



**Central Services
Cost Allocation Plan
Nashville-Davidson County,
Tennessee**

FY 2022
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2022

**Central Services
Cost Allocation Plan
Nashville-Davidson County, Tennessee**

FY 2022
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2022

Certificate of Cost Allocation Plan

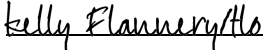
Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2023 through June 30, 2024

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

- (1) All costs included in this proposal based on FY 2022 actual costs (July 1, 2021 through June 30, 2022) to establish cost allocations or billings for FY 2024 (July 1, 2023 through June 30, 2024) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	METROPOLITAN GOVERNMENT OF NASHVILLE- DAVIDSON COUNTY, TENNESSEE
Signature:	<small>DocuSigned by:</small>  <small>6ACD297069E14E9...</small>
Name of Official:	Kelly Flannery
Title:	Director of Finance
Date of Execution:	3/9/2023

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
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All Monetary Values are US Dollars
MAXCAP 2023 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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All Monetary Values are US Dollars
MAXCAP 2023 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2022.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process**

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Allocation Methodology and Process**

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

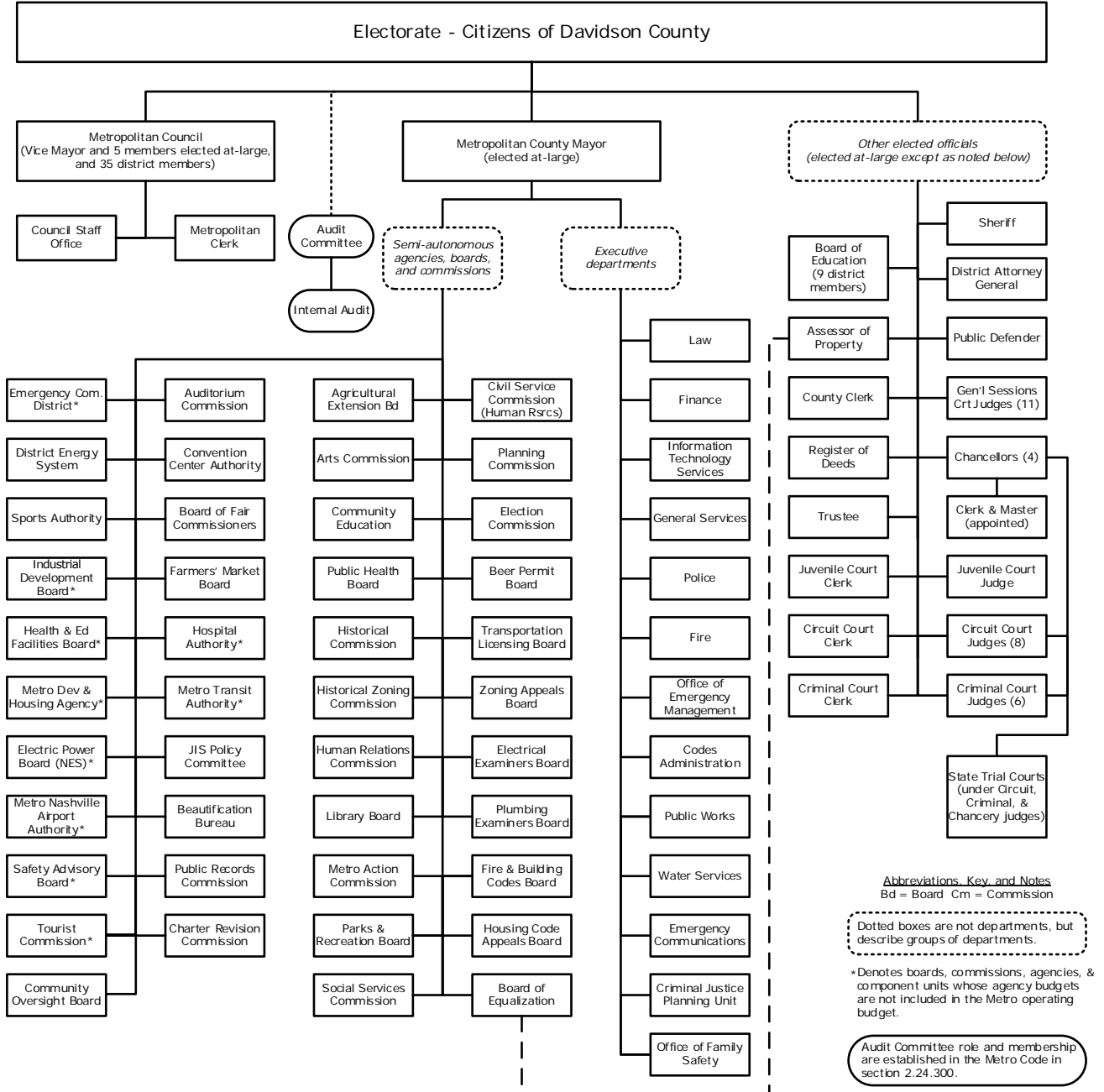
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule .2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



Abbreviations, Key, and Notes
 Bd = Board Cm = Commission

Dotted boxes are not departments, but describe groups of departments.

*Denotes boards, commissions, agencies, & component units whose agency budgets are not included in the Metro operating budget.

Audit Committee role and membership are established in the Metro Code in section 2.24.300.

**THE METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY**

**ELECTED OFFICIALS
at June 30, 2022**

**John Cooper, Mayor
Jim Shulman, Vice Mayor**

Finance Officials

Vivian M. Wilhoite	Assessor of Property
Erica S. Gilmore	Trustee
Brenda Wynn	County Clerk

Members of the Metropolitan Council:

At Large Bob Mendes	District #16 Ginny Welsch
At Large Sharon Hurt	District #17 Colby Sledge
At Large Burkley Allen	District #18 Tom Cash
At Large Vacant	District #19 Freddie O'Connell
At Large Zulfat Suara	District #20 Mary Carolyn Roberts
District # 1 Jonathan Hall	District #21 Brandon Taylor
District # 2 Kyonzté Toombs	District #22 Gloria Hausser
District # 3 Jennifer Gamble	District #23 Thom Druffel
District # 4 Robert Swope	District #24 Kathleen Murphy
District # 5 Sean Parker	District #25 Russ Pulley
District # 6 Brett Withers	District #26 Courtney Johnston
District # 7 Emily Benedict	District #27 Robert Nash
District # 8 Nancy VanReece	District #28 Tanaka Vercher
District # 9 Tonya Hancock	District #29 Delishia Porterfield
District #10 Zach Young	District #30 Sandra Sepulveda
District #11 Larry Hagar	District #31 John Rutherford
District #12 Erin Evans	District #32 Joy Styles
District #13 Russ Bradford	District #33 Antoinette Lee
District #14 Kevin Rhoten	District #34 Angie Henderson
District #15 Jeff Syracuse	District #35 Dave Rosenberg

Section C: Cost Allocation Plan

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	001 Administrative - Direct	002 Metropolitan Council	003 Metropolitan Clerk	004 Mayor's Office*	005 Election Commission
Depreciation	0	230,214	55,622	303,948	10,409
001 Administrative - Corporate Dues	0	643,823	0	42,847	0
001 Administrative - Employee Benefits	14,173	332,466	77,567	171,397	149,905
001 Administrative - Facility Rental	0	0	68,211	0	35,108
001 Administrative - Insurance	0	19,159	4,140	13,761	25,009
001 Administrative - Post Audits	25,317	735	180	1,389	1,124
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,801	15	4	28	22
003 Metropolitan Clerk - Records Center	0	30	904	0	8,713
006 Law	0	106,231	9,541	126,301	58,217
008 Human Resources	75	36,571	5,280	23,385	18,859
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	104,017	300,228	137,331	148,766
010 General Services - Fleet Management	0	0	0	0	214
010 General Services - Mail Services	140	7,291	100	1,013	31,618
014 Information Technology Service	0	16,500	7,252	18,101	22,422
015 Finance - Accountability	0	0	0	0	36,465
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	422	422	10,589	2,455
015 Finance - Grants & Cost Planning	7,967	231	57	3,820	353
015 Finance - Office of Mgmt & Budget	20,567	2,097	576	3,563	2,899
015 Finance - Operations	56,815	2,425	3,143	4,936	5,435
015 Finance - Payroll	0	3,275	389	1,818	24,363
015 Finance - Property Administration	19,265	559	137	1,057	855
015 Finance - Purchasing	0	0	0	52,509	11,451
015 Finance - Treasury	8,998	660	124	1,279	2,964
015 Finance - Diversity Equity & Inclus	3,121	318	87	541	440
030 Sheriff's Office - Security Services	0	45,274	32,394	59,354	12,214
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	37,855	1,099	269	2,076	1,680
Allocated Costs for Fiscal 2022	196,094	1,553,413	566,626	981,042	611,960

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	007 Planning Commission	009 Register of Deeds	010 General Services	010 General Services - Surplus Property	011 Historical Commission
Depreciation	188,185	0	6,384	4,077	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	297,373	205,874	232,012	0	43,130
001 Administrative - Facility Rental	0	0	62,889	40,165	0
001 Administrative - Insurance	23,176	0	0	0	3,070
001 Administrative - Post Audits	1,655	782	937	180	359
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	33	16	19	4	7
003 Metropolitan Clerk - Records Center	3,174	2,786	0	0	0
006 Law	89,657	985	0	0	106,360
008 Human Resources	38,420	18,481	0	0	9,421
010 General Services - Administration	0	0	5,717	191,997	0
010 General Services - Facilities	152,977	0	0	163,827	18,214
010 General Services - Fleet Management	548	4,789	0	288	0
010 General Services - Mail Services	2,815	2,987	0	0	2,091
014 Information Technology Service	43,834	14,098	0	6,817	6,458
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	6,522	422	0	0	2,455
015 Finance - Grants & Cost Planning	521	246	295	57	5,752
015 Finance - Office of Mgmt & Budget	4,895	195	0	542	968
015 Finance - Operations	20,502	1,692	13,770	4,519	4,243
015 Finance - Payroll	2,903	407	0	363	691
015 Finance - Property Administration	1,259	595	713	137	273
015 Finance - Purchasing	0	0	0	0	11,451
015 Finance - Treasury	31,652	152	435	221	223
015 Finance - Diversity Equity & Inclus	743	30	0	82	147
030 Sheriff's Office - Security Services	14,214	96	20,952	13,381	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,474	1,169	1,401	270	537
Allocated Costs for Fiscal 2022	927,531	255,800	345,524	426,926	215,851

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	012 Employee Benefit Board	015 Finance	016 Assessor of Property	017 Trustee	018 County Clerk
Depreciation	0	0	180,861	53,004	153,956
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	21,220	18,062	668,909	254,790	429,711
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	53,607	10,585	30,339
001 Administrative - Post Audits	168,175	270	1,984	653	1,432
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	3,366	5	40	13	29
003 Metropolitan Clerk - Records Center	0	182	7,580	0	480
006 Law	58,602	0	217,795	229,358	2,400
008 Human Resources	0	0	55,189	15,389	55,944
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	216,818	63,541	207,019
010 General Services - Fleet Management	0	0	41,844	4,905	6,704
010 General Services - Mail Services	88,362	0	9,746	6,584	602,475
014 Information Technology Service	295	0	48,834	57,870	21,980
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	13,803	0	0	0
015 Finance - Business Assistance	422	10,167	2,455	2,455	422
015 Finance - Grants & Cost Planning	52,922	85	624	205	451
015 Finance - Office of Mgmt & Budget	0	224	6,059	1,891	3,789
015 Finance - Operations	30,103	3,190	8,499	2,407	5,322
015 Finance - Payroll	38	368	5,074	1,569	4,571
015 Finance - Property Administration	127,977	205	1,510	497	1,090
015 Finance - Purchasing	0	57,256	6,704	0	0
015 Finance - Treasury	25,230	1,170	1,412	434	1,117
015 Finance - Diversity Equity & Inclus	0	34	919	287	575
030 Sheriff's Office - Security Services	0	0	20,146	5,904	58,497
038 Health - Employee Health & Wellness	77,890	0	0	0	0
048 Internal Audit	251,467	404	2,966	976	2,141
Allocated Costs for Fiscal 2022	906,070	105,428	1,559,578	713,318	1,590,443

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	019 District Attorney	021 Public Defender	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk
Depreciation	40,337	0	0	454,198	158,166
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	176,576	245,528	86,249	580,306	383,562
001 Administrative - Facility Rental	54	0	0	0	28,618
001 Administrative - Insurance	39,788	27,963	11,973	25,000	33,676
001 Administrative - Post Audits	2,665	2,494	602	2,223	1,772
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	53	50	12	44	35
003 Metropolitan Clerk - Records Center	0	14,820	24,402	25,216	15,835
006 Law	934	5,058	13,887	8,718	7,792
008 Human Resources	69,107	68,112	22,631	72,162	64,875
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	25,429	19,231	50,037	264,297	261,129
010 General Services - Fleet Management	7,173	3,521	56	381	279
010 General Services - Mail Services	14,332	2,946	10,139	133,349	30,654
014 Information Technology Service	36,147	16,341	7,507	19,625	17,966
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	422	422	422	422
015 Finance - Grants & Cost Planning	838	785	9,212	699	558
015 Finance - Office of Mgmt & Budget	7,409	7,132	1,456	2,299	4,679
015 Finance - Operations	11,349	11,407	3,189	4,047	5,956
015 Finance - Payroll	4,881	4,564	1,615	3,075	4,837
015 Finance - Property Administration	2,028	1,898	458	1,691	1,348
015 Finance - Purchasing	0	33,523	0	0	0
015 Finance - Treasury	1,701	1,578	406	811	1,278
015 Finance - Diversity Equity & Inclus	1,124	1,082	221	349	710
030 Sheriff's Office - Security Services	22,717	7,485	17,057	160,767	115,699
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,985	3,729	900	3,323	2,649
Allocated Costs for Fiscal 2022	469,049	479,669	262,429	1,763,004	1,142,497

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	025 Clerk and Master - Chancery	026 Juvenile Court	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services
Depreciation	123,856	0	398,557	1,081,558	57,857
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	130,277	608,527	553,083	555,017	3,707
001 Administrative - Facility Rental	0	0	25,533	0	0
001 Administrative - Insurance	7,621	88,293	44,576	39,480	7,942
001 Administrative - Post Audits	398	4,055	3,445	3,464	997
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	8	81	69	69	20
003 Metropolitan Clerk - Records Center	15,340	0	546	53	81
006 Law	3,497	15,953	57,990	15,156	0
008 Human Resources	12,069	82,513	86,337	98,852	14,710
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	55,961	588,789	999,518	590,734	26,141
010 General Services - Fleet Management	0	16,027	241	7,901	0
010 General Services - Mail Services	12,652	8,573	6,612	9,327	86
014 Information Technology Service	3,703	23,267	29,831	48,180	110,245
015 Finance - Accountability	0	0	0	72,930	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	2,455	422	422	422
015 Finance - Grants & Cost Planning	125	1,276	5,595	7,857	314
015 Finance - Office of Mgmt & Budget	1,148	10,870	8,995	8,853	2,615
015 Finance - Operations	2,040	25,658	21,053	22,331	1,907
015 Finance - Payroll	1,054	6,521	7,198	7,920	954
015 Finance - Property Administration	303	3,085	2,622	2,636	759
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	285	2,295	2,289	2,095	557
015 Finance - Diversity Equity & Inclus	174	1,649	1,365	1,343	397
030 Sheriff's Office - Security Services	30,495	145,156	376,776	317,255	6,385
038 Health - Employee Health & Wellness	0	6,478	0	0	0
048 Internal Audit	596	6,063	5,151	5,180	1,491
Allocated Costs for Fiscal 2022	402,025	1,647,583	2,637,804	2,898,616	237,586

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration	034 Beer Board
Depreciation	268,630	1,135,215	29,903	193,648	12,628
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	4,262,344	17,545,891	21,098,638	913,223	22,011
001 Administrative - Facility Rental	0	58,668	56,138	0	0
001 Administrative - Insurance	438,363	1,743,262	1,010,656	76,251	2,785
001 Administrative - Post Audits	19,983	62,874	42,134	3,198	167
001 Administrative - Gen Svcs Energy	0	87,776	493,482	0	0
001 Administrative - Miscellaneous	400	1,258	6,372	64	3
003 Metropolitan Clerk - Records Center	201	13,577	534	748	613
006 Law	339,926	762,571	348,525	429,435	26,309
008 Human Resources	701,060	1,369,757	992,722	86,526	4,141
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	6,032,224	3,113,049	159,176	10,265
010 General Services - Fleet Management	529,685	4,420,250	5,205,829	40,229	3,811
010 General Services - Mail Services	0	28,714	2,523	74,110	607
014 Information Technology Service	11,437	909,746	294,422	119,160	7,733
015 Finance - Accountability	0	109,395	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	4,489	8,556	422	6,522	422
015 Finance - Grants & Cost Planning	9,672	36,702	15,514	1,006	1,180
015 Finance - Office of Mgmt & Budget	50,777	164,108	103,394	8,951	432
015 Finance - Operations	58,547	167,793	76,555	29,657	5,416
015 Finance - Payroll	48,793	111,362	74,910	7,276	315
015 Finance - Property Administration	15,207	47,846	32,063	2,434	127
015 Finance - Purchasing	49,721	170,406	11,451	22,902	0
015 Finance - Treasury	14,537	39,823	26,007	2,316	106
015 Finance - Diversity Equity & Inclus	7,705	24,904	15,690	1,358	65
030 Sheriff's Office - Security Services	1,421,264	67,496	20,531	14,790	954
038 Health - Employee Health & Wellness	120,349	491,365	58,804	0	0
048 Internal Audit	29,880	94,013	63,001	4,782	250
Allocated Costs for Fiscal 2022	8,402,969	35,705,553	33,193,266	2,197,765	100,344

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	035 Agricultural Extension	036 Soil and Water Conservation	037 Social Services	038 Health	039 Public Library
Depreciation	0	0	65,206	1,587	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	1,025,582	3,023,120	1,665,302
001 Administrative - Facility Rental	0	0	0	15,632	0
001 Administrative - Insurance	3,705	0	93,812	206,209	501,906
001 Administrative - Post Audits	83	0	2,549	17,956	9,766
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	2	0	51	359	195
003 Metropolitan Clerk - Records Center	0	0	1,163	37,377	7,555
006 Law	0	0	26,009	277,489	12,610
008 Human Resources	3,771	0	48,272	365,085	250,775
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	34,544	0	91,191	902,163	495,082
010 General Services - Fleet Management	0	0	13,925	54,483	32,600
010 General Services - Mail Services	106	0	2,373	497	34,055
014 Information Technology Service	2,280	0	20,280	204,325	213,918
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	0	422	2,455	8,556
015 Finance - Grants & Cost Planning	26	0	9,824	63,171	13,223
015 Finance - Office of Mgmt & Budget	243	0	7,294	55,377	23,820
015 Finance - Operations	1,415	0	30,478	136,777	163,667
015 Finance - Payroll	272	0	5,604	29,543	19,171
015 Finance - Property Administration	63	0	1,939	13,664	7,432
015 Finance - Purchasing	0	0	22,902	81,132	69,835
015 Finance - Treasury	64	0	1,614	8,089	6,676
015 Finance - Diversity Equity & Inclus	37	0	1,107	8,404	3,615
030 Sheriff's Office - Security Services	0	0	11,378	296,695	93,860
038 Health - Employee Health & Wellness	0	0	249	141,279	0
048 Internal Audit	123	0	3,811	26,849	14,603
Allocated Costs for Fiscal 2022	47,155	0	1,487,034	5,969,717	3,648,221

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	040 Parks	041 Arts Commission	042 Transportation	044 Human Relations Commission	047 Criminal Justice Planning
Depreciation	0	2,529	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,881,516	48,402	3,419,579	8,632	0
001 Administrative - Facility Rental	0	3,198	0	0	0
001 Administrative - Insurance	1,338,798	2,329	279,285	1,588	1,164
001 Administrative - Post Audits	12,043	414	12,987	138	134
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	241	8	1,796	3	3
003 Metropolitan Clerk - Records Center	252	0	883	9	0
006 Law	234,767	45,014	356,311	5,195	926
008 Human Resources	378,241	6,034	213,849	2,262	3,017
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	837,515	14,751	20,716	11,141	0
010 General Services - Fleet Management	817,866	0	4,075,724	0	0
010 General Services - Mail Services	4,085	160	2,777	57	0
014 Information Technology Service	138,979	5,180	115,668	2,057	1,695
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	45,158	2,455	139,123	422	422
015 Finance - Grants & Cost Planning	41,008	9,152	6,342	43	42
015 Finance - Office of Mgmt & Budget	33,882	1,494	38,339	365	387
015 Finance - Operations	265,020	8,864	89,458	2,006	1,013
015 Finance - Payroll	32,686	665	21,012	177	163
015 Finance - Property Administration	9,164	315	9,883	105	102
015 Finance - Purchasing	65,918	24,860	125,963	0	0
015 Finance - Treasury	9,508	258	8,474	79	76
015 Finance - Diversity Equity & Inclus	5,142	227	5,818	55	59
030 Sheriff's Office - Security Services	437,036	1,224	0	0	0
038 Health - Employee Health & Wellness	30,399	0	11,212	0	0
048 Internal Audit	18,007	618	19,419	206	201
Allocated Costs for Fiscal 2022	7,637,229	178,152	8,974,615	34,540	9,403

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board	060 Farmer's Market	061 Municipal Auditorium
Depreciation	17,957	108,839	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	7,422	15,910	0	50,068	121,215
001 Administrative - Facility Rental	32,866	302	0	0	0
001 Administrative - Insurance	31,235	0	0	0	83,918
001 Administrative - Post Audits	2,322	900	263	586	535
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	46	18	5	12	11
003 Metropolitan Clerk - Records Center	21	0	0	0	0
006 Law	4,354	13,998	9,559	24,406	16,716
008 Human Resources	9,708	31,683	6,034	3,771	5,280
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	250,841	62,791	0	0	0
010 General Services - Fleet Management	5,639	0	0	0	0
010 General Services - Mail Services	0	0	0	5	262
014 Information Technology Service	33,124	9,848	3,701	4,457	4,120
015 Finance - Accountability	0	36,465	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,455	4,489
015 Finance - Grants & Cost Planning	12,009	4,794	83	184	2,424
015 Finance - Office of Mgmt & Budget	1,824	2,712	1,030	1,284	2,592
015 Finance - Operations	7,628	6,463	2,203	9,591	8,707
015 Finance - Payroll	701	1,657	358	380	550
015 Finance - Property Administration	1,767	685	200	446	407
015 Finance - Purchasing	11,451	0	0	0	11,451
015 Finance - Treasury	1,006	505	155	150	415
015 Finance - Diversity Equity & Inclus	277	412	156	195	393
030 Sheriff's Office - Security Services	10,950	65,567	84	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,473	1,345	393	876	800
Allocated Costs for Fiscal 2022	446,621	364,893	24,223	98,867	264,286

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	062 State Fair Board	064 Sports Authority	065 Water and Sewer*	067 General Hospital	068 District Energy System (DES)
Depreciation	0	11,071	251,715	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	148,835	9,869	6,337,302	4,139,255	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	11,318	0	0	0
001 Administrative - Post Audits	977	10,137	56,011	0	4,600
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	20	203	1,121	0	92
003 Metropolitan Clerk - Records Center	104	117	610	0	0
006 Law	62,991	42,923	195,756	68,803	20,420
008 Human Resources	11,647	2,625	674,671	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	8,572	210,698	0	0
010 General Services - Fleet Management	0	0	5,378,885	0	0
010 General Services - Mail Services	343	135	4,292	0	0
014 Information Technology Service	9,698	3,579	345,746	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	12,623	8,556	191,990	0	2,455
015 Finance - Grants & Cost Planning	307	3,190	36,798	0	1,447
015 Finance - Office of Mgmt & Budget	2,068	13,945	165,666	0	9,361
015 Finance - Operations	13,468	10,438	403,456	160	4,755
015 Finance - Payroll	1,729	202	54,712	0	0
015 Finance - Property Administration	743	7,714	42,622	0	3,500
015 Finance - Purchasing	41,058	0	820,870	0	0
015 Finance - Treasury	376	5,017	49,198	133	948
015 Finance - Diversity Equity & Inclus	314	2,116	25,140	0	1,420
030 Sheriff's Office - Security Services	0	796	19,012	0	0
038 Health - Employee Health & Wellness	0	0	4,983	0	0
048 Internal Audit	1,461	15,157	83,750	0	6,878
Allocated Costs for Fiscal 2022	308,761	167,678	15,355,004	4,208,351	55,877

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission	077 Metro Development & Housing Authorit	078 Metropolitan Transit Authority (MTA)
Depreciation	0	0	66,219	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	16,552	191,065	1,045,833	2,169	11,171
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	5,293	0	0	0	0
001 Administrative - Post Audits	3	26,239	23,377	0	73
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	525	468	459	1
003 Metropolitan Clerk - Records Center	0	0	13,091	0	0
006 Law	0	1,620	56,390	7,124	2,366
008 Human Resources	0	109,232	228,959	0	754
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	37,260	0	0
010 General Services - Fleet Management	0	0	60,695	0	0
010 General Services - Mail Services	1,135	1,351	572	(59)	0
014 Information Technology Service	0	29,390	95,994	2,862	61,124
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	2,877	65,334	0	422
015 Finance - Grants & Cost Planning	1	8,257	31,040	0	23
015 Finance - Office of Mgmt & Budget	0	32,808	77,502	0	0
015 Finance - Operations	162	83,699	219,924	104	2,666
015 Finance - Payroll	54	6,768	17,308	0	65
015 Finance - Property Administration	2	19,967	17,789	0	55
015 Finance - Purchasing	0	0	82,116	0	0
015 Finance - Treasury	7	222,516	6,080	192	869
015 Finance - Diversity Equity & Inclus	0	4,979	11,761	0	0
030 Sheriff's Office - Security Services	0	0	11,555	0	0
038 Health - Employee Health & Wellness	0	0	45,847	0	0
048 Internal Audit	5	39,235	34,955	0	109
Allocated Costs for Fiscal 2022	23,636	780,529	2,250,068	12,851	79,699

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	080 Metro Nashville Public Schools (MNPS)	083 Industrial Development Board	090 Debt Service	091 Emergency Communication Center	Airport Authority
Depreciation	11,003	0	0	101,779	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	30,004,049	0	0	534,077	66,451
001 Administrative - Facility Rental	264,113	0	0	0	0
001 Administrative - Insurance	0	0	0	69,602	0
001 Administrative - Post Audits	376,785	0	0	4,553	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	7,542	0	0	91	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	1,169,164	28,392	0	4,269	309
008 Human Resources	0	0	0	139,558	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	442,160	0	0	307,055	0
010 General Services - Fleet Management	362	0	0	0	0
010 General Services - Mail Services	0	0	0	231	0
014 Information Technology Service	460,098	0	0	96,594	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	0	422	422	0
015 Finance - Grants & Cost Planning	118,575	0	0	1,433	0
015 Finance - Office of Mgmt & Budget	1,015,570	0	0	11,769	0
015 Finance - Operations	1,542,124	249	5,710	9,686	0
015 Finance - Payroll	568,862	0	0	9,454	210
015 Finance - Property Administration	286,730	0	0	3,465	0
015 Finance - Purchasing	0	0	0	13,409	0
015 Finance - Treasury	113,535	5	5,231	2,996	21
015 Finance - Diversity Equity & Inclusion	154,120	0	0	1,786	0
030 Sheriff's Office - Security Services	36,115	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	563,404	0	0	6,808	0
Allocated Costs for Fiscal 2022	37,134,733	28,646	11,362	1,319,038	66,991

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	Bordeaux Longterm Care	Hospital Authority	Knowles Home	Medical Examiner	Port Authority
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,457,092	0	259,674	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	54	0	505	1,456	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1	0	10	29	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	154	86,094	4,732	5,280	0
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	1,211	8,812	359	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	422	0	422	0	0
015 Finance - Grants & Cost Planning	17	0	159	458	0
015 Finance - Office of Mgmt & Budget	210	0	1,382	3,897	0
015 Finance - Operations	1,111	527	475	563	0
015 Finance - Payroll	6,251	10,119	680	0	0
015 Finance - Property Administration	41	0	384	1,108	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	654	1,837	294	653	0
015 Finance - Diversity Equity & Inclus	32	0	210	591	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	81	0	755	2,177	0
Allocated Costs for Fiscal 2022	2,467,332	107,389	270,041	16,214	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Nashville Electric Service (NES)	IKON Printing	All Other	Total Allocated	Direct Billed
Depreciation	0	0	300,401	6,079,521	0
001 Administrative - Corporate Dues	0	0	0	686,670	0
001 Administrative - Employee Benefits	0	0	176,115	107,747,785	0
001 Administrative - Facility Rental	0	0	18,366	709,860	0
001 Administrative - Insurance	0	0	15,784	6,426,420	0
001 Administrative - Post Audits	0	0	0	921,089	0
001 Administrative - Gen Svcs Energy	0	0	0	581,258	0
001 Administrative - Miscellaneous	0	0	0	27,253	0
003 Metropolitan Clerk - Records Center	0	0	1,301	198,299	0
006 Law	77	0	55,343	5,880,760	524,400
008 Human Resources	0	0	0	6,517,816	0
010 General Services - Administration	0	0	0	197,713	0
010 General Services - Facilities	0	124,952	4,112,216	21,672,366	1,011,900
010 General Services - Fleet Management	0	0	538	20,735,391	25,213,490
010 General Services - Mail Services	0	0	4	1,142,224	13,978
014 Information Technology Service	363,208	0	164,514	4,322,592	0
015 Finance - Accountability	0	0	204,023	459,277	0
015 Finance - Administration	0	0	0	13,803	0
015 Finance - Business Assistance	0	0	16,690	575,731	0
015 Finance - Grants & Cost Planning	0	0	103,746	632,695	0
015 Finance - Office of Mgmt & Budget	0	0	0	1,936,206	0
015 Finance - Operations	0	0	0	3,646,472	0
015 Finance - Payroll	0	0	398	1,120,854	0
015 Finance - Property Administration	0	0	0	700,929	0
015 Finance - Purchasing	0	0	0	1,798,340	0
015 Finance - Treasury	0	0	83,020	702,808	0
015 Finance - Diversity Equity & Inclus	0	0	0	293,825	0
030 Sheriff's Office - Security Services	0	0	118,693	4,110,217	0
038 Health - Employee Health & Wellness	0	0	0	988,857	0
048 Internal Audit	0	0	0	1,377,277	0
Allocated Costs for Fiscal 2022	363,285	124,952	5,371,153	202,204,308	26,763,768

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	0	(8,529,980)	0	
001 Administrative - Corporate Dues	0	0	0	
001 Administrative - Employee Benefits	0	0	0	
001 Administrative - Facility Rental	0	0	0	
001 Administrative - Insurance	0	0	15,559,100	
001 Administrative - Post Audits	0	0	0	
001 Administrative - Gen Svcs Energy	0	0	9,874	
001 Administrative - Miscellaneous	30,202,915	0	0	
003 Metropolitan Clerk - Records Center	0	0	0	
006 Law	27,090	17,226,667	0	
008 Human Resources	213,421	0	0	
010 General Services - Administration	0	0	0	
010 General Services - Facilities	6,188,559	0	0	
010 General Services - Fleet Management	0	130,693	0	
010 General Services - Mail Services	0	0	0	
014 Information Technology Service	20,873,939	37,593,535	0	
015 Finance - Accountability	0	0	0	
015 Finance - Administration	0	0	0	
015 Finance - Business Assistance	0	0	0	
015 Finance - Grants & Cost Planning	0	0	0	
015 Finance - Office of Mgmt & Budget	0	0	0	
015 Finance - Operations	0	0	0	
015 Finance - Payroll	0	0	0	
015 Finance - Property Administration	0	0	0	
015 Finance - Purchasing	0	0	0	
015 Finance - Treasury	0	1,040,850	0	
015 Finance - Diversity Equity & Inclus	0	0	0	
030 Sheriff's Office - Security Services	0	12,091,800	0	
038 Health - Employee Health & Wellness	74,040	0	0	
048 Internal Audit	601	0	0	
Allocated Costs for Fiscal 2022	57,580,565	59,553,565	15,568,974	361,671,180

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,529,980		0	
001 Administrative - Corporate Dues	684,564		0		0	
001 Administrative - Employee Benefits	110,407,123		0		0	
001 Administrative - Facility Rental	877,713		0		0	
001 Administrative - Insurance	22,193,600	(15,559,100)	0		0	
001 Administrative - Post Audits	1,079,513		0		0	
001 Administrative - Gen Svcs Energy	583,700	(9,874)	0		0	
001 Administrative - Miscellaneous	30,261,009		0	(30,202,915)	0	
003 Metropolitan Clerk - Records Center	219,375		0		0	
006 Law	23,969,856		(17,226,667)	(27,090)	(524,400)	
008 Human Resources	6,384,757		0	(213,421)	0	
010 General Services - Administration	983,409		0		0	
010 General Services - Facilities	29,602,832		0	(6,188,559)	(1,011,900)	
010 General Services - Fleet Management	42,721,506		(130,693)		(25,213,490)	
010 General Services - Mail Services	1,214,303		0		(13,978)	
014 Information Technology Service	59,376,437		(37,593,535)	(20,873,939)	0	
015 Finance - Accountability	514,585		0		0	
015 Finance - Administration	1,431,815		0		0	
015 Finance - Business Assistance	1,152,494		0		0	
015 Finance - Grants & Cost Planning	356,540		0		0	
015 Finance - Office of Mgmt & Budget	1,526,795		0		0	
015 Finance - Operations	3,027,146		0		0	
015 Finance - Payroll	946,194		0		0	
015 Finance - Property Administration	536,911		0		0	
015 Finance - Purchasing	1,500,965		0		0	
015 Finance - Treasury	1,379,320		(1,040,850)		0	
015 Finance - Diversity Equity & Inclus	253,297		0		0	
030 Sheriff's Office - Security Services	16,099,589		(12,091,800)		0	
038 Health - Employee Health & Wellness	1,028,461		0	(74,040)	0	
048 Internal Audit	1,357,371		0	(601)	0	
001 Administrative - Direct						196,094
002 Metropolitan Council						1,553,413
003 Metropolitan Clerk						566,626
004 Mayor's Office*						981,042
005 Election Commission						611,960
007 Planning Commission						927,531
009 Register of Deeds						255,800
010 General Services						345,524
010 General Services - Surplus Property						426,926
011 Historical Commission						215,851
012 Employee Benefit Board						906,070
015 Finance						105,428
016 Assessor of Property						1,559,578
017 Trustee						713,318
018 County Clerk						1,590,443
019 District Attorney						469,049
021 Public Defender						479,669
022 Juvenile Court Clerk						262,429
023 Circuit Court Clerk						1,763,004
024 Criminal Court Clerk						1,142,497
025 Clerk and Master - Chancery						402,025
026 Juvenile Court						1,647,583

