

Internal Service Funds

Internal service funds are used by Metro Government to identify and account for costs incurred by one department in order to provide goods and services to other departments and agencies. For FY20, the Internal Service Funds that recover their budget through billings to departments will be Information Technology Services which includes the Radio Shop, Fleet Management, and Surplus Property. The services provided by these funds will be funded by the General Fund. Below is a brief description of the services provided by each fund:

- Information Technology Service (ITS) – Infrastructure and support functions related to applications, voice and data connectivity and security, mail and access management, file storage, servers, technical help desk, data center operations, some radio communication services, and personal computing devices.
- Fleet Management (Fleet) – Fleet management, fuel services, and maintenance.
- Surplus Property – Handling and disposition of surplus property.

Below are two schedules that show the details of the FY20 billings and the FY20-FY19 budget change broken down by Internal Service Fund. Once the Budget Ordinance is adopted, the FY19-FY20 change for each internal service fee will be allocated to departmental budgets.

Summary Schedule FY2020 Internal Service Billings				
	ITS FY20 Billings	Fleet FY20 Billings	Surplus Property FY20 Billings	Total FY20 Billings
10101 GSD General				
002 Metropolitan Council	81,600	0	600	82,200
003 Metropolitan Clerk	53,400	800	200	54,400
004 Mayor's Office	112,300	0	1,300	113,600
005 Election Commission	293,300	1,100	800	295,200
006 Law	102,100	1,600	1,700	105,400
007 Planning Commission	168,900	200	1,600	170,700
008 Human Resources	259,400	800	1,500	261,700
009 Register of Deeds	109,400	100	100	109,600
010 General Services	418,300	28,400	6,800	453,500
011 Historical Commission	38,700	0	300	39,000
015 Finance	259,400	0	2,700	262,100
016 Assessor of Property	479,300	37,700	2,100	519,100
017 Trustee	338,800	500	600	339,900
018 County Clerk	148,200	11,800	1,300	161,300
019 District Attorney	199,600	15,600	2,600	217,800
021 Public Defender	92,100	3,500	2,400	98,000
022 Juvenile Court Clerk	60,400	1,000	500	61,900
023 Circuit Court Clerk	152,700	3,200	900	156,800
024 Criminal Court Clerk	101,100	1,000	1,800	103,900
025 Clerk and Master - Chancery	25,500	0	400	25,900
026 Juvenile Court	130,300	8,700	4,100	143,100
027 General Sessions Court	187,500	3,200	3,400	194,100
028 State Trial Courts	228,300	29,500	3,500	261,300
029 Justice Integration Services	296,800	0	800	297,600
030 Sheriff	1,026,700	805,900	25,300	1,857,900
031 Police	4,537,400	6,334,900	57,900	10,930,200
032 Fire	1,178,700	1,493,100	35,800	2,707,600
033 Codes Administration	1,006,800	177,500	3,100	1,187,400
034 Beer Board	47,600	3,100	100	50,800
035 Agricultural Extension	17,900	0	100	18,000
037 Social Services	148,000	16,300	2,500	166,800
038 Health	1,192,600	111,700	13,600	1,317,900
039 Public Library	1,818,200	72,300	8,600	1,899,100
040 Parks	822,100	1,237,600	11,900	2,071,600
041 Arts Commission	43,300	0	1,100	44,400
042 Public Works	564,700	2,216,000	13,700	2,794,400
044 Human Relations Commission	24,900	0	100	25,000
047 Criminal Justice Planning	13,900	0	100	14,000
048 Internal Audit	49,800	0	400	50,200
049 Office of Emergency Management	100,400	36,900	600	137,900
051 Office of Family Safety	35,500	0	1,000	36,500
052 Community Oversight Board	16,700	0	400	17,100
070 Community Education Commission	40,200	0	200	40,400
091 Emergency Communication	354,200	0	4,200	358,400
10101 GSD General	17,377,000	12,654,000	222,700	30,253,700
18301 USD General				
032 Fire	0	2,765,700	0	2,765,700
042 Public Works	0	122,100	6,800	128,900

