0	4,149	0	4,149
52	State Trial Courts	45,278	0.36%	45,278	0	45,278	0	45,278
54	Sheriff Admin	514,657	4.14%	514,657	0	514,657	0	514,657
78	Police	3,429,572	27.57%	3,429,571	0	3,429,571	0	3,429,571
80	Fire	3,132,798	25.18%	3,132,797	0	3,132,797	0	3,132,797
81	Codes Admin	84,148	0.68%	84,148	0	84,148	0	84,148
82	Beer Board	6,760	0.05%	6,760	0	6,760	0	6,760
85	Social Services	8,382	0.07%	8,382	0	8,382	0	8,382
86	Health	99,454	0.80%	99,454	0	99,454	0	99,454
87	Public Library	63,047	0.51%	63,047	0	63,047	0	63,047
88	Parks	428,647	3.45%	428,647	0	428,647	0	428,647
90	Public Works	2,705,281	21.75%	2,705,281	0	2,705,281	0	2,705,281
96	Muni Auditorium	550	0.00%	550	0	550	0	550
98	Convention Center	448	0.00%	448	0	448	0	448
100	Water & Sewer	1,379,138	11.09%	1,379,138	0	1,379,138	0	1,379,138
104	Metro Action Com	17,870	0.14%	17,870	0	17,870	0	17,870
109	Taxi Transp & Licensing	8,533	0.07%	8,533	0	8,533	0	8,533
112	Communication Center	9,188	0.07%	9,188	0	9,188	0	9,188
Subtotal		12,440,039	100.00%	12,440,037	0	12,440,037	0	12,440,037
Direct Bills						0		0
Total						$12,440,037		$12,440,037

Basis Units: YTD Vehicle Depreciation Expense

Allocation Summary

Dept:11 FLEET MANAGEMENT

	Department	Motor Pool	Fleet Depreciation	Total
0	Direct Billed	$19,489,110	$0	$19,489,110
9	GEN SVC OVERHEAD	72	5,434	5,506
10	GEN SVC FACILITIES	2,543	18,634	21,177
11	FLEET MANAGEMENT	0	351,155	351,155
12	POSTAL SERVICE	424	8,443	8,866
13	RADIO SHOP	1,051	15,262	16,313
26	HUMAN RESOURCES	138	3,452	3,590
27	INFORMATION SYSTEMS	2,394	21,858	24,252
28	DEPT OF LAW	106	3,452	3,558
29	CENTRAL RECORDS	155	0	155
30	Elections	220	0	220
31	Surplus Property	424	0	424
32	Planning Comm	171	0	171
38	Assessor Prop	4,105	0	4,105
39	Trustee	195	0	195
40	County Clerk	1,173	13,230	14,403
41	District Attorney	1,425	15,884	17,309
45	Public Defender	342	0	342
46	Juvenile Court Clerk	595	4,976	5,571
47	Circuit Court Clerk	309	3,452	3,761
48	Criminal Court Clerk	155	3,578	3,733
50	Juvenile Court	3,600	33,329	36,929
51	General Sessions Court	130	4,149	4,279
52	State Trial Courts	4,862	45,278	50,140
54	Sheriff Admin	64,193	514,657	578,850
78	Police	401,210	3,429,571	3,830,782
80	Fire	313,228	3,132,797	3,446,026
81	Codes Admin	13,120	84,148	97,268
82	Beer Board	415	6,760	7,175
85	Social Services	1,613	8,382	9,995
86	Health	9,610	99,454	109,064
87	Public Library	5,823	63,047	68,870
88	Parks	112,342	428,647	540,989
90	Public Works	243,432	2,705,281	2,948,712
91	Solid Waste	107,512	0	107,512
95	Farmers Market	236	0	236
96	Muni Auditorium	1,108	550	1,658
98	Convention Center	1,059	448	1,507
100	Water & Sewer	191,683	1,379,138	1,570,821
101	Storm Water	21,297	0	21,297
104	Metro Action Com	25,101	17,870	42,971

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
109 Taxi Transp & Licensing	$1,189	$8,533	$9,722
112 Communication Center	0	9,188	9,188
119 Mayor Other	8,918	0	8,918
121 ISF External Customers	36,275	0	36,275
Total	$21,073,063	$12,440,037	$33,513,100

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

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from of the Government's CAFR for FY 2013.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:12 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	156,846	0	156,846
Salary % Split			*.00%*	*100.00%*
Benefits	S	85,394	0	85,394
Subtotal - Personnel Costs		242,240	0	242,240
Services & Supplies Cost				
502 Contract Services	S	567,693	0	567,693
503 Supplies	S	4,238	0	4,238
505 Other Expenses	S	22,340	0	22,340
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
CAFR Investment Income	S	(221)	0	(221)
ADJ Use of Fund Balance	S	0	0	0
Subtotal - Services & Supplies		594,050	0	594,050
Department Cost Total		836,290	0	836,290
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		836,290	0	836,290
General Admin Distribution			0	0
Grand Total		$836,290		$836,290

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
2	Injured On Duty	$(7,700)	$0	$(7,700)
	Subtotal - EMPLOYEE BENEFITS	(7,700)	0	(7,700)
3	Post Audits	640	2	642
	Subtotal - POST AUDITS	640	2	642
6	Metro Clerk	293	11	304
6	Council	896	35	931
	Subtotal - LEGISLATIVE	1,190	46	1,236
7	Mayor's Office	640	29	669
	Subtotal - MAYOR	640	29	669
9	Gen Svs Overhead	67,114	3,434	70,548
	Subtotal - GEN SVC OVERHEAD	67,114	3,434	70,548
10	Buildings & Security	241	174	416
	Subtotal - GEN SVC FACILITIES	241	174	416
11	Motor Pool	188	236	424
11	Fleet Depreciation	8,443	0	8,443
	Subtotal - FLEET MANAGEMENT	8,631	236	8,866
16	Finance Operations	0	211	211
16	Payment Services	0	153	153
16	Accounts Payable	0	607	607
	Subtotal - FINANCE OPERATIONS	0	971	971
17	Payroll	0	121	121
	Subtotal - PAYROLL	0	121	121
18	Management & Budget	0	840	840
	Subtotal - OFFICE OF MANAGEMENT	0	840	840
19	Internal Audit	0	342	342

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
	Subtotal - INTERNAL AUDIT	$0	$342	$342
20	Business Solutions	0	435	435
	Subtotal - BUSINESS SOLUTIONS	0	435	435
21	Public Property Svcs	0	75	75
	Subtotal - PUBLIC PROPERTY ADMIN	0	75	75
22	Purchasing	0	837	837
	Subtotal - PURCHASING	0	837	837
23	Procurement Review	0	17	17
23	Prompt Pay Review	0	20	20
23	Performance Monitoring	0	25	25
	Subtotal - FINANCIAL ACCOUNTABIL	0	62	62
24	Cash Operations	0	49	49
24	Investment Committee Supt	0	7	7
24	Investor Relations	0	14	14
	Subtotal - TREASURY	0	70	70
27	ITS Systems	0	584	584
27	ITS Systems Depreciation	0	291	291
	Subtotal - INFORMATION SYSTEMS	0	875	875
Total Incoming		70,755	8,548	79,304
				100.00%
C. Total Allocated			$915,594	$915,594

Postal Service Allocations

Dept:12 POSTAL SERVICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	14,459	3.45%	$31,248	$(14,459)	$16,789	$0	$16,789
7	MAYOR	1,855	0.44%	4,009	(1,855)	2,154	0	2,154
9	GEN SVC OVERHEAD	1,113	0.27%	2,405	(1,113)	1,292	0	1,292
10	GEN SVC FACILITIES	371	0.09%	802	(371)	431	0	431
11	FLEET MANAGEMENT	318	0.08%	687	(318)	369	0	369
13	RADIO SHOP	265	0.06%	573	(265)	308	6	313
14	DIRECTOR OF FINANCE	477	0.11%	1,031	(477)	554	10	564
15	BUSINESS ASSISTANCE OFFICE	302	0.07%	653	(302)	351	6	357
16	FINANCE OPERATIONS	5,936	1.41%	12,829	(5,936)	6,893	126	7,019
17	PAYROLL	848	0.20%	1,833	(848)	985	18	1,003
18	OFFICE OF MANAGEMENT & BUDGI	265	0.06%	573	(265)	308	6	313
19	INTERNAL AUDIT	212	0.05%	458	(212)	246	5	251
20	BUSINESS SOLUTIONS	183	0.04%	395	(183)	212	4	216
21	PUBLIC PROPERTY ADMIN	159	0.04%	344	(159)	185	3	188
22	PURCHASING	1,537	0.37%	3,322	(1,537)	1,785	33	1,817
23	FINANCIAL ACCOUNTABILITY	106	0.03%	229	(106)	123	2	125
24	TREASURY	10,229	2.44%	22,106	(10,229)	11,877	218	12,095
26	HUMAN RESOURCES	5,353	1.28%	11,569	(5,353)	6,216	114	6,330
27	INFORMATION SYSTEMS	2,578	0.61%	5,571	(2,578)	2,993	55	3,048
28	DEPT OF LAW	8,374	2.00%	18,098	(8,374)	9,724	178	9,902
30	Elections	31,800	7.58%	68,725	(31,800)	36,925	677	37,602
31	Surplus Property	106	0.03%	229	(106)	123	2	125
32	Planning Comm	6,801	1.62%	14,698	(6,801)	7,897	145	8,042
34	Register of Deeds	4,664	1.11%	10,080	(4,664)	5,416	99	5,515
35	Historical Comm	477	0.11%	1,031	(477)	554	10	564
38	Assessor Prop	4,365	1.04%	9,433	(4,365)	5,068	93	5,161
39	Trustee	6,201	1.48%	13,401	(6,201)	7,200	132	7,332
40	County Clerk	6,254	1.49%	13,516	(6,254)	7,262	133	7,395
41	District Attorney	6,890	1.64%	14,890	(6,890)	8,000	147	8,147
45	Public Defender	2,279	0.54%	4,925	(2,279)	2,646	49	2,695
46	Juvenile Court Clerk	5,459	1.30%	11,798	(5,459)	6,339	116	6,455
47	Circuit Court Clerk	74,677	17.79%	161,389	(74,677)	86,712	1,590	88,301
48	Criminal Court Clerk	30,520	7.27%	65,958	(30,520)	35,438	650	36,088
49	Clerk/Master	4,982	1.19%	10,767	(4,982)	5,785	106	5,891
50	Juvenile Court	3,445	0.82%	7,445	(3,445)	4,000	73	4,074
51	General Sessions Court	10,070	2.40%	21,763	(10,070)	11,693	214	11,907
52	State Trial Courts	7,571	1.80%	16,362	(7,571)	8,791	161	8,952
53	Justice Info Sys	265	0.06%	573	(265)	308	6	313
54	Sheriff Admin	35,203	8.39%	76,079	(35,203)	40,876	749	41,625
74	Sheriff Day Reporting	466	0.11%	1,007	(466)	541	10	551
78	Police	24,910	5.94%	53,834	(24,910)	28,924	530	29,455
80	Fire	2,332	0.56%	5,040	(2,332)	2,708	50	2,757
81	Codes Admin	12,667	3.02%	27,375	(12,667)	14,708	270	14,978

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Postal Service Allocations **Dept:12 POSTAL SERVICE**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82	Beer Board	1,272	0.30%	$2,749	$(1,272)	$1,477	$27	$1,504
83	Agricultural Ext	424	0.10%	916	(424)	492	9	501
84	Soil & Water	106	0.03%	229	(106)	123	2	125
85	Social Services	2,279	0.54%	4,925	(2,279)	2,646	49	2,695
86	Health	212	0.05%	458	(212)	246	5	251
87	Public Library	26,182	6.24%	56,583	(26,182)	30,401	557	30,959
88	Parks	5,512	1.31%	11,912	(5,512)	6,400	117	6,518
89	Arts Commission	380	0.09%	821	(380)	441	8	449
90	Public Works	3,337	0.80%	7,212	(3,337)	3,875	71	3,946
92	Human Relations	265	0.06%	573	(265)	308	6	313
95	Farmers Market	53	0.01%	115	(53)	62	1	63
96	Muni Auditorium	477	0.11%	1,031	(477)	554	10	564
97	State Fair Board	53	0.01%	115	(53)	62	1	63
98	Convention Center	371	0.09%	802	(371)	431	8	439
99	Sports Authority	159	0.04%	344	(159)	185	3	188
100	Water & Sewer	952	0.23%	2,057	(952)	1,105	20	1,126
104	Metro Action Com	7,738	1.84%	16,723	(7,738)	8,985	165	9,150
105	NCAC	2,044	0.49%	4,417	(2,044)	2,373	44	2,417
109	Taxi Transp & Licensing	479	0.11%	1,035	(479)	556	10	566
112	Communication Center	159	0.04%	344	(159)	185	3	188
114	Criminal Justice Planning	53	0.01%	115	(53)	62	1	63
115	Comm Ed Comm	1,898	0.45%	4,102	(1,898)	2,204	40	2,244
119	Mayor Other	531	0.13%	1,148	(531)	617	11	628
121	ISF External Customers	1,136	0.27%	2,455	(1,136)	1,319	24	1,343
122	All Others	26,288	6.26%	56,812	(26,288)	30,524	560	31,084
Subtotal		419,704	100.00%	907,045	(419,704)	487,341	8,548	495,890
Direct Bills						419,704		419,704
Total						$907,045		$915,594

Basis Units: Postal Service Billings

Allocation Summary

Dept:12 POSTAL SERVICE

	Department	Postal Service	Total
0	Direct Billed	$419,704	$419,704
6	LEGISLATIVE	16,789	16,789
7	MAYOR	2,154	2,154
9	GEN SVC OVERHEAD	1,292	1,292
10	GEN SVC FACILITIES	431	431
11	FLEET MANAGEMENT	369	369
13	RADIO SHOP	313	313
14	DIRECTOR OF FINANCE	564	564
15	BUSINESS ASSISTANCE OFFICE	357	357
16	FINANCE OPERATIONS	7,019	7,019
17	PAYROLL	1,003	1,003
18	OFFICE OF MANAGEMENT & BUDGI	313	313
19	INTERNAL AUDIT	251	251
20	BUSINESS SOLUTIONS	216	216
21	PUBLIC PROPERTY ADMIN	188	188
22	PURCHASING	1,817	1,817
23	FINANCIAL ACCOUNTABILITY	125	125
24	TREASURY	12,095	12,095
26	HUMAN RESOURCES	6,330	6,330
27	INFORMATION SYSTEMS	3,048	3,048
28	DEPT OF LAW	9,902	9,902
30	Elections	37,602	37,602
31	Surplus Property	125	125
32	Planning Comm	8,042	8,042
34	Register of Deeds	5,515	5,515
35	Historical Comm	564	564
38	Assessor Prop	5,161	5,161
39	Trustee	7,332	7,332
40	County Clerk	7,395	7,395
41	District Attorney	8,147	8,147
45	Public Defender	2,695	2,695
46	Juvenile Court Clerk	6,455	6,455
47	Circuit Court Clerk	88,301	88,301
48	Criminal Court Clerk	36,088	36,088
49	Clerk/Master	5,891	5,891
50	Juvenile Court	4,074	4,074
51	General Sessions Court	11,907	11,907
52	State Trial Courts	8,952	8,952
53	Justice Info Sys	313	313
54	Sheriff Admin	41,625	41,625
74	Sheriff Day Reporting	551	551

Allocation Summary

Dept:12 POSTAL SERVICE

	Department	Postal Service	Total
78	Police	$29,455	$29,455
80	Fire	2,757	2,757
81	Codes Admin	14,978	14,978
82	Beer Board	1,504	1,504
83	Agricultural Ext	501	501
84	Soil & Water	125	125
85	Social Services	2,695	2,695
86	Health	251	251
87	Public Library	30,959	30,959
88	Parks	6,518	6,518
89	Arts Commission	449	449
90	Public Works	3,946	3,946
92	Human Relations	313	313
95	Farmers Market	63	63
96	Muni Auditorium	564	564
97	State Fair Board	63	63
98	Convention Center	439	439
99	Sports Authority	188	188
100	Water & Sewer	1,126	1,126
104	Metro Action Com	9,150	9,150
105	NCAC	2,417	2,417
109	Taxi Transp & Licensing	566	566
112	Communication Center	188	188
114	Criminal Justice Planning	63	63
115	Comm Ed Comm	2,244	2,244
119	Mayor Other	628	628
121	ISF External Customers	1,343	1,343
122	All Others	31,084	31,084
Total		$915,594	$915,594

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

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2013.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:13 RADIO SHOP**

Description		Amount	General Admin	Radio Shop	Radio Shop Depreciation
Personnel Costs					
Salaries	S1	631,174	0	631,174	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	333,165	0	333,165	0
Subtotal - Personnel Costs		964,339	0	964,339	0
Services & Supplies Cost					
502 Contract Services	S	817,960	0	817,960	0
503 Supplies	S	690,195	0	690,195	0
505 Other Expenses	S	58,385	0	58,385	0
505 Depreciation	P	751,752	0	0	751,752
CAFR Non-Operating Revenue	S	(8,092)	0	(8,092)	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		2,310,200	0	1,558,448	751,752
Department Cost Total		3,274,539	0	2,522,787	751,752
Adjustments to Cost					
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		3,274,539	0	2,522,787	751,752
General Admin Distribution			0	0	0
Grand Total		$3,274,539		$2,522,787	$751,752

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
1	Communications Bldg	$16,785	$0	$16,785	$0
1	Metro Southeast	92,381	0	92,381	0
	Subtotal - BUILDING USE ALLOWANC	109,167	0	109,167	0
2	Injured On Duty	(32,700)	0	(32,700)	0
	Subtotal - EMPLOYEE BENEFITS	(32,700)	0	(32,700)	0
3	Post Audits	2,706	9	2,715	0
	Subtotal - POST AUDITS	2,706	9	2,715	0
6	Metro Clerk	1,026	40	1,066	0
6	Council	3,138	121	3,259	0
	Subtotal - LEGISLATIVE	4,164	161	4,325	0
7	Mayor's Office	2,239	101	2,340	0
	Subtotal - MAYOR	2,239	101	2,340	0
9	Gen Svs Overhead	270,077	13,819	283,896	0
	Subtotal - GEN SVC OVERHEAD	270,077	13,819	283,896	0
10	Buildings & Security	2,653	1,915	4,568	0
	Subtotal - GEN SVC FACILITIES	2,653	1,915	4,568	0
11	Motor Pool	465	585	1,051	0
11	Fleet Depreciation	15,262	0	15,262	0
	Subtotal - FLEET MANAGEMENT	15,727	585	16,313	0
12	Postal Service	308	6	313	0
	Subtotal - POSTAL SERVICE	308	6	313	0
16	Finance Operations	0	890	890	0
16	Payment Services	0	921	921	0
16	Accounts Payable	0	3,645	3,645	0
	Subtotal - FINANCE OPERATIONS	0	5,456	5,456	0
17	Payroll	0	403	403	0

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
	Subtotal - PAYROLL	$0	$403	$403	$0
18	Management & Budget	0	3,121	3,121	0
	Subtotal - OFFICE OF MANAGEMENT	0	3,121	3,121	0
19	Internal Audit	0	1,343	1,343	0
	Subtotal - INTERNAL AUDIT	0	1,343	1,343	0
20	Business Solutions	0	1,840	1,840	0
	Subtotal - BUSINESS SOLUTIONS	0	1,840	1,840	0
21	Public Property Svcs	0	294	294	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	294	294	0
22	Purchasing	0	3,266	3,266	0
	Subtotal - PURCHASING	0	3,266	3,266	0
23	Procurement Review	0	66	66	0
23	Prompt Pay Review	0	121	121	0
23	Performance Monitoring	0	100	100	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	287	287	0
24	Cash Operations	0	348	348	0
24	Investment Committee Supt	0	23	23	0
24	Investor Relations	0	55	55	0
	Subtotal - TREASURY	0	427	427	0
27	ITS Systems	0	5,691	5,691	0
27	ITS Systems Depreciation	0	2,836	2,836	0
	Subtotal - INFORMATION SYSTEMS	0	8,527	8,527	0
Total Incoming		374,341	41,559	415,900	0
				79.63%	20.37%
C. Total Allocated			$3,690,439	$2,938,687	$751,752

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Allocations **Dept:13 RADIO SHOP**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	100	0.01%	$179	$(100)	$79	$0	$79
10	GEN SVC FACILITIES	6,700	0.41%	12,015	(6,700)	5,315	0	5,315
11	FLEET MANAGEMENT	5,000	0.31%	8,966	(5,000)	3,966	0	3,966
41	District Attorney	3,600	0.22%	6,456	(3,600)	2,856	93	2,949
47	Circuit Court Clerk	300	0.02%	538	(300)	238	8	246
50	Juvenile Court	6,800	0.42%	12,194	(6,800)	5,394	176	5,570
51	General Sessions Court	1,500	0.09%	2,690	(1,500)	1,190	39	1,229
52	State Trial Courts	400	0.02%	717	(400)	317	10	328
54	Sheriff Admin	82,100	5.08%	147,225	(82,100)	65,125	2,127	67,253
78	Police	656,800	40.65%	1,177,804	(656,800)	521,004	17,020	538,023
80	Fire	241,200	14.93%	432,531	(241,200)	191,331	6,250	197,581
81	Codes Admin	300	0.02%	538	(300)	238	8	246
82	Beer Board	1,100	0.07%	1,973	(1,100)	873	29	901
86	Health	7,900	0.49%	14,167	(7,900)	6,267	205	6,471
88	Parks	13,800	0.85%	24,747	(13,800)	10,947	358	11,304
90	Public Works	42,900	2.66%	76,930	(42,900)	34,030	1,112	35,142
100	Water & Sewer	6,700	0.41%	12,015	(6,700)	5,315	174	5,488
101	Storm Water	700	0.04%	1,255	(700)	555	18	573
109	Taxi Transp & Licensing	900	0.06%	1,614	(900)	714	23	737
110	Education	183,700	11.37%	329,419	(183,700)	145,719	4,760	150,479
112	Communication Center	19,800	1.23%	35,506	(19,800)	15,706	513	16,219
119	Mayor Other	33,600	2.08%	60,253	(33,600)	26,653	871	27,524
121	ISF External Customers	299,678	18.55%	537,396	(299,678)	237,718	7,766	245,484
Subtotal		1,615,578	100.00%	2,897,128	(1,615,578)	1,281,550	41,559	1,323,109
Direct Bills						1,615,578		1,615,578
Total						$2,897,128		$2,938,687

Basis Units: Radio Shop Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Depreciation Allocations

Dept:13 RADIO SHOP

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	100	0.01%	$47	$0	$47	$0	$47
10	GEN SVC FACILITIES	6,700	0.41%	3,118	0	3,118	0	3,118
11	FLEET MANAGEMENT	5,000	0.31%	2,327	0	2,327	0	2,327
41	District Attorney	3,600	0.22%	1,675	0	1,675	0	1,675
47	Circuit Court Clerk	300	0.02%	140	0	140	0	140
50	Juvenile Court	6,800	0.42%	3,164	0	3,164	0	3,164
51	General Sessions Court	1,500	0.09%	698	0	698	0	698
52	State Trial Courts	400	0.02%	186	0	186	0	186
54	Sheriff Admin	82,100	5.08%	38,202	0	38,202	0	38,202
78	Police	656,800	40.65%	305,619	0	305,619	0	305,619
80	Fire	241,200	14.93%	112,234	0	112,234	0	112,234
81	Codes Admin	300	0.02%	140	0	140	0	140
82	Beer Board	1,100	0.07%	512	0	512	0	512
86	Health	7,900	0.49%	3,676	0	3,676	0	3,676
88	Parks	13,800	0.85%	6,421	0	6,421	0	6,421
90	Public Works	42,900	2.66%	19,962	0	19,962	0	19,962
100	Water & Sewer	6,700	0.41%	3,118	0	3,118	0	3,118
101	Storm Water	700	0.04%	326	0	326	0	326
109	Taxi Transp & Licensing	900	0.06%	419	0	419	0	419
110	Education	183,700	11.37%	85,478	0	85,478	0	85,478
112	Communication Center	19,800	1.23%	9,213	0	9,213	0	9,213
119	Mayor Other	33,600	2.08%	15,635	0	15,635	0	15,635
121	ISF External Customers	299,678	18.55%	139,445	0	139,445	0	139,445
Subtotal		1,615,578	100.00%	751,752	0	751,752	0	751,752
Direct Bills						0		0
Total						$751,752		$751,752

Basis Units: Radio Shop Billings

Allocation Summary

Dept:13 RADIO SHOP

	Department	Radio Shop	Radio Shop Depreciation	Total
0	Direct Billed	$1,615,578	$0	$1,615,578
9	GEN SVC OVERHEAD	79	47	126
10	GEN SVC FACILITIES	5,315	3,118	8,432
11	FLEET MANAGEMENT	3,966	2,327	6,293
41	District Attorney	2,949	1,675	4,624
47	Circuit Court Clerk	246	140	385
50	Juvenile Court	5,570	3,164	8,734
51	General Sessions Court	1,229	698	1,927
52	State Trial Courts	328	186	514
54	Sheriff Admin	67,253	38,202	105,455
78	Police	538,023	305,619	843,642
80	Fire	197,581	112,234	309,815
81	Codes Admin	246	140	385
82	Beer Board	901	512	1,413
86	Health	6,471	3,676	10,147
88	Parks	11,304	6,421	17,726
90	Public Works	35,142	19,962	55,104
100	Water & Sewer	5,488	3,118	8,606
101	Storm Water	573	326	899
109	Taxi Transp & Licensing	737	419	1,156
110	Education	150,479	85,478	235,958
112	Communication Center	16,219	9,213	25,433
119	Mayor Other	27,524	15,635	43,158
121	ISF External Customers	245,484	139,445	384,928
Total		$2,938,687	$751,752	$3,690,439

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

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:14 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance
Personnel Costs				
Salaries	S1	356,209	0	356,209
Salary % Split			*.00%*	*100.00%*
Benefits	S	107,871	0	107,871
Subtotal - Personnel Costs		464,080	0	464,080
Services & Supplies Cost				
502 Contract Services	S	58,531	0	58,531
503 Supplies	S	2,368	0	2,368
505 Other Expenses	S	121	0	121
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		61,020	0	61,020
Department Cost Total		525,100	0	525,100
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		525,100	0	525,100
General Admin Distribution			0	0
Grand Total		$525,100		$525,100

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
1	Courthouse	$56,889	$0	$56,889
1	Howard Office Bldg	8,408	0	8,408
1	Fulton Campus Garage	1,418	0	1,418
	Subtotal - BUILDING USE ALLOWANC	66,714	0	66,714
2	County Pension	31,755	84	31,838
2	Civil Service Pension	230,838	612	231,450
2	Health Benefit	383,797	1,011	384,807
2	Life Benefit	17,621	46	17,667
2	Injured On Duty	24,948	66	25,014
	Subtotal - EMPLOYEE BENEFITS	688,958	1,818	690,777
3	Post Audits	306	1	307
	Subtotal - POST AUDITS	306	1	307
5	Self Insured	427	1	429
5	Judgements & Losses	17,228	54	17,281
	Subtotal - INSURANCE	17,655	55	17,710
6	Metro Clerk	440	17	457
6	Council	1,345	52	1,397
	Subtotal - LEGISLATIVE	1,784	69	1,853
7	Mayor's Office	959	43	1,003
	Subtotal - MAYOR	959	43	1,003
10	Buildings & Security	530	382	912
	Subtotal - GEN SVC FACILITIES	530	382	912
12	Postal Service	554	10	564
	Subtotal - POSTAL SERVICE	554	10	564
16	Finance Operations	0	101	101
16	Payment Services	0	57	57
16	Accounts Payable	0	228	228

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
	Subtotal - FINANCE OPERATIONS	$0	$386	$386
17	Payroll	0	1,045	1,045
	Subtotal - PAYROLL	0	1,045	1,045
18	Management & Budget	0	444	444
	Subtotal - OFFICE OF MANAGEMENT	0	444	444
19	Internal Audit	0	215	215
	Subtotal - INTERNAL AUDIT	0	215	215
20	Business Solutions	0	208	208
	Subtotal - BUSINESS SOLUTIONS	0	208	208
21	Public Property Svcs	0	47	47
	Subtotal - PUBLIC PROPERTY ADMIN	0	47	47
22	Purchasing	0	86	86
	Subtotal - PURCHASING	0	86	86
23	Procurement Review	0	11	11
23	Prompt Pay Review	0	8	8
23	Grants	0	1,433	1,433
23	Performance Monitoring	0	16	16
	Subtotal - FINANCIAL ACCOUNTABIL	0	1,467	1,467
24	Cash Operations	0	1	1
24	Investment Committee Supt	0	60	60
24	Investor Relations	0	9	9
	Subtotal - TREASURY	0	71	71
25	Grant Coordination	0	1,417	1,417
	Subtotal - GRANTS COORDINATION	0	1,417	1,417
26	Recruitment	0	6,323	6,323

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
26	Employee Training	$0	$1,324	$1,324
26	Safety / Comp	0	1,165	1,165
26	HR Liaisons	0	11,600	11,600
26	Benefits	0	9,668	9,668
26	Admin / Cust	0	14,644	14,644
	Subtotal - HUMAN RESOURCES	0	44,725	44,725
27	ITS Systems	0	2,814	2,814
27	ITS Systems Depreciation	0	1,402	1,402
	Subtotal - INFORMATION SYSTEMS	0	4,217	4,217
28	Legal Services	0	46,238	46,238
	Subtotal - DEPT OF LAW	0	46,238	46,238
29	Records & Storage	0	30	30
	Subtotal - CENTRAL RECORDS	0	30	30
Total Incoming		777,462	102,974	880,436
				100.00%
C. Total Allocated			$1,405,536	$1,405,536

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Dir of Finance Allocations

Dept:14 DIRECTOR OF FINANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	BUSINESS ASSISTANCE OFFICE	323,651	6.37%	$82,909	$0	$82,909	$6,554	$89,463
16	FINANCE OPERATIONS	1,323,148	26.02%	338,948	0	338,948	26,795	365,743
17	PAYROLL	322,261	6.34%	82,553	0	82,553	6,526	89,079
18	OFFICE OF MANAGEMENT & BUDGI	939,167	18.47%	240,584	0	240,584	19,019	259,604
21	PUBLIC PROPERTY ADMIN	142,380	2.80%	36,473	0	36,473	2,883	39,357
22	PURCHASING	864,468	17.00%	221,449	0	221,449	17,507	238,955
23	FINANCIAL ACCOUNTABILITY	317,494	6.24%	81,332	0	81,332	6,430	87,761
24	TREASURY	549,539	10.81%	140,774	0	140,774	11,129	151,903
25	GRANTS COORDINATION	133,855	2.63%	34,289	0	34,289	2,711	37,000
117	Flood	114,971	2.26%	29,452	0	29,452	2,328	31,780
122	All Others	53,870	1.06%	13,800	0	13,800	1,091	14,891
Subtotal		5,084,804	100.00%	1,302,562	0	1,302,562	102,974	1,405,536
Direct Bills						0		0
Total						$1,302,562		$1,405,536

Basis Units: Finance Division Salaries

Allocation Summary

Dept:14 DIRECTOR OF FINANCE

	Department	Dir of Finance	Total
15	BUSINESS ASSISTANCE OFFICE	$89,463	$89,463
16	FINANCE OPERATIONS	365,743	365,743
17	PAYROLL	89,079	89,079
18	OFFICE OF MANAGEMENT & BUDGI	259,604	259,604
21	PUBLIC PROPERTY ADMIN	39,357	39,357
22	PURCHASING	238,955	238,955
23	FINANCIAL ACCOUNTABILITY	87,761	87,761
24	TREASURY	151,903	151,903
25	GRANTS COORDINATION	37,000	37,000
117	Flood	31,780	31,780
122	All Others	14,891	14,891
Total		$1,405,536	$1,405,536

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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:15 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	323,651	123,924	45,703	154,023
Salary % Split			*38.29%*	*14.12%*	*47.59%*
Benefits	S	127,559	48,842	18,013	60,705
Subtotal - Personnel Costs		451,210	172,766	63,716	214,728
Services & Supplies Cost					
502 Contract Services	S	52,951	20,275	7,477	25,199
503 Supplies	S	7,964	3,049	1,125	3,790
505 Other Expenses	S	1,407	539	199	670
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		62,322	23,863	8,801	29,659
Department Cost Total		513,532	196,629	72,517	244,387
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		513,532	196,629	72,517	244,387
General Admin Distribution			(196,629)	44,994	151,634
Grand Total		$513,532		$117,511	$396,021

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
1	Lindsley Hall	$9,562	$0	$2,188	$7,374
1	Fulton Campus Garage	1,476	0	338	1,138
	Subtotal - BUILDING USE ALLOWANC	11,038	0	2,526	8,512
3	Post Audits	312	1	72	241
	Subtotal - POST AUDITS	312	1	72	241
6	Metro Clerk	879	34	209	704
6	Council	2,689	104	639	2,154
	Subtotal - LEGISLATIVE	3,569	138	848	2,859
7	Mayor's Office	1,919	87	459	1,547
	Subtotal - MAYOR	1,919	87	459	1,547
10	Buildings & Security	216	156	85	287
	Subtotal - GEN SVC FACILITIES	216	156	85	287
12	Postal Service	351	6	82	275
	Subtotal - POSTAL SERVICE	351	6	82	275
14	Dir of Finance	82,909	6,554	20,472	68,992
	Subtotal - DIRECTOR OF FINANCE	82,909	6,554	20,472	68,992
16	Finance Operations	0	103	23	79
16	Payment Services	0	22	5	17
16	Accounts Payable	0	85	20	66
	Subtotal - FINANCE OPERATIONS	0	210	48	162
17	Payroll	0	180	41	139
	Subtotal - PAYROLL	0	180	41	139
18	Management & Budget	0	449	103	347
	Subtotal - OFFICE OF MANAGEMENT	0	449	103	347
19	Internal Audit	0	210	48	162

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
	Subtotal - INTERNAL AUDIT	$0	$210	$48	$162
20	Business Solutions	0	212	49	164
	Subtotal - BUSINESS SOLUTIONS	0	212	49	164
21	Public Property Svcs	0	46	11	36
	Subtotal - PUBLIC PROPERTY ADMIN	0	46	11	36
22	Purchasing	0	88	20	68
	Subtotal - PURCHASING	0	88	20	68
23	Procurement Review	0	10	2	8
23	Prompt Pay Review	0	3	1	2
23	Performance Monitoring	0	16	4	12
	Subtotal - FINANCIAL ACCOUNTABIL	0	29	7	22
24	Cash Operations	0	1	0	1
24	Investment Committee Supt	0	10	2	8
24	Investor Relations	0	9	2	7
	Subtotal - TREASURY	0	20	5	16
27	ITS Systems	0	764	175	589
27	ITS Systems Depreciation	0	381	87	294
	Subtotal - INFORMATION SYSTEMS	0	1,145	262	883
Total Incoming		100,314	9,531	25,136	84,709
				22.88%	77.12%
C. Total Allocated			$623,377	$142,646	$480,730

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Post-Award Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	1	0.78%	$1,089	$0	$1,089	$0	$1,089
9	GEN SVC OVERHEAD	21	16.28%	22,866	0	22,866	0	22,866
16	FINANCE OPERATIONS	2	1.55%	2,178	0	2,178	41	2,219
19	INTERNAL AUDIT	1	0.78%	1,089	0	1,089	20	1,109
26	HUMAN RESOURCES	3	2.33%	3,267	0	3,267	61	3,328
27	INFORMATION SYSTEMS	1	0.78%	1,089	0	1,089	20	1,109
28	DEPT OF LAW	1	0.78%	1,089	0	1,089	20	1,109
38	Assessor Prop	1	0.78%	1,089	0	1,089	20	1,109
54	Sheriff Admin	1	0.78%	1,089	0	1,089	20	1,109
78	Police	2	1.55%	2,178	0	2,178	41	2,219
80	Fire	1	0.78%	1,089	0	1,089	20	1,109
86	Health	1	0.78%	1,089	0	1,089	20	1,109
88	Parks	14	10.85%	15,244	0	15,244	285	15,530
90	Public Works	11	8.53%	11,978	0	11,978	224	12,202
97	State Fair Board	1	0.78%	1,089	0	1,089	20	1,109
98	Convention Center	1	0.78%	1,089	0	1,089	20	1,109
99	Sports Authority	1	0.78%	1,089	0	1,089	20	1,109
100	Water & Sewer	57	44.19%	62,066	0	62,066	1,162	63,228
104	Metro Action Com	1	0.78%	1,089	0	1,089	20	1,109
110	Education	2	1.55%	2,178	0	2,178	41	2,219
122	All Others	5	3.88%	5,444	0	5,444	102	5,546
Subtotal		129	100.00%	140,465	0	140,465	2,181	142,646
Direct Bills						0		0
Total						$140,465		$142,646

Basis Units: # of Projects Assisted

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Vendor Assistance Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 PURCHASING	100	100.00%	$473,380	$0	$473,380	$7,350	$480,730
Subtotal	100	100.00%	473,380	0	473,380	7,350	480,730
Direct Bills					0		0
Total					$473,380		$480,730

Basis Units: Direct Allocation to Purchasing

Allocation Summary

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	Procurement Post-Award	Vendor Assistance	Total
7	MAYOR	$1,089	$0	$1,089
9	GEN SVC OVERHEAD	22,866	0	22,866
16	FINANCE OPERATIONS	2,219	0	2,219
19	INTERNAL AUDIT	1,109	0	1,109
22	PURCHASING	0	480,730	480,730
26	HUMAN RESOURCES	3,328	0	3,328
27	INFORMATION SYSTEMS	1,109	0	1,109
28	DEPT OF LAW	1,109	0	1,109
38	Assessor Prop	1,109	0	1,109
54	Sheriff Admin	1,109	0	1,109
78	Police	2,219	0	2,219
80	Fire	1,109	0	1,109
86	Health	1,109	0	1,109
88	Parks	15,530	0	15,530
90	Public Works	12,202	0	12,202
97	State Fair Board	1,109	0	1,109
98	Convention Center	1,109	0	1,109
99	Sports Authority	1,109	0	1,109
100	Water & Sewer	63,228	0	63,228
104	Metro Action Com	1,109	0	1,109
110	Education	2,219	0	2,219
122	All Others	5,546	0	5,546
Total		$142,646	$480,730	$623,377

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

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The division is also responsible for public (non real) property control. In FY-09 Payment Services was added to the division. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Finance Director have been allocated directly to Director of Finance. Costs applicable to Accounts Payable activities have been allocated on the number voucher transactions per department. Costs applicable to Facility Planning have been allocated directly to Facilities Planning.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:16 FINANCE OPERATIONS**

Description		Amount	General Admin	Finance Operations	Payment Services	Accounts Payable
Personnel Costs						
Salaries	S1	1,323,148	0	234,008	219,587	869,553
Salary % Split			*.00%*	*17.69%*	*16.60%*	*65.72%*
Benefits	S	531,215	0	93,949	88,159	349,107
Subtotal - Personnel Costs		1,854,363	0	327,957	307,746	1,218,660
Services & Supplies Cost						
502 Contract Services	S	213,419	0	37,745	35,419	140,256
503 Supplies	S	12,771	0	2,259	2,119	8,393
505 Other Expenses	S	28,108	0	4,971	4,665	18,472
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		254,298	0	44,974	42,203	167,121
Department Cost Total		2,108,661	0	372,931	349,949	1,385,780
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		2,108,661	0	372,931	349,949	1,385,780
General Admin Distribution			0	0	0	0
Grand Total		$2,108,661		$372,931	$349,949	$1,385,780

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Payment Services	Accounts Payable
1	Howard Office Bldg	$102,889	$0	$18,197	$17,075	$67,617
1	Fulton Campus Garage	17,350	0	3,068	2,879	11,402
	Subtotal - BUILDING USE ALLOWANC	120,239	0	21,265	19,955	79,019
3	Post Audits	860	3	153	143	567
	Subtotal - POST AUDITS	860	3	153	143	567
5	Surety Bonds	198	1	35	33	130
	Subtotal - INSURANCE	198	1	35	33	130
6	Metro Clerk	2,198	85	404	379	1,501
6	Council	6,724	260	1,235	1,159	4,590
	Subtotal - LEGISLATIVE	8,922	345	1,639	1,538	6,090
7	Mayor's Office	4,797	217	887	832	3,295
	Subtotal - MAYOR	4,797	217	887	832	3,295
10	Buildings & Security	2,418	1,745	736	691	2,736
	Subtotal - GEN SVC FACILITIES	2,418	1,745	736	691	2,736
12	Postal Service	6,893	126	1,241	1,165	4,613
	Subtotal - POSTAL SERVICE	6,893	126	1,241	1,165	4,613
14	Dir of Finance	338,948	26,795	64,684	60,698	240,361
	Subtotal - DIRECTOR OF FINANCE	338,948	26,795	64,684	60,698	240,361
15	Procurement Post-Award	2,178	41	392	368	1,458
	Subtotal - BUSINESS ASSISTANCE C	2,178	41	392	368	1,458
16	Finance Operations	0	283	50	47	186
16	Payment Services	0	40	7	7	26
16	Accounts Payable	0	156	28	26	103
	Subtotal - FINANCE OPERATIONS	0	479	85	79	315
17	Payroll	0	833	147	138	548