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
027 General Sessions Court						2,637,804
028 State Trial Courts						2,898,616
029 Justice Integration Services						237,586
030 Sheriff's Office						8,402,969
031 Police						35,705,553
032 Fire						33,193,266
033 Codes Administration						2,197,765
034 Beer Board						100,344
035 Agricultural Extension						47,155
037 Social Services						1,487,034
038 Health						5,969,717
039 Public Library						3,648,221
040 Parks						7,637,229
041 Arts Commission						178,152
042 Transportation						8,974,615
044 Human Relations Commission						34,540
047 Criminal Justice Planning						9,403
049 Office of Emergency Management						446,621
051 Office of Family Safety						364,893
052 Community Oversight Board						24,223
060 Farmer's Market						98,867
061 Municipal Auditorium						264,286
062 State Fair Board						308,761
064 Sports Authority						167,678
065 Water and Sewer*						15,355,004
067 General Hospital						4,208,351
068 District Energy System (DES)						55,877
070 Community Education Commission						23,636
071 Convention Center Authority						780,529
075 Metro Action Commission						2,250,068
077 Metro Development & Housing Authorit						12,851
078 Metropolitan Transit Authority (MTA)						79,699
080 Metro Nashville Public Schools (MNPS)						37,134,733
083 Industrial Development Board						28,646
090 Debt Service						11,362
091 Emergency Communication Center						1,319,038
Airport Authority						66,991
Bordeaux Longterm Care						2,467,332
Hospital Authority						107,389
Knowles Home						270,041
Medical Examiner						16,214
Nashville Electric Service (NES)						363,285
IKON Printing						124,952
All Other						5,371,153
Totals	361,671,180	(15,568,974)	(59,553,565)	(57,580,565)	(26,763,768)	202,204,308

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	14,173	0	0
001 Administrative - Corporate Dues	0	(2,106)	0	0	0
001 Administrative - Employee Benefits	0	0	(128,645)	0	0
001 Administrative - Facility Rental	0	0	0	(1,860)	0
001 Administrative - Insurance	0	0	0	0	(362,013)
001 Administrative - Post Audits	0	0	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	0	0
002 Metropolitan Council	230,214	643,823	332,466	0	19,159
003 Metropolitan Clerk	55,622	0	77,567	68,211	4,140
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office*	303,948	42,847	171,397	0	13,761
005 Election Commission	10,409	0	149,905	35,108	25,009
006 Law	59,310	0	171,858	0	19,706
007 Planning Commission	188,185	0	297,373	0	23,176
008 Human Resources	394	0	390,023	3,883	21,612
009 Register of Deeds	0	0	205,874	0	0
010 General Services	6,384	0	232,012	62,889	0
010 General Services - Administration	10,744	0	805,163	19,143	0
010 General Services - Facilities	779,125	0	13,502	2,631	477,092
010 General Services - Fleet Management	14,604	0	51,957	143,876	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Surplus Property	4,077	0	0	40,165	0
011 Historical Commission	0	0	43,130	0	3,070
012 Employee Benefit Board	0	0	21,220	0	0
014 Information Technology Service	1,141,259	0	679,952	146	3,705
015 Finance	0	0	18,062	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	49,279	0	648,884	0	42,897
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	75,311	0	0	0	0
015 Finance - Operations	108,073	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Property Administration	43,762	0	0	0	0
015 Finance - Purchasing	87,246	0	0	0	0
015 Finance - Treasury	23,569	0	0	0	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	180,861	0	668,909	0	53,607
017 Trustee	53,004	0	254,790	0	10,585
018 County Clerk	153,956	0	429,711	0	30,339
019 District Attorney	40,337	0	176,576	54	39,788
021 Public Defender	0	0	245,528	0	27,963
022 Juvenile Court Clerk	0	0	86,249	0	11,973
023 Circuit Court Clerk	454,198	0	580,306	0	25,000
024 Criminal Court Clerk	158,166	0	383,562	28,618	33,676
025 Clerk and Master - Chancery	123,856	0	130,277	0	7,621
026 Juvenile Court	0	0	608,527	0	88,293
027 General Sessions Court	398,557	0	553,083	25,533	44,576
028 State Trial Courts	1,081,558	0	555,017	0	39,480
029 Justice Integration Services	57,857	0	3,707	0	7,942
030 Sheriff's Office	268,630	0	4,262,344	0	438,363

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
030 Sheriff's Office - Security Services	57,784	0	0	34	0
031 Police	1,135,215	0	17,545,891	58,668	1,743,262
032 Fire	29,903	0	21,098,638	56,138	1,010,656
033 Codes Administration	193,648	0	913,223	0	76,251
034 Beer Board	12,628	0	22,011	0	2,785
035 Agricultural Extension	0	0	0	0	3,705
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	65,206	0	1,025,582	0	93,812
038 Health	1,587	0	3,023,120	15,632	206,209
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,665,302	0	501,906
040 Parks	0	0	2,881,516	0	1,338,798
041 Arts Commission	2,529	0	48,402	3,198	2,329
042 Transportation	0	0	3,419,579	0	279,285
044 Human Relations Commission	0	0	8,632	0	1,588
047 Criminal Justice Planning	0	0	0	0	1,164
048 Internal Audit	0	0	26,645	0	5,081
049 Office of Emergency Management	17,957	0	7,422	32,866	31,235
051 Office of Family Safety	108,839	0	15,910	302	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	50,068	0	0
061 Municipal Auditorium	0	0	121,215	0	83,918
062 State Fair Board	0	0	148,835	0	0
064 Sports Authority	11,071	0	9,869	0	11,318
065 Water and Sewer*	251,715	0	6,337,302	0	0
067 General Hospital	0	0	4,139,255	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	16,552	0	5,293
071 Convention Center Authority	0	0	191,065	0	0
075 Metro Action Commission	66,219	0	1,045,833	0	0
077 Metro Development & Housing Authorit	0	0	2,169	0	0
078 Metropolitan Transit Authority (MTA)	0	0	11,171	0	0
080 Metro Nashville Public Schools (MNPS)	11,003	0	30,004,049	264,113	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	101,779	0	534,077	0	69,602
Airport Authority	0	0	66,451	0	0
Bordeaux Longterm Care	0	0	2,457,092	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	259,674	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	300,401	0	176,115	18,366	15,784
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	(8,529,980)	0	0	0	0
Disallowed	0	0	0	0	15,559,100
Total Expenditures	0	684,564	110,407,123	877,713	22,193,600

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	25,317	0	1,801	0	0
001 Administrative - Corporate Dues	174	0	4	0	0
001 Administrative - Employee Benefits	15,726	0	2,496	0	0
001 Administrative - Facility Rental	223	0	4	0	0
001 Administrative - Insurance	1,686	0	268	0	349,439
001 Administrative - Post Audits	(3,520)	0	6	0	0
001 Administrative - Gen Svcs Energy	146	(7,432)	3	0	0
001 Administrative - Miscellaneous	16	0	(2,920)	0	0
002 Metropolitan Council	735	0	15	30	106,231
003 Metropolitan Clerk	180	0	4	904	9,541
003 Metropolitan Clerk - Records Center	56	0	1	(2,648)	349
004 Mayor's Office*	1,389	0	28	0	126,301
005 Election Commission	1,124	0	22	8,713	58,217
006 Law	5,570	0	111	0	(421,640)
007 Planning Commission	1,655	0	33	3,174	89,657
008 Human Resources	51,957	0	33	6,794	47,518
009 Register of Deeds	782	0	16	2,786	985
010 General Services	937	0	19	0	0
010 General Services - Administration	251	0	5	65	32,936
010 General Services - Facilities	6,370	0	30,199	3,350	0
010 General Services - Fleet Management	10,893	0	218	91	635
010 General Services - Mail Services	309	0	6	0	0
010 General Services - Surplus Property	180	0	4	0	0
011 Historical Commission	359	0	7	0	106,360
012 Employee Benefit Board	168,175	0	3,366	0	58,602
014 Information Technology Service	12,468	0	250	132	17,899
015 Finance	270	0	5	182	0
015 Finance - Accountability	131	0	3	0	0
015 Finance - Administration	365	0	7	96	155,396
015 Finance - Business Assistance	294	0	6	0	0
015 Finance - Grants & Cost Planning	48,260	0	2	0	1,560
015 Finance - Office of Mgmt & Budget	389	0	8	0	0
015 Finance - Operations	772	0	15	6,466	0
015 Finance - Payroll	241	0	5	413	0
015 Finance - Property Administration	137	0	3	0	35,302
015 Finance - Purchasing	383	0	8	6,022	66,540
015 Finance - Treasury	352	0	7	165	19,571
015 Finance - Diversity Equity & Inclus	65	0	1	0	0
016 Assessor of Property	1,984	0	40	7,580	217,795
017 Trustee	653	0	13	0	229,358
018 County Clerk	1,432	0	29	480	2,400
019 District Attorney	2,665	0	53	0	934
021 Public Defender	2,494	0	50	14,820	5,058
022 Juvenile Court Clerk	602	0	12	24,402	13,887
023 Circuit Court Clerk	2,223	0	44	25,216	8,718
024 Criminal Court Clerk	1,772	0	35	15,835	7,792
025 Clerk and Master - Chancery	398	0	8	15,340	3,497
026 Juvenile Court	4,055	0	81	0	15,953
027 General Sessions Court	3,445	0	69	546	57,990
028 State Trial Courts	3,464	0	69	53	15,156
029 Justice Integration Services	997	0	20	81	0
030 Sheriff's Office	19,983	0	400	201	339,926

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
030 Sheriff's Office - Security Services	4,105	0	82	0	0
031 Police	62,874	87,776	1,258	13,577	762,571
032 Fire	42,134	493,482	6,372	534	348,525
033 Codes Administration	3,198	0	64	748	429,435
034 Beer Board	167	0	3	613	26,309
035 Agricultural Extension	83	0	2	0	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	2,549	0	51	1,163	26,009
038 Health	17,956	0	359	37,377	277,489
038 Health - Employee Health & Wellness	262	0	5	0	0
039 Public Library	9,766	0	195	7,555	12,610
040 Parks	12,043	0	241	252	234,767
041 Arts Commission	414	0	8	0	45,014
042 Transportation	12,987	0	1,796	883	356,311
044 Human Relations Commission	138	0	3	9	5,195
047 Criminal Justice Planning	134	0	3	0	926
048 Internal Audit	346	0	7	128	5,434
049 Office of Emergency Management	2,322	0	46	21	4,354
051 Office of Family Safety	900	0	18	0	13,998
052 Community Oversight Board	263	0	5	0	9,559
060 Farmer's Market	586	0	12	0	24,406
061 Municipal Auditorium	535	0	11	0	16,716
062 State Fair Board	977	0	20	104	62,991
064 Sports Authority	10,137	0	203	117	42,923
065 Water and Sewer*	56,011	0	1,121	610	195,756
067 General Hospital	0	0	0	0	68,803
068 District Energy System (DES)	4,600	0	92	0	20,420
070 Community Education Commission	3	0	0	0	0
071 Convention Center Authority	26,239	0	525	0	1,620
075 Metro Action Commission	23,377	0	468	13,091	56,390
077 Metro Development & Housing Authorit	0	0	459	0	7,124
078 Metropolitan Transit Authority (MTA)	73	0	1	0	2,366
080 Metro Nashville Public Schools (MNPS)	376,785	0	7,542	0	1,169,164
083 Industrial Development Board	0	0	0	0	28,392
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	4,553	0	91	0	4,269
Airport Authority	0	0	0	0	309
Bordeaux Longterm Care	54	0	1	0	154
Hospital Authority	0	0	0	0	86,094
Knowles Home	505	0	10	0	4,732
Medical Examiner	1,456	0	29	0	5,280
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	77
IKON Printing	0	0	0	0	0
All Other	0	0	0	1,301	55,343
Total Allocated					
Direct Bills	0	0	0	0	524,400
Unallocated	0	0	30,202,915	0	27,090
Cost Adjustments	0	0	0	0	17,226,667
Disallowed	0	9,874	0	0	0
Total Expenditures	1,079,513	583,700	30,261,009	219,375	23,969,856

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	75	0	0	0	140
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	0	0
002 Metropolitan Council	36,571	0	104,017	0	7,291
003 Metropolitan Clerk	5,280	0	300,228	0	100
003 Metropolitan Clerk - Records Center	0	0	0	126	0
004 Mayor's Office*	23,385	0	137,331	0	1,013
005 Election Commission	18,859	0	148,766	214	31,618
006 Law	34,446	0	25,691	186	8,425
007 Planning Commission	38,420	0	152,977	548	2,815
008 Human Resources	(659,627)	0	15,183	246	13,020
009 Register of Deeds	18,481	0	0	4,789	2,987
010 General Services	0	5,717	0	0	0
010 General Services - Administration	79,208	(1,666,018)	20,864	54	684
010 General Services - Facilities	0	1,021,234	(3,119,245)	1,644	13
010 General Services - Fleet Management	0	1,327,538	1,525,836	(3,374,970)	116
010 General Services - Mail Services	0	102,942	0	474	(109,186)
010 General Services - Surplus Property	0	191,997	163,827	288	0
011 Historical Commission	9,421	0	18,214	0	2,091
012 Employee Benefit Board	0	0	0	0	88,362
014 Information Technology Service	105,966	0	1,494,101	14,173	1,865
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	85,983	0	22,265	0	238
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	102,708	0	340
015 Finance - Operations	0	0	130,262	0	7,365
015 Finance - Payroll	0	0	0	0	26,676
015 Finance - Property Administration	0	0	19,485	0	353
015 Finance - Purchasing	0	0	67,548	0	538
015 Finance - Treasury	0	0	28,255	0	14,010
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	55,189	0	216,818	41,844	9,746
017 Trustee	15,389	0	63,541	4,905	6,584
018 County Clerk	55,944	0	207,019	6,704	602,475
019 District Attorney	69,107	0	25,429	7,173	14,332
021 Public Defender	68,112	0	19,231	3,521	2,946
022 Juvenile Court Clerk	22,631	0	50,037	56	10,139
023 Circuit Court Clerk	72,162	0	264,297	381	133,349
024 Criminal Court Clerk	64,875	0	261,129	279	30,654
025 Clerk and Master - Chancery	12,069	0	55,961	0	12,652
026 Juvenile Court	82,513	0	588,789	16,027	8,573
027 General Sessions Court	86,337	0	999,518	241	6,612
028 State Trial Courts	98,852	0	590,734	7,901	9,327
029 Justice Integration Services	14,710	0	26,141	0	86
030 Sheriff's Office	701,060	0	0	529,685	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
030 Sheriff's Office - Security Services	0	0	316,361	0	93,533
031 Police	1,369,757	0	6,032,224	4,420,250	28,714
032 Fire	992,722	0	3,113,049	5,205,829	2,523
033 Codes Administration	86,526	0	159,176	40,229	74,110
034 Beer Board	4,141	0	10,265	3,811	607
035 Agricultural Extension	3,771	0	34,544	0	106
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	48,272	0	91,191	13,925	2,373
038 Health	365,085	0	902,163	54,483	497
038 Health - Employee Health & Wellness	0	0	40,299	0	0
039 Public Library	250,775	0	495,082	32,600	34,055
040 Parks	378,241	0	837,515	817,866	4,085
041 Arts Commission	6,034	0	14,751	0	160
042 Transportation	213,849	0	20,716	4,075,724	2,777
044 Human Relations Commission	2,262	0	11,141	0	57
047 Criminal Justice Planning	3,017	0	0	0	0
048 Internal Audit	7,543	0	40,396	0	110
049 Office of Emergency Management	9,708	0	250,841	5,639	0
051 Office of Family Safety	31,683	0	62,791	0	0
052 Community Oversight Board	6,034	0	0	0	0
060 Farmer's Market	3,771	0	0	0	5
061 Municipal Auditorium	5,280	0	0	0	262
062 State Fair Board	11,647	0	0	0	343
064 Sports Authority	2,625	0	8,572	0	135
065 Water and Sewer*	674,671	0	210,698	5,378,885	4,292
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	0	0	1,135
071 Convention Center Authority	109,232	0	0	0	1,351
075 Metro Action Commission	228,959	0	37,260	60,695	572
077 Metro Development & Housing Authorit	0	0	0	0	(59)
078 Metropolitan Transit Authority (MTA)	754	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	442,160	362	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	139,558	0	307,055	0	231
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	124,952	0	0
All Other	0	0	4,112,216	538	4
Total Allocated					
Direct Bills	0	0	1,011,900	25,213,490	13,978
Unallocated	213,421	0	6,188,559	0	0
Cost Adjustments	0	0	0	130,693	0
Disallowed	0	0	0	0	0
Total Expenditures	6,384,757	983,409	29,602,832	42,721,506	1,214,303

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	014 Information T 16.5	015 Finance - Acc 17.5	015 Finance - Adm 18.5	015 Finance - Bus 19.5	015 Finance - Gra 20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	7,967
001 Administrative - Corporate Dues	0	0	0	417	52
001 Administrative - Employee Benefits	0	0	0	0	4,704
001 Administrative - Facility Rental	0	0	0	0	67
001 Administrative - Insurance	0	0	0	0	504
001 Administrative - Post Audits	0	0	0	0	82
001 Administrative - Gen Svcs Energy	0	0	0	0	44
001 Administrative - Miscellaneous	0	0	0	0	5
002 Metropolitan Council	16,500	0	0	422	231
003 Metropolitan Clerk	7,252	0	0	422	57
003 Metropolitan Clerk - Records Center	682	0	0	0	17
004 Mayor's Office*	18,101	0	0	10,589	3,820
005 Election Commission	22,422	36,465	0	2,455	353
006 Law	15,399	0	0	417	1,660
007 Planning Commission	43,834	0	0	6,522	521
008 Human Resources	28,279	0	0	14,459	485
009 Register of Deeds	14,098	0	0	422	246
010 General Services	0	0	0	0	295
010 General Services - Administration	3,876	0	0	417	75
010 General Services - Facilities	64,321	0	0	158,464	1,899
010 General Services - Fleet Management	49,400	0	0	0	3,247
010 General Services - Mail Services	758	0	0	0	92
010 General Services - Surplus Property	6,817	0	0	0	57
011 Historical Commission	6,458	0	0	2,455	5,752
012 Employee Benefit Board	295	0	0	422	52,922
014 Information Technology Service	(3,855,924)	0	0	22,482	3,716
015 Finance	0	0	13,803	10,167	85
015 Finance - Accountability	1,275	(105,724)	102,339	0	39
015 Finance - Administration	3,910	0	(1,041,258)	4,429	5,460
015 Finance - Business Assistance	1,986	0	248,091	(254,001)	88
015 Finance - Grants & Cost Planning	924	161,032	85,353	2,033	(300,607)
015 Finance - Office of Mgmt & Budget	4,858	0	363,019	0	122
015 Finance - Operations	19,511	0	683,112	0	243
015 Finance - Payroll	2,703	0	171,894	0	76
015 Finance - Property Administration	1,337	0	107,942	0	43
015 Finance - Purchasing	3,716	0	344,416	621,545	120
015 Finance - Treasury	5,983	0	290,788	0	111
015 Finance - Diversity Equity & Inclus	0	0	62,316	0	20
016 Assessor of Property	48,834	0	0	2,455	624
017 Trustee	57,870	0	0	2,455	205
018 County Clerk	21,980	0	0	422	451
019 District Attorney	36,147	0	0	422	838
021 Public Defender	16,341	0	0	422	785
022 Juvenile Court Clerk	7,507	0	0	422	9,212
023 Circuit Court Clerk	19,625	0	0	422	699
024 Criminal Court Clerk	17,966	0	0	422	558
025 Clerk and Master - Chancery	3,703	0	0	422	125
026 Juvenile Court	23,267	0	0	2,455	1,276
027 General Sessions Court	29,831	0	0	422	5,595
028 State Trial Courts	48,180	72,930	0	422	7,857
029 Justice Integration Services	110,245	0	0	422	314
030 Sheriff's Office	11,437	0	0	4,489	9,672

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	014 Information T 16.5	015 Finance - Acc 17.5	015 Finance - Adm 18.5	015 Finance - Bus 19.5	015 Finance - Gra 20.5
030 Sheriff's Office - Security Services	228,293	0	0	0	1,292
031 Police	909,746	109,395	0	8,556	36,702
032 Fire	294,422	0	0	422	15,514
033 Codes Administration	119,160	0	0	6,522	1,006
034 Beer Board	7,733	0	0	422	1,180
035 Agricultural Extension	2,280	0	0	422	26
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	20,280	0	0	422	9,824
038 Health	204,325	0	0	2,455	63,171
038 Health - Employee Health & Wellness	0	0	0	0	82
039 Public Library	213,918	0	0	8,556	13,223
040 Parks	138,979	0	0	45,158	41,008
041 Arts Commission	5,180	0	0	2,455	9,152
042 Transportation	115,668	0	0	139,123	6,342
044 Human Relations Commission	2,057	0	0	422	43
047 Criminal Justice Planning	1,695	0	0	422	42
048 Internal Audit	5,084	0	0	6,100	109
049 Office of Emergency Management	33,124	0	0	0	12,009
051 Office of Family Safety	9,848	36,465	0	0	4,794
052 Community Oversight Board	3,701	0	0	0	83
060 Farmer's Market	4,457	0	0	2,455	184
061 Municipal Auditorium	4,120	0	0	4,489	2,424
062 State Fair Board	9,698	0	0	12,623	307
064 Sports Authority	3,579	0	0	8,556	3,190
065 Water and Sewer*	345,746	0	0	191,990	36,798
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	2,455	1,447
070 Community Education Commission	0	0	0	422	1
071 Convention Center Authority	29,390	0	0	2,877	8,257
075 Metro Action Commission	95,994	0	0	65,334	31,040
077 Metro Development & Housing Authorit	2,862	0	0	0	0
078 Metropolitan Transit Authority (MTA)	61,124	0	0	422	23
080 Metro Nashville Public Schools (MNPS)	460,098	0	0	422	118,575
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	422	0
091 Emergency Communication Center	96,594	0	0	422	1,433
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	1,211	0	0	422	17
Hospital Authority	8,812	0	0	0	0
Knowles Home	359	0	0	422	159
Medical Examiner	0	0	0	0	458
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	363,208	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	164,514	204,023	0	16,690	103,746
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	20,873,939	0	0	0	0
Cost Adjustments	37,593,535	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	59,376,437	514,585	1,431,815	1,152,494	356,540

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	015 Finance - Off 21.5	015 Finance - Ope 22.5	015 Finance - Pay 23.5	015 Finance - Pro 24.5	015 Finance - Pur 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	20,567	56,815	0	19,265	0
001 Administrative - Corporate Dues	507	409	0	129	0
001 Administrative - Employee Benefits	52,865	1,842	263	11,681	0
001 Administrative - Facility Rental	626	247	0	166	0
001 Administrative - Insurance	4,456	224	0	1,252	0
001 Administrative - Post Audits	2,136	235	0	204	0
001 Administrative - Gen Svcs Energy	0	6,849	0	108	0
001 Administrative - Miscellaneous	2,027	51	0	12	0
002 Metropolitan Council	2,097	2,425	3,275	559	0
003 Metropolitan Clerk	576	3,143	389	137	0
003 Metropolitan Clerk - Records Center	182	956	94	41	0
004 Mayor's Office*	3,563	4,936	1,818	1,057	52,509
005 Election Commission	2,899	5,435	24,363	855	11,451
006 Law	4,820	20,768	2,517	4,122	22,193
007 Planning Commission	4,895	20,502	2,903	1,259	0
008 Human Resources	4,290	5,890	3,661	1,205	44,386
009 Register of Deeds	195	1,692	407	595	0
010 General Services	0	13,770	0	713	0
010 General Services - Administration	846	1,664	2,858	185	667,114
010 General Services - Facilities	15,352	83,000	1,499	4,715	0
010 General Services - Fleet Management	16,565	150,814	2,313	8,062	0
010 General Services - Mail Services	738	2,674	233	229	0
010 General Services - Surplus Property	542	4,519	363	137	0
011 Historical Commission	968	4,243	691	273	11,451
012 Employee Benefit Board	0	30,103	38	127,977	0
014 Information Technology Service	24,226	42,520	7,945	9,228	158,006
015 Finance	224	3,190	368	205	57,256
015 Finance - Accountability	377	941	193	97	0
015 Finance - Administration	877	1,819	1,845	270	6,530
015 Finance - Business Assistance	743	1,312	534	217	0
015 Finance - Grants & Cost Planning	227	784	141	67	0
015 Finance - Office of Mgmt & Budget	(558,243)	1,226	598	288	0
015 Finance - Operations	2,034	(975,560)	1,305	571	0
015 Finance - Payroll	672	2,679	(206,142)	178	0
015 Finance - Property Administration	404	801	175	(211,240)	0
015 Finance - Purchasing	989	1,772	656	291	(1,209,013)
015 Finance - Treasury	1,094	4,616	468	267	0
015 Finance - Diversity Equity & Inclus	226	483	105	49	0
016 Assessor of Property	6,059	8,499	5,074	1,510	6,704
017 Trustee	1,891	2,407	1,569	497	0
018 County Clerk	3,789	5,322	4,571	1,090	0
019 District Attorney	7,409	11,349	4,881	2,028	0
021 Public Defender	7,132	11,407	4,564	1,898	33,523
022 Juvenile Court Clerk	1,456	3,189	1,615	458	0
023 Circuit Court Clerk	2,299	4,047	3,075	1,691	0
024 Criminal Court Clerk	4,679	5,956	4,837	1,348	0
025 Clerk and Master - Chancery	1,148	2,040	1,054	303	0
026 Juvenile Court	10,870	25,658	6,521	3,085	0
027 General Sessions Court	8,995	21,053	7,198	2,622	0
028 State Trial Courts	8,853	22,331	7,920	2,636	0
029 Justice Integration Services	2,615	1,907	954	759	0
030 Sheriff's Office	50,777	58,547	48,793	15,207	49,721

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	015 Finance - Off 21.5	015 Finance - Ope 22.5	015 Finance - Pay 23.5	015 Finance - Pro 24.5	015 Finance - Pur 25.5
030 Sheriff's Office - Security Services	9,971	17,040	3,279	3,123	0
031 Police	164,108	167,793	111,362	47,846	170,406
032 Fire	103,394	76,555	74,910	32,063	11,451
033 Codes Administration	8,951	29,657	7,276	2,434	22,902
034 Beer Board	432	5,416	315	127	0
035 Agricultural Extension	243	1,415	272	63	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	7,294	30,478	5,604	1,939	22,902
038 Health	55,377	136,777	29,543	13,664	81,132
038 Health - Employee Health & Wellness	510	2,371	286	199	0
039 Public Library	23,820	163,667	19,171	7,432	69,835
040 Parks	33,882	265,020	32,686	9,164	65,918
041 Arts Commission	1,494	8,864	665	315	24,860
042 Transportation	38,339	89,458	21,012	9,883	125,963
044 Human Relations Commission	365	2,006	177	105	0
047 Criminal Justice Planning	387	1,013	163	102	0
048 Internal Audit	1,074	2,247	514	263	13,409
049 Office of Emergency Management	1,824	7,628	701	1,767	11,451
051 Office of Family Safety	2,712	6,463	1,657	685	0
052 Community Oversight Board	1,030	2,203	358	200	0
060 Farmer's Market	1,284	9,591	380	446	0
061 Municipal Auditorium	2,592	8,707	550	407	11,451
062 State Fair Board	2,068	13,468	1,729	743	41,058
064 Sports Authority	13,945	10,438	202	7,714	0
065 Water and Sewer*	165,666	403,456	54,712	42,622	820,870
067 General Hospital	0	160	0	0	0
068 District Energy System (DES)	9,361	4,755	0	3,500	0
070 Community Education Commission	0	162	54	2	0
071 Convention Center Authority	32,808	83,699	6,768	19,967	0
075 Metro Action Commission	77,502	219,924	17,308	17,789	82,116
077 Metro Development & Housing Authorit	0	104	0	0	0
078 Metropolitan Transit Authority (MTA)	0	2,666	65	55	0
080 Metro Nashville Public Schools (MNPS)	1,015,570	1,542,124	568,862	286,730	0
083 Industrial Development Board	0	249	0	0	0
090 Debt Service	0	5,710	0	0	0
091 Emergency Communication Center	11,769	9,686	9,454	3,465	13,409
Airport Authority	0	0	210	0	0
Bordeaux Longterm Care	210	1,111	6,251	41	0
Hospital Authority	0	527	10,119	0	0
Knowles Home	1,382	475	680	384	0
Medical Examiner	3,897	563	0	1,108	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	0	398	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,526,795	3,027,146	946,194	536,911	1,500,965

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	015 Finance - Tre 26.5	015 Finance - Div 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	8,998	3,121	0	0	37,855
001 Administrative - Corporate Dues	77	78	0	0	260
001 Administrative - Employee Benefits	7,484	8,083	0	0	23,503
001 Administrative - Facility Rental	98	96	0	0	333
001 Administrative - Insurance	984	681	0	0	2,519
001 Administrative - Post Audits	121	327	0	0	410
001 Administrative - Gen Svcs Energy	64	0	0	0	218
001 Administrative - Miscellaneous	477	310	0	0	23
002 Metropolitan Council	660	318	45,274	0	1,099
003 Metropolitan Clerk	124	87	32,394	0	269
003 Metropolitan Clerk - Records Center	33	28	0	0	83
004 Mayor's Office*	1,279	541	59,354	0	2,076
005 Election Commission	2,964	440	12,214	0	1,680
006 Law	3,147	737	12,262	0	8,294
007 Planning Commission	31,652	743	14,214	0	2,474
008 Human Resources	1,066	656	2,163	0	2,424
009 Register of Deeds	152	30	96	0	1,169
010 General Services	435	0	20,952	0	1,401
010 General Services - Administration	384	129	8,787	10,192	373
010 General Services - Facilities	3,652	2,347	439,348	0	9,487
010 General Services - Fleet Management	2,119	2,533	47,933	0	16,221
010 General Services - Mail Services	158	113	0	0	461
010 General Services - Surplus Property	221	82	13,381	0	270
011 Historical Commission	223	147	0	0	537
012 Employee Benefit Board	25,230	0	0	77,890	251,467
014 Information Technology Service	4,014	3,704	89,601	0	18,567
015 Finance	1,170	34	0	0	404
015 Finance - Accountability	76	58	0	0	195
015 Finance - Administration	337	134	9,691	0	544
015 Finance - Business Assistance	180	114	0	0	437
015 Finance - Grants & Cost Planning	53	35	0	0	135
015 Finance - Office of Mgmt & Budget	228	179	8,389	0	580
015 Finance - Operations	464	306	13,914	0	1,149
015 Finance - Payroll	144	101	0	0	359
015 Finance - Property Administration	77	61	1,154	0	204
015 Finance - Purchasing	230	149	6,276	0	570
015 Finance - Treasury	(392,569)	165	2,625	0	524
015 Finance - Diversity Equity & Inclus	39	(63,401)	0	0	96
016 Assessor of Property	1,412	919	20,146	0	2,966
017 Trustee	434	287	5,904	0	976
018 County Clerk	1,117	575	58,497	0	2,141
019 District Attorney	1,701	1,124	22,717	0	3,985
021 Public Defender	1,578	1,082	7,485	0	3,729
022 Juvenile Court Clerk	406	221	17,057	0	900
023 Circuit Court Clerk	811	349	160,767	0	3,323
024 Criminal Court Clerk	1,278	710	115,699	0	2,649
025 Clerk and Master - Chancery	285	174	30,495	0	596
026 Juvenile Court	2,295	1,649	145,156	6,478	6,063
027 General Sessions Court	2,289	1,365	376,776	0	5,151
028 State Trial Courts	2,095	1,343	317,255	0	5,180
029 Justice Integration Services	557	397	6,385	0	1,491
030 Sheriff's Office	14,537	7,705	1,421,264	120,349	29,880

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	015 Finance - Tre 26.5	015 Finance - Div 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
030 Sheriff's Office - Security Services	2,171	1,513	(744,693)	0	6,113
031 Police	39,823	24,904	67,496	491,365	94,013
032 Fire	26,007	15,690	20,531	58,804	63,001
033 Codes Administration	2,316	1,358	14,790	0	4,782
034 Beer Board	106	65	954	0	250
035 Agricultural Extension	64	37	0	0	123
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	1,614	1,107	11,378	249	3,811
038 Health	8,089	8,404	296,695	141,279	26,849
038 Health - Employee Health & Wellness	146	77	0	(44,628)	390
039 Public Library	6,676	3,615	93,860	0	14,603
040 Parks	9,508	5,142	437,036	30,399	18,007
041 Arts Commission	258	227	1,224	0	618
042 Transportation	8,474	5,818	0	11,212	19,419
044 Human Relations Commission	79	55	0	0	206
047 Criminal Justice Planning	76	59	0	0	201
048 Internal Audit	207	163	121	0	(114,981)
049 Office of Emergency Management	1,006	277	10,950	0	3,473
051 Office of Family Safety	505	412	65,567	0	1,345
052 Community Oversight Board	155	156	84	0	393
060 Farmer's Market	150	195	0	0	876
061 Municipal Auditorium	415	393	0	0	800
062 State Fair Board	376	314	0	0	1,461
064 Sports Authority	5,017	2,116	796	0	15,157
065 Water and Sewer*	49,198	25,140	19,012	4,983	83,750
067 General Hospital	133	0	0	0	0
068 District Energy System (DES)	948	1,420	0	0	6,878
070 Community Education Commission	7	0	0	0	5
071 Convention Center Authority	222,516	4,979	0	0	39,235
075 Metro Action Commission	6,080	11,761	11,555	45,847	34,955
077 Metro Development & Housing Authorit	192	0	0	0	0
078 Metropolitan Transit Authority (MTA)	869	0	0	0	109
080 Metro Nashville Public Schools (MNPS)	113,535	154,120	36,115	0	563,404
083 Industrial Development Board	5	0	0	0	0
090 Debt Service	5,231	0	0	0	0
091 Emergency Communication Center	2,996	1,786	0	0	6,808
Airport Authority	21	0	0	0	0
Bordeaux Longterm Care	654	32	0	0	81
Hospital Authority	1,837	0	0	0	0
Knowles Home	294	210	0	0	755
Medical Examiner	653	591	0	0	2,177
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	83,020	0	118,693	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	74,040	601
Cost Adjustments	1,040,850	0	12,091,800	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,379,320	253,297	16,099,589	1,028,461	1,357,371

