

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 FY21, the Internal Service Funds that recover their budget through billings to departments will be Information Technology Services, which includes radio billings and General Services which includes 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 FY21 billings and the FY21-FY20 budget change broken down by Internal Service Fund. Once the Budget Ordinance is adopted, the FY20-FY21 change for each internal service fee will be allocated to departmental budgets.

Summary Schedule FY2021 Internal Service Billings				
	ITS FY21 Billings (Includes Radio Billings)	Fleet FY21 Billings	Surplus Property FY21 Billings	Total FY21 Billings
10101 GSD General	20,193,000	14,504,500	235,300	34,932,800
18301 USD General	0	5,476,700	7,800	5,484,500
Total Other Special Rev/Grants Funds				
30101 Metro Major Drug Program	38,000	0	0	39,600
30200 Police Task Force Fund	0	28,800	0	28,800
31500 MAC Admin & Leasehold	634,700	261,900	2,000	898,600
32226 JUV Juv Court Grant Fund	0	18,700	0	18,700
35131 MNPS General Purpose	3,893,600	10,800	0	3,904,400
51137 Information Technology Service	0	26,500	8,900	35,400
51154 Office of Fleet Management	465,900	0	6,600	472,500
51180 Treasury Management	32,500	0	300	32,800
60152 Farmers Market	43,200	0	600	43,800
60156 State Fair	91,300	0	0	91,300
60161 Municipal Auditorium	38,700	0	600	39,300
60162 Convention Center	295,000	0	0	295,000
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	56,600	3,100	0	59,700
61200 Police Impound	0	0	0	0
67331 W&S Operating	2,639,300	2,214,900	39,500	4,893,700
67431 Stormwater Operating	141,500	511,600	7,600	660,700
Total Other Special Rev/Grants Funds	8,370,300	3,076,300	66,100	11,512,700
Direct Billings to Outside Accounts/Fund Balance	3,596,300	383,900	850,200	4,830,400
Grand Total	32,159,600	23,441,400	1,159,400	56,760,400

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

	ITS FY20- FY21 Budget Variance	Fleet FY20- FY21 Budget Variance	Surplus Property FY20- FY21 Budget Variance	Total FY20- FY21 Budget Variance
10101 GSD General	2,721,100	(1,258,200)	4,200	1,467,100
18301 USD General	0	2,588,900	1,000	2,589,900
Total Other Special Rev/Grants Funds				
30101 Metro Major Drug Program	(10,200)	0	0	(10,200)
30200 Police Task Force Fund	0	5,800	0	5,800
30215 Innovation Fund	0	0	(200)	(200)
31500 MAC Admin & Leasehold	245,200	(6,800)	(6,100)	232,300
32226 JUV Juv Court Grant Fund	0	6,700	0	6,700
35131 MNPS General Purpose	702,600	10,800	0	713,400
51137 Information Technology Service	0	4,000	1,800	5,800
51154 Office of Fleet Management	(26,300)	0	400	(25,900)
51180 Treasury Management	5,100	0	0	5,100
60152 Farmers Market	16,000	0	100	16,100
60156 State Fair	700	0	0	700
60161 Municipal Auditorium	5,900	0	100	6,000
60162 Convention Center	295,000	0	0	295,000
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	(1,400)	1,800	0	400
67331 W&S Operating	321,800	43,100	(4,100)	360,800
67431 Stormwater Operating	13,100	(30,400)	(8,600)	(25,900)
Total Other Special Rev/Grants Funds	1,567,500	35,000	(16,600)	1,585,900
Direct Billings to Outside Accounts/Fund Balance	862,900	383,900	850,200	2,097,000
Grand Total	5,151,500	1,749,600	838,800	7,739,900