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Payment Services	Accounts Payable
	Subtotal - PAYROLL	$0	$833	$147	$138	$548
18	Management & Budget	0	1,873	331	311	1,231
	Subtotal - OFFICE OF MANAGEMENT	0	1,873	331	311	1,231
19	Internal Audit	0	863	153	143	567
	Subtotal - INTERNAL AUDIT	0	863	153	143	567
20	Business Solutions	0	585	103	97	384
	Subtotal - BUSINESS SOLUTIONS	0	585	103	97	384
21	Public Property Svcs	0	189	33	31	124
	Subtotal - PUBLIC PROPERTY ADMIN	0	189	33	31	124
22	Purchasing	0	358	63	59	235
	Subtotal - PURCHASING	0	358	63	59	235
23	Procurement Review	0	43	8	7	28
23	Prompt Pay Review	0	5	1	1	3
23	Performance Monitoring	0	64	11	11	42
	Subtotal - FINANCIAL ACCOUNTABIL	0	112	20	19	74
24	Cash Operations	0	6	1	1	4
24	Investment Committee Supt	0	48	8	8	32
24	Investor Relations	0	36	6	6	23
	Subtotal - TREASURY	0	90	16	15	59
27	ITS Systems	0	7,025	1,242	1,166	4,617
27	ITS Systems Depreciation	0	3,500	619	581	2,300
	Subtotal - INFORMATION SYSTEMS	0	10,526	1,862	1,747	6,917
29	Records & Storage	0	8,711	1,541	1,446	5,725
29	Data Requests	0	11,432	2,022	1,897	7,513
	Subtotal - CENTRAL RECORDS	0	20,143	3,563	3,343	13,238
	Total Incoming	485,452	65,324	97,408	91,406	361,961
				17.69%	16.60%	65.72%
	C. Total Allocated		$2,659,436	$470,340	$441,355	$1,747,742

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,764	0.29%	$1,338	$0	$1,338	$0	$1,338
3	POST AUDITS	24	0.00%	6	0	6	0	6
4	CORPORATE DUES	28	0.00%	7	0	7	0	7
5	INSURANCE	981	0.05%	228	0	228	0	228
6	LEGISLATIVE	1,480	0.07%	344	0	344	0	344
7	MAYOR	1,784	0.09%	414	0	414	0	414
8	EMPLOYEE HEALTH & WELLNESS	614	0.03%	143	0	143	0	143
9	GEN SVC OVERHEAD	561	0.03%	130	0	130	0	130
10	GEN SVC FACILITIES	12,784	0.65%	2,968	0	2,968	0	2,968
11	FLEET MANAGEMENT	184,120	9.32%	42,752	0	42,752	0	42,752
12	POSTAL SERVICE	907	0.05%	211	0	211	0	211
13	RADIO SHOP	3,834	0.19%	890	0	890	0	890
14	DIRECTOR OF FINANCE	434	0.02%	101	0	101	0	101
15	BUSINESS ASSISTANCE OFFICE	442	0.02%	103	0	103	0	103
16	FINANCE OPERATIONS	1,218	0.06%	283	0	283	0	283
17	PAYROLL	431	0.02%	100	0	100	3	103
18	OFFICE OF MANAGEMENT & BUDGI	895	0.05%	208	0	208	6	214
19	INTERNAL AUDIT	1,254	0.06%	291	0	291	8	299
20	BUSINESS SOLUTIONS	440	0.02%	102	0	102	3	105
21	PUBLIC PROPERTY ADMIN	344	0.02%	80	0	80	2	82
22	PURCHASING	671	0.03%	156	0	156	4	160
23	FINANCIAL ACCOUNTABILITY	337	0.02%	78	0	78	2	80
24	TREASURY	3,745	0.19%	870	0	870	25	894
25	GRANTS COORDINATION	343	0.02%	80	0	80	2	82
26	HUMAN RESOURCES	2,263	0.11%	525	0	525	15	540
27	INFORMATION SYSTEMS	9,774	0.49%	2,269	0	2,269	64	2,334
28	DEPT OF LAW	4,047	0.20%	940	0	940	27	966
29	CENTRAL RECORDS	302	0.02%	70	0	70	2	72
30	Elections	1,514	0.08%	352	0	352	10	361
31	Surplus Property	2,654	0.13%	616	0	616	17	634
32	Planning Comm	5,718	0.29%	1,328	0	1,328	38	1,365
33	Adv Plan/Research	382	0.02%	89	0	89	3	91
34	Register of Deeds	561	0.03%	130	0	130	4	134
35	Historical Comm	1,246	0.06%	289	0	289	8	297
38	Assessor Prop	1,145	0.06%	266	0	266	8	273
39	Trustee	625	0.03%	145	0	145	4	149
40	County Clerk	1,524	0.08%	354	0	354	10	364
41	District Attorney	2,747	0.14%	638	0	638	18	656
42	DA Drug Enforcement	2,624	0.13%	609	0	609	17	626
43	DA Special Operations	54	0.00%	13	0	13	0	13
45	Public Defender	1,946	0.10%	452	0	452	13	465
46	Juvenile Court Clerk	734	0.04%	170	0	170	5	175
47	Circuit Court Clerk	1,216	0.06%	282	0	282	8	290

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,456	0.07%	$338	$0	$338	$10	$348
49	Clerk/Master	500	0.03%	116	0	116	3	119
50	Juvenile Court	7,937	0.40%	1,843	0	1,843	52	1,895
51	General Sessions Court	5,346	0.27%	1,241	0	1,241	35	1,276
52	State Trial Courts	6,134	0.31%	1,424	0	1,424	40	1,465
53	Justice Info Sys	1,183	0.06%	275	0	275	8	282
54	Sheriff Admin	3,758	0.19%	873	0	873	25	897
56	Sheriff Facility Maint	778	0.04%	181	0	181	5	186
57	Sheriff Warehouse	1,799	0.09%	418	0	418	12	430
58	Sheriff Criminal Justice Ctr	2,930	0.15%	680	0	680	19	700
59	Sheriff Hill Jail	1,207	0.06%	280	0	280	8	288
61	Sheriff Corr Work Center	2,609	0.13%	606	0	606	17	623
62	Sheriff Transportation	600	0.03%	139	0	139	4	143
64	Sheriff Warrants	1,128	0.06%	262	0	262	7	269
65	Sheriff Training Academy	571	0.03%	133	0	133	4	136
66	Sheriff Deberry	250	0.01%	58	0	58	2	60
74	Sheriff Day Reporting	1,083	0.05%	251	0	251	7	259
75	Sheriff Work Release	151	0.01%	35	0	35	1	36
76	Sheriff Armed Security	330	0.02%	77	0	77	2	79
77	Sheriff Other	774	0.04%	180	0	180	5	185
78	Police	66,127	3.35%	15,354	0	15,354	434	15,788
79	Police Drug Enforcement	2,908	0.15%	675	0	675	19	694
80	Fire	25,735	1.30%	5,976	0	5,976	169	6,144
81	Codes Admin	9,386	0.48%	2,179	0	2,179	62	2,241
82	Beer Board	1,612	0.08%	374	0	374	11	385
83	Agricultural Ext	517	0.03%	120	0	120	3	123
84	Soil & Water	793	0.04%	184	0	184	5	189
85	Social Services	5,934	0.30%	1,378	0	1,378	39	1,417
86	Health	35,856	1.81%	8,326	0	8,326	235	8,561
87	Public Library	21,207	1.07%	4,924	0	4,924	139	5,063
88	Parks	48,479	2.45%	11,257	0	11,257	318	11,575
89	Arts Commission	3,237	0.16%	752	0	752	21	773
90	Public Works	17,683	0.89%	4,106	0	4,106	116	4,222
91	Solid Waste	10,709	0.54%	2,487	0	2,487	70	2,557
92	Human Relations	952	0.05%	221	0	221	6	227
93	ADA Management	12	0.00%	3	0	3	0	3
95	Farmers Market	3,414	0.17%	793	0	793	22	815
96	Muni Auditorium	2,907	0.15%	675	0	675	19	694
97	State Fair Board	5,143	0.26%	1,194	0	1,194	34	1,228
98	Convention Center	9,064	0.46%	2,105	0	2,105	59	2,164
99	Sports Authority	1,719	0.09%	399	0	399	11	410
100	Water & Sewer	92,107	4.66%	21,387	0	21,387	604	21,991
101	Storm Water	4,545	0.23%	1,055	0	1,055	30	1,085

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Finance Operations Allocations **Dept:16 FINANCE OPERATIONS**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 Bordeaux Long-Term Care	15	0.00%	$3	$0	$3	$0	$4
103 General Hospital	218	0.01%	51	0	51	1	52
104 Metro Action Com	53,967	2.73%	12,531	0	12,531	354	12,885
105 NCAC	14,242	0.72%	3,307	0	3,307	93	3,400
106 MDHA	232	0.01%	54	0	54	2	55
107 Metro Transit	1,140	0.06%	265	0	265	7	272
108 DES	1,039	0.05%	241	0	241	7	248
109 Taxi Transp & Licensing	1,812	0.09%	421	0	421	12	433
110 Education	967,980	48.99%	224,761	0	224,761	6,351	231,112
112 Communication Center	4,204	0.21%	976	0	976	28	1,004
113 Knowles Home	11	0.00%	3	0	3	0	3
114 Criminal Justice Planning	353	0.02%	82	0	82	2	84
115 Comm Ed Comm	1,962	0.10%	456	0	456	13	468
116 Convention Center Auth	8,254	0.42%	1,917	0	1,917	54	1,971
117 Flood	1,607	0.08%	373	0	373	11	384
118 Storm (April 2011)	52	0.00%	12	0	12	0	12
119 Mayor Other	2,449	0.12%	569	0	569	16	585
122 All Others	241,241	12.21%	56,015	0	56,015	1,583	57,598
Subtotal	1,975,859	100.00%	458,787	0	458,787	11,553	470,340
Direct Bills					0		0
Total					$458,787		$470,340

Basis Units: # of Limited Accounting Transactions

Payment Services Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	861	0.24%	$1,031	$0	$1,031	$0	$1,031
3	POST AUDITS	23	0.01%	28	0	28	0	28
4	CORPORATE DUES	28	0.01%	34	0	34	0	34
5	INSURANCE	5	0.00%	6	0	6	0	6
6	LEGISLATIVE	147	0.04%	176	0	176	0	176
7	MAYOR	263	0.07%	315	0	315	0	315
8	EMPLOYEE HEALTH & WELLNESS	162	0.05%	194	0	194	0	194
9	GEN SVC OVERHEAD	92	0.03%	110	0	110	0	110
10	GEN SVC FACILITIES	6,955	1.93%	8,326	0	8,326	0	8,326
11	FLEET MANAGEMENT	24,130	6.71%	28,885	0	28,885	0	28,885
12	POSTAL SERVICE	128	0.04%	153	0	153	0	153
13	RADIO SHOP	769	0.21%	921	0	921	0	921
14	DIRECTOR OF FINANCE	48	0.01%	57	0	57	0	57
15	BUSINESS ASSISTANCE OFFICE	18	0.01%	22	0	22	0	22
16	FINANCE OPERATIONS	33	0.01%	40	0	40	0	40
17	PAYROLL	19	0.01%	23	0	23	1	23
18	OFFICE OF MANAGEMENT & BUDGI	37	0.01%	44	0	44	1	46
19	INTERNAL AUDIT	56	0.02%	67	0	67	2	69
20	BUSINESS SOLUTIONS	19	0.01%	23	0	23	1	23
21	PUBLIC PROPERTY ADMIN	7	0.00%	8	0	8	0	9
22	PURCHASING	23	0.01%	28	0	28	1	28
23	FINANCIAL ACCOUNTABILITY	15	0.00%	18	0	18	0	18
24	TREASURY	212	0.06%	254	0	254	7	261
25	GRANTS COORDINATION	15	0.00%	18	0	18	0	18
26	HUMAN RESOURCES	183	0.05%	219	0	219	6	225
27	INFORMATION SYSTEMS	2,156	0.60%	2,581	0	2,581	72	2,653
28	DEPT OF LAW	1,511	0.42%	1,809	0	1,809	50	1,859
29	CENTRAL RECORDS	27	0.01%	32	0	32	1	33
30	Elections	471	0.13%	564	0	564	16	579
31	Surplus Property	173	0.05%	207	0	207	6	213
32	Planning Comm	626	0.17%	749	0	749	21	770
33	Adv Plan/Research	86	0.02%	103	0	103	3	106
34	Register of Deeds	231	0.06%	277	0	277	8	284
35	Historical Comm	138	0.04%	165	0	165	5	170
38	Assessor Prop	302	0.08%	362	0	362	10	372
39	Trustee	149	0.04%	178	0	178	5	183
40	County Clerk	41	0.01%	49	0	49	1	50
41	District Attorney	450	0.13%	539	0	539	15	554
42	DA Drug Enforcement	1,173	0.33%	1,404	0	1,404	39	1,443
45	Public Defender	339	0.09%	406	0	406	11	417
46	Juvenile Court Clerk	87	0.02%	104	0	104	3	107
47	Circuit Court Clerk	340	0.09%	407	0	407	11	418
48	Criminal Court Clerk	246	0.07%	294	0	294	8	303

Payment Services Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	117	0.03%	$140	$0	$140	$4	$144
50	Juvenile Court	1,262	0.35%	1,511	0	1,511	42	1,553
51	General Sessions Court	562	0.16%	673	0	673	19	691
52	State Trial Courts	2,054	0.57%	2,459	0	2,459	68	2,527
53	Justice Info Sys	147	0.04%	176	0	176	5	181
54	Sheriff Admin	1,163	0.32%	1,392	0	1,392	39	1,431
56	Sheriff Facility Maint	104	0.03%	124	0	124	3	128
57	Sheriff Warehouse	97	0.03%	116	0	116	3	119
58	Sheriff Criminal Justice Ctr	815	0.23%	976	0	976	27	1,003
59	Sheriff Hill Jail	436	0.12%	522	0	522	15	536
61	Sheriff Corr Work Center	789	0.22%	944	0	944	26	971
62	Sheriff Transportation	91	0.03%	109	0	109	3	112
64	Sheriff Warrants	115	0.03%	138	0	138	4	141
65	Sheriff Training Academy	192	0.05%	230	0	230	6	236
66	Sheriff Deberry	46	0.01%	55	0	55	2	57
74	Sheriff Day Reporting	140	0.04%	168	0	168	5	172
75	Sheriff Work Release	11	0.00%	13	0	13	0	14
77	Sheriff Other	14	0.00%	17	0	17	0	17
78	Police	5,943	1.65%	7,114	0	7,114	198	7,312
79	Police Drug Enforcement	207	0.06%	248	0	248	7	255
80	Fire	3,646	1.01%	4,365	0	4,365	121	4,486
81	Codes Admin	458	0.13%	548	0	548	15	563
82	Beer Board	29	0.01%	35	0	35	1	36
83	Agricultural Ext	17	0.00%	20	0	20	1	21
84	Soil & Water	12	0.00%	14	0	14	0	15
85	Social Services	944	0.26%	1,130	0	1,130	31	1,161
86	Health	6,339	1.76%	7,588	0	7,588	211	7,799
87	Public Library	10,604	2.95%	12,694	0	12,694	353	13,046
88	Parks	9,987	2.78%	11,955	0	11,955	332	12,287
89	Arts Commission	598	0.17%	716	0	716	20	736
90	Public Works	1,631	0.45%	1,952	0	1,952	54	2,007
91	Solid Waste	1,632	0.45%	1,954	0	1,954	54	2,008
92	Human Relations	85	0.02%	102	0	102	3	105
95	Farmers Market	450	0.13%	539	0	539	15	554
96	Muni Auditorium	487	0.14%	583	0	583	16	599
97	State Fair Board	816	0.23%	977	0	977	27	1,004
98	Convention Center	1,427	0.40%	1,708	0	1,708	47	1,756
99	Sports Authority	151	0.04%	181	0	181	5	186
100	Water & Sewer	20,916	5.82%	25,038	0	25,038	696	25,734
101	Storm Water	302	0.08%	362	0	362	10	372
102	Bordeaux Long-Term Care	1	0.00%	1	0	1	0	1
103	General Hospital	42	0.01%	50	0	50	1	52
104	Metro Action Com	13,709	3.81%	16,411	0	16,411	456	16,867

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payment Services Allocations **Dept:16 FINANCE OPERATIONS**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	3,464	0.96%	$4,147	$0	$4,147	$115	$4,262
106 MDHA	22	0.01%	26	0	26	1	27
107 Metro Transit	352	0.10%	421	0	421	12	433
108 DES	31	0.01%	37	0	37	1	38
109 Taxi Transp & Licensing	33	0.01%	40	0	40	1	41
110 Education	184,886	51.41%	221,322	0	221,322	6,149	227,471
112 Communication Center	1,035	0.29%	1,239	0	1,239	34	1,273
113 Knowles Home	5	0.00%	6	0	6	0	6
114 Criminal Justice Planning	10	0.00%	12	0	12	0	12
115 Comm Ed Comm	281	0.08%	336	0	336	9	346
116 Convention Center Auth	1,721	0.48%	2,060	0	2,060	57	2,117
117 Flood	415	0.12%	497	0	497	14	511
119 Mayor Other	149	0.04%	178	0	178	5	183
122 All Others	35,852	9.97%	42,918	0	42,918	1,192	44,110
Subtotal	359,638	100.00%	430,514	0	430,514	10,841	441,355
Direct Bills					0		0
Total					$430,514		$441,355

Basis Units: # of Accounts Payable Transactions

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	861	0.24%	$4,081	$0	$4,081	$0	$4,081
3	POST AUDITS	23	0.01%	109	0	109	0	109
4	CORPORATE DUES	28	0.01%	133	0	133	0	133
5	INSURANCE	5	0.00%	24	0	24	0	24
6	LEGISLATIVE	147	0.04%	697	0	697	0	697
7	MAYOR	263	0.07%	1,247	0	1,247	0	1,247
8	EMPLOYEE HEALTH & WELLNESS	162	0.05%	768	0	768	0	768
9	GEN SVC OVERHEAD	92	0.03%	436	0	436	0	436
10	GEN SVC FACILITIES	6,955	1.93%	32,969	0	32,969	0	32,969
11	FLEET MANAGEMENT	24,130	6.71%	114,385	0	114,385	0	114,385
12	POSTAL SERVICE	128	0.04%	607	0	607	0	607
13	RADIO SHOP	769	0.21%	3,645	0	3,645	0	3,645
14	DIRECTOR OF FINANCE	48	0.01%	228	0	228	0	228
15	BUSINESS ASSISTANCE OFFICE	18	0.01%	85	0	85	0	85
16	FINANCE OPERATIONS	33	0.01%	156	0	156	0	156
17	PAYROLL	19	0.01%	90	0	90	3	93
18	OFFICE OF MANAGEMENT & BUDGI	37	0.01%	175	0	175	5	180
19	INTERNAL AUDIT	56	0.02%	265	0	265	7	273
20	BUSINESS SOLUTIONS	19	0.01%	90	0	90	3	93
21	PUBLIC PROPERTY ADMIN	7	0.00%	33	0	33	1	34
22	PURCHASING	23	0.01%	109	0	109	3	112
23	FINANCIAL ACCOUNTABILITY	15	0.00%	71	0	71	2	73
24	TREASURY	212	0.06%	1,005	0	1,005	28	1,033
25	GRANTS COORDINATION	15	0.00%	71	0	71	2	73
26	HUMAN RESOURCES	183	0.05%	867	0	867	24	892
27	INFORMATION SYSTEMS	2,156	0.60%	10,220	0	10,220	284	10,504
28	DEPT OF LAW	1,511	0.42%	7,163	0	7,163	199	7,362
29	CENTRAL RECORDS	27	0.01%	128	0	128	4	132
30	Elections	471	0.13%	2,233	0	2,233	62	2,295
31	Surplus Property	173	0.05%	820	0	820	23	843
32	Planning Comm	626	0.17%	2,967	0	2,967	82	3,050
33	Adv Plan/Research	86	0.02%	408	0	408	11	419
34	Register of Deeds	231	0.06%	1,095	0	1,095	30	1,125
35	Historical Comm	138	0.04%	654	0	654	18	672
38	Assessor Prop	302	0.08%	1,432	0	1,432	40	1,471
39	Trustee	149	0.04%	706	0	706	20	726
40	County Clerk	41	0.01%	194	0	194	5	200
41	District Attorney	450	0.13%	2,133	0	2,133	59	2,192
42	DA Drug Enforcement	1,173	0.33%	5,560	0	5,560	154	5,715
45	Public Defender	339	0.09%	1,607	0	1,607	45	1,652
46	Juvenile Court Clerk	87	0.02%	412	0	412	11	424
47	Circuit Court Clerk	340	0.09%	1,612	0	1,612	45	1,656
48	Criminal Court Clerk	246	0.07%	1,166	0	1,166	32	1,199

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	117	0.03%	$555	$0	$555	$15	$570
50	Juvenile Court	1,262	0.35%	5,982	0	5,982	166	6,149
51	General Sessions Court	562	0.16%	2,664	0	2,664	74	2,738
52	State Trial Courts	2,054	0.57%	9,737	0	9,737	271	10,007
53	Justice Info Sys	147	0.04%	697	0	697	19	716
54	Sheriff Admin	1,163	0.32%	5,513	0	5,513	153	5,666
56	Sheriff Facility Maint	104	0.03%	493	0	493	14	507
57	Sheriff Warehouse	97	0.03%	460	0	460	13	473
58	Sheriff Criminal Justice Ctr	815	0.23%	3,863	0	3,863	107	3,971
59	Sheriff Hill Jail	436	0.12%	2,067	0	2,067	57	2,124
61	Sheriff Corr Work Center	789	0.22%	3,740	0	3,740	104	3,844
62	Sheriff Transportation	91	0.03%	431	0	431	12	443
64	Sheriff Warrants	115	0.03%	545	0	545	15	560
65	Sheriff Training Academy	192	0.05%	910	0	910	25	935
66	Sheriff Deberry	46	0.01%	218	0	218	6	224
74	Sheriff Day Reporting	140	0.04%	664	0	664	18	682
75	Sheriff Work Release	11	0.00%	52	0	52	1	54
77	Sheriff Other	14	0.00%	66	0	66	2	68
78	Police	5,943	1.65%	28,172	0	28,172	783	28,955
79	Police Drug Enforcement	207	0.06%	981	0	981	27	1,009
80	Fire	3,646	1.01%	17,283	0	17,283	480	17,763
81	Codes Admin	458	0.13%	2,171	0	2,171	60	2,231
82	Beer Board	29	0.01%	137	0	137	4	141
83	Agricultural Ext	17	0.00%	81	0	81	2	83
84	Soil & Water	12	0.00%	57	0	57	2	58
85	Social Services	944	0.26%	4,475	0	4,475	124	4,599
86	Health	6,339	1.76%	30,049	0	30,049	835	30,884
87	Public Library	10,604	2.95%	50,267	0	50,267	1,397	51,663
88	Parks	9,987	2.78%	47,342	0	47,342	1,315	48,657
89	Arts Commission	598	0.17%	2,835	0	2,835	79	2,913
90	Public Works	1,631	0.45%	7,732	0	7,732	215	7,946
91	Solid Waste	1,632	0.45%	7,736	0	7,736	215	7,951
92	Human Relations	85	0.02%	403	0	403	11	414
95	Farmers Market	450	0.13%	2,133	0	2,133	59	2,192
96	Muni Auditorium	487	0.14%	2,309	0	2,309	64	2,373
97	State Fair Board	816	0.23%	3,868	0	3,868	107	3,976
98	Convention Center	1,427	0.40%	6,764	0	6,764	188	6,952
99	Sports Authority	151	0.04%	716	0	716	20	736
100	Water & Sewer	20,916	5.82%	99,149	0	99,149	2,755	101,904
101	Storm Water	302	0.08%	1,432	0	1,432	40	1,471
102	Bordeaux Long-Term Care	1	0.00%	5	0	5	0	5
103	General Hospital	42	0.01%	199	0	199	6	205
104	Metro Action Com	13,709	3.81%	64,986	0	64,986	1,805	66,791

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	3,464	0.96%	$16,421	$0	$16,421	$456	$16,877
106 MDHA	22	0.01%	104	0	104	3	107
107 Metro Transit	352	0.10%	1,669	0	1,669	46	1,715
108 DES	31	0.01%	147	0	147	4	151
109 Taxi Transp & Licensing	33	0.01%	156	0	156	4	161
110 Education	184,886	51.41%	876,425	0	876,425	24,349	900,774
112 Communication Center	1,035	0.29%	4,906	0	4,906	136	5,043
113 Knowles Home	5	0.00%	24	0	24	1	24
114 Criminal Justice Planning	10	0.00%	47	0	47	1	49
115 Comm Ed Comm	281	0.08%	1,332	0	1,332	37	1,369
116 Convention Center Auth	1,721	0.48%	8,158	0	8,158	227	8,385
117 Flood	415	0.12%	1,967	0	1,967	55	2,022
119 Mayor Other	149	0.04%	706	0	706	20	726
122 All Others	35,852	9.97%	169,951	0	169,951	4,722	174,673
Subtotal	359,638	100.00%	1,704,812	0	1,704,812	42,930	1,747,742
Direct Bills					0		0
Total					$1,704,812		$1,747,742

Basis Units: # of Accounts Payable Transactions

Allocation Summary

Dept:16 FINANCE OPERATIONS

	Department	Finance Operations	Payment Services	Accounts Payable	Total
2	EMPLOYEE BENEFITS	$1,338	$1,031	$4,081	$6,451
3	POST AUDITS	6	28	109	142
4	CORPORATE DUES	7	34	133	173
5	INSURANCE	228	6	24	257
6	LEGISLATIVE	344	176	697	1,216
7	MAYOR	414	315	1,247	1,976
8	EMPLOYEE HEALTH & WELLNESS	143	194	768	1,104
9	GEN SVC OVERHEAD	130	110	436	677
10	GEN SVC FACILITIES	2,968	8,326	32,969	44,263
11	FLEET MANAGEMENT	42,752	28,885	114,385	186,022
12	POSTAL SERVICE	211	153	607	971
13	RADIO SHOP	890	921	3,645	5,456
14	DIRECTOR OF FINANCE	101	57	228	386
15	BUSINESS ASSISTANCE OFFICE	103	22	85	210
16	FINANCE OPERATIONS	283	40	156	479
17	PAYROLL	103	23	93	219
18	OFFICE OF MANAGEMENT & BUDGI	214	46	180	439
19	INTERNAL AUDIT	299	69	273	641
20	BUSINESS SOLUTIONS	105	23	93	221
21	PUBLIC PROPERTY ADMIN	82	9	34	125
22	PURCHASING	160	28	112	301
23	FINANCIAL ACCOUNTABILITY	80	18	73	172
24	TREASURY	894	261	1,033	2,188
25	GRANTS COORDINATION	82	18	73	173
26	HUMAN RESOURCES	540	225	892	1,657
27	INFORMATION SYSTEMS	2,334	2,653	10,504	15,490
28	DEPT OF LAW	966	1,859	7,362	10,187
29	CENTRAL RECORDS	72	33	132	237
30	Elections	361	579	2,295	3,236
31	Surplus Property	634	213	843	1,689
32	Planning Comm	1,365	770	3,050	5,185
33	Adv Plan/Research	91	106	419	616
34	Register of Deeds	134	284	1,125	1,544
35	Historical Comm	297	170	672	1,140
38	Assessor Prop	273	372	1,471	2,116
39	Trustee	149	183	726	1,058
40	County Clerk	364	50	200	614
41	District Attorney	656	554	2,192	3,402
42	DA Drug Enforcement	626	1,443	5,715	7,785
43	DA Special Operations	13	0	0	13
45	Public Defender	465	417	1,652	2,533

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Payment Services	Accounts Payable	Total
46 Juvenile Court Clerk	$175	$107	$424	$706
47 Circuit Court Clerk	290	418	1,656	2,365
48 Criminal Court Clerk	348	303	1,199	1,849
49 Clerk/Master	119	144	570	833
50 Juvenile Court	1,895	1,553	6,149	9,596
51 General Sessions Court	1,276	691	2,738	4,706
52 State Trial Courts	1,465	2,527	10,007	13,999
53 Justice Info Sys	282	181	716	1,180
54 Sheriff Admin	897	1,431	5,666	7,994
56 Sheriff Facility Maint	186	128	507	820
57 Sheriff Warehouse	430	119	473	1,021
58 Sheriff Criminal Justice Ctr	700	1,003	3,971	5,673
59 Sheriff Hill Jail	288	536	2,124	2,949
61 Sheriff Corr Work Center	623	971	3,844	5,438
62 Sheriff Transportation	143	112	443	699
64 Sheriff Warrants	269	141	560	971
65 Sheriff Training Academy	136	236	935	1,308
66 Sheriff Deberry	60	57	224	340
74 Sheriff Day Reporting	259	172	682	1,113
75 Sheriff Work Release	36	14	54	103
76 Sheriff Armed Security	79	0	0	79
77 Sheriff Other	185	17	68	270
78 Police	15,788	7,312	28,955	52,055
79 Police Drug Enforcement	694	255	1,009	1,957
80 Fire	6,144	4,486	17,763	28,394
81 Codes Admin	2,241	563	2,231	5,036
82 Beer Board	385	36	141	562
83 Agricultural Ext	123	21	83	227
84 Soil & Water	189	15	58	263
85 Social Services	1,417	1,161	4,599	7,177
86 Health	8,561	7,799	30,884	47,244
87 Public Library	5,063	13,046	51,663	69,773
88 Parks	11,575	12,287	48,657	72,519
89 Arts Commission	773	736	2,913	4,422
90 Public Works	4,222	2,007	7,946	14,175
91 Solid Waste	2,557	2,008	7,951	12,516
92 Human Relations	227	105	414	746
93 ADA Management	3	0	0	3
95 Farmers Market	815	554	2,192	3,561
96 Muni Auditorium	694	599	2,373	3,666
97 State Fair Board	1,228	1,004	3,976	6,207

Allocation Summary

Dept:16 FINANCE OPERATIONS

	Department	Finance Operations	Payment Services	Accounts Payable	Total
98	Convention Center	$2,164	$1,756	$6,952	$10,872
99	Sports Authority	410	186	736	1,332
100	Water & Sewer	21,991	25,734	101,904	149,629
101	Storm Water	1,085	372	1,471	2,928
102	Bordeaux Long-Term Care	4	1	5	10
103	General Hospital	52	52	205	308
104	Metro Action Com	12,885	16,867	66,791	96,543
105	NCAC	3,400	4,262	16,877	24,539
106	MDHA	55	27	107	190
107	Metro Transit	272	433	1,715	2,420
108	DES	248	38	151	437
109	Taxi Transp & Licensing	433	41	161	634
110	Education	231,112	227,471	900,774	1,359,357
112	Communication Center	1,004	1,273	5,043	7,320
113	Knowles Home	3	6	24	33
114	Criminal Justice Planning	84	12	49	145
115	Comm Ed Comm	468	346	1,369	2,183
116	Convention Center Auth	1,971	2,117	8,385	12,473
117	Flood	384	511	2,022	2,916
118	Storm (April 2011)	12	0	0	12
119	Mayor Other	585	183	726	1,494
122	All Others	57,598	44,110	174,673	276,381
Total		$470,340	$441,355	$1,747,742	$2,659,436

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

PAYROLL

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:17 PAYROLL**

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	322,261	0	322,261
Salary % Split			*.00%*	*100.00%*
Benefits	S	161,091	0	161,091
Subtotal - Personnel Costs		483,352	0	483,352
Services & Supplies Cost				
502 Contract Services	S	50,333	0	50,333
503 Supplies	S	51,839	0	51,839
505 Other Expenses	S	23,988	0	23,988
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		126,160	0	126,160
Department Cost Total		609,512	0	609,512
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		609,512	0	609,512
General Admin Distribution			0	0
Grand Total		$609,512		$609,512

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
1	Howard Office Bldg	$17,962	$0	$17,962
1	Fulton Campus Garage	3,029	0	3,029
	Subtotal - BUILDING USE ALLOWANC	20,991	0	20,991
3	Post Audits	304	1	305
	Subtotal - POST AUDITS	304	1	305
6	Metro Clerk	586	23	609
6	Council	1,793	69	1,862
	Subtotal - LEGISLATIVE	2,379	92	2,471
7	Mayor's Office	1,279	58	1,337
	Subtotal - MAYOR	1,279	58	1,337
10	Buildings & Security	461	333	793
	Subtotal - GEN SVC FACILITIES	461	333	793
12	Postal Service	985	18	1,003
	Subtotal - POSTAL SERVICE	985	18	1,003
14	Dir of Finance	82,553	6,526	89,079
	Subtotal - DIRECTOR OF FINANCE	82,553	6,526	89,079
16	Finance Operations	100	3	103
16	Payment Services	23	1	23
16	Accounts Payable	90	3	93
	Subtotal - FINANCE OPERATIONS	213	6	219
17	Payroll	0	227	227
	Subtotal - PAYROLL	0	227	227
18	Management & Budget	0	510	510
	Subtotal - OFFICE OF MANAGEMENT	0	510	510
19	Internal Audit	0	249	249

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
	Subtotal - INTERNAL AUDIT	$0	$249	$249
20	Business Solutions	0	207	207
	Subtotal - BUSINESS SOLUTIONS	0	207	207
21	Public Property Svcs	0	55	55
	Subtotal - PUBLIC PROPERTY ADMIN	0	55	55
22	Purchasing	0	178	178
	Subtotal - PURCHASING	0	178	178
23	Procurement Review	0	12	12
23	Prompt Pay Review	0	3	3
23	Performance Monitoring	0	19	19
	Subtotal - FINANCIAL ACCOUNTABIL	0	34	34
24	Cash Operations	0	2	2
24	Investment Committee Supt	0	13	13
24	Investor Relations	0	10	10
	Subtotal - TREASURY	0	25	25
27	ITS Systems	0	2,388	2,388
27	ITS Systems Depreciation	0	1,190	1,190
	Subtotal - INFORMATION SYSTEMS	0	3,577	3,577
29	Records & Storage	0	1,320	1,320
29	Data Requests	0	2,286	2,286
	Subtotal - CENTRAL RECORDS	0	3,607	3,607
Total Incoming		109,164	15,702	124,867
				100.00%
C. Total Allocated			$734,379	$734,379

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations **Dept:17 PAYROLL**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	52	0.01%	$58	$0	$58	$0	$58
6	LEGISLATIVE	1,585	0.25%	1,770	0	1,770	0	1,770
7	MAYOR	411	0.06%	459	0	459	0	459
8	EMPLOYEE HEALTH & WELLNESS	151	0.02%	169	0	169	0	169
9	GEN SVC OVERHEAD	1,632	0.25%	1,823	0	1,823	0	1,823
10	GEN SVC FACILITIES	741	0.12%	828	0	828	0	828
11	FLEET MANAGEMENT	2,015	0.31%	2,250	0	2,250	0	2,250
12	POSTAL SERVICE	108	0.02%	121	0	121	0	121
13	RADIO SHOP	361	0.06%	403	0	403	0	403
14	DIRECTOR OF FINANCE	936	0.15%	1,045	0	1,045	0	1,045
15	BUSINESS ASSISTANCE OFFICE	161	0.03%	180	0	180	0	180
16	FINANCE OPERATIONS	746	0.12%	833	0	833	0	833
17	PAYROLL	203	0.03%	227	0	227	0	227
18	OFFICE OF MANAGEMENT & BUDGI	423	0.07%	472	0	472	10	483
19	INTERNAL AUDIT	246	0.04%	275	0	275	6	281
20	BUSINESS SOLUTIONS	280	0.04%	313	0	313	7	320
21	PUBLIC PROPERTY ADMIN	82	0.01%	92	0	92	2	94
22	PURCHASING	362	0.06%	404	0	404	9	413
23	FINANCIAL ACCOUNTABILITY	135	0.02%	151	0	151	3	154
24	TREASURY	234	0.04%	261	0	261	6	267
25	GRANTS COORDINATION	70	0.01%	78	0	78	2	80
26	HUMAN RESOURCES	1,622	0.25%	1,812	0	1,812	40	1,852
27	INFORMATION SYSTEMS	3,466	0.54%	3,871	0	3,871	86	3,957
28	DEPT OF LAW	1,360	0.21%	1,519	0	1,519	34	1,553
29	CENTRAL RECORDS	44	0.01%	49	0	49	1	50
30	Elections	33,221	5.16%	37,103	0	37,103	822	37,926
31	Surplus Property	187	0.03%	209	0	209	5	213
32	Planning Comm	1,636	0.25%	1,827	0	1,827	40	1,868
34	Register of Deeds	156	0.02%	174	0	174	4	178
35	Historical Comm	267	0.04%	298	0	298	7	305
38	Assessor Prop	2,770	0.43%	3,094	0	3,094	69	3,162
39	Trustee	904	0.14%	1,010	0	1,010	22	1,032
40	County Clerk	2,407	0.37%	2,688	0	2,688	60	2,748
41	District Attorney	2,066	0.32%	2,307	0	2,307	51	2,359
42	DA Drug Enforcement	178	0.03%	199	0	199	4	203
45	Public Defender	2,031	0.32%	2,268	0	2,268	50	2,319
46	Juvenile Court Clerk	1,398	0.22%	1,561	0	1,561	35	1,596
47	Circuit Court Clerk	2,146	0.33%	2,397	0	2,397	53	2,450
48	Criminal Court Clerk	2,682	0.42%	2,995	0	2,995	66	3,062
49	Clerk/Master	560	0.09%	625	0	625	14	639
50	Juvenile Court	2,874	0.45%	3,210	0	3,210	71	3,281
51	General Sessions Court	3,963	0.62%	4,426	0	4,426	98	4,524
52	State Trial Courts	4,428	0.69%	4,945	0	4,945	110	5,055

Payroll Allocations **Dept:17 PAYROLL**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	Justice Info Sys	492	0.08%	$549	$0	$549	$12	$562
54	Sheriff Admin	5,228	0.81%	5,839	0	5,839	129	5,968
56	Sheriff Facility Maint	456	0.07%	509	0	509	11	521
57	Sheriff Warehouse	108	0.02%	121	0	121	3	123
58	Sheriff Criminal Justice Ctr	7,226	1.12%	8,070	0	8,070	179	8,249
59	Sheriff Hill Jail	1,595	0.25%	1,781	0	1,781	39	1,821
61	Sheriff Corr Work Center	4,238	0.66%	4,733	0	4,733	105	4,838
62	Sheriff Transportation	2,944	0.46%	3,288	0	3,288	73	3,361
64	Sheriff Warrants	1,435	0.22%	1,603	0	1,603	36	1,638
65	Sheriff Training Academy	445	0.07%	497	0	497	11	508
74	Sheriff Day Reporting	759	0.12%	848	0	848	19	866
76	Sheriff Armed Security	679	0.11%	758	0	758	17	775
77	Sheriff Other	78	0.01%	87	0	87	2	89
78	Police	59,534	9.25%	66,491	0	66,491	1,474	67,965
80	Fire	38,402	5.97%	42,890	0	42,890	951	43,840
81	Codes Admin	3,221	0.50%	3,597	0	3,597	80	3,677
82	Beer Board	132	0.02%	147	0	147	3	151
83	Agricultural Ext	230	0.04%	257	0	257	6	263
84	Soil & Water	43	0.01%	48	0	48	1	49
85	Social Services	3,689	0.57%	4,120	0	4,120	91	4,211
86	Health	16,106	2.50%	17,988	0	17,988	399	18,387
87	Public Library	9,700	1.51%	10,834	0	10,834	240	11,074
88	Parks	18,687	2.90%	20,871	0	20,871	463	21,333
89	Arts Commission	220	0.03%	246	0	246	5	251
90	Public Works	12,545	1.95%	14,011	0	14,011	311	14,322
91	Solid Waste	2,339	0.36%	2,612	0	2,612	58	2,670
92	Human Relations	72	0.01%	80	0	80	2	82
94	Caring for Children	84	0.01%	94	0	94	2	96
95	Farmers Market	241	0.04%	269	0	269	6	275
96	Muni Auditorium	326	0.05%	364	0	364	8	372
97	State Fair Board	1,638	0.25%	1,829	0	1,829	41	1,870
98	Convention Center	1,316	0.20%	1,470	0	1,470	33	1,502
99	Sports Authority	40	0.01%	45	0	45	1	46
100	Water & Sewer	23,405	3.64%	26,140	0	26,140	579	26,719
101	Storm Water	2,137	0.33%	2,387	0	2,387	53	2,440
102	Bordeaux Long-Term Care	3,197	0.50%	3,571	0	3,571	79	3,650
103	General Hospital	5,290	0.82%	5,908	0	5,908	131	6,039
104	Metro Action Com	8,681	1.35%	9,695	0	9,695	215	9,910
105	NCAC	1,322	0.21%	1,476	0	1,476	33	1,509
106	MDHA	12	0.00%	13	0	13	0	14
107	Metro Transit	26	0.00%	29	0	29	1	30
109	Taxi Transp & Licensing	93	0.01%	104	0	104	2	106
110	Education	317,260	49.30%	354,336	0	354,336	7,853	362,189

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations **Dept:17 PAYROLL**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 Communication Center	4,497	0.70%	$5,023	$0	$5,023	$111	$5,134
113 Knowles Home	98	0.02%	109	0	109	2	112
114 Criminal Justice Planning	97	0.02%	108	0	108	2	111
115 Comm Ed Comm	139	0.02%	155	0	155	3	159
116 Convention Center Auth	1,031	0.16%	1,151	0	1,151	26	1,177
119 Mayor Other	503	0.08%	562	0	562	12	574
122 All Others	142	0.02%	159	0	159	4	162
Subtotal	643,478	100.00%	718,676	0	718,676	15,702	734,379
Direct Bills					0		0
Total					$718,676		$734,379