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs

Department	Totals
Depreciation	0
001 Administrative - Direct	196,094
001 Administrative - Corporate Dues	0
001 Administrative - Employee Benefits	0
001 Administrative - Facility Rental	0
001 Administrative - Insurance	0
001 Administrative - Post Audits	0
001 Administrative - Gen Svcs Energy	0
001 Administrative - Miscellaneous	0
002 Metropolitan Council	1,553,413
003 Metropolitan Clerk	566,626
003 Metropolitan Clerk - Records Center	0
004 Mayor's Office*	981,042
005 Election Commission	611,960
006 Law	0
007 Planning Commission	927,531
008 Human Resources	0
009 Register of Deeds	255,800
010 General Services	345,524
010 General Services - Administration	0
010 General Services - Facilities	0
010 General Services - Fleet Management	0
010 General Services - Mail Services	0
010 General Services - Surplus Property	426,926
011 Historical Commission	215,851
012 Employee Benefit Board	906,070
014 Information Technology Service	0
015 Finance	105,428
015 Finance - Accountability	0
015 Finance - Administration	0
015 Finance - Business Assistance	0
015 Finance - Grants & Cost Planning	0
015 Finance - Office of Mgmt & Budget	0
015 Finance - Operations	0
015 Finance - Payroll	0
015 Finance - Property Administration	0
015 Finance - Purchasing	0
015 Finance - Treasury	0
015 Finance - Diversity Equity & Inclus	0
016 Assessor of Property	1,559,578
017 Trustee	713,318
018 County Clerk	1,590,443
019 District Attorney	469,049
021 Public Defender	479,669
022 Juvenile Court Clerk	262,429
023 Circuit Court Clerk	1,763,004
024 Criminal Court Clerk	1,142,497
025 Clerk and Master - Chancery	402,025
026 Juvenile Court	1,647,583
027 General Sessions Court	2,637,804
028 State Trial Courts	2,898,616
029 Justice Integration Services	237,586
030 Sheriff's Office	8,402,969

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule D - Detail of Allocated Costs**

Department	Totals
030 Sheriff's Office - Security Services	0
031 Police	35,705,553
032 Fire	33,193,266
033 Codes Administration	2,197,765
034 Beer Board	100,344
035 Agricultural Extension	47,155
036 Soil and Water Conservation	0
037 Social Services	1,487,034
038 Health	5,969,717
038 Health - Employee Health & Wellness	0
039 Public Library	3,648,221
040 Parks	7,637,229
041 Arts Commission	178,152
042 Transportation	8,974,615
044 Human Relations Commission	34,540
047 Criminal Justice Planning	9,403
048 Internal Audit	0
049 Office of Emergency Management	446,621
051 Office of Family Safety	364,893
052 Community Oversight Board	24,223
060 Farmer's Market	98,867
061 Municipal Auditorium	264,286
062 State Fair Board	308,761
064 Sports Authority	167,678
065 Water and Sewer*	15,355,004
067 General Hospital	4,208,351
068 District Energy System (DES)	55,877
070 Community Education Commission	23,636
071 Convention Center Authority	780,529
075 Metro Action Commission	2,250,068
077 Metro Development & Housing Authorit	12,851
078 Metropolitan Transit Authority (MTA)	79,699
080 Metro Nashville Public Schools (MNPS)	37,134,733
083 Industrial Development Board	28,646
090 Debt Service	11,362
091 Emergency Communication Center	1,319,038
Airport Authority	66,991
Bordeaux Longterm Care	2,467,332
Hospital Authority	107,389
Knowles Home	270,041
Medical Examiner	16,214
Port Authority	0
Nashville Electric Service (NES)	363,285
IKON Printing	124,952
All Other	5,371,153
Total Allocated	202,204,308
Direct Bills	26,763,768
Unallocated	57,580,565
Cost Adjustments	59,553,565
Disallowed	15,568,974
Total Expenditures	361,671,180

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Depreciation		
1.4.1 Clifford Allen Building	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
001 Administrative - Corporate Dues		
2.4.1 Corporate Dues	Corporate Dues Costs Identified to Benefiting Department	FY 2022 Analysis of Expenditures - Finance-Grants & Cost Planning
001 Administrative - Employee Benefits		
3.4.1 County Retire Match	Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept	FY 2022 Pensioner Information - Human Resources
3.4.2 Cnty Teach Retire Match	Direct Allocation to 080 MNPS	Direct Assignment
3.4.3 Health Insurance Match	Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept	FY 2022 Pensioner Information - Human Resources
3.4.4 Death Benefit Payments	Total Death Benefit Payments by Benefiting Department	FY 2022 Payments - Human Resources
3.4.5 Injured on Duty (IOD)	Total IOD Payment Allocations by Benefiting Department	FY 2022 IOD Summary - Finance-Cost Planning
3.4.6 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2022 Pensioner Information - Human Resources
3.4.7 Police/Fire Retire Match	Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2022 Pensioner Information - Human Resources
3.4.8 Civil Service Retire Match	Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept	FY 2022 Pensioner Information - Human Resources
3.4.9 Teacher Pens Match	Direct Allocation to 080 MNPS	Direct Assignment
3.4.10 Unemployment Compensation	Unemployment Benefit Charges (excl. Unknown) by Department	FY 2022 Unemployment Benefit Charges - Human Resources
001 Administrative - Facility Rental		
4.4.1 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
4.4.2 STEM	Direct Allocation to 080 MNPS	Direct Assignment
4.4.3 Parking - Police HQ	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
4.4.4 Parking - Family Safety	Occupied Square Footage by Benefiting Department	FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2022 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2022 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2022 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
001 Administrative - Post Audits		
6.4.1 Post Audits	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
6.4.2 Management Consultant	Total Management Consultant Cost by Benefiting Department	Finance - Grants & Cost Planning
001 Administrative - Gen Svcs Energy		
7.4.1 Gen Svcs Energy Program	Total Utility Costs by Benefiting Department	FY 2022 - Energy Fund Utilities - General Services
001 Administrative - Miscellaneous		
8.4.1 R12 Tech & Process Review Analysis	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
8.4.2 GSD-USD Study	Total Modified Expenditures by Dept Within General and USD Funds	FY 2022 Expenditure Report - Finance-Operations
8.4.3 Solar Strategy & Infrastructure	Direct Allocation to 010 General Services - Facilities	Direct Assignment
003 Metropolitan Clerk - Records Center		
9.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2022 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2022 Records Stored and Requests Report - Metro Clerk
006 Law		
10.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2022 Total Time Report - Law
10.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
10.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
11.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
11.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
11.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
11.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
11.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
010 General Services - Administration		
12.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2022 Expenditure Report - Finance-Operations
010 General Services - Facilities		
13.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2022 General Services Rate Model - General Services
010 General Services - Fleet Management		
14.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2022 Fleet Management Billings Report - Finance-Operations
14.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2022 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
15.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2022 Postal Charges Report - General Services
014 Information Technology Service		
16.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2022 Information Systems Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
16.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2022 Information Systems Billings Report - Finance-Operations
16.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2022 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
17.4.1 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2022 Reviews Report - Finance-Accountability
17.4.2 Community Partnerships	Direct Allocation to All Other	Direct Assignment
17.4.3 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
18.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
19.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
19.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2022 Business Assistance Report - Finance-Business Assistance
19.4.3 Procurement Accountability	Number of Delegated Compliance Reviews Completed by Department	FY 2022 Reviews Report - Finance-Accountability
19.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2022 Reviews Report - Finance-Accountability
19.4.5 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
20.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2022 Grant Assessment Report - Finance-Grants Coordination
20.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
20.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
21.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Operations		
22.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2022 Transaction Count Reports - Finance-Operations
22.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2022 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
23.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2022 Active Employee Reports - Human Resources
015 Finance - Property Administration		
24.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
25.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2022 KPI Details Report - Finance-Purchasing
25.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2022 KPI Details Report - Finance-Purchasing
25.4.3 Agency Specific Procurements	Direct Allocation to 038 Health	FY 2022 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
26.4.1 Collections - Convention Center	Direct Allocation to 071 Convention Center Authority	Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
26.4.2 Collections - Planning Commission	Direct Allocation to 007 Planning Commission	Direct Assignment
26.4.3 Collections - General Taxes & Fees	Modified Expenditures (in 000's) by Department within General Fund	FY 2022 Expenditure Report - Finance-Operations
26.4.4 Collections - Other	Direct Allocation to All Other	Direct Assignment
26.4.5 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2022 Average Weighted MIP Balances by Fund - Finance-Treasury
26.4.6 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2022 Active Employee Reports - Human Resources
26.4.7 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Diversity Equity & Inclusion		
27.4.1 Diversity, Equity & Inclusion	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
28.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.4 HDII	Direct Allocation to 030 Sheriff's Office	Direct Assignment
28.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.6 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2022 Active Employee Reports - Human Resources
28.4.7 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.9 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
28.4.14 County Clerk	Direct Allocation to 018 County Clerk	Direct Assignment
28.4.15 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
29.4.1 Employee Health & Wellness	Number of Examinations and Procedures by Benefiting Department	FY 2022 CSMP Activity by Department Report - Health
29.4.2 Employee Benefit Board	Direct Allocation to 012 Employee Benefit Board	Direct Assignment
048 Internal Audit		
30.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	001 Administrative -		001 Administrative -		001 Administrative -			
	Depreciation	%	Corporate Dues	%	Employee Benefits	%	Facility Rental	%
001 Administrative - Direct	4,759	0.06	0	0.00	21,330	0.02	3	0.00
002 Metropolitan Council	240,304	2.82	641,848	93.76	342,453	0.31	70	0.01
003 Metropolitan Clerk	67,548	0.79	0	0.00	83,843	0.08	68,187	7.77
004 Mayor's Office*	317,933	3.73	42,716	6.24	185,218	0.17	73	0.01
005 Election Commission	24,315	0.29	0	0.00	163,966	0.15	35,142	4.00
007 Planning Commission	209,461	2.46	0	0.00	314,650	0.29	131	0.01
009 Register of Deeds	4,802	0.06	0	0.00	209,785	0.19	18	0.00
010 General Services	7,011	0.08	0	0.00	234,358	0.21	62,798	7.16
010 General Services - Surplus Property	14,411	0.17	0	0.00	65,000	0.06	41,553	4.74
011 Historical Commission	4,448	0.05	0	0.00	49,262	0.04	16	0.00
012 Employee Benefit Board	12,673	0.15	0	0.00	43,719	0.04	60	0.01
015 Finance	2,688	0.03	0	0.00	25,223	0.02	1	0.00
016 Assessor of Property	207,097	2.43	0	0.00	692,548	0.63	417	0.05
017 Trustee	76,520	0.90	0	0.00	274,450	0.25	59	0.01
018 County Clerk	169,132	1.98	0	0.00	455,771	0.41	504	0.06
019 District Attorney	53,700	0.63	0	0.00	189,816	0.17	243	0.03
021 Public Defender	8,335	0.10	0	0.00	255,880	0.23	69	0.01
022 Juvenile Court Clerk	4,518	0.05	0	0.00	91,094	0.08	45	0.01
023 Circuit Court Clerk	469,719	5.51	0	0.00	595,659	0.54	252	0.03
024 Criminal Court Clerk	173,010	2.03	0	0.00	396,016	0.36	28,736	3.27
025 Clerk and Master - Chancery	127,062	1.49	0	0.00	133,025	0.12	38	0.00
026 Juvenile Court	27,025	0.32	0	0.00	628,645	0.57	483	0.06
027 General Sessions Court	440,992	5.17	0	0.00	580,965	0.53	25,940	2.96
028 State Trial Courts	1,117,338	13.10	0	0.00	584,675	0.53	523	0.06
029 Justice Integration Services	95,079	1.11	0	0.00	27,064	0.02	48	0.01
030 Sheriff's Office	408,663	4.79	0	0.00	4,377,600	3.97	5,595	0.64
031 Police	1,581,283	18.54	0	0.00	17,998,586	16.30	100,104	11.41
032 Fire	222,491	2.61	0	0.00	21,354,068	19.34	93,398	10.64
033 Codes Administration	244,476	2.87	0	0.00	959,946	0.87	189	0.02
034 Beer Board	15,726	0.18	0	0.00	24,963	0.02	48	0.01
035 Agricultural Extension	1,893	0.02	0	0.00	1,267	0.00	16	0.00
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	77,596	0.91	0	0.00	1,037,424	0.94	164	0.02
038 Health	110,190	1.29	0	0.00	3,121,140	2.83	16,885	1.92
039 Public Library	96,150	1.13	0	0.00	1,744,108	1.58	767	0.09
040 Parks	93,225	1.09	0	0.00	2,998,265	2.72	9,463	1.08
041 Arts Commission	6,524	0.08	0	0.00	53,385	0.05	3,203	0.36
042 Transportation	64,706	0.76	0	0.00	3,573,448	3.24	28,485	3.25
044 Human Relations Commission	1,171	0.01	0	0.00	9,608	0.01	6	0.00
047 Criminal Justice Planning	634	0.01	0	0.00	643	0.00	2	0.00
049 Office of Emergency Management	32,753	0.38	0	0.00	18,084	0.02	33,273	3.79
051 Office of Family Safety	114,805	1.35	0	0.00	23,394	0.02	346	0.04
052 Community Oversight Board	1,460	0.02	0	0.00	1,535	0.00	4	0.00
060 Farmer's Market	2,146	0.03	0	0.00	52,482	0.05	4	0.00
061 Municipal Auditorium	2,455	0.03	0	0.00	124,179	0.11	5	0.00
062 State Fair Board	6,050	0.07	0	0.00	156,369	0.14	11	0.00
064 Sports Authority	14,840	0.17	0	0.00	15,308	0.01	7	0.00
065 Water and Sewer*	457,077	5.36	0	0.00	6,653,605	6.03	34,324	3.91
067 General Hospital	833	0.01	0	0.00	4,136,478	3.75	1	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
068 District Energy System (DES)	1,092	0.01	0	0.00	1,922	0.00	1	0.00
070 Community Education Commission	11	0.00	0	0.00	16,594	0.02	1	0.00
071 Convention Center Authority	23,061	0.27	0	0.00	229,240	0.21	78	0.01
075 Metro Action Commission	126,548	1.48	0	0.00	1,112,662	1.01	1,287	0.15
077 Metro Development & Housing Authorit	1,027	0.01	0	0.00	2,961	0.00	1	0.00
078 Metropolitan Transit Authority (MTA)	20,212	0.24	0	0.00	23,627	0.02	17	0.00
080 Metro Nashville Public Schools (MNPS)	278,282	3.26	0	0.00	30,281,650	27.43	263,941	30.08
083 Industrial Development Board	294	0.00	0	0.00	769	0.00	0	0.00
090 Debt Service	570	0.01	0	0.00	1,198	0.00	0	0.00
091 Emergency Communication Center	140,747	1.65	0	0.00	564,960	0.51	219	0.02
Airport Authority	8	0.00	0	0.00	66,398	0.06	0	0.00
Bordeaux Longterm Care Hospital Authority	597	0.01	0	0.00	2,455,037	2.22	0	0.00
Knowles Home	3,945	0.05	0	0.00	4,795	0.00	3	0.00
Medical Examiner	291	0.00	0	0.00	259,791	0.24	0	0.00
Port Authority	334	0.00	0	0.00	537	0.00	0	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	24,352	0.29	0	0.00	14,664	0.01	20	0.00
All Other	3,865	0.05	0	0.00	1,718	0.00	48	0.01
	466,998	5.48	0	0.00	271,295	0.25	20,222	2.30
Total Allocated	8,529,263	100.00	684,564	100.00	110,390,118	100.00	877,549	100.00
Unallocated & Direct Billing	717		0		17,005		164	
Adjustments & Disallowed	(8,529,980)		0		0		0	
Total Expenditures	0		684,564		110,407,123		877,713	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
001 Administrative - Direct	615	0.01	25,876	2.40	0	0.00	1,809	2.96
002 Metropolitan Council	20,555	0.31	1,432	0.13	0	0.00	157	0.26
003 Metropolitan Clerk	9,198	0.14	375	0.03	0	0.00	353	0.58
004 Mayor's Office*	16,271	0.25	2,125	0.20	0	0.00	205	0.34
005 Election Commission	26,976	0.41	1,545	0.14	0	0.00	213	0.35
007 Planning Commission	25,508	0.38	2,330	0.22	0	0.00	244	0.40
009 Register of Deeds	196	0.00	1,021	0.09	0	0.00	28	0.05
010 General Services	69	0.00	1,014	0.09	0	0.00	25	0.04
010 General Services - Surplus Property	3,113	0.05	359	0.03	0	0.00	201	0.33
011 Historical Commission	3,702	0.06	989	0.09	0	0.00	36	0.06
012 Employee Benefit Board	2,115	0.03	171,740	15.94	0	0.00	3,389	5.55
015 Finance	485	0.01	315	0.03	0	0.00	9	0.01
016 Assessor of Property	55,941	0.84	3,022	0.28	0	0.00	342	0.56
017 Trustee	12,362	0.19	1,271	0.12	0	0.00	129	0.21
018 County Clerk	32,825	0.49	2,263	0.21	0	0.00	295	0.48
019 District Attorney	38,814	0.59	3,426	0.32	0	0.00	111	0.18
021 Public Defender	27,436	0.41	3,186	0.30	0	0.00	91	0.15
022 Juvenile Court Clerk	12,445	0.19	1,525	0.14	0	0.00	77	0.13
023 Circuit Court Clerk	28,730	0.43	3,095	0.29	0	0.00	374	0.61
024 Criminal Court Clerk	36,870	0.56	2,525	0.23	0	0.00	356	0.58
025 Clerk and Master - Chancery	8,289	0.12	558	0.05	0	0.00	78	0.13
026 Juvenile Court	94,546	1.43	5,147	0.48	0	0.00	788	1.29
027 General Sessions Court	60,276	0.91	5,035	0.47	0	0.00	1,244	2.04
028 State Trial Courts	48,760	0.74	5,261	0.49	0	0.00	790	1.30
029 Justice Integration Services	8,981	0.14	1,564	0.15	0	0.00	111	0.18
030 Sheriff's Office	427,830	6.45	32,280	3.00	0	0.00	1,149	1.88
031 Police	1,778,885	26.82	86,677	8.05	86,654	15.10	9,542	15.64
032 Fire	1,025,468	15.46	58,723	5.45	487,172	84.90	11,045	18.11
033 Codes Administration	77,847	1.17	4,984	0.46	0	0.00	349	0.57
034 Beer Board	3,000	0.05	346	0.03	0	0.00	21	0.03
035 Agricultural Extension	4,145	0.06	132	0.01	0	0.00	43	0.07
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	91,227	1.38	3,949	0.37	0	0.00	198	0.33
038 Health	216,296	3.26	27,191	2.52	0	0.00	1,617	2.65
039 Public Library	488,229	7.36	14,030	1.30	0	0.00	955	1.57
040 Parks	1,290,349	19.45	20,385	1.89	0	0.00	1,535	2.52
041 Arts Commission	2,815	0.04	1,214	0.11	0	0.00	32	0.05
042 Transportation	274,733	4.14	18,739	1.74	0	0.00	2,359	3.87
044 Human Relations Commission	1,748	0.03	175	0.02	0	0.00	17	0.03
047 Criminal Justice Planning	1,139	0.02	167	0.02	0	0.00	4	0.01
049 Office of Emergency Management	34,318	0.52	3,465	0.32	0	0.00	350	0.57
051 Office of Family Safety	1,465	0.02	1,566	0.15	0	0.00	97	0.16
052 Community Oversight Board	93	0.00	336	0.03	0	0.00	8	0.01
060 Farmer's Market	174	0.00	677	0.06	0	0.00	16	0.03
061 Municipal Auditorium	79,787	1.20	830	0.08	0	0.00	20	0.03
062 State Fair Board	549	0.01	1,224	0.11	0	0.00	32	0.05
064 Sports Authority	11,317	0.17	10,441	0.97	0	0.00	219	0.36
065 Water and Sewer*	22,870	0.34	69,580	6.46	0	0.00	2,230	3.66
067 General Hospital	217	0.00	666	0.06	0	0.00	95	0.16

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
068 District Energy System (DES)	177	0.00	4,720	0.44	0	0.00	94	0.15
070 Community Education Commission	5,021	0.08	8	0.00	0	0.00	1	0.00
071 Convention Center Authority	2,534	0.04	27,902	2.59	0	0.00	567	0.93
075 Metro Action Commission	10,113	0.15	28,213	2.62	0	0.00	1,003	1.64
077 Metro Development & Housing Authorit	47	0.00	18	0.00	0	0.00	461	0.75
078 Metropolitan Transit Authority (MTA)	543	0.01	322	0.03	0	0.00	35	0.06
080 Metro Nashville Public Schools (MNPS)	30,534	0.46	392,892	36.47	0	0.00	9,145	14.99
083 Industrial Development Board	83	0.00	25	0.00	0	0.00	1	0.00
090 Debt Service	84	0.00	9	0.00	0	0.00	1	0.00
091 Emergency Communication Center	72,618	1.09	6,193	0.57	0	0.00	506	0.83
Airport Authority	2	0.00	10	0.00	0	0.00	2	0.00
Bordeaux Longterm Care Hospital Authority	50	0.00	422	0.04	0	0.00	58	0.09
Knowles Home	373	0.01	117	0.01	0	0.00	7	0.01
Medical Examiner	35	0.00	560	0.05	0	0.00	16	0.03
Port Authority	50	0.00	1,493	0.14	0	0.00	30	0.05
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	623	0.01	288	0.03	0	0.00	40	0.07
All Other	2,143	0.03	35	0.00	0	0.00	143	0.23
	98,977	1.49	9,313	0.86	0	0.00	5,510	9.03
Total Allocated	6,633,588	100.00	1,077,315	100.00	573,826	100.00	61,005	100.00
Unallocated & Direct Billing	912		2,198		0		30,200,004	
Adjustments & Disallowed	15,559,100		0		9,874		0	
Total Expenditures	22,193,600		1,079,513		583,700		30,261,009	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records Center		006 Law		008 Human Resources		010 General Services - Administration	
	Center	%		%		%		%
001 Administrative - Direct	105	0.05	2,816	0.05	1,024	0.02	93	0.01
002 Metropolitan Council	93	0.04	101,348	1.64	34,380	0.55	1,829	0.19
003 Metropolitan Clerk	952	0.43	9,813	0.16	5,438	0.09	4,356	0.44
004 Mayor's Office*	175	0.08	122,193	1.97	22,977	0.37	2,159	0.22
005 Election Commission	8,704	3.97	57,788	0.93	18,791	0.30	3,279	0.33
007 Planning Commission	3,246	1.48	86,733	1.40	36,969	0.60	2,702	0.27
009 Register of Deeds	2,777	1.27	1,237	0.02	17,201	0.28	184	0.02
010 General Services	26	0.01	334	0.01	263	0.00	2,133	0.22
010 General Services - Surplus Property	155	0.07	3,774	0.06	5,930	0.10	73,771	7.50
011 Historical Commission	48	0.02	100,728	1.63	9,422	0.15	385	0.04
012 Employee Benefit Board	100	0.05	66,158	1.07	3,367	0.05	2,799	0.28
015 Finance	313	0.14	3,383	0.05	871	0.01	31	0.00
016 Assessor of Property	7,627	3.48	208,834	3.37	53,060	0.86	4,686	0.48
017 Trustee	49	0.02	216,492	3.50	16,818	0.27	1,504	0.15
018 County Clerk	609	0.28	5,786	0.09	53,138	0.86	20,685	2.10
019 District Attorney	102	0.05	4,139	0.07	63,970	1.03	1,436	0.15
021 Public Defender	14,811	6.76	8,468	0.14	62,703	1.01	560	0.06
022 Juvenile Court Clerk	24,150	11.02	14,201	0.23	21,004	0.34	1,084	0.11
023 Circuit Court Clerk	25,045	11.43	10,992	0.18	66,813	1.08	7,880	0.80
024 Criminal Court Clerk	15,768	7.20	10,390	0.17	59,942	0.97	4,828	0.49
025 Clerk and Master - Chancery	15,183	6.93	3,991	0.06	11,209	0.18	1,200	0.12
026 Juvenile Court	224	0.10	21,933	0.35	76,668	1.24	9,531	0.97
027 General Sessions Court	825	0.38	59,850	0.97	80,987	1.31	14,794	1.50
028 State Trial Courts	295	0.13	19,515	0.32	92,608	1.49	9,816	1.00
029 Justice Integration Services	130	0.06	1,455	0.02	16,451	0.27	1,057	0.11
030 Sheriff's Office	1,280	0.58	354,377	5.73	646,412	10.43	25,228	2.57
031 Police	16,905	7.72	850,632	13.74	1,287,031	20.76	220,312	22.40
032 Fire	2,539	1.16	403,906	6.53	923,467	14.90	165,426	16.82
033 Codes Administration	993	0.45	410,274	6.63	84,715	1.37	5,258	0.53
034 Beer Board	624	0.28	25,026	0.40	4,147	0.07	345	0.04
035 Agricultural Extension	12	0.01	317	0.01	3,544	0.06	514	0.05
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	1,319	0.60	31,452	0.51	45,128	0.73	1,866	0.19
038 Health	37,903	17.30	283,803	4.59	341,858	5.51	16,785	1.71
039 Public Library	8,268	3.77	46,984	0.76	236,168	3.81	10,781	1.10
040 Parks	1,462	0.67	302,009	4.88	354,610	5.72	43,064	4.38
041 Arts Commission	80	0.04	43,692	0.71	6,132	0.10	272	0.03
042 Transportation	1,808	0.83	359,890	5.81	209,142	3.37	96,106	9.77
044 Human Relations Commission	17	0.01	5,044	0.08	2,169	0.03	177	0.02
047 Criminal Justice Planning	5	0.00	991	0.02	2,804	0.05	12	0.00
049 Office of Emergency Management	115	0.05	7,212	0.12	9,956	0.16	4,960	0.50
051 Office of Family Safety	55	0.03	14,011	0.23	29,476	0.48	976	0.10
052 Community Oversight Board	11	0.00	9,095	0.15	5,651	0.09	27	0.00
060 Farmer's Market	21	0.01	23,152	0.37	3,753	0.06	39	0.00
061 Municipal Auditorium	46	0.02	20,671	0.33	5,176	0.08	49	0.00
062 State Fair Board	231	0.11	61,278	0.99	11,566	0.19	108	0.01
064 Sports Authority	143	0.07	42,221	0.68	3,138	0.05	191	0.02
065 Water and Sewer*	4,204	1.92	230,550	3.72	644,594	10.40	119,341	12.14
067 General Hospital	2	0.00	64,606	1.04	360	0.01	11	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records Center		006 Law		008 Human Resources		010 General Services - Administration	
	Center	%		%		%		%
068 District Energy System (DES)	10	0.00	19,674	0.32	282	0.00	19	0.00
070 Community Education Commission	0	0.00	274	0.00	6	0.00	33	0.00
071 Convention Center Authority	305	0.14	13,485	0.22	103,224	1.67	541	0.06
075 Metro Action Commission	13,793	6.30	65,350	1.06	214,678	3.46	9,851	1.00
077 Metro Development & Housing Authorit	1	0.00	6,720	0.11	117	0.00	20	0.00
078 Metropolitan Transit Authority (MTA)	21	0.01	2,762	0.04	2,404	0.04	376	0.04
080 Metro Nashville Public Schools (MNPS)	3,032	1.38	1,152,199	18.61	42,268	0.68	11,373	1.16
083 Industrial Development Board	1	0.00	26,641	0.43	139	0.00	4	0.00
090 Debt Service	12	0.01	486	0.01	144	0.00	14	0.00
091 Emergency Communication Center	253	0.12	10,729	0.17	129,703	2.09	4,971	0.51
Airport Authority	0	0.00	294	0.00	3	0.00	0	0.00
Bordeaux Longterm Care Hospital Authority	5	0.00	310	0.01	102	0.00	15	0.00
Knowles Home	9	0.00	81,085	1.31	750	0.01	75	0.01
Medical Examiner	1	0.00	4,517	0.07	61	0.00	5	0.00
Port Authority	1	0.00	5,105	0.08	79	0.00	6	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	19	0.01	595	0.01	2,032	0.03	453	0.05
All Other	19	0.01	208	0.00	154	0.00	1,791	0.18
	2,054	0.94	65,712	1.06	9,677	0.16	69,194	7.04
Total Allocated	219,089	100.00	6,189,690	100.00	6,198,822	100.00	983,368	100.00
Unallocated & Direct Billing	286		553,499		185,935		41	
Adjustments & Disallowed	0		17,226,667		0		0	
Total Expenditures	219,375		23,969,856		6,384,757		983,409	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services		014 Information Technology Service	
		%		%		%		%
001 Administrative - Direct	4,844	0.02	1	0.00	462	0.04	(40)	0.00
002 Metropolitan Council	98,939	0.44	37	0.00	6,981	0.58	(1,032)	(0.11)
003 Metropolitan Clerk	268,277	1.20	7	0.00	142	0.01	(434)	(0.05)
004 Mayor's Office*	130,476	0.58	41	0.00	1,228	0.10	(1,136)	(0.12)
005 Election Commission	141,214	0.63	(49)	0.00	29,730	2.48	(1,394)	(0.15)
007 Planning Commission	153,252	0.68	(134)	0.00	2,940	0.25	(2,701)	(0.30)
009 Register of Deeds	5,363	0.02	4,785	0.03	2,798	0.23	(866)	(0.10)
010 General Services	614	0.00	0	0.00	39	0.00	(6)	0.00
010 General Services - Surplus Property	150,460	0.67	(117)	0.00	106	0.01	(430)	(0.05)
011 Historical Commission	19,510	0.09	15	0.00	2,097	0.17	(417)	(0.05)
012 Employee Benefit Board	13,075	0.06	(10)	0.00	81,978	6.83	(142)	(0.02)
015 Finance	1,744	0.01	0	0.00	68	0.01	(12)	0.00
016 Assessor of Property	214,214	0.96	35,785	0.21	9,488	0.79	(3,025)	(0.33)
017 Trustee	78,679	0.35	4,959	0.03	6,426	0.54	(3,567)	(0.39)
018 County Clerk	193,096	0.86	5,909	0.03	552,794	46.07	(1,381)	(0.15)
019 District Attorney	37,500	0.17	4,544	0.03	13,447	1.12	(735)	(0.08)
021 Public Defender	25,157	0.11	3,209	0.02	2,994	0.25	(1,030)	(0.11)
022 Juvenile Court Clerk	47,476	0.21	(19)	0.00	9,410	0.78	(473)	(0.05)
023 Circuit Court Clerk	242,063	1.08	(159)	0.00	122,548	10.21	(1,222)	(0.13)
024 Criminal Court Clerk	238,528	1.06	(98)	0.00	28,394	2.37	(1,113)	(0.12)
025 Clerk and Master - Chancery	51,099	0.23	(1)	0.00	11,665	0.97	(233)	(0.03)
026 Juvenile Court	532,058	2.38	11,676	0.07	8,285	0.69	1,823	0.20
027 General Sessions Court	896,157	4.00	(74)	0.00	6,565	0.55	(214)	(0.02)
028 State Trial Courts	543,241	2.43	3,112	0.02	9,047	0.75	(973)	(0.11)
029 Justice Integration Services	63,568	0.28	294	0.00	210	0.02	(6,721)	(0.74)
030 Sheriff's Office	403,118	1.80	421,581	2.43	89,148	7.43	62,755	6.90
031 Police	5,949,658	26.56	3,581,321	20.61	33,940	2.83	273,304	30.06
032 Fire	3,154,985	14.08	4,425,088	25.46	7,148	0.60	117,731	12.95
033 Codes Administration	188,509	0.84	40,520	0.23	68,976	5.75	(6,220)	(0.68)
034 Beer Board	12,293	0.05	2,972	0.02	619	0.05	441	0.05
035 Agricultural Extension	31,451	0.14	5	0.00	115	0.01	(139)	(0.02)
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	91,350	0.41	11,912	0.07	2,524	0.21	(1,268)	(0.14)
038 Health	894,424	3.99	40,223	0.23	2,691	0.22	(4,878)	(0.54)
039 Public Library	528,603	2.36	25,347	0.15	32,692	2.72	(12,245)	(1.35)
040 Parks	886,350	3.96	623,161	3.59	6,257	0.52	(1,817)	(0.20)
041 Arts Commission	16,189	0.07	13	0.00	258	0.02	(332)	(0.04)
042 Transportation	319,521	1.43	3,454,148	19.88	4,529	0.38	22,717	2.50
044 Human Relations Commission	10,725	0.05	5	0.00	73	0.01	(127)	(0.01)
047 Criminal Justice Planning	696	0.00	4	0.00	14	0.00	(105)	(0.01)
049 Office of Emergency Management	232,356	1.04	(2,451)	(0.01)	102	0.01	14,610	1.61
051 Office of Family Safety	59,795	0.27	24	0.00	139	0.01	(618)	(0.07)
052 Community Oversight Board	1,557	0.01	10	0.00	39	0.00	(230)	(0.03)
060 Farmer's Market	2,176	0.01	12	0.00	73	0.01	(281)	(0.03)
061 Municipal Auditorium	2,362	0.01	11	0.00	316	0.03	(261)	(0.03)
062 State Fair Board	5,525	0.02	25	0.00	503	0.04	(617)	(0.07)
064 Sports Authority	11,027	0.05	9	0.00	355	0.03	(241)	(0.03)
065 Water and Sewer*	668,254	2.98	4,639,007	26.70	9,709	0.81	(14,137)	(1.56)
067 General Hospital	477	0.00	(1)	0.00	91	0.01	(12)	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Facilities	%	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	014 Information Technology Service	%
068 District Energy System (DES)	1,023	0.00	0	0.00	65	0.01	(10)	0.00
070 Community Education Commission	10	0.00	0	0.00	1,043	0.09	0	0.00
071 Convention Center Authority	23,792	0.11	81	0.00	4,699	0.39	(1,959)	(0.22)
075 Metro Action Commission	56,188	0.25	39,532	0.23	905	0.08	(6,028)	(0.66)
077 Metro Development & Housing Authorit	1,092	0.00	8	0.00	(48)	0.00	(176)	(0.02)
078 Metropolitan Transit Authority (MTA)	22,415	0.10	163	0.00	75	0.01	(3,726)	(0.41)
080 Metro Nashville Public Schools (MNPS)	652,061	2.91	763	0.00	20,375	1.70	91,272	10.04
083 Industrial Development Board	143	0.00	0	0.00	35	0.00	(5)	0.00
090 Debt Service	528	0.00	0	0.00	157	0.01	(6)	0.00
091 Emergency Communication Center	304,058	1.36	209	0.00	802	0.07	7,906	0.87
Airport Authority	6	0.00	0	0.00	6	0.00	0	0.00
Bordeaux Longterm Care Hospital Authority	630	0.00	3	0.00	157	0.01	(76)	(0.01)
Knowles Home	3,779	0.02	23	0.00	377	0.03	(554)	(0.06)
Medical Examiner	283	0.00	1	0.00	26	0.00	(24)	0.00
Port Authority	325	0.00	0	0.00	16	0.00	(3)	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	27,054	0.12	199	0.00	49	0.00	284,371	31.28
IKON Printing	110,464	0.49	(5)	0.00	3	0.00	5	0.00
All Other	3,575,226	15.96	(309)	0.00	901	0.08	117,500	12.93
Total Allocated	22,401,084	100.00	17,377,327	100.00	1,199,793	100.00	909,047	100.00
Unallocated & Direct Billing	7,201,748		25,213,486		14,510		20,873,855	
Adjustments & Disallowed	0		130,693		0		37,593,535	
Total Expenditures	29,602,832		42,721,506		1,214,303		59,376,437	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%
001 Administrative - Direct	1,630	0.32	13,573	0.95	322	0.03	4,351	1.22
002 Metropolitan Council	74	0.01	1,770	0.12	1,884	0.16	197	0.06
003 Metropolitan Clerk	21	0.00	1,211	0.08	2,547	0.22	56	0.02
004 Mayor's Office*	803	0.16	8,660	0.61	19,922	1.73	2,142	0.60
005 Election Commission	30,343	5.90	9,779	0.68	5,805	0.50	247	0.07
007 Planning Commission	132	0.03	5,260	0.37	7,367	0.64	353	0.10
009 Register of Deeds	56	0.01	570	0.04	663	0.06	149	0.04
010 General Services	65	0.01	1,769	0.12	298	0.03	173	0.05
010 General Services - Surplus Property	20	0.00	5,910	0.41	10,564	0.92	52	0.01
011 Historical Commission	1,179	0.23	2,826	0.20	4,513	0.39	3,147	0.88
012 Employee Benefit Board	10,767	2.09	29,265	2.04	2,400	0.21	28,736	8.06
015 Finance	35	0.01	15,385	1.08	19,038	1.65	94	0.03
016 Assessor of Property	166	0.03	4,753	0.33	6,100	0.53	444	0.12
017 Trustee	73	0.01	1,950	0.14	3,672	0.32	194	0.05
018 County Clerk	117	0.02	3,978	0.28	4,661	0.40	313	0.09
019 District Attorney	186	0.04	3,643	0.25	1,476	0.13	497	0.14
021 Public Defender	175	0.03	6,544	0.46	7,307	0.63	467	0.13
022 Juvenile Court Clerk	1,877	0.36	1,997	0.14	969	0.08	5,010	1.41
023 Circuit Court Clerk	162	0.03	2,618	0.18	3,257	0.28	433	0.12
024 Criminal Court Clerk	130	0.03	2,982	0.21	2,786	0.24	348	0.10
025 Clerk and Master - Chancery	30	0.01	792	0.06	885	0.08	80	0.02
026 Juvenile Court	289	0.06	7,224	0.50	6,829	0.59	772	0.22
027 General Sessions Court	1,175	0.23	7,686	0.54	8,054	0.70	3,136	0.88
028 State Trial Courts	62,131	12.07	14,700	1.03	5,701	0.49	4,355	1.22
029 Justice Integration Services	92	0.02	1,903	0.13	2,470	0.21	245	0.07
030 Sheriff's Office	2,406	0.47	36,629	2.56	23,461	2.04	6,421	1.80
031 Police	98,975	19.23	126,215	8.82	114,859	9.97	21,952	6.16
032 Fire	3,700	0.72	61,919	4.33	47,736	4.15	9,876	2.77
033 Codes Administration	280	0.05	10,606	0.74	13,615	1.18	747	0.21
034 Beer Board	244	0.05	968	0.07	595	0.05	652	0.18
035 Agricultural Extension	7	0.00	360	0.03	634	0.06	18	0.01
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	2,024	0.39	8,773	0.61	5,892	0.51	5,401	1.52
038 Health	12,988	2.52	45,692	3.19	28,901	2.51	34,664	9.72
039 Public Library	2,809	0.55	35,371	2.47	28,428	2.47	7,497	2.10
040 Parks	8,537	1.66	59,097	4.13	63,312	5.50	22,787	6.39
041 Arts Commission	1,868	0.36	4,916	0.34	6,937	0.60	4,987	1.40
042 Transportation	1,565	0.30	57,174	4.00	153,812	13.36	4,178	1.17
044 Human Relations Commission	10	0.00	378	0.03	471	0.04	27	0.01
047 Criminal Justice Planning	9	0.00	253	0.02	387	0.03	25	0.01
049 Office of Emergency Management	2,454	0.48	4,655	0.33	4,426	0.38	6,549	1.84
051 Office of Family Safety	31,230	6.07	5,672	0.40	730	0.06	2,617	0.73
052 Community Oversight Board	19	0.00	479	0.03	93	0.01	50	0.01
060 Farmer's Market	42	0.01	1,580	0.11	2,125	0.18	112	0.03
061 Municipal Auditorium	500	0.10	3,296	0.23	5,926	0.51	1,336	0.37
062 State Fair Board	79	0.02	7,406	0.52	18,252	1.58	212	0.06
064 Sports Authority	657	0.13	6,533	0.46	7,275	0.63	1,755	0.49
065 Water and Sewer*	8,050	1.56	206,247	14.41	337,336	29.29	21,485	6.03
067 General Hospital	41	0.01	474	0.03	52	0.00	111	0.03