Summary Schedule FY2020 Internal Service Billings				
	ITS FY20 Billings	Fleet FY20 Billings	Surplus Property FY20 Billings	Total FY20 Billings
18301 USD General	0	2,887,800	6,800	2,894,600
General Fund Subsidies				
30501 Solid Waste Operations	70,500	3,108,700	8,100	3,187,300
60008 Sports Authority - CU	24,400	0	500	24,900
68201 DES Oper General Acct	0	0	0	0
General Fund Subsidies	94,900	3,108,700	8,600	3,212,200
Total Other Special Rev/Grants Funds				
30101 Metro Major Drug Program	48,200	0	0	48,200
30200 Police Task Force Fund	0	0	0	0
31500 MAC Admin & Leasehold	480,800	195,300	8,800	684,900
32226 JUV Juv Court Grant Fund	0	12,000	0	12,000
35131 MNPS General Purpose	3,184,300	11,700	0	3,196,000
51137 Information Technology Service	0	22,500	7,100	29,600
51154 Office of Fleet Management	492,200	0	6,200	498,400
51180 Treasury Management	27,400	0	300	27,700
60152 Farmers Market	27,200	0	500	27,700
60156 State Fair	90,600	0	0	90,600
60161 Municipal Auditorium	32,800	0	500	33,300
60162 Convention Center	325,800	0	0	325,800
31000 NCAC Expenditure Clearing	0	0	0	0
31009 NCAC Other Grants	0	0	0	0
31250 NCAC NMTWDB Grant	0	0	0	0
61190 Surplus Property Auction	58,000	1,300	0	59,300
61200 Police Impound	0	0	0	0
Total Other Special Rev/Grants Funds	7,213,200	2,956,600	83,200	10,253,000
Direct Billings to Outside Accounts/Fund Balance	4,692,500	413,600	805,000	5,911,100
Grand Total	29,510,500	22,020,700	1,126,300	52,657,500

**Summary Schedule FY2020
Internal Service Budget Variances FY2019 – FY2020**

	ITS FY19- FY20 Budget Variance	Fleet FY19- FY20 Budget Variance	Surplus Property FY19-FY20 Budget Variance	Total FY19- FY20 Budget Variance
10101 GSD General				
002 Metropolitan Council	3,400	0	0	3,400
003 Metropolitan Clerk	(7,300)	(300)	0	(7,600)
004 Mayor's Office	(7,100)	0	500	(6,600)
005 Election Commission	(7,800)	(700)	0	(8,500)
006 Law	6,200	(3,000)	100	3,300
007 Planning Commission	16,500	(600)	(800)	15,100
008 Human Resources	(9,300)	200	100	(9,000)
009 Register of Deeds	(6,900)	100	0	(6,800)
010 General Services	(30,400)	3,800	200	(26,400)
011 Historical Commission	2,200	0	0	2,200
015 Finance	(12,800)	0	200	(12,600)
016 Assessor of Property	65,000	7,100	0	72,100
017 Trustee	(21,100)	(1,800)	(100)	(23,000)
018 County Clerk	5,400	4,400	0	9,800
019 District Attorney	48,400	6,200	100	54,700
021 Public Defender	5,800	(100)	100	5,800
022 Juvenile Court Clerk	15,000	(300)	0	14,700
023 Circuit Court Clerk	32,000	300	0	32,300
024 Criminal Court Clerk	10,000	(8,900)	100	1,200
025 Clerk and Master - Chancery	1,300	0	0	1,300
026 Juvenile Court	500	(6,300)	600	(5,200)
027 General Sessions Court	7,800	(6,100)	200	1,900
028 State Trial Courts	7,400	6,400	100	13,900
029 Justice Integration Services	(223,800)	0	100	(223,700)
030 Sheriff	79,800	(87,400)	1,600	(6,000)
031 Police	71,700	179,800	3,000	254,500
032 Fire	19,900	(74,300)	1,800	(52,600)
033 Codes Administration	400,000	(7,200)	100	392,900
034 Beer Board	11,000	(2,400)	0	8,600
035 Agricultural Extension	(2,300)	0	0	(2,300)
037 Social Services	23,600	(1,100)	100	22,600
038 Health	(1,700)	13,500	900	12,700
039 Public Library	(30,100)	13,200	100	(16,800)
040 Parks	166,700	167,000	500	334,200
041 Arts Commission	6,600	0	100	6,700
042 Public Works	62,200	88,600	2,100	152,900
044 Human Relations Commission	(100)	0	0	(100)
047 Criminal Justice Planning	900	0	0	900
048 Internal Audit	(200)	0	0	(200)
049 Office of Emergency Management	(9,300)	11,000	100	1,800
051 Office of Family Safety	6,000	0	600	6,600
052 Community Oversight Board	16,700	0	400	17,100
070 Community Education Commission	2,000	0	0	2,000
091 ECC Emergency Comm Center	70,800	0	100	70,900
10101 GSD General	794,600	301,100	13,000	1,108,700
18301 USD General				
032 Fire	0	(433,600)	0	(433,600)
042 Public Works	0	(33,200)	300	(32,900)
18301 USD General	0	(466,800)	300	(466,500)
General Fund Subsidies				
30501 Solid Waste Operations	21,900	(38,700)	900	(15,900)
60008 Sports Authority - CU	3,500		0	3,500
68201 DES Oper General Acct	(11,300)		0	(11,300)
General Fund Subsidies	14,100	(38,700)	900	(23,700)
Total Other Special Rev/Grants Funds				
30101 Metro Major Drug Program	14,600	0	0	14,600
30200 Police Task Force Fund	0	(24,400)		(24,400)
31500 MAC Admin & Leasehold	91,300	(73,400)	700	18,600
32226 JUV Juv Court Grant Fund	0	6,800	0	6,800
35131 MNPS General Purpose	980,800	(9,900)	0	970,900
51137 Information Technology Service	0	(14,200)	600	(13,600)
51154 Office of Fleet Management	(230,500)	0	200	(230,300)
51180 Treasury Management	2,900	0	0	2,900
60152 Farmers Market	3,000	0	0	3,000