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

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
2	EMPLOYEE BENEFITS	$58	$58
6	LEGISLATIVE	1,770	1,770
7	MAYOR	459	459
8	EMPLOYEE HEALTH & WELLNESS	169	169
9	GEN SVC OVERHEAD	1,823	1,823
10	GEN SVC FACILITIES	828	828
11	FLEET MANAGEMENT	2,250	2,250
12	POSTAL SERVICE	121	121
13	RADIO SHOP	403	403
14	DIRECTOR OF FINANCE	1,045	1,045
15	BUSINESS ASSISTANCE OFFICE	180	180
16	FINANCE OPERATIONS	833	833
17	PAYROLL	227	227
18	OFFICE OF MANAGEMENT & BUDGI	483	483
19	INTERNAL AUDIT	281	281
20	BUSINESS SOLUTIONS	320	320
21	PUBLIC PROPERTY ADMIN	94	94
22	PURCHASING	413	413
23	FINANCIAL ACCOUNTABILITY	154	154
24	TREASURY	267	267
25	GRANTS COORDINATION	80	80
26	HUMAN RESOURCES	1,852	1,852
27	INFORMATION SYSTEMS	3,957	3,957
28	DEPT OF LAW	1,553	1,553
29	CENTRAL RECORDS	50	50
30	Elections	37,926	37,926
31	Surplus Property	213	213
32	Planning Comm	1,868	1,868
34	Register of Deeds	178	178
35	Historical Comm	305	305
38	Assessor Prop	3,162	3,162
39	Trustee	1,032	1,032
40	County Clerk	2,748	2,748
41	District Attorney	2,359	2,359
42	DA Drug Enforcement	203	203
45	Public Defender	2,319	2,319
46	Juvenile Court Clerk	1,596	1,596
47	Circuit Court Clerk	2,450	2,450
48	Criminal Court Clerk	3,062	3,062
49	Clerk/Master	639	639
50	Juvenile Court	3,281	3,281

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
51	General Sessions Court	$4,524	$4,524
52	State Trial Courts	5,055	5,055
53	Justice Info Sys	562	562
54	Sheriff Admin	5,968	5,968
56	Sheriff Facility Maint	521	521
57	Sheriff Warehouse	123	123
58	Sheriff Criminal Justice Ctr	8,249	8,249
59	Sheriff Hill Jail	1,821	1,821
61	Sheriff Corr Work Center	4,838	4,838
62	Sheriff Transportation	3,361	3,361
64	Sheriff Warrants	1,638	1,638
65	Sheriff Training Academy	508	508
74	Sheriff Day Reporting	866	866
76	Sheriff Armed Security	775	775
77	Sheriff Other	89	89
78	Police	67,965	67,965
80	Fire	43,840	43,840
81	Codes Admin	3,677	3,677
82	Beer Board	151	151
83	Agricultural Ext	263	263
84	Soil & Water	49	49
85	Social Services	4,211	4,211
86	Health	18,387	18,387
87	Public Library	11,074	11,074
88	Parks	21,333	21,333
89	Arts Commission	251	251
90	Public Works	14,322	14,322
91	Solid Waste	2,670	2,670
92	Human Relations	82	82
94	Caring for Children	96	96
95	Farmers Market	275	275
96	Muni Auditorium	372	372
97	State Fair Board	1,870	1,870
98	Convention Center	1,502	1,502
99	Sports Authority	46	46
100	Water & Sewer	26,719	26,719
101	Storm Water	2,440	2,440
102	Bordeaux Long-Term Care	3,650	3,650
103	General Hospital	6,039	6,039
104	Metro Action Com	9,910	9,910
105	NCAC	1,509	1,509

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
106 MDHA	$14	$14
107 Metro Transit	30	30
109 Taxi Transp & Licensing	106	106
110 Education	362,189	362,189
112 Communication Center	5,134	5,134
113 Knowles Home	112	112
114 Criminal Justice Planning	111	111
115 Comm Ed Comm	159	159
116 Convention Center Auth	1,177	1,177
119 Mayor Other	574	574
122 All Others	162	162
Total	$734,379	$734,379

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

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Description		Amount	General Admin	Management & Budget
Personnel Costs				
Salaries	S1	939,167	0	939,167
Salary % Split			*.00%*	*100.00%*
Benefits	S	357,157	0	357,157
Subtotal - Personnel Costs		1,296,324	0	1,296,324
Services & Supplies Cost				
502 Contract Services	S	196,024	0	196,024
503 Supplies	S	11,556	0	11,556
505 Other Expenses	S	2,521	0	2,521
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		210,101	0	210,101
Department Cost Total		1,506,425	0	1,506,425
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		1,506,425	0	1,506,425
General Admin Distribution			0	0
Grand Total		$1,506,425		$1,506,425

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
1	Howard Office Bldg	$83,423	$0	$83,423
1	Fulton Campus Garage	14,068	0	14,068
	Subtotal - BUILDING USE ALLOWANC	97,491	0	97,491
3	Post Audits	632	2	634
	Subtotal - POST AUDITS	632	2	634
6	Metro Clerk	1,685	65	1,751
6	Council	5,155	199	5,354
	Subtotal - LEGISLATIVE	6,840	264	7,105
7	Mayor's Office	3,678	166	3,844
	Subtotal - MAYOR	3,678	166	3,844
10	Buildings & Security	2,137	1,542	3,679
	Subtotal - GEN SVC FACILITIES	2,137	1,542	3,679
12	Postal Service	308	6	313
	Subtotal - POSTAL SERVICE	308	6	313
14	Dir of Finance	240,584	19,019	259,604
	Subtotal - DIRECTOR OF FINANCE	240,584	19,019	259,604
16	Finance Operations	208	6	214
16	Payment Services	44	1	46
16	Accounts Payable	175	5	180
	Subtotal - FINANCE OPERATIONS	428	12	439
17	Payroll	472	10	483
	Subtotal - PAYROLL	472	10	483
18	Management & Budget	0	1,361	1,361
	Subtotal - OFFICE OF MANAGEMENT	0	1,361	1,361
19	Internal Audit	0	616	616

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
	Subtotal - INTERNAL AUDIT	$0	$616	$616
20	Business Solutions	0	430	430
	Subtotal - BUSINESS SOLUTIONS	0	430	430
21	Public Property Svcs	0	135	135
	Subtotal - PUBLIC PROPERTY ADMIN	0	135	135
22	Purchasing	0	296	296
	Subtotal - PURCHASING	0	296	296
23	Procurement Review	0	30	30
23	Prompt Pay Review	0	6	6
23	Performance Monitoring	0	46	46
	Subtotal - FINANCIAL ACCOUNTABIL	0	82	82
24	Cash Operations	0	4	4
24	Investment Committee Supt	0	27	27
24	Investor Relations	0	25	25
	Subtotal - TREASURY	0	57	57
27	ITS Systems	0	7,180	7,180
27	ITS Systems Depreciation	0	3,578	3,578
	Subtotal - INFORMATION SYSTEMS	0	10,758	10,758
Total Incoming		352,569	34,757	387,325
				100.00%
C. Total Allocated			$1,893,750	$1,893,750

Management & Budget Allocations **Dept:18 OFFICE OF MANAGEMENT & BUDGET**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	48,166,300	2.17%	$40,340	$0	$40,340	$0	$40,340
3	POST AUDITS	1,408,500	0.06%	1,180	0	1,180	0	1,180
4	CORPORATE DUES	465,400	0.02%	390	0	390	0	390
5	INSURANCE	2,462,100	0.11%	2,062	0	2,062	0	2,062
6	LEGISLATIVE	2,662,412	0.12%	2,230	0	2,230	0	2,230
7	MAYOR	1,397,100	0.06%	1,170	0	1,170	0	1,170
8	EMPLOYEE HEALTH & WELLNESS	617,500	0.03%	517	0	517	0	517
9	GEN SVC OVERHEAD	1,250,700	0.06%	1,047	0	1,047	0	1,047
10	GEN SVC FACILITIES	20,424,700	0.92%	17,106	0	17,106	0	17,106
11	FLEET MANAGEMENT	19,474,000	0.88%	16,310	0	16,310	0	16,310
12	POSTAL SERVICE	1,002,400	0.05%	840	0	840	0	840
13	RADIO SHOP	3,726,500	0.17%	3,121	0	3,121	0	3,121
14	DIRECTOR OF FINANCE	530,400	0.02%	444	0	444	0	444
15	BUSINESS ASSISTANCE OFFICE	536,600	0.02%	449	0	449	0	449
16	FINANCE OPERATIONS	2,236,600	0.10%	1,873	0	1,873	0	1,873
17	PAYROLL	609,500	0.03%	510	0	510	0	510
18	OFFICE OF MANAGEMENT & BUDGI	1,624,900	0.07%	1,361	0	1,361	0	1,361
19	INTERNAL AUDIT	1,277,900	0.06%	1,070	0	1,070	21	1,091
20	BUSINESS SOLUTIONS	997,000	0.04%	835	0	835	16	851
21	PUBLIC PROPERTY ADMIN	208,200	0.01%	174	0	174	3	178
22	PURCHASING	1,452,700	0.07%	1,217	0	1,217	24	1,241
23	FINANCIAL ACCOUNTABILITY	473,400	0.02%	396	0	396	8	404
24	TREASURY	867,700	0.04%	727	0	727	14	741
25	GRANTS COORDINATION	233,600	0.01%	196	0	196	4	199
26	HUMAN RESOURCES	4,293,200	0.19%	3,596	0	3,596	71	3,666
27	INFORMATION SYSTEMS	17,616,775	0.79%	14,754	0	14,754	290	15,044
28	DEPT OF LAW	5,332,624	0.24%	4,466	0	4,466	88	4,554
29	CENTRAL RECORDS	197,900	0.01%	166	0	166	3	169
30	Elections	3,946,800	0.18%	3,306	0	3,306	65	3,370
31	Surplus Property	760,700	0.03%	637	0	637	13	650
32	Planning Comm	8,011,490	0.36%	6,710	0	6,710	132	6,842
33	Adv Plan/Research	362,000	0.02%	303	0	303	6	309
34	Register of Deeds	418,900	0.02%	351	0	351	7	358
35	Historical Comm	726,820	0.03%	609	0	609	12	621
38	Assessor Prop	7,750,780	0.35%	6,491	0	6,491	128	6,619
39	Trustee	2,356,100	0.11%	1,973	0	1,973	39	2,012
40	County Clerk	4,238,100	0.19%	3,549	0	3,549	70	3,619
41	District Attorney	5,695,300	0.26%	4,770	0	4,770	94	4,864
42	DA Drug Enforcement	1,748,900	0.08%	1,465	0	1,465	29	1,494
45	Public Defender	6,153,035	0.28%	5,153	0	5,153	101	5,255
46	Juvenile Court Clerk	1,585,000	0.07%	1,327	0	1,327	26	1,354
47	Circuit Court Clerk	3,890,300	0.18%	3,258	0	3,258	64	3,322
48	Criminal Court Clerk	5,476,453	0.25%	4,587	0	4,587	90	4,677

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,576,000	0.07%	$1,320	$0	$1,320	$26	$1,346
50	Juvenile Court	13,154,169	0.59%	11,017	0	11,017	217	11,233
51	General Sessions Court	10,906,300	0.49%	9,134	0	9,134	180	9,314
52	State Trial Courts	11,691,500	0.53%	9,792	0	9,792	192	9,984
53	Justice Info Sys	2,252,800	0.10%	1,887	0	1,887	37	1,924
54	Sheriff Admin	11,566,130	0.52%	9,687	0	9,687	190	9,877
56	Sheriff Facility Maint	1,096,500	0.05%	918	0	918	18	936
57	Sheriff Warehouse	1,342,600	0.06%	1,124	0	1,124	22	1,147
58	Sheriff Criminal Justice Ctr	17,423,900	0.78%	14,593	0	14,593	287	14,880
59	Sheriff Hill Jail	4,323,200	0.19%	3,621	0	3,621	71	3,692
61	Sheriff Corr Work Center	10,875,700	0.49%	9,109	0	9,109	179	9,288
62	Sheriff Transportation	3,104,500	0.14%	2,600	0	2,600	51	2,651
64	Sheriff Warrants	3,857,300	0.17%	3,231	0	3,231	64	3,294
65	Sheriff Training Academy	601,000	0.03%	503	0	503	10	513
66	Sheriff Deberry	16,146,500	0.73%	13,523	0	13,523	266	13,789
74	Sheriff Day Reporting	4,306,800	0.19%	3,607	0	3,607	71	3,678
76	Sheriff Armed Security	1,086,000	0.05%	910	0	910	18	927
77	Sheriff Other	1,607,800	0.07%	1,347	0	1,347	26	1,373
78	Police	168,328,267	7.58%	140,978	0	140,978	2,771	143,749
79	Police Drug Enforcement	2,667,100	0.12%	2,234	0	2,234	44	2,278
80	Fire	116,955,587	5.27%	97,952	0	97,952	1,926	99,878
81	Codes Admin	8,546,976	0.39%	7,158	0	7,158	141	7,299
82	Beer Board	331,400	0.01%	278	0	278	5	283
83	Agricultural Ext	312,500	0.01%	262	0	262	5	267
84	Soil & Water	85,300	0.00%	71	0	71	1	73
85	Social Services	7,935,200	0.36%	6,646	0	6,646	131	6,777
86	Health	47,348,672	2.13%	39,655	0	39,655	780	40,435
87	Public Library	26,813,200	1.21%	22,456	0	22,456	441	22,898
88	Parks	34,680,787	1.56%	29,046	0	29,046	571	29,617
89	Arts Commission	2,641,900	0.12%	2,213	0	2,213	43	2,256
90	Public Works	38,380,951	1.73%	32,145	0	32,145	632	32,777
91	Solid Waste	22,564,400	1.02%	18,898	0	18,898	372	19,270
92	Human Relations	421,500	0.02%	353	0	353	7	360
93	ADA Management	385,300	0.02%	323	0	323	6	329
95	Farmers Market	1,791,900	0.08%	1,501	0	1,501	30	1,530
96	Muni Auditorium	1,839,300	0.08%	1,540	0	1,540	30	1,571
97	State Fair Board	3,117,000	0.14%	2,611	0	2,611	51	2,662
98	Convention Center	6,117,500	0.28%	5,124	0	5,124	101	5,224
99	Sports Authority	1,271,000	0.06%	1,064	0	1,064	21	1,085
100	Water & Sewer	170,569,300	7.68%	142,855	0	142,855	2,808	145,663
101	Storm Water	12,263,700	0.55%	10,271	0	10,271	202	10,473
103	General Hospital	47,484,384	2.14%	39,769	0	39,769	782	40,551
104	Metro Action Com	25,013,000	1.13%	20,949	0	20,949	412	21,361

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Management & Budget Allocations **Dept:18 OFFICE OF MANAGEMENT & BUDGET**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	8,184,300	0.37%	$6,854	$0	$6,854	$135	$6,989
107 Metro Transit	29,370,600	1.32%	24,598	0	24,598	484	25,082
109 Taxi Transp & Licensing	488	0.00%	0	0	0	0	0
110 Education	1,085,695,643	48.91%	909,287	0	909,287	17,875	927,162
112 Communication Center	12,723,404	0.57%	10,656	0	10,656	209	10,866
113 Knowles Home	3,960	0.00%	3	0	3	0	3
114 Criminal Justice Planning	414,100	0.02%	347	0	347	7	354
115 Comm Ed Comm	374,100	0.02%	313	0	313	6	319
117 Flood	130,052	0.01%	109	0	109	2	111
119 Mayor Other	6,420,700	0.29%	5,377	0	5,377	106	5,483
122 All Others	16,882,058	0.76%	14,139	0	14,139	278	14,417
Subtotal	2,219,651,517	100.00%	1,858,994	0	1,858,994	34,757	1,893,750
Direct Bills					0		0
Total					$1,858,994		$1,893,750

Basis Units: Budget $ Identified

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
2	EMPLOYEE BENEFITS	$40,340	$40,340
3	POST AUDITS	1,180	1,180
4	CORPORATE DUES	390	390
5	INSURANCE	2,062	2,062
6	LEGISLATIVE	2,230	2,230
7	MAYOR	1,170	1,170
8	EMPLOYEE HEALTH & WELLNESS	517	517
9	GEN SVC OVERHEAD	1,047	1,047
10	GEN SVC FACILITIES	17,106	17,106
11	FLEET MANAGEMENT	16,310	16,310
12	POSTAL SERVICE	840	840
13	RADIO SHOP	3,121	3,121
14	DIRECTOR OF FINANCE	444	444
15	BUSINESS ASSISTANCE OFFICE	449	449
16	FINANCE OPERATIONS	1,873	1,873
17	PAYROLL	510	510
18	OFFICE OF MANAGEMENT & BUDGI	1,361	1,361
19	INTERNAL AUDIT	1,091	1,091
20	BUSINESS SOLUTIONS	851	851
21	PUBLIC PROPERTY ADMIN	178	178
22	PURCHASING	1,241	1,241
23	FINANCIAL ACCOUNTABILITY	404	404
24	TREASURY	741	741
25	GRANTS COORDINATION	199	199
26	HUMAN RESOURCES	3,666	3,666
27	INFORMATION SYSTEMS	15,044	15,044
28	DEPT OF LAW	4,554	4,554
29	CENTRAL RECORDS	169	169
30	Elections	3,370	3,370
31	Surplus Property	650	650
32	Planning Comm	6,842	6,842
33	Adv Plan/Research	309	309
34	Register of Deeds	358	358
35	Historical Comm	621	621
38	Assessor Prop	6,619	6,619
39	Trustee	2,012	2,012
40	County Clerk	3,619	3,619
41	District Attorney	4,864	4,864
42	DA Drug Enforcement	1,494	1,494
45	Public Defender	5,255	5,255
46	Juvenile Court Clerk	1,354	1,354

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
47	Circuit Court Clerk	$3,322	$3,322
48	Criminal Court Clerk	4,677	4,677
49	Clerk/Master	1,346	1,346
50	Juvenile Court	11,233	11,233
51	General Sessions Court	9,314	9,314
52	State Trial Courts	9,984	9,984
53	Justice Info Sys	1,924	1,924
54	Sheriff Admin	9,877	9,877
56	Sheriff Facility Maint	936	936
57	Sheriff Warehouse	1,147	1,147
58	Sheriff Criminal Justice Ctr	14,880	14,880
59	Sheriff Hill Jail	3,692	3,692
61	Sheriff Corr Work Center	9,288	9,288
62	Sheriff Transportation	2,651	2,651
64	Sheriff Warrants	3,294	3,294
65	Sheriff Training Academy	513	513
66	Sheriff Deberry	13,789	13,789
74	Sheriff Day Reporting	3,678	3,678
76	Sheriff Armed Security	927	927
77	Sheriff Other	1,373	1,373
78	Police	143,749	143,749
79	Police Drug Enforcement	2,278	2,278
80	Fire	99,878	99,878
81	Codes Admin	7,299	7,299
82	Beer Board	283	283
83	Agricultural Ext	267	267
84	Soil & Water	73	73
85	Social Services	6,777	6,777
86	Health	40,435	40,435
87	Public Library	22,898	22,898
88	Parks	29,617	29,617
89	Arts Commission	2,256	2,256
90	Public Works	32,777	32,777
91	Solid Waste	19,270	19,270
92	Human Relations	360	360
93	ADA Management	329	329
95	Farmers Market	1,530	1,530
96	Muni Auditorium	1,571	1,571
97	State Fair Board	2,662	2,662
98	Convention Center	5,224	5,224
99	Sports Authority	1,085	1,085

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
100 Water & Sewer	$145,663	$145,663
101 Storm Water	10,473	10,473
103 General Hospital	40,551	40,551
104 Metro Action Com	21,361	21,361
105 NCAC	6,989	6,989
107 Metro Transit	25,082	25,082
109 Taxi Transp & Licensing	0	0
110 Education	927,162	927,162
112 Communication Center	10,866	10,866
113 Knowles Home	3	3
114 Criminal Justice Planning	354	354
115 Comm Ed Comm	319	319
117 Flood	111	111
119 Mayor Other	5,483	5,483
122 All Others	14,417	14,417
Total	$1,893,750	$1,893,750

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

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:19 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	627,390	0	627,390
Salary % Split			*.00%*	*100.00%*
Benefits	S	207,024	0	207,024
Subtotal - Personnel Costs		834,414	0	834,414
Services & Supplies Cost				
502 Contract Services	S	237,659	0	237,659
503 Supplies	S	24,228	0	24,228
505 Other Expenses	S	1,873	0	1,873
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	11,106	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		274,866	0	263,760
Department Cost Total		1,109,280	0	1,098,174
Adjustments to Cost				
507 Capital	D	(11,106)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(11,106)	0	0
Total Costs After Adjustments		1,098,174	0	1,098,174
General Admin Distribution			0	0
Grand Total		$1,098,174		$1,098,174

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
1	Metro Southeast	$26,359	$0	$26,359
	Subtotal - BUILDING USE ALLOWANC	26,359	0	26,359
2	County Pension	423	1	425
2	Health Benefit	6,292	17	6,308
2	Life Benefit	289	1	290
	Subtotal - EMPLOYEE BENEFITS	7,004	18	7,022
3	Post Audits	885	3	888
	Subtotal - POST AUDITS	885	3	888
5	Judgements & Losses	1,962	6	1,968
	Subtotal - INSURANCE	1,962	6	1,968
6	Metro Clerk	953	37	989
6	Council	2,914	113	3,026
	Subtotal - LEGISLATIVE	3,866	149	4,016
7	Mayor's Office	2,079	94	2,173
	Subtotal - MAYOR	2,079	94	2,173
10	Buildings & Security	365	263	628
	Subtotal - GEN SVC FACILITIES	365	263	628
12	Postal Service	246	5	251
	Subtotal - POSTAL SERVICE	246	5	251
15	Procurement Post-Award	1,089	20	1,109
	Subtotal - BUSINESS ASSISTANCE C	1,089	20	1,109
16	Finance Operations	291	8	299
16	Payment Services	67	2	69
16	Accounts Payable	265	7	273
	Subtotal - FINANCE OPERATIONS	624	17	641
17	Payroll	275	6	281

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - PAYROLL	$275	$6	$281
18	Management & Budget	1,070	21	1,091
	Subtotal - OFFICE OF MANAGEMENT	1,070	21	1,091
19	Internal Audit	0	449	449
	Subtotal - INTERNAL AUDIT	0	449	449
20	Business Solutions	0	602	602
	Subtotal - BUSINESS SOLUTIONS	0	602	602
21	Public Property Svcs	0	98	98
	Subtotal - PUBLIC PROPERTY ADMIN	0	98	98
22	Purchasing	0	372	372
	Subtotal - PURCHASING	0	372	372
23	Procurement Review	0	22	22
23	Prompt Pay Review	0	9	9
23	Performance Monitoring	0	33	33
	Subtotal - FINANCIAL ACCOUNTABIL	0	64	64
24	Cash Operations	0	5	5
24	Investment Committee Supt	0	16	16
24	Investor Relations	0	19	19
	Subtotal - TREASURY	0	40	40
26	Recruitment	0	687	687
26	Employee Training	0	144	144
26	Safety / Comp	0	127	127
26	HR Liaisons	0	1,260	1,260
26	Benefits	0	1,050	1,050
26	Admin / Cust	0	1,590	1,590
	Subtotal - HUMAN RESOURCES	0	4,857	4,857
27	ITS Systems	0	6,053	6,053

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
27	ITS Systems Depreciation	$0	$3,016	$3,016
	Subtotal - INFORMATION SYSTEMS	0	9,069	9,069
28	Legal Services	0	1,607	1,607
	Subtotal - DEPT OF LAW	0	1,607	1,607
Total Incoming		45,823	17,762	63,584
				100.00%
C. Total Allocated			$1,161,758	$1,161,758

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,557,026	2.42%	$27,642	$0	$27,642	$0	$27,642
3	POST AUDITS	1,394,790	0.05%	571	0	571	0	571
4	CORPORATE DUES	421,413	0.02%	172	0	172	0	172
5	INSURANCE	2,462,300	0.09%	1,007	0	1,007	0	1,007
6	LEGISLATIVE	2,591,992	0.09%	1,061	0	1,061	0	1,061
7	MAYOR	1,335,151	0.05%	546	0	546	0	546
8	EMPLOYEE HEALTH & WELLNESS	650,257	0.02%	266	0	266	0	266
9	GEN SVC OVERHEAD	1,204,932	0.04%	493	0	493	0	493
10	GEN SVC FACILITIES	18,737,631	0.67%	7,667	0	7,667	0	7,667
11	FLEET MANAGEMENT	31,664,955	1.13%	12,956	0	12,956	0	12,956
12	POSTAL SERVICE	836,511	0.03%	342	0	342	0	342
13	RADIO SHOP	3,282,631	0.12%	1,343	0	1,343	0	1,343
14	DIRECTOR OF FINANCE	525,101	0.02%	215	0	215	0	215
15	BUSINESS ASSISTANCE OFFICE	513,531	0.02%	210	0	210	0	210
16	FINANCE OPERATIONS	2,108,660	0.08%	863	0	863	0	863
17	PAYROLL	609,511	0.02%	249	0	249	0	249
18	OFFICE OF MANAGEMENT & BUDGI	1,506,423	0.05%	616	0	616	0	616
19	INTERNAL AUDIT	1,098,174	0.04%	449	0	449	0	449
20	BUSINESS SOLUTIONS	939,424	0.03%	384	0	384	6	391
21	PUBLIC PROPERTY ADMIN	207,198	0.01%	85	0	85	1	86
22	PURCHASING	1,357,430	0.05%	555	0	555	9	564
23	FINANCIAL ACCOUNTABILITY	472,664	0.02%	193	0	193	3	197
24	TREASURY	802,348	0.03%	328	0	328	5	334
25	GRANTS COORDINATION	205,950	0.01%	84	0	84	1	86
26	HUMAN RESOURCES	3,856,087	0.14%	1,578	0	1,578	26	1,604
27	INFORMATION SYSTEMS	19,643,664	0.70%	8,038	0	8,038	131	8,169
28	DEPT OF LAW	15,365,697	0.55%	6,287	0	6,287	103	6,390
29	CENTRAL RECORDS	172,971	0.01%	71	0	71	1	72
30	Elections	3,738,844	0.13%	1,530	0	1,530	25	1,555
31	Surplus Property	716,477	0.03%	293	0	293	5	298
32	Planning Comm	5,849,801	0.21%	2,394	0	2,394	39	2,433
33	Adv Plan/Research	201,455	0.01%	82	0	82	1	84
34	Register of Deeds	2,810,875	0.10%	1,150	0	1,150	19	1,169
35	Historical Comm	665,654	0.02%	272	0	272	4	277
38	Assessor Prop	7,082,093	0.25%	2,898	0	2,898	47	2,945
39	Trustee	2,247,170	0.08%	919	0	919	15	934
40	County Clerk	4,139,463	0.15%	1,694	0	1,694	28	1,721
41	District Attorney	5,389,588	0.19%	2,205	0	2,205	36	2,241
42	DA Drug Enforcement	1,599,993	0.06%	655	0	655	11	665
45	Public Defender	6,084,392	0.22%	2,490	0	2,490	41	2,530
46	Juvenile Court Clerk	1,755,744	0.06%	718	0	718	12	730
47	Circuit Court Clerk	9,566,088	0.34%	3,914	0	3,914	64	3,978
48	Criminal Court Clerk	5,380,787	0.19%	2,202	0	2,202	36	2,238

Internal Audit Allocations **Dept:19 INTERNAL AUDIT**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,584,494	0.06%	$648	$0	$648	$11	$659
50	Juvenile Court	12,744,154	0.46%	5,214	0	5,214	85	5,300
51	General Sessions Court	11,007,093	0.39%	4,504	0	4,504	74	4,577
52	State Trial Courts	11,299,342	0.40%	4,623	0	4,623	76	4,699
53	Justice Info Sys	2,184,323	0.08%	894	0	894	15	908
54	Sheriff Admin	12,466,063	0.45%	5,101	0	5,101	83	5,184
56	Sheriff Facility Maint	1,088,843	0.04%	446	0	446	7	453
57	Sheriff Warehouse	1,249,733	0.04%	511	0	511	8	520
58	Sheriff Criminal Justice Ctr	17,172,896	0.61%	7,027	0	7,027	115	7,141
59	Sheriff Hill Jail	4,156,418	0.15%	1,701	0	1,701	28	1,728
61	Sheriff Corr Work Center	10,871,840	0.39%	4,448	0	4,448	73	4,521
62	Sheriff Transportation	6,217,097	0.22%	2,544	0	2,544	42	2,585
64	Sheriff Warrants	3,614,867	0.13%	1,479	0	1,479	24	1,503
65	Sheriff Training Academy	1,057,576	0.04%	433	0	433	7	440
66	Sheriff Deberry	21,906,890	0.78%	8,964	0	8,964	146	9,110
74	Sheriff Day Reporting	1,557,004	0.06%	637	0	637	10	647
76	Sheriff Armed Security	1,446,114	0.05%	592	0	592	10	601
77	Sheriff Other	431,853	0.02%	177	0	177	3	180
78	Police	165,575,748	5.92%	67,748	0	67,748	1,107	68,855
79	Police Drug Enforcement	573,769	0.02%	235	0	235	4	239
80	Fire	123,479,669	4.42%	50,524	0	50,524	825	51,349
81	Codes Admin	7,741,515	0.28%	3,168	0	3,168	52	3,219
82	Beer Board	385,487	0.01%	158	0	158	3	160
83	Agricultural Ext	312,443	0.01%	128	0	128	2	130
84	Soil & Water	86,489	0.00%	35	0	35	1	36
85	Social Services	7,787,190	0.28%	3,186	0	3,186	52	3,238
86	Health	46,789,018	1.67%	19,145	0	19,145	313	19,457
87	Public Library	27,022,176	0.97%	11,057	0	11,057	181	11,237
88	Parks	39,163,436	1.40%	16,024	0	16,024	262	16,286
89	Arts Commission	2,602,758	0.09%	1,065	0	1,065	17	1,082
90	Public Works	41,914,170	1.50%	17,150	0	17,150	280	17,430
91	Solid Waste	21,101,867	0.75%	8,634	0	8,634	141	8,775
92	Human Relations	294,452	0.01%	120	0	120	2	122
93	ADA Management	385,300	0.01%	158	0	158	3	160
95	Farmers Market	1,783,957	0.06%	730	0	730	12	742
96	Muni Auditorium	2,107,267	0.08%	862	0	862	14	876
97	State Fair Board	3,028,712	0.11%	1,239	0	1,239	20	1,259
98	Convention Center	7,290,944	0.26%	2,983	0	2,983	49	3,032
99	Sports Authority	19,477,384	0.70%	7,970	0	7,970	130	8,100
100	Water & Sewer	130,708,272	4.67%	53,482	0	53,482	874	54,355
101	Storm Water	9,823,933	0.35%	4,020	0	4,020	66	4,085
103	General Hospital	47,483,100	1.70%	19,429	0	19,429	317	19,746
104	Metro Action Com	25,395,888	0.91%	10,391	0	10,391	170	10,561

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations **Dept:19 INTERNAL AUDIT**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	6,798,332	0.24%	$2,782	$0	$2,782	$45	$2,827
107 Metro Transit	29,641,799	1.06%	12,128	0	12,128	198	12,327
108 DES	2,033,491	0.07%	832	0	832	14	846
110 Education	1,166,520,476	41.72%	477,302	0	477,302	7,797	485,099
112 Communication Center	12,483,232	0.45%	5,108	0	5,108	83	5,191
114 Criminal Justice Planning	390,748	0.01%	160	0	160	3	162
115 Comm Ed Comm	340,803	0.01%	139	0	139	2	142
116 Convention Center Auth	14,564,989	0.52%	5,960	0	5,960	97	6,057
117 Flood	1,138,271	0.04%	466	0	466	8	473
119 Mayor Other	3,008,512	0.11%	1,231	0	1,231	20	1,251
122 All Others	465,869,199	16.66%	190,618	0	190,618	3,114	193,732
Subtotal	2,795,914,242	100.00%	1,143,997	0	1,143,997	17,762	1,161,758
Direct Bills					0		0
Total					$1,143,997		$1,161,758

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
2	EMPLOYEE BENEFITS	$27,642	$27,642
3	POST AUDITS	571	571
4	CORPORATE DUES	172	172
5	INSURANCE	1,007	1,007
6	LEGISLATIVE	1,061	1,061
7	MAYOR	546	546
8	EMPLOYEE HEALTH & WELLNESS	266	266
9	GEN SVC OVERHEAD	493	493
10	GEN SVC FACILITIES	7,667	7,667
11	FLEET MANAGEMENT	12,956	12,956
12	POSTAL SERVICE	342	342
13	RADIO SHOP	1,343	1,343
14	DIRECTOR OF FINANCE	215	215
15	BUSINESS ASSISTANCE OFFICE	210	210
16	FINANCE OPERATIONS	863	863
17	PAYROLL	249	249
18	OFFICE OF MANAGEMENT & BUDGI	616	616
19	INTERNAL AUDIT	449	449
20	BUSINESS SOLUTIONS	391	391
21	PUBLIC PROPERTY ADMIN	86	86
22	PURCHASING	564	564
23	FINANCIAL ACCOUNTABILITY	197	197
24	TREASURY	334	334
25	GRANTS COORDINATION	86	86
26	HUMAN RESOURCES	1,604	1,604
27	INFORMATION SYSTEMS	8,169	8,169
28	DEPT OF LAW	6,390	6,390
29	CENTRAL RECORDS	72	72
30	Elections	1,555	1,555
31	Surplus Property	298	298
32	Planning Comm	2,433	2,433
33	Adv Plan/Research	84	84
34	Register of Deeds	1,169	1,169
35	Historical Comm	277	277
38	Assessor Prop	2,945	2,945
39	Trustee	934	934
40	County Clerk	1,721	1,721
41	District Attorney	2,241	2,241
42	DA Drug Enforcement	665	665
45	Public Defender	2,530	2,530
46	Juvenile Court Clerk	730	730

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
47	Circuit Court Clerk	$3,978	$3,978
48	Criminal Court Clerk	2,238	2,238
49	Clerk/Master	659	659
50	Juvenile Court	5,300	5,300
51	General Sessions Court	4,577	4,577
52	State Trial Courts	4,699	4,699
53	Justice Info Sys	908	908
54	Sheriff Admin	5,184	5,184
56	Sheriff Facility Maint	453	453
57	Sheriff Warehouse	520	520
58	Sheriff Criminal Justice Ctr	7,141	7,141
59	Sheriff Hill Jail	1,728	1,728
61	Sheriff Corr Work Center	4,521	4,521
62	Sheriff Transportation	2,585	2,585
64	Sheriff Warrants	1,503	1,503
65	Sheriff Training Academy	440	440
66	Sheriff Deberry	9,110	9,110
74	Sheriff Day Reporting	647	647
76	Sheriff Armed Security	601	601
77	Sheriff Other	180	180
78	Police	68,855	68,855
79	Police Drug Enforcement	239	239
80	Fire	51,349	51,349
81	Codes Admin	3,219	3,219
82	Beer Board	160	160
83	Agricultural Ext	130	130
84	Soil & Water	36	36
85	Social Services	3,238	3,238
86	Health	19,457	19,457
87	Public Library	11,237	11,237
88	Parks	16,286	16,286
89	Arts Commission	1,082	1,082
90	Public Works	17,430	17,430
91	Solid Waste	8,775	8,775
92	Human Relations	122	122
93	ADA Management	160	160
95	Farmers Market	742	742
96	Muni Auditorium	876	876
97	State Fair Board	1,259	1,259
98	Convention Center	3,032	3,032
99	Sports Authority	8,100	8,100

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
100 Water & Sewer	$54,355	$54,355
101 Storm Water	4,085	4,085
103 General Hospital	19,746	19,746
104 Metro Action Com	10,561	10,561
105 NCAC	2,827	2,827
107 Metro Transit	12,327	12,327
108 DES	846	846
110 Education	485,099	485,099
112 Communication Center	5,191	5,191
114 Criminal Justice Planning	162	162
115 Comm Ed Comm	142	142
116 Convention Center Auth	6,057	6,057
117 Flood	473	473
119 Mayor Other	1,251	1,251
122 All Others	193,732	193,732
Total	$1,161,758	$1,161,758

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:20 BUSINESS SOLUTIONS

Description		Amount	General Admin	Business Solutions
Personnel Costs				
Salaries	S1	561,884	0	561,884
Salary % Split			*.00%*	*100.00%*
Benefits	S	209,182	0	209,182
Subtotal - Personnel Costs		771,066	0	771,066
Services & Supplies Cost				
502 Contract Services	S	163,344	0	163,344
503 Supplies	S	2,498	0	2,498
505 Other Expenses	S	2,515	0	2,515
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		168,357	0	168,357
Department Cost Total		939,423	0	939,423
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		939,423	0	939,423
General Admin Distribution			0	0
Grand Total		$939,423		$939,423

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
3	Post Audits	$311	$1	$312
	Subtotal - POST AUDITS	311	1	312
6	Metro Clerk	879	34	913
6	Council	2,689	104	2,793
	Subtotal - LEGISLATIVE	3,569	138	3,707
7	Mayor's Office	1,919	87	2,006
	Subtotal - MAYOR	1,919	87	2,006
10	Buildings & Security	1,036	748	1,784
	Subtotal - GEN SVC FACILITIES	1,036	748	1,784
12	Postal Service	212	4	216
	Subtotal - POSTAL SERVICE	212	4	216
16	Finance Operations	102	3	105
16	Payment Services	23	1	23
16	Accounts Payable	90	3	93
	Subtotal - FINANCE OPERATIONS	215	6	221
17	Payroll	313	7	320
	Subtotal - PAYROLL	313	7	320
18	Management & Budget	835	16	851
	Subtotal - OFFICE OF MANAGEMENT	835	16	851
19	Internal Audit	384	6	391
	Subtotal - INTERNAL AUDIT	384	6	391
20	Business Solutions	0	211	211
	Subtotal - BUSINESS SOLUTIONS	0	211	211
21	Public Property Svcs	0	84	84
	Subtotal - PUBLIC PROPERTY ADMIN	0	84	84
22	Purchasing	0	237	237

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
	Subtotal - PURCHASING	$0	$237	$237
23	Procurement Review	0	19	19
23	Prompt Pay Review	0	3	3
23	Performance Monitoring	0	29	29
	Subtotal - FINANCIAL ACCOUNTABIL	0	51	51
24	Cash Operations	0	3	3
24	Investment Committee Supt	0	18	18
24	Investor Relations	0	16	16
	Subtotal - TREASURY	0	37	37
27	ITS Systems	0	6,959	6,959
27	ITS Systems Depreciation	0	3,467	3,467
	Subtotal - INFORMATION SYSTEMS	0	10,426	10,426
Total Incoming		8,794	12,059	20,853
				100.00%
C. Total Allocated			$960,276	$960,276

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,764	0.29%	$2,766	$0	$2,766	$0	$2,766
3	POST AUDITS	24	0.00%	12	0	12	0	12
4	CORPORATE DUES	28	0.00%	13	0	13	0	13
5	INSURANCE	981	0.05%	471	0	471	0	471
6	LEGISLATIVE	1,480	0.07%	710	0	710	0	710
7	MAYOR	1,784	0.09%	856	0	856	0	856
8	EMPLOYEE HEALTH & WELLNESS	614	0.03%	295	0	295	0	295
9	GEN SVC OVERHEAD	561	0.03%	269	0	269	0	269
10	GEN SVC FACILITIES	12,784	0.65%	6,135	0	6,135	0	6,135
11	FLEET MANAGEMENT	184,120	9.32%	88,359	0	88,359	0	88,359
12	POSTAL SERVICE	907	0.05%	435	0	435	0	435
13	RADIO SHOP	3,834	0.19%	1,840	0	1,840	0	1,840
14	DIRECTOR OF FINANCE	434	0.02%	208	0	208	0	208
15	BUSINESS ASSISTANCE OFFICE	442	0.02%	212	0	212	0	212
16	FINANCE OPERATIONS	1,218	0.06%	585	0	585	0	585
17	PAYROLL	431	0.02%	207	0	207	0	207
18	OFFICE OF MANAGEMENT & BUDGI	895	0.05%	430	0	430	0	430
19	INTERNAL AUDIT	1,254	0.06%	602	0	602	0	602
20	BUSINESS SOLUTIONS	440	0.02%	211	0	211	0	211
21	PUBLIC PROPERTY ADMIN	344	0.02%	165	0	165	2	167
22	PURCHASING	671	0.03%	322	0	322	5	327
23	FINANCIAL ACCOUNTABILITY	337	0.02%	162	0	162	2	164
24	TREASURY	3,745	0.19%	1,797	0	1,797	26	1,823
25	GRANTS COORDINATION	343	0.02%	165	0	165	2	167
26	HUMAN RESOURCES	2,263	0.11%	1,086	0	1,086	16	1,102
27	INFORMATION SYSTEMS	9,774	0.49%	4,691	0	4,691	67	4,758
28	DEPT OF LAW	4,047	0.20%	1,942	0	1,942	28	1,970
29	CENTRAL RECORDS	302	0.02%	145	0	145	2	147
30	Elections	1,514	0.08%	727	0	727	10	737
31	Surplus Property	2,654	0.13%	1,274	0	1,274	18	1,292
32	Planning Comm	5,718	0.29%	2,744	0	2,744	39	2,783
33	Adv Plan/Research	382	0.02%	183	0	183	3	186
34	Register of Deeds	561	0.03%	269	0	269	4	273
35	Historical Comm	1,246	0.06%	598	0	598	9	607
38	Assessor Prop	1,145	0.06%	549	0	549	8	557
39	Trustee	625	0.03%	300	0	300	4	304
40	County Clerk	1,524	0.08%	731	0	731	10	742
41	District Attorney	2,747	0.14%	1,318	0	1,318	19	1,337
42	DA Drug Enforcement	2,624	0.13%	1,259	0	1,259	18	1,277
43	DA Special Operations	54	0.00%	26	0	26	0	26
45	Public Defender	1,946	0.10%	934	0	934	13	947
46	Juvenile Court Clerk	734	0.04%	352	0	352	5	357
47	Circuit Court Clerk	1,216	0.06%	584	0	584	8	592