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance		015 Finance - Grants & Cost Planning	
		%		%		%		%
068 District Energy System (DES)	297	0.06	2,660	0.19	2,078	0.18	794	0.22
070 Community Education Commission	1	0.00	72	0.01	350	0.03	1	0.00
071 Convention Center Authority	1,741	0.34	54,466	3.81	3,764	0.33	4,647	1.30
075 Metro Action Commission	6,411	1.25	56,051	3.92	74,844	6.50	17,111	4.80
077 Metro Development & Housing Authorit	1	0.00	114	0.01	55	0.00	3	0.00
078 Metropolitan Transit Authority (MTA)	20	0.00	1,197	0.08	1,402	0.12	54	0.02
080 Metro Nashville Public Schools (MNPS)	24,911	4.84	408,916	28.57	16,499	1.43	66,484	18.65
083 Industrial Development Board	2	0.00	55	0.00	20	0.00	4	0.00
090 Debt Service	3	0.00	2,529	0.18	363	0.03	7	0.00
091 Emergency Communication Center	330	0.06	7,221	0.50	6,867	0.60	881	0.25
Airport Authority	1	0.00	32	0.00	0	0.00	2	0.00
Bordeaux Longterm Care Hospital Authority	27	0.01	1,179	0.08	376	0.03	73	0.02
Knowles Home	8	0.00	1,778	0.12	220	0.02	22	0.01
Medical Examiner	35	0.01	448	0.03	362	0.03	94	0.03
Port Authority	94	0.02	756	0.05	22	0.00	251	0.07
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	18	0.00	678	0.05	1,273	0.11	47	0.01
All Other	2	0.00	253	0.02	853	0.07	5	0.00
	190,455	37.01	51,218	3.58	47,547	4.13	56,595	15.87
Total Allocated	514,579	100.00	1,431,060	100.00	1,151,640	100.00	356,525	100.00
Unallocated & Direct Billing	6		755		854		15	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	514,585		1,431,815		1,152,494		356,540	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll		015 Finance - Property Administration	
		%		%		%		%
001 Administrative - Direct	15,176	1.00	42,433	1.40	66	0.01	13,833	2.58
002 Metropolitan Council	2,239	0.15	2,863	0.09	2,785	0.29	622	0.12
003 Metropolitan Clerk	676	0.04	3,233	0.11	367	0.04	176	0.03
004 Mayor's Office*	2,990	0.20	4,688	0.15	1,630	0.17	909	0.17
005 Election Commission	2,508	0.16	5,095	0.17	20,122	2.13	748	0.14
007 Planning Commission	4,109	0.27	16,568	0.55	2,549	0.27	1,095	0.20
009 Register of Deeds	310	0.02	1,467	0.05	374	0.04	476	0.09
010 General Services	129	0.01	10,481	0.35	13	0.00	541	0.10
010 General Services - Surplus Property	621	0.04	4,012	0.13	513	0.05	163	0.03
011 Historical Commission	848	0.06	3,595	0.12	631	0.07	269	0.05
012 Employee Benefit Board	650	0.04	23,710	0.78	255	0.03	91,831	17.11
015 Finance	222	0.01	2,508	0.08	351	0.04	165	0.03
016 Assessor of Property	5,264	0.35	8,361	0.28	4,397	0.46	1,396	0.26
017 Trustee	1,968	0.13	3,163	0.10	1,491	0.16	612	0.11
018 County Clerk	3,476	0.23	5,853	0.19	3,982	0.42	989	0.18
019 District Attorney	5,776	0.38	9,219	0.30	4,126	0.44	1,569	0.29
021 Public Defender	5,501	0.36	9,041	0.30	3,846	0.41	1,444	0.27
022 Juvenile Court Clerk	1,214	0.08	2,763	0.09	1,376	0.15	376	0.07
023 Circuit Court Clerk	2,261	0.15	4,320	0.14	2,666	0.28	1,376	0.26
024 Criminal Court Clerk	3,884	0.25	5,536	0.18	4,081	0.43	1,100	0.20
025 Clerk and Master - Chancery	962	0.06	1,810	0.06	894	0.09	252	0.05
026 Juvenile Court	8,700	0.57	21,285	0.70	5,516	0.58	2,431	0.45
027 General Sessions Court	7,537	0.49	18,804	0.62	6,127	0.65	2,175	0.41
028 State Trial Courts	7,367	0.48	19,224	0.64	6,739	0.71	2,162	0.40
029 Justice Integration Services	2,549	0.17	2,686	0.09	1,011	0.11	777	0.14
030 Sheriff's Office	48,491	3.18	65,775	2.17	43,805	4.63	14,447	2.69
031 Police	138,534	9.08	183,993	6.08	95,300	10.07	40,303	7.51
032 Fire	90,151	5.91	102,294	3.38	63,603	6.72	27,429	5.11
033 Codes Administration	7,992	0.52	25,135	0.83	6,445	0.68	2,319	0.43
034 Beer Board	392	0.03	4,230	0.14	288	0.03	124	0.02
035 Agricultural Extension	211	0.01	1,171	0.04	233	0.02	56	0.01
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	5,995	0.39	23,751	0.78	4,718	0.50	1,573	0.29
038 Health	43,901	2.88	109,667	3.62	25,199	2.66	10,881	2.03
039 Public Library	20,019	1.31	128,407	4.24	16,470	1.74	6,138	1.14
040 Parks	28,980	1.90	210,707	6.96	27,835	2.94	7,970	1.48
041 Arts Commission	1,203	0.08	6,939	0.23	595	0.06	272	0.05
042 Transportation	33,060	2.17	92,533	3.06	18,503	1.96	9,045	1.68
044 Human Relations Commission	293	0.02	1,582	0.05	154	0.02	85	0.02
047 Criminal Justice Planning	296	0.02	784	0.03	140	0.01	78	0.01
049 Office of Emergency Management	1,647	0.11	6,943	0.23	662	0.07	1,371	0.26
051 Office of Family Safety	2,124	0.14	5,243	0.17	1,419	0.15	538	0.10
052 Community Oversight Board	785	0.05	1,731	0.06	308	0.03	157	0.03
060 Farmer's Market	1,006	0.07	7,343	0.24	337	0.04	347	0.06
061 Municipal Auditorium	2,032	0.13	6,694	0.22	483	0.05	335	0.06
062 State Fair Board	1,703	0.11	10,479	0.35	1,500	0.16	607	0.11
064 Sports Authority	10,313	0.68	8,099	0.27	219	0.02	5,571	1.04
065 Water and Sewer*	130,161	8.53	338,633	11.19	47,683	5.04	33,781	6.29
067 General Hospital	1,510	0.10	340	0.01	30	0.00	354	0.07

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll		015 Finance - Property Administration	
		%		%		%		%
068 District Energy System (DES)	6,880	0.45	3,660	0.12	19	0.00	2,523	0.47
070 Community Education Commission	9	0.00	124	0.00	45	0.00	4	0.00
071 Convention Center Authority	24,643	1.62	64,193	2.12	5,876	0.62	14,489	2.70
075 Metro Action Commission	58,335	3.82	170,675	5.64	14,824	1.57	13,273	2.47
077 Metro Development & Housing Authorit	21	0.00	128	0.00	8	0.00	9	0.00
078 Metropolitan Transit Authority (MTA)	345	0.02	2,680	0.09	176	0.02	168	0.03
080 Metro Nashville Public Schools (MNPS)	759,230	49.78	1,180,051	38.99	469,869	49.67	209,929	39.10
083 Industrial Development Board	16	0.00	254	0.01	9	0.00	13	0.00
090 Debt Service	15	0.00	4,332	0.14	10	0.00	4	0.00
091 Emergency Communication Center	9,540	0.63	9,086	0.30	8,037	0.85	2,777	0.52
Airport Authority	24	0.00	2	0.00	173	0.02	5	0.00
Bordeaux Longterm Care Hospital Authority	1,041	0.07	909	0.03	5,142	0.54	225	0.04
Knowles Home	1,111	0.07	728	0.02	8,355	0.88	59	0.01
Medical Examiner	2,860	0.19	450	0.01	5	0.00	798	0.15
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	408	0.03	784	0.03	145	0.02	152	0.03
IKON Printing	57	0.00	306	0.01	11	0.00	17	0.00
All Other	2,773	0.18	12,966	0.43	966	0.10	852	0.16
Total Allocated	1,525,146	100.00	3,026,908	100.00	946,066	100.00	536,863	100.00
Unallocated & Direct Billing	1,649		238		128		48	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	1,526,795		3,027,146		946,194		536,911	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Inclus		030 Sheriff's Office - Security Services	
		%		%		%		%
001 Administrative - Direct	295	0.02	2,625	0.78	2,518	1.00	617	0.02
002 Metropolitan Council	1,461	0.10	361	0.11	371	0.15	47,800	1.19
003 Metropolitan Clerk	1,897	0.13	92	0.03	112	0.04	37,696	0.94
004 Mayor's Office*	30,439	2.03	534	0.16	497	0.20	62,851	1.57
005 Election Commission	8,322	0.55	698	0.21	416	0.16	15,736	0.39
007 Planning Commission	2,502	0.17	30,206	8.93	681	0.27	18,588	0.46
009 Register of Deeds	511	0.03	55	0.02	51	0.02	585	0.01
010 General Services	833	0.06	80	0.02	21	0.01	21,052	0.53
010 General Services - Surplus Property	28,466	1.90	62	0.02	101	0.04	17,030	0.42
011 Historical Commission	6,828	0.46	131	0.04	141	0.06	816	0.02
012 Employee Benefit Board	2,633	0.18	3,526	1.04	109	0.04	1,184	0.03
015 Finance	31,440	2.10	185	0.05	38	0.02	426	0.01
016 Assessor of Property	7,372	0.49	767	0.23	873	0.34	26,076	0.65
017 Trustee	2,555	0.17	271	0.08	326	0.13	9,332	0.23
018 County Clerk	8,837	0.59	572	0.17	576	0.23	62,960	1.57
019 District Attorney	1,732	0.12	865	0.26	958	0.38	24,509	0.61
021 Public Defender	19,388	1.29	847	0.25	913	0.36	8,670	0.22
022 Juvenile Court Clerk	726	0.05	208	0.06	201	0.08	18,217	0.45
023 Circuit Court Clerk	3,846	0.26	371	0.11	375	0.15	165,977	4.14
024 Criminal Court Clerk	2,586	0.17	648	0.19	644	0.25	120,792	3.01
025 Clerk and Master - Chancery	612	0.04	150	0.04	160	0.06	31,589	0.79
026 Juvenile Court	4,555	0.30	1,229	0.36	1,443	0.57	156,078	3.89
027 General Sessions Court	6,864	0.46	1,239	0.37	1,250	0.49	394,777	9.85
028 State Trial Courts	5,393	0.36	1,000	0.30	1,222	0.48	329,056	8.21
029 Justice Integration Services	3,324	0.22	346	0.10	422	0.17	10,497	0.26
030 Sheriff's Office	44,718	2.98	8,398	2.48	8,044	3.18	692,091	17.27
031 Police	200,845	13.39	22,130	6.54	22,973	9.08	213,105	5.32
032 Fire	78,672	5.25	14,798	4.37	14,947	5.91	98,613	2.46
033 Codes Administration	18,779	1.25	1,240	0.37	1,326	0.52	22,557	0.56
034 Beer Board	378	0.03	63	0.02	65	0.03	1,456	0.04
035 Agricultural Extension	271	0.02	33	0.01	35	0.01	665	0.02
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	14,061	0.94	726	0.21	995	0.39	14,052	0.35
038 Health	58,302	3.89	3,011	0.89	7,283	2.88	321,007	8.01
039 Public Library	49,170	3.28	3,192	0.94	3,322	1.31	110,939	2.77
040 Parks	58,211	3.88	4,467	1.32	4,808	1.90	462,714	11.55
041 Arts Commission	14,020	0.93	123	0.04	200	0.08	1,922	0.05
042 Transportation	110,020	7.34	4,259	1.26	5,482	2.17	20,182	0.50
044 Human Relations Commission	141	0.01	47	0.01	49	0.02	279	0.01
047 Criminal Justice Planning	63	0.00	44	0.01	49	0.02	68	0.00
049 Office of Emergency Management	8,703	0.58	259	0.08	273	0.11	16,062	0.40
051 Office of Family Safety	781	0.05	242	0.07	352	0.14	67,042	1.67
052 Community Oversight Board	149	0.01	86	0.03	130	0.05	246	0.01
060 Farmer's Market	199	0.01	29	0.01	167	0.07	259	0.01
061 Municipal Auditorium	6,467	0.43	79	0.02	337	0.13	308	0.01
062 State Fair Board	23,000	1.53	77	0.02	283	0.11	771	0.02
064 Sports Authority	361	0.02	748	0.22	1,711	0.68	1,380	0.03
065 Water and Sewer*	508,900	33.93	7,944	2.35	21,609	8.54	60,612	1.51
067 General Hospital	132	0.01	212	0.06	250	0.10	127	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Inclus		030 Sheriff's Office - Security Services	
		%		%		%		%
068 District Energy System (DES)	91	0.01	139	0.04	1,142	0.45	151	0.00
070 Community Education Commission	13	0.00	2	0.00	2	0.00	2	0.00
071 Convention Center Authority	1,799	0.12	133,815	39.55	4,089	1.62	2,836	0.07
075 Metro Action Commission	52,614	3.51	1,008	0.30	9,680	3.83	23,875	0.60
077 Metro Development & Housing Authorit	95	0.01	30	0.01	3	0.00	110	0.00
078 Metropolitan Transit Authority (MTA)	1,738	0.12	145	0.04	57	0.02	2,045	0.05
080 Metro Nashville Public Schools (MNPS)	20,553	1.37	16,933	5.00	125,968	49.79	74,997	1.87
083 Industrial Development Board	53	0.00	5	0.00	3	0.00	53	0.00
090 Debt Service	17	0.00	786	0.23	3	0.00	87	0.00
091 Emergency Communication Center	12,010	0.80	1,591	0.47	1,582	0.63	8,175	0.20
Airport Authority	1	0.00	6	0.00	4	0.00	1	0.00
Bordeaux Longterm Care Hospital Authority	44	0.00	205	0.06	173	0.07	60	0.00
Knowles Home	26	0.00	174	0.05	184	0.07	36	0.00
Medical Examiner	26	0.00	444	0.13	474	0.19	45	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	2,099	0.14	16	0.00	67	0.03	2,451	0.06
IKON Printing	687	0.05	10	0.00	9	0.00	2,090	0.05
All Other	27,870	1.86	63,518	18.77	457	0.18	200,837	5.01
Total Allocated	1,499,917	100.00	338,367	100.00	253,024	100.00	4,007,695	100.00
Unallocated & Direct Billing	1,048		103		273		94	
Adjustments & Disallowed	0		1,040,850		0		12,091,800	
Total Expenditures	1,500,965		1,379,320		253,297		16,099,589	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	038 Health - Employee Health & Wellness		048 Internal Audit		Summary Total	
		%		%		%
001 Administrative - Direct	1	0.00	34,958	2.58	196,094	0.10
002 Metropolitan Council	18	0.00	1,572	0.12	1,553,413	0.77
003 Metropolitan Clerk	43	0.00	445	0.03	566,626	0.28
004 Mayor's Office*	21	0.00	2,303	0.17	981,042	0.49
005 Election Commission	32	0.00	1,890	0.14	611,960	0.30
007 Planning Commission	27	0.00	2,765	0.20	927,531	0.46
009 Register of Deeds	2	0.00	1,202	0.09	255,800	0.13
010 General Services	21	0.00	1,367	0.10	345,524	0.17
010 General Services - Surplus Property	729	0.08	401	0.03	426,926	0.21
011 Historical Commission	4	0.00	682	0.05	215,851	0.11
012 Employee Benefit Board	77,918	8.16	232,064	17.11	906,070	0.45
015 Finance	0	0.00	422	0.03	105,428	0.05
016 Assessor of Property	46	0.00	3,526	0.26	1,559,578	0.77
017 Trustee	15	0.00	1,546	0.11	713,318	0.35
018 County Clerk	207	0.02	2,496	0.18	1,590,443	0.79
019 District Attorney	14	0.00	3,964	0.29	469,049	0.23
021 Public Defender	5	0.00	3,651	0.27	479,669	0.24
022 Juvenile Court Clerk	11	0.00	949	0.07	262,429	0.13
023 Circuit Court Clerk	78	0.01	3,477	0.26	1,763,004	0.87
024 Criminal Court Clerk	48	0.00	2,780	0.20	1,142,497	0.57
025 Clerk and Master - Chancery	12	0.00	636	0.05	402,025	0.20
026 Juvenile Court	6,259	0.66	6,141	0.45	1,647,583	0.81
027 General Sessions Court	146	0.02	5,494	0.40	2,637,804	1.30
028 State Trial Courts	97	0.01	5,462	0.40	2,898,616	1.43
029 Justice Integration Services	11	0.00	1,963	0.14	237,586	0.12
030 Sheriff's Office	114,765	12.02	36,504	2.69	8,402,969	4.16
031 Police	469,723	49.22	101,810	7.50	35,705,553	17.66
032 Fire	57,587	6.03	69,283	5.11	33,193,266	16.42
033 Codes Administration	52	0.01	5,859	0.43	2,197,765	1.09
034 Beer Board	3	0.00	314	0.02	100,344	0.05
035 Agricultural Extension	5	0.00	141	0.01	47,155	0.02
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00
037 Social Services	256	0.03	3,976	0.29	1,487,034	0.74
038 Health	134,597	14.10	27,496	2.03	5,969,717	2.95
039 Public Library	107	0.01	15,513	1.14	3,648,221	1.80
040 Parks	29,351	3.08	20,136	1.48	7,637,229	3.78
041 Arts Commission	3	0.00	689	0.05	178,152	0.09
042 Transportation	11,619	1.22	22,853	1.68	8,974,615	4.44
044 Human Relations Commission	2	0.00	214	0.02	34,540	0.02
047 Criminal Justice Planning	0	0.00	197	0.01	9,403	0.00
049 Office of Emergency Management	49	0.01	3,465	0.26	446,621	0.22
051 Office of Family Safety	10	0.00	1,361	0.10	364,893	0.18
052 Community Oversight Board	0	0.00	396	0.03	24,223	0.01
060 Farmer's Market	0	0.00	876	0.06	98,867	0.05
061 Municipal Auditorium	0	0.00	847	0.06	264,286	0.13
062 State Fair Board	1	0.00	1,539	0.11	308,761	0.15
064 Sports Authority	2	0.00	14,078	1.04	167,678	0.08
065 Water and Sewer*	5,923	0.62	85,431	6.30	15,355,004	7.59
067 General Hospital	0	0.00	893	0.07	4,208,351	2.08

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
068 District Energy System (DES)	0	0.00	6,375	0.47	55,877	0.03
070 Community Education Commission	0	0.00	10	0.00	23,636	0.01
071 Convention Center Authority	5	0.00	36,615	2.70	780,529	0.39
075 Metro Action Commission	43,723	4.58	33,548	2.47	2,250,068	1.11
077 Metro Development & Housing Authorit	0	0.00	24	0.00	12,851	0.01
078 Metropolitan Transit Authority (MTA)	4	0.00	423	0.03	79,699	0.04
080 Metro Nashville Public Schools (MNPS)	114	0.01	530,492	39.10	37,134,733	18.36
083 Industrial Development Board	0	0.00	32	0.00	28,646	0.01
090 Debt Service	0	0.00	10	0.00	11,362	0.01
091 Emergency Communication Center	49	0.01	7,018	0.52	1,319,038	0.65
Airport Authority	0	0.00	14	0.00	66,991	0.03
Bordeaux Longterm Care Hospital Authority	0	0.00	569	0.04	2,467,332	1.22
Knowles Home	1	0.00	150	0.01	107,389	0.05
Medical Examiner	0	0.00	756	0.06	270,041	0.13
Port Authority	0	0.00	2,017	0.15	16,214	0.01
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00
IKON Printing	5	0.00	383	0.03	363,285	0.18
All Other	18	0.00	43	0.00	124,952	0.06
Total Allocated	954,421	100.00	1,356,649	100.00	202,204,308	100.00
Unallocated & Direct Billing	74,040		722		84,344,333	
Adjustments & Disallowed	0		0		75,122,539	
Total Expenditures	1,028,461		1,357,371		361,671,180	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Depreciation

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. In accordance with 2 CFR Part 200, the building depreciation is included within this schedule. The depreciation expense identified to the following buildings have been allocated based on the square footage identified to each department.

- **Clifford Allen**
- **Justice AA Birch Building**
- **Emergency Communications Building**
- **Metro Southeast Leased Building**
- **Courthouse**
- **Lindsley Hall**
- **Howard Office Building**
- **Metro Office Building**
- **Fulton Campus Garage**
- **Police Headquarters**
- **Family Justice Center**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
YTD Depreciation Expense	8,529,980			
Total Departmental Cost Adjustments:	8,529,980			8,529,980
Total To Be Allocated:	8,529,980			8,529,980

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Total	G&A	Clifford Allen Building	AA Birch Building	Communications Building
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
YTD Depreciation Expense	8,529,980	0	148,703	1,231,371	123,784
Functional Cost	8,529,980	0	148,703	1,231,371	123,784
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	8,529,980	0	148,703	1,231,371	123,784
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	8,529,980	0	148,703	1,231,371	123,784

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
YTD Depreciation Expense	73,068	2,491,165	281,871	1,358,073	679,876
Functional Cost	73,068	2,491,165	281,871	1,358,073	679,876
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	73,068	2,491,165	281,871	1,358,073	679,876
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	73,068	2,491,165	281,871	1,358,073	679,876

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Fulton Campus Garage	Police Headquarters	Family Justice Center
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
YTD Depreciation Expense	348,630	1,071,114	722,325
Functional Cost	348,630	1,071,114	722,325
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	348,630	1,071,114	722,325
Allocation Step 2			
2nd Allocation	0	0	0
Total For Depreciation			
Schedule .3 Total	348,630	1,071,114	722,325

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Clifford Allen Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,750.33	6.458051	9,603		9,603		9,603
014 Information Technology Service	1,328.72	4.902470	7,290		7,290		7,290
030 Sheriff's Office - Security Services	70.19	0.258974	385		385		385
037 Social Services	11,884.64	43.849793	65,206		65,206		65,206
075 Metro Action Commission	12,069.19	44.530712	66,219		66,219		66,219
Schedule .4 Total for Clifford Allen Building	27,103.07	100.000000	148,703		148,703	0	148,703

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	5,145.80	3.447717	42,454		42,454		42,454
014 Information Technology Service	3,598.00	2.410682	29,684		29,684		29,684
019 District Attorney	2,545.54	1.705527	21,001		21,001		21,001
023 Circuit Court Clerk	14,007.47	9.385091	115,565		115,565		115,565
024 Criminal Court Clerk	18,818.98	12.608832	155,262		155,262		155,262
027 General Sessions Court	47,994.26	32.156447	395,965		395,965		395,965
028 State Trial Courts	25,867.94	17.331678	213,417		213,417		213,417
030 Sheriff's Office	28,271.64	18.942172	233,248		233,248		233,248
030 Sheriff's Office - Security Services	3,002.74	2.011854	24,773		24,773		24,773
Schedule .4 Total for AA Birch Building	149,252.37	100.000000	1,231,371		1,231,371	0	1,231,371

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Communications Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,150.79	5.282500	6,539		6,539		6,539
030 Sheriff's Office - Security Services	277.76	0.682199	844		844		844
049 Office of Emergency Management	4,809.26	11.811900	14,621		14,621		14,621
091 Emergency Communication Center	33,477.57	82.223401	101,779		101,779		101,779
Schedule .4 Total for Communications Building	40,715.38	100.000000	123,784		123,784	0	123,784

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Foot by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.475676	6,924		6,924		6,924
005 Election Commission	18,663.00	4.877125	3,564		3,564		3,564
008 Human Resources	2,064.00	0.539377	394		394		394
010 General Services	33,431.00	8.736385	6,384		6,384		6,384
010 General Services - Administration	10,176.00	2.659252	1,943		1,943		1,943
010 General Services - Facilities	1,172.00	0.306274	224		224		224
010 General Services - Fleet Management	76,482.00	19.986724	14,604		14,604		14,604
010 General Services - Surplus Property	21,351.00	5.579568	4,077		4,077		4,077
024 Criminal Court Clerk	15,213.00	3.975550	2,905		2,905		2,905
027 General Sessions Court	13,573.00	3.546976	2,592		2,592		2,592
031 Police	30,005.00	7.841083	5,729		5,729		5,729
032 Fire	29,842.00	7.798486	5,698		5,698		5,698
038 Health	8,310.00	2.171618	1,587		1,587		1,587
041 Arts Commission	1,700.00	0.444254	325		325		325
049 Office of Emergency Management	17,471.00	4.565624	3,336		3,336		3,336
080 Metro Nashville Public Schools (MNPS)	57,625.00	15.058903	11,003		11,003		11,003
All Other	9,326.00	2.437125	1,781		1,781		1,781
Schedule .4 Total for Metro Southeast	382,664.00	100.000000	73,068		73,068	0	73,068

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13,556.10	9.241227	230,214		230,214		230,214
003 Metropolitan Clerk	2,867.60	1.954850	48,699		48,699		48,699
004 Mayor's Office*	17,897.87	12.201022	303,948		303,948		303,948
006 Law	3,492.46	2.380819	59,310		59,310		59,310
010 General Services - Administration	518.22	0.353272	8,801		8,801		8,801
010 General Services - Facilities	13,197.74	8.996932	224,128		224,128		224,128
014 Information Technology Service	7,876.52	5.369443	133,762		133,762		133,762
015 Finance - Administration	2,901.76	1.978137	49,279		49,279		49,279
023 Circuit Court Clerk	19,940.28	13.593338	338,632		338,632		338,632
025 Clerk and Master - Chancery	7,293.22	4.971806	123,856		123,856		123,856
028 State Trial Courts	51,120.25	34.848801	868,141		868,141		868,141
029 Justice Integration Services	3,406.92	2.322506	57,857		57,857		57,857
030 Sheriff's Office	2,083.46	1.420300	35,382		35,382		35,382
030 Sheriff's Office - Security Services	539.16	0.367547	9,156		9,156		9,156
Schedule .4 Total for Courthouse	146,691.56	100.000000	2,491,165		2,491,165	0	2,491,165

Allocation Basis: Occupied Square Footage by Benefiting Department
 Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Lindsley Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	9,074.03	44.716970	126,044		126,044		126,044
014 Information Technology Service	1,366.12	6.732262	18,976		18,976		18,976
015 Finance - Property Administration	3,038.05	14.971560	42,200		42,200		42,200
015 Finance - Purchasing	5,669.77	27.940720	78,757		78,757		78,757
030 Sheriff's Office - Security Services	281.42	1.386842	3,909		3,909		3,909
041 Arts Commission	143.27	0.706037	1,990		1,990		1,990
064 Sports Authority	719.48	3.545609	9,994		9,994		9,994
Schedule .4 Total for Lindsley Hall	20,292.14	100.000000	281,871		281,871	0	281,871

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Howard Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	15,262.10	9.485740	128,823		128,823		128,823
014 Information Technology Service	85,686.26	53.255945	723,255		723,255		723,255
015 Finance - Office of Mgmt & Budget	7,578.15	4.709991	63,965		63,965		63,965
015 Finance - Operations	10,574.20	6.572104	89,254		89,254		89,254
015 Finance - Treasury	2,371.64	1.474028	20,018		20,018		20,018
016 Assessor of Property	18,199.11	11.311158	153,614		153,614		153,614
017 Trustee	5,333.50	3.314891	45,019		45,019		45,019
018 County Clerk	15,491.81	9.628510	130,762		130,762		130,762
030 Sheriff's Office - Security Services	398.43	0.247633	3,363		3,363		3,363
Schedule .4 Total for Howard Office Building	160,895.20	100.000000	1,358,073		1,358,073	0	1,358,073

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Metro Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	467.05	0.903935	6,146		6,146		6,146
007 Planning Commission	12,840.45	24.851597	168,960		168,960		168,960
010 General Services - Facilities	2,472.76	4.785816	32,538		32,538		32,538
014 Information Technology Service	2,703.68	5.232742	35,576		35,576		35,576
030 Sheriff's Office - Security Services	135.18	0.261629	1,779		1,779		1,779
032 Fire	1,651.57	3.196473	21,732		21,732		21,732
033 Codes Administration	13,213.21	25.573042	173,865		173,865		173,865
034 Beer Board	861.67	1.667689	11,338		11,338		11,338
065 Water and Sewer*	17,175.33	33.241390	226,000		226,000		226,000
All Other	147.61	0.285687	1,942		1,942		1,942
Schedule .4 Total for Metro Office Building	51,668.51	100.000000	679,876		679,876	0	679,876