**Summary Schedule FY2020
Internal Service Budget Variances FY2019 – FY2020**

	ITS FY19- FY20 Budget Variance	Fleet FY19- FY20 Budget Variance	Surplus Property FY19-FY20 Budget Variance	Total FY19- FY20 Budget Variance
60156 State Fair	12,000	0	0	12,000
60161 Municipal Auditorium	5,900	0	0	5,900
60162 Convention Center	52,200	0	0	52,200
31000 NCAC Expenditure Clearing	(64,500)			(64,500)
31009 NCAC Other Grants	(6,500)			(6,500)
31250 NCAC NMTWDB Grant	(21,700)			(21,700)
61190 Surplus Property Auction	19,900	(600)	0	19,300
67331 W&S Operating	297,500	382,900	17,300	697,700
67431 Stormwater Operating	20,800	123,100	(10,200)	133,700
30101 Metro Major Drug Program	14,600	0	0	14,600
30200 Police Task Force Fund	0	(24,400)		(24,400)
Total Other Special Rev/Grants Funds	1,177,700	390,300	8,600	1,576,600
Direct Billings to Outside Accounts/Fund Balance	2,092,000	16,500	53,200	2,161,700
Grand Total	4,078,400	202,400	76,000	4,356,800

Internal Service Allocation Methods

To help explain how the remaining internal service charges are calculated the following schedules outline how the costs are allocated for each of the internal service funds. Included are the list of activities in each department; the basis on which the costs of each particular activity are allocated; the total number of allocation units; the total cost to departments; the resulting cost per unit, where applicable; and a brief narrative example of how the allocation works. All schedules are based on the FY20 Budget.

Allocation Method by Activity					
General Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Fleet Services (Preventative Maintenance/Major Maintenance/Asset Management)	Number of Vehicles	3,719 (All vehicle types)	Submitted by General Services	Submitted by General Services	Charges determined by actual usage plus any additional vehicles given in current budget
Fuel Services	Percent of Actual Usage Reported by Fuel Master & Wright Express system	100%	Submitted by General Services	Submitted by General Services	Charges determined by recent actual usage statistics for departments
Metro Surplus Property Auction	Customer Budget Size as Percentage of Total of Customer Department Budgets	N/A	\$281,200	Allocated	A department with 2% of Metro's budgeted expenditures will pay 2% of the costs allocated to departments.