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,456	0.07%	$699	$0	$699	$10	$709
49	Clerk/Master	500	0.03%	240	0	240	3	243
50	Juvenile Court	7,937	0.40%	3,809	0	3,809	54	3,863
51	General Sessions Court	5,346	0.27%	2,566	0	2,566	37	2,602
52	State Trial Courts	6,134	0.31%	2,944	0	2,944	42	2,986
53	Justice Info Sys	1,183	0.06%	568	0	568	8	576
54	Sheriff Admin	3,758	0.19%	1,803	0	1,803	26	1,829
56	Sheriff Facility Maint	778	0.04%	373	0	373	5	379
57	Sheriff Warehouse	1,799	0.09%	863	0	863	12	876
58	Sheriff Criminal Justice Ctr	2,930	0.15%	1,406	0	1,406	20	1,426
59	Sheriff Hill Jail	1,207	0.06%	579	0	579	8	588
61	Sheriff Corr Work Center	2,609	0.13%	1,252	0	1,252	18	1,270
62	Sheriff Transportation	600	0.03%	288	0	288	4	292
64	Sheriff Warrants	1,128	0.06%	541	0	541	8	549
65	Sheriff Training Academy	571	0.03%	274	0	274	4	278
66	Sheriff Deberry	250	0.01%	120	0	120	2	122
74	Sheriff Day Reporting	1,083	0.05%	520	0	520	7	527
75	Sheriff Work Release	151	0.01%	72	0	72	1	74
76	Sheriff Armed Security	330	0.02%	158	0	158	2	161
77	Sheriff Other	774	0.04%	371	0	371	5	377
78	Police	66,127	3.35%	31,734	0	31,734	454	32,188
79	Police Drug Enforcement	2,908	0.15%	1,396	0	1,396	20	1,416
80	Fire	25,735	1.30%	12,350	0	12,350	177	12,527
81	Codes Admin	9,386	0.48%	4,504	0	4,504	64	4,569
82	Beer Board	1,612	0.08%	774	0	774	11	785
83	Agricultural Ext	517	0.03%	248	0	248	4	252
84	Soil & Water	793	0.04%	381	0	381	5	386
85	Social Services	5,934	0.30%	2,848	0	2,848	41	2,888
86	Health	35,856	1.81%	17,207	0	17,207	246	17,453
87	Public Library	21,207	1.07%	10,177	0	10,177	145	10,323
88	Parks	48,479	2.45%	23,265	0	23,265	333	23,598
89	Arts Commission	3,237	0.16%	1,553	0	1,553	22	1,576
90	Public Works	17,683	0.89%	8,486	0	8,486	121	8,607
91	Solid Waste	10,709	0.54%	5,139	0	5,139	73	5,213
92	Human Relations	952	0.05%	457	0	457	7	463
93	ADA Management	12	0.00%	6	0	6	0	6
95	Farmers Market	3,414	0.17%	1,638	0	1,638	23	1,662
96	Muni Auditorium	2,907	0.15%	1,395	0	1,395	20	1,415
97	State Fair Board	5,143	0.26%	2,468	0	2,468	35	2,503
98	Convention Center	9,064	0.46%	4,350	0	4,350	62	4,412
99	Sports Authority	1,719	0.09%	825	0	825	12	837
100	Water & Sewer	92,107	4.66%	44,202	0	44,202	632	44,834
101	Storm Water	4,545	0.23%	2,181	0	2,181	31	2,212

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 Bordeaux Long-Term Care	15	0.00%	$7	$0	$7	$0	$7
103 General Hospital	218	0.01%	105	0	105	1	106
104 Metro Action Com	53,967	2.73%	25,899	0	25,899	370	26,269
105 NCAC	14,242	0.72%	6,835	0	6,835	98	6,932
106 MDHA	232	0.01%	111	0	111	2	113
107 Metro Transit	1,140	0.06%	547	0	547	8	555
108 DES	1,039	0.05%	499	0	499	7	506
109 Taxi Transp & Licensing	1,812	0.09%	870	0	870	12	882
110 Education	967,980	48.99%	464,535	0	464,535	6,640	471,175
112 Communication Center	4,204	0.21%	2,018	0	2,018	29	2,046
113 Knowles Home	11	0.00%	5	0	5	0	5
114 Criminal Justice Planning	353	0.02%	169	0	169	2	172
115 Comm Ed Comm	1,962	0.10%	942	0	942	13	955
116 Convention Center Auth	8,254	0.42%	3,961	0	3,961	57	4,018
117 Flood	1,607	0.08%	771	0	771	11	782
118 Storm (April 2011)	52	0.00%	25	0	25	0	25
119 Mayor Other	2,449	0.12%	1,175	0	1,175	17	1,192
122 All Others	241,241	12.21%	115,772	0	115,772	1,655	117,427
Subtotal	1,975,859	100.00%	948,217	0	948,217	12,059	960,276
Direct Bills					0		0
Total					$948,217		$960,276

Basis Units: # of Accounting Transactions

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
2	EMPLOYEE BENEFITS	$2,766	$2,766
3	POST AUDITS	12	12
4	CORPORATE DUES	13	13
5	INSURANCE	471	471
6	LEGISLATIVE	710	710
7	MAYOR	856	856
8	EMPLOYEE HEALTH & WELLNESS	295	295
9	GEN SVC OVERHEAD	269	269
10	GEN SVC FACILITIES	6,135	6,135
11	FLEET MANAGEMENT	88,359	88,359
12	POSTAL SERVICE	435	435
13	RADIO SHOP	1,840	1,840
14	DIRECTOR OF FINANCE	208	208
15	BUSINESS ASSISTANCE OFFICE	212	212
16	FINANCE OPERATIONS	585	585
17	PAYROLL	207	207
18	OFFICE OF MANAGEMENT & BUDGI	430	430
19	INTERNAL AUDIT	602	602
20	BUSINESS SOLUTIONS	211	211
21	PUBLIC PROPERTY ADMIN	167	167
22	PURCHASING	327	327
23	FINANCIAL ACCOUNTABILITY	164	164
24	TREASURY	1,823	1,823
25	GRANTS COORDINATION	167	167
26	HUMAN RESOURCES	1,102	1,102
27	INFORMATION SYSTEMS	4,758	4,758
28	DEPT OF LAW	1,970	1,970
29	CENTRAL RECORDS	147	147
30	Elections	737	737
31	Surplus Property	1,292	1,292
32	Planning Comm	2,783	2,783
33	Adv Plan/Research	186	186
34	Register of Deeds	273	273
35	Historical Comm	607	607
38	Assessor Prop	557	557
39	Trustee	304	304
40	County Clerk	742	742
41	District Attorney	1,337	1,337
42	DA Drug Enforcement	1,277	1,277
43	DA Special Operations	26	26
45	Public Defender	947	947

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
46	Juvenile Court Clerk	$357	$357
47	Circuit Court Clerk	592	592
48	Criminal Court Clerk	709	709
49	Clerk/Master	243	243
50	Juvenile Court	3,863	3,863
51	General Sessions Court	2,602	2,602
52	State Trial Courts	2,986	2,986
53	Justice Info Sys	576	576
54	Sheriff Admin	1,829	1,829
56	Sheriff Facility Maint	379	379
57	Sheriff Warehouse	876	876
58	Sheriff Criminal Justice Ctr	1,426	1,426
59	Sheriff Hill Jail	588	588
61	Sheriff Corr Work Center	1,270	1,270
62	Sheriff Transportation	292	292
64	Sheriff Warrants	549	549
65	Sheriff Training Academy	278	278
66	Sheriff Deberry	122	122
74	Sheriff Day Reporting	527	527
75	Sheriff Work Release	74	74
76	Sheriff Armed Security	161	161
77	Sheriff Other	377	377
78	Police	32,188	32,188
79	Police Drug Enforcement	1,416	1,416
80	Fire	12,527	12,527
81	Codes Admin	4,569	4,569
82	Beer Board	785	785
83	Agricultural Ext	252	252
84	Soil & Water	386	386
85	Social Services	2,888	2,888
86	Health	17,453	17,453
87	Public Library	10,323	10,323
88	Parks	23,598	23,598
89	Arts Commission	1,576	1,576
90	Public Works	8,607	8,607
91	Solid Waste	5,213	5,213
92	Human Relations	463	463
93	ADA Management	6	6
95	Farmers Market	1,662	1,662
96	Muni Auditorium	1,415	1,415
97	State Fair Board	2,503	2,503

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
98	Convention Center	$4,412	$4,412
99	Sports Authority	837	837
100	Water & Sewer	44,834	44,834
101	Storm Water	2,212	2,212
102	Bordeaux Long-Term Care	7	7
103	General Hospital	106	106
104	Metro Action Com	26,269	26,269
105	NCAC	6,932	6,932
106	MDHA	113	113
107	Metro Transit	555	555
108	DES	506	506
109	Taxi Transp & Licensing	882	882
110	Education	471,175	471,175
112	Communication Center	2,046	2,046
113	Knowles Home	5	5
114	Criminal Justice Planning	172	172
115	Comm Ed Comm	955	955
116	Convention Center Auth	4,018	4,018
117	Flood	782	782
118	Storm (April 2011)	25	25
119	Mayor Other	1,192	1,192
122	All Others	117,427	117,427
Total		$960,276	$960,276

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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:21 PUBLIC PROPERTY ADMIN**

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	142,380	0	142,380
Salary % Split			*.00%*	*100.00%*
Benefits	S	53,841	0	53,841
Subtotal - Personnel Costs		196,221	0	196,221
Services & Supplies Cost				
502 Contract Services	S	10,669	0	10,669
503 Supplies	S	21	0	21
505 Other Expenses	S	287	0	287
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		10,977	0	10,977
Department Cost Total		207,198	0	207,198
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		207,198	0	207,198
General Admin Distribution			0	0
Grand Total		$207,198		$207,198

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
1	Howard Office Bldg	$3,809	$0	$3,809
1	Fulton Campus Garage	642	0	642
	Subtotal - BUILDING USE ALLOWANC	4,452	0	4,452
3	Post Audits	243	1	244
	Subtotal - POST AUDITS	243	1	244
6	Metro Clerk	220	8	228
6	Council	672	26	698
	Subtotal - LEGISLATIVE	892	34	927
7	Mayor's Office	480	22	501
	Subtotal - MAYOR	480	22	501
10	Buildings & Security	98	71	169
	Subtotal - GEN SVC FACILITIES	98	71	169
12	Postal Service	185	3	188
	Subtotal - POSTAL SERVICE	185	3	188
14	Dir of Finance	36,473	2,883	39,357
	Subtotal - DIRECTOR OF FINANCE	36,473	2,883	39,357
16	Finance Operations	80	2	82
16	Payment Services	8	0	9
16	Accounts Payable	33	1	34
	Subtotal - FINANCE OPERATIONS	121	3	125
17	Payroll	92	2	94
	Subtotal - PAYROLL	92	2	94
18	Management & Budget	174	3	178
	Subtotal - OFFICE OF MANAGEMENT	174	3	178
19	Internal Audit	85	1	86

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
	Subtotal - INTERNAL AUDIT	$85	$1	$86
20	Business Solutions	165	2	167
	Subtotal - BUSINESS SOLUTIONS	165	2	167
21	Public Property Svcs	0	19	19
	Subtotal - PUBLIC PROPERTY ADMIN	0	19	19
22	Purchasing	0	15	15
	Subtotal - PURCHASING	0	15	15
23	Procurement Review	0	4	4
23	Prompt Pay Review	0	1	1
23	Performance Monitoring	0	6	6
	Subtotal - FINANCIAL ACCOUNTABIL	0	12	12
24	Cash Operations	0	1	1
24	Investment Committee Supt	0	5	5
24	Investor Relations	0	4	4
	Subtotal - TREASURY	0	9	9
27	ITS Systems	0	455	455
27	ITS Systems Depreciation	0	227	227
	Subtotal - INFORMATION SYSTEMS	0	681	681
28	Legal Services	0	4,540	4,540
	Subtotal - DEPT OF LAW	0	4,540	4,540
Total Incoming		43,459	8,303	51,762
				100.00%
C. Total Allocated			$258,960	$258,960

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,557,026	2.42%	$6,057	$0	$6,057	$0	$6,057
3	POST AUDITS	1,394,790	0.05%	125	0	125	0	125
4	CORPORATE DUES	421,413	0.02%	38	0	38	0	38
5	INSURANCE	2,462,300	0.09%	221	0	221	0	221
6	LEGISLATIVE	2,591,992	0.09%	232	0	232	0	232
7	MAYOR	1,335,151	0.05%	120	0	120	0	120
8	EMPLOYEE HEALTH & WELLNESS	650,257	0.02%	58	0	58	0	58
9	GEN SVC OVERHEAD	1,204,932	0.04%	108	0	108	0	108
10	GEN SVC FACILITIES	18,737,631	0.67%	1,680	0	1,680	0	1,680
11	FLEET MANAGEMENT	31,664,955	1.13%	2,839	0	2,839	0	2,839
12	POSTAL SERVICE	836,511	0.03%	75	0	75	0	75
13	RADIO SHOP	3,282,631	0.12%	294	0	294	0	294
14	DIRECTOR OF FINANCE	525,101	0.02%	47	0	47	0	47
15	BUSINESS ASSISTANCE OFFICE	513,531	0.02%	46	0	46	0	46
16	FINANCE OPERATIONS	2,108,660	0.08%	189	0	189	0	189
17	PAYROLL	609,511	0.02%	55	0	55	0	55
18	OFFICE OF MANAGEMENT & BUDGI	1,506,423	0.05%	135	0	135	0	135
19	INTERNAL AUDIT	1,098,174	0.04%	98	0	98	0	98
20	BUSINESS SOLUTIONS	939,424	0.03%	84	0	84	0	84
21	PUBLIC PROPERTY ADMIN	207,198	0.01%	19	0	19	0	19
22	PURCHASING	1,357,430	0.05%	122	0	122	4	126
23	FINANCIAL ACCOUNTABILITY	472,664	0.02%	42	0	42	1	44
24	TREASURY	802,348	0.03%	72	0	72	3	74
25	GRANTS COORDINATION	205,950	0.01%	18	0	18	1	19
26	HUMAN RESOURCES	3,856,087	0.14%	346	0	346	12	358
27	INFORMATION SYSTEMS	19,643,664	0.70%	1,761	0	1,761	61	1,822
28	DEPT OF LAW	15,365,697	0.55%	1,378	0	1,378	48	1,426
29	CENTRAL RECORDS	172,971	0.01%	16	0	16	1	16
30	Elections	3,738,844	0.13%	335	0	335	12	347
31	Surplus Property	716,477	0.03%	64	0	64	2	66
32	Planning Comm	5,849,801	0.21%	524	0	524	18	543
33	Adv Plan/Research	201,455	0.01%	18	0	18	1	19
34	Register of Deeds	2,810,875	0.10%	252	0	252	9	261
35	Historical Comm	665,654	0.02%	60	0	60	2	62
38	Assessor Prop	7,082,093	0.25%	635	0	635	22	657
39	Trustee	2,247,170	0.08%	201	0	201	7	208
40	County Clerk	4,139,463	0.15%	371	0	371	13	384
41	District Attorney	5,389,588	0.19%	483	0	483	17	500
42	DA Drug Enforcement	1,599,993	0.06%	143	0	143	5	148
45	Public Defender	6,084,392	0.22%	545	0	545	19	564
46	Juvenile Court Clerk	1,755,744	0.06%	157	0	157	5	163
47	Circuit Court Clerk	9,566,088	0.34%	858	0	858	30	888
48	Criminal Court Clerk	5,380,787	0.19%	482	0	482	17	499

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,584,494	0.06%	$142	$0	$142	$5	$147
50	Juvenile Court	12,744,154	0.46%	1,143	0	1,143	40	1,182
51	General Sessions Court	11,007,093	0.39%	987	0	987	34	1,021
52	State Trial Courts	11,299,342	0.40%	1,013	0	1,013	35	1,048
53	Justice Info Sys	2,184,323	0.08%	196	0	196	7	203
54	Sheriff Admin	12,466,063	0.45%	1,118	0	1,118	39	1,157
56	Sheriff Facility Maint	1,088,843	0.04%	98	0	98	3	101
57	Sheriff Warehouse	1,249,733	0.04%	112	0	112	4	116
58	Sheriff Criminal Justice Ctr	17,172,896	0.61%	1,540	0	1,540	54	1,593
59	Sheriff Hill Jail	4,156,418	0.15%	373	0	373	13	386
61	Sheriff Corr Work Center	10,871,840	0.39%	975	0	975	34	1,009
62	Sheriff Transportation	6,217,097	0.22%	557	0	557	19	577
64	Sheriff Warrants	3,614,867	0.13%	324	0	324	11	335
65	Sheriff Training Academy	1,057,576	0.04%	95	0	95	3	98
66	Sheriff Deberry	21,906,890	0.78%	1,964	0	1,964	68	2,032
74	Sheriff Day Reporting	1,557,004	0.06%	140	0	140	5	144
76	Sheriff Armed Security	1,446,114	0.05%	130	0	130	5	134
77	Sheriff Other	431,853	0.02%	39	0	39	1	40
78	Police	165,575,748	5.92%	14,844	0	14,844	518	15,362
79	Police Drug Enforcement	573,769	0.02%	51	0	51	2	53
80	Fire	123,479,669	4.42%	11,070	0	11,070	386	11,456
81	Codes Admin	7,741,515	0.28%	694	0	694	24	718
82	Beer Board	385,487	0.01%	35	0	35	1	36
83	Agricultural Ext	312,443	0.01%	28	0	28	1	29
84	Soil & Water	86,489	0.00%	8	0	8	0	8
85	Social Services	7,787,190	0.28%	698	0	698	24	722
86	Health	46,789,018	1.67%	4,195	0	4,195	146	4,341
87	Public Library	27,022,176	0.97%	2,423	0	2,423	84	2,507
88	Parks	39,163,436	1.40%	3,511	0	3,511	122	3,633
89	Arts Commission	2,602,758	0.09%	233	0	233	8	241
90	Public Works	41,914,170	1.50%	3,758	0	3,758	131	3,889
91	Solid Waste	21,101,867	0.75%	1,892	0	1,892	66	1,958
92	Human Relations	294,452	0.01%	26	0	26	1	27
93	ADA Management	385,300	0.01%	35	0	35	1	36
95	Farmers Market	1,783,957	0.06%	160	0	160	6	166
96	Muni Auditorium	2,107,267	0.08%	189	0	189	7	196
97	State Fair Board	3,028,712	0.11%	272	0	272	9	281
98	Convention Center	7,290,944	0.26%	654	0	654	23	676
99	Sports Authority	19,477,384	0.70%	1,746	0	1,746	61	1,807
100	Water & Sewer	130,708,272	4.67%	11,718	0	11,718	409	12,127
101	Storm Water	9,823,933	0.35%	881	0	881	31	911
103	General Hospital	47,483,100	1.70%	4,257	0	4,257	148	4,405
104	Metro Action Com	25,395,888	0.91%	2,277	0	2,277	79	2,356

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	6,798,332	0.24%	$609	$0	$609	$21	$631
107 Metro Transit	29,641,799	1.06%	2,657	0	2,657	93	2,750
108 DES	2,033,491	0.07%	182	0	182	6	189
110 Education	1,166,520,476	41.72%	104,580	0	104,580	3,646	108,226
112 Communication Center	12,483,232	0.45%	1,119	0	1,119	39	1,158
114 Criminal Justice Planning	390,748	0.01%	35	0	35	1	36
115 Comm Ed Comm	340,803	0.01%	31	0	31	1	32
116 Convention Center Auth	14,564,989	0.52%	1,306	0	1,306	46	1,351
117 Flood	1,138,271	0.04%	102	0	102	4	106
119 Mayor Other	3,008,512	0.11%	270	0	270	9	279
122 All Others	465,869,199	16.66%	41,766	0	41,766	1,456	43,222
Subtotal	2,795,914,242	100.00%	250,657	0	250,657	8,303	258,960
Direct Bills					0		0
Total					$250,657		$258,960

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
2	EMPLOYEE BENEFITS	$6,057	$6,057
3	POST AUDITS	125	125
4	CORPORATE DUES	38	38
5	INSURANCE	221	221
6	LEGISLATIVE	232	232
7	MAYOR	120	120
8	EMPLOYEE HEALTH & WELLNESS	58	58
9	GEN SVC OVERHEAD	108	108
10	GEN SVC FACILITIES	1,680	1,680
11	FLEET MANAGEMENT	2,839	2,839
12	POSTAL SERVICE	75	75
13	RADIO SHOP	294	294
14	DIRECTOR OF FINANCE	47	47
15	BUSINESS ASSISTANCE OFFICE	46	46
16	FINANCE OPERATIONS	189	189
17	PAYROLL	55	55
18	OFFICE OF MANAGEMENT & BUDGI	135	135
19	INTERNAL AUDIT	98	98
20	BUSINESS SOLUTIONS	84	84
21	PUBLIC PROPERTY ADMIN	19	19
22	PURCHASING	126	126
23	FINANCIAL ACCOUNTABILITY	44	44
24	TREASURY	74	74
25	GRANTS COORDINATION	19	19
26	HUMAN RESOURCES	358	358
27	INFORMATION SYSTEMS	1,822	1,822
28	DEPT OF LAW	1,426	1,426
29	CENTRAL RECORDS	16	16
30	Elections	347	347
31	Surplus Property	66	66
32	Planning Comm	543	543
33	Adv Plan/Research	19	19
34	Register of Deeds	261	261
35	Historical Comm	62	62
38	Assessor Prop	657	657
39	Trustee	208	208
40	County Clerk	384	384
41	District Attorney	500	500
42	DA Drug Enforcement	148	148
45	Public Defender	564	564
46	Juvenile Court Clerk	163	163

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
47	Circuit Court Clerk	$888	$888
48	Criminal Court Clerk	499	499
49	Clerk/Master	147	147
50	Juvenile Court	1,182	1,182
51	General Sessions Court	1,021	1,021
52	State Trial Courts	1,048	1,048
53	Justice Info Sys	203	203
54	Sheriff Admin	1,157	1,157
56	Sheriff Facility Maint	101	101
57	Sheriff Warehouse	116	116
58	Sheriff Criminal Justice Ctr	1,593	1,593
59	Sheriff Hill Jail	386	386
61	Sheriff Corr Work Center	1,009	1,009
62	Sheriff Transportation	577	577
64	Sheriff Warrants	335	335
65	Sheriff Training Academy	98	98
66	Sheriff Deberry	2,032	2,032
74	Sheriff Day Reporting	144	144
76	Sheriff Armed Security	134	134
77	Sheriff Other	40	40
78	Police	15,362	15,362
79	Police Drug Enforcement	53	53
80	Fire	11,456	11,456
81	Codes Admin	718	718
82	Beer Board	36	36
83	Agricultural Ext	29	29
84	Soil & Water	8	8
85	Social Services	722	722
86	Health	4,341	4,341
87	Public Library	2,507	2,507
88	Parks	3,633	3,633
89	Arts Commission	241	241
90	Public Works	3,889	3,889
91	Solid Waste	1,958	1,958
92	Human Relations	27	27
93	ADA Management	36	36
95	Farmers Market	166	166
96	Muni Auditorium	196	196
97	State Fair Board	281	281
98	Convention Center	676	676
99	Sports Authority	1,807	1,807

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
100 Water & Sewer	$12,127	$12,127
101 Storm Water	911	911
103 General Hospital	4,405	4,405
104 Metro Action Com	2,356	2,356
105 NCAC	631	631
107 Metro Transit	2,750	2,750
108 DES	189	189
110 Education	108,226	108,226
112 Communication Center	1,158	1,158
114 Criminal Justice Planning	36	36
115 Comm Ed Comm	32	32
116 Convention Center Auth	1,351	1,351
117 Flood	106	106
119 Mayor Other	279	279
122 All Others	43,222	43,222
Total	$258,960	$258,960

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

PURCHASING

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:22 PURCHASING**

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	864,468	0	864,468
Salary % Split			*.00%*	*100.00%*
Benefits	S	333,097	0	333,097
Subtotal - Personnel Costs		1,197,565	0	1,197,565
Services & Supplies Cost				
502 Contract Services	S	152,580	0	152,580
503 Supplies	S	7,486	0	7,486
505 Other Expenses	S	(200)	0	(200)
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		159,866	0	159,866
Department Cost Total		1,357,431	0	1,357,431
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		1,357,431	0	1,357,431
General Admin Distribution			0	0
Grand Total		$1,357,431		$1,357,431

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
1	Lindsley Hall	$66,223	$0	$66,223
1	Fulton Campus Garage	10,222	0	10,222
	Subtotal - BUILDING USE ALLOWANC	76,445	0	76,445
3	Post Audits	474	2	475
	Subtotal - POST AUDITS	474	2	475
5	Surety Bonds	199	1	199
	Subtotal - INSURANCE	199	1	199
6	Metro Clerk	1,319	51	1,370
6	Council	4,034	156	4,190
	Subtotal - LEGISLATIVE	5,353	207	5,560
7	Mayor's Office	2,878	130	3,008
	Subtotal - MAYOR	2,878	130	3,008
10	Buildings & Security	1,553	1,121	2,673
	Subtotal - GEN SVC FACILITIES	1,553	1,121	2,673
12	Postal Service	1,785	33	1,817
	Subtotal - POSTAL SERVICE	1,785	33	1,817
14	Dir of Finance	221,449	17,507	238,955
	Subtotal - DIRECTOR OF FINANCE	221,449	17,507	238,955
15	Vendor Assistance	473,380	7,350	480,730
	Subtotal - BUSINESS ASSISTANCE C	473,380	7,350	480,730
16	Finance Operations	156	4	160
16	Payment Services	28	1	28
16	Accounts Payable	109	3	112
	Subtotal - FINANCE OPERATIONS	292	8	301
17	Payroll	404	9	413

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
	Subtotal - PAYROLL	$404	$9	$413
18	Management & Budget	1,217	24	1,241
	Subtotal - OFFICE OF MANAGEMENT	1,217	24	1,241
19	Internal Audit	555	9	564
	Subtotal - INTERNAL AUDIT	555	9	564
20	Business Solutions	322	5	327
	Subtotal - BUSINESS SOLUTIONS	322	5	327
21	Public Property Svcs	122	4	126
	Subtotal - PUBLIC PROPERTY ADMIN	122	4	126
22	Purchasing	0	225	225
	Subtotal - PURCHASING	0	225	225
23	Procurement Review	0	27	27
23	Prompt Pay Review	0	4	4
23	Performance Monitoring	0	41	41
	Subtotal - FINANCIAL ACCOUNTABIL	0	72	72
24	Cash Operations	0	4	4
24	Investment Committee Supt	0	23	23
24	Investor Relations	0	23	23
	Subtotal - TREASURY	0	50	50
27	ITS Systems	0	3,237	3,237
27	ITS Systems Depreciation	0	1,613	1,613
	Subtotal - INFORMATION SYSTEMS	0	4,850	4,850
28	Legal Services	0	16,388	16,388
	Subtotal - DEPT OF LAW	0	16,388	16,388
29	Records & Storage	0	3,256	3,256

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
29 Data Requests	$0	$5,218	$5,218
Subtotal - CENTRAL RECORDS	0	8,475	8,475
Total Incoming	786,427	56,469	842,896
			100.00%
C. Total Allocated		$2,200,327	$2,200,327

Purchasing Allocations

Dept:22 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	20,809,992	1.37%	$29,315	$0	$29,315	$0	$29,315
3	POST AUDITS	1,394,790	0.09%	1,965	0	1,965	0	1,965
4	CORPORATE DUES	421,413	0.03%	594	0	594	0	594
5	INSURANCE	2,462,300	0.16%	3,469	0	3,469	0	3,469
6	LEGISLATIVE	598,097	0.04%	843	0	843	0	843
7	MAYOR	205,796	0.01%	290	0	290	0	290
8	EMPLOYEE HEALTH & WELLNESS	102,570	0.01%	144	0	144	0	144
9	GEN SVC OVERHEAD	323,263	0.02%	455	0	455	0	455
10	GEN SVC FACILITIES	16,458,634	1.08%	23,185	0	23,185	0	23,185
11	FLEET MANAGEMENT	26,603,969	1.75%	37,477	0	37,477	0	37,477
12	POSTAL SERVICE	594,271	0.04%	837	0	837	0	837
13	RADIO SHOP	2,318,292	0.15%	3,266	0	3,266	0	3,266
14	DIRECTOR OF FINANCE	61,020	0.00%	86	0	86	0	86
15	BUSINESS ASSISTANCE OFFICE	62,321	0.00%	88	0	88	0	88
16	FINANCE OPERATIONS	254,297	0.02%	358	0	358	0	358
17	PAYROLL	126,160	0.01%	178	0	178	0	178
18	OFFICE OF MANAGEMENT & BUDGI	210,100	0.01%	296	0	296	0	296
19	INTERNAL AUDIT	263,760	0.02%	372	0	372	0	372
20	BUSINESS SOLUTIONS	168,357	0.01%	237	0	237	0	237
21	PUBLIC PROPERTY ADMIN	10,977	0.00%	15	0	15	0	15
22	PURCHASING	159,866	0.01%	225	0	225	0	225
23	FINANCIAL ACCOUNTABILITY	24,001	0.00%	34	0	34	1	35
24	TREASURY	67,291	0.00%	95	0	95	3	97
25	GRANTS COORDINATION	19,359	0.00%	27	0	27	1	28
26	HUMAN RESOURCES	1,015,053	0.07%	1,430	0	1,430	40	1,469
27	INFORMATION SYSTEMS	10,323,465	0.68%	14,543	0	14,543	403	14,945
28	DEPT OF LAW	10,329,234	0.68%	14,551	0	14,551	403	14,954
29	CENTRAL RECORDS	52,343	0.00%	74	0	74	2	76
30	Elections	1,323,927	0.09%	1,865	0	1,865	52	1,917
31	Surplus Property	265,316	0.02%	374	0	374	10	384
32	Planning Comm	1,995,812	0.13%	2,812	0	2,812	78	2,889
33	Adv Plan/Research	201,455	0.01%	284	0	284	8	292
34	Register of Deeds	353,391	0.02%	498	0	498	14	512
35	Historical Comm	92,747	0.01%	131	0	131	4	134
38	Assessor Prop	1,694,052	0.11%	2,386	0	2,386	66	2,452
39	Trustee	741,770	0.05%	1,045	0	1,045	29	1,074
40	County Clerk	770,871	0.05%	1,086	0	1,086	30	1,116
41	District Attorney	1,052,464	0.07%	1,483	0	1,483	41	1,524
42	DA Drug Enforcement	542,687	0.04%	764	0	764	21	786
45	Public Defender	603,149	0.04%	850	0	850	24	873
46	Juvenile Court Clerk	133,532	0.01%	188	0	188	5	193
47	Circuit Court Clerk	1,514,227	0.10%	2,133	0	2,133	59	2,192
48	Criminal Court Clerk	590,648	0.04%	832	0	832	23	855

Purchasing Allocations **Dept:22 PURCHASING**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	290,517	0.02%	$409	$0	$409	$11	$421
50	Juvenile Court	5,302,907	0.35%	7,470	0	7,470	207	7,677
51	General Sessions Court	1,295,107	0.09%	1,824	0	1,824	50	1,875
52	State Trial Courts	1,999,473	0.13%	2,817	0	2,817	78	2,895
53	Justice Info Sys	510,692	0.03%	719	0	719	20	739
54	Sheriff Admin	5,409,916	0.36%	7,621	0	7,621	211	7,832
56	Sheriff Facility Maint	48,065	0.00%	68	0	68	2	70
57	Sheriff Warehouse	1,000,463	0.07%	1,409	0	1,409	39	1,448
58	Sheriff Criminal Justice Ctr	1,238,479	0.08%	1,745	0	1,745	48	1,793
59	Sheriff Hill Jail	890,518	0.06%	1,254	0	1,254	35	1,289
61	Sheriff Corr Work Center	1,958,767	0.13%	2,759	0	2,759	76	2,836
62	Sheriff Transportation	58,011	0.00%	82	0	82	2	84
64	Sheriff Warrants	118,020	0.01%	166	0	166	5	171
65	Sheriff Training Academy	125,576	0.01%	177	0	177	5	182
66	Sheriff Deberry	21,816,837	1.43%	30,734	0	30,734	851	31,584
74	Sheriff Day Reporting	269,912	0.02%	380	0	380	11	391
77	Sheriff Other	194,661	0.01%	274	0	274	8	282
78	Police	24,052,316	1.58%	33,883	0	33,883	938	34,821
79	Police Drug Enforcement	441,292	0.03%	622	0	622	17	639
80	Fire	13,367,130	0.88%	18,830	0	18,830	521	19,352
81	Codes Admin	1,786,204	0.12%	2,516	0	2,516	70	2,586
82	Beer Board	130,917	0.01%	184	0	184	5	190
83	Agricultural Ext	65,502	0.00%	92	0	92	3	95
84	Soil & Water	25,627	0.00%	36	0	36	1	37
85	Social Services	2,787,307	0.18%	3,927	0	3,927	109	4,035
86	Health	15,787,789	1.04%	22,240	0	22,240	616	22,856
87	Public Library	11,340,067	0.75%	15,975	0	15,975	442	16,417
88	Parks	14,725,198	0.97%	20,744	0	20,744	574	21,318
89	Arts Commission	2,149,792	0.14%	3,028	0	3,028	84	3,112
90	Public Works	24,137,390	1.59%	34,003	0	34,003	941	34,944
91	Solid Waste	15,925,178	1.05%	22,434	0	22,434	621	23,055
92	Human Relations	150,715	0.01%	212	0	212	6	218
93	ADA Management	385,300	0.03%	543	0	543	15	558
95	Farmers Market	1,464,259	0.10%	2,063	0	2,063	57	2,120
96	Muni Auditorium	1,517,821	0.10%	2,138	0	2,138	59	2,197
97	State Fair Board	1,762,974	0.12%	2,484	0	2,484	69	2,552
98	Convention Center	4,459,895	0.29%	6,283	0	6,283	174	6,457
99	Sports Authority	19,345,631	1.27%	27,252	0	27,252	754	28,007
100	Water & Sewer	89,704,435	5.89%	126,368	0	126,368	3,498	129,865
101	Storm Water	3,503,988	0.23%	4,936	0	4,936	137	5,073
103	General Hospital	47,483,100	3.12%	66,890	0	66,890	1,851	68,741
104	Metro Action Com	10,948,409	0.72%	15,423	0	15,423	427	15,850
105	NCAC	3,967,321	0.26%	5,589	0	5,589	155	5,743

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Purchasing Allocations **Dept:22 PURCHASING**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 Metro Transit	29,378,837	1.93%	$41,386	$0	$41,386	$1,146	$42,532
108 DES	2,033,491	0.13%	2,865	0	2,865	79	2,944
110 Education	548,656,448	36.05%	772,898	0	772,898	21,393	794,291
112 Communication Center	780,240	0.05%	1,099	0	1,099	30	1,130
114 Criminal Justice Planning	35,520	0.00%	50	0	50	1	51
115 Comm Ed Comm	164,402	0.01%	232	0	232	6	238
116 Convention Center Auth	12,457,370	0.82%	17,549	0	17,549	486	18,035
117 Flood	1,294,215	0.09%	1,823	0	1,823	50	1,874
119 Mayor Other	1,581,870	0.10%	2,228	0	2,228	62	2,290
122 All Others	464,215,588	30.50%	653,945	0	653,945	18,100	672,046
Subtotal	1,521,858,498	100.00%	2,143,858	0	2,143,858	56,469	2,200,327
Direct Bills					0		0
Total					$2,143,858		$2,200,327

Basis Units: Modified Operating Expenditures (less personnel costs)

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
2	EMPLOYEE BENEFITS	$29,315	$29,315
3	POST AUDITS	1,965	1,965
4	CORPORATE DUES	594	594
5	INSURANCE	3,469	3,469
6	LEGISLATIVE	843	843
7	MAYOR	290	290
8	EMPLOYEE HEALTH & WELLNESS	144	144
9	GEN SVC OVERHEAD	455	455
10	GEN SVC FACILITIES	23,185	23,185
11	FLEET MANAGEMENT	37,477	37,477
12	POSTAL SERVICE	837	837
13	RADIO SHOP	3,266	3,266
14	DIRECTOR OF FINANCE	86	86
15	BUSINESS ASSISTANCE OFFICE	88	88
16	FINANCE OPERATIONS	358	358
17	PAYROLL	178	178
18	OFFICE OF MANAGEMENT & BUDGI	296	296
19	INTERNAL AUDIT	372	372
20	BUSINESS SOLUTIONS	237	237
21	PUBLIC PROPERTY ADMIN	15	15
22	PURCHASING	225	225
23	FINANCIAL ACCOUNTABILITY	35	35
24	TREASURY	97	97
25	GRANTS COORDINATION	28	28
26	HUMAN RESOURCES	1,469	1,469
27	INFORMATION SYSTEMS	14,945	14,945
28	DEPT OF LAW	14,954	14,954
29	CENTRAL RECORDS	76	76
30	Elections	1,917	1,917
31	Surplus Property	384	384
32	Planning Comm	2,889	2,889
33	Adv Plan/Research	292	292
34	Register of Deeds	512	512
35	Historical Comm	134	134
38	Assessor Prop	2,452	2,452
39	Trustee	1,074	1,074
40	County Clerk	1,116	1,116
41	District Attorney	1,524	1,524
42	DA Drug Enforcement	786	786
45	Public Defender	873	873
46	Juvenile Court Clerk	193	193

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
47	Circuit Court Clerk	$2,192	$2,192
48	Criminal Court Clerk	855	855
49	Clerk/Master	421	421
50	Juvenile Court	7,677	7,677
51	General Sessions Court	1,875	1,875
52	State Trial Courts	2,895	2,895
53	Justice Info Sys	739	739
54	Sheriff Admin	7,832	7,832
56	Sheriff Facility Maint	70	70
57	Sheriff Warehouse	1,448	1,448
58	Sheriff Criminal Justice Ctr	1,793	1,793
59	Sheriff Hill Jail	1,289	1,289
61	Sheriff Corr Work Center	2,836	2,836
62	Sheriff Transportation	84	84
64	Sheriff Warrants	171	171
65	Sheriff Training Academy	182	182
66	Sheriff Deberry	31,584	31,584
74	Sheriff Day Reporting	391	391
77	Sheriff Other	282	282
78	Police	34,821	34,821
79	Police Drug Enforcement	639	639
80	Fire	19,352	19,352
81	Codes Admin	2,586	2,586
82	Beer Board	190	190
83	Agricultural Ext	95	95
84	Soil & Water	37	37
85	Social Services	4,035	4,035
86	Health	22,856	22,856
87	Public Library	16,417	16,417
88	Parks	21,318	21,318
89	Arts Commission	3,112	3,112
90	Public Works	34,944	34,944
91	Solid Waste	23,055	23,055
92	Human Relations	218	218
93	ADA Management	558	558
95	Farmers Market	2,120	2,120
96	Muni Auditorium	2,197	2,197
97	State Fair Board	2,552	2,552
98	Convention Center	6,457	6,457
99	Sports Authority	28,007	28,007
100	Water & Sewer	129,865	129,865

Allocation Summary

Dept:22 PURCHASING

Department	Purchasing	Total
101 Storm Water	$5,073	$5,073
103 General Hospital	68,741	68,741
104 Metro Action Com	15,850	15,850
105 NCAC	5,743	5,743
107 Metro Transit	42,532	42,532
108 DES	2,944	2,944
110 Education	794,291	794,291
112 Communication Center	1,130	1,130
114 Criminal Justice Planning	51	51
115 Comm Ed Comm	238	238
116 Convention Center Auth	18,035	18,035
117 Flood	1,874	1,874
119 Mayor Other	2,290	2,290
122 All Others	672,046	672,046
Total	$2,200,327	$2,200,327

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

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100 - 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 – Flood PW Review – Costs were allocated directly to the Flood Funds grantee.
8. Special Projects – Other – Cost were allocated to all other as the primary beneficiary of services rendered

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NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:23 FINANCIAL ACCOUNTABILITY**

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW
Personnel Costs										
Salaries	S1	317,494	0	31,749	31,749	63,499	47,624	63,499	63,499	0
Salary % Split			*.00%*	*10.00%*	*10.00%*	*20.00%*	*15.00%*	*20.00%*	*20.00%*	*.00%*
Benefits	S	131,169	0	13,117	13,117	26,234	19,675	26,234	26,234	0
Subtotal - Personnel Costs		448,663	0	44,866	44,866	89,733	67,299	89,733	89,733	0
Services & Supplies Cost										
502 Contract Services	S	20,395	0	2,040	2,040	4,079	3,059	4,079	4,079	0
503 Supplies	S	2,731	0	273	273	546	410	546	546	0
505 Other Expenses	S	875	0	88	88	175	131	175	175	0
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		24,001	0	2,400	2,400	4,800	3,600	4,800	4,800	0
Department Cost Total		472,664	0	47,266	47,266	94,533	70,900	94,533	94,533	0
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		472,664	0	47,266	47,266	94,533	70,900	94,533	94,533	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$472,664		$47,266	$47,266	$94,533	$70,900	$94,533	$94,533	$0

A. Department Costs

Dept:23 FINANCIAL ACCOUNTABILITY

Description		**Amount**	**Special Projects - Other**
Personnel Costs			
Salaries	S1	317,494	15,875
Salary % Split			*5.00%*
Benefits	S	131,169	6,558
Subtotal - Personnel Costs		448,663	22,433
Services & Supplies Cost			
502 Contract Services	S	20,395	1,020
503 Supplies	S	2,731	137
505 Other Expenses	S	875	44
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		24,001	1,200
Department Cost Total		472,664	23,633
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		472,664	23,633
General Admin Distribution			0
Grand Total		$472,664	$23,633