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Fulton Campus Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	467.05	0.200575	699		699		699
007 Planning Commission	12,840.45	5.514334	19,225		19,225		19,225
010 General Services - Facilities	26,808.89	11.513084	40,138		40,138		40,138
014 Information Technology Service	89,756.06	38.545763	134,382		134,382		134,382
015 Finance - Office of Mgmt & Budget	7,578.15	3.254438	11,346		11,346		11,346
015 Finance - Operations	12,569.37	5.397919	18,819		18,819		18,819
015 Finance - Property Administration	1,042.88	0.447865	1,561		1,561		1,561
015 Finance - Purchasing	5,669.77	2.434884	8,489		8,489		8,489
015 Finance - Treasury	2,371.64	1.018501	3,551		3,551		3,551
016 Assessor of Property	18,199.11	7.815612	27,248		27,248		27,248
017 Trustee	5,333.50	2.290473	7,985		7,985		7,985
018 County Clerk	15,491.81	6.652961	23,194		23,194		23,194
030 Sheriff's Office - Security Services	815.03	0.350015	1,220		1,220		1,220
032 Fire	1,651.57	0.709267	2,473		2,473		2,473
033 Codes Administration	13,213.21	5.674416	19,783		19,783		19,783
034 Beer Board	861.67	0.370044	1,290		1,290		1,290
041 Arts Commission	143.27	0.061527	215		215		215
064 Sports Authority	719.48	0.308981	1,077		1,077		1,077
065 Water and Sewer*	17,175.33	7.375950	25,715		25,715		25,715
All Other	147.61	0.063391	221		221		221
Schedule .4 Total for Fulton Campus Garage	232,855.85	100.000000	348,630		348,630	0	348,630

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - Police Headquarters

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,591.06	4.254478	45,570		45,570		45,570
014 Information Technology Service	2,568.52	1.657960	17,759		17,759		17,759
031 Police	145,760.94	94.087562	1,007,785		1,007,785		1,007,785
Schedule .4 Total for Police Headquarters	154,920.52	100.000000	1,071,114		1,071,114	0	1,071,114

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Family Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,891.16	17.037027	123,063		123,063		123,063
014 Information Technology Service	1,612.68	5.617333	40,575		40,575		40,575
019 District Attorney	768.50	2.676861	19,336		19,336		19,336
030 Sheriff's Office - Security Services	491.00	1.710265	12,354		12,354		12,354
031 Police	4,837.04	16.848514	121,701		121,701		121,701
051 Office of Family Safety	4,325.85	15.067923	108,839		108,839		108,839
All Other	11,782.77	41.042077	296,457		296,457		296,457
Schedule .4 Total for Family Justice Center	28,709.00	100.000000	722,325		722,325	0	722,325

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
002 Metropolitan Council	230,214	0	0	0	0
003 Metropolitan Clerk	55,622	0	0	0	6,924
004 Mayor's Office*	303,948	0	0	0	0
005 Election Commission	10,409	0	0	0	3,564
006 Law	59,310	0	0	0	0
007 Planning Commission	188,185	0	0	0	0
008 Human Resources	394	0	0	0	394
010 General Services	6,384	0	0	0	6,384
010 General Services - Administration	10,744	0	0	0	1,943
010 General Services - Facilities	779,125	9,603	42,454	6,539	224
010 General Services - Fleet Management	14,604	0	0	0	14,604
010 General Services - Surplus Property	4,077	0	0	0	4,077
014 Information Technology Service	1,141,259	7,290	29,684	0	0
015 Finance - Administration	49,279	0	0	0	0
015 Finance - Office of Mgmt & Budget	75,311	0	0	0	0
015 Finance - Operations	108,073	0	0	0	0
015 Finance - Property Administration	43,762	0	0	0	0
015 Finance - Purchasing	87,246	0	0	0	0
015 Finance - Treasury	23,569	0	0	0	0
016 Assessor of Property	180,861	0	0	0	0
017 Trustee	53,004	0	0	0	0
018 County Clerk	153,956	0	0	0	0
019 District Attorney	40,337	0	21,001	0	0
023 Circuit Court Clerk	454,198	0	115,565	0	0
024 Criminal Court Clerk	158,166	0	155,262	0	2,905
025 Clerk and Master - Chancery	123,856	0	0	0	0
027 General Sessions Court	398,557	0	395,965	0	2,592
028 State Trial Courts	1,081,558	0	213,417	0	0
029 Justice Integration Services	57,857	0	0	0	0
030 Sheriff's Office	268,630	0	233,248	0	0
030 Sheriff's Office - Security Services	57,784	385	24,773	844	0
031 Police	1,135,215	0	0	0	5,729
032 Fire	29,903	0	0	0	5,698
033 Codes Administration	193,648	0	0	0	0
034 Beer Board	12,628	0	0	0	0
037 Social Services	65,206	65,206	0	0	0
038 Health	1,587	0	0	0	1,587
041 Arts Commission	2,529	0	0	0	325
049 Office of Emergency Management	17,957	0	0	14,621	3,336
051 Office of Family Safety	108,839	0	0	0	0
064 Sports Authority	11,071	0	0	0	0
065 Water and Sewer*	251,715	0	0	0	0
075 Metro Action Commission	66,219	66,219	0	0	0
080 Metro Nashville Public Schools (MNPS)	11,003	0	0	0	11,003
091 Emergency Communication Center	101,779	0	0	101,779	0
All Other	300,401	0	0	0	1,781
Direct Bill	0	0	0	0	0
Total	8,529,980	148,703	1,231,371	123,784	73,068

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	230,214	0	0	0	0
003 Metropolitan Clerk	48,699	0	0	0	0
004 Mayor's Office*	303,948	0	0	0	0
005 Election Commission	0	0	0	6,146	699
006 Law	59,310	0	0	0	0
007 Planning Commission	0	0	0	168,960	19,225
008 Human Resources	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	8,801	0	0	0	0
010 General Services - Facilities	224,128	126,044	128,823	32,538	40,138
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Surplus Property	0	0	0	0	0
014 Information Technology Service	133,762	18,976	723,255	35,576	134,382
015 Finance - Administration	49,279	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	63,965	0	11,346
015 Finance - Operations	0	0	89,254	0	18,819
015 Finance - Property Administration	0	42,200	0	0	1,561
015 Finance - Purchasing	0	78,757	0	0	8,489
015 Finance - Treasury	0	0	20,018	0	3,551
016 Assessor of Property	0	0	153,614	0	27,248
017 Trustee	0	0	45,019	0	7,985
018 County Clerk	0	0	130,762	0	23,194
019 District Attorney	0	0	0	0	0
023 Circuit Court Clerk	338,632	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	123,856	0	0	0	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	868,141	0	0	0	0
029 Justice Integration Services	57,857	0	0	0	0
030 Sheriff's Office	35,382	0	0	0	0
030 Sheriff's Office - Security Services	9,156	3,909	3,363	1,779	1,220
031 Police	0	0	0	0	0
032 Fire	0	0	0	21,732	2,473
033 Codes Administration	0	0	0	173,865	19,783
034 Beer Board	0	0	0	11,338	1,290
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	1,990	0	0	215
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	0	0	0
064 Sports Authority	0	9,994	0	0	1,077
065 Water and Sewer*	0	0	0	226,000	25,715
075 Metro Action Commission	0	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0	0	0
091 Emergency Communication Center	0	0	0	0	0
All Other	0	0	0	1,942	221
Direct Bill	0	0	0	0	0
Total	2,491,165	281,871	1,358,073	679,876	348,630

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Police Headquarters	Family Justice Center
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
004 Mayor's Office*	0	0
005 Election Commission	0	0
006 Law	0	0
007 Planning Commission	0	0
008 Human Resources	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	45,570	123,063
010 General Services - Fleet Management	0	0
010 General Services - Surplus Property	0	0
014 Information Technology Service	17,759	40,575
015 Finance - Administration	0	0
015 Finance - Office of Mgmt & Budget	0	0
015 Finance - Operations	0	0
015 Finance - Property Administration	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	19,336
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
027 General Sessions Court	0	0
028 State Trial Courts	0	0
029 Justice Integration Services	0	0
030 Sheriff's Office	0	0
030 Sheriff's Office - Security Services	0	12,354
031 Police	1,007,785	121,701
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
037 Social Services	0	0
038 Health	0	0
041 Arts Commission	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	108,839
064 Sports Authority	0	0
065 Water and Sewer*	0	0
075 Metro Action Commission	0	0
080 Metro Nashville Public Schools (MNPS)	0	0
091 Emergency Communication Center	0	0
All Other	0	296,457
Direct Bill	0	0
Total	1,071,114	722,325

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Corporate Dues**

The costs in business unit 01101303 within GSD General Fund 10101 were analyzed to determine whether any of these costs were allocable under 2 CFR Part 200. Costs associated with the Mayor's Office have been separately identified and allocated directly to the Mayor's Office as the primary beneficiary of the expenditures. The remaining costs have been allocated directly to the Metropolitan Council.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	684,564			684,564
Inbound Costs:				
001 Administrative - Post Audits		174	174	
001 Administrative - Miscellaneous		4	4	
015 Finance - Business Assistance		417	417	
015 Finance - Grants & Cost Planning		52	52	
015 Finance - Office of Mgmt & Budget		507	507	
015 Finance - Operations		409	409	
015 Finance - Property Administration		129	129	
015 Finance - Treasury		77	77	
015 Finance - Diversity Equity & Inclus		78	78	
048 Internal Audit		260	260	
Total Allocated Additions:		2,106	2,106	2,106
Total To Be Allocated:	684,564	2,106		686,670

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues**

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	143,311	0	143,311
502884 Membership Dues	541,253	0	541,253
Departmental Total			
Expenditures Per Financial Statement	684,564		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	684,564	0	684,564
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	684,564	0	684,564
Allocation Step 2			
Inbound - All Others	2,106	2,106	0
Reallocate Admin Costs		(2,106)	2,106
Unallocated Costs	0	0	0
2nd Allocation	2,106	0	2,106
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	686,670	0	686,670

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Corporate Dues**

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	641,848.05	93.760116	641,848		641,848	1,975	643,823
004 Mayor's Office*	42,716.00	6.239884	42,716		42,716	131	42,847
Schedule .4 Total for Corporate Dues	684,564.05	100.000000	684,564		684,564	2,106	686,670

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2022 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	643,823	643,823
004 Mayor's Office*	42,847	42,847
Direct Bill	0	0
Total	686,670	686,670

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Employee Benefits

Employee Benefits include costs recorded in business units 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, 01101140, and 01101145 of fund 10101 and business units 01191102, 01191103, 01191106, 01191109, 01191112, 01191113, 01191115, and 01191140 of fund 18301.

The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools.
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 and 01191109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. These costs have been allocated using the total death benefit payments by benefiting department.
- **Injured On Duty (IOD)** - represents the costs recorded in business unit 01101113, 01101120, 01191112, and 01191113 for pensioner and employee IOD transfers. These costs have been allocated using the total IOD payment allocations by benefiting department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the retiree gross pay by benefiting department (excluding Unknown).
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs have been allocated using the total unemployment benefit charges by department (excluding Unknown).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	110,407,123			110,407,123
Inbound Costs:				
001 Administrative - Employee Benefits		80,780	80,780	
001 Administrative - Post Audits		15,726	15,726	
001 Administrative - Miscellaneous		2,496	2,496	
015 Finance - Grants & Cost Planning		4,704	4,704	
015 Finance - Office of Mgmt & Budget		52,865	52,865	
015 Finance - Operations		1,842	1,842	
015 Finance - Payroll		263	263	
015 Finance - Property Administration		11,681	11,681	
015 Finance - Treasury		7,484	7,484	
015 Finance - Diversity Equity & Inclus		8,083	8,083	
048 Internal Audit		23,503	23,503	
Total Allocated Additions:		209,425	209,425	209,425
Total To Be Allocated:	110,407,123	209,425		110,616,548

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits

	Total	G&A	County Retire Match	Cnty Teach Retire Match	Health Insurance Match
Other Expense & Cost					
501174 Employer Group Health	55,018,724	0	0	0	55,018,724
501175 Employer Dental Group	3,342,752	0	0	0	3,342,752
501176 Employer Group Life	3,354,131	0	0	0	(1,420)
501177 Employer Pension	76,824	0	0	76,824	0
505207 Insurance-Unemployment Comp	106,792	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	10,458,500	0	0	0	0
531011 Transfer IOD Employee	8,557,000	0	0	0	0
531702 Transfer Guaranteed Pension	29,292,400	0	3,501,900	6,900,400	0
Departmental Total					
Expenditures Per Financial Statement	110,407,123				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	110,407,123	0	3,501,900	6,977,224	58,360,056
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	110,407,123	0	3,501,900	6,977,224	58,360,056
Allocation Step 2					
Inbound - All Others	209,425	209,425	0	0	0
Reallocate Admin Costs		(209,425)	6,643	13,235	110,700
Unallocated Costs	0	0	0	0	0
2nd Allocation	209,425	0	6,643	13,235	110,700
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	110,616,548	0	3,508,543	6,990,459	58,470,756

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Death Benefit Payments	Injured on Duty (IOD)	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match
Other Expense & Cost					
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	3,355,551	0	0
501177 Employer Pension	0	0	0	0	0
505207 Insurance-Unemployment Comp	0	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	0	10,458,500	0	0	0
531011 Transfer IOD Employee	0	8,557,000	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	8,873,000	5,424,700
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	200,000	19,015,500	3,355,551	8,873,000	5,424,700
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	200,000	19,015,500	3,355,551	8,873,000	5,424,700
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	379	36,069	6,365	16,831	10,290
Unallocated Costs	0	0	0	0	0
2nd Allocation	379	36,069	6,365	16,831	10,290
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,379	19,051,569	3,361,916	8,889,831	5,434,990

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Teacher Pens Match	Unemployment Compensation
<hr/>		
Other Expense & Cost		
501174 Employer Group Health	0	0
501175 Employer Dental Group	0	0
501176 Employer Group Life	0	0
501177 Employer Pension	0	0
505207 Insurance-Unemployment Comp	0	106,792
531001 Transfer Operational	0	0
531010 Transfer IOD Pensioner	0	0
531011 Transfer IOD Employee	0	0
531702 Transfer Guaranteed Pension	4,592,400	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	4,592,400	106,792
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	4,592,400	106,792
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	8,711	202
Unallocated Costs	0	0
2nd Allocation	8,711	202
Total For 001 Administrative - Employee Benefits		
Schedule .3 Total	4,601,111	106,994

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	132,498.32	0.158477	5,550		5,550	10	5,560
002 Metropolitan Council	86,958.37	0.104008	3,642		3,642	7	3,649
003 Metropolitan Clerk	171,053.30	0.204591	7,165		7,165	14	7,178
004 Mayor's Office*	356,808.48	0.426767	14,945		14,945	28	14,973
005 Election Commission	337,070.80	0.403159	14,118		14,118	27	14,145
006 Law	504,898.93	0.603893	21,148		21,148	40	21,188
007 Planning Commission	759,808.00	0.908781	31,825		31,825	60	31,885
008 Human Resources	868,307.90	1.038554	36,369		36,369	69	36,438
009 Register of Deeds	496,145.44	0.593423	20,781		20,781	39	20,820
010 General Services	2,168,936.64	2.594194	90,846		90,846	172	91,018
011 Historical Commission	100,765.59	0.120522	4,221		4,221	8	4,229
012 Employee Benefit Board	36,579.77	0.043752	1,532		1,532	3	1,535
014 Information Technology Service	1,613,906.70	1.930341	67,599		67,599	128	67,727
015 Finance	165,563.03	0.198024	6,935		6,935	13	6,948
015 Finance - Administration	1,653,403.13	1.977581	69,253		69,253	131	69,384
016 Assessor of Property	1,508,308.70	1.804038	63,176		63,176	120	63,295
017 Trustee	682,751.03	0.816616	28,597		28,597	54	28,651
018 County Clerk	687,965.90	0.822853	28,815		28,815	55	28,870
019 District Attorney	364,201.65	0.435610	15,255		15,255	29	15,284
021 Public Defender	616,624.03	0.737524	25,827		25,827	49	25,876
022 Juvenile Court Clerk	126,386.15	0.151166	5,294		5,294	10	5,304
023 Circuit Court Clerk	1,170,157.30	1.399587	49,012		49,012	93	49,105
024 Criminal Court Clerk	755,134.30	0.903191	31,629		31,629	60	31,689
025 Clerk and Master - Chancery	292,706.38	0.350096	12,260		12,260	23	12,283
026 Juvenile Court	1,277,556.95	1.528044	53,511		53,511	101	53,612
027 General Sessions Court	1,378,499.31	1.648778	57,739		57,739	109	57,848
028 State Trial Courts	914,399.24	1.093683	38,300		38,300	73	38,372
029 Justice Integration Services	34,651.21	0.041445	1,451		1,451	3	1,454
030 Sheriff's Office	6,680,178.84	7.989941	279,800		279,800	531	280,330
033 Codes Administration	2,196,113.44	2.626699	91,984		91,984	174	92,159
034 Beer Board	20,638.62	0.024685	864		864	2	866
037 Social Services	1,665,423.55	1.991958	69,756		69,756	132	69,889
038 Health	6,311,379.31	7.548832	264,353		264,353	501	264,854
039 Public Library	2,927,140.04	3.501056	122,603		122,603	232	122,836
040 Parks	5,333,277.15	6.378957	223,385		223,385	424	223,808
041 Arts Commission	87,963.48	0.105210	3,684		3,684	7	3,691
042 Transportation	6,532,598.14	7.813425	273,618		273,618	519	274,137
044 Human Relations Commission	18,612.04	0.022261	780		780	1	781
048 Internal Audit	52,954.48	0.063337	2,218		2,218	4	2,222
049 Office of Emergency Management	35,054.01	0.041927	1,468		1,468	3	1,471
051 Office of Family Safety	11,389.19	0.013622	477		477	1	478
060 Farmer's Market	48,032.19	0.057450	2,012		2,012	4	2,016
061 Municipal Auditorium	295,446.38	0.353374	12,375		12,375	23	12,398
062 State Fair Board	220,452.65	0.263676	9,234		9,234	18	9,251
064 Sports Authority	26,880.29	0.032151	1,126		1,126	2	1,128
065 Water and Sewer*	14,526,915.63	17.375165	608,461		608,461	1,157	609,618
067 General Hospital	8,823,019.48	10.552922	369,553		369,553	701	370,254
070 Community Education Commission	20,581.95	0.024617	862		862	2	864
071 Convention Center Authority	339,439.08	0.405992	14,217		14,217	27	14,244
075 Metro Action Commission	1,204,170.59	1.440269	50,437		50,437	96	50,532
078 Metropolitan Transit Authority (MTA)	35,765.80	0.042778	1,498		1,498	3	1,501
091 Emergency Communication Center	1,903,079.16	2.276210	79,711		79,711	151	79,862

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport Authority	194,610.60	0.232767	8,151		8,151	15	8,167
Bordeaux Longterm Care	4,032,945.30	4.823673	168,920		168,920	320	169,241
Knowles Home	447,842.79	0.535650	18,758		18,758	36	18,793
All Other	353,406.64	0.422698	14,802		14,802	28	14,830
Schedule .4 Total for County Retire Match	83,607,357.37	100.000000	3,501,900		3,501,900	6,643	3,508,543

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2022 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Cnty Teach Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	6,977,224		6,977,224	13,235	6,990,459
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,977,224		6,977,224	13,235	6,990,459

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	23	0.130622	76,231		76,231		76,231
002 Metropolitan Council	97	0.550886	321,497		321,497	611	322,108
003 Metropolitan Clerk	17	0.096547	56,345		56,345	107	56,452
004 Mayor's Office*	38	0.215811	125,947		125,947	239	126,187
005 Election Commission	32	0.181736	106,061		106,061	201	106,263
006 Law	33	0.187415	109,376		109,376	208	109,583
007 Planning Commission	62	0.352113	205,493		205,493	390	205,884
008 Human Resources	84	0.477056	278,410		278,410	529	278,939
009 Register of Deeds	44	0.249886	145,834		145,834	277	146,111
010 General Services - Administration	229	1.300545	758,999		758,999	1,442	760,440
011 Historical Commission	9	0.051113	29,830		29,830	57	29,886
012 Employee Benefit Board	5	0.028396	16,572		16,572	31	16,603
014 Information Technology Service	143	0.812131	473,960		473,960	900	474,860
015 Finance - Administration	133	0.755338	440,816		440,816	837	441,653
016 Assessor of Property	140	0.795093	464,017		464,017	881	464,898
017 Trustee	51	0.289641	169,035		169,035	321	169,356
018 County Clerk	101	0.573603	334,755		334,755	636	335,391
019 District Attorney	39	0.221490	129,262		129,262	245	129,507
021 Public Defender	51	0.289641	169,035		169,035	321	169,356
022 Juvenile Court Clerk	20	0.113585	66,288		66,288	126	66,414
023 Circuit Court Clerk	129	0.732622	427,559		427,559	812	428,371
024 Criminal Court Clerk	84	0.477056	278,410		278,410	529	278,939
025 Clerk and Master - Chancery	28	0.159019	92,804		92,804	176	92,980
026 Juvenile Court	121	0.687188	401,043		401,043	762	401,805
027 General Sessions Court	116	0.658791	384,471		384,471	730	385,201
028 State Trial Courts	129	0.732622	427,559		427,559	812	428,371
030 Sheriff's Office	674	3.827806	2,233,910		2,233,910	4,243	2,238,153
031 Police	2,641	14.998864	8,753,345		8,753,345	16,626	8,769,971
032 Fire	1,942	11.029078	6,436,576		6,436,576	12,225	6,448,801
033 Codes Administration	189	1.073376	626,423		626,423	1,190	627,613
034 Beer Board	4	0.022717	13,258		13,258	25	13,283
037 Social Services	230	1.306224	762,313		762,313	1,448	763,761
038 Health	642	3.646070	2,127,848		2,127,848	4,041	2,131,890
039 Public Library	365	2.072921	1,209,758		1,209,758	2,298	1,212,056
040 Parks	495	2.811222	1,640,631		1,640,631	3,116	1,643,747
041 Arts Commission	11	0.062472	36,459		36,459	69	36,528
042 Transportation	656	3.725579	2,174,250		2,174,250	4,130	2,178,380
044 Human Relations Commission	2	0.011358	6,629		6,629	13	6,641
048 Internal Audit	6	0.034075	19,886		19,886	38	19,924
049 Office of Emergency Management	1	0.005679	3,314		3,314	6	3,321
051 Office of Family Safety	4	0.022717	13,258		13,258	25	13,283
060 Farmer's Market	13	0.073830	43,087		43,087	82	43,169
061 Municipal Auditorium	25	0.141981	82,860		82,860	157	83,018
062 State Fair Board	33	0.187415	109,376		109,376	208	109,583
064 Sports Authority	2	0.011358	6,629		6,629	13	6,641
065 Water and Sewer*	1,187	6.741254	3,934,200		3,934,200	7,472	3,941,672
067 General Hospital	904	5.134030	2,996,223		2,996,223	5,691	3,001,914
070 Community Education Commission	4	0.022717	13,258		13,258	25	13,283
071 Convention Center Authority	44	0.249886	145,834		145,834	277	146,111
075 Metro Action Commission	196	1.113130	649,623		649,623	1,234	650,857
078 Metropolitan Transit Authority (MTA)	2	0.011358	6,629		6,629	13	6,641

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	4,625	26.266472	15,329,128		15,329,128	29,117	15,358,245
091 Emergency Communication Center	84	0.477056	278,410		278,410	529	278,939
Airport Authority	13	0.073830	43,087		43,087	82	43,169
Bordeaux Longterm Care	558	3.169014	1,849,438		1,849,438	3,513	1,852,951
Knowles Home	59	0.335075	195,550		195,550	371	195,921
All Other	39	0.221490	129,262		129,262	245	129,507
Schedule .4 Total for Health Insurance Match	17,608	100.000000	58,360,056		58,360,056	110,700	58,470,756

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2022 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits

Activity - Death Benefit Payments

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
032 Fire	200,000	100.000000	200,000		200,000	379	200,379
Schedule .4 Total for Death Benefit Payments	200,000	100.000000	200,000		200,000	379	200,379

Allocation Basis: Total Death Benefit Payments by Benefiting Department
Allocation Source: FY 2022 Payments - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Injured on Duty (IOD)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	13,840.94	0.070872	13,477		13,477	26	13,502
010 General Services - Fleet Management	53,260.26	0.272716	51,858		51,858	98	51,957
014 Information Technology Service	2,582.24	0.013222	2,514		2,514	5	2,519
015 Finance - Administration	4,054.29	0.020760	3,948		3,948	7	3,955
016 Assessor of Property	17,385.44	0.089021	16,928		16,928	32	16,960
024 Criminal Court Clerk	9,643.65	0.049380	9,390		9,390	18	9,408
026 Juvenile Court	48,354.95	0.247599	47,082		47,082	89	47,171
027 General Sessions Court	359.29	0.001840	350		350	1	351
028 State Trial Courts	4,111.59	0.021053	4,003		4,003	8	4,011
030 Sheriff's Office	1,177,133.60	6.027440	1,146,148		1,146,148	2,174	1,148,322
031 Police	3,517,762.95	18.012487	3,425,164		3,425,164	6,497	3,431,661
032 Fire	10,341,735.26	52.954210	10,069,508		10,069,508	19,101	10,088,609
033 Codes Administration	18,030.79	0.092326	17,556		17,556	33	17,590
034 Beer Board	6,323.59	0.032380	6,157		6,157	12	6,169
037 Social Services	40,285.91	0.206282	39,226		39,226	74	39,300
038 Health	84,852.85	0.434484	82,619		82,619	157	82,776
039 Public Library	67,838.52	0.347363	66,053		66,053	125	66,178
040 Parks	584,329.88	2.992025	568,949		568,949	1,079	570,028
042 Transportation	445,070.88	2.278958	433,355		433,355	822	434,177
061 Municipal Auditorium	2,426.89	0.012427	2,363		2,363	4	2,367
062 State Fair Board	9,565.32	0.048979	9,314		9,314	18	9,331
065 Water and Sewer*	643,899.74	3.297049	626,950		626,950	1,189	628,140
067 General Hospital	5,442.29	0.027867	5,299		5,299	10	5,309
071 Convention Center Authority	1,281.28	0.006561	1,248		1,248	2	1,250
075 Metro Action Commission	223,367.94	1.143742	217,488		217,488	412	217,901
080 Metro Nashville Public Schools (MNPS)	2,114,461.68	10.826970	2,058,802		2,058,802	3,905	2,062,708
091 Emergency Communication Center	30,982.87	0.158646	30,167		30,167	57	30,224
Bordeaux Longterm Care	61,194.09	0.313341	59,583		59,583	113	59,696
Schedule .4 Total for Injured on Duty (IOD)	19,529,578.98	100.000000	19,015,500		19,015,500	36,069	19,051,569

Allocation Basis: Total IOD Payment Allocations by Benefiting Department
Allocation Source: FY 2022 IOD Summary - Finance-Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	12.00	0.125694	4,218		4,218		4,218
002 Metropolitan Council	3.00	0.031423	1,054		1,054	2	1,056
003 Metropolitan Clerk	8.00	0.083796	2,812		2,812	5	2,817
004 Mayor's Office*	20.00	0.209490	7,030		7,030	13	7,043
005 Election Commission	20.00	0.209490	7,030		7,030	13	7,043
006 Law	19.00	0.199015	6,678		6,678	13	6,691
007 Planning Commission	29.00	0.303760	10,193		10,193	19	10,212
008 Human Resources	51.00	0.534199	17,925		17,925	34	17,959
009 Register of Deeds	19.00	0.199015	6,678		6,678	13	6,691
010 General Services - Administration	127.00	1.330261	44,638		44,638	85	44,722
011 Historical Commission	7.00	0.073321	2,460		2,460	5	2,465
012 Employee Benefit Board	2.00	0.020949	703		703	1	704
014 Information Technology Service	85.00	0.890332	29,876		29,876	57	29,932
015 Finance	1.00	0.010474	351		351	1	352
015 Finance - Administration	75.00	0.785587	26,361		26,361	50	26,411
016 Assessor of Property	73.00	0.764638	25,658		25,658	49	25,707
017 Trustee	34.00	0.356133	11,950		11,950	23	11,973
018 County Clerk	56.00	0.586572	19,683		19,683	37	19,720
019 District Attorney	22.00	0.230439	7,733		7,733	15	7,747
021 Public Defender	29.00	0.303760	10,193		10,193	19	10,212
022 Juvenile Court Clerk	12.00	0.125694	4,218		4,218	8	4,226
023 Circuit Court Clerk	76.00	0.796062	26,712		26,712	51	26,763
024 Criminal Court Clerk	41.00	0.429454	14,411		14,411	27	14,438
025 Clerk and Master - Chancery	17.00	0.178066	5,975		5,975	11	5,986
026 Juvenile Court	65.00	0.680842	22,846		22,846	43	22,889
027 General Sessions Court	57.00	0.597046	20,034		20,034	38	20,072
028 State Trial Courts	73.00	0.764638	25,658		25,658	49	25,707
030 Sheriff's Office	413.00	4.325966	145,160		145,160	276	145,436
031 Police	1,411.00	14.779512	495,934		495,934	942	496,876
032 Fire	902.00	9.447994	317,032		317,032	602	317,634
033 Codes Administration	94.00	0.984602	33,039		33,039	63	33,102
034 Beer Board	1.00	0.010474	351		351	1	352
037 Social Services	126.00	1.319786	44,286		44,286	84	44,370
038 Health	369.00	3.865089	129,695		129,695	246	129,941
039 Public Library	210.00	2.199644	73,810		73,810	140	73,950
040 Parks	255.00	2.670996	89,627		89,627	170	89,797
041 Arts Commission	7.00	0.073321	2,460		2,460	5	2,465
042 Transportation	294.00	3.079501	103,334		103,334	196	103,530
048 Internal Audit	3.00	0.031423	1,054		1,054	2	1,056
049 Office of Emergency Management	1.00	0.010474	351		351	1	352
051 Office of Family Safety	4.00	0.041898	1,406		1,406	3	1,409
060 Farmer's Market	5.00	0.052372	1,757		1,757	3	1,761
061 Municipal Auditorium	12.00	0.125694	4,218		4,218	8	4,226
062 State Fair Board	18.00	0.188541	6,327		6,327	12	6,339
064 Sports Authority	1.00	0.010474	351		351	1	352
065 Water and Sewer*	605.00	6.337069	212,644		212,644	404	213,047
067 General Hospital	521.00	5.457212	183,120		183,120	348	183,467
070 Community Education Commission	2.00	0.020949	703		703	1	704
071 Convention Center Authority	21.00	0.219964	7,381		7,381	14	7,395
075 Metro Action Commission	113.00	1.183618	39,717		39,717	75	39,792
078 Metropolitan Transit Authority (MTA)	2.00	0.020949	703		703	1	704

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	2,674.00	28.008806	939,850		939,850	1,787	941,637
091 Emergency Communication Center	52.00	0.544674	18,277		18,277	35	18,312
Airport Authority	7.00	0.073321	2,460		2,460	5	2,465
Bordeaux Longterm Care	321.00	3.362313	112,824		112,824	214	113,038
Knowles Home	45.00	0.471352	15,816		15,816	30	15,846
All Other	25.00	0.261862	8,787		8,787	17	8,804
Schedule .4 Total for Life Insurance Match	9,547.00	100.000000	3,355,551		3,355,551	6,365	3,361,916

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2022 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Police/Fire Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
031 Police	40,573,429.65	54.518665	4,837,441		4,837,441	9,176	4,846,617
032 Fire	33,847,742.54	45.481335	4,035,559		4,035,559	7,655	4,043,214
Schedule .4 Total for Police/Fire Retire Match	74,421,172.19	100.000000	8,873,000		8,873,000	16,831	8,889,831

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department
Allocation Source: FY 2022 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	132,498.32	0.158477	8,597		8,597	16	8,613
002 Metropolitan Council	86,958.37	0.104008	5,642		5,642	11	5,653
003 Metropolitan Clerk	171,053.30	0.204591	11,098		11,098	21	11,119
004 Mayor's Office*	356,808.48	0.426767	23,151		23,151	44	23,195
005 Election Commission	337,070.80	0.403159	21,870		21,870	41	21,912
006 Law	504,898.93	0.603893	32,759		32,759	62	32,821
007 Planning Commission	759,808.00	0.908781	49,299		49,299	93	49,392
008 Human Resources	868,307.90	1.038554	56,338		56,338	107	56,445
009 Register of Deeds	496,145.44	0.593423	32,191		32,191	61	32,252
010 General Services	2,168,936.64	2.594194	140,727		140,727	267	140,994
011 Historical Commission	100,765.59	0.120522	6,538		6,538	12	6,550
012 Employee Benefit Board	36,579.77	0.043752	2,373		2,373	4	2,378
014 Information Technology Service	1,613,906.70	1.930341	104,715		104,715	199	104,914
015 Finance	165,563.03	0.198024	10,742		10,742	20	10,763
015 Finance - Administration	1,653,403.13	1.977581	107,278		107,278	203	107,481
016 Assessor of Property	1,508,308.70	1.804038	97,864		97,864	186	98,049
017 Trustee	682,751.03	0.816616	44,299		44,299	84	44,383
018 County Clerk	687,965.90	0.822853	44,637		44,637	85	44,722
019 District Attorney	364,201.65	0.435610	23,631		23,631	45	23,675
021 Public Defender	616,624.03	0.737524	40,008		40,008	76	40,084
022 Juvenile Court Clerk	126,386.15	0.151166	8,200		8,200	16	8,216
023 Circuit Court Clerk	1,170,157.30	1.399587	75,923		75,923	144	76,067
024 Criminal Court Clerk	755,134.30	0.903191	48,995		48,995	93	49,088
025 Clerk and Master - Chancery	292,706.38	0.350096	18,992		18,992	36	19,028
026 Juvenile Court	1,277,556.95	1.528044	82,892		82,892	157	83,049
027 General Sessions Court	1,378,499.31	1.648778	89,441		89,441	170	89,611
028 State Trial Courts	914,399.24	1.093683	59,329		59,329	112	59,442
029 Justice Integration Services	34,651.21	0.041445	2,248		2,248	4	2,252
030 Sheriff's Office	6,680,178.84	7.989941	433,430		433,430	822	434,252
033 Codes Administration	2,196,113.44	2.626699	142,491		142,491	270	142,761
034 Beer Board	20,638.62	0.024685	1,339		1,339	3	1,342
037 Social Services	1,665,423.55	1.991958	108,058		108,058	205	108,263
038 Health	6,311,379.31	7.548832	409,501		409,501	777	410,278
039 Public Library	2,927,140.04	3.501056	189,922		189,922	360	190,282
040 Parks	5,333,277.15	6.378957	346,039		346,039	656	346,696
041 Arts Commission	87,963.48	0.105210	5,707		5,707	11	5,718
042 Transportation	6,532,598.14	7.813425	423,855		423,855	804	424,659
044 Human Relations Commission	18,612.04	0.022261	1,208		1,208	2	1,210
048 Internal Audit	52,954.48	0.063337	3,436		3,436	6	3,442
049 Office of Emergency Management	35,054.01	0.041927	2,274		2,274	4	2,279
051 Office of Family Safety	11,389.19	0.013622	739		739	1	740
060 Farmer's Market	48,032.19	0.057450	3,116		3,116	6	3,122
061 Municipal Auditorium	295,446.38	0.353374	19,169		19,169	36	19,206
062 State Fair Board	220,452.65	0.263676	14,304		14,304	27	14,331
064 Sports Authority	26,880.29	0.032151	1,744		1,744	3	1,747
065 Water and Sewer*	14,526,915.63	17.375165	942,551		942,551	1,790	944,341
067 General Hospital	8,823,019.48	10.552922	572,464		572,464	1,086	573,550
070 Community Education Commission	20,581.95	0.024617	1,335		1,335	3	1,338
071 Convention Center Authority	339,439.08	0.405992	22,024		22,024	42	22,066
075 Metro Action Commission	1,204,170.59	1.440269	78,130		78,130	148	78,278
078 Metropolitan Transit Authority (MTA)	35,765.80	0.042778	2,321		2,321	4	2,325
091 Emergency Communication Center	1,903,079.16	2.276210	123,478		123,478	234	123,712