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 FY21 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	9,797	\$586,968	\$59.91	Department is charged \$4.99 monthly per mailbox
Imaging Usage	Number of pages imaged	5,135,829	\$150,446	\$0.03	Department is charged \$.002 monthly for each page imaged
Imaging Storage	Gigabytes of image storage required and access to imaged pages	11,606	\$351,041	\$30.25	Department is charged \$2.52 monthly per GB of stored images
EBS HR and Payroll	Number of paychecks	524,233	\$1,836,834	\$3.50	Department is charged \$0.29 monthly for each EBS paycheck
Kronos Time and Attendance	Number of Kronos transactions	68,413	\$276,256	\$4.04	Department is charged \$0.34 monthly for each Kronos transaction
Oracle ULA	Number of ULA Licenses	80	\$1,183,295	\$14,791.19	Department is charged \$1,232.60 monthly for each ULA License
ESRI	Number of ESRI Licenses	80	\$258,795	\$3,234.94	Department is charged \$269.58 monthly for each ESRI License
Hyperion	Allocated to departments based on budget size	1,062,631,400	\$938,688	\$0.001	Department is charged \$0.001 per budgeted dollar
EBS General Accounting	Number of EBS financial transactions (GL, AP, invoices, etc.)	938,398	\$3,096,338	\$3.30	Department is charged \$0.27 monthly for each EBS transaction
Procurement	Number of purchase orders processed using EBS and/or Procurement system	64,335	\$505,187	\$7.85	Department is charged \$0.65 monthly for each procurement transaction
EBS and Procurement Storage	Number of stored paychecks, accounting transactions, and purchase orders	25,103,367	\$1,257,206	\$0.05	Department is charged \$0.004 monthly for each stored transaction
Tax System	Allocated 100% to Trustee	N/A	\$486,813	N/A	Allocated 100% to Trustee
Land and Permitting System	Allocated to departments based on access, utilization, and transactions	% use	\$1,149,599	N/A	Allocated to depts based on % of use
Nashville.gov	Equally distributed across departments on the Nashville.gov platform	54	\$520,428	\$9,637.56	Departments on Nashville.gov are charged \$803.13 monthly
External Site - Full Support	Full support of sites external to Nashville.gov platform	2	\$37,748	\$18,874.00	Department is charged \$1,572.83 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

Allocation Method by Activity					
Information Technology Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Web Traffic Tier 2 (10k - 100k Page Views)	Number of web page views	617,754	\$20,550	\$0.033	Department is charged \$0.033 per page view
Web Traffic Tier 3 (Above 100k Page Views)	Number of web page views	15,092,347	\$166,092	\$0.011	Department is charged \$0.011 per page view
Application Maintenance & Support	Number of application support hours	4,779	\$338,782	\$70.89	Department is charged \$70.89 for each allocated hour
Database Support	Number of database support hours	3,101	\$137,738	\$44.42	Department is charged \$44.42 for each allocated hour
Desk Side Support	Number of personal computing devices supported	8,105	\$2,841,347	\$350.57	Department is charged \$29.21 monthly per device supported
PC Asset Management	Number of personal computing devices managed (purchased/inventory records mgmt)	10,692	\$545,941	\$51.06	Department is charged \$4.26 monthly per device managed
AS/400	Portion of shared AS/400 resources used	1	\$99,397	\$99,397.00	Department is charged \$8,283.08 monthly per each allocated unit
Physical Server Housing	Facility housing allocated by units of rack space for physical servers	96	\$351,568	\$3,662.17	Department is charged \$305.18 monthly per device housed
Virtual Server Housing	Facility housing allocated by units of rack space for virtual servers	19.11	\$32,333	\$1,691.94	Department is charged \$141.00 monthly per device housed
Managed Physical Server	Number of physical servers supported	265	\$1,071,527	\$4,043.50	Department is charged \$336.96 monthly per physical server supported
Managed Virtual Server	Number of virtual servers supported	321	\$425,675	\$1,326.09	Department is charged \$110.51 monthly per virtual server supported
Storage (GB)	Gigabytes of storage space allocated	1,888,975	\$737,886	\$0.39	Departments is charged \$0.03 monthly 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)	14,788	\$7,884,465	\$533.17	Department is charged \$44.43 monthly per connection
800 MHz Radio (Access to radio service w/Metro Owned Equipment)	Number of radios	6,851	\$1,925,570	\$281.06	Department is charged \$23.42 monthly per connection
800 MHz Radio (Access to radio service w/o Metro Owned Equipment)	Number of radios	1,633	\$304,130	\$186.24	Department is charged \$15.52 monthly per connection