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW	Special Projects - Other
1	Howard Office Bldg	$6,780	$0	$678	$678	$1,356	$1,017	$1,356	$1,356	$0	$339
1	Fulton Campus Garage	1,143	0	114	114	229	172	229	229	0	57
	Subtotal - BUILDING USE ALLOWANC	7,924	0	792	792	1,585	1,189	1,585	1,585	0	396
3	Post Audits	238	1	24	24	48	36	48	48	0	12
	Subtotal - POST AUDITS	238	1	24	24	48	36	48	48	0	12
6	Metro Clerk	366	14	38	38	76	57	76	76	0	19
6	Council	1,121	43	116	116	233	175	233	233	0	58
	Subtotal - LEGISLATIVE	1,487	57	154	154	309	232	309	309	0	77
7	Mayor's Office	799	36	84	84	167	125	167	167	0	42
	Subtotal - MAYOR	799	36	84	84	167	125	167	167	0	42
10	Buildings & Security	224	162	39	39	77	58	77	77	0	19
	Subtotal - GEN SVC FACILITIES	224	162	39	39	77	58	77	77	0	19
12	Postal Service	123	2	13	13	25	19	25	25	0	6
	Subtotal - POSTAL SERVICE	123	2	13	13	25	19	25	25	0	6
14	Dir of Finance	81,332	6,430	8,776	8,776	17,552	13,164	17,552	17,552	0	4,388
	Subtotal - DIRECTOR OF FINANCE	81,332	6,430	8,776	8,776	17,552	13,164	17,552	17,552	0	4,388
16	Finance Operations	78	2	8	8	16	12	16	16	0	4
16	Payment Services	18	0	2	2	4	3	4	4	0	1
16	Accounts Payable	71	2	7	7	15	11	15	15	0	4
	Subtotal - FINANCE OPERATIONS	167	5	17	17	34	26	34	34	0	9
17	Payroll	151	3	15	15	31	23	31	31	0	8
	Subtotal - PAYROLL	151	3	15	15	31	23	31	31	0	8
18	Management & Budget	396	8	40	40	81	61	81	81	0	20
	Subtotal - OFFICE OF MANAGEMENT	396	8	40	40	81	61	81	81	0	20
19	Internal Audit	193	3	20	20	39	29	39	39	0	10

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW	Special Projects - Other
	Subtotal - INTERNAL AUDIT	$193	$3	$20	$20	$39	$29	$39	$39	$0	$10
20	Business Solutions	162	2	16	16	33	25	33	33	0	8
	Subtotal - BUSINESS SOLUTIONS	162	2	16	16	33	25	33	33	0	8
21	Public Property Svcs	42	1	4	4	9	7	9	9	0	2
	Subtotal - PUBLIC PROPERTY ADMIN	42	1	4	4	9	7	9	9	0	2
22	Purchasing	34	1	3	3	7	5	7	7	0	2
	Subtotal - PURCHASING	34	1	3	3	7	5	7	7	0	2
23	Procurement Review	0	10	1	1	2	1	2	2	0	0
23	Prompt Pay Review	0	2	0	0	0	0	0	0	0	0
23	Performance Monitoring	0	14	1	1	3	2	3	3	0	1
	Subtotal - FINANCIAL ACCOUNTABIL	0	26	3	3	5	4	5	5	0	1
24	Cash Operations	0	1	0	0	0	0	0	0	0	0
24	Investment Committee Supt	0	9	1	1	2	1	2	2	0	0
24	Investor Relations	0	8	1	1	2	1	2	2	0	0
	Subtotal - TREASURY	0	18	2	2	4	3	4	4	0	1
27	ITS Systems	0	727	73	73	145	109	145	145	0	36
27	ITS Systems Depreciation	0	362	36	36	72	54	72	72	0	18
	Subtotal - INFORMATION SYSTEMS	0	1,089	109	109	218	163	218	218	0	54
Total Incoming		93,273	7,845	10,112	10,112	20,224	15,168	20,224	20,224	0	5,056
				10.00%	10.00%	20.00%	15.00%	20.00%	20.00%		5.00%
										0	
C. Total Allocated			$573,782	$57,378	$57,378	$114,756	$86,067	$114,756	$114,756	$0	$28,689

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,557,026	2.42%	$1,367	$0	$1,367	$0	$1,367
3	POST AUDITS	1,394,790	0.05%	28	0	28	0	28
4	CORPORATE DUES	421,413	0.02%	9	0	9	0	9
5	INSURANCE	2,462,300	0.09%	50	0	50	0	50
6	LEGISLATIVE	2,591,992	0.09%	52	0	52	0	52
7	MAYOR	1,335,151	0.05%	27	0	27	0	27
8	EMPLOYEE HEALTH & WELLNESS	650,257	0.02%	13	0	13	0	13
9	GEN SVC OVERHEAD	1,204,932	0.04%	24	0	24	0	24
10	GEN SVC FACILITIES	18,737,631	0.67%	379	0	379	0	379
11	FLEET MANAGEMENT	31,664,955	1.13%	641	0	641	0	641
12	POSTAL SERVICE	836,511	0.03%	17	0	17	0	17
13	RADIO SHOP	3,282,631	0.12%	66	0	66	0	66
14	DIRECTOR OF FINANCE	525,101	0.02%	11	0	11	0	11
15	BUSINESS ASSISTANCE OFFICE	513,531	0.02%	10	0	10	0	10
16	FINANCE OPERATIONS	2,108,660	0.08%	43	0	43	0	43
17	PAYROLL	609,511	0.02%	12	0	12	0	12
18	OFFICE OF MANAGEMENT & BUDGI	1,506,423	0.05%	30	0	30	0	30
19	INTERNAL AUDIT	1,098,174	0.04%	22	0	22	0	22
20	BUSINESS SOLUTIONS	939,424	0.03%	19	0	19	0	19
21	PUBLIC PROPERTY ADMIN	207,198	0.01%	4	0	4	0	4
22	PURCHASING	1,357,430	0.05%	27	0	27	0	27
23	FINANCIAL ACCOUNTABILITY	472,664	0.02%	10	0	10	0	10
24	TREASURY	802,348	0.03%	16	0	16	0	16
25	GRANTS COORDINATION	205,950	0.01%	4	0	4	0	4
26	HUMAN RESOURCES	3,856,087	0.14%	78	0	78	1	79
27	INFORMATION SYSTEMS	19,643,664	0.70%	398	0	398	6	403
28	DEPT OF LAW	15,365,697	0.55%	311	0	311	5	316
29	CENTRAL RECORDS	172,971	0.01%	4	0	4	0	4
30	Elections	3,738,844	0.13%	76	0	76	1	77
31	Surplus Property	716,477	0.03%	15	0	15	0	15
32	Planning Comm	5,849,801	0.21%	118	0	118	2	120
33	Adv Plan/Research	201,455	0.01%	4	0	4	0	4
34	Register of Deeds	2,810,875	0.10%	57	0	57	1	58
35	Historical Comm	665,654	0.02%	13	0	13	0	14
38	Assessor Prop	7,082,093	0.25%	143	0	143	2	145
39	Trustee	2,247,170	0.08%	45	0	45	1	46
40	County Clerk	4,139,463	0.15%	84	0	84	1	85
41	District Attorney	5,389,588	0.19%	109	0	109	2	111
42	DA Drug Enforcement	1,599,993	0.06%	32	0	32	0	33
45	Public Defender	6,084,392	0.22%	123	0	123	2	125
46	Juvenile Court Clerk	1,755,744	0.06%	36	0	36	1	36
47	Circuit Court Clerk	9,566,088	0.34%	194	0	194	3	196
48	Criminal Court Clerk	5,380,787	0.19%	109	0	109	2	111

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,584,494	0.06%	$32	$0	$32	$0	$33
50	Juvenile Court	12,744,154	0.46%	258	0	258	4	262
51	General Sessions Court	11,007,093	0.39%	223	0	223	3	226
52	State Trial Courts	11,299,342	0.40%	229	0	229	3	232
53	Justice Info Sys	2,184,323	0.08%	44	0	44	1	45
54	Sheriff Admin	12,466,063	0.45%	252	0	252	4	256
56	Sheriff Facility Maint	1,088,843	0.04%	22	0	22	0	22
57	Sheriff Warehouse	1,249,733	0.04%	25	0	25	0	26
58	Sheriff Criminal Justice Ctr	17,172,896	0.61%	348	0	348	5	353
59	Sheriff Hill Jail	4,156,418	0.15%	84	0	84	1	85
61	Sheriff Corr Work Center	10,871,840	0.39%	220	0	220	3	223
62	Sheriff Transportation	6,217,097	0.22%	126	0	126	2	128
64	Sheriff Warrants	3,614,867	0.13%	73	0	73	1	74
65	Sheriff Training Academy	1,057,576	0.04%	21	0	21	0	22
66	Sheriff Deberry	21,906,890	0.78%	443	0	443	6	450
74	Sheriff Day Reporting	1,557,004	0.06%	32	0	32	0	32
76	Sheriff Armed Security	1,446,114	0.05%	29	0	29	0	30
77	Sheriff Other	431,853	0.02%	9	0	9	0	9
78	Police	165,575,748	5.92%	3,352	0	3,352	49	3,400
79	Police Drug Enforcement	573,769	0.02%	12	0	12	0	12
80	Fire	123,479,669	4.42%	2,499	0	2,499	36	2,536
81	Codes Admin	7,741,515	0.28%	157	0	157	2	159
82	Beer Board	385,487	0.01%	8	0	8	0	8
83	Agricultural Ext	312,443	0.01%	6	0	6	0	6
84	Soil & Water	86,489	0.00%	2	0	2	0	2
85	Social Services	7,787,190	0.28%	158	0	158	2	160
86	Health	46,789,018	1.67%	947	0	947	14	961
87	Public Library	27,022,176	0.97%	547	0	547	8	555
88	Parks	39,163,436	1.40%	793	0	793	12	804
89	Arts Commission	2,602,758	0.09%	53	0	53	1	53
90	Public Works	41,914,170	1.50%	848	0	848	12	861
91	Solid Waste	21,101,867	0.75%	427	0	427	6	433
92	Human Relations	294,452	0.01%	6	0	6	0	6
93	ADA Management	385,300	0.01%	8	0	8	0	8
95	Farmers Market	1,783,957	0.06%	36	0	36	1	37
96	Muni Auditorium	2,107,267	0.08%	43	0	43	1	43
97	State Fair Board	3,028,712	0.11%	61	0	61	1	62
98	Convention Center	7,290,944	0.26%	148	0	148	2	150
99	Sports Authority	19,477,384	0.70%	394	0	394	6	400
100	Water & Sewer	130,708,272	4.67%	2,646	0	2,646	39	2,684
101	Storm Water	9,823,933	0.35%	199	0	199	3	202
103	General Hospital	47,483,100	1.70%	961	0	961	14	975
104	Metro Action Com	25,395,888	0.91%	514	0	514	8	522

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	6,798,332	0.24%	$138	$0	$138	$2	$140
107 Metro Transit	29,641,799	1.06%	600	0	600	9	609
108 DES	2,033,491	0.07%	41	0	41	1	42
110 Education	1,166,520,476	41.72%	23,612	0	23,612	345	23,957
112 Communication Center	12,483,232	0.45%	253	0	253	4	256
114 Criminal Justice Planning	390,748	0.01%	8	0	8	0	8
115 Comm Ed Comm	340,803	0.01%	7	0	7	0	7
116 Convention Center Auth	14,564,989	0.52%	295	0	295	4	299
117 Flood	1,138,271	0.04%	23	0	23	0	23
119 Mayor Other	3,008,512	0.11%	61	0	61	1	62
122 All Others	465,869,199	16.66%	9,430	0	9,430	138	9,568
Subtotal	2,795,914,242	100.00%	56,594	0	56,594	784	57,378
Direct Bills					0		0
Total					$56,594		$57,378

Basis Units: Modified Actual Expenditures

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	861	0.24%	$135	$0	$135	$0	$135
3	POST AUDITS	23	0.01%	4	0	4	0	4
4	CORPORATE DUES	28	0.01%	4	0	4	0	4
5	INSURANCE	5	0.00%	1	0	1	0	1
6	LEGISLATIVE	147	0.04%	23	0	23	0	23
7	MAYOR	263	0.07%	41	0	41	0	41
8	EMPLOYEE HEALTH & WELLNESS	162	0.05%	25	0	25	0	25
9	GEN SVC OVERHEAD	92	0.03%	14	0	14	0	14
10	GEN SVC FACILITIES	6,955	1.93%	1,094	0	1,094	0	1,094
11	FLEET MANAGEMENT	24,130	6.71%	3,797	0	3,797	0	3,797
12	POSTAL SERVICE	128	0.04%	20	0	20	0	20
13	RADIO SHOP	769	0.21%	121	0	121	0	121
14	DIRECTOR OF FINANCE	48	0.01%	8	0	8	0	8
15	BUSINESS ASSISTANCE OFFICE	18	0.01%	3	0	3	0	3
16	FINANCE OPERATIONS	33	0.01%	5	0	5	0	5
17	PAYROLL	19	0.01%	3	0	3	0	3
18	OFFICE OF MANAGEMENT & BUDGI	37	0.01%	6	0	6	0	6
19	INTERNAL AUDIT	56	0.02%	9	0	9	0	9
20	BUSINESS SOLUTIONS	19	0.01%	3	0	3	0	3
21	PUBLIC PROPERTY ADMIN	7	0.00%	1	0	1	0	1
22	PURCHASING	23	0.01%	4	0	4	0	4
23	FINANCIAL ACCOUNTABILITY	15	0.00%	2	0	2	0	2
24	TREASURY	212	0.06%	33	0	33	1	34
25	GRANTS COORDINATION	15	0.00%	2	0	2	0	2
26	HUMAN RESOURCES	183	0.05%	29	0	29	0	29
27	INFORMATION SYSTEMS	2,156	0.60%	339	0	339	5	344
28	DEPT OF LAW	1,511	0.42%	238	0	238	4	241
29	CENTRAL RECORDS	27	0.01%	4	0	4	0	4
30	Elections	471	0.13%	74	0	74	1	75
31	Surplus Property	173	0.05%	27	0	27	0	28
32	Planning Comm	626	0.17%	99	0	99	2	100
33	Adv Plan/Research	86	0.02%	14	0	14	0	14
34	Register of Deeds	231	0.06%	36	0	36	1	37
35	Historical Comm	138	0.04%	22	0	22	0	22
38	Assessor Prop	302	0.08%	48	0	48	1	48
39	Trustee	149	0.04%	23	0	23	0	24
40	County Clerk	41	0.01%	6	0	6	0	7
41	District Attorney	450	0.13%	71	0	71	1	72
42	DA Drug Enforcement	1,173	0.33%	185	0	185	3	187
45	Public Defender	339	0.09%	53	0	53	1	54
46	Juvenile Court Clerk	87	0.02%	14	0	14	0	14
47	Circuit Court Clerk	340	0.09%	54	0	54	1	54
48	Criminal Court Clerk	246	0.07%	39	0	39	1	39

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	117	0.03%	$18	$0	$18	$0	$19
50	Juvenile Court	1,262	0.35%	199	0	199	3	202
51	General Sessions Court	562	0.16%	88	0	88	1	90
52	State Trial Courts	2,054	0.57%	323	0	323	5	328
53	Justice Info Sys	147	0.04%	23	0	23	0	23
54	Sheriff Admin	1,163	0.32%	183	0	183	3	186
56	Sheriff Facility Maint	104	0.03%	16	0	16	0	17
57	Sheriff Warehouse	97	0.03%	15	0	15	0	15
58	Sheriff Criminal Justice Ctr	815	0.23%	128	0	128	2	130
59	Sheriff Hill Jail	436	0.12%	69	0	69	1	70
61	Sheriff Corr Work Center	789	0.22%	124	0	124	2	126
62	Sheriff Transportation	91	0.03%	14	0	14	0	15
64	Sheriff Warrants	115	0.03%	18	0	18	0	18
65	Sheriff Training Academy	192	0.05%	30	0	30	0	31
66	Sheriff Deberry	46	0.01%	7	0	7	0	7
74	Sheriff Day Reporting	140	0.04%	22	0	22	0	22
75	Sheriff Work Release	11	0.00%	2	0	2	0	2
77	Sheriff Other	14	0.00%	2	0	2	0	2
78	Police	5,943	1.65%	935	0	935	14	950
79	Police Drug Enforcement	207	0.06%	33	0	33	0	33
80	Fire	3,646	1.01%	574	0	574	9	583
81	Codes Admin	458	0.13%	72	0	72	1	73
82	Beer Board	29	0.01%	5	0	5	0	5
83	Agricultural Ext	17	0.00%	3	0	3	0	3
84	Soil & Water	12	0.00%	2	0	2	0	2
85	Social Services	944	0.26%	149	0	149	2	151
86	Health	6,339	1.76%	998	0	998	15	1,013
87	Public Library	10,604	2.95%	1,669	0	1,669	26	1,694
88	Parks	9,987	2.78%	1,572	0	1,572	24	1,596
89	Arts Commission	598	0.17%	94	0	94	1	96
90	Public Works	1,631	0.45%	257	0	257	4	261
91	Solid Waste	1,632	0.45%	257	0	257	4	261
92	Human Relations	85	0.02%	13	0	13	0	14
95	Farmers Market	450	0.13%	71	0	71	1	72
96	Muni Auditorium	487	0.14%	77	0	77	1	78
97	State Fair Board	816	0.23%	128	0	128	2	130
98	Convention Center	1,427	0.40%	225	0	225	3	228
99	Sports Authority	151	0.04%	24	0	24	0	24
100	Water & Sewer	20,916	5.82%	3,291	0	3,291	50	3,342
101	Storm Water	302	0.08%	48	0	48	1	48
102	Bordeaux Long-Term Care	1	0.00%	0	0	0	0	0
103	General Hospital	42	0.01%	7	0	7	0	7
104	Metro Action Com	13,709	3.81%	2,157	0	2,157	33	2,190

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Prompt Pay Review Allocations **Dept:23 FINANCIAL ACCOUNTABILITY**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	3,464	0.96%	$545	$0	$545	$8	$553
106 MDHA	22	0.01%	3	0	3	0	4
107 Metro Transit	352	0.10%	55	0	55	1	56
108 DES	31	0.01%	5	0	5	0	5
109 Taxi Transp & Licensing	33	0.01%	5	0	5	0	5
110 Education	184,886	51.41%	29,094	0	29,094	445	29,539
112 Communication Center	1,035	0.29%	163	0	163	2	165
113 Knowles Home	5	0.00%	1	0	1	0	1
114 Criminal Justice Planning	10	0.00%	2	0	2	0	2
115 Comm Ed Comm	281	0.08%	44	0	44	1	45
116 Convention Center Auth	1,721	0.48%	271	0	271	4	275
117 Flood	415	0.12%	65	0	65	1	66
119 Mayor Other	149	0.04%	23	0	23	0	24
122 All Others	35,852	9.97%	5,642	0	5,642	86	5,728
Subtotal	359,638	100.00%	56,594	0	56,594	784	57,378
Direct Bills					0		0
Total					$56,594		$57,378

Basis Units: # of Accounts Payable Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grants Allocations **Dept:23 FINANCIAL ACCOUNTABILITY**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	7	4.43%	$5,015	$0	$5,015	$0	$5,015
14	DIRECTOR OF FINANCE	2	1.27%	1,433	0	1,433	0	1,433
30	Elections	1	0.63%	716	0	716	11	727
32	Planning Comm	2	1.27%	1,433	0	1,433	21	1,454
35	Historical Comm	6	3.80%	4,298	0	4,298	63	4,361
50	Juvenile Court	7	4.43%	5,015	0	5,015	74	5,088
52	State Trial Courts	7	4.43%	5,015	0	5,015	74	5,088
54	Sheriff Admin	3	1.90%	2,149	0	2,149	32	2,181
78	Police	8	5.06%	5,731	0	5,731	84	5,815
80	Fire	5	3.16%	3,582	0	3,582	53	3,635
85	Social Services	16	10.13%	11,462	0	11,462	168	11,631
86	Health	36	22.78%	25,790	0	25,790	379	26,169
87	Public Library	5	3.16%	3,582	0	3,582	53	3,635
88	Parks	8	5.06%	5,731	0	5,731	84	5,815
89	Arts Commission	6	3.80%	4,298	0	4,298	63	4,361
90	Public Works	10	6.33%	7,164	0	7,164	105	7,269
95	Farmers Market	2	1.27%	1,433	0	1,433	21	1,454
100	Water & Sewer	2	1.27%	1,433	0	1,433	21	1,454
104	Metro Action Com	6	3.80%	4,298	0	4,298	63	4,361
105	NCAC	12	7.59%	8,597	0	8,597	126	8,723
112	Communication Center	3	1.90%	2,149	0	2,149	32	2,181
115	Comm Ed Comm	4	2.53%	2,866	0	2,866	42	2,908
Subtotal		158	100.00%	113,187	0	113,187	1,569	114,756
Direct Bills						0		0
Total						$113,187		$114,756

Basis Units: # of DGC Conducted Assessments

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,557,026	2.42%	$2,051	$0	$2,051	$0	$2,051
3	POST AUDITS	1,394,790	0.05%	42	0	42	0	42
4	CORPORATE DUES	421,413	0.02%	13	0	13	0	13
5	INSURANCE	2,462,300	0.09%	75	0	75	0	75
6	LEGISLATIVE	2,591,992	0.09%	79	0	79	0	79
7	MAYOR	1,335,151	0.05%	41	0	41	0	41
8	EMPLOYEE HEALTH & WELLNESS	650,257	0.02%	20	0	20	0	20
9	GEN SVC OVERHEAD	1,204,932	0.04%	37	0	37	0	37
10	GEN SVC FACILITIES	18,737,631	0.67%	569	0	569	0	569
11	FLEET MANAGEMENT	31,664,955	1.13%	961	0	961	0	961
12	POSTAL SERVICE	836,511	0.03%	25	0	25	0	25
13	RADIO SHOP	3,282,631	0.12%	100	0	100	0	100
14	DIRECTOR OF FINANCE	525,101	0.02%	16	0	16	0	16
15	BUSINESS ASSISTANCE OFFICE	513,531	0.02%	16	0	16	0	16
16	FINANCE OPERATIONS	2,108,660	0.08%	64	0	64	0	64
17	PAYROLL	609,511	0.02%	19	0	19	0	19
18	OFFICE OF MANAGEMENT & BUDGI	1,506,423	0.05%	46	0	46	0	46
19	INTERNAL AUDIT	1,098,174	0.04%	33	0	33	0	33
20	BUSINESS SOLUTIONS	939,424	0.03%	29	0	29	0	29
21	PUBLIC PROPERTY ADMIN	207,198	0.01%	6	0	6	0	6
22	PURCHASING	1,357,430	0.05%	41	0	41	0	41
23	FINANCIAL ACCOUNTABILITY	472,664	0.02%	14	0	14	0	14
24	TREASURY	802,348	0.03%	24	0	24	0	25
25	GRANTS COORDINATION	205,950	0.01%	6	0	6	0	6
26	HUMAN RESOURCES	3,856,087	0.14%	117	0	117	2	119
27	INFORMATION SYSTEMS	19,643,664	0.70%	596	0	596	9	605
28	DEPT OF LAW	15,365,697	0.55%	467	0	467	7	473
29	CENTRAL RECORDS	172,971	0.01%	5	0	5	0	5
30	Elections	3,738,844	0.13%	114	0	114	2	115
31	Surplus Property	716,477	0.03%	22	0	22	0	22
32	Planning Comm	5,849,801	0.21%	178	0	178	3	180
33	Adv Plan/Research	201,455	0.01%	6	0	6	0	6
34	Register of Deeds	2,810,875	0.10%	85	0	85	1	87
35	Historical Comm	665,654	0.02%	20	0	20	0	21
38	Assessor Prop	7,082,093	0.25%	215	0	215	3	218
39	Trustee	2,247,170	0.08%	68	0	68	1	69
40	County Clerk	4,139,463	0.15%	126	0	126	2	128
41	District Attorney	5,389,588	0.19%	164	0	164	2	166
42	DA Drug Enforcement	1,599,993	0.06%	49	0	49	1	49
45	Public Defender	6,084,392	0.22%	185	0	185	3	187
46	Juvenile Court Clerk	1,755,744	0.06%	53	0	53	1	54
47	Circuit Court Clerk	9,566,088	0.34%	290	0	290	4	295
48	Criminal Court Clerk	5,380,787	0.19%	163	0	163	2	166

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,584,494	0.06%	$48	$0	$48	$1	$49
50	Juvenile Court	12,744,154	0.46%	387	0	387	6	393
51	General Sessions Court	11,007,093	0.39%	334	0	334	5	339
52	State Trial Courts	11,299,342	0.40%	343	0	343	5	348
53	Justice Info Sys	2,184,323	0.08%	66	0	66	1	67
54	Sheriff Admin	12,466,063	0.45%	378	0	378	6	384
56	Sheriff Facility Maint	1,088,843	0.04%	33	0	33	0	34
57	Sheriff Warehouse	1,249,733	0.04%	38	0	38	1	38
58	Sheriff Criminal Justice Ctr	17,172,896	0.61%	521	0	521	8	529
59	Sheriff Hill Jail	4,156,418	0.15%	126	0	126	2	128
61	Sheriff Corr Work Center	10,871,840	0.39%	330	0	330	5	335
62	Sheriff Transportation	6,217,097	0.22%	189	0	189	3	192
64	Sheriff Warrants	3,614,867	0.13%	110	0	110	2	111
65	Sheriff Training Academy	1,057,576	0.04%	32	0	32	0	33
66	Sheriff Deberry	21,906,890	0.78%	665	0	665	10	675
74	Sheriff Day Reporting	1,557,004	0.06%	47	0	47	1	48
76	Sheriff Armed Security	1,446,114	0.05%	44	0	44	1	45
77	Sheriff Other	431,853	0.02%	13	0	13	0	13
78	Police	165,575,748	5.92%	5,027	0	5,027	73	5,101
79	Police Drug Enforcement	573,769	0.02%	17	0	17	0	18
80	Fire	123,479,669	4.42%	3,749	0	3,749	55	3,804
81	Codes Admin	7,741,515	0.28%	235	0	235	3	238
82	Beer Board	385,487	0.01%	12	0	12	0	12
83	Agricultural Ext	312,443	0.01%	9	0	9	0	10
84	Soil & Water	86,489	0.00%	3	0	3	0	3
85	Social Services	7,787,190	0.28%	236	0	236	3	240
86	Health	46,789,018	1.67%	1,421	0	1,421	21	1,441
87	Public Library	27,022,176	0.97%	820	0	820	12	832
88	Parks	39,163,436	1.40%	1,189	0	1,189	17	1,206
89	Arts Commission	2,602,758	0.09%	79	0	79	1	80
90	Public Works	41,914,170	1.50%	1,273	0	1,273	19	1,291
91	Solid Waste	21,101,867	0.75%	641	0	641	9	650
92	Human Relations	294,452	0.01%	9	0	9	0	9
93	ADA Management	385,300	0.01%	12	0	12	0	12
95	Farmers Market	1,783,957	0.06%	54	0	54	1	55
96	Muni Auditorium	2,107,267	0.08%	64	0	64	1	65
97	State Fair Board	3,028,712	0.11%	92	0	92	1	93
98	Convention Center	7,290,944	0.26%	221	0	221	3	225
99	Sports Authority	19,477,384	0.70%	591	0	591	9	600
100	Water & Sewer	130,708,272	4.67%	3,969	0	3,969	58	4,027
101	Storm Water	9,823,933	0.35%	298	0	298	4	303
103	General Hospital	47,483,100	1.70%	1,442	0	1,442	21	1,463
104	Metro Action Com	25,395,888	0.91%	771	0	771	11	782

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	6,798,332	0.24%	$206	$0	$206	$3	$209
107 Metro Transit	29,641,799	1.06%	900	0	900	13	913
108 DES	2,033,491	0.07%	62	0	62	1	63
110 Education	1,166,520,476	41.72%	35,418	0	35,418	517	35,935
112 Communication Center	12,483,232	0.45%	379	0	379	6	385
114 Criminal Justice Planning	390,748	0.01%	12	0	12	0	12
115 Comm Ed Comm	340,803	0.01%	10	0	10	0	10
116 Convention Center Auth	14,564,989	0.52%	442	0	442	6	449
117 Flood	1,138,271	0.04%	35	0	35	1	35
119 Mayor Other	3,008,512	0.11%	91	0	91	1	93
122 All Others	465,869,199	16.66%	14,145	0	14,145	207	14,351
Subtotal	2,795,914,242	100.00%	84,891	0	84,891	1,177	86,067
Direct Bills					0		0
Total					$84,891		$86,067

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Community Enhancement Funds Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$113,187	$0	$113,187	$1,569	$114,756
Subtotal	100	100.00%	113,187	0	113,187	1,569	114,756
Direct Bills					0		0
Total					$113,187		$114,756

Basis Units: Direct Allocation to All Other

Direct Appropriation Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$113,187	$0	$113,187	$1,569	$114,756
Subtotal	100	100.00%	113,187	0	113,187	1,569	114,756
Direct Bills					0		0
Total					$113,187		$114,756

Basis Units: Direct Allocation to All Other

Special Projects - Flood PW Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 Flood	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 Flood Funds

Special Projects - Other Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$28,297	$0	$28,297	$392	$28,689
Subtotal	100	100.00%	28,297	0	28,297	392	28,689
Direct Bills					0		0
Total					$28,297		$28,689

Basis Units: Direct Allocation to All Other

Allocation Summary **Dept:23 FINANCIAL ACCOUNTABILITY**

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW	Special Projects - Other	Total
2	EMPLOYEE BENEFITS	$1,367	$135	$0	$2,051	$0	$0	$0	$0	$3,554
3	POST AUDITS	28	4	0	42	0	0	0	0	74
4	CORPORATE DUES	9	4	0	13	0	0	0	0	26
5	INSURANCE	50	1	0	75	0	0	0	0	125
6	LEGISLATIVE	52	23	0	79	0	0	0	0	154
7	MAYOR	27	41	5,015	41	0	0	0	0	5,124
8	EMPLOYEE HEALTH & WELLNESS	13	25	0	20	0	0	0	0	58
9	GEN SVC OVERHEAD	24	14	0	37	0	0	0	0	75
10	GEN SVC FACILITIES	379	1,094	0	569	0	0	0	0	2,043
11	FLEET MANAGEMENT	641	3,797	0	961	0	0	0	0	5,400
12	POSTAL SERVICE	17	20	0	25	0	0	0	0	62
13	RADIO SHOP	66	121	0	100	0	0	0	0	287
14	DIRECTOR OF FINANCE	11	8	1,433	16	0	0	0	0	1,467
15	BUSINESS ASSISTANCE OFFICE	10	3	0	16	0	0	0	0	29
16	FINANCE OPERATIONS	43	5	0	64	0	0	0	0	112
17	PAYROLL	12	3	0	19	0	0	0	0	34
18	OFFICE OF MANAGEMENT & BUDGI	30	6	0	46	0	0	0	0	82
19	INTERNAL AUDIT	22	9	0	33	0	0	0	0	64
20	BUSINESS SOLUTIONS	19	3	0	29	0	0	0	0	51
21	PUBLIC PROPERTY ADMIN	4	1	0	6	0	0	0	0	12
22	PURCHASING	27	4	0	41	0	0	0	0	72
23	FINANCIAL ACCOUNTABILITY	10	2	0	14	0	0	0	0	26
24	TREASURY	16	34	0	25	0	0	0	0	75
25	GRANTS COORDINATION	4	2	0	6	0	0	0	0	13
26	HUMAN RESOURCES	79	29	0	119	0	0	0	0	227
27	INFORMATION SYSTEMS	403	344	0	605	0	0	0	0	1,353
28	DEPT OF LAW	316	241	0	473	0	0	0	0	1,030
29	CENTRAL RECORDS	4	4	0	5	0	0	0	0	13
30	Elections	77	75	727	115	0	0	0	0	994
31	Surplus Property	15	28	0	22	0	0	0	0	64
32	Planning Comm	120	100	1,454	180	0	0	0	0	1,854
33	Adv Plan/Research	4	14	0	6	0	0	0	0	24
34	Register of Deeds	58	37	0	87	0	0	0	0	181
35	Historical Comm	14	22	4,361	21	0	0	0	0	4,418
38	Assessor Prop	145	48	0	218	0	0	0	0	412
39	Trustee	46	24	0	69	0	0	0	0	139
40	County Clerk	85	7	0	128	0	0	0	0	219
41	District Attorney	111	72	0	166	0	0	0	0	349
42	DA Drug Enforcement	33	187	0	49	0	0	0	0	270
45	Public Defender	125	54	0	187	0	0	0	0	367
46	Juvenile Court Clerk	36	14	0	54	0	0	0	0	104

Allocation Summary **Dept:23 FINANCIAL ACCOUNTABILITY**

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW	Special Projects - Other	Total
47	Circuit Court Clerk	$196	$54	$0	$295	$0	$0	$0	$0	$545
48	Criminal Court Clerk	111	39	0	166	0	0	0	0	316
49	Clerk/Master	33	19	0	49	0	0	0	0	100
50	Juvenile Court	262	202	5,088	393	0	0	0	0	5,944
51	General Sessions Court	226	90	0	339	0	0	0	0	655
52	State Trial Courts	232	328	5,088	348	0	0	0	0	5,997
53	Justice Info Sys	45	23	0	67	0	0	0	0	136
54	Sheriff Admin	256	186	2,181	384	0	0	0	0	3,007
56	Sheriff Facility Maint	22	17	0	34	0	0	0	0	73
57	Sheriff Warehouse	26	15	0	38	0	0	0	0	80
58	Sheriff Criminal Justice Ctr	353	130	0	529	0	0	0	0	1,012
59	Sheriff Hill Jail	85	70	0	128	0	0	0	0	283
61	Sheriff Corr Work Center	223	126	0	335	0	0	0	0	684
62	Sheriff Transportation	128	15	0	192	0	0	0	0	334
64	Sheriff Warrants	74	18	0	111	0	0	0	0	204
65	Sheriff Training Academy	22	31	0	33	0	0	0	0	85
66	Sheriff Deberry	450	7	0	675	0	0	0	0	1,132
74	Sheriff Day Reporting	32	22	0	48	0	0	0	0	102
75	Sheriff Work Release	0	2	0	0	0	0	0	0	2
76	Sheriff Armed Security	30	0	0	45	0	0	0	0	74
77	Sheriff Other	9	2	0	13	0	0	0	0	24
78	Police	3,400	950	5,815	5,101	0	0	0	0	15,266
79	Police Drug Enforcement	12	33	0	18	0	0	0	0	63
80	Fire	2,536	583	3,635	3,804	0	0	0	0	10,557
81	Codes Admin	159	73	0	238	0	0	0	0	471
82	Beer Board	8	5	0	12	0	0	0	0	24
83	Agricultural Ext	6	3	0	10	0	0	0	0	19
84	Soil & Water	2	2	0	3	0	0	0	0	6
85	Social Services	160	151	11,631	240	0	0	0	0	12,181
86	Health	961	1,013	26,169	1,441	0	0	0	0	29,584
87	Public Library	555	1,694	3,635	832	0	0	0	0	6,716
88	Parks	804	1,596	5,815	1,206	0	0	0	0	9,422
89	Arts Commission	53	96	4,361	80	0	0	0	0	4,591
90	Public Works	861	261	7,269	1,291	0	0	0	0	9,682
91	Solid Waste	433	261	0	650	0	0	0	0	1,344
92	Human Relations	6	14	0	9	0	0	0	0	29
93	ADA Management	8	0	0	12	0	0	0	0	20
95	Farmers Market	37	72	1,454	55	0	0	0	0	1,617
96	Muni Auditorium	43	78	0	65	0	0	0	0	186
97	State Fair Board	62	130	0	93	0	0	0	0	286
98	Convention Center	150	228	0	225	0	0	0	0	602

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary **Dept:23 FINANCIAL ACCOUNTABILITY**

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Flood PW	Special Projects - Other	Total
99	Sports Authority	$400	$24	$0	$600	$0	$0	$0	$0	$1,024
100	Water & Sewer	2,684	3,342	1,454	4,027	0	0	0	0	11,507
101	Storm Water	202	48	0	303	0	0	0	0	553
102	Bordeaux Long-Term Care	0	0	0	0	0	0	0	0	0
103	General Hospital	975	7	0	1,463	0	0	0	0	2,445
104	Metro Action Com	522	2,190	4,361	782	0	0	0	0	7,856
105	NCAC	140	553	8,723	209	0	0	0	0	9,625
106	MDHA	0	4	0	0	0	0	0	0	4
107	Metro Transit	609	56	0	913	0	0	0	0	1,578
108	DES	42	5	0	63	0	0	0	0	109
109	Taxi Transp & Licensing	0	5	0	0	0	0	0	0	5
110	Education	23,957	29,539	0	35,935	0	0	0	0	89,432
112	Communication Center	256	165	2,181	385	0	0	0	0	2,987
113	Knowles Home	0	1	0	0	0	0	0	0	1
114	Criminal Justice Planning	8	2	0	12	0	0	0	0	22
115	Comm Ed Comm	7	45	2,908	10	0	0	0	0	2,970
116	Convention Center Auth	299	275	0	449	0	0	0	0	1,023
117	Flood	23	66	0	35	0	0	0	0	125
119	Mayor Other	62	24	0	93	0	0	0	0	178
122	All Others	9,568	5,728	0	14,351	114,756	114,756	0	28,689	287,849
Total		$57,378	$57,378	$114,756	$86,067	$114,756	$114,756	$0	$28,689	$573,782

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

TREASURY

NATURE AND EXTENT OF SERVICES

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

Costs associated with Investment Committee Support activities have been allocated based on the number or related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on 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:24 TREASURY**

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	549,539	(4,635)	210,316	113,031	162,827	68,001
Salary % Split			*-.84%*	*38.27%*	*20.57%*	*29.63%*	*12.37%*
Benefits	P	185,518	(1,470)	66,409	37,814	57,152	25,613
Subtotal - Personnel Costs		735,057	(6,105)	276,725	150,845	219,979	93,614
Services & Supplies Cost							
502 Contract Services	P	56,243	0	29,572	14,678	10,178	1,815
503 Supplies	P	6,426	0	2,144	1,237	197	2,848
505 Other Expenses	P	4,622	0	1,147	2,284	784	407
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
CAFR Non Operating Revenue	P	(35)	0	(15)	(8)	(12)	0
CAFR Operating Revenue	P	(709,769)	0	(307,042)	(165,015)	(237,712)	0
Subtotal - Services & Supplies		(642,513)	0	(274,194)	(146,824)	(226,565)	5,070
Department Cost Total		92,544	(6,105)	2,530	4,021	(6,586)	98,684
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		92,544	(6,105)	2,530	4,021	(6,586)	98,684
General Admin Distribution			6,105	(2,317)	(1,245)	(1,794)	(749)
Grand Total		$92,544		$213	$2,776	$(8,380)	$97,935

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1	Howard Office Bldg	$17,863	$0	$6,779	$3,643	$5,249	$2,192
1	Fulton Campus Garage	3,012	0	1,143	614	885	370
	Subtotal - BUILDING USE ALLOWANC	20,875	0	7,922	4,258	6,134	2,562
3	Post Audits	2,644	8	1,006	541	779	325
	Subtotal - POST AUDITS	2,644	8	1,006	541	779	325
5	Surety Bonds	2,223	7	846	455	655	274
	Subtotal - INSURANCE	2,223	7	846	455	655	274
6	Metro Clerk	806	31	318	171	246	103
6	Council	2,465	95	972	522	752	314
	Subtotal - LEGISLATIVE	3,271	126	1,290	693	998	417
7	Mayor's Office	1,759	80	698	375	540	226
	Subtotal - MAYOR	1,759	80	698	375	540	226
10	Buildings & Security	457	330	299	161	231	97
	Subtotal - GEN SVC FACILITIES	457	330	299	161	231	97
12	Postal Service	11,877	218	4,590	2,467	3,554	1,484
	Subtotal - POSTAL SERVICE	11,877	218	4,590	2,467	3,554	1,484
14	Dir of Finance	140,774	11,129	57,649	30,983	44,632	18,640
	Subtotal - DIRECTOR OF FINANCE	140,774	11,129	57,649	30,983	44,632	18,640
16	Finance Operations	870	25	339	182	263	110
16	Payment Services	254	7	99	53	77	32
16	Accounts Payable	1,005	28	392	211	303	127
	Subtotal - FINANCE OPERATIONS	2,128	60	830	446	643	268
17	Payroll	261	6	101	54	78	33
	Subtotal - PAYROLL	261	6	101	54	78	33
18	Management & Budget	727	14	281	151	218	91

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
	Subtotal - OFFICE OF MANAGEMENT	$727	$14	$281	$151	$218	$91
19	Internal Audit	328	5	127	68	98	41
	Subtotal - INTERNAL AUDIT	328	5	127	68	98	41
20	Business Solutions	1,797	26	692	372	536	224
	Subtotal - BUSINESS SOLUTIONS	1,797	26	692	372	536	224
21	Public Property Svcs	72	3	28	15	22	9
	Subtotal - PUBLIC PROPERTY ADMIN	72	3	28	15	22	9
22	Purchasing	95	3	37	20	29	12
	Subtotal - PURCHASING	95	3	37	20	29	12
23	Procurement Review	16	0	6	3	5	2
23	Prompt Pay Review	33	1	13	7	10	4
23	Performance Monitoring	24	0	9	5	7	3
	Subtotal - FINANCIAL ACCOUNTABIL	74	1	28	15	22	9
24	Cash Operations	0	8	3	2	2	1
24	Investment Committee Supt	0	15	6	3	4	2
24	Investor Relations	0	14	5	3	4	2
	Subtotal - TREASURY	0	36	14	7	11	4
27	ITS Systems	0	1,421	539	290	418	174
27	ITS Systems Depreciation	0	708	269	144	208	87
	Subtotal - INFORMATION SYSTEMS	0	2,129	808	434	626	261
28	Legal Services	0	3,185	1,209	650	936	391
	Subtotal - DEPT OF LAW	0	3,185	1,209	650	936	391
29	Records & Storage	0	217	82	44	64	27
29	Data Requests	0	323	123	66	95	40
	Subtotal - CENTRAL RECORDS	0	539	205	110	158	66
Total Incoming		189,364	17,905	78,661	42,275	60,899	25,433
				26.31%	15.03%	17.52%	41.15%
C. Total Allocated			$299,813	$78,874	$45,051	$52,520	$123,368