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Airport Authority	194,610.60	0.232767	12,627		12,627	24	12,651
Bordeaux Longterm Care	4,032,945.30	4.823673	261,670		261,670	496	262,166
Knowles Home	447,842.79	0.535650	29,057		29,057	55	29,112
All Other	353,406.64	0.422698	22,930		22,930	43	22,974
Schedule .4 Total for Civil Service Retire Match	83,607,357.37	100.000000	5,424,700		5,424,700	10,290	5,434,990

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2022 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Teacher Pens Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	4,592,400		4,592,400	8,711	4,601,111
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	8,711	4,601,111

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	753.40	0.310192	331		331		331
005 Election Commission	1,233.20	0.507737	542		542	1	543
006 Law	3,575.00	1.471911	1,572		1,572	3	1,575
008 Human Resources	547.66	0.225484	241		241	0	241
017 Trustee	970.37	0.399524	427		427	1	427
018 County Clerk	2,287.98	0.942015	1,006		1,006	2	1,008
019 District Attorney	825.00	0.339672	363		363	1	363
022 Juvenile Court Clerk	4,743.04	1.952821	2,085		2,085	4	2,089
028 State Trial Courts	(2,008.20)	(0.826823)	(883)		(883)	(2)	(885)
030 Sheriff's Office	35,981.21	14.814308	15,821		15,821	30	15,851
031 Police	1,738.38	0.715732	764		764	1	766
038 Health	7,673.51	3.159364	3,374		3,374	6	3,380
040 Parks	16,889.97	6.953997	7,426		7,426	14	7,440
042 Transportation	10,659.36	4.388708	4,687		4,687	9	4,696
065 Water and Sewer*	1,100.00	0.452896	484		484	1	485
067 General Hospital	10,807.75	4.449804	4,752		4,752	9	4,761
070 Community Education Commission	825.00	0.339672	363		363	1	363
075 Metro Action Commission	19,231.68	7.918134	8,456		8,456	16	8,472
077 Metro Development & Housing Authorit	4,923.85	2.027264	2,165		2,165	4	2,169
080 Metro Nashville Public Schools (MNPS)	113,248.32	46.626989	49,794		49,794	95	49,889
091 Emergency Communication Center	6,875.00	2.830599	3,023		3,023	6	3,029
Schedule .4 Total for Unemployment Compensation	242,881.48	100.000000	106,792		106,792	202	106,994

Allocation Basis: Unemployment Benefit Charges (excl. Unknown) by Department
Allocation Source: FY 2022 Unemployment Benefit Charges - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Death Benefit Payments
001 Administrative - Direct	14,173	5,560	0	0	0
001 Administrative - Employee Benefits	80,780	0	0	76,231	0
002 Metropolitan Council	332,466	3,649	0	322,108	0
003 Metropolitan Clerk	77,567	7,178	0	56,452	0
004 Mayor's Office*	171,397	14,973	0	126,187	0
005 Election Commission	149,905	14,145	0	106,263	0
006 Law	171,858	21,188	0	109,583	0
007 Planning Commission	297,373	31,885	0	205,884	0
008 Human Resources	390,023	36,438	0	278,939	0
009 Register of Deeds	205,874	20,820	0	146,111	0
010 General Services	232,012	91,018	0	0	0
010 General Services - Administration	805,163	0	0	760,440	0
010 General Services - Facilities	13,502	0	0	0	0
010 General Services - Fleet Management	51,957	0	0	0	0
011 Historical Commission	43,130	4,229	0	29,886	0
012 Employee Benefit Board	21,220	1,535	0	16,603	0
014 Information Technology Service	679,952	67,727	0	474,860	0
015 Finance	18,062	6,948	0	0	0
015 Finance - Administration	648,884	69,384	0	441,653	0
016 Assessor of Property	668,909	63,295	0	464,898	0
017 Trustee	254,790	28,651	0	169,356	0
018 County Clerk	429,711	28,870	0	335,391	0
019 District Attorney	176,576	15,284	0	129,507	0
021 Public Defender	245,528	25,876	0	169,356	0
022 Juvenile Court Clerk	86,249	5,304	0	66,414	0
023 Circuit Court Clerk	580,306	49,105	0	428,371	0
024 Criminal Court Clerk	383,562	31,689	0	278,939	0
025 Clerk and Master - Chancery	130,277	12,283	0	92,980	0
026 Juvenile Court	608,527	53,612	0	401,805	0
027 General Sessions Court	553,083	57,848	0	385,201	0
028 State Trial Courts	555,017	38,372	0	428,371	0
029 Justice Integration Services	3,707	1,454	0	0	0
030 Sheriff's Office	4,262,344	280,330	0	2,238,153	0
031 Police	17,545,891	0	0	8,769,971	0
032 Fire	21,098,638	0	0	6,448,801	200,379
033 Codes Administration	913,223	92,159	0	627,613	0
034 Beer Board	22,011	866	0	13,283	0
037 Social Services	1,025,582	69,889	0	763,761	0
038 Health	3,023,120	264,854	0	2,131,890	0
039 Public Library	1,665,302	122,836	0	1,212,056	0
040 Parks	2,881,516	223,808	0	1,643,747	0
041 Arts Commission	48,402	3,691	0	36,528	0
042 Transportation	3,419,579	274,137	0	2,178,380	0
044 Human Relations Commission	8,632	781	0	6,641	0
048 Internal Audit	26,645	2,222	0	19,924	0
049 Office of Emergency Management	7,422	1,471	0	3,321	0
051 Office of Family Safety	15,910	478	0	13,283	0
060 Farmer's Market	50,068	2,016	0	43,169	0
061 Municipal Auditorium	121,215	12,398	0	83,018	0
062 State Fair Board	148,835	9,251	0	109,583	0
064 Sports Authority	9,869	1,128	0	6,641	0
065 Water and Sewer*	6,337,302	609,618	0	3,941,672	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Death Benefit Payments
067 General Hospital	4,139,255	370,254	0	3,001,914	0
070 Community Education Commission	16,552	864	0	13,283	0
071 Convention Center Authority	191,065	14,244	0	146,111	0
075 Metro Action Commission	1,045,833	50,532	0	650,857	0
077 Metro Development & Housing Authorit	2,169	0	0	0	0
078 Metropolitan Transit Authority (MTA)	11,171	1,501	0	6,641	0
080 Metro Nashville Public Schools (MNPS)	30,004,049	0	6,990,459	15,358,245	0
091 Emergency Communication Center	534,077	79,862	0	278,939	0
Airport Authority	66,451	8,167	0	43,169	0
Bordeaux Longterm Care	2,457,092	169,241	0	1,852,951	0
Knowles Home	259,674	18,793	0	195,921	0
All Other	176,115	14,830	0	129,507	0
Direct Bill	0	0	0	0	0
Total	110,616,548	3,508,543	6,990,459	58,470,756	200,379

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Injured on Duty (IOD)	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
001 Administrative - Direct	0	0	0	8,613	0
001 Administrative - Employee Benefits	0	4,218	0	0	0
002 Metropolitan Council	0	1,056	0	5,653	0
003 Metropolitan Clerk	0	2,817	0	11,119	0
004 Mayor's Office*	0	7,043	0	23,195	0
005 Election Commission	0	7,043	0	21,912	0
006 Law	0	6,691	0	32,821	0
007 Planning Commission	0	10,212	0	49,392	0
008 Human Resources	0	17,959	0	56,445	0
009 Register of Deeds	0	6,691	0	32,252	0
010 General Services	0	0	0	140,994	0
010 General Services - Administration	0	44,722	0	0	0
010 General Services - Facilities	13,502	0	0	0	0
010 General Services - Fleet Management	51,957	0	0	0	0
011 Historical Commission	0	2,465	0	6,550	0
012 Employee Benefit Board	0	704	0	2,378	0
014 Information Technology Service	2,519	29,932	0	104,914	0
015 Finance	0	352	0	10,763	0
015 Finance - Administration	3,955	26,411	0	107,481	0
016 Assessor of Property	16,960	25,707	0	98,049	0
017 Trustee	0	11,973	0	44,383	0
018 County Clerk	0	19,720	0	44,722	0
019 District Attorney	0	7,747	0	23,675	0
021 Public Defender	0	10,212	0	40,084	0
022 Juvenile Court Clerk	0	4,226	0	8,216	0
023 Circuit Court Clerk	0	26,763	0	76,067	0
024 Criminal Court Clerk	9,408	14,438	0	49,088	0
025 Clerk and Master - Chancery	0	5,986	0	19,028	0
026 Juvenile Court	47,171	22,889	0	83,049	0
027 General Sessions Court	351	20,072	0	89,611	0
028 State Trial Courts	4,011	25,707	0	59,442	0
029 Justice Integration Services	0	0	0	2,252	0
030 Sheriff's Office	1,148,322	145,436	0	434,252	0
031 Police	3,431,661	496,876	4,846,617	0	0
032 Fire	10,088,609	317,634	4,043,214	0	0
033 Codes Administration	17,590	33,102	0	142,761	0
034 Beer Board	6,169	352	0	1,342	0
037 Social Services	39,300	44,370	0	108,263	0
038 Health	82,776	129,941	0	410,278	0
039 Public Library	66,178	73,950	0	190,282	0
040 Parks	570,028	89,797	0	346,696	0
041 Arts Commission	0	2,465	0	5,718	0
042 Transportation	434,177	103,530	0	424,659	0
044 Human Relations Commission	0	0	0	1,210	0
048 Internal Audit	0	1,056	0	3,442	0
049 Office of Emergency Management	0	352	0	2,279	0
051 Office of Family Safety	0	1,409	0	740	0
060 Farmer's Market	0	1,761	0	3,122	0
061 Municipal Auditorium	2,367	4,226	0	19,206	0
062 State Fair Board	9,331	6,339	0	14,331	0
064 Sports Authority	0	352	0	1,747	0
065 Water and Sewer*	628,140	213,047	0	944,341	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Injured on Duty (IOD)	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
067 General Hospital	5,309	183,467	0	573,550	0
070 Community Education Commission	0	704	0	1,338	0
071 Convention Center Authority	1,250	7,395	0	22,066	0
075 Metro Action Commission	217,901	39,792	0	78,278	0
077 Metro Development & Housing Authorit	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	704	0	2,325	0
080 Metro Nashville Public Schools (MNPS)	2,062,708	941,637	0	0	4,601,111
091 Emergency Communication Center Airport Authority	30,224	18,312	0	123,712	0
Bordeaux Longterm Care	0	2,465	0	12,651	0
Knowles Home	59,696	113,038	0	262,166	0
All Other	0	15,846	0	29,112	0
Direct Bill	0	8,804	0	22,974	0
Total	19,051,569	3,361,916	8,889,831	5,434,990	4,601,111

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Unemployment Compensation
001 Administrative - Direct	0
001 Administrative - Employee Benefits	331
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office*	0
005 Election Commission	543
006 Law	1,575
007 Planning Commission	0
008 Human Resources	241
009 Register of Deeds	0
010 General Services	0
010 General Services - Administration	0
010 General Services - Facilities	0
010 General Services - Fleet Management	0
011 Historical Commission	0
012 Employee Benefit Board	0
014 Information Technology Service	0
015 Finance	0
015 Finance - Administration	0
016 Assessor of Property	0
017 Trustee	427
018 County Clerk	1,008
019 District Attorney	363
021 Public Defender	0
022 Juvenile Court Clerk	2,089
023 Circuit Court Clerk	0
024 Criminal Court Clerk	0
025 Clerk and Master - Chancery	0
026 Juvenile Court	0
027 General Sessions Court	0
028 State Trial Courts	(885)
029 Justice Integration Services	0
030 Sheriff's Office	15,851
031 Police	766
032 Fire	0
033 Codes Administration	0
034 Beer Board	0
037 Social Services	0
038 Health	3,380
039 Public Library	0
040 Parks	7,440
041 Arts Commission	0
042 Transportation	4,696
044 Human Relations Commission	0
048 Internal Audit	0
049 Office of Emergency Management	0
051 Office of Family Safety	0
060 Farmer's Market	0
061 Municipal Auditorium	0
062 State Fair Board	0
064 Sports Authority	0
065 Water and Sewer*	485

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits

Receiving Department	Unemployment Compensation
067 General Hospital	4,761
070 Community Education Commission	363
071 Convention Center Authority	0
075 Metro Action Commission	8,472
077 Metro Development & Housing Authorit	2,169
078 Metropolitan Transit Authority (MTA)	0
080 Metro Nashville Public Schools (MNPS)	49,889
091 Emergency Communication Center	3,029
Airport Authority	0
Bordeaux Longterm Care	0
Knowles Home	0
All Other	0
Direct Bill	0
Total	<u>106,994</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Facility Rental

The costs recorded to business unit 01101127 within fund 10101 represent facility rental costs. The rental costs are for the Metro Southeast Building and the STEM Building. The rental costs identified for the **Metro Southeast Building** have been allocated using the assigned square footage by department within the facility. The costs attributable to the **STEM Building** have been allocated directly to Metro Nashville Public Schools. Rental costs associated with the **Parking** for the **Police Headquarters** and **Family Safety** buildings have been allocated using the occupied square footage of each facility.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	877,713			877,713
Inbound Costs:				
001 Administrative - Post Audits		223	223	
001 Administrative - Miscellaneous		4	4	
015 Finance - Grants & Cost Planning		67	67	
015 Finance - Office of Mgmt & Budget		626	626	
015 Finance - Operations		247	247	
015 Finance - Property Administration		166	166	
015 Finance - Treasury		98	98	
015 Finance - Diversity Equity & Inclus		96	96	
048 Internal Audit		333	333	
Total Allocated Additions:		1,860	1,860	1,860
Total To Be Allocated:	877,713	1,860		879,573

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental

	Total	G&A	Metro Southeast	STEM	Parking - Police HQ
Other Expense & Cost					
505231 Rent Building & Land	877,713	0	718,331	155,382	2,000
Departmental Total					
Expenditures Per Financial Statement	877,713				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	877,713	0	718,331	155,382	2,000
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	877,713	0	718,331	155,382	2,000
Allocation Step 2					
Inbound - All Others	1,860	1,860	0	0	0
Reallocate Admin Costs		(1,860)	1,522	329	4
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,860	0	1,522	329	4
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	879,573	0	719,853	155,711	2,004

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental**

	Parking - Family Safety
<hr/>	
Other Expense & Cost	
505231 Rent Building & Land	2,000
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,000
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	2,000
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	4
Unallocated Costs	0
2nd Allocation	4
Total For 001 Administrative - Facility Rental	
Schedule .3 Total	2,004

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.475676	68,067		68,067	144	68,211
005 Election Commission	18,663.00	4.877125	35,034		35,034	74	35,108
008 Human Resources	2,064.00	0.539377	3,875		3,875	8	3,883
010 General Services	33,431.00	8.736385	62,756		62,756	133	62,889
010 General Services - Administration	10,176.00	2.659252	19,102		19,102	40	19,143
010 General Services - Facilities	1,172.00	0.306274	2,200		2,200	5	2,205
010 General Services - Fleet Management	76,482.00	19.986724	143,571		143,571	305	143,876
010 General Services - Surplus Property	21,351.00	5.579568	40,080		40,080	85	40,165
024 Criminal Court Clerk	15,213.00	3.975550	28,558		28,558	60	28,618
027 General Sessions Court	13,573.00	3.546976	25,479		25,479	54	25,533
031 Police	30,005.00	7.841083	56,325		56,325	119	56,444
032 Fire	29,842.00	7.798486	56,019		56,019	119	56,138
038 Health	8,310.00	2.171618	15,599		15,599	33	15,632
041 Arts Commission	1,700.00	0.444254	3,191		3,191	7	3,198
049 Office of Emergency Management	17,471.00	4.565624	32,796		32,796	69	32,866
080 Metro Nashville Public Schools (MNPS)	57,625.00	15.058903	108,173		108,173	229	108,402
All Other	9,326.00	2.437125	17,507		17,507	37	17,544
Schedule .4 Total for Metro Southeast	382,664.00	100.000000	718,331		718,331	1,522	719,853

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - STEM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	155,382		155,382	329	155,711
Schedule .4 Total for STEM	100	100.000000	155,382		155,382	329	155,711

Allocation Basis: Direct Allocation to 080 MNPS
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - Parking - Police HQ

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,591.06	4.254478	85		85	0	85
014 Information Technology Service	2,568.52	1.657960	33		33	0	33
031 Police	145,760.94	94.087562	1,882		1,882	4	1,886
Schedule .4 Total for Parking - Police HQ	154,920.52	100.000000	2,000		2,000	4	2,004

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - Parking - Family Safety

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,891.16	17.037027	341		341	1	341
014 Information Technology Service	1,612.68	5.617333	112		112	0	113
019 District Attorney	768.50	2.676861	54		54	0	54
030 Sheriff's Office - Security Services	491.00	1.710265	34		34	0	34
031 Police	4,837.04	16.848514	337		337	1	338
051 Office of Family Safety	4,325.85	15.067923	301		301	1	302
All Other	11,782.77	41.042077	821		821	2	823
Schedule .4 Total for Parking - Family Safety	28,709.00	100.000000	2,000		2,000	4	2,004

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

Receiving Department	Total	Metro Southeast	STEM	Parking - Police HQ	Parking - Family Safety
003 Metropolitan Clerk	68,211	68,211	0	0	0
005 Election Commission	35,108	35,108	0	0	0
008 Human Resources	3,883	3,883	0	0	0
010 General Services	62,889	62,889	0	0	0
010 General Services - Administration	19,143	19,143	0	0	0
010 General Services - Facilities	2,631	2,205	0	85	341
010 General Services - Fleet Management	143,876	143,876	0	0	0
010 General Services - Surplus Property	40,165	40,165	0	0	0
014 Information Technology Service	146	0	0	33	113
019 District Attorney	54	0	0	0	54
024 Criminal Court Clerk	28,618	28,618	0	0	0
027 General Sessions Court	25,533	25,533	0	0	0
030 Sheriff's Office - Security Services	34	0	0	0	34
031 Police	58,668	56,444	0	1,886	338
032 Fire	56,138	56,138	0	0	0
038 Health	15,632	15,632	0	0	0
041 Arts Commission	3,198	3,198	0	0	0
049 Office of Emergency Management	32,866	32,866	0	0	0
051 Office of Family Safety	302	0	0	0	302
080 Metro Nashville Public Schools (MNPS)	264,113	108,402	155,711	0	0
All Other	18,366	17,544	0	0	823
Direct Bill	0	0	0	0	0
Total	879,573	719,853	155,711	2,004	2,004

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Insurance

The Insurance schedule represents insurance costs for the GSD General Fund (10101) and USD General Fund (18301) recorded to Administrative business units 01101301, 01101308, 01191301 and 01191308. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Insurance - Building** – the costs recorded to business unit 01101301 have been allocated using the property premium identified to each benefiting department.
- **Insurance - Liability/Property Damage** – costs included in business units 01101301 and 01191301 have been allocated based on the self-insurance liability premium by benefiting department.
- **Insurance - Premium Judgement & Losses** - this activity includes costs recorded to business units 01101308 and 01191308, which are allocated based on the judgement and losses premiums by benefiting department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,193,600			22,193,600
Deductions:				
531001 Transfer Operational	-15,559,100			
Total Deductions:	-15,559,100			-15,559,100
Inbound Costs:				
001 Administrative - Post Audits		1,686	1,686	
001 Administrative - Miscellaneous		268	268	
006 Law		349,439	349,439	
015 Finance - Grants & Cost Planning		504	504	
015 Finance - Office of Mgmt & Budget		4,456	4,456	
015 Finance - Operations		224	224	
015 Finance - Property Administration		1,252	1,252	
015 Finance - Treasury		984	984	
015 Finance - Diversity Equity & Inclus		681	681	
048 Internal Audit		2,519	2,519	
Total Allocated Additions:		362,013	362,013	362,013
Total To Be Allocated:	6,634,500	362,013		6,996,513

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Insurance

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
Other Expense & Cost					
505951 Insurance-Buildings	1,712,100	0	1,712,100	0	0
505955 Insurance-Liab/PropDmg	2,676,500	0	0	2,676,500	0
505957 Insurance-Premium J&L	2,245,900	0	0	0	2,245,900
*531001 Transfer Operational	15,559,100	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	22,193,600				
Deductions					
*Total Disallowed Costs	(15,559,100)	0	0	0	0
Functional Cost	6,634,500	0	1,712,100	2,676,500	2,245,900
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,634,500	0	1,712,100	2,676,500	2,245,900
Allocation Step 2					
Inbound - All Others	362,013	362,013	0	0	0
Reallocate Admin Costs		(362,013)	93,421	146,044	122,548
Unallocated Costs	0	0	0	0	0
2nd Allocation	362,013	0	93,421	146,044	122,548
Total For 001 Administrative - Insurance					
Schedule .3 Total	6,996,513	0	1,805,521	2,822,544	2,368,448

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Insurance

Activity - Insurance - Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	12,100	0.686837	11,759		11,759	642	12,401
007 Planning Commission	6,800	0.385991	6,609		6,609	361	6,969
010 General Services - Facilities	402,700	22.858602	391,362		391,362	21,355	412,717
026 Juvenile Court	29,800	1.691548	28,961		28,961	1,580	30,541
030 Sheriff's Office	193,800	11.000738	188,344		188,344	10,277	198,621
032 Fire	173,000	9.820060	168,129		168,129	9,174	177,303
037 Social Services	23,200	1.316910	22,547		22,547	1,230	23,777
038 Health	63,200	3.587444	61,421		61,421	3,351	64,772
039 Public Library	311,900	17.704490	303,119		303,119	16,540	319,658
040 Parks	495,600	28.131918	481,647		481,647	26,282	507,928
061 Municipal Auditorium	49,600	2.815462	48,204		48,204	2,630	50,834
Schedule .4 Total for Insurance - Buildings	1,761,700	100.000000	1,712,100		1,712,100	93,421	1,805,521

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2022 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Insurance**

Activity - Insurance - Liab/PropDmg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	400	0.015423	413		413	22	435
005 Election Commission	400	0.015423	413		413	22	435
006 Law	600	0.023135	619		619	34	653
007 Planning Commission	400	0.015423	413		413	22	435
008 Human Resources	600	0.023135	619		619	34	653
010 General Services - Facilities	29,000	1.118180	29,928		29,928	1,633	31,561
015 Finance - Administration	900	0.034702	929		929	51	979
016 Assessor of Property	19,300	0.744168	19,918		19,918	1,087	21,004
018 County Clerk	2,200	0.084827	2,270		2,270	124	2,394
019 District Attorney	6,700	0.258338	6,914		6,914	377	7,292
021 Public Defender	600	0.023135	619		619	34	653
022 Juvenile Court Clerk	400	0.015423	413		413	22	435
023 Circuit Court Clerk	4,200	0.161943	4,334		4,334	236	4,571
024 Criminal Court Clerk	500	0.019279	516		516	28	544
026 Juvenile Court	16,300	0.628494	16,822		16,822	918	17,739
027 General Sessions Court	400	0.015423	413		413	22	435
028 State Trial Courts	7,000	0.269906	7,224		7,224	394	7,618
029 Justice Integration Services	100	0.003856	103		103	6	109
030 Sheriff's Office	155,900	6.011182	160,889		160,889	8,779	169,668
031 Police	1,008,300	38.877964	1,040,569		1,040,569	56,780	1,097,349
032 Fire	372,300	14.355119	384,215		384,215	20,965	405,179
033 Codes Administration	36,800	1.418932	37,978		37,978	2,072	40,050
034 Beer Board	1,100	0.042414	1,135		1,135	62	1,197
037 Social Services	34,200	1.318681	35,295		35,295	1,926	37,220
038 Health	39,700	1.530750	40,971		40,971	2,236	43,206
039 Public Library	59,400	2.290341	61,301		61,301	3,345	64,646
040 Parks	559,000	21.553885	576,890		576,890	31,478	608,368
042 Transportation	165,000	6.362059	170,281		170,281	9,291	179,572
049 Office of Emergency Management	28,700	1.106613	29,619		29,619	1,616	31,235
061 Municipal Auditorium	30,400	1.172161	31,373		31,373	1,712	33,085
064 Sports Authority	10,400	0.401003	10,733		10,733	586	11,318
091 Emergency Communication Center	1,900	0.073260	1,961		1,961	107	2,068
All Other	400	0.015423	413		413	22	435
Schedule .4 Total for Insurance - Liab/PropDmg	2,593,500	100.000000	2,676,500		2,676,500	146,044	2,822,544

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2022 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Insurance**

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,100	0.808939	18,168		18,168	991	19,159
003 Metropolitan Clerk	3,500	0.156425	3,513		3,513	192	3,705
004 Mayor's Office*	13,000	0.581006	13,049		13,049	712	13,761
005 Election Commission	11,500	0.513966	11,543		11,543	630	12,173
006 Law	18,000	0.804469	18,068		18,068	986	19,053
007 Planning Commission	14,900	0.665922	14,956		14,956	816	15,772
008 Human Resources	19,800	0.884916	19,874		19,874	1,084	20,959
010 General Services - Facilities	31,000	1.385475	31,116		31,116	1,698	32,814
011 Historical Commission	2,900	0.129609	2,911		2,911	159	3,070
014 Information Technology Service	3,500	0.156425	3,513		3,513	192	3,705
015 Finance - Administration	39,600	1.769832	39,749		39,749	2,169	41,918
016 Assessor of Property	30,800	1.376536	30,916		30,916	1,687	32,603
017 Trustee	10,000	0.446927	10,038		10,038	548	10,585
018 County Clerk	26,400	1.179888	26,499		26,499	1,446	27,945
019 District Attorney	30,700	1.372067	30,815		30,815	1,681	32,497
021 Public Defender	25,800	1.153073	25,897		25,897	1,413	27,310
022 Juvenile Court Clerk	10,900	0.487151	10,941		10,941	597	11,538
023 Circuit Court Clerk	19,300	0.862570	19,372		19,372	1,057	20,429
024 Criminal Court Clerk	31,300	1.398883	31,418		31,418	1,714	33,132
025 Clerk and Master - Chancery	7,200	0.321788	7,227		7,227	394	7,621
026 Juvenile Court	37,800	1.689385	37,942		37,942	2,070	40,012
027 General Sessions Court	41,700	1.863687	41,857		41,857	2,284	44,140
028 State Trial Courts	30,100	1.345251	30,213		30,213	1,649	31,862
029 Justice Integration Services	7,400	0.330726	7,428		7,428	405	7,833
030 Sheriff's Office	66,200	2.958659	66,449		66,449	3,626	70,074
031 Police	610,200	27.271508	612,491		612,491	33,422	645,913
032 Fire	404,500	18.078212	406,019		406,019	22,154	428,173
033 Codes Administration	34,200	1.528492	34,328		34,328	1,873	36,202
034 Beer Board	1,500	0.067039	1,506		1,506	82	1,588
035 Agricultural Extension	3,500	0.156425	3,513		3,513	192	3,705
037 Social Services	31,000	1.385475	31,116		31,116	1,698	32,814
038 Health	92,800	4.147486	93,148		93,148	5,083	98,231
039 Public Library	111,100	4.965363	111,517		111,517	6,085	117,602
040 Parks	210,200	9.394413	210,989		210,989	11,513	222,502
041 Arts Commission	2,200	0.098324	2,208		2,208	120	2,329
042 Transportation	94,200	4.210056	94,554		94,554	5,159	99,713
044 Human Relations Commission	1,500	0.067039	1,506		1,506	82	1,588
047 Criminal Justice Planning	1,100	0.049162	1,104		1,104	60	1,164
048 Internal Audit	4,800	0.214525	4,818		4,818	263	5,081
070 Community Education Commission	5,000	0.223464	5,019		5,019	274	5,293
091 Emergency Communication Center	63,800	2.851397	64,040		64,040	3,494	67,534
All Other	14,500	0.648045	14,554		14,554	794	15,349
Schedule .4 Total for Insurance - Premium J&L	2,237,500	100.000000	2,245,900		2,245,900	122,548	2,368,448

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2022 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance**

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	19,159	0	0	19,159
003 Metropolitan Clerk	4,140	0	435	3,705
004 Mayor's Office*	13,761	0	0	13,761
005 Election Commission	25,009	12,401	435	12,173
006 Law	19,706	0	653	19,053
007 Planning Commission	23,176	6,969	435	15,772
008 Human Resources	21,612	0	653	20,959
010 General Services - Facilities	477,092	412,717	31,561	32,814
011 Historical Commission	3,070	0	0	3,070
014 Information Technology Service	3,705	0	0	3,705
015 Finance - Administration	42,897	0	979	41,918
016 Assessor of Property	53,607	0	21,004	32,603
017 Trustee	10,585	0	0	10,585
018 County Clerk	30,339	0	2,394	27,945
019 District Attorney	39,788	0	7,292	32,497
021 Public Defender	27,963	0	653	27,310
022 Juvenile Court Clerk	11,973	0	435	11,538
023 Circuit Court Clerk	25,000	0	4,571	20,429
024 Criminal Court Clerk	33,676	0	544	33,132
025 Clerk and Master - Chancery	7,621	0	0	7,621
026 Juvenile Court	88,293	30,541	17,739	40,012
027 General Sessions Court	44,576	0	435	44,140
028 State Trial Courts	39,480	0	7,618	31,862
029 Justice Integration Services	7,942	0	109	7,833
030 Sheriff's Office	438,363	198,621	169,668	70,074
031 Police	1,743,262	0	1,097,349	645,913
032 Fire	1,010,656	177,303	405,179	428,173
033 Codes Administration	76,251	0	40,050	36,202
034 Beer Board	2,785	0	1,197	1,588
035 Agricultural Extension	3,705	0	0	3,705
037 Social Services	93,812	23,777	37,220	32,814
038 Health	206,209	64,772	43,206	98,231
039 Public Library	501,906	319,658	64,646	117,602
040 Parks	1,338,798	507,928	608,368	222,502
041 Arts Commission	2,329	0	0	2,329
042 Transportation	279,285	0	179,572	99,713
044 Human Relations Commission	1,588	0	0	1,588
047 Criminal Justice Planning	1,164	0	0	1,164
048 Internal Audit	5,081	0	0	5,081
049 Office of Emergency Management	31,235	0	31,235	0
061 Municipal Auditorium	83,918	50,834	33,085	0
064 Sports Authority	11,318	0	11,318	0
070 Community Education Commission	5,293	0	0	5,293
091 Emergency Communication Center	69,602	0	2,068	67,534
All Other	15,784	0	435	15,349
Direct Bill	0	0	0	0
Total	6,996,513	1,805,521	2,822,544	2,368,448

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Post Audits

Post Audits cost in business unit 01101412 represent expenditures for the annual financial statement audit of all Metropolitan Government departments by an independent certified public accountant. Additional costs related to GASB 45 and GASB 75 valuation services and Metro's membership in the Government Finance Officers Association (GFOA) are also included in this activity. For cost allocation purposes, these costs have been allocated using the modified expenditures (in 000's) by benefiting department. Additional **Management Consulting** services recorded to business unit 01101412 for Human Resources studies and the preparation of the Federal 2 CFR Part 200 LOCAP and Full Cost Allocation Plan and were separately identified and allocated directly to Human Resources and Finance - Grants and Cost Planning, respectively.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,079,513			1,079,513
Inbound Costs:				
001 Administrative - Post Audits		274	274	
001 Administrative - Miscellaneous		6	6	
015 Finance - Grants & Cost Planning		82	82	
015 Finance - Office of Mgmt & Budget		2,136	2,136	
015 Finance - Operations		235	235	
015 Finance - Property Administration		204	204	
015 Finance - Treasury		121	121	
015 Finance - Diversity Equity & Inclus		327	327	
048 Internal Audit		410	410	
Total Allocated Additions:		<u>3,795</u>	3,795	3,795
Total To Be Allocated:	<u>1,079,513</u>	<u>3,795</u>		<u>1,083,308</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Post Audits**

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
502224 Accounting Service	952,600	0	952,600	0
502229 Management Consultant	98,153	0	0	98,153
502231 Auditing Service	6,086	0	6,086	0
502701 Printing/Binding	949	0	949	0
502883 Registration	0	0	0	0
505252 Software License	21,725	0	21,725	0
Departmental Total				
Expenditures Per Financial Statement	1,079,513			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,079,513	0	981,360	98,153
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,079,513	0	981,360	98,153
Allocation Step 2				
Inbound - All Others	3,795	3,795	0	0
Reallocate Admin Costs		(3,795)	3,450	345
Unallocated Costs	0	0	0	0
2nd Allocation	3,795	0	3,450	345
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,083,308	0	984,810	98,498