Allocation Method by Activity					
Information Technology Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Standard Email (250MB)	Number of standard mailboxes	8,378	\$465,004	\$55.50	Department is charged \$4.63 per month per mailbox
Imaging Usage	Number of pages imaged	2,654,083	\$155,252	\$0.06	Department is charged \$0.06 for each page imaged
Imaging Storage	Gigabytes of image storage required and access to imaged pages	9,242	\$362,255	\$39.20	Department is charged \$3.27 per month per GB of stored images
EBS HR and Payroll	Number of paychecks	531,305	\$1,481,734	\$2.79	Department is charged \$2.79 for each EBS paycheck
Kronos Time and Attendance	Number of Kronos transactions	67,839	\$268,464	\$3.96	Department is charged \$3.96 for each Kronos transaction
Oracle ULA	Number of ULA Licenses	78	\$1,149,176	\$14,733.03	Department is charged \$1,227.75 per ULA License
Hyperion	Allocated to departments based on budget size	1,027,549,300	\$989,742	\$0.001	Department is charged \$0.0001 per budgeted dollar
EBS General Accounting	Number of EBS financial transactions (GL, AP, invoices, etc.)	986,372	\$2,605,513	\$2.64	Department is charged \$2.64 for each EBS transaction
Procurement	Number of purchase orders processed using EBS and/or Procurement system	63,798	\$449,738	\$7.05	Department is charged \$7.05 for each procurement transaction
EBS and Procurement Storage	Number of stored paychecks, accounting transactions, and purchase orders	23,576,463	\$1,040,139	\$0.04	Department is charged \$0.04 annually for each stored transaction
Tax System	Allocated 100% to Trustee	N/A	\$249,664	N/A	Allocated 100% to Trustee
Land and Permitting System	Allocated to departments based on access, utilization, and transactions	% use	\$1,215,685	N/A	Allocated to depts based on % of use
Nashville.gov	Equally distributed across departments on the Nashville.gov platform	54	\$421,340	\$7,802.59	Departments on Nashville.gov are charged \$650.22 monthly
External Site - Full Support	Full support of sites external to Nashville.gov platform	2	\$30,545	\$15,272.50	Department is charged \$1,272.71 monthly per external site supported
Web Traffic Tier 1(0-10k Page Views)	Number of web page views	N/A	\$0.00	\$0.00	Department not charged if less than 10,000 page views
Web Traffic Tier 2 (10k - 100k Page Views)	Number of web page views	593,603	\$15,898	\$0.027	Department is charged \$0.027 per page view
Web Traffic Tier 3 (Above 100k Page Views)	Number of web page views	6,643,087	\$134,400	\$0.008	Department is charged \$0.008 per page view
Standard Email (250MB)	Number of standard mailboxes	8,378	\$465,004	\$55.50	Department is charged \$4.63 per month per mailbox

Allocation Method by Activity					
Information Technology Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Database Support	Number of database support hours	3,435	\$166,135	\$48.36	Department is charged \$48.36 for each hour worked
Database Support	Number of database support hours	3,261	\$138,747	\$42.55	Department is charged \$42.55 for each hour worked
Desk Side Support	Number of personal computing devices supported	7,927	\$2,503,482	\$315.82	Department is charged \$26.32 per month per device supported
PC Asset Management	Number of personal computing devices managed (purchased/inventory records mgmt)	10,450	\$483,897	\$46.31	Department is charged \$3.86 per month per device managed
AS/400	Portion of shared AS/400 resources used	1	\$79,928	\$79,928.00	Department is charged \$6,660.67 per month per each allocated unit
Physical Server Housing	Facility housing allocated by units of rack space for physical servers	134	\$300,456	\$2,242.21	Department is charged \$186.85 per month per device housed
Virtual Server Housing	Facility housing allocated by units of rack space for virtual servers	22.62	\$18,930	\$836.87	Department is charged \$69.74 per month per device housed
Managed Physical Server	Number of physical servers supported	254	\$959,135	\$3,776.12	Department is charged \$314.68 per month per physical server supported
Managed Virtual Server	Number of virtual servers supported	244	\$312,857	\$1,282.20	Department is charged \$106.85 per month per virtual server supported
Storage (GB)	Gigabytes of storage space allocated	1,292,278	\$522,059	\$0.40	Departments is charged \$0.03 per month per GB of storage space
Network Nodes	Number of connections to the Metro network. (computing devices, VPN accounts, multifunction devices, cameras and wireless access points)	14,331	\$6,739,587	\$470.28	Department is charged \$39.19 per month per connection
800 MHz Radio (Access to radio service w/Metro Owned Equipment)	Number of radios	7,168	\$1,562,490	\$217.98	Department is charged \$18.17 per month per connection
800 MHz Radio (Access to radio service w/o Metro Owned Equipment)	Number of radios	1,874	\$283,799	\$151.44	Department is charged \$12.62 per month per connection