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations **Dept:24 TREASURY**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	15,203,366	1.85%	$1,336	$0	$1,336	$0	$1,336
3	POST AUDITS	44,884	0.01%	4	0	4	0	4
4	CORPORATE DUES	13,561	0.00%	1	0	1	0	1
5	INSURANCE	78,818	0.01%	7	0	7	0	7
6	LEGISLATIVE	96,180	0.01%	8	0	8	0	8
7	MAYOR	42,965	0.01%	4	0	4	0	4
8	EMPLOYEE HEALTH & WELLNESS	20,925	0.00%	2	0	2	0	2
9	GEN SVC OVERHEAD	38,774	0.00%	3	0	3	0	3
10	GEN SVC FACILITIES	2,545,476	0.31%	224	0	224	0	224
11	FLEET MANAGEMENT	1,211,455	0.15%	106	0	106	0	106
12	POSTAL SERVICE	553,043	0.07%	49	0	49	0	49
13	RADIO SHOP	3,959,374	0.48%	348	0	348	0	348
14	DIRECTOR OF FINANCE	16,898	0.00%	1	0	1	0	1
15	BUSINESS ASSISTANCE OFFICE	16,525	0.00%	1	0	1	0	1
16	FINANCE OPERATIONS	67,856	0.01%	6	0	6	0	6
17	PAYROLL	19,614	0.00%	2	0	2	0	2
18	OFFICE OF MANAGEMENT & BUDGI	48,476	0.01%	4	0	4	0	4
19	INTERNAL AUDIT	60,938	0.01%	5	0	5	0	5
20	BUSINESS SOLUTIONS	30,230	0.00%	3	0	3	0	3
21	PUBLIC PROPERTY ADMIN	6,668	0.00%	1	0	1	0	1
22	PURCHASING	43,682	0.01%	4	0	4	0	4
23	FINANCIAL ACCOUNTABILITY	15,210	0.00%	1	0	1	0	1
24	TREASURY	86,578	0.01%	8	0	8	0	8
25	GRANTS COORDINATION	6,627	0.00%	1	0	1	0	1
26	HUMAN RESOURCES	127,045	0.02%	11	0	11	1	12
27	INFORMATION SYSTEMS	8,868,713	1.08%	780	0	780	76	855
28	DEPT OF LAW	21,451,106	2.62%	1,885	0	1,885	183	2,069
29	CENTRAL RECORDS	5,566	0.00%	0	0	0	0	1
30	Elections	1,635,981	0.20%	144	0	144	14	158
31	Surplus Property	1,153,320	0.14%	101	0	101	10	111
32	Planning Comm	399,895	0.05%	35	0	35	3	39
33	Adv Plan/Research	38,418	0.00%	3	0	3	0	4
34	Register of Deeds	238,883	0.03%	21	0	21	2	23
35	Historical Comm	43,363	0.01%	4	0	4	0	4
38	Assessor Prop	237,689	0.03%	21	0	21	2	23
39	Trustee	72,313	0.01%	6	0	6	1	7
40	County Clerk	133,520	0.02%	12	0	12	1	13
41	District Attorney	358,896	0.04%	32	0	32	3	35
42	DA Drug Enforcement	2,601,525	0.32%	229	0	229	22	251
45	Public Defender	268,634	0.03%	24	0	24	2	26
46	Juvenile Court Clerk	345,856	0.04%	30	0	30	3	33
47	Circuit Court Clerk	130,754	0.02%	11	0	11	1	13
48	Criminal Court Clerk	425,134	0.05%	37	0	37	4	41

Cash Operations Allocations **Dept:24 TREASURY**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	182,644	0.02%	$16	$0	$16	$2	$18
50	Juvenile Court	536,077	0.07%	47	0	47	5	52
51	General Sessions Court	803,302	0.10%	71	0	71	7	77
52	State Trial Courts	1,417,393	0.17%	125	0	125	12	137
53	Justice Info Sys	152,541	0.02%	13	0	13	1	15
54	Sheriff Admin	836,419	0.10%	74	0	74	7	81
56	Sheriff Facility Maint	35,039	0.00%	3	0	3	0	3
57	Sheriff Warehouse	40,216	0.00%	4	0	4	0	4
58	Sheriff Criminal Justice Ctr	552,620	0.07%	49	0	49	5	53
59	Sheriff Hill Jail	133,753	0.02%	12	0	12	1	13
61	Sheriff Corr Work Center	351,182	0.04%	31	0	31	3	34
62	Sheriff Transportation	200,065	0.02%	18	0	18	2	19
64	Sheriff Warrants	116,326	0.01%	10	0	10	1	11
65	Sheriff Training Academy	34,033	0.00%	3	0	3	0	3
66	Sheriff Deberry	4,127,775	0.50%	363	0	363	35	398
74	Sheriff Day Reporting	50,104	0.01%	4	0	4	0	5
76	Sheriff Armed Security	46,536	0.01%	4	0	4	0	4
77	Sheriff Other	633,329	0.08%	56	0	56	5	61
78	Police	16,426,138	2.00%	1,444	0	1,444	140	1,584
79	Police Drug Enforcement	1,339,224	0.16%	118	0	118	11	129
80	Fire	6,744,112	0.82%	593	0	593	58	650
81	Codes Admin	630,974	0.08%	55	0	55	5	61
82	Beer Board	156,808	0.02%	14	0	14	1	15
83	Agricultural Ext	10,054	0.00%	1	0	1	0	1
84	Soil & Water	2,783	0.00%	0	0	0	0	0
85	Social Services	394,934	0.05%	35	0	35	3	38
86	Health	4,668,038	0.57%	410	0	410	40	450
87	Public Library	6,558,397	0.80%	576	0	576	56	632
88	Parks	5,411,926	0.66%	476	0	476	46	522
89	Arts Commission	186,391	0.02%	16	0	16	2	18
90	Public Works	11,047,948	1.35%	971	0	971	94	1,065
91	Solid Waste	9,074,721	1.11%	798	0	798	77	875
92	Human Relations	9,475	0.00%	1	0	1	0	1
93	ADA Management	12,399	0.00%	1	0	1	0	1
95	Farmers Market	126,363	0.02%	11	0	11	1	12
96	Muni Auditorium	1,320,957	0.16%	116	0	116	11	127
97	State Fair Board	975,444	0.12%	86	0	86	8	94
98	Convention Center	2,382,700	0.29%	209	0	209	20	230
99	Sports Authority	9,243,074	1.13%	812	0	812	79	891
100	Water & Sewer	150,986,335	18.41%	13,271	0	13,271	1,289	14,560
101	Storm Water	5,683,946	0.69%	500	0	500	49	548
102	Bordeaux Long-Term Care	38,443	0.00%	3	0	3	0	4
103	General Hospital	3,271,824	0.40%	288	0	288	28	316

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations **Dept:24 TREASURY**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 Metro Action Com	28,776,681	3.51%	$2,529	$0	$2,529	$246	$2,775
105 NCAC	243,085	0.03%	21	0	21	2	23
106 MDHA	10,050	0.00%	1	0	1	0	1
107 Metro Transit	1,317,177	0.16%	116	0	116	11	127
108 DES	591,959	0.07%	52	0	52	5	57
110 Education	56,531,233	6.89%	4,969	0	4,969	483	5,451
112 Communication Center	401,708	0.05%	35	0	35	3	39
113 Knowles Home	51,556	0.01%	5	0	5	0	5
114 Criminal Justice Planning	12,574	0.00%	1	0	1	0	1
115 Comm Ed Comm	468,986	0.06%	41	0	41	4	45
116 Convention Center Auth	33,016,695	4.03%	2,902	0	2,902	282	3,184
117 Flood	31,436,017	3.83%	2,763	0	2,763	268	3,031
118 Storm (April 2011)	8,496	0.00%	1	0	1	0	1
119 Mayor Other	1,733,198	0.21%	152	0	152	15	167
122 All Others	355,745,403	43.38%	31,268	0	31,268	3,037	34,306
Subtotal	820,062,314	100.00%	72,079	0	72,079	6,795	78,874
Direct Bills					0		0
Total					$72,079		$78,874

Basis Units: MIP Balances (absolute value)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations **Dept:24 TREASURY**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	52	0.01%	$3	$0	$3	$0	$3
6	LEGISLATIVE	1,585	0.25%	102	0	102	0	102
7	MAYOR	411	0.06%	26	0	26	0	26
8	EMPLOYEE HEALTH & WELLNESS	151	0.02%	10	0	10	0	10
9	GEN SVC OVERHEAD	1,632	0.25%	105	0	105	0	105
10	GEN SVC FACILITIES	741	0.12%	48	0	48	0	48
11	FLEET MANAGEMENT	2,015	0.31%	130	0	130	0	130
12	POSTAL SERVICE	108	0.02%	7	0	7	0	7
13	RADIO SHOP	361	0.06%	23	0	23	0	23
14	DIRECTOR OF FINANCE	936	0.15%	60	0	60	0	60
15	BUSINESS ASSISTANCE OFFICE	161	0.03%	10	0	10	0	10
16	FINANCE OPERATIONS	746	0.12%	48	0	48	0	48
17	PAYROLL	203	0.03%	13	0	13	0	13
18	OFFICE OF MANAGEMENT & BUDGI	423	0.07%	27	0	27	0	27
19	INTERNAL AUDIT	246	0.04%	16	0	16	0	16
20	BUSINESS SOLUTIONS	280	0.04%	18	0	18	0	18
21	PUBLIC PROPERTY ADMIN	82	0.01%	5	0	5	0	5
22	PURCHASING	362	0.06%	23	0	23	0	23
23	FINANCIAL ACCOUNTABILITY	135	0.02%	9	0	9	0	9
24	TREASURY	234	0.04%	15	0	15	0	15
25	GRANTS COORDINATION	70	0.01%	5	0	5	0	5
26	HUMAN RESOURCES	1,622	0.25%	104	0	104	9	114
27	INFORMATION SYSTEMS	3,466	0.54%	223	0	223	20	243
28	DEPT OF LAW	1,360	0.21%	87	0	87	8	95
29	CENTRAL RECORDS	44	0.01%	3	0	3	0	3
30	Elections	33,221	5.16%	2,137	0	2,137	192	2,329
31	Surplus Property	187	0.03%	12	0	12	1	13
32	Planning Comm	1,636	0.25%	105	0	105	9	115
34	Register of Deeds	156	0.02%	10	0	10	1	11
35	Historical Comm	267	0.04%	17	0	17	2	19
38	Assessor Prop	2,770	0.43%	178	0	178	16	194
39	Trustee	904	0.14%	58	0	58	5	63
40	County Clerk	2,407	0.37%	155	0	155	14	169
41	District Attorney	2,066	0.32%	133	0	133	12	145
42	DA Drug Enforcement	178	0.03%	11	0	11	1	12
45	Public Defender	2,031	0.32%	131	0	131	12	142
46	Juvenile Court Clerk	1,398	0.22%	90	0	90	8	98
47	Circuit Court Clerk	2,146	0.33%	138	0	138	12	150
48	Criminal Court Clerk	2,682	0.42%	173	0	173	15	188
49	Clerk/Master	560	0.09%	36	0	36	3	39
50	Juvenile Court	2,874	0.45%	185	0	185	17	201
51	General Sessions Court	3,963	0.62%	255	0	255	23	278
52	State Trial Courts	4,428	0.69%	285	0	285	26	310

Investment Committee Supt Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	Justice Info Sys	492	0.08%	$32	$0	$32	$3	$34
54	Sheriff Admin	5,228	0.81%	336	0	336	30	367
56	Sheriff Facility Maint	456	0.07%	29	0	29	3	32
57	Sheriff Warehouse	108	0.02%	7	0	7	1	8
58	Sheriff Criminal Justice Ctr	7,226	1.12%	465	0	465	42	507
59	Sheriff Hill Jail	1,595	0.25%	103	0	103	9	112
61	Sheriff Corr Work Center	4,238	0.66%	273	0	273	24	297
62	Sheriff Transportation	2,944	0.46%	189	0	189	17	206
64	Sheriff Warrants	1,435	0.22%	92	0	92	8	101
65	Sheriff Training Academy	445	0.07%	29	0	29	3	31
74	Sheriff Day Reporting	759	0.12%	49	0	49	4	53
76	Sheriff Armed Security	679	0.11%	44	0	44	4	48
77	Sheriff Other	78	0.01%	5	0	5	0	5
78	Police	59,534	9.25%	3,830	0	3,830	344	4,174
80	Fire	38,402	5.97%	2,471	0	2,471	222	2,692
81	Codes Admin	3,221	0.50%	207	0	207	19	226
82	Beer Board	132	0.02%	8	0	8	1	9
83	Agricultural Ext	230	0.04%	15	0	15	1	16
84	Soil & Water	43	0.01%	3	0	3	0	3
85	Social Services	3,689	0.57%	237	0	237	21	259
86	Health	16,106	2.50%	1,036	0	1,036	93	1,129
87	Public Library	9,700	1.51%	624	0	624	56	680
88	Parks	18,687	2.90%	1,202	0	1,202	108	1,310
89	Arts Commission	220	0.03%	14	0	14	1	15
90	Public Works	12,545	1.95%	807	0	807	72	880
91	Solid Waste	2,339	0.36%	150	0	150	14	164
92	Human Relations	72	0.01%	5	0	5	0	5
94	Caring for Children	84	0.01%	5	0	5	0	6
95	Farmers Market	241	0.04%	16	0	16	1	17
96	Muni Auditorium	326	0.05%	21	0	21	2	23
97	State Fair Board	1,638	0.25%	105	0	105	9	115
98	Convention Center	1,316	0.20%	85	0	85	8	92
99	Sports Authority	40	0.01%	3	0	3	0	3
100	Water & Sewer	23,405	3.64%	1,506	0	1,506	135	1,641
101	Storm Water	2,137	0.33%	137	0	137	12	150
102	Bordeaux Long-Term Care	3,197	0.50%	206	0	206	18	224
103	General Hospital	5,290	0.82%	340	0	340	31	371
104	Metro Action Com	8,681	1.35%	559	0	559	50	609
105	NCAC	1,322	0.21%	85	0	85	8	93
106	MDHA	12	0.00%	1	0	1	0	1
107	Metro Transit	26	0.00%	2	0	2	0	2
109	Taxi Transp & Licensing	93	0.01%	6	0	6	1	7
110	Education	317,260	49.30%	20,411	0	20,411	1,831	22,243

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 Communication Center	4,497	0.70%	$289	$0	$289	$26	$315
113 Knowles Home	98	0.02%	6	0	6	1	7
114 Criminal Justice Planning	97	0.02%	6	0	6	1	7
115 Comm Ed Comm	139	0.02%	9	0	9	1	10
116 Convention Center Auth	1,031	0.16%	66	0	66	6	72
119 Mayor Other	503	0.08%	32	0	32	3	35
122 All Others	142	0.02%	9	0	9	1	10
Subtotal	643,478	100.00%	41,399	0	41,399	3,652	45,051
Direct Bills					0		0
Total					$41,399		$45,051

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

Investor Relations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	67,557,026	2.42%	$1,142	$0	$1,142	$0	$1,142
3	POST AUDITS	1,394,790	0.05%	24	0	24	0	24
4	CORPORATE DUES	421,413	0.02%	7	0	7	0	7
5	INSURANCE	2,462,300	0.09%	42	0	42	0	42
6	LEGISLATIVE	2,591,992	0.09%	44	0	44	0	44
7	MAYOR	1,335,151	0.05%	23	0	23	0	23
8	EMPLOYEE HEALTH & WELLNESS	650,257	0.02%	11	0	11	0	11
9	GEN SVC OVERHEAD	1,204,932	0.04%	20	0	20	0	20
10	GEN SVC FACILITIES	18,737,631	0.67%	317	0	317	0	317
11	FLEET MANAGEMENT	31,664,955	1.13%	535	0	535	0	535
12	POSTAL SERVICE	836,511	0.03%	14	0	14	0	14
13	RADIO SHOP	3,282,631	0.12%	55	0	55	0	55
14	DIRECTOR OF FINANCE	525,101	0.02%	9	0	9	0	9
15	BUSINESS ASSISTANCE OFFICE	513,531	0.02%	9	0	9	0	9
16	FINANCE OPERATIONS	2,108,660	0.08%	36	0	36	0	36
17	PAYROLL	609,511	0.02%	10	0	10	0	10
18	OFFICE OF MANAGEMENT & BUDGI	1,506,423	0.05%	25	0	25	0	25
19	INTERNAL AUDIT	1,098,174	0.04%	19	0	19	0	19
20	BUSINESS SOLUTIONS	939,424	0.03%	16	0	16	0	16
21	PUBLIC PROPERTY ADMIN	207,198	0.01%	4	0	4	0	4
22	PURCHASING	1,357,430	0.05%	23	0	23	0	23
23	FINANCIAL ACCOUNTABILITY	472,664	0.02%	8	0	8	0	8
24	TREASURY	802,348	0.03%	14	0	14	0	14
25	GRANTS COORDINATION	205,950	0.01%	3	0	3	0	4
26	HUMAN RESOURCES	3,856,087	0.14%	65	0	65	8	73
27	INFORMATION SYSTEMS	19,643,664	0.70%	332	0	332	39	371
28	DEPT OF LAW	15,365,697	0.55%	260	0	260	30	290
29	CENTRAL RECORDS	172,971	0.01%	3	0	3	0	3
30	Elections	3,738,844	0.13%	63	0	63	7	71
31	Surplus Property	716,477	0.03%	12	0	12	1	14
32	Planning Comm	5,849,801	0.21%	99	0	99	12	110
33	Adv Plan/Research	201,455	0.01%	3	0	3	0	4
34	Register of Deeds	2,810,875	0.10%	48	0	48	6	53
35	Historical Comm	665,654	0.02%	11	0	11	1	13
38	Assessor Prop	7,082,093	0.25%	120	0	120	14	134
39	Trustee	2,247,170	0.08%	38	0	38	4	42
40	County Clerk	4,139,463	0.15%	70	0	70	8	78
41	District Attorney	5,389,588	0.19%	91	0	91	11	102
42	DA Drug Enforcement	1,599,993	0.06%	27	0	27	3	30
45	Public Defender	6,084,392	0.22%	103	0	103	12	115
46	Juvenile Court Clerk	1,755,744	0.06%	30	0	30	3	33
47	Circuit Court Clerk	9,566,088	0.34%	162	0	162	19	181
48	Criminal Court Clerk	5,380,787	0.19%	91	0	91	11	102

Investor Relations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	1,584,494	0.06%	$27	$0	$27	$3	$30
50	Juvenile Court	12,744,154	0.46%	215	0	215	25	241
51	General Sessions Court	11,007,093	0.39%	186	0	186	22	208
52	State Trial Courts	11,299,342	0.40%	191	0	191	22	213
53	Justice Info Sys	2,184,323	0.08%	37	0	37	4	41
54	Sheriff Admin	12,466,063	0.45%	211	0	211	25	235
56	Sheriff Facility Maint	1,088,843	0.04%	18	0	18	2	21
57	Sheriff Warehouse	1,249,733	0.04%	21	0	21	2	24
58	Sheriff Criminal Justice Ctr	17,172,896	0.61%	290	0	290	34	324
59	Sheriff Hill Jail	4,156,418	0.15%	70	0	70	8	78
61	Sheriff Corr Work Center	10,871,840	0.39%	184	0	184	22	205
62	Sheriff Transportation	6,217,097	0.22%	105	0	105	12	117
64	Sheriff Warrants	3,614,867	0.13%	61	0	61	7	68
65	Sheriff Training Academy	1,057,576	0.04%	18	0	18	2	20
66	Sheriff Deberry	21,906,890	0.78%	370	0	370	43	414
74	Sheriff Day Reporting	1,557,004	0.06%	26	0	26	3	29
76	Sheriff Armed Security	1,446,114	0.05%	24	0	24	3	27
77	Sheriff Other	431,853	0.02%	7	0	7	1	8
78	Police	165,575,748	5.92%	2,799	0	2,799	328	3,127
79	Police Drug Enforcement	573,769	0.02%	10	0	10	1	11
80	Fire	123,479,669	4.42%	2,087	0	2,087	245	2,332
81	Codes Admin	7,741,515	0.28%	131	0	131	15	146
82	Beer Board	385,487	0.01%	7	0	7	1	7
83	Agricultural Ext	312,443	0.01%	5	0	5	1	6
84	Soil & Water	86,489	0.00%	1	0	1	0	2
85	Social Services	7,787,190	0.28%	132	0	132	15	147
86	Health	46,789,018	1.67%	791	0	791	93	884
87	Public Library	27,022,176	0.97%	457	0	457	54	510
88	Parks	39,163,436	1.40%	662	0	662	78	740
89	Arts Commission	2,602,758	0.09%	44	0	44	5	49
90	Public Works	41,914,170	1.50%	708	0	708	83	792
91	Solid Waste	21,101,867	0.75%	357	0	357	42	399
92	Human Relations	294,452	0.01%	5	0	5	1	6
93	ADA Management	385,300	0.01%	7	0	7	1	7
95	Farmers Market	1,783,957	0.06%	30	0	30	4	34
96	Muni Auditorium	2,107,267	0.08%	36	0	36	4	40
97	State Fair Board	3,028,712	0.11%	51	0	51	6	57
98	Convention Center	7,290,944	0.26%	123	0	123	14	138
99	Sports Authority	19,477,384	0.70%	329	0	329	39	368
100	Water & Sewer	130,708,272	4.67%	2,209	0	2,209	259	2,468
101	Storm Water	9,823,933	0.35%	166	0	166	19	186
103	General Hospital	47,483,100	1.70%	803	0	803	94	897
104	Metro Action Com	25,395,888	0.91%	429	0	429	50	480

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investor Relations Allocations **Dept:24 TREASURY**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 NCAC	6,798,332	0.24%	$115	$0	$115	$13	$128
107 Metro Transit	29,641,799	1.06%	501	0	501	59	560
108 DES	2,033,491	0.07%	34	0	34	4	38
110 Education	1,166,520,476	41.72%	19,717	0	19,717	2,313	22,030
112 Communication Center	12,483,232	0.45%	211	0	211	25	236
114 Criminal Justice Planning	390,748	0.01%	7	0	7	1	7
115 Comm Ed Comm	340,803	0.01%	6	0	6	1	6
116 Convention Center Auth	14,564,989	0.52%	246	0	246	29	275
117 Flood	1,138,271	0.04%	19	0	19	2	21
119 Mayor Other	3,008,512	0.11%	51	0	51	6	57
122 All Others	465,869,199	16.66%	7,874	0	7,874	924	8,798
Subtotal	2,795,914,242	100.00%	47,259	0	47,259	5,261	52,520
Direct Bills					0		0
Total					$47,259		$52,520

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Collections Allocations **Dept:24 TREASURY**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116 Convention Center Auth	100	100.00%	$121,171	$0	$121,171	$2,197	$123,368
Subtotal	100	100.00%	121,171	0	121,171	2,197	123,368
Direct Bills					0		0
Total					$121,171		$123,368

Basis Units: Direct 100% Allocation to Convention Center Authority

Allocation Summary

Dept:24 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2	EMPLOYEE BENEFITS	$1,336	$3	$1,142	$0	$2,482
3	POST AUDITS	4	0	24	0	28
4	CORPORATE DUES	1	0	7	0	8
5	INSURANCE	7	0	42	0	49
6	LEGISLATIVE	8	102	44	0	154
7	MAYOR	4	26	23	0	53
8	EMPLOYEE HEALTH & WELLNESS	2	10	11	0	23
9	GEN SVC OVERHEAD	3	105	20	0	129
10	GEN SVC FACILITIES	224	48	317	0	588
11	FLEET MANAGEMENT	106	130	535	0	771
12	POSTAL SERVICE	49	7	14	0	70
13	RADIO SHOP	348	23	55	0	427
14	DIRECTOR OF FINANCE	1	60	9	0	71
15	BUSINESS ASSISTANCE OFFICE	1	10	9	0	20
16	FINANCE OPERATIONS	6	48	36	0	90
17	PAYROLL	2	13	10	0	25
18	OFFICE OF MANAGEMENT & BUDGI	4	27	25	0	57
19	INTERNAL AUDIT	5	16	19	0	40
20	BUSINESS SOLUTIONS	3	18	16	0	37
21	PUBLIC PROPERTY ADMIN	1	5	4	0	9
22	PURCHASING	4	23	23	0	50
23	FINANCIAL ACCOUNTABILITY	1	9	8	0	18
24	TREASURY	8	15	14	0	36
25	GRANTS COORDINATION	1	5	4	0	9
26	HUMAN RESOURCES	12	114	73	0	199
27	INFORMATION SYSTEMS	855	243	371	0	1,469
28	DEPT OF LAW	2,069	95	290	0	2,454
29	CENTRAL RECORDS	1	3	3	0	7
30	Elections	158	2,329	71	0	2,557
31	Surplus Property	111	13	14	0	138
32	Planning Comm	39	115	110	0	264
33	Adv Plan/Research	4	0	4	0	8
34	Register of Deeds	23	11	53	0	87
35	Historical Comm	4	19	13	0	35
38	Assessor Prop	23	194	134	0	351
39	Trustee	7	63	42	0	113
40	County Clerk	13	169	78	0	260
41	District Attorney	35	145	102	0	281
42	DA Drug Enforcement	251	12	30	0	294
45	Public Defender	26	142	115	0	283
46	Juvenile Court Clerk	33	98	33	0	165

Allocation Summary

Dept:24 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
47	Circuit Court Clerk	$13	$150	$181	$0	$344
48	Criminal Court Clerk	41	188	102	0	331
49	Clerk/Master	18	39	30	0	87
50	Juvenile Court	52	201	241	0	494
51	General Sessions Court	77	278	208	0	563
52	State Trial Courts	137	310	213	0	661
53	Justice Info Sys	15	34	41	0	90
54	Sheriff Admin	81	367	235	0	683
56	Sheriff Facility Maint	3	32	21	0	56
57	Sheriff Warehouse	4	8	24	0	35
58	Sheriff Criminal Justice Ctr	53	507	324	0	884
59	Sheriff Hill Jail	13	112	78	0	203
61	Sheriff Corr Work Center	34	297	205	0	536
62	Sheriff Transportation	19	206	117	0	343
64	Sheriff Warrants	11	101	68	0	180
65	Sheriff Training Academy	3	31	20	0	54
66	Sheriff Deberry	398	0	414	0	812
74	Sheriff Day Reporting	5	53	29	0	87
76	Sheriff Armed Security	4	48	27	0	79
77	Sheriff Other	61	5	8	0	75
78	Police	1,584	4,174	3,127	0	8,885
79	Police Drug Enforcement	129	0	11	0	140
80	Fire	650	2,692	2,332	0	5,675
81	Codes Admin	61	226	146	0	433
82	Beer Board	15	9	7	0	32
83	Agricultural Ext	1	16	6	0	23
84	Soil & Water	0	3	2	0	5
85	Social Services	38	259	147	0	444
86	Health	450	1,129	884	0	2,463
87	Public Library	632	680	510	0	1,823
88	Parks	522	1,310	740	0	2,572
89	Arts Commission	18	15	49	0	83
90	Public Works	1,065	880	792	0	2,736
91	Solid Waste	875	164	399	0	1,438
92	Human Relations	1	5	6	0	12
93	ADA Management	1	0	7	0	8
94	Caring for Children	0	6	0	0	6
95	Farmers Market	12	17	34	0	63
96	Muni Auditorium	127	23	40	0	190
97	State Fair Board	94	115	57	0	266
98	Convention Center	230	92	138	0	460

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
99	Sports Authority	$891	$3	$368	$0	$1,262
100	Water & Sewer	14,560	1,641	2,468	0	18,669
101	Storm Water	548	150	186	0	883
102	Bordeaux Long-Term Care	4	224	0	0	228
103	General Hospital	316	371	897	0	1,583
104	Metro Action Com	2,775	609	480	0	3,863
105	NCAC	23	93	128	0	245
106	MDHA	1	1	0	0	2
107	Metro Transit	127	2	560	0	689
108	DES	57	0	38	0	95
109	Taxi Transp & Licensing	0	7	0	0	7
110	Education	5,451	22,243	22,030	0	49,724
112	Communication Center	39	315	236	0	590
113	Knowles Home	5	7	0	0	12
114	Criminal Justice Planning	1	7	7	0	15
115	Comm Ed Comm	45	10	6	0	61
116	Convention Center Auth	3,184	72	275	123,368	126,899
117	Flood	3,031	0	21	0	3,053
118	Storm (April 2011)	1	0	0	0	1
119	Mayor Other	167	35	57	0	259
122	All Others	34,306	10	8,798	0	43,114
Total		$78,874	$45,051	$52,520	$123,368	$299,813

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

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

For fiscal year 2013, we have allocated DGC costs based on the total expenditures for each department. The residual was allocated to departments based on billing information.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:25 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriations	Comm Enhance Fund
Personnel Costs						
Salaries	S1	133,855	42,883	41,862	26,463	22,647
Salary % Split			*32.04%*	*31.27%*	*19.77%*	*16.92%*
Benefits	S	52,736	16,895	16,493	10,426	8,922
Subtotal - Personnel Costs		186,591	59,778	58,355	36,888	31,570
Services & Supplies Cost						
502 Contract Services	S	18,298	5,862	5,723	3,617	3,096
503 Supplies	S	949	304	297	188	161
505 Other Expenses	S	112	36	35	22	19
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		19,359	6,202	6,054	3,827	3,275
Department Cost Total		205,950	65,980	64,410	40,716	34,845
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		205,950	65,980	64,410	40,716	34,845
General Admin Distribution			(65,980)	30,362	19,193	16,425
Grand Total		$205,950		$94,771	$59,908	$51,270

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
3	Post Audits	$242	$1	$112	$71	$60
	Subtotal - POST AUDITS	242	1	112	71	60
6	Metro Clerk	293	11	140	89	76
6	Council	896	35	428	271	232
	Subtotal - LEGISLATIVE	1,190	46	569	359	308
7	Mayor's Office	640	29	308	194	166
	Subtotal - MAYOR	640	29	308	194	166
10	Buildings & Security	174	125	138	87	75
	Subtotal - GEN SVC FACILITIES	174	125	138	87	75
14	Dir of Finance	34,289	2,711	17,026	10,763	9,211
	Subtotal - DIRECTOR OF FINANCE	34,289	2,711	17,026	10,763	9,211
16	Finance Operations	80	2	38	24	20
16	Payment Services	18	0	8	5	5
16	Accounts Payable	71	2	34	21	18
	Subtotal - FINANCE OPERATIONS	169	5	80	50	43
17	Payroll	78	2	37	23	20
	Subtotal - PAYROLL	78	2	37	23	20
18	Management & Budget	196	4	92	58	50
	Subtotal - OFFICE OF MANAGEMENT	196	4	92	58	50
19	Internal Audit	84	1	39	25	21
	Subtotal - INTERNAL AUDIT	84	1	39	25	21
20	Business Solutions	165	2	77	49	42
	Subtotal - BUSINESS SOLUTIONS	165	2	77	49	42
21	Public Property Svcs	18	1	9	6	5
	Subtotal - PUBLIC PROPERTY ADMIN	18	1	9	6	5
22	Purchasing	27	1	13	8	7

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
	Subtotal - PURCHASING	$27	$1	$13	$8	$7
23	Procurement Review	4	0	2	1	1
23	Prompt Pay Review	2	0	1	1	1
23	Performance Monitoring	6	0	3	2	2
	Subtotal - FINANCIAL ACCOUNTABIL	13	0	6	4	3
24	Cash Operations	1	0	0	0	0
24	Investment Committee Supt	5	0	2	1	1
24	Investor Relations	3	0	2	1	1
	Subtotal - TREASURY	9	1	4	3	2
27	ITS Systems	0	823	379	239	205
27	ITS Systems Depreciation	0	410	189	119	102
	Subtotal - INFORMATION SYSTEMS	0	1,233	567	359	307
28	Legal Services	0	171	78	50	42
	Subtotal - DEPT OF LAW	0	171	78	50	42
Total Incoming		37,293	4,332	19,154	12,108	10,362
				46.02%	29.09%	24.89%
C. Total Allocated			$247,575	$113,926	$72,017	$61,633

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grant Coordination Allocations

Dept:25 GRANTS COORDINATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	7	4.43%	$4,959	$0	$4,959	$0	$4,959
14	DIRECTOR OF FINANCE	2	1.27%	1,417	0	1,417	0	1,417
30	Elections	1	0.63%	708	0	708	13	722
32	Planning Comm	2	1.27%	1,417	0	1,417	27	1,444
35	Historical Comm	6	3.80%	4,251	0	4,251	80	4,331
50	Juvenile Court	7	4.43%	4,959	0	4,959	94	5,053
52	State Trial Courts	7	4.43%	4,959	0	4,959	94	5,053
54	Sheriff Admin	3	1.90%	2,125	0	2,125	40	2,165
78	Police	8	5.06%	5,667	0	5,667	107	5,774
80	Fire	5	3.16%	3,542	0	3,542	67	3,609
85	Social Services	16	10.13%	11,335	0	11,335	214	11,549
86	Health	36	22.78%	25,504	0	25,504	482	25,985
87	Public Library	5	3.16%	3,542	0	3,542	67	3,609
88	Parks	8	5.06%	5,667	0	5,667	107	5,774
89	Arts Commission	6	3.80%	4,251	0	4,251	80	4,331
90	Public Works	10	6.33%	7,084	0	7,084	134	7,218
95	Farmers Market	2	1.27%	1,417	0	1,417	27	1,444
100	Water & Sewer	2	1.27%	1,417	0	1,417	27	1,444
104	Metro Action Com	6	3.80%	4,251	0	4,251	80	4,331
105	NCAC	12	7.59%	8,501	0	8,501	161	8,662
112	Communication Center	3	1.90%	2,125	0	2,125	40	2,165
115	Comm Ed Comm	4	2.53%	2,834	0	2,834	54	2,887
Subtotal		158	100.00%	111,932	0	111,932	1,993	113,926
Direct Bills						0		0
Total						$111,932		$113,926

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriations Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$70,756	$0	$70,756	$1,260	$72,017
Subtotal	100	100.00%	70,756	0	70,756	1,260	72,017
Direct Bills					0		0
Total					$70,756		$72,017

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Comm Enhance Fund Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Others	100	100.00%	$60,554	$0	$60,554	$1,078	$61,633
Subtotal	100	100.00%	60,554	0	60,554	1,078	61,633
Direct Bills					0		0
Total					$60,554		$61,633

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:25 GRANTS COORDINATION

	Department	Grant Coordination	Direct Appropriations	Comm Enhance Fund	Total
7	MAYOR	$4,959	$0	$0	$4,959
14	DIRECTOR OF FINANCE	1,417	0	0	1,417
30	Elections	722	0	0	722
32	Planning Comm	1,444	0	0	1,444
35	Historical Comm	4,331	0	0	4,331
50	Juvenile Court	5,053	0	0	5,053
52	State Trial Courts	5,053	0	0	5,053
54	Sheriff Admin	2,165	0	0	2,165
78	Police	5,774	0	0	5,774
80	Fire	3,609	0	0	3,609
85	Social Services	11,549	0	0	11,549
86	Health	25,985	0	0	25,985
87	Public Library	3,609	0	0	3,609
88	Parks	5,774	0	0	5,774
89	Arts Commission	4,331	0	0	4,331
90	Public Works	7,218	0	0	7,218
95	Farmers Market	1,444	0	0	1,444
100	Water & Sewer	1,444	0	0	1,444
104	Metro Action Com	4,331	0	0	4,331
105	NCAC	8,662	0	0	8,662
112	Communication Center	2,165	0	0	2,165
115	Comm Ed Comm	2,887	0	0	2,887
122	All Others	0	72,017	61,633	133,649
Total		$113,926	$72,017	$61,633	$247,575

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

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs **Dept:26 HUMAN RESOURCES**

Description		Amount	General Admin	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
Personnel Costs									
Salaries	S1	2,056,497	0	248,207	72,648	61,664	715,275	455,772	502,932
Salary % Split			*.00%*	*12.07%*	*3.53%*	*3.00%*	*34.78%*	*22.16%*	*24.46%*
Benefits	P	784,537	0	90,539	23,550	28,283	247,470	181,170	213,524
Subtotal - Personnel Costs		2,841,034	0	338,746	96,198	89,947	962,745	636,942	716,456
Services & Supplies Cost									
502 Contract Services	P	856,899	0	1,613	776	6,781	959	468,113	378,657
503 Supplies	P	31,495	0	500	3,670	0	80	(2,580)	29,825
505 Other Expenses	P	126,659	0	68,100	9,285	0	0	41,397	7,877
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0
507 Capital	D	91,889	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,106,942	0	70,213	13,731	6,781	1,039	506,930	416,359
Department Cost Total		3,947,976	0	408,959	109,929	96,728	963,784	1,143,872	1,132,815
Adjustments to Cost									
507 Capital	D	(91,889)	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(91,889)	0	0	0	0	0	0	0
Total Costs After Adjustments		3,856,087	0	408,959	109,929	96,728	963,784	1,143,872	1,132,815
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		$3,856,087		$408,959	$109,929	$96,728	$963,784	$1,143,872	$1,132,815

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
1	222 Bldg	$34,531	$0	$3,662	$984	$866	$8,631	$10,243	$10,144
1	Metro Southeast	18,231	0	1,934	520	457	4,557	5,408	5,356
	Subtotal - BUILDING USE ALLOWANC	52,762	0	5,596	1,504	1,324	13,187	15,652	15,500
2	County Pension	10,585	28	1,126	303	266	2,653	3,148	3,118
2	Health Benefit	151,002	398	16,057	4,316	3,798	37,841	44,911	44,477
2	Life Benefit	6,933	18	737	198	174	1,737	2,062	2,042
2	Injured On Duty	5,322	14	566	152	134	1,334	1,583	1,567
	Subtotal - EMPLOYEE BENEFITS	173,841	458	18,485	4,969	4,372	43,564	51,704	51,204
3	Post Audits	1,597	5	170	46	40	401	475	471
	Subtotal - POST AUDITS	1,597	5	170	46	40	401	475	471
5	Surety Bonds	199	1	21	6	5	50	59	59
	Subtotal - INSURANCE	199	1	21	6	5	50	59	59
6	Metro Clerk	4,690	181	517	139	122	1,218	1,445	1,431
6	Council	14,344	554	1,580	425	374	3,724	4,419	4,377
	Subtotal - LEGISLATIVE	19,034	736	2,097	564	496	4,941	5,864	5,808
7	Mayor's Office	10,233	463	1,134	305	268	2,673	3,173	3,142
	Subtotal - MAYOR	10,233	463	1,134	305	268	2,673	3,173	3,142
10	Buildings & Security	1,956	1,412	357	96	84	842	999	989
	Subtotal - GEN SVC FACILITIES	1,956	1,412	357	96	84	842	999	989
11	Motor Pool	61	77	15	4	3	35	41	41
11	Fleet Depreciation	3,452	0	366	98	87	863	1,024	1,014
	Subtotal - FLEET MANAGEMENT	3,513	77	381	102	90	897	1,065	1,055
12	Postal Service	6,216	114	671	180	159	1,582	1,878	1,859
	Subtotal - POSTAL SERVICE	6,216	114	671	180	159	1,582	1,878	1,859
15	Procurement Post-Award	3,267	61	353	95	83	832	987	978
	Subtotal - BUSINESS ASSISTANCE C	3,267	61	353	95	83	832	987	978
16	Finance Operations	525	15	57	15	14	135	160	159

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
16	Payment Services	$219	$6	$24	$6	$6	$56	$67	$66
16	Accounts Payable	867	24	95	25	22	223	264	262
	Subtotal - FINANCE OPERATIONS	1,612	45	176	47	42	414	492	487
17	Payroll	1,812	40	196	53	46	463	549	544
	Subtotal - PAYROLL	1,812	40	196	53	46	463	549	544
18	Management & Budget	3,596	71	389	105	92	916	1,088	1,077
	Subtotal - OFFICE OF MANAGEMENT	3,596	71	389	105	92	916	1,088	1,077
19	Internal Audit	1,578	26	170	46	40	401	476	471
	Subtotal - INTERNAL AUDIT	1,578	26	170	46	40	401	476	471
20	Business Solutions	1,086	16	117	31	28	275	327	324
	Subtotal - BUSINESS SOLUTIONS	1,086	16	117	31	28	275	327	324
21	Public Property Svcs	346	12	38	10	9	89	106	105
	Subtotal - PUBLIC PROPERTY ADMIN	346	12	38	10	9	89	106	105
22	Purchasing	1,430	40	156	42	37	367	436	432
	Subtotal - PURCHASING	1,430	40	156	42	37	367	436	432
23	Procurement Review	78	1	8	2	2	20	23	23
23	Prompt Pay Review	29	0	3	1	1	7	9	9
23	Performance Monitoring	117	2	13	3	3	30	35	35
	Subtotal - FINANCIAL ACCOUNTABIL	224	3	24	6	6	57	67	67
24	Cash Operations	11	1	1	0	0	3	4	4
24	Investment Committee Supt	104	9	12	3	3	28	34	33
24	Investor Relations	65	8	8	2	2	18	22	21
	Subtotal - TREASURY	181	18	21	6	5	50	59	58
26	Recruitment	0	3,272	347	93	82	818	971	961
26	Employee Training	0	728	77	21	18	182	216	214
26	Safety / Comp	0	640	68	18	16	160	190	188