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Post Audits

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	25,226		25,226	90	25,317
001 Administrative - Corporate Dues	685	0.017733	174		174		174
001 Administrative - Employee Benefits	61,899	1.602443	15,726		15,726		15,726
001 Administrative - Facility Rental	878	0.022730	223		223		223
001 Administrative - Insurance	6,635	0.171767	1,686		1,686		1,686
001 Administrative - Post Audits	1,080	0.027959	274		274		274
001 Administrative - Gen Svcs Energy	574	0.014860	146		146	0	146
001 Administrative - Miscellaneous	61	0.001579	16		16	0	16
002 Metropolitan Council	2,884	0.074661	733		733	3	735
003 Metropolitan Clerk	706	0.018277	179		179	1	180
003 Metropolitan Clerk - Records Center	219	0.005669	56		56	0	56
004 Mayor's Office*	5,447	0.141012	1,384		1,384	5	1,389
005 Election Commission	4,407	0.114089	1,120		1,120	4	1,124
006 Law	21,845	0.565524	5,550		5,550	20	5,570
007 Planning Commission	6,491	0.168039	1,649		1,649	6	1,655
008 Human Resources	6,385	0.165295	1,622		1,622	6	1,628
009 Register of Deeds	3,066	0.079373	779		779	3	782
010 General Services	3,676	0.095164	934		934	3	937
010 General Services - Administration	983	0.025448	250		250	1	251
010 General Services - Facilities	24,986	0.646838	6,348		6,348	23	6,370
010 General Services - Fleet Management	42,722	1.105988	10,854		10,854	39	10,893
010 General Services - Mail Services	1,214	0.031428	308		308	1	309
010 General Services - Surplus Property	708	0.018329	180		180	1	180
011 Historical Commission	1,410	0.036502	358		358	1	359
012 Employee Benefit Board	659,602	17.075797	167,575		167,575	600	168,175
014 Information Technology Service	48,900	1.265925	12,423		12,423	44	12,468
015 Finance	1,059	0.027415	269		269	1	270
015 Finance - Accountability	515	0.013332	131		131	0	131
015 Finance - Administration	1,432	0.037072	364		364	1	365
015 Finance - Business Assistance	1,152	0.029823	293		293	1	294
015 Finance - Grants & Cost Planning	357	0.009242	91		91	0	91
015 Finance - Office of Mgmt & Budget	1,527	0.039531	388		388	1	389
015 Finance - Operations	3,027	0.078363	769		769	3	772
015 Finance - Payroll	946	0.024490	240		240	1	241
015 Finance - Property Administration	537	0.013902	136		136	0	137
015 Finance - Purchasing	1,501	0.038858	381		381	1	383
015 Finance - Treasury	1,379	0.035700	350		350	1	352
015 Finance - Diversity Equity & Inclus	253	0.006550	64		64	0	65
016 Assessor of Property	7,781	0.201435	1,977		1,977	7	1,984
017 Trustee	2,561	0.066299	651		651	2	653
018 County Clerk	5,617	0.145413	1,427		1,427	5	1,432
019 District Attorney	10,452	0.270582	2,655		2,655	9	2,665
021 Public Defender	9,781	0.253211	2,485		2,485	9	2,494
022 Juvenile Court Clerk	2,362	0.061148	600		600	2	602
023 Circuit Court Clerk	8,718	0.225692	2,215		2,215	8	2,223
024 Criminal Court Clerk	6,950	0.179922	1,766		1,766	6	1,772
025 Clerk and Master - Chancery	1,563	0.040463	397		397	1	398
026 Juvenile Court	15,903	0.411697	4,040		4,040	14	4,055
027 General Sessions Court	13,513	0.349825	3,433		3,433	12	3,445
028 State Trial Courts	13,588	0.351767	3,452		3,452	12	3,464
029 Justice Integration Services	3,912	0.101274	994		994	4	997

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Post Audits**

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	19,912		19,912	71	19,983
030 Sheriff's Office - Security Services	16,099	0.416771	4,090		4,090	15	4,105
031 Police	246,599	6.383962	62,650		62,650	224	62,874
032 Fire	165,253	4.278075	41,983		41,983	150	42,134
033 Codes Administration	12,545	0.324765	3,187		3,187	11	3,198
034 Beer Board	656	0.016983	167		167	1	167
035 Agricultural Extension	324	0.008388	82		82	0	83
037 Social Services	9,996	0.258777	2,540		2,540	9	2,549
038 Health	70,425	1.823165	17,892		17,892	64	17,956
038 Health - Employee Health & Wellness	1,028	0.026613	261		261	1	262
039 Public Library	38,304	0.991615	9,731		9,731	35	9,766
040 Parks	47,234	1.222795	12,000		12,000	43	12,043
041 Arts Commission	1,623	0.042016	412		412	1	414
042 Transportation	50,936	1.318633	12,941		12,941	46	12,987
044 Human Relations Commission	540	0.013980	137		137	0	138
047 Criminal Justice Planning	527	0.013643	134		134	0	134
048 Internal Audit	1,357	0.035130	345		345	1	346
049 Office of Emergency Management	9,109	0.235814	2,314		2,314	8	2,322
051 Office of Family Safety	3,529	0.091359	897		897	3	900
052 Community Oversight Board	1,031	0.026691	262		262	1	263
060 Farmer's Market	2,299	0.059517	584		584	2	586
061 Municipal Auditorium	2,099	0.054339	533		533	2	535
062 State Fair Board	3,832	0.099203	974		974	3	977
064 Sports Authority	39,758	1.029256	10,101		10,101	36	10,137
065 Water and Sewer*	219,680	5.687082	55,811		55,811	200	56,011
068 District Energy System (DES)	18,041	0.467046	4,583		4,583	16	4,600
070 Community Education Commission	13	0.000337	3		3		3
071 Convention Center Authority	102,914	2.664241	26,146		26,146	94	26,239
075 Metro Action Commission	91,688	2.373622	23,294		23,294	83	23,377
078 Metropolitan Transit Authority (MTA)	286	0.007404	73		73	0	73
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	375,437		375,437	1,348	376,785
091 Emergency Communication Center	17,859	0.462334	4,537		4,537	16	4,553
Bordeaux Longterm Care	213	0.005514	54		54	0	54
Knowles Home	1,980	0.051258	503		503	2	505
Medical Examiner	5,712	0.147872	1,451		1,451	5	1,456
Schedule .4 Total for Post Audits	3,862,789	100.000000	981,360		981,360	3,450	984,810

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Post Audits**

Activity - Management Consultant

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
008 Human Resources	50,153	51.096757	50,153		50,153	176	50,329
015 Finance - Grants & Cost Planning	48,000	48.903243	48,000		48,000	169	48,169
Schedule .4 Total for Management Consultant	98,153	100.000000	98,153		98,153	345	98,498

Allocation Basis: Total Management Consultant Cost by Benefiting Department
Allocation Source: Finance - Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Direct	25,317	25,317	0
001 Administrative - Corporate Dues	174	174	0
001 Administrative - Employee Benefits	15,726	15,726	0
001 Administrative - Facility Rental	223	223	0
001 Administrative - Insurance	1,686	1,686	0
001 Administrative - Post Audits	274	274	0
001 Administrative - Gen Svcs Energy	146	146	0
001 Administrative - Miscellaneous	16	16	0
002 Metropolitan Council	735	735	0
003 Metropolitan Clerk	180	180	0
003 Metropolitan Clerk - Records Center	56	56	0
004 Mayor's Office*	1,389	1,389	0
005 Election Commission	1,124	1,124	0
006 Law	5,570	5,570	0
007 Planning Commission	1,655	1,655	0
008 Human Resources	51,957	1,628	50,329
009 Register of Deeds	782	782	0
010 General Services	937	937	0
010 General Services - Administration	251	251	0
010 General Services - Facilities	6,370	6,370	0
010 General Services - Fleet Management	10,893	10,893	0
010 General Services - Mail Services	309	309	0
010 General Services - Surplus Property	180	180	0
011 Historical Commission	359	359	0
012 Employee Benefit Board	168,175	168,175	0
014 Information Technology Service	12,468	12,468	0
015 Finance	270	270	0
015 Finance - Accountability	131	131	0
015 Finance - Administration	365	365	0
015 Finance - Business Assistance	294	294	0
015 Finance - Grants & Cost Planning	48,260	91	48,169
015 Finance - Office of Mgmt & Budget	389	389	0
015 Finance - Operations	772	772	0
015 Finance - Payroll	241	241	0
015 Finance - Property Administration	137	137	0
015 Finance - Purchasing	383	383	0
015 Finance - Treasury	352	352	0
015 Finance - Diversity Equity & Inclus	65	65	0
016 Assessor of Property	1,984	1,984	0
017 Trustee	653	653	0
018 County Clerk	1,432	1,432	0
019 District Attorney	2,665	2,665	0
021 Public Defender	2,494	2,494	0
022 Juvenile Court Clerk	602	602	0
023 Circuit Court Clerk	2,223	2,223	0
024 Criminal Court Clerk	1,772	1,772	0
025 Clerk and Master - Chancery	398	398	0
026 Juvenile Court	4,055	4,055	0
027 General Sessions Court	3,445	3,445	0
028 State Trial Courts	3,464	3,464	0
029 Justice Integration Services	997	997	0
030 Sheriff's Office	19,983	19,983	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
030 Sheriff's Office - Security Services	4,105	4,105	0
031 Police	62,874	62,874	0
032 Fire	42,134	42,134	0
033 Codes Administration	3,198	3,198	0
034 Beer Board	167	167	0
035 Agricultural Extension	83	83	0
037 Social Services	2,549	2,549	0
038 Health	17,956	17,956	0
038 Health - Employee Health & Wellness	262	262	0
039 Public Library	9,766	9,766	0
040 Parks	12,043	12,043	0
041 Arts Commission	414	414	0
042 Transportation	12,987	12,987	0
044 Human Relations Commission	138	138	0
047 Criminal Justice Planning	134	134	0
048 Internal Audit	346	346	0
049 Office of Emergency Management	2,322	2,322	0
051 Office of Family Safety	900	900	0
052 Community Oversight Board	263	263	0
060 Farmer's Market	586	586	0
061 Municipal Auditorium	535	535	0
062 State Fair Board	977	977	0
064 Sports Authority	10,137	10,137	0
065 Water and Sewer*	56,011	56,011	0
068 District Energy System (DES)	4,600	4,600	0
070 Community Education Commission	3	3	0
071 Convention Center Authority	26,239	26,239	0
075 Metro Action Commission	23,377	23,377	0
078 Metropolitan Transit Authority (MTA)	73	73	0
080 Metro Nashville Public Schools (MNPS)	376,785	376,785	0
091 Emergency Communication Center	4,553	4,553	0
Bordeaux Longterm Care	54	54	0
Knowles Home	505	505	0
Medical Examiner	1,456	1,456	0
Direct Bill	0	0	0
Total	1,083,308	984,810	98,498

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Gen Svcs Energy**

The costs recorded to business unit 01101159 within fund 10101 represent utility costs for specific buildings. These costs have been allocated directly to Police and Fire based on the total utility costs identified to each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Gen Svcs Energy**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	583,700			583,700
Deductions:				
531001 Transfer Operational	-9,874			
Total Deductions:	-9,874			-9,874
Inbound Costs:				
001 Administrative - Post Audits	146	0	146	
001 Administrative - Miscellaneous		3	3	
015 Finance - Grants & Cost Planning		44	44	
015 Finance - Operations		6,849	6,849	
015 Finance - Property Administration		108	108	
015 Finance - Treasury		64	64	
048 Internal Audit		218	218	
Total Allocated Additions:	146	7,286	7,432	7,432
Total To Be Allocated:	573,972	7,286		581,258

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Gen Svcs Energy**

	Total	G&A	Gen Svcs Energy Program
Other Expense & Cost			
502101 Electric	454,657	0	454,657
502103 Gas	119,169	0	119,169
*531001 Transfer Operational	9,874	0	0
Departmental Total			
Expenditures Per Financial Statement	583,700		
Deductions			
*Total Disallowed Costs	(9,874)	0	0
Functional Cost	573,826	0	573,826
Allocation Step 1			
Inbound - All Others	146	146	0
Reallocate Admin Costs		(146)	146
Unallocated Costs	0	0	0
1st Allocation	573,972	0	573,972
Allocation Step 2			
Inbound - All Others	7,286	7,286	0
Reallocate Admin Costs		(7,286)	7,286
Unallocated Costs	0	0	0
2nd Allocation	7,286	0	7,286
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	581,258	0	581,258

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Gen Svcs Energy**

Activity - Gen Svcs Energy Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
031 Police	86,623.79	15.101100	86,676		86,676	1,100	87,776
032 Fire	487,001.89	84.898900	487,296		487,296	6,186	493,482
Schedule .4 Total for Gen Svcs Energy Program	573,625.68	100.000000	573,972		573,972	7,286	581,258

Allocation Basis: Total Utility Costs by Benefiting Department
Allocation Source: FY 2022 - Energy Fund Utilities - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Gen Svcs Energy

Receiving Department	Total	Gen Svcs Energy Program
031 Police	87,776	87,776
032 Fire	493,482	493,482
Direct Bill	0	0
Total	581,258	581,258

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Miscellaneous

This schedule includes costs recorded to various business units within fund 10101 that benefit the operations of Metro. For cost allocation purposes, these costs have been allocated as follows:

- **R12 Technical & Process Review Analysis** - these costs represent expenditures recorded to business unit 01101126. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting fund and department.
- **GSD-USD Study** - these costs represent expenditures recorded to business unit 01101333. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting department within the General Fund 10101 and the USD Fund 18301.
- **Solar Strategy and Infrastructure** - these costs represent expenditures recorded to business unit 01101347. These costs have been allocated directly to 010 General Services - Facilities.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Miscellaneous**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,261,009			30,261,009
Inbound Costs:				
001 Administrative - Post Audits	16	0	16	
001 Administrative - Miscellaneous		0	0	
015 Finance - Grants & Cost Planning		5	5	
015 Finance - Office of Mgmt & Budget		2,027	2,027	
015 Finance - Operations		51	51	
015 Finance - Property Administration		12	12	
015 Finance - Treasury		477	477	
015 Finance - Diversity Equity & Inclus		310	310	
048 Internal Audit		23	23	
Total Allocated Additions:	<u>16</u>	<u>2,905</u>	<u>2,921</u>	2,921
Total To Be Allocated:	<u>30,261,025</u>	<u>2,905</u>		<u>30,263,930</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous

	Total	G&A	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure
Other Expense & Cost					
502229 Management Consultant	61,009	0	19,710	11,230	30,069
531001 Transfer Operational	30,200,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	30,261,009				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	30,261,009	0	19,710	11,230	30,069
Allocation Step 1					
Inbound - All Others	16	16	0	0	0
Reallocate Admin Costs		(16)	0	0	0
Unallocated Costs	(30,200,015)	0	0	0	0
1st Allocation	61,009	0	19,710	11,230	30,069
Allocation Step 2					
Inbound - All Others	2,905	2,905	0	0	0
Reallocate Admin Costs		(2,905)	2	1	3
Unallocated Costs	(2,899)	0	0	0	0
2nd Allocation	6	0	2	1	3
Total For 001 Administrative - Miscellaneous					
Schedule .3 Total	61,015	0	19,712	11,231	30,072

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous**

	Fleet Backlog**	Dev Tech Fund**
<hr/>		
Other Expense & Cost		
502229 Management Consultant	0	0
531001 Transfer Operational	28,000,000	2,200,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	28,000,000	2,200,000
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	14	1
Unallocated Costs	(28,000,014)	(2,200,001)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	2,688	211
Unallocated Costs	(2,688)	(211)
2nd Allocation	0	0
Total For 001 Administrative - Miscellaneous		
Schedule .3 Total	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - R12 Tech & Process Review Analysis

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	507		507	0	507
001 Administrative - Corporate Dues	685	0.017733	4		4		4
001 Administrative - Employee Benefits	61,899	1.602443	316		316		316
001 Administrative - Facility Rental	878	0.022730	4		4		4
001 Administrative - Insurance	6,635	0.171767	34		34		34
001 Administrative - Post Audits	1,080	0.027959	6		6		6
001 Administrative - Gen Svcs Energy	574	0.014860	3		3		3
001 Administrative - Miscellaneous	61	0.001579	0		0		0
002 Metropolitan Council	2,884	0.074661	15		15		15
003 Metropolitan Clerk	706	0.018277	4		4		4
003 Metropolitan Clerk - Records Center	219	0.005669	1		1		1
004 Mayor's Office*	5,447	0.141012	28		28		28
005 Election Commission	4,407	0.114089	22		22		22
006 Law	21,845	0.565524	111		111	0	111
007 Planning Commission	6,491	0.168039	33		33		33
008 Human Resources	6,385	0.165295	33		33		33
009 Register of Deeds	3,066	0.079373	16		16		16
010 General Services	3,676	0.095164	19		19		19
010 General Services - Administration	983	0.025448	5		5		5
010 General Services - Facilities	24,986	0.646838	127		127	0	128
010 General Services - Fleet Management	42,722	1.105988	218		218	0	218
010 General Services - Mail Services	1,214	0.031428	6		6		6
010 General Services - Surplus Property	708	0.018329	4		4		4
011 Historical Commission	1,410	0.036502	7		7		7
012 Employee Benefit Board	659,602	17.075797	3,366		3,366	0	3,366
014 Information Technology Service	48,900	1.265925	250		250	0	250
015 Finance	1,059	0.027415	5		5		5
015 Finance - Accountability	515	0.013332	3		3		3
015 Finance - Administration	1,432	0.037072	7		7		7
015 Finance - Business Assistance	1,152	0.029823	6		6		6
015 Finance - Grants & Cost Planning	357	0.009242	2		2		2
015 Finance - Office of Mgmt & Budget	1,527	0.039531	8		8		8
015 Finance - Operations	3,027	0.078363	15		15		15
015 Finance - Payroll	946	0.024490	5		5		5
015 Finance - Property Administration	537	0.013902	3		3		3
015 Finance - Purchasing	1,501	0.038858	8		8		8
015 Finance - Treasury	1,379	0.035700	7		7		7
015 Finance - Diversity Equity & Inclus	253	0.006550	1		1		1
016 Assessor of Property	7,781	0.201435	40		40		40
017 Trustee	2,561	0.066299	13		13		13
018 County Clerk	5,617	0.145413	29		29		29
019 District Attorney	10,452	0.270582	53		53		53
021 Public Defender	9,781	0.253211	50		50		50
022 Juvenile Court Clerk	2,362	0.061148	12		12		12
023 Circuit Court Clerk	8,718	0.225692	44		44		44
024 Criminal Court Clerk	6,950	0.179922	35		35		35
025 Clerk and Master - Chancery	1,563	0.040463	8		8		8
026 Juvenile Court	15,903	0.411697	81		81		81
027 General Sessions Court	13,513	0.349825	69		69		69
028 State Trial Courts	13,588	0.351767	69		69		69
029 Justice Integration Services	3,912	0.101274	20		20		20

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - R12 Tech & Process Review Analysis

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	400		400	0	400
030 Sheriff's Office - Security Services	16,099	0.416771	82		82		82
031 Police	246,599	6.383962	1,258		1,258	0	1,258
032 Fire	165,253	4.278075	843		843	0	843
033 Codes Administration	12,545	0.324765	64		64		64
034 Beer Board	656	0.016983	3		3		3
035 Agricultural Extension	324	0.008388	2		2		2
037 Social Services	9,996	0.258777	51		51		51
038 Health	70,425	1.823165	359		359	0	359
038 Health - Employee Health & Wellness	1,028	0.026613	5		5		5
039 Public Library	38,304	0.991615	195		195	0	195
040 Parks	47,234	1.222795	241		241	0	241
041 Arts Commission	1,623	0.042016	8		8		8
042 Transportation	50,936	1.318633	260		260	0	260
044 Human Relations Commission	540	0.013980	3		3		3
047 Criminal Justice Planning	527	0.013643	3		3		3
048 Internal Audit	1,357	0.035130	7		7		7
049 Office of Emergency Management	9,109	0.235814	46		46		46
051 Office of Family Safety	3,529	0.091359	18		18		18
052 Community Oversight Board	1,031	0.026691	5		5		5
060 Farmer's Market	2,299	0.059517	12		12		12
061 Municipal Auditorium	2,099	0.054339	11		11		11
062 State Fair Board	3,832	0.099203	20		20		20
064 Sports Authority	39,758	1.029256	203		203	0	203
065 Water and Sewer*	219,680	5.687082	1,121		1,121	0	1,121
068 District Energy System (DES)	18,041	0.467046	92		92		92
070 Community Education Commission	13	0.000337	0		0		0
071 Convention Center Authority	102,914	2.664241	525		525	0	525
075 Metro Action Commission	91,688	2.373622	468		468	0	468
078 Metropolitan Transit Authority (MTA)	286	0.007404	1		1		1
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	7,540		7,540	1	7,542
091 Emergency Communication Center	17,859	0.462334	91		91		91
Bordeaux Longterm Care	213	0.005514	1		1		1
Knowles Home	1,980	0.051258	10		10		10
Medical Examiner	5,712	0.147872	29		29		29
Schedule .4 Total for R12 Tech & Process Review Analysis	3,862,789	100.000000	19,710		19,710	2	19,712

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department

Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - GSD-USD Study

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	36,747,040.59	11.524130	1,294		1,294	0	1,294
001 Administrative - Employee Benefits	61,899,224.43	19.412032	2,180		2,180		2,180
001 Administrative - Insurance	6,634,500.00	2.080626	234		234		234
032 Fire	156,953,762.57	49.221805	5,528		5,528	1	5,528
042 Transportation	43,609,967.05	13.676392	1,536		1,536	0	1,536
077 Metro Development & Housing Authorit	13,025,904.13	4.085015	459		459	0	459
Schedule .4 Total for GSD-USD Study	318,870,398.77	100.000000	11,230		11,230	1	11,231

Allocation Basis: Total Modified Expenditures by Dept Within General and USD Funds
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - Solar Strategy & Infrastructure

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	100	100.000000	30,069		30,069	3	30,072
Schedule .4 Total for Solar Strategy & Infrastructure	100	100.000000	30,069		30,069	3	30,072

Allocation Basis: Direct Allocation to 010 General Services - Facilities
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure
001 Administrative - Direct	1,801	507	1,294	0
001 Administrative - Corporate Dues	4	4	0	0
001 Administrative - Employee Benefits	2,496	316	2,180	0
001 Administrative - Facility Rental	4	4	0	0
001 Administrative - Insurance	268	34	234	0
001 Administrative - Post Audits	6	6	0	0
001 Administrative - Gen Svcs Energy	3	3	0	0
001 Administrative - Miscellaneous	0	0	0	0
002 Metropolitan Council	15	15	0	0
003 Metropolitan Clerk	4	4	0	0
003 Metropolitan Clerk - Records Center	1	1	0	0
004 Mayor's Office*	28	28	0	0
005 Election Commission	22	22	0	0
006 Law	111	111	0	0
007 Planning Commission	33	33	0	0
008 Human Resources	33	33	0	0
009 Register of Deeds	16	16	0	0
010 General Services	19	19	0	0
010 General Services - Administration	5	5	0	0
010 General Services - Facilities	30,199	128	0	30,072
010 General Services - Fleet Management	218	218	0	0
010 General Services - Mail Services	6	6	0	0
010 General Services - Surplus Property	4	4	0	0
011 Historical Commission	7	7	0	0
012 Employee Benefit Board	3,366	3,366	0	0
014 Information Technology Service	250	250	0	0
015 Finance	5	5	0	0
015 Finance - Accountability	3	3	0	0
015 Finance - Administration	7	7	0	0
015 Finance - Business Assistance	6	6	0	0
015 Finance - Grants & Cost Planning	2	2	0	0
015 Finance - Office of Mgmt & Budget	8	8	0	0
015 Finance - Operations	15	15	0	0
015 Finance - Payroll	5	5	0	0
015 Finance - Property Administration	3	3	0	0
015 Finance - Purchasing	8	8	0	0
015 Finance - Treasury	7	7	0	0
015 Finance - Diversity Equity & Inclus	1	1	0	0
016 Assessor of Property	40	40	0	0
017 Trustee	13	13	0	0
018 County Clerk	29	29	0	0
019 District Attorney	53	53	0	0
021 Public Defender	50	50	0	0
022 Juvenile Court Clerk	12	12	0	0
023 Circuit Court Clerk	44	44	0	0
024 Criminal Court Clerk	35	35	0	0
025 Clerk and Master - Chancery	8	8	0	0
026 Juvenile Court	81	81	0	0
027 General Sessions Court	69	69	0	0
028 State Trial Courts	69	69	0	0
029 Justice Integration Services	20	20	0	0
030 Sheriff's Office	400	400	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure
030 Sheriff's Office - Security Services	82	82	0	0
031 Police	1,258	1,258	0	0
032 Fire	6,372	843	5,528	0
033 Codes Administration	64	64	0	0
034 Beer Board	3	3	0	0
035 Agricultural Extension	2	2	0	0
037 Social Services	51	51	0	0
038 Health	359	359	0	0
038 Health - Employee Health & Wellness	5	5	0	0
039 Public Library	195	195	0	0
040 Parks	241	241	0	0
041 Arts Commission	8	8	0	0
042 Transportation	1,796	260	1,536	0
044 Human Relations Commission	3	3	0	0
047 Criminal Justice Planning	3	3	0	0
048 Internal Audit	7	7	0	0
049 Office of Emergency Management	46	46	0	0
051 Office of Family Safety	18	18	0	0
052 Community Oversight Board	5	5	0	0
060 Farmer's Market	12	12	0	0
061 Municipal Auditorium	11	11	0	0
062 State Fair Board	20	20	0	0
064 Sports Authority	203	203	0	0
065 Water and Sewer*	1,121	1,121	0	0
068 District Energy System (DES)	92	92	0	0
070 Community Education Commission	0	0	0	0
071 Convention Center Authority	525	525	0	0
075 Metro Action Commission	468	468	0	0
077 Metro Development & Housing Authorit	459	0	459	0
078 Metropolitan Transit Authority (MTA)	1	1	0	0
080 Metro Nashville Public Schools (MNPS)	7,542	7,542	0	0
091 Emergency Communication Center	91	91	0	0
Bordeaux Longterm Care	1	1	0	0
Knowles Home	10	10	0	0
Medical Examiner	29	29	0	0
Direct Bill	0	0	0	0
Total	61,015	19,712	11,231	30,072

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 003 Metropolitan Clerk - Records Center

The Records Center is a division of the Metropolitan Clerk's 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 Retention Schedules.

The Metropolitan Clerk Records Center costs are recorded in GSD General Fund 10101 within business unit 03103000. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Records & Storage** costs are allocated based on the total cubic feet of records stored for each department.
- **Records Requests** costs are allocated using the number of records requests by benefiting department during the fiscal year.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	219,375			219,375
Inbound Costs:				
001 Administrative - Post Audits	56	0	56	
001 Administrative - Miscellaneous	1		1	
003 Metropolitan Clerk - Records Center		2	2	
006 Law		349	349	
010 General Services - Fleet Management		126	126	
014 Information Technology Service		682	682	
015 Finance - Grants & Cost Planning		17	17	
015 Finance - Office of Mgmt & Budget		182	182	
015 Finance - Operations		956	956	
015 Finance - Payroll		94	94	
015 Finance - Property Administration		41	41	
015 Finance - Treasury		33	33	
015 Finance - Diversity Equity & Inclus		28	28	
048 Internal Audit		83	83	
Total Allocated Additions:	<u>57</u>	<u>2,593</u>	2,650	2,650
Total To Be Allocated:	<u>219,432</u>	<u>2,593</u>		<u>222,025</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk - Records Center**

	Total	G&A	Records & Storage	Records Requests
Other Expense & Cost				
501101 Regular Pay	95,468	0	47,734	47,734
501102 Leave Pay	19,753	0	9,876	9,877
501109 Longevity	908	0	454	454
501135 Admin Leave COVID-19	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,472	0	736	736
501172 Employer OASDI	6,513	0	3,256	3,257
501173 Employer SSN Medical	1,523	0	761	762
501174 Employer Group Health	29,504	0	14,752	14,752
501175 Employer Dental Group	719	0	359	360
501176 Employer Group Life	289	0	144	145
501177 Employer Pension	14,525	0	7,262	7,263
501181 FSA Pre-Tax Savings	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	848	0	424	424
502303 Refuse Disposal	26,314	0	13,157	13,157
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502951 Info Systems Charge	5,400	0	2,700	2,700
502957 Telecommnct'n Charge	2,675	0	1,337	1,338
502977 Fleet Management	2,100	0	1,050	1,050
503100 Offc & Admin Supply	6,140	0	3,070	3,070
503130 Computer Hardware <\$10K	751	0	375	376
505233 Rent Equipment	442	0	221	221
505252 Software License	4,031	0	2,015	2,016
Departmental Total				
Expenditures Per Financial Statement	219,375			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	219,375	0	109,683	109,692
Allocation Step 1				
Inbound - All Others	57	0	28	28
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	219,432	0	109,711	109,720
Allocation Step 2				
Inbound - All Others	2,593	0	1,296	1,298
2nd Allocation	2,593	0	1,296	1,298
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	222,025	0	111,007	111,018

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center

Activity - Records & Storage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13	0.027054	30		30	0	30
003 Metropolitan Clerk	295	0.613918	674		674	8	681
003 Metropolitan Clerk - Records Center	1	0.002081	2		2		2
005 Election Commission	726	1.510863	1,658		1,658	20	1,677
007 Planning Commission	1,104	2.297511	2,521		2,521	30	2,550
008 Human Resources	2,652	5.519021	6,055		6,055	71	6,126
009 Register of Deeds	1,206	2.509781	2,754		2,754	33	2,786
010 General Services - Administration	28	0.058270	64		64	1	65
010 General Services - Facilities	949	1.974944	2,167		2,167	26	2,192
010 General Services - Fleet Management	1	0.002081	2		2	0	2
014 Information Technology Service	38	0.079081	87		87	1	88
015 Finance	79	0.164405	180		180	2	182
015 Finance - Administration	3	0.006243	7		7	0	7
015 Finance - Operations	293	0.609756	669		669	8	677
015 Finance - Payroll	179	0.372513	409		409	5	413
015 Finance - Purchasing	101	0.210189	231		231	3	233
015 Finance - Treasury	33	0.068676	75		75	1	76
016 Assessor of Property	891	1.854241	2,034		2,034	24	2,058
018 County Clerk	208	0.432864	475		475	6	480
021 Public Defender	4,025	8.376342	9,190		9,190	109	9,298
022 Juvenile Court Clerk	4,568	9.506368	10,430		10,430	123	10,553
023 Circuit Court Clerk	8,640	17.980523	19,727		19,727	235	19,962
024 Criminal Court Clerk	3,809	7.926829	8,697		8,697	103	8,799
025 Clerk and Master - Chancery	4,944	10.288854	11,288		11,288	133	11,421
027 General Sessions Court	63	0.131108	144		144	2	145
028 State Trial Courts	23	0.047865	53		53	1	53
029 Justice Integration Services	35	0.072838	80		80	1	81
030 Sheriff's Office	87	0.181054	199		199	2	201
031 Police	2,870	5.972696	6,553		6,553	77	6,630
032 Fire	231	0.480729	527		527	6	534
033 Codes Administration	324	0.674270	740		740	9	748
034 Beer Board	227	0.472405	518		518	6	524
037 Social Services	195	0.405810	445		445	5	450
038 Health	5,345	11.123366	12,204		12,204	144	12,348
039 Public Library	2,403	5.000832	5,486		5,486	65	5,551
040 Parks	109	0.226838	249		249	3	252
042 Transportation	305	0.634729	696		696	8	705
044 Human Relations Commission	4	0.008324	9		9	0	9
048 Internal Audit	17	0.035378	39		39	0	39
049 Office of Emergency Management	9	0.018730	21		21	0	21
062 State Fair Board	45	0.093649	103		103	1	104
064 Sports Authority	12	0.024973	27		27	0	28
065 Water and Sewer*	187	0.389162	427		427	5	432
075 Metro Action Commission	443	0.921918	1,011		1,011	12	1,023
All Other	332	0.690918	758		758	9	767
Schedule .4 Total for Records & Storage	48,052	100.000000	109,711		109,711	1,296	111,007

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department
Allocation Source: FY 2022 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	5	0.200562	220		220	3	223
005 Election Commission	158	6.337746	6,954		6,954	82	7,036
007 Planning Commission	14	0.561572	616		616	7	623
008 Human Resources	15	0.601685	660		660	8	668
010 General Services - Facilities	26	1.042920	1,144		1,144	14	1,158
010 General Services - Fleet Management	2	0.080225	88		88	1	89
014 Information Technology Service	1	0.040112	44		44	1	45
015 Finance - Administration	2	0.080225	88		88	1	89
015 Finance - Operations	130	5.214601	5,721		5,721	68	5,789
015 Finance - Purchasing	130	5.214601	5,721		5,721	68	5,789
015 Finance - Treasury	2	0.080225	88		88	1	89
016 Assessor of Property	124	4.973927	5,457		5,457	64	5,522
021 Public Defender	124	4.973927	5,457		5,457	64	5,522
022 Juvenile Court Clerk	311	12.474930	13,688		13,688	162	13,849
023 Circuit Court Clerk	118	4.733253	5,193		5,193	61	5,255
024 Criminal Court Clerk	158	6.337746	6,954		6,954	82	7,036
025 Clerk and Master - Chancery	88	3.529884	3,873		3,873	46	3,919
027 General Sessions Court	9	0.361011	396		396	5	401
031 Police	156	6.257521	6,866		6,866	81	6,947
034 Beer Board	2	0.080225	88		88	1	89
037 Social Services	16	0.641797	704		704	8	712
038 Health	562	22.543118	24,734		24,734	295	25,029
039 Public Library	45	1.805054	1,981		1,981	23	2,004
042 Transportation	4	0.160449	176		176	2	178
048 Internal Audit	2	0.080225	88		88	1	89
064 Sports Authority	2	0.080225	88		88	1	89
065 Water and Sewer*	4	0.160449	176		176	2	178
075 Metro Action Commission	271	10.870437	11,927		11,927	141	12,068
All Other	12	0.481348	528		528	6	534
Schedule .4 Total for Records Requests	2,493	100.000000	109,720		109,720	1,298	111,018

Allocation Basis: Number of Records Requests by Benefiting Department

Allocation Source: FY 2022 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center**

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	30	30	0
003 Metropolitan Clerk	904	681	223
003 Metropolitan Clerk - Records Center	2	2	0
005 Election Commission	8,713	1,677	7,036
007 Planning Commission	3,174	2,550	623
008 Human Resources	6,794	6,126	668
009 Register of Deeds	2,786	2,786	0
010 General Services - Administration	65	65	0
010 General Services - Facilities	3,350	2,192	1,158
010 General Services - Fleet Management	91	2	89
014 Information Technology Service	132	88	45
015 Finance	182	182	0
015 Finance - Administration	96	7	89
015 Finance - Operations	6,466	677	5,789
015 Finance - Payroll	413	413	0
015 Finance - Purchasing	6,022	233	5,789
015 Finance - Treasury	165	76	89
016 Assessor of Property	7,580	2,058	5,522
018 County Clerk	480	480	0
021 Public Defender	14,820	9,298	5,522
022 Juvenile Court Clerk	24,402	10,553	13,849
023 Circuit Court Clerk	25,216	19,962	5,255
024 Criminal Court Clerk	15,835	8,799	7,036
025 Clerk and Master - Chancery	15,340	11,421	3,919
027 General Sessions Court	546	145	401
028 State Trial Courts	53	53	0
029 Justice Integration Services	81	81	0
030 Sheriff's Office	201	201	0
031 Police	13,577	6,630	6,947
032 Fire	534	534	0
033 Codes Administration	748	748	0
034 Beer Board	613	524	89
037 Social Services	1,163	450	712
038 Health	37,377	12,348	25,029
039 Public Library	7,555	5,551	2,004
040 Parks	252	252	0
042 Transportation	883	705	178
044 Human Relations Commission	9	9	0
048 Internal Audit	128	39	89
049 Office of Emergency Management	21	21	0
062 State Fair Board	104	104	0
064 Sports Authority	117	28	89
065 Water and Sewer*	610	432	178
075 Metro Action Commission	13,091	1,023	12,068
All Other	1,301	767	534
Direct Bill	0	0	0
Total	222,025	111,007	111,018

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 006 Law

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.