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%) **Dept:26 HUMAN RESOURCES**

	Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
26	HR Liaisons	$0	$6,378	$676	$182	$160	$1,594	$1,892	$1,874
26	Benefits	0	5,317	564	152	133	1,329	1,577	1,562
26	Admin / Cust	0	8,053	854	230	202	2,013	2,389	2,366
	Subtotal - HUMAN RESOURCES	0	24,388	2,586	695	612	6,095	7,234	7,164
27	ITS Systems	0	27,799	2,948	792	697	6,948	8,246	8,167
27	ITS Systems Depreciation	0	13,851	1,469	395	347	3,462	4,109	4,069
	Subtotal - INFORMATION SYSTEMS	0	41,650	4,417	1,187	1,045	10,410	12,355	12,236
28	Legal Services	0	7,676	814	219	193	1,918	2,277	2,255
	Subtotal - DEPT OF LAW	0	7,676	814	219	193	1,918	2,277	2,255
29	Records & Storage	0	11,509	1,221	328	289	2,876	3,414	3,381
29	Data Requests	0	1,748	185	50	44	437	519	514
	Subtotal - CENTRAL RECORDS	0	13,257	1,406	378	333	3,313	3,933	3,895
Total Incoming		284,482	90,567	39,776	10,692	9,408	93,739	111,255	110,179
				10.61%	2.85%	2.51%	24.99%	29.66%	29.38%
C. Total Allocated			$4,231,136	$448,735	$120,621	$106,136	$1,057,523	$1,255,127	$1,242,994

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Recruitment Allocations **Dept:26 HUMAN RESOURCES**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	384	0.09%	$412	$0	$412	$0	$412
9 GEN SVC OVERHEAD	8,053	1.97%	8,647	0	8,647	0	8,647
14 DIRECTOR OF FINANCE	5,889	1.44%	6,323	0	6,323	0	6,323
19 INTERNAL AUDIT	640	0.16%	687	0	687	0	687
26 HUMAN RESOURCES	3,047	0.75%	3,272	0	3,272	0	3,272
27 INFORMATION SYSTEMS	7,225	1.77%	7,758	0	7,758	178	7,936
28 DEPT OF LAW	2,942	0.72%	3,159	0	3,159	72	3,231
32 Planning Comm	2,843	0.70%	3,053	0	3,053	70	3,123
35 Historical Comm	544	0.13%	584	0	584	13	597
50 Juvenile Court	6,522	1.59%	7,003	0	7,003	160	7,163
54 Sheriff Admin	51,945	12.70%	55,777	0	55,777	1,276	57,053
78 Police	113,130	27.66%	121,476	0	121,476	2,779	124,256
80 Fire	72,392	17.70%	77,733	0	77,733	1,779	79,511
81 Codes Admin	5,019	1.23%	5,389	0	5,389	123	5,513
82 Beer Board	256	0.06%	275	0	275	6	281
85 Social Services	4,672	1.14%	5,017	0	5,017	115	5,131
87 Public Library	17,298	4.23%	18,574	0	18,574	425	18,999
88 Parks	27,869	6.81%	29,925	0	29,925	685	30,610
89 Arts Commission	536	0.13%	576	0	576	13	589
90 Public Works	17,080	4.18%	18,340	0	18,340	420	18,760
91 Solid Waste	4,876	1.19%	5,236	0	5,236	120	5,356
92 Human Relations	160	0.04%	172	0	172	4	176
96 Muni Auditorium	512	0.13%	550	0	550	13	562
99 Sports Authority	128	0.03%	137	0	137	3	141
100 Water & Sewer	44,215	10.81%	47,477	0	47,477	1,086	48,563
112 Communication Center	10,590	2.59%	11,371	0	11,371	260	11,631
115 Comm Ed Comm	192	0.05%	206	0	206	5	211
Subtotal	408,959	100.00%	439,130	0	439,130	9,605	448,735
Direct Bills					0		0
Total					$439,130		$448,735

Basis Units: % of FTEs

Employee Training Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	713	0.65%	$766	$0	$766	$0	$766
7	MAYOR	375	0.34%	403	0	403	0	403
9	GEN SVC OVERHEAD	1,685	1.53%	1,809	0	1,809	0	1,809
14	DIRECTOR OF FINANCE	1,233	1.12%	1,324	0	1,324	0	1,324
19	INTERNAL AUDIT	134	0.12%	144	0	144	0	144
26	HUMAN RESOURCES	678	0.62%	728	0	728	0	728
27	INFORMATION SYSTEMS	1,512	1.38%	1,624	0	1,624	37	1,661
28	DEPT OF LAW	616	0.56%	661	0	661	15	677
30	Elections	307	0.28%	330	0	330	8	337
32	Planning Comm	595	0.54%	639	0	639	15	654
34	Register of Deeds	375	0.34%	403	0	403	9	412
35	Historical Comm	114	0.10%	122	0	122	3	125
38	Assessor Prop	962	0.88%	1,033	0	1,033	24	1,057
39	Trustee	282	0.26%	303	0	303	7	310
40	County Clerk	801	0.73%	860	0	860	20	880
41	District Attorney	1,147	1.04%	1,232	0	1,232	28	1,260
45	Public Defender	876	0.80%	941	0	941	22	962
46	Juvenile Court Clerk	388	0.35%	417	0	417	10	426
47	Circuit Court Clerk	1,646	1.50%	1,767	0	1,767	40	1,808
48	Criminal Court Clerk	1,071	0.97%	1,150	0	1,150	26	1,176
49	Clerk/Master	228	0.21%	245	0	245	6	250
50	Juvenile Court	1,365	1.24%	1,466	0	1,466	34	1,499
51	General Sessions Court	1,466	1.33%	1,574	0	1,574	36	1,610
52	State Trial Courts	1,933	1.76%	2,076	0	2,076	47	2,123
53	Justice Info Sys	248	0.23%	266	0	266	6	272
54	Sheriff Admin	10,872	9.89%	11,674	0	11,674	267	11,941
78	Police	23,678	21.54%	25,425	0	25,425	582	26,006
80	Fire	15,151	13.78%	16,269	0	16,269	372	16,641
81	Codes Admin	1,051	0.96%	1,129	0	1,129	26	1,154
82	Beer Board	54	0.05%	58	0	58	1	59
83	Agricultural Ext	94	0.09%	101	0	101	2	103
84	Soil & Water	13	0.01%	14	0	14	0	14
85	Social Services	978	0.89%	1,050	0	1,050	24	1,074
86	Health	6,182	5.62%	6,638	0	6,638	152	6,790
87	Public Library	3,620	3.29%	3,887	0	3,887	89	3,976
88	Parks	5,833	5.31%	6,263	0	6,263	143	6,407
89	Arts Commission	112	0.10%	120	0	120	3	123
90	Public Works	3,574	3.25%	3,838	0	3,838	88	3,925
91	Solid Waste	1,021	0.93%	1,096	0	1,096	25	1,121
92	Human Relations	33	0.03%	35	0	35	1	36
95	Farmers Market	80	0.07%	86	0	86	2	88
96	Muni Auditorium	107	0.10%	115	0	115	3	118
97	State Fair Board	348	0.32%	374	0	374	9	382

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Employee Training Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	Convention Center	228	0.21%	$245	$0	$245	$6	$250
99	Sports Authority	27	0.02%	29	0	29	1	30
100	Water & Sewer	9,254	8.42%	9,937	0	9,937	227	10,164
104	Metro Action Com	3,944	3.59%	4,235	0	4,235	97	4,332
105	NCAC	601	0.55%	645	0	645	15	660
107	Metro Transit	13	0.01%	14	0	14	0	14
112	Communication Center	2,217	2.02%	2,381	0	2,381	54	2,435
114	Criminal Justice Planning	54	0.05%	58	0	58	1	59
115	Comm Ed Comm	40	0.04%	43	0	43	1	44
Subtotal		109,929	100.00%	118,039	0	118,039	2,582	120,621
Direct Bills						0		0
Total						$118,039		$120,621

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Safety / Comp Allocations **Dept:26 HUMAN RESOURCES**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	628	0.65%	$674	$0	$674	$0	$674
7	MAYOR	330	0.34%	354	0	354	0	354
9	GEN SVC OVERHEAD	1,483	1.53%	1,592	0	1,592	0	1,592
14	DIRECTOR OF FINANCE	1,085	1.12%	1,165	0	1,165	0	1,165
19	INTERNAL AUDIT	118	0.12%	127	0	127	0	127
26	HUMAN RESOURCES	596	0.62%	640	0	640	0	640
27	INFORMATION SYSTEMS	1,331	1.38%	1,429	0	1,429	33	1,462
28	DEPT OF LAW	542	0.56%	582	0	582	13	595
30	Elections	271	0.28%	291	0	291	7	298
32	Planning Comm	524	0.54%	563	0	563	13	576
34	Register of Deeds	330	0.34%	354	0	354	8	362
35	Historical Comm	100	0.10%	107	0	107	2	110
38	Assessor Prop	846	0.87%	908	0	908	21	929
39	Trustee	248	0.26%	266	0	266	6	272
40	County Clerk	705	0.73%	757	0	757	17	774
41	District Attorney	1,009	1.04%	1,083	0	1,083	25	1,108
45	Public Defender	771	0.80%	828	0	828	19	847
46	Juvenile Court Clerk	342	0.35%	367	0	367	8	376
47	Circuit Court Clerk	1,449	1.50%	1,556	0	1,556	36	1,591
48	Criminal Court Clerk	942	0.97%	1,011	0	1,011	23	1,035
49	Clerk/Master	200	0.21%	215	0	215	5	220
50	Juvenile Court	1,201	1.24%	1,290	0	1,290	30	1,319
51	General Sessions Court	1,290	1.33%	1,385	0	1,385	32	1,417
52	State Trial Courts	1,701	1.76%	1,826	0	1,826	42	1,868
53	Justice Info Sys	218	0.23%	234	0	234	5	239
54	Sheriff Admin	9,568	9.89%	10,274	0	10,274	235	10,509
78	Police	20,837	21.54%	22,374	0	22,374	512	22,886
80	Fire	13,334	13.79%	14,318	0	14,318	328	14,645
81	Codes Admin	925	0.96%	993	0	993	23	1,016
82	Beer Board	47	0.05%	50	0	50	1	52
83	Agricultural Ext	82	0.08%	88	0	88	2	90
84	Soil & Water	12	0.01%	13	0	13	0	13
85	Social Services	860	0.89%	923	0	923	21	945
86	Health	5,440	5.62%	5,841	0	5,841	134	5,975
87	Public Library	3,186	3.29%	3,421	0	3,421	78	3,499
88	Parks	5,133	5.31%	5,512	0	5,512	126	5,638
89	Arts Commission	99	0.10%	106	0	106	2	109
90	Public Works	3,146	3.25%	3,378	0	3,378	77	3,455
91	Solid Waste	898	0.93%	964	0	964	22	986
92	Human Relations	29	0.03%	31	0	31	1	32
95	Farmers Market	71	0.07%	76	0	76	2	78
96	Muni Auditorium	94	0.10%	101	0	101	2	103
97	State Fair Board	306	0.32%	329	0	329	8	336

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Safety / Comp Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	Convention Center	200	0.21%	$215	$0	$215	$5	$220
99	Sports Authority	24	0.02%	26	0	26	1	26
100	Water & Sewer	8,144	8.42%	8,745	0	8,745	200	8,945
104	Metro Action Com	3,471	3.59%	3,727	0	3,727	85	3,812
105	NCAC	529	0.55%	568	0	568	13	581
112	Communication Center	1,951	2.02%	2,095	0	2,095	48	2,143
114	Criminal Justice Planning	47	0.05%	50	0	50	1	52
115	Comm Ed Comm	35	0.04%	38	0	38	1	38
Subtotal		96,728	100.00%	103,864	0	103,864	2,272	106,136
Direct Bills						0		0
Total						$103,864		$106,136

Basis Units: % of FTEs

HR Liaisons Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	6,252	0.65%	$6,713	$0	$6,713	$0	$6,713
7	MAYOR	3,285	0.34%	3,527	0	3,527	0	3,527
9	GEN SVC OVERHEAD	14,771	1.53%	15,861	0	15,861	0	15,861
14	DIRECTOR OF FINANCE	10,803	1.12%	11,600	0	11,600	0	11,600
19	INTERNAL AUDIT	1,173	0.12%	1,260	0	1,260	0	1,260
26	HUMAN RESOURCES	5,940	0.62%	6,378	0	6,378	0	6,378
27	INFORMATION SYSTEMS	13,253	1.38%	14,231	0	14,231	326	14,556
28	DEPT OF LAW	5,396	0.56%	5,794	0	5,794	133	5,927
30	Elections	2,695	0.28%	2,894	0	2,894	66	2,960
32	Planning Comm	5,215	0.54%	5,600	0	5,600	128	5,728
34	Register of Deeds	3,285	0.34%	3,527	0	3,527	81	3,608
35	Historical Comm	997	0.10%	1,071	0	1,071	24	1,095
38	Assessor Prop	8,427	0.87%	9,049	0	9,049	207	9,256
39	Trustee	2,468	0.26%	2,650	0	2,650	61	2,711
40	County Clerk	7,022	0.73%	7,540	0	7,540	172	7,713
41	District Attorney	10,053	1.04%	10,795	0	10,795	247	11,042
45	Public Defender	7,679	0.80%	8,246	0	8,246	189	8,434
46	Juvenile Court Clerk	3,402	0.35%	3,653	0	3,653	84	3,737
47	Circuit Court Clerk	14,429	1.50%	15,494	0	15,494	354	15,848
48	Criminal Court Clerk	9,384	0.97%	10,076	0	10,076	231	10,307
49	Clerk/Master	1,994	0.21%	2,141	0	2,141	49	2,190
50	Juvenile Court	11,964	1.24%	12,847	0	12,847	294	13,141
51	General Sessions Court	12,849	1.33%	13,797	0	13,797	316	14,113
52	State Trial Courts	16,942	1.76%	18,192	0	18,192	416	18,608
53	Justice Info Sys	2,170	0.23%	2,330	0	2,330	53	2,383
54	Sheriff Admin	95,284	9.89%	102,314	0	102,314	2,340	104,655
78	Police	207,517	21.53%	222,828	0	222,828	5,097	227,925
80	Fire	132,790	13.78%	142,587	0	142,587	3,262	145,849
81	Codes Admin	9,207	0.96%	9,886	0	9,886	226	10,112
82	Beer Board	469	0.05%	504	0	504	12	515
83	Agricultural Ext	821	0.09%	882	0	882	20	902
84	Soil & Water	117	0.01%	126	0	126	3	129
85	Social Services	8,569	0.89%	9,201	0	9,201	210	9,412
86	Health	54,180	5.62%	58,177	0	58,177	1,331	59,508
87	Public Library	31,730	3.29%	34,071	0	34,071	779	34,850
88	Parks	51,121	5.30%	54,893	0	54,893	1,256	56,148
89	Arts Commission	983	0.10%	1,056	0	1,056	24	1,080
90	Public Works	31,328	3.25%	33,639	0	33,639	770	34,409
91	Solid Waste	8,945	0.93%	9,605	0	9,605	220	9,825
92	Human Relations	293	0.03%	315	0	315	7	322
95	Farmers Market	704	0.07%	756	0	756	17	773
96	Muni Auditorium	938	0.10%	1,007	0	1,007	23	1,030
97	State Fair Board	3,049	0.32%	3,274	0	3,274	75	3,349

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

HR Liaisons Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	Convention Center	1,994	0.21%	$2,141	$0	$2,141	$49	$2,190
99	Sports Authority	235	0.02%	252	0	252	6	258
100	Water & Sewer	81,105	8.42%	87,089	0	87,089	1,992	89,081
104	Metro Action Com	34,568	3.59%	37,118	0	37,118	849	37,968
105	NCAC	5,267	0.55%	5,656	0	5,656	129	5,785
112	Communication Center	19,426	2.02%	20,859	0	20,859	477	21,336
114	Criminal Justice Planning	469	0.05%	504	0	504	12	515
115	Comm Ed Comm	352	0.04%	378	0	378	9	387
122	All Others	469	0.05%	504	0	504	12	515
Subtotal		963,778	100.00%	1,034,887	0	1,034,887	22,636	1,057,523
Direct Bills						0		0
Total						$1,034,887		$1,057,523

Basis Units: % of FTEs

Benefits Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	5,630	0.46%	$5,596	$0	$5,596	$0	$5,596
7	MAYOR	2,957	0.24%	2,939	0	2,939	0	2,939
9	GEN SVC OVERHEAD	13,300	1.08%	13,219	0	13,219	0	13,219
14	DIRECTOR OF FINANCE	9,727	0.79%	9,668	0	9,668	0	9,668
19	INTERNAL AUDIT	1,056	0.09%	1,050	0	1,050	0	1,050
26	HUMAN RESOURCES	5,349	0.43%	5,317	0	5,317	0	5,317
27	INFORMATION SYSTEMS	11,933	0.97%	11,861	0	11,861	268	12,128
28	DEPT OF LAW	4,859	0.39%	4,829	0	4,829	109	4,938
30	Elections	2,426	0.20%	2,411	0	2,411	54	2,466
32	Planning Comm	4,696	0.38%	4,667	0	4,667	105	4,773
34	Register of Deeds	2,957	0.24%	2,939	0	2,939	66	3,005
35	Historical Comm	898	0.07%	893	0	893	20	913
38	Assessor Prop	7,588	0.61%	7,542	0	7,542	170	7,712
39	Trustee	2,222	0.18%	2,209	0	2,209	50	2,258
40	County Clerk	6,322	0.51%	6,284	0	6,284	142	6,425
41	District Attorney	9,052	0.73%	8,997	0	8,997	203	9,200
45	Public Defender	6,914	0.56%	6,872	0	6,872	155	7,027
46	Juvenile Court Clerk	3,063	0.25%	3,044	0	3,044	69	3,113
47	Circuit Court Clerk	12,991	1.05%	12,912	0	12,912	291	13,204
48	Criminal Court Clerk	8,450	0.68%	8,399	0	8,399	190	8,588
49	Clerk/Master	1,796	0.15%	1,785	0	1,785	40	1,825
50	Juvenile Court	10,772	0.87%	10,707	0	10,707	242	10,948
51	General Sessions Court	11,569	0.94%	11,499	0	11,499	259	11,758
52	State Trial Courts	15,255	1.23%	15,162	0	15,162	342	15,505
53	Justice Info Sys	1,954	0.16%	1,942	0	1,942	44	1,986
54	Sheriff Admin	85,793	6.94%	85,272	0	85,272	1,924	87,196
78	Police	186,846	15.12%	185,711	0	185,711	4,191	189,902
80	Fire	119,563	9.68%	118,837	0	118,837	2,682	121,519
81	Codes Admin	8,290	0.67%	8,240	0	8,240	186	8,426
82	Beer Board	422	0.03%	419	0	419	9	429
83	Agricultural Ext	739	0.06%	735	0	735	17	751
84	Soil & Water	106	0.01%	105	0	105	2	108
85	Social Services	7,716	0.62%	7,669	0	7,669	173	7,842
86	Health	48,783	3.95%	48,487	0	48,487	1,094	49,581
87	Public Library	28,570	2.31%	28,396	0	28,396	641	29,037
88	Parks	46,029	3.72%	45,749	0	45,749	1,032	46,782
89	Arts Commission	885	0.07%	880	0	880	20	899
90	Public Works	28,208	2.28%	28,037	0	28,037	633	28,669
91	Solid Waste	8,054	0.65%	8,005	0	8,005	181	8,186
92	Human Relations	264	0.02%	262	0	262	6	268
95	Farmers Market	634	0.05%	630	0	630	14	644
96	Muni Auditorium	845	0.07%	840	0	840	19	859
97	State Fair Board	2,745	0.22%	2,728	0	2,728	62	2,790

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefits Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	Sports Authority	211	0.02%	$210	$0	$210	$5	$214
100	Water & Sewer	73,027	5.91%	72,584	0	72,584	1,638	74,222
104	Metro Action Com	31,125	2.52%	30,936	0	30,936	698	31,634
105	NCAC	4,742	0.38%	4,713	0	4,713	106	4,820
107	Metro Transit	106	0.01%	105	0	105	2	108
110	Education	369,675	29.91%	367,430	0	367,430	8,292	375,722
112	Communication Center	17,491	1.42%	17,385	0	17,385	392	17,777
114	Criminal Justice Planning	422	0.03%	419	0	419	9	429
115	Comm Ed Comm	317	0.03%	315	0	315	7	322
122	All Others	422	0.03%	419	0	419	9	429
Subtotal		1,235,766	100.00%	1,228,261	0	1,228,261	26,866	1,255,127
Direct Bills						0		0
Total						$1,228,261		$1,255,127

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Admin / Cust Allocations **Dept:26 HUMAN RESOURCES**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,894	0.70%	$8,476	$0	$8,476	$0	$8,476
7	MAYOR	4,147	0.37%	4,453	0	4,453	0	4,453
9	GEN SVC OVERHEAD	18,648	1.65%	20,024	0	20,024	0	20,024
14	DIRECTOR OF FINANCE	13,638	1.20%	14,644	0	14,644	0	14,644
19	INTERNAL AUDIT	1,481	0.13%	1,590	0	1,590	0	1,590
26	HUMAN RESOURCES	7,500	0.66%	8,053	0	8,053	0	8,053
27	INFORMATION SYSTEMS	16,732	1.48%	17,966	0	17,966	412	18,379
28	DEPT OF LAW	6,813	0.60%	7,316	0	7,316	168	7,484
30	Elections	3,402	0.30%	3,653	0	3,653	84	3,737
32	Planning Comm	6,584	0.58%	7,070	0	7,070	162	7,232
35	Historical Comm	1,259	0.11%	1,352	0	1,352	31	1,383
38	Assessor Prop	10,639	0.94%	11,424	0	11,424	262	11,686
39	Trustee	3,116	0.28%	3,346	0	3,346	77	3,423
40	County Clerk	8,865	0.78%	9,519	0	9,519	218	9,738
41	District Attorney	12,692	1.12%	13,628	0	13,628	313	13,941
45	Public Defender	9,694	0.86%	10,409	0	10,409	239	10,648
46	Juvenile Court Clerk	4,295	0.38%	4,612	0	4,612	106	4,718
47	Circuit Court Clerk	6,813	0.60%	7,316	0	7,316	168	7,484
48	Criminal Court Clerk	11,848	1.05%	12,722	0	12,722	292	13,014
49	Clerk/Master	2,518	0.22%	2,704	0	2,704	62	2,766
50	Juvenile Court	15,105	1.33%	16,219	0	16,219	372	16,592
51	General Sessions Court	16,221	1.43%	17,418	0	17,418	400	17,817
52	State Trial Courts	21,390	1.89%	22,968	0	22,968	527	23,495
53	Justice Info Sys	2,740	0.24%	2,942	0	2,942	68	3,010
54	Sheriff Admin	120,295	10.62%	129,170	0	129,170	2,965	132,135
78	Police	261,988	23.13%	281,316	0	281,316	6,457	287,773
80	Fire	167,647	14.80%	180,015	0	180,015	4,132	184,147
81	Codes Admin	11,624	1.03%	12,482	0	12,482	286	12,768
82	Beer Board	592	0.05%	636	0	636	15	650
83	Agricultural Ext	1,037	0.09%	1,114	0	1,114	26	1,139
84	Soil & Water	148	0.01%	159	0	159	4	163
85	Social Services	10,819	0.96%	11,617	0	11,617	267	11,884
87	Public Library	40,059	3.54%	43,014	0	43,014	987	44,002
88	Parks	64,540	5.70%	69,301	0	69,301	1,591	70,892
89	Arts Commission	1,241	0.11%	1,333	0	1,333	31	1,363
90	Public Works	39,552	3.49%	42,470	0	42,470	975	43,445
91	Solid Waste	11,293	1.00%	12,126	0	12,126	278	12,404
92	Human Relations	370	0.03%	397	0	397	9	406
95	Farmers Market	889	0.08%	955	0	955	22	976
96	Muni Auditorium	1,185	0.10%	1,272	0	1,272	29	1,302
97	State Fair Board	3,849	0.34%	4,133	0	4,133	95	4,228
98	Convention Center	2,518	0.22%	2,704	0	2,704	62	2,766
99	Sports Authority	296	0.03%	318	0	318	7	325

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Admin / Cust Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 Water & Sewer	102,395	9.04%	$109,949	$0	$109,949	$2,524	$112,473
104 Metro Action Com	43,641	3.85%	46,861	0	46,861	1,076	47,936
105 NCAC	6,650	0.59%	7,141	0	7,141	164	7,304
112 Communication Center	24,525	2.16%	26,334	0	26,334	604	26,939
114 Criminal Justice Planning	592	0.05%	636	0	636	15	650
115 Comm Ed Comm	444	0.04%	477	0	477	11	488
122 All Others	592	0.05%	636	0	636	15	650
Subtotal	1,132,815	100.00%	1,216,388	0	1,216,388	26,606	1,242,994
Direct Bills					0		0
Total					$1,216,388		$1,242,994

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary **Dept:26 HUMAN RESOURCES**

	Department	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust	Total
6	LEGISLATIVE	$412	$766	$674	$6,713	$5,596	$8,476	$22,638
7	MAYOR	0	403	354	3,527	2,939	4,453	11,676
9	GEN SVC OVERHEAD	8,647	1,809	1,592	15,861	13,219	20,024	61,153
14	DIRECTOR OF FINANCE	6,323	1,324	1,165	11,600	9,668	14,644	44,725
19	INTERNAL AUDIT	687	144	127	1,260	1,050	1,590	4,857
26	HUMAN RESOURCES	3,272	728	640	6,378	5,317	8,053	24,388
27	INFORMATION SYSTEMS	7,936	1,661	1,462	14,556	12,128	18,379	56,121
28	DEPT OF LAW	3,231	677	595	5,927	4,938	7,484	22,852
30	Elections	0	337	298	2,960	2,466	3,737	9,797
32	Planning Comm	3,123	654	576	5,728	4,773	7,232	22,084
34	Register of Deeds	0	412	362	3,608	3,005	0	7,388
35	Historical Comm	597	125	110	1,095	913	1,383	4,223
38	Assessor Prop	0	1,057	929	9,256	7,712	11,686	30,640
39	Trustee	0	310	272	2,711	2,258	3,423	8,974
40	County Clerk	0	880	774	7,713	6,425	9,738	25,530
41	District Attorney	0	1,260	1,108	11,042	9,200	13,941	36,551
45	Public Defender	0	962	847	8,434	7,027	10,648	27,918
46	Juvenile Court Clerk	0	426	376	3,737	3,113	4,718	12,369
47	Circuit Court Clerk	0	1,808	1,591	15,848	13,204	7,484	39,934
48	Criminal Court Clerk	0	1,176	1,035	10,307	8,588	13,014	34,120
49	Clerk/Master	0	250	220	2,190	1,825	2,766	7,251
50	Juvenile Court	7,163	1,499	1,319	13,141	10,948	16,592	50,662
51	General Sessions Court	0	1,610	1,417	14,113	11,758	17,817	46,715
52	State Trial Courts	0	2,123	1,868	18,608	15,505	23,495	61,599
53	Justice Info Sys	0	272	239	2,383	1,986	3,010	7,891
54	Sheriff Admin	57,053	11,941	10,509	104,655	87,196	132,135	403,489
78	Police	124,256	26,006	22,886	227,925	189,902	287,773	878,749
80	Fire	79,511	16,641	14,645	145,849	121,519	184,147	562,312
81	Codes Admin	5,513	1,154	1,016	10,112	8,426	12,768	38,989
82	Beer Board	281	59	52	515	429	650	1,986
83	Agricultural Ext	0	103	90	902	751	1,139	2,985
84	Soil & Water	0	14	13	129	108	163	426
85	Social Services	5,131	1,074	945	9,412	7,842	11,884	36,288
86	Health	0	6,790	5,975	59,508	49,581	0	121,854
87	Public Library	18,999	3,976	3,499	34,850	29,037	44,002	134,364
88	Parks	30,610	6,407	5,638	56,148	46,782	70,892	216,477
89	Arts Commission	589	123	109	1,080	899	1,363	4,163
90	Public Works	18,760	3,925	3,455	34,409	28,669	43,445	132,664
91	Solid Waste	5,356	1,121	986	9,825	8,186	12,404	37,878
92	Human Relations	176	36	32	322	268	406	1,240
95	Farmers Market	0	88	78	773	644	976	2,560

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary **Dept:26 HUMAN RESOURCES**

	Department	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust	Total
96	Muni Auditorium	$562	$118	$103	$1,030	$859	$1,302	$3,974
97	State Fair Board	0	382	336	3,349	2,790	4,228	11,085
98	Convention Center	0	250	220	2,190	0	2,766	5,426
99	Sports Authority	141	30	26	258	214	325	994
100	Water & Sewer	48,563	10,164	8,945	89,081	74,222	112,473	343,448
104	Metro Action Com	0	4,332	3,812	37,968	31,634	47,936	125,682
105	NCAC	0	660	581	5,785	4,820	7,304	19,150
107	Metro Transit	0	14	0	0	108	0	122
110	Education	0	0	0	0	375,722	0	375,722
112	Communication Center	11,631	2,435	2,143	21,336	17,777	26,939	82,262
114	Criminal Justice Planning	0	59	52	515	429	650	1,705
115	Comm Ed Comm	211	44	38	387	322	488	1,490
122	All Others	0	0	0	515	429	650	1,594
Total		$448,735	$120,621	$106,136	$1,057,523	$1,255,127	$1,242,994	$4,231,136

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2013.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:27 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation
Personnel Costs					
Salaries	S1	6,108,550	0	6,108,550	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	2,449,208	0	2,449,208	0
Subtotal - Personnel Costs		8,557,758	0	8,557,758	0
Services & Supplies Cost					
502 Contract Services	S	3,872,898	0	3,872,898	0
503 Supplies	S	22,571	0	22,571	0
505 Other Expenses	S	2,183,077	0	2,183,077	0
Depreciation	P	823,142	0	0	823,142
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(1,625)	0	(1,625)	0
ADJ Use of Fund Balance	S	0	0	0	0
Subtotal - Services & Supplies		6,900,063	0	6,076,921	823,142
Department Cost Total		15,457,821	0	14,634,679	823,142
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		15,457,821	0	14,634,679	823,142
General Admin Distribution			0	0	0
Grand Total		$15,457,821		$14,634,679	$823,142

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
1	222 Bldg	$2,003	$0	$2,003	$0
1	Clifford Allen Bldg	1,266	0	1,266	0
1	AA Birch Bldg	1,951	0	1,951	0
1	Criminal Justice Ctr	711	0	711	0
1	Courthouse	64,523	0	64,523	0
1	Lindsley Hall	4,418	0	4,418	0
1	Howard Office Bldg	475,069	0	475,069	0
1	Fulton Campus Garage	80,792	0	80,792	0
	Subtotal - BUILDING USE ALLOWANC	630,733	0	630,733	0
2	County Pension	20,323	54	20,376	0
2	Health Benefit	302,004	795	302,799	0
2	Life Benefit	13,866	37	13,902	0
2	Unemployment Comp	3,095	8	3,103	0
2	Injured On Duty	(10,773)	10	(10,763)	0
	Subtotal - EMPLOYEE BENEFITS	328,515	903	329,418	0
3	Post Audits	6,900	22	6,922	0
	Subtotal - POST AUDITS	6,900	22	6,922	0
5	Surety Bonds	79	0	79	0
	Subtotal - INSURANCE	79	0	79	0
6	Metro Clerk	9,233	357	9,590	0
6	Council	28,240	1,091	29,331	0
	Subtotal - LEGISLATIVE	37,473	1,448	38,921	0
7	Mayor's Office	20,147	912	21,058	0
	Subtotal - MAYOR	20,147	912	21,058	0
10	Buildings & Security	15,862	11,448	27,311	0
10	Design & Construct	23	16	39	0
	Subtotal - GEN SVC FACILITIES	15,885	11,464	27,349	0
11	Motor Pool	1,060	1,334	2,394	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
11	Fleet Depreciation	$21,858	$0	$21,858	$0
	Subtotal - FLEET MANAGEMENT	22,918	1,334	24,252	0
12	Postal Service	2,993	55	3,048	0
	Subtotal - POSTAL SERVICE	2,993	55	3,048	0
15	Procurement Post-Award	1,089	20	1,109	0
	Subtotal - BUSINESS ASSISTANCE C	1,089	20	1,109	0
16	Finance Operations	2,269	64	2,334	0
16	Payment Services	2,581	72	2,653	0
16	Accounts Payable	10,220	284	10,504	0
	Subtotal - FINANCE OPERATIONS	15,071	420	15,490	0
17	Payroll	3,871	86	3,957	0
	Subtotal - PAYROLL	3,871	86	3,957	0
18	Management & Budget	14,754	290	15,044	0
	Subtotal - OFFICE OF MANAGEMENT	14,754	290	15,044	0
19	Internal Audit	8,038	131	8,169	0
	Subtotal - INTERNAL AUDIT	8,038	131	8,169	0
20	Business Solutions	4,691	67	4,758	0
	Subtotal - BUSINESS SOLUTIONS	4,691	67	4,758	0
21	Public Property Svcs	1,761	61	1,822	0
	Subtotal - PUBLIC PROPERTY ADMIN	1,761	61	1,822	0
22	Purchasing	14,543	403	14,945	0
	Subtotal - PURCHASING	14,543	403	14,945	0
23	Procurement Review	398	6	403	0
23	Prompt Pay Review	339	5	344	0
23	Performance Monitoring	596	9	605	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
	Subtotal - FINANCIAL ACCOUNTABIL	$1,333	$20	$1,353	$0
24	Cash Operations	780	76	855	0
24	Investment Committee Supt	223	20	243	0
24	Investor Relations	332	39	371	0
	Subtotal - TREASURY	1,335	135	1,469	0
26	Recruitment	7,758	178	7,936	0
26	Employee Training	1,624	37	1,661	0
26	Safety / Comp	1,429	33	1,462	0
26	HR Liaisons	14,231	326	14,556	0
26	Benefits	11,861	268	12,128	0
26	Admin / Cust	17,966	412	18,379	0
	Subtotal - HUMAN RESOURCES	54,869	1,253	56,121	0
27	ITS Systems	0	(243,790)	(243,790)	0
27	ITS Systems Depreciation	0	(121,473)	(121,473)	0
	Subtotal - INFORMATION SYSTEMS	0	(365,263)	(365,263)	0
28	Legal Services	0	57,037	57,037	0
	Subtotal - DEPT OF LAW	0	57,037	57,037	0
29	Records & Storage	0	178	178	0
29	Data Requests	0	538	538	0
	Subtotal - CENTRAL RECORDS	0	716	716	0
Total Incoming		1,186,996	(288,487)	898,510	0
				94.97%	5.03%
C. Total Allocated			$16,356,331	$15,533,189	$823,142

ITS Systems Allocations **Dept:27 INFORMATION SYSTEMS**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	144,015	1.02%	$161,437	$(144,015)	$17,422	$0	$17,422
7	MAYOR	91,196	0.65%	102,228	(91,196)	11,032	0	11,032
9	GEN SVC OVERHEAD	99,679	0.71%	111,738	(99,679)	12,059	0	12,059
10	GEN SVC FACILITIES	298,461	2.11%	334,567	(298,461)	36,106	0	36,106
11	FLEET MANAGEMENT	468,523	3.32%	525,203	(468,523)	56,680	0	56,680
12	POSTAL SERVICE	4,826	0.03%	5,410	(4,826)	584	0	584
13	RADIO SHOP	47,044	0.33%	52,735	(47,044)	5,691	0	5,691
14	DIRECTOR OF FINANCE	23,264	0.16%	26,078	(23,264)	2,814	0	2,814
15	BUSINESS ASSISTANCE OFFICE	6,315	0.04%	7,079	(6,315)	764	0	764
16	FINANCE OPERATIONS	58,072	0.41%	65,097	(58,072)	7,025	0	7,025
17	PAYROLL	19,737	0.14%	22,125	(19,737)	2,388	0	2,388
18	OFFICE OF MANAGEMENT & BUDGI	59,351	0.42%	66,531	(59,351)	7,180	0	7,180
19	INTERNAL AUDIT	50,033	0.35%	56,086	(50,033)	6,053	0	6,053
20	BUSINESS SOLUTIONS	57,524	0.41%	64,483	(57,524)	6,959	0	6,959
21	PUBLIC PROPERTY ADMIN	3,759	0.03%	4,214	(3,759)	455	0	455
22	PURCHASING	26,760	0.19%	29,997	(26,760)	3,237	0	3,237
23	FINANCIAL ACCOUNTABILITY	6,006	0.04%	6,733	(6,006)	727	0	727
24	TREASURY	11,748	0.08%	13,169	(11,748)	1,421	0	1,421
25	GRANTS COORDINATION	6,803	0.05%	7,626	(6,803)	823	0	823
26	HUMAN RESOURCES	229,789	1.63%	257,588	(229,789)	27,799	0	27,799
27	INFORMATION SYSTEMS	(2,015,206)	-14.28%	(2,258,996)	2,015,206	(243,790)	0	(243,790)
28	DEPT OF LAW	123,225	0.87%	138,132	(123,225)	14,907	(2,466)	12,441
29	CENTRAL RECORDS	14,818	0.10%	16,611	(14,818)	1,793	(297)	1,496
30	Elections	170,157	1.21%	190,742	(170,157)	20,585	(3,405)	17,180
31	Surplus Property	39,784	0.28%	44,597	(39,784)	4,813	(796)	4,017
32	Planning Comm	340,145	2.41%	381,294	(340,145)	41,149	(6,807)	34,343
34	Register of Deeds	107,713	0.76%	120,744	(107,713)	13,031	(2,155)	10,875
35	Historical Comm	27,358	0.19%	30,668	(27,358)	3,310	(547)	2,762
38	Assessor Prop	284,122	2.01%	318,494	(284,122)	34,372	(5,686)	28,686
39	Trustee	470,673	3.33%	527,613	(470,673)	56,940	(9,419)	47,521
40	County Clerk	164,729	1.17%	184,657	(164,729)	19,928	(3,296)	16,632
41	District Attorney	112,626	0.80%	126,251	(112,626)	13,625	(2,254)	11,371
42	DA Drug Enforcement	80,170	0.57%	89,869	(80,170)	9,699	(1,604)	8,094
45	Public Defender	58,871	0.42%	65,993	(58,871)	7,122	(1,178)	5,944
46	Juvenile Court Clerk	31,676	0.22%	35,508	(31,676)	3,832	(634)	3,198
47	Circuit Court Clerk	131,547	0.93%	147,461	(131,547)	15,914	(2,632)	13,282
48	Criminal Court Clerk	73,947	0.52%	82,893	(73,947)	8,946	(1,480)	7,466
49	Clerk/Master	35,547	0.25%	39,847	(35,547)	4,300	(711)	3,589
50	Juvenile Court	171,260	1.21%	191,978	(171,260)	20,718	(3,427)	17,291
51	General Sessions Court	187,249	1.33%	209,902	(187,249)	22,653	(3,747)	18,906
52	State Trial Courts	185,721	1.32%	208,189	(185,721)	22,468	(3,716)	18,751
53	Justice Info Sys	102,669	0.73%	115,089	(102,669)	12,420	(2,054)	10,366
54	Sheriff Admin	412,337	2.92%	462,220	(412,337)	49,883	(8,251)	41,631