The costs of the Department of Law are recorded to GSD General Fund 10101. For cost allocation purposes, these costs have been functionalized as follows:

Legal Services - these costs were allocated based on the percentage of Law Staff time by benefiting department. Amounts paid by certain departments have been credited against the allocated costs as direct billings.

Risk Management - costs recorded to business units 06110510 (Claims All Services) and 06110610 (Insurance All Services) have been allocated directly to *Administrative - Insurance* for further allocation to benefiting departments.

Self-Insurance & Liability Funds - the direct costs of Metro's risk management funds (50109 Property Loss, 50122 Metro Self-Insured Liability, 50123 Employee Blanket Bond, 50135 Employee Professional Liability, 50267 Judgments & Losses, and 55143 MNPS Self-Insured Liability) have been separately identified and included in this function. A "Direct Cost" adjustment has been applied to these costs to reduce the indirect cost pool to zero. These direct costs are not allocated within this cost allocation plan.

Costs recorded to Fund 30003 General Fund 4% Reserve, 30039 Flood 2010, and 30099 COVID-19 Pandemic have been separately identified in this function and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,969,856			23,969,856
Cost Adjustments:				
DIRECT COST	-17,226,667			
Total Departmental Cost Adjustments:	-17,226,667			-17,226,667
Inbound Costs:				
Depreciation	59,310		59,310	
001 Administrative - Employee Benefits	171,533	325	171,858	
001 Administrative - Insurance	18,687	1,020	19,706	
001 Administrative - Post Audits	5,550	20	5,570	
001 Administrative - Miscellaneous	111	0	111	
006 Law		2,234,570	2,234,570	
008 Human Resources		34,446	34,446	
010 General Services - Facilities		25,691	25,691	
010 General Services - Fleet Management		186	186	
010 General Services - Mail Services		8,425	8,425	
014 Information Technology Service		15,399	15,399	
015 Finance - Business Assistance		417	417	
015 Finance - Grants & Cost Planning		1,660	1,660	
015 Finance - Office of Mgmt & Budget		4,820	4,820	
015 Finance - Operations		20,768	20,768	
015 Finance - Payroll		2,517	2,517	
015 Finance - Property Administration		4,122	4,122	
015 Finance - Purchasing		22,193	22,193	
015 Finance - Treasury		3,147	3,147	
015 Finance - Diversity Equity & Inclus		737	737	
030 Sheriff's Office - Security Services		12,262	12,262	
048 Internal Audit		8,294	8,294	
Total Allocated Additions:	255,191	2,401,019	2,656,210	2,656,210
Total To Be Allocated:	6,998,380	2,401,019		9,399,399

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
Other Expense & Cost					
501101 Regular Pay	4,013,322	0	3,774,650	233,838	4,834
501102 Leave Pay	380,886	0	356,022	24,349	515
501103 Holiday Pay	3,986	0	3,986	0	0
501109 Longevity	16,774	0	14,769	1,964	41
501134 Paid Family Leave	39,934	0	39,934	0	0
501160 YE Biweekly Sal/Fringe Accr	24,773	0	22,220	1,326	1,227
501172 Employer OASDI	259,822	0	244,386	15,103	333
501173 Employer SSN Medical	61,448	0	57,782	3,588	78
501174 Employer Group Health	493,822	0	463,990	29,832	0
501175 Employer Dental Group	17,249	0	15,900	1,330	19
501176 Employer Group Life	7,572	0	7,026	539	7
501177 Employer Pension	529,798	0	495,594	33,510	694
501181 FSA Pre-Tax Savings	2,980	0	2,877	103	0
501182 Cafe Plan Pre-Tax Savings	13,622	0	12,750	870	2
501212 Court Reporter	86,640	0	0	0	86,640
501218 Witness Fees	34,309	0	0	0	34,309
501221 Guardian Ad Litem Fee	26,576	0	0	0	26,576
502105 Cable Television	358	0	358	0	0
502222 Apprsl & Ngtn Srvc	27,623	0	0	0	27,623
502223 Legal Services	1,123,146	0	0	0	1,115,538
502229 Management Consultant	11,053	0	0	0	6,828
502256 Mediation Services	9,744	0	0	0	9,744
502314 Pre-Employment Checks	243	0	243	0	0
502357 Internet Services	1,834	0	0	0	1,834
502451 Employee Out-of-town Travel	923	0	348	0	575
502452 Employee Air Travel	332	0	0	0	332
502453 Employee Local Travel/Park	224	0	21	0	203
502503 Cell Phone Service	27	0	24	3	0
502520 Postage & Delivery Srvc	62,249	0	174	0	62,075
502701 Printing/Binding	13,658	0	1,416	0	12,242
502801 Advertising & Promot'n	663	0	663	0	0
502851 Subscriptions	138,584	0	46,776	0	91,808
502883 Registration	4,733	0	4,733	0	0
502884 Membership Dues	11,365	0	11,365	0	0
502920 Other Rpr & Maint Srvc	985	0	985	0	0
502951 Info Systems Charge	156,600	0	156,600	0	0
502957 Telecmmnct'n Charge	25,702	0	22,618	3,084	0
502977 Fleet Management	3,100	0	3,100	0	0
502983 Surplus Property	2,000	0	2,000	0	0
503050 Host & Hostess	1,742	0	1,742	0	0
503100 Offc & Admin Supply	4,087	0	4,047	0	40
503120 Computer Software	26,841	0	21,976	0	0
503130 Computer Hardware <\$10K	1,599	0	0	0	0
503150 Furniture/Fixtures<\$10K	2,479	0	0	0	0
503330 Books/Magazines/Periodicals	35,629	0	35,629	0	0
503400 Medical Supply	296	0	296	0	0
503999 Credit Card Clearing	(10)	0	(10)	0	0
505174 Interest Expense MIP	14,056	0	0	0	7,742
505202 Insurance-Buildings	6,537,739	0	0	0	6,537,739
505205 Insurance-Emp Blanket Bond	10,821	0	0	0	10,821
505206 Insurance-Workman's Comp	375	0	0	0	375

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505208 Insurance-Liability/PropDmg	426,659	0	0	0	426,659
505231 Rent Building & Land	324,561	0	324,561	0	0
505233 Rent Equipment	9,281	0	9,281	0	0
505269 Other License & Fees	41,615	0	0	0	41,615
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	13,600	0	13,600	0	0
505500 Change in Claims Payable	3,754,556	0	0	0	3,754,556
505740 Compensation for Damages	3,029,883	0	0	0	3,029,883
505959 Insurance-Surety Bond	160	0	0	0	160
507455 Computer Software	192,228	0	192,228	0	0
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
Departmental Total					
Expenditures Per Financial Statement	23,969,856				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(17,226,667)	0	0	0	(17,226,667)
Functional Cost	6,743,189	0	6,366,660	349,439	0
Allocation Step 1					
Inbound - All Others	255,191	0	255,191	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(27,090)	0	0	0	0
1st Allocation	6,971,290	0	6,621,851	349,439	0
Allocation Step 2					
Inbound - All Others	2,401,019	0	2,401,019	0	0
2nd Allocation	2,401,019	0	2,401,019	0	0
Total For 006 Law					
Schedule .3 Total	9,372,309	0	9,022,870	349,439	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	300XX Flood 2010**	30094 Tornadoes 3/2020**	30099 COVID-19 Pandemic**	30112 COVID Reserve Post 2020**
Other Expense & Cost					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
501212 Court Reporter	0	0	0	0	0
501218 Witness Fees	0	0	0	0	0
501221 Guardian Ad Litem Fee	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502222 Apprsl & Ngtn Svc	0	0	0	0	0
502223 Legal Services	0	0	0	1,998	5,610
502229 Management Consultant	0	4,225	0	0	0
502256 Mediation Services	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502920 Other Rpr & Maint Svc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503120 Computer Software	4,865	0	0	0	0
503130 Computer Hardware <\$10K	1,599	0	0	0	0
503150 Furniture/Fixtures<\$10K	2,479	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505174 Interest Expense MIP	0	5,577	737	0	0
505202 Insurance-Buildings	0	0	0	0	0
505205 Insurance-Emp Blanket Bond	0	0	0	0	0
505206 Insurance-Workman's Comp	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

	30003 General Fund 4% Reserve**	300XX Flood 2010**	30094 Tornadoes 3/2020**	30099 COVID-19 Pandemic**	30112 COVID Reserve Post 2020**
505208 Insurance-Liability/PropDmg	0	0	0	0	0
505231 Rent Building & Land	0	0	0	0	0
505233 Rent Equipment	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505500 Change in Claims Payable	0	0	0	0	0
505740 Compensation for Damages	0	0	0	0	0
505959 Insurance-Surety Bond	0	0	0	0	0
507455 Computer Software	0	0	0	0	0
531100 Transfer Legal Services	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	0	0	0	0	0
Functional Cost	8,943	9,802	737	1,998	5,610
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(8,943)	(9,802)	(737)	(1,998)	(5,610)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 006 Law					
Schedule .3 Total	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	1,032.67	1.036800	68,655		68,655	37,576	106,231
003 Metropolitan Clerk	92.75	0.093121	6,166		6,166	3,375	9,541
003 Metropolitan Clerk - Records Center	5.25	0.005271	349		349		349
004 Mayor's Office*	1,227.77	1.232680	81,626		81,626	44,675	126,301
005 Election Commission	565.93	0.568193	37,625		37,625	20,593	58,217
006 Law	33,610.99	33.745400	2,234,570		2,234,570		2,234,570
007 Planning Commission	871.55	0.875035	57,944		57,944	31,713	89,657
008 Human Resources	461.92	0.463767	30,710		30,710	16,808	47,518
009 Register of Deeds	9.58	0.009618	637		637	348	985
010 General Services - Administration	320.17	0.321450	21,286		21,286	11,650	32,936
010 General Services - Fleet Management	6.17	0.006195	410		410	224	635
011 Historical Commission	1,033.92	1.038055	68,738		68,738	37,621	106,360
012 Employee Benefit Board	569.67	0.571948	37,874		37,874	20,729	58,602
014 Information Technology Service	174.00	0.174696	11,568		11,568	6,331	17,899
015 Finance - Administration	1,510.60	1.516641	100,430		100,430	54,966	155,396
015 Finance - Grants & Cost Planning	15.17	0.015231	1,009		1,009	552	1,560
015 Finance - Property Administration	343.17	0.344542	22,815		22,815	12,487	35,302
015 Finance - Purchasing	646.83	0.649417	43,003		43,003	23,536	66,540
015 Finance - Treasury	190.25	0.191011	12,648		12,648	6,923	19,571
016 Assessor of Property	2,117.18	2.125647	140,757		140,757	77,038	217,795
017 Trustee	2,229.58	2.238496	148,230		148,230	81,128	229,358
018 County Clerk	23.33	0.023423	1,551		1,551	849	2,400
019 District Attorney	9.08	0.009116	604		604	330	934
021 Public Defender	49.17	0.049367	3,269		3,269	1,789	5,058
022 Juvenile Court Clerk	135.00	0.135540	8,975		8,975	4,912	13,887
023 Circuit Court Clerk	84.75	0.085089	5,634		5,634	3,084	8,718
024 Criminal Court Clerk	75.75	0.076053	5,036		5,036	2,756	7,792
025 Clerk and Master - Chancery	34.00	0.034136	2,260		2,260	1,237	3,497
026 Juvenile Court	155.08	0.155700	10,310		10,310	5,643	15,953
027 General Sessions Court	563.72	0.565974	37,478		37,478	20,512	57,990
028 State Trial Courts	147.33	0.147919	9,795		9,795	5,361	15,156
030 Sheriff's Office	3,304.41	3.317624	219,688		219,688	120,238	339,926
031 Police	7,412.93	7.442575	492,836		492,836	269,735	762,571
032 Fire	3,388.00	3.401549	225,245		225,245	123,280	348,525
033 Codes Administration	4,174.52	4.191214	277,536		277,536	151,899	429,435
034 Beer Board	255.75	0.256773	17,003		17,003	9,306	26,309
037 Social Services	252.83	0.253841	16,809		16,809	9,200	26,009
038 Health	2,697.46	2.708247	179,336		179,336	98,153	277,489
039 Public Library	122.58	0.123070	8,150		8,150	4,460	12,610
040 Parks	2,282.16	2.291286	151,726		151,726	83,041	234,767
041 Arts Commission	437.58	0.439330	29,092		29,092	15,922	45,014
042 Transportation	4,274.42	4.291514	284,178	(83,400)	200,778	155,534	356,311
044 Human Relations Commission	50.50	0.050702	3,357		3,357	1,837	5,195
047 Criminal Justice Planning	9.00	0.009036	598		598	327	926
048 Internal Audit	52.83	0.053041	3,512		3,512	1,922	5,434
049 Office of Emergency Management	42.33	0.042499	2,814		2,814	1,540	4,354
051 Office of Family Safety	136.08	0.136624	9,047		9,047	4,951	13,998
052 Community Oversight Board	92.92	0.093292	6,178		6,178	3,381	9,559
060 Farmer's Market	237.25	0.238199	15,773		15,773	8,633	24,406
061 Municipal Auditorium	162.50	0.163150	10,804		10,804	5,913	16,716
062 State Fair Board	612.33	0.614779	40,710		40,710	22,281	62,991

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 006 Law

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
064 Sports Authority	417.25	0.418919	27,740		27,740	15,182	42,923
065 Water and Sewer*	4,323.46	4.340750	287,438	(249,000)	38,438	157,318	195,756
067 General Hospital	668.83	0.671505	44,466		44,466	24,337	68,803
068 District Energy System (DES)	198.50	0.199294	13,197		13,197	7,223	20,420
071 Convention Center Authority	15.75	0.015813	1,047		1,047	573	1,620
075 Metro Action Commission	548.17	0.550362	36,444		36,444	19,946	56,390
077 Metro Development & Housing Authorit	69.25	0.069527	4,604		4,604	2,520	7,124
078 Metropolitan Transit Authority (MTA)	23.00	0.023092	1,529		1,529	837	2,366
080 Metro Nashville Public Schools (MNPS)	13,231.78	13.284694	879,693	(192,000)	687,693	481,472	1,169,164
083 Industrial Development Board	276.00	0.277104	18,349		18,349	10,043	28,392
091 Emergency Communication Center	41.50	0.041666	2,759		2,759	1,510	4,269
Airport Authority	3.00	0.003012	199		199	109	309
Bordeaux Longterm Care	1.50	0.001506	100		100	54	154
Hospital Authority	836.92	0.840267	55,641		55,641	30,453	86,094
Knowles Home	46.00	0.046184	3,058		3,058	1,674	4,732
Medical Examiner	51.33	0.051535	3,413		3,413	1,868	5,280
Nashville Electric Service (NES)	0.75	0.000753	50		50	27	77
All Other	537.99	0.540141	35,767		35,767	19,576	55,343
Schedule .4 Total for Legal Services	99,601.69	100.000000	6,621,851	(524,400)	6,097,451	2,401,019	8,498,470
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	99,601.69	100.000000		0	6,621,851	2,401,019	9,022,870

Allocation Basis: Law Staff Hours by Benefiting Department
Allocation Source: FY 2022 Total Time Report - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Risk Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	349,439		349,439		349,439
Schedule .4 Total for Risk Management	100	100.000000	349,439		349,439	0	349,439

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 006 Law

Activity - Self-Insured & Liability Funds

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	0		0		0
Schedule .4 Total for Self-Insured & Liability Funds	100	100.000000	0		0	0	0

Allocation Basis: Direct Allocation to 001 Admin-Insurance
Allocation Source: Direct Assignment for Further Allocation

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Insurance	349,439	0	349,439	0
002 Metropolitan Council	106,231	106,231	0	0
003 Metropolitan Clerk	9,541	9,541	0	0
003 Metropolitan Clerk - Records Center	349	349	0	0
004 Mayor's Office*	126,301	126,301	0	0
005 Election Commission	58,217	58,217	0	0
006 Law	2,234,570	2,234,570	0	0
007 Planning Commission	89,657	89,657	0	0
008 Human Resources	47,518	47,518	0	0
009 Register of Deeds	985	985	0	0
010 General Services - Administration	32,936	32,936	0	0
010 General Services - Fleet Management	635	635	0	0
011 Historical Commission	106,360	106,360	0	0
012 Employee Benefit Board	58,602	58,602	0	0
014 Information Technology Service	17,899	17,899	0	0
015 Finance - Administration	155,396	155,396	0	0
015 Finance - Grants & Cost Planning	1,560	1,560	0	0
015 Finance - Property Administration	35,302	35,302	0	0
015 Finance - Purchasing	66,540	66,540	0	0
015 Finance - Treasury	19,571	19,571	0	0
016 Assessor of Property	217,795	217,795	0	0
017 Trustee	229,358	229,358	0	0
018 County Clerk	2,400	2,400	0	0
019 District Attorney	934	934	0	0
021 Public Defender	5,058	5,058	0	0
022 Juvenile Court Clerk	13,887	13,887	0	0
023 Circuit Court Clerk	8,718	8,718	0	0
024 Criminal Court Clerk	7,792	7,792	0	0
025 Clerk and Master - Chancery	3,497	3,497	0	0
026 Juvenile Court	15,953	15,953	0	0
027 General Sessions Court	57,990	57,990	0	0
028 State Trial Courts	15,156	15,156	0	0
030 Sheriff's Office	339,926	339,926	0	0
031 Police	762,571	762,571	0	0
032 Fire	348,525	348,525	0	0
033 Codes Administration	429,435	429,435	0	0
034 Beer Board	26,309	26,309	0	0
037 Social Services	26,009	26,009	0	0
038 Health	277,489	277,489	0	0
039 Public Library	12,610	12,610	0	0
040 Parks	234,767	234,767	0	0
041 Arts Commission	45,014	45,014	0	0
042 Transportation	356,311	356,311	0	0
044 Human Relations Commission	5,195	5,195	0	0
047 Criminal Justice Planning	926	926	0	0
048 Internal Audit	5,434	5,434	0	0
049 Office of Emergency Management	4,354	4,354	0	0
051 Office of Family Safety	13,998	13,998	0	0
052 Community Oversight Board	9,559	9,559	0	0
060 Farmer's Market	24,406	24,406	0	0
061 Municipal Auditorium	16,716	16,716	0	0
062 State Fair Board	62,991	62,991	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
064 Sports Authority	42,923	42,923	0	0
065 Water and Sewer*	195,756	195,756	0	0
067 General Hospital	68,803	68,803	0	0
068 District Energy System (DES)	20,420	20,420	0	0
071 Convention Center Authority	1,620	1,620	0	0
075 Metro Action Commission	56,390	56,390	0	0
077 Metro Development & Housing Authorit	7,124	7,124	0	0
078 Metropolitan Transit Authority (MTA)	2,366	2,366	0	0
080 Metro Nashville Public Schools (MNPS)	1,169,164	1,169,164	0	0
083 Industrial Development Board	28,392	28,392	0	0
091 Emergency Communication Center	4,269	4,269	0	0
Airport Authority	309	309	0	0
Bordeaux Longterm Care	154	154	0	0
Hospital Authority	86,094	86,094	0	0
Knowles Home	4,732	4,732	0	0
Medical Examiner	5,280	5,280	0	0
Nashville Electric Service (NES)	77	77	0	0
All Other	55,343	55,343	0	0
Direct Bill	524,400	524,400	0	0
Total	9,372,309	9,022,870	349,439	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 008 Human Resources

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 are recorded in GSD General Fund 10101. The costs recorded to business units 08126100 (**Employee Relations**), 08126400 (**Workforce Management**), 08126500 (**Benefits Program**), 08126600 (**Admin & Customer Service Program**), and 08126800 (**Safety Administration**) have been allocated using the number of full-time equivalent (FTE) employees by benefiting department receiving support and services. The costs recorded for the **Veterans Affairs Officer** in business unit 08126700 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,384,757			6,384,757
Inbound Costs:				
Depreciation	394		394	
001 Administrative - Employee Benefits	389,284	739	390,023	
001 Administrative - Facility Rental	3,875	8	3,883	
001 Administrative - Insurance	20,494	1,118	21,612	
001 Administrative - Post Audits	51,775	182	51,957	
001 Administrative - Miscellaneous	33		33	
003 Metropolitan Clerk - Records Center	6,715	79	6,794	
006 Law	30,710	16,808	47,518	
008 Human Resources		45,578	45,578	
010 General Services - Facilities		15,183	15,183	
010 General Services - Fleet Management		246	246	
010 General Services - Mail Services		13,020	13,020	
014 Information Technology Service		28,279	28,279	
015 Finance - Business Assistance		14,459	14,459	
015 Finance - Grants & Cost Planning		485	485	
015 Finance - Office of Mgmt & Budget		4,290	4,290	
015 Finance - Operations		5,890	5,890	
015 Finance - Payroll		3,661	3,661	
015 Finance - Property Administration		1,205	1,205	
015 Finance - Purchasing		44,386	44,386	
015 Finance - Treasury		1,066	1,066	
015 Finance - Diversity Equity & Inclus		656	656	
030 Sheriff's Office - Security Services		2,163	2,163	
048 Internal Audit		2,424	2,424	
Total Allocated Additions:	503,279	201,926	705,205	705,205
Total To Be Allocated:	6,888,036	201,926		7,089,962

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources**

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Other Expense & Cost					
501101 Regular Pay	3,045,987	0	298,242	1,125,770	755,939
501102 Leave Pay	198,364	0	32,273	50,863	66,452
501103 Holiday Pay	156,817	0	16,011	56,623	39,679
501104 Overtime Pay	3	0	3	0	0
501109 Longevity	19,488	0	2,558	4,923	6,765
501134 Paid Family Leave	5,808	0	0	0	5,808
501135 Admin Leave COVID-19	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	18,488	0	1,797	6,593	4,714
501172 Employer OASDI	199,460	0	20,235	71,984	50,546
501173 Employer SSN Medical	46,647	0	4,733	16,835	11,821
501174 Employer Group Health	535,986	0	55,009	196,088	158,908
501175 Employer Dental Group	17,036	0	2,162	5,706	5,065
501176 Employer Group Life	7,897	0	926	2,549	2,080
501177 Employer Pension	411,937	0	34,399	151,155	111,628
501181 FSA Pre-Tax Savings	951	0	219	465	78
501182 Cafe Plan Pre-Tax Savings	15,130	0	1,527	5,473	4,483
502220 Other Professional Srvc	240,092	0	0	240,092	0
502229 Management Consultant	614,376	0	0	0	590,707
502314 Pre-Employment Checks	814	0	0	814	0
502453 Employee Local Travel/Park	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	1,178	0	0	536	234
502503 Cell Phone Service	4,505	0	364	0	0
502520 Postage & Delivery Srvc	52,565	0	0	0	50,329
502701 Printing/Binding	3,864	0	185	0	37
502851 Subscriptions	3,872	0	139	2,407	299
502883 Registration	14,026	0	1,772	3,000	0
502884 Membership Dues	1,624	0	295	295	0
502920 Other Rpr & Maint Srvc	464	0	0	0	0
502951 Info Systems Charge	307,700	0	0	0	0
502957 Telecmnct'n Charge	27,356	0	0	0	0
502977 Fleet Management	4,100	0	0	0	0
502983 Surplus Property	1,800	0	0	0	0
503050 Host & Hostess	3,664	0	0	0	0
503100 Offc & Admin Supply	7,687	0	255	0	984
503130 Computer Hardware <\$10K	9,037	0	0	7,436	0
503140 Office Equipment < \$10K	9,119	0	0	0	307
503350 Educational Supply	35,435	0	6,500	26,684	0
503999 Credit Card Clearing	(242)	0	0	0	0
505231 Rent Building & Land	271,782	0	0	0	0
505233 Rent Equipment	9,796	0	0	0	0
505234 Rent Storage/Safety Box	950	0	0	0	0
505252 Software License	79,194	0	0	0	24,758
Departmental Total					
Expenditures Per Financial Statement	6,384,757				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	6,384,757	0	479,604	1,976,291	1,891,621

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Allocation Step 1					
Inbound - All Others	503,279	0	49,271	186,012	124,914
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(205,022)	0	0	0	0
1st Allocation	6,683,013	0	528,875	2,162,303	2,016,535
Allocation Step 2					
Inbound - All Others	201,926	0	19,767	74,638	50,116
Unallocated Costs	(8,399)	0	0	0	0
2nd Allocation	193,527	0	19,767	74,638	50,116
Total For 008 Human Resources					
Schedule .3 Total	6,876,541	0	548,642	2,236,941	2,066,651

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources**

	Admin & Customer Svc Program	Safety Administration	Veterans Affairs Officer**
Other Expense & Cost			
501101 Regular Pay	667,167	72,100	126,769
501102 Leave Pay	39,045	2,525	7,206
501103 Holiday Pay	34,372	3,696	6,436
501104 Overtime Pay	0	0	0
501109 Longevity	4,967	0	275
501134 Paid Family Leave	0	0	0
501135 Admin Leave COVID-19	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,979	637	768
501172 Employer OASDI	43,449	4,786	8,460
501173 Employer SSN Medical	10,161	1,119	1,978
501174 Employer Group Health	111,675	3,290	11,016
501175 Employer Dental Group	3,570	187	346
501176 Employer Group Life	1,711	187	444
501177 Employer Pension	92,919	6,506	15,330
501181 FSA Pre-Tax Savings	189	0	0
501182 Cafe Plan Pre-Tax Savings	3,236	86	325
502220 Other Professional Svc	0	0	0
502229 Management Consultant	23,669	0	0
502314 Pre-Employment Checks	0	0	0
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	408	0	0
502503 Cell Phone Service	4,141	0	0
502520 Postage & Delivery Svc	2,205	0	31
502701 Printing/Binding	3,241	0	401
502851 Subscriptions	1,027	0	0
502883 Registration	7,204	0	2,050
502884 Membership Dues	1,034	0	0
502920 Other Rpr & Maint Svc	464	0	0
502951 Info Systems Charge	307,700	0	0
502957 Telecmmnct'n Charge	27,356	0	0
502977 Fleet Management	4,100	0	0
502983 Surplus Property	1,800	0	0
503050 Host & Hostess	3,664	0	0
503100 Offc & Admin Supply	6,448	0	0
503130 Computer Hardware <\$10K	319	1,282	0
503140 Office Equipment < \$10K	8,812	0	0
503350 Educational Supply	0	0	2,251
503999 Credit Card Clearing	(242)	0	0
505231 Rent Building & Land	271,782	0	0
505233 Rent Equipment	9,796	0	0
505234 Rent Storage/Safety Box	950	0	0
505252 Software License	54,436	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,756,754	96,401	184,086

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Admin & Customer Svc Program	Safety Administration	Veterans Affairs Officer**
Allocation Step 1			
Inbound - All Others	110,218	11,928	20,936
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(205,022)
1st Allocation	1,866,972	108,329	0
Allocation Step 2			
Inbound - All Others	44,221	4,785	8,399
Unallocated Costs	0	0	(8,399)
2nd Allocation	44,221	4,785	0
Total For 008 Human Resources			
Schedule .3 Total	1,911,193	113,113	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	6		6	0	6
002 Metropolitan Council	48.48	0.531655	2,812		2,812	106	2,918
003 Metropolitan Clerk	7.00	0.076765	406		406	15	421
004 Mayor's Office*	31.00	0.339961	1,798		1,798	68	1,866
005 Election Commission	25.00	0.274162	1,450		1,450	55	1,505
006 Law	47.00	0.515424	2,726		2,726		2,726
007 Planning Commission	50.93	0.558523	2,954		2,954	112	3,066
008 Human Resources	62.19	0.682005	3,607		3,607		3,607
009 Register of Deeds	24.50	0.268679	1,421		1,421	54	1,475
010 General Services - Administration	105.00	1.151480	6,090		6,090	230	6,320
011 Historical Commission	12.49	0.136971	724		724	27	752
014 Information Technology Service	140.47	1.540461	8,147		8,147	308	8,455
015 Finance - Administration	113.98	1.249959	6,611		6,611	250	6,861
016 Assessor of Property	73.16	0.802307	4,243		4,243	160	4,404
017 Trustee	20.40	0.223716	1,183		1,183	45	1,228
018 County Clerk	74.16	0.813274	4,301		4,301	163	4,464
019 District Attorney	91.61	1.004639	5,313		5,313	201	5,514
021 Public Defender	90.29	0.990163	5,237		5,237	198	5,435
022 Juvenile Court Clerk	30.00	0.328994	1,740		1,740	66	1,806
023 Circuit Court Clerk	95.66	1.049053	5,548		5,548	210	5,758
024 Criminal Court Clerk	86.00	0.943117	4,988		4,988	189	5,176
025 Clerk and Master - Chancery	16.00	0.175464	928		928	35	963
026 Juvenile Court	109.38	1.199513	6,344		6,344	240	6,584
027 General Sessions Court	114.45	1.255113	6,638		6,638	251	6,889
028 State Trial Courts	131.04	1.437047	7,600		7,600	287	7,888
029 Justice Integration Services	19.50	0.213846	1,131		1,131	43	1,174
030 Sheriff's Office	929.33	10.191475	53,900		53,900	2,039	55,939
031 Police	1,815.72	19.912050	105,310		105,310	3,990	109,300
032 Fire	1,315.96	14.431443	76,324		76,324	2,887	79,211
033 Codes Administration	114.70	1.257855	6,652		6,652	252	6,904
034 Beer Board	5.49	0.060206	318		318	12	330
035 Agricultural Extension	5.00	0.054832	290		290	11	301
037 Social Services	63.99	0.701745	3,711		3,711	140	3,852
038 Health	483.96	5.307335	28,069		28,069	1,062	29,131
039 Public Library	332.43	3.645585	19,281		19,281	729	20,010
040 Parks	501.40	5.498591	29,081		29,081	1,100	30,181
041 Arts Commission	8.00	0.087732	464		464	17	481
042 Transportation	283.48	3.108776	16,442		16,442	622	17,063
044 Human Relations Commission	3.00	0.032899	174		174	6	180
047 Criminal Justice Planning	4.00	0.043866	232		232	9	241
048 Internal Audit	10.00	0.109665	580		580	22	602
049 Office of Emergency Management	12.87	0.141139	746		746	28	775
051 Office of Family Safety	42.00	0.460592	2,436		2,436	92	2,528
052 Community Oversight Board	8.00	0.087732	464		464	17	481
060 Farmer's Market	5.00	0.054832	290		290	11	301
061 Municipal Auditorium	7.00	0.076765	406		406	15	421
062 State Fair Board	15.44	0.169322	896		896	34	929
064 Sports Authority	3.48	0.038163	202		202	8	209
065 Water and Sewer*	894.35	9.807867	51,871		51,871	1,962	53,833
071 Convention Center Authority	144.80	1.587946	8,398		8,398	318	8,716
075 Metro Action Commission	303.51	3.328435	17,603		17,603	666	18,269
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	58		58	2	60

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
091 Emergency Communication Center	185.00	2.028798	10,730		10,730	406	11,136
Schedule .4 Total for Employee Relations	9,118.70	100.000000	528,875		528,875	19,767	548,642

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2022 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	24		24	1	24
002 Metropolitan Council	48.48	0.531655	11,496		11,496	402	11,898
003 Metropolitan Clerk	7.00	0.076765	1,660		1,660	58	1,718
004 Mayor's Office*	31.00	0.339961	7,351		7,351	257	7,608
005 Election Commission	25.00	0.274162	5,928		5,928	207	6,135
006 Law	47.00	0.515424	11,145		11,145		11,145
007 Planning Commission	50.93	0.558523	12,077		12,077	422	12,499
008 Human Resources	62.19	0.682005	14,747		14,747		14,747
009 Register of Deeds	24.50	0.268679	5,810		5,810	203	6,012
010 General Services - Administration	105.00	1.151480	24,899		24,899	870	25,768
011 Historical Commission	12.49	0.136971	2,962		2,962	103	3,065
014 Information Technology Service	140.47	1.540461	33,309		33,309	1,164	34,473
015 Finance - Administration	113.98	1.249959	27,028		27,028	944	27,972
016 Assessor of Property	73.16	0.802307	17,348		17,348	606	17,954
017 Trustee	20.40	0.223716	4,837		4,837	169	5,006
018 County Clerk	74.16	0.813274	17,585		17,585	614	18,200
019 District Attorney	91.61	1.004639	21,723		21,723	759	22,482
021 Public Defender	90.29	0.990163	21,410		21,410	748	22,158
022 Juvenile Court Clerk	30.00	0.328994	7,114		7,114	248	7,362
023 Circuit Court Clerk	95.66	1.049053	22,684		22,684	792	23,476
024 Criminal Court Clerk	86.00	0.943117	20,393		20,393	712	21,105
025 Clerk and Master - Chancery	16.00	0.175464	3,794		3,794	132	3,927
026 Juvenile Court	109.38	1.199513	25,937		25,937	906	26,843
027 General Sessions Court	114.45	1.255113	27,139		27,139	948	28,087
028 State Trial Courts	131.04	1.437047	31,073		31,073	1,086	32,159
029 Justice Integration Services	19.50	0.213846	4,624		4,624	161	4,785
030 Sheriff's Office	929.33	10.191475	220,371		220,371	7,699	228,069
031 Police	1,815.72	19.912050	430,559		430,559	15,049	445,607
032 Fire	1,315.96	14.431443	312,052		312,052	10,902	322,953
033 Codes Administration	114.70	1.257855	27,199		27,199	950	28,149
034 Beer Board	5.49	0.060206	1,302		1,302	45	1,347
035 Agricultural Extension	5.00	0.054832	1,186		1,186	41	1,227
037 Social Services	63.99	0.701745	15,174		15,174	530	15,704
038 Health	483.96	5.307335	114,761		114,761	4,009	118,770
039 Public Library	332.43	3.645585	78,829		78,829	2,754	81,583
040 Parks	501.40	5.498591	118,896		118,896	4,154	123,050
041 Arts Commission	8.00	0.087732	1,897		1,897	66	1,963
042 Transportation	283.48	3.108776	67,221		67,221	2,348	69,569
044 Human Relations Commission	3.00	0.032899	711		711	25	736
047 Criminal Justice Planning	4.00	0.043866	949		949	33	981
048 Internal Audit	10.00	0.109665	2,371		2,371	83	2,454
049 Office of Emergency Management	12.87	0.141139	3,052		3,052	107	3,158
051 Office of Family Safety	42.00	0.460592	9,959		9,959	348	10,307
052 Community Oversight Board	