ITS Systems Allocations **Dept:27 INFORMATION SYSTEMS**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	Sheriff Facility Maint	743	0.01%	$833	$(743)	$90	$(15)	$75
57	Sheriff Warehouse	436	0.00%	489	(436)	53	(9)	44
58	Sheriff Criminal Justice Ctr	31,482	0.22%	35,291	(31,482)	3,809	(630)	3,179
59	Sheriff Hill Jail	7,603	0.05%	8,523	(7,603)	920	(152)	768
61	Sheriff Corr Work Center	16,542	0.12%	18,543	(16,542)	2,001	(331)	1,670
62	Sheriff Transportation	3,572	0.03%	4,004	(3,572)	432	(71)	361
64	Sheriff Warrants	37,651	0.27%	42,206	(37,651)	4,555	(753)	3,801
65	Sheriff Training Academy	2,343	0.02%	2,626	(2,343)	283	(47)	237
74	Sheriff Day Reporting	3,582	0.03%	4,015	(3,582)	433	(72)	362
78	Police	2,178,385	15.43%	2,441,916	(2,178,385)	263,531	(43,591)	219,940
79	Police Drug Enforcement	4,014	0.03%	4,500	(4,014)	486	(80)	405
80	Fire	734,504	5.20%	823,361	(734,504)	88,857	(14,698)	74,159
81	Codes Admin	532,240	3.77%	596,628	(532,240)	64,388	(10,651)	53,737
82	Beer Board	39,129	0.28%	43,863	(39,129)	4,734	(783)	3,951
83	Agricultural Ext	20,350	0.14%	22,812	(20,350)	2,462	(407)	2,055
84	Soil & Water	8,371	0.06%	9,384	(8,371)	1,013	(168)	845
85	Social Services	114,110	0.81%	127,915	(114,110)	13,805	(2,283)	11,521
86	Health	781,231	5.54%	875,741	(781,231)	94,510	(15,633)	78,877
87	Public Library	1,155,530	8.19%	1,295,321	(1,155,530)	139,791	(23,123)	116,668
88	Parks	598,956	4.24%	671,415	(598,956)	72,459	(11,986)	60,473
89	Arts Commission	37,208	0.26%	41,709	(37,208)	4,501	(745)	3,757
90	Public Works	377,830	2.68%	423,538	(377,830)	45,708	(7,561)	38,147
91	Solid Waste	45,140	0.32%	50,601	(45,140)	5,461	(903)	4,558
92	Human Relations	13,082	0.09%	14,665	(13,082)	1,583	(262)	1,321
95	Farmers Market	15,539	0.11%	17,419	(15,539)	1,880	(311)	1,569
96	Muni Auditorium	32,605	0.23%	36,549	(32,605)	3,944	(652)	3,292
97	State Fair Board	23,492	0.17%	26,334	(23,492)	2,842	(470)	2,372
98	Convention Center	56,071	0.40%	62,854	(56,071)	6,783	(1,122)	5,661
99	Sports Authority	11,862	0.08%	13,297	(11,862)	1,435	(237)	1,198
100	Water & Sewer	1,334,521	9.46%	1,495,965	(1,334,521)	161,444	(26,705)	134,739
101	Storm Water	119,880	0.85%	134,383	(119,880)	14,503	(2,399)	12,104
104	Metro Action Com	241,300	1.71%	270,491	(241,300)	29,191	(4,829)	24,363
105	NCAC	73,833	0.52%	82,765	(73,833)	8,932	(1,477)	7,455
109	Taxi Transp & Licensing	18,094	0.13%	20,283	(18,094)	2,189	(362)	1,827
110	Education	1,453,289	10.30%	1,629,101	(1,453,289)	175,812	(29,082)	146,731
112	Communication Center	271,615	1.92%	304,474	(271,615)	32,859	(5,435)	27,424
114	Criminal Justice Planning	9,269	0.07%	10,390	(9,269)	1,121	(185)	936
115	Comm Ed Comm	10,445	0.07%	11,709	(10,445)	1,264	(209)	1,055
116	Convention Center Auth	4,126	0.03%	4,625	(4,126)	499	(83)	417
119	Mayor Other	204,232	1.45%	228,939	(204,232)	24,707	(4,087)	20,620
121	ISF External Customers	458,453	3.25%	513,915	(458,453)	55,462	(9,174)	46,288
122	All Others	7,500	0.05%	8,407	(7,500)	907	(150)	757

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,114,203	100.00%	15,821,675	(14,114,203)	1,707,472	(288,487)	1,418,986
Direct Bills					14,114,203		14,114,203
Total					$15,821,675		$15,533,189

Basis Units: ITS Systems Billings

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	144,015	1.05%	$8,681	$0	$8,681	$0	$8,681
7	MAYOR	91,196	0.67%	5,497	0	5,497	0	5,497
9	GEN SVC OVERHEAD	99,679	0.73%	6,008	0	6,008	0	6,008
10	GEN SVC FACILITIES	298,461	2.19%	17,991	0	17,991	0	17,991
11	FLEET MANAGEMENT	468,523	3.43%	28,242	0	28,242	0	28,242
12	POSTAL SERVICE	4,826	0.04%	291	0	291	0	291
13	RADIO SHOP	47,044	0.34%	2,836	0	2,836	0	2,836
14	DIRECTOR OF FINANCE	23,264	0.17%	1,402	0	1,402	0	1,402
15	BUSINESS ASSISTANCE OFFICE	6,315	0.05%	381	0	381	0	381
16	FINANCE OPERATIONS	58,072	0.43%	3,500	0	3,500	0	3,500
17	PAYROLL	19,737	0.14%	1,190	0	1,190	0	1,190
18	OFFICE OF MANAGEMENT & BUDGI	59,351	0.43%	3,578	0	3,578	0	3,578
19	INTERNAL AUDIT	50,033	0.37%	3,016	0	3,016	0	3,016
20	BUSINESS SOLUTIONS	57,524	0.42%	3,467	0	3,467	0	3,467
21	PUBLIC PROPERTY ADMIN	3,759	0.03%	227	0	227	0	227
22	PURCHASING	26,760	0.20%	1,613	0	1,613	0	1,613
23	FINANCIAL ACCOUNTABILITY	6,006	0.04%	362	0	362	0	362
24	TREASURY	11,748	0.09%	708	0	708	0	708
25	GRANTS COORDINATION	6,803	0.05%	410	0	410	0	410
26	HUMAN RESOURCES	229,789	1.68%	13,851	0	13,851	0	13,851
27	INFORMATION SYSTEMS	(2,015,206)	-14.76%	(121,473)	0	(121,473)	0	(121,473)
28	DEPT OF LAW	123,225	0.90%	7,428	0	7,428	0	7,428
29	CENTRAL RECORDS	14,818	0.11%	893	0	893	0	893
30	Elections	170,157	1.25%	10,257	0	10,257	0	10,257
31	Surplus Property	39,784	0.29%	2,398	0	2,398	0	2,398
32	Planning Comm	340,145	2.49%	20,503	0	20,503	0	20,503
34	Register of Deeds	107,713	0.79%	6,493	0	6,493	0	6,493
35	Historical Comm	27,358	0.20%	1,649	0	1,649	0	1,649
38	Assessor Prop	284,122	2.08%	17,126	0	17,126	0	17,126
39	Trustee	470,673	3.45%	28,371	0	28,371	0	28,371
40	County Clerk	164,729	1.21%	9,930	0	9,930	0	9,930
41	District Attorney	112,626	0.82%	6,789	0	6,789	0	6,789
42	DA Drug Enforcement	80,170	0.59%	4,832	0	4,832	0	4,832
45	Public Defender	58,871	0.43%	3,549	0	3,549	0	3,549
46	Juvenile Court Clerk	31,676	0.23%	1,909	0	1,909	0	1,909
47	Circuit Court Clerk	131,547	0.96%	7,929	0	7,929	0	7,929
48	Criminal Court Clerk	73,947	0.54%	4,457	0	4,457	0	4,457
49	Clerk/Master	35,547	0.26%	2,143	0	2,143	0	2,143
50	Juvenile Court	171,260	1.25%	10,323	0	10,323	0	10,323
51	General Sessions Court	187,249	1.37%	11,287	0	11,287	0	11,287
52	State Trial Courts	185,721	1.36%	11,195	0	11,195	0	11,195
53	Justice Info Sys	102,669	0.75%	6,189	0	6,189	0	6,189
54	Sheriff Admin	412,337	3.02%	24,855	0	24,855	0	24,855

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	Sheriff Facility Maint	743	0.01%	$45	$0	$45	$0	$45
57	Sheriff Warehouse	436	0.00%	26	0	26	0	26
58	Sheriff Criminal Justice Ctr	31,482	0.23%	1,898	0	1,898	0	1,898
59	Sheriff Hill Jail	7,603	0.06%	458	0	458	0	458
61	Sheriff Corr Work Center	16,542	0.12%	997	0	997	0	997
62	Sheriff Transportation	3,572	0.03%	215	0	215	0	215
64	Sheriff Warrants	37,651	0.28%	2,270	0	2,270	0	2,270
65	Sheriff Training Academy	2,343	0.02%	141	0	141	0	141
74	Sheriff Day Reporting	3,582	0.03%	216	0	216	0	216
78	Police	2,178,385	15.95%	131,309	0	131,309	0	131,309
79	Police Drug Enforcement	4,014	0.03%	242	0	242	0	242
80	Fire	734,504	5.38%	44,274	0	44,274	0	44,274
81	Codes Admin	532,240	3.90%	32,082	0	32,082	0	32,082
82	Beer Board	39,129	0.29%	2,359	0	2,359	0	2,359
83	Agricultural Ext	20,350	0.15%	1,227	0	1,227	0	1,227
84	Soil & Water	8,371	0.06%	505	0	505	0	505
85	Social Services	114,110	0.84%	6,878	0	6,878	0	6,878
86	Health	781,231	5.72%	47,091	0	47,091	0	47,091
87	Public Library	1,155,530	8.46%	69,653	0	69,653	0	69,653
88	Parks	598,956	4.39%	36,104	0	36,104	0	36,104
89	Arts Commission	37,208	0.27%	2,243	0	2,243	0	2,243
90	Public Works	377,830	2.77%	22,775	0	22,775	0	22,775
91	Solid Waste	45,140	0.33%	2,721	0	2,721	0	2,721
92	Human Relations	13,082	0.10%	789	0	789	0	789
95	Farmers Market	15,539	0.11%	937	0	937	0	937
96	Muni Auditorium	32,605	0.24%	1,965	0	1,965	0	1,965
97	State Fair Board	23,492	0.17%	1,416	0	1,416	0	1,416
98	Convention Center	56,071	0.41%	3,380	0	3,380	0	3,380
99	Sports Authority	11,862	0.09%	715	0	715	0	715
100	Water & Sewer	1,334,521	9.77%	80,442	0	80,442	0	80,442
101	Storm Water	119,880	0.88%	7,226	0	7,226	0	7,226
104	Metro Action Com	241,300	1.77%	14,545	0	14,545	0	14,545
105	NCAC	73,833	0.54%	4,451	0	4,451	0	4,451
109	Taxi Transp & Licensing	18,094	0.13%	1,091	0	1,091	0	1,091
110	Education	1,453,289	10.64%	87,601	0	87,601	0	87,601
112	Communication Center	271,615	1.99%	16,372	0	16,372	0	16,372
114	Criminal Justice Planning	9,269	0.07%	559	0	559	0	559
115	Comm Ed Comm	10,445	0.08%	630	0	630	0	630
116	Convention Center Auth	4,126	0.03%	249	0	249	0	249
119	Mayor Other	204,232	1.50%	12,311	0	12,311	0	12,311
122	All Others	7,500	0.05%	452	0	452	0	452

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	13,655,750	100.00%	823,142	0	823,142	0	823,142
Direct Bills					0		0
Total					$823,142		$823,142

Basis Units: ITS Systems Billings

Allocation Summary

Dept:27 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
0	Direct Billed	$14,114,203	$0	$14,114,203
6	LEGISLATIVE	17,422	8,681	26,103
7	MAYOR	11,032	5,497	16,530
9	GEN SVC OVERHEAD	12,059	6,008	18,067
10	GEN SVC FACILITIES	36,106	17,991	54,097
11	FLEET MANAGEMENT	56,680	28,242	84,921
12	POSTAL SERVICE	584	291	875
13	RADIO SHOP	5,691	2,836	8,527
14	DIRECTOR OF FINANCE	2,814	1,402	4,217
15	BUSINESS ASSISTANCE OFFICE	764	381	1,145
16	FINANCE OPERATIONS	7,025	3,500	10,526
17	PAYROLL	2,388	1,190	3,577
18	OFFICE OF MANAGEMENT & BUDGI	7,180	3,578	10,758
19	INTERNAL AUDIT	6,053	3,016	9,069
20	BUSINESS SOLUTIONS	6,959	3,467	10,426
21	PUBLIC PROPERTY ADMIN	455	227	681
22	PURCHASING	3,237	1,613	4,850
23	FINANCIAL ACCOUNTABILITY	727	362	1,089
24	TREASURY	1,421	708	2,129
25	GRANTS COORDINATION	823	410	1,233
26	HUMAN RESOURCES	27,799	13,851	41,650
27	INFORMATION SYSTEMS	(243,790)	(121,473)	(365,263)
28	DEPT OF LAW	12,441	7,428	19,869
29	CENTRAL RECORDS	1,496	893	2,389
30	Elections	17,180	10,257	27,437
31	Surplus Property	4,017	2,398	6,415
32	Planning Comm	34,343	20,503	54,846
34	Register of Deeds	10,875	6,493	17,368
35	Historical Comm	2,762	1,649	4,411
38	Assessor Prop	28,686	17,126	45,813
39	Trustee	47,521	28,371	75,893
40	County Clerk	16,632	9,930	26,561
41	District Attorney	11,371	6,789	18,160
42	DA Drug Enforcement	8,094	4,832	12,927
45	Public Defender	5,944	3,549	9,493
46	Juvenile Court Clerk	3,198	1,909	5,108
47	Circuit Court Clerk	13,282	7,929	21,211
48	Criminal Court Clerk	7,466	4,457	11,923
49	Clerk/Master	3,589	2,143	5,732
50	Juvenile Court	17,291	10,323	27,614
51	General Sessions Court	18,906	11,287	30,193

Allocation Summary

Dept:27 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
52	State Trial Courts	$18,751	$11,195	$29,946
53	Justice Info Sys	10,366	6,189	16,555
54	Sheriff Admin	41,631	24,855	66,486
56	Sheriff Facility Maint	75	45	120
57	Sheriff Warehouse	44	26	70
58	Sheriff Criminal Justice Ctr	3,179	1,898	5,076
59	Sheriff Hill Jail	768	458	1,226
61	Sheriff Corr Work Center	1,670	997	2,667
62	Sheriff Transportation	361	215	576
64	Sheriff Warrants	3,801	2,270	6,071
65	Sheriff Training Academy	237	141	378
74	Sheriff Day Reporting	362	216	578
78	Police	219,940	131,309	351,249
79	Police Drug Enforcement	405	242	647
80	Fire	74,159	44,274	118,433
81	Codes Admin	53,737	32,082	85,820
82	Beer Board	3,951	2,359	6,309
83	Agricultural Ext	2,055	1,227	3,281
84	Soil & Water	845	505	1,350
85	Social Services	11,521	6,878	18,399
86	Health	78,877	47,091	125,968
87	Public Library	116,668	69,653	186,321
88	Parks	60,473	36,104	96,577
89	Arts Commission	3,757	2,243	6,000
90	Public Works	38,147	22,775	60,922
91	Solid Waste	4,558	2,721	7,278
92	Human Relations	1,321	789	2,109
95	Farmers Market	1,569	937	2,506
96	Muni Auditorium	3,292	1,965	5,257
97	State Fair Board	2,372	1,416	3,788
98	Convention Center	5,661	3,380	9,041
99	Sports Authority	1,198	715	1,913
100	Water & Sewer	134,739	80,442	215,182
101	Storm Water	12,104	7,226	19,330
104	Metro Action Com	24,363	14,545	38,908
105	NCAC	7,455	4,451	11,905
109	Taxi Transp & Licensing	1,827	1,091	2,918
110	Education	146,731	87,601	234,332
112	Communication Center	27,424	16,372	43,796
114	Criminal Justice Planning	936	559	1,495
115	Comm Ed Comm	1,055	630	1,684

Allocation Summary

Dept:27 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
116 Convention Center Auth	$417	$249	$665
119 Mayor Other	20,620	12,311	32,931
121 ISF External Customers	46,288	0	46,288
122 All Others	757	452	1,209
Total	$15,533,189	$823,142	$16,356,331

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

LAW

NATURE AND EXTENT OF SERVICES

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

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

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:28 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,234,636	0	3,063,439	171,197
Salary % Split			*.00%*	*94.71%*	*5.29%*
Benefits	S	1,217,438	0	1,153,003	64,435
Subtotal - Personnel Costs		4,452,074	0	4,216,442	235,632
Services & Supplies Cost					
502 Contract Services	S	453,948	0	429,922	24,026
503 Supplies	S	75,535	0	71,537	3,998
505 Other Expenses	S	316,454	0	299,705	16,749
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	12,505,487	0	0	0
ADJUST Revenue Self Ins	S	(2,120,778)	0	(2,008,533)	(112,245)
Subtotal - Services & Supplies		11,230,646	0	(1,207,368)	(67,473)
Department Cost Total		15,682,720	0	3,009,074	168,159
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(12,505,487)	0	0	0
Subtotal - Adjustments		(12,505,487)	0	0	0
Total Costs After Adjustments		3,177,233	0	3,009,074	168,159
General Admin Distribution			0	0	0
Grand Total		$3,177,233		$3,009,074	$168,159

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
1	Courthouse	$68,912	$0	$65,265	$3,647
	Subtotal - BUILDING USE ALLOWANC	68,912	0	65,265	3,647
2	County Pension	4,657	12	4,422	247
2	Health Benefit	69,209	182	65,719	3,673
2	Life Benefit	3,178	8	3,017	169
2	Unemployment Comp	3,399	9	3,228	180
	Subtotal - EMPLOYEE BENEFITS	80,443	212	76,386	4,269
3	Post Audits	2,857	9	2,714	152
	Subtotal - POST AUDITS	2,857	9	2,714	152
5	Self Insured	342	1	325	18
5	Judgements & Losses	7,761	24	7,373	412
	Subtotal - INSURANCE	8,103	25	7,698	430
6	Metro Clerk	3,737	144	3,676	205
6	Council	11,430	442	11,244	628
	Subtotal - LEGISLATIVE	15,168	586	14,920	834
7	Mayor's Office	8,155	369	8,073	451
	Subtotal - MAYOR	8,155	369	8,073	451
10	Buildings & Security	381	275	622	35
	Subtotal - GEN SVC FACILITIES	381	275	622	35
11	Motor Pool	47	59	100	6
11	Fleet Depreciation	3,452	0	3,269	183
	Subtotal - FLEET MANAGEMENT	3,499	59	3,370	188
12	Postal Service	9,724	178	9,378	524
	Subtotal - POSTAL SERVICE	9,724	178	9,378	524
15	Procurement Post-Award	1,089	20	1,051	59
	Subtotal - BUSINESS ASSISTANCE C	1,089	20	1,051	59
16	Finance Operations	940	27	915	51

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
16	Payment Services	$1,809	$50	$1,761	$98
16	Accounts Payable	7,163	199	6,972	390
	Subtotal - FINANCE OPERATIONS	9,911	276	9,648	539
17	Payroll	1,519	34	1,470	82
	Subtotal - PAYROLL	1,519	34	1,470	82
18	Management & Budget	4,466	88	4,313	241
	Subtotal - OFFICE OF MANAGEMENT	4,466	88	4,313	241
19	Internal Audit	6,287	103	6,052	338
	Subtotal - INTERNAL AUDIT	6,287	103	6,052	338
20	Business Solutions	1,942	28	1,866	104
	Subtotal - BUSINESS SOLUTIONS	1,942	28	1,866	104
21	Public Property Svcs	1,378	48	1,350	75
	Subtotal - PUBLIC PROPERTY ADMIN	1,378	48	1,350	75
22	Purchasing	14,551	403	14,162	791
	Subtotal - PURCHASING	14,551	403	14,162	791
23	Procurement Review	311	5	299	17
23	Prompt Pay Review	238	4	229	13
23	Performance Monitoring	467	7	448	25
	Subtotal - FINANCIAL ACCOUNTABIL	1,015	15	976	55
24	Cash Operations	1,885	183	1,959	109
24	Investment Committee Supt	87	8	90	5
24	Investor Relations	260	30	275	15
	Subtotal - TREASURY	2,233	221	2,324	130
26	Recruitment	3,159	72	3,060	171
26	Employee Training	661	15	641	36
26	Safety / Comp	582	13	564	32

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
26	HR Liaisons	$5,794	$133	$5,613	$314
26	Benefits	4,829	109	4,677	261
26	Admin / Cust	7,316	168	7,087	396
	Subtotal - HUMAN RESOURCES	22,342	510	21,642	1,209
27	ITS Systems	14,907	(2,466)	11,783	658
27	ITS Systems Depreciation	7,428	0	7,035	393
	Subtotal - INFORMATION SYSTEMS	22,335	(2,466)	18,818	1,052
28	Legal Services	0	1,138,738	1,078,469	60,269
	Subtotal - DEPT OF LAW	0	1,138,738	1,078,469	60,269
Total Incoming		286,308	1,139,732	1,350,565	75,475
				94.71%	5.29%
C. Total Allocated			$4,603,273	$4,359,639	$243,634

Legal Services Allocations **Dept:28 DEPT OF LAW**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	1.16	1.16%	$38,001	$0	$38,001	$0	$38,001
3	POST AUDITS	0.01	0.01%	302	0	302	0	302
6	LEGISLATIVE	0.81	0.81%	26,603	0	26,603	0	26,603
7	MAYOR	0.98	0.98%	32,159	0	32,159	0	32,159
9	GEN SVC OVERHEAD	0.40	0.40%	13,105	0	13,105	0	13,105
11	FLEET MANAGEMENT	0.01	0.01%	253	0	253	0	253
14	DIRECTOR OF FINANCE	1.41	1.41%	46,238	0	46,238	0	46,238
19	INTERNAL AUDIT	0.05	0.05%	1,607	0	1,607	0	1,607
21	PUBLIC PROPERTY ADMIN	0.14	0.14%	4,540	0	4,540	0	4,540
22	PURCHASING	0.50	0.50%	16,388	0	16,388	0	16,388
24	TREASURY	0.10	0.10%	3,185	0	3,185	0	3,185
25	GRANTS COORDINATION	0.01	0.01%	171	0	171	0	171
26	HUMAN RESOURCES	0.23	0.23%	7,676	0	7,676	0	7,676
27	INFORMATION SYSTEMS	1.74	1.74%	57,037	0	57,037	0	57,037
28	DEPT OF LAW	34.72	34.72%	1,138,738	0	1,138,738	0	1,138,738
29	CENTRAL RECORDS	0.00	0.00%	141	0	141	80	221
30	Elections	0.44	0.44%	14,285	0	14,285	8,140	22,426
32	Planning Comm	0.98	0.98%	32,045	0	32,045	18,260	50,305
34	Register of Deeds	0.00	0.00%	72	0	72	41	113
35	Historical Comm	0.17	0.17%	5,629	0	5,629	3,208	8,836
36	Comm Ed Alliance	0.01	0.01%	269	0	269	153	422
38	Assessor Prop	1.02	1.02%	33,311	0	33,311	18,982	52,293
39	Trustee	4.09	4.09%	134,073	0	134,073	76,400	210,473
40	County Clerk	0.10	0.10%	3,277	0	3,277	1,867	5,144
41	District Attorney	0.03	0.03%	987	0	987	563	1,550
44	Medical Examiner	0.01	0.01%	164	0	164	93	257
45	Public Defender	0.04	0.04%	1,210	0	1,210	690	1,900
46	Juvenile Court Clerk	0.04	0.04%	1,273	0	1,273	725	1,998
47	Circuit Court Clerk	0.14	0.14%	4,628	0	4,628	2,637	7,266
48	Criminal Court Clerk	0.16	0.16%	5,380	0	5,380	3,066	8,445
49	Clerk/Master	0.30	0.30%	9,854	0	9,854	5,615	15,469
50	Juvenile Court	0.55	0.55%	18,104	0	18,104	10,316	28,420
51	General Sessions Court	0.83	0.83%	27,203	0	27,203	15,501	42,704
52	State Trial Courts	0.04	0.04%	1,368	0	1,368	779	2,147
53	Justice Info Sys	0.01	0.01%	226	0	226	129	355
54	Sheriff Admin	5.68	5.68%	186,366	0	186,366	106,199	292,565
78	Police	10.10	10.10%	331,362	0	331,362	188,824	520,186
80	Fire	2.17	2.17%	71,270	0	71,270	40,612	111,882
81	Codes Admin	2.95	2.95%	96,672	0	96,672	55,088	151,759
82	Beer Board	0.16	0.16%	5,409	0	5,409	3,082	8,491
83	Agricultural Ext	0.05	0.05%	1,722	0	1,722	981	2,703
85	Social Services	0.25	0.25%	8,194	0	8,194	4,669	12,863
86	Health	2.02	2.02%	66,195	0	66,195	37,721	103,916

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Legal Services Allocations **Dept:28 DEPT OF LAW**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87	Public Library	0.17	0.17%	$5,560	$0	$5,560	$3,168	$8,728
88	Parks	0.94	0.94%	30,719	0	30,719	17,505	48,225
89	Arts Commission	0.18	0.18%	5,996	0	5,996	3,417	9,413
90	Public Works	2.94	2.94%	96,294	(30,000)	66,294	54,873	121,167
91	Solid Waste	0.00	0.00%	0	(53,400)	(53,400)	0	(53,400)
92	Human Relations	0.10	0.10%	3,297	0	3,297	1,879	5,175
94	Caring for Children	0.04	0.04%	1,227	0	1,227	699	1,926
95	Farmers Market	0.25	0.25%	8,306	0	8,306	4,733	13,038
96	Muni Auditorium	0.14	0.14%	4,474	0	4,474	2,550	7,024
97	State Fair Board	0.52	0.52%	16,962	0	16,962	9,666	26,628
98	Convention Center	0.01	0.01%	328	0	328	187	515
99	Sports Authority	0.44	0.44%	14,279	0	14,279	8,137	22,416
100	Water & Sewer	4.38	4.38%	143,677	(186,700)	(43,023)	81,873	38,851
101	Storm Water	0.02	0.02%	558	(62,300)	(61,742)	318	(61,425)
102	Bordeaux Long-Term Care	0.69	0.69%	22,535	0	22,535	12,841	35,377
103	General Hospital	1.18	1.18%	38,822	0	38,822	22,122	60,944
104	Metro Action Com	0.32	0.32%	10,415	0	10,415	5,935	16,349
105	NCAC	0.06	0.06%	1,834	0	1,834	1,045	2,879
106	MDHA	0.08	0.08%	2,732	0	2,732	1,557	4,289
107	Metro Transit	0.03	0.03%	827	0	827	471	1,298
108	DES	0.01	0.01%	177	0	177	101	278
109	Taxi Transp & Licensing	1.53	1.53%	50,092	0	50,092	28,545	78,637
110	Education	9.84	9.84%	322,670	(192,000)	130,670	183,871	314,540
113	Knowles Home	0.00	0.00%	131	0	131	75	206
114	Criminal Justice Planning	0.01	0.01%	426	0	426	243	669
116	Convention Center Auth	0.00	0.00%	52	0	52	30	82
122	All Others	1.56	1.56%	51,149	0	51,149	29,147	80,295
Subtotal		100.00	100.00%	3,280,229	(524,400)	2,755,829	1,079,410	3,835,239
Direct Bills						524,400		524,400
Total						$3,280,229		$4,359,639

Basis Units: % of Staff Effort

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Risk Management Allocations

Dept:28 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 Insurance (Risk Mgmt)	100	100.00%	$183,313	$0	$183,313	$60,322	$243,634
Subtotal	100	100.00%	183,313	0	183,313	60,322	243,634
Direct Bills					0		0
Total					$183,313		$243,634

Basis Units: Direct Allocation to Insurance (Risk Mgmt)

Allocation Summary

Dept:28 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
0	Direct Billed	$524,400	$0	$524,400
2	EMPLOYEE BENEFITS	38,001	0	38,001
3	POST AUDITS	302	0	302
6	LEGISLATIVE	26,603	0	26,603
7	MAYOR	32,159	0	32,159
9	GEN SVC OVERHEAD	13,105	0	13,105
11	FLEET MANAGEMENT	253	0	253
14	DIRECTOR OF FINANCE	46,238	0	46,238
19	INTERNAL AUDIT	1,607	0	1,607
21	PUBLIC PROPERTY ADMIN	4,540	0	4,540
22	PURCHASING	16,388	0	16,388
24	TREASURY	3,185	0	3,185
25	GRANTS COORDINATION	171	0	171
26	HUMAN RESOURCES	7,676	0	7,676
27	INFORMATION SYSTEMS	57,037	0	57,037
28	DEPT OF LAW	1,138,738	0	1,138,738
29	CENTRAL RECORDS	221	0	221
30	Elections	22,426	0	22,426
32	Planning Comm	50,305	0	50,305
34	Register of Deeds	113	0	113
35	Historical Comm	8,836	0	8,836
36	Comm Ed Alliance	422	0	422
38	Assessor Prop	52,293	0	52,293
39	Trustee	210,473	0	210,473
40	County Clerk	5,144	0	5,144
41	District Attorney	1,550	0	1,550
44	Medical Examiner	257	0	257
45	Public Defender	1,900	0	1,900
46	Juvenile Court Clerk	1,998	0	1,998
47	Circuit Court Clerk	7,266	0	7,266
48	Criminal Court Clerk	8,445	0	8,445
49	Clerk/Master	15,469	0	15,469
50	Juvenile Court	28,420	0	28,420
51	General Sessions Court	42,704	0	42,704
52	State Trial Courts	2,147	0	2,147
53	Justice Info Sys	355	0	355
54	Sheriff Admin	292,565	0	292,565
78	Police	520,186	0	520,186
80	Fire	111,882	0	111,882
81	Codes Admin	151,759	0	151,759
82	Beer Board	8,491	0	8,491

Allocation Summary

Dept:28 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
83	Agricultural Ext	$2,703	$0	$2,703
85	Social Services	12,863	0	12,863
86	Health	103,916	0	103,916
87	Public Library	8,728	0	8,728
88	Parks	48,225	0	48,225
89	Arts Commission	9,413	0	9,413
90	Public Works	121,167	0	121,167
91	Solid Waste	(53,400)	0	(53,400)
92	Human Relations	5,175	0	5,175
94	Caring for Children	1,926	0	1,926
95	Farmers Market	13,038	0	13,038
96	Muni Auditorium	7,024	0	7,024
97	State Fair Board	26,628	0	26,628
98	Convention Center	515	0	515
99	Sports Authority	22,416	0	22,416
100	Water & Sewer	38,851	0	38,851
101	Storm Water	(61,425)	0	(61,425)
102	Bordeaux Long-Term Care	35,377	0	35,377
103	General Hospital	60,944	0	60,944
104	Metro Action Com	16,349	0	16,349
105	NCAC	2,879	0	2,879
106	MDHA	4,289	0	4,289
107	Metro Transit	1,298	0	1,298
108	DES	278	0	278
109	Taxi Transp & Licensing	78,637	0	78,637
110	Education	314,540	0	314,540
113	Knowles Home	206	0	206
114	Criminal Justice Planning	669	0	669
116	Convention Center Auth	82	0	82
120	Insurance (Risk Mgmt)	0	243,634	243,634
122	All Others	80,295	0	80,295
Total		$4,359,639	$243,634	$4,603,273

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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:29 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	84,189	0	42,095	42,095
Salary % Split			*.00%*	*50.00%*	*50.00%*
Benefits	S	36,440	0	18,220	18,220
Subtotal - Personnel Costs		120,629	0	60,315	60,315
Services & Supplies Cost					
502 Contract Services	S	42,579	0	21,290	21,290
503 Supplies	S	5,777	0	2,889	2,889
505 Other Expenses	S	3,987	0	1,994	1,994
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		52,343	0	26,172	26,172
Department Cost Total		172,972	0	86,486	86,486
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		172,972	0	86,486	86,486
General Admin Distribution			0	0	0
Grand Total		$172,972		$86,486	$86,486

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1	Metro Southeast	$228,980	$0	$114,490	$114,490
	Subtotal - BUILDING USE ALLOWAN(	228,980	0	114,490	114,490
3	Post Audits	213	1	107	107
	Subtotal - POST AUDITS	213	1	107	107
6	Metro Clerk	220	8	114	114
6	Council	672	26	349	349
	Subtotal - LEGISLATIVE	892	34	463	463
7	Mayor's Office	480	22	251	251
	Subtotal - MAYOR	480	22	251	251
11	Motor Pool	69	86	77	77
	Subtotal - FLEET MANAGEMENT	69	86	77	77
16	Finance Operations	70	2	36	36
16	Payment Services	32	1	17	17
16	Accounts Payable	128	4	66	66
	Subtotal - FINANCE OPERATIONS	230	6	118	118
17	Payroll	49	1	25	25
	Subtotal - PAYROLL	49	1	25	25
18	Management & Budget	166	3	85	85
	Subtotal - OFFICE OF MANAGEMENT	166	3	85	85
19	Internal Audit	71	1	36	36
	Subtotal - INTERNAL AUDIT	71	1	36	36
20	Business Solutions	145	2	74	74
	Subtotal - BUSINESS SOLUTIONS	145	2	74	74
21	Public Property Svcs	16	1	8	8
	Subtotal - PUBLIC PROPERTY ADMIN	16	1	8	8
22	Purchasing	74	2	38	38

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
	Subtotal - PURCHASING	$74	$2	$38	$38
23	Procurement Review	4	0	2	2
23	Prompt Pay Review	4	0	2	2
23	Performance Monitoring	5	0	3	3
	Subtotal - FINANCIAL ACCOUNTABIL	13	0	7	7
24	Cash Operations	0	0	0	0
24	Investment Committee Supt	3	0	2	2
24	Investor Relations	3	0	2	2
	Subtotal - TREASURY	6	1	3	3
27	ITS Systems	1,793	(297)	748	748
27	ITS Systems Depreciation	893	0	447	447
	Subtotal - INFORMATION SYSTEMS	2,686	(297)	1,195	1,195
28	Legal Services	141	80	111	111
	Subtotal - DEPT OF LAW	141	80	111	111
29	Records & Storage	0	42	21	21
29	Data Requests	0	108	54	54
	Subtotal - CENTRAL RECORDS	0	150	75	75
Total Incoming		234,230	94	117,162	117,162
				50.00%	50.00%
C. Total Allocated			$407,296	$203,648	$203,648

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	321	0.67%	$1,363	$0	$1,363	$0	$1,363
9	GEN SVC OVERHEAD	227	0.47%	964	0	964	0	964
10	GEN SVC FACILITIES	4	0.01%	17	0	17	0	17
11	FLEET MANAGEMENT	55	0.11%	233	0	233	0	233
14	DIRECTOR OF FINANCE	7	0.01%	30	0	30	0	30
16	FINANCE OPERATIONS	2,052	4.28%	8,711	0	8,711	0	8,711
17	PAYROLL	311	0.65%	1,320	0	1,320	0	1,320
22	PURCHASING	767	1.60%	3,256	0	3,256	0	3,256
24	TREASURY	51	0.11%	217	0	217	0	217
26	HUMAN RESOURCES	2,711	5.65%	11,509	0	11,509	0	11,509
27	INFORMATION SYSTEMS	42	0.09%	178	0	178	0	178
29	CENTRAL RECORDS	10	0.02%	42	0	42	0	42
30	Elections	260	0.54%	1,104	0	1,104	0	1,104
32	Planning Comm	963	2.01%	4,088	0	4,088	1	4,089
34	Register of Deeds	1,206	2.51%	5,120	0	5,120	1	5,121
38	Assessor Prop	961	2.00%	4,080	0	4,080	1	4,081
39	Trustee	77	0.16%	327	0	327	0	327
40	County Clerk	1,985	4.14%	8,427	0	8,427	2	8,429
45	Public Defender	2,855	5.95%	12,120	0	12,120	3	12,123
46	Juvenile Court Clerk	2,823	5.89%	11,984	0	11,984	3	11,987
47	Circuit Court Clerk	6,293	13.12%	26,715	0	26,715	7	26,722
48	Criminal Court Clerk	3,672	7.66%	15,588	0	15,588	4	15,593
49	Clerk/Master	4,326	9.02%	18,365	0	18,365	5	18,370
51	General Sessions Court	2,122	4.42%	9,008	0	9,008	2	9,011
78	Police	1,771	3.69%	7,518	0	7,518	2	7,520
80	Fire	836	1.74%	3,549	0	3,549	1	3,550
81	Codes Admin	384	0.80%	1,630	0	1,630	0	1,631
82	Beer Board	185	0.39%	785	0	785	0	786
85	Social Services	276	0.58%	1,172	0	1,172	0	1,172
86	Health	7,287	15.19%	30,935	0	30,935	8	30,943
87	Public Library	577	1.20%	2,449	0	2,449	1	2,450
88	Parks	60	0.13%	255	0	255	0	255
90	Public Works	266	0.55%	1,129	0	1,129	0	1,130
91	Solid Waste	76	0.16%	323	0	323	0	323
92	Human Relations	9	0.02%	38	0	38	0	38
93	ADA Management	752	1.57%	3,192	0	3,192	1	3,193
94	Caring for Children	165	0.34%	700	0	700	0	701
97	State Fair Board	44	0.09%	187	0	187	0	187
104	Metro Action Com	635	1.32%	2,696	0	2,696	1	2,696
105	NCAC	301	0.63%	1,278	0	1,278	0	1,278
109	Taxi Transp & Licensing	26	0.05%	110	0	110	0	110
112	Communication Center	51	0.11%	217	0	217	0	217
122	All Others	158	0.33%	671	0	671	0	671

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	47,960	100.00%	203,601	0	203,601	47	203,648
Direct Bills					0		0
Total					$203,601		$203,648

Basis Units: # of Records Stored

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Data Requests Allocations **Dept:29 CENTRAL RECORDS**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	103	1.36%	$2,771	$0	$2,771	$0	$2,771
9	GEN SVC OVERHEAD	20	0.26%	538	0	538	0	538
10	GEN SVC FACILITIES	4	0.05%	108	0	108	0	108
11	FLEET MANAGEMENT	54	0.71%	1,453	0	1,453	0	1,453
16	FINANCE OPERATIONS	425	5.62%	11,432	0	11,432	0	11,432
17	PAYROLL	85	1.12%	2,286	0	2,286	0	2,286
22	PURCHASING	194	2.56%	5,218	0	5,218	0	5,218
24	TREASURY	12	0.16%	323	0	323	0	323
26	HUMAN RESOURCES	65	0.86%	1,748	0	1,748	0	1,748
27	INFORMATION SYSTEMS	20	0.26%	538	0	538	0	538
29	CENTRAL RECORDS	4	0.05%	108	0	108	0	108
30	Elections	167	2.21%	4,492	0	4,492	1	4,493
32	Planning Comm	90	1.19%	2,421	0	2,421	1	2,422
38	Assessor Prop	270	3.57%	7,263	0	7,263	2	7,265
39	Trustee	23	0.30%	619	0	619	0	619
40	County Clerk	774	10.23%	20,820	0	20,820	6	20,826
45	Public Defender	450	5.95%	12,105	0	12,105	3	12,108
46	Juvenile Court Clerk	916	12.10%	24,640	0	24,640	7	24,646
47	Circuit Court Clerk	239	3.16%	6,429	0	6,429	2	6,431
48	Criminal Court Clerk	687	9.08%	18,480	0	18,480	5	18,485
49	Clerk/Master	253	3.34%	6,806	0	6,806	2	6,807
51	General Sessions Court	25	0.33%	672	0	672	0	673
78	Police	314	4.15%	8,446	0	8,446	2	8,449
80	Fire	294	3.88%	7,908	0	7,908	2	7,911
81	Codes Admin	128	1.69%	3,443	0	3,443	1	3,444
82	Beer Board	40	0.53%	1,076	0	1,076	0	1,076
85	Social Services	101	1.33%	2,717	0	2,717	1	2,718
86	Health	525	6.94%	14,122	0	14,122	4	14,126
87	Public Library	507	6.70%	13,638	0	13,638	4	13,642
88	Parks	13	0.17%	350	0	350	0	350
90	Public Works	94	1.24%	2,529	0	2,529	1	2,529
91	Solid Waste	27	0.36%	726	0	726	0	726
93	ADA Management	10	0.13%	269	0	269	0	269
94	Caring for Children	44	0.58%	1,184	0	1,184	0	1,184
97	State Fair Board	27	0.36%	726	0	726	0	726
104	Metro Action Com	318	4.20%	8,554	0	8,554	2	8,556
105	NCAC	109	1.44%	2,932	0	2,932	1	2,933
109	Taxi Transp & Licensing	20	0.26%	538	0	538	0	538
112	Communication Center	10	0.13%	269	0	269	0	269
122	All Others	108	1.43%	2,905	0	2,905	1	2,906

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Data Requests Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,569	100.00%	203,601	0	203,601	47	203,648
Direct Bills					0		0
Total					$203,601		$203,648

Basis Units: # of Requests Requested

Allocation Summary

Dept:29 CENTRAL RECORDS

	Department	Records & Storage	Data Requests	Total
6	LEGISLATIVE	$1,363	$2,771	$4,133
9	GEN SVC OVERHEAD	964	538	1,502
10	GEN SVC FACILITIES	17	108	125
11	FLEET MANAGEMENT	233	1,453	1,686
14	DIRECTOR OF FINANCE	30	0	30
16	FINANCE OPERATIONS	8,711	11,432	20,143
17	PAYROLL	1,320	2,286	3,607
22	PURCHASING	3,256	5,218	8,475
24	TREASURY	217	323	539
26	HUMAN RESOURCES	11,509	1,748	13,257
27	INFORMATION SYSTEMS	178	538	716
29	CENTRAL RECORDS	42	108	150
30	Elections	1,104	4,493	5,597
32	Planning Comm	4,089	2,422	6,511
34	Register of Deeds	5,121	0	5,121
38	Assessor Prop	4,081	7,265	11,346
39	Trustee	327	619	946
40	County Clerk	8,429	20,826	29,255
45	Public Defender	12,123	12,108	24,231
46	Juvenile Court Clerk	11,987	24,646	36,634
47	Circuit Court Clerk	26,722	6,431	33,153
48	Criminal Court Clerk	15,593	18,485	34,077
49	Clerk/Master	18,370	6,807	25,177
51	General Sessions Court	9,011	673	9,683
78	Police	7,520	8,449	15,969
80	Fire	3,550	7,911	11,460
81	Codes Admin	1,631	3,444	5,075
82	Beer Board	786	1,076	1,862
85	Social Services	1,172	2,718	3,890
86	Health	30,943	14,126	45,069
87	Public Library	2,450	13,642	16,092
88	Parks	255	350	605
90	Public Works	1,130	2,529	3,659
91	Solid Waste	323	726	1,049
92	Human Relations	38	0	38
93	ADA Management	3,193	269	3,462
94	Caring for Children	701	1,184	1,885
97	State Fair Board	187	726	913
104	Metro Action Com	2,696	8,556	11,253
105	NCAC	1,278	2,933	4,211
109	Taxi Transp & Licensing	110	538	649

Allocation Summary

Dept:29 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
112 Communication Center	$217	$269	$486
122 All Others	671	2,906	3,577
Total	$203,648	$203,648	$407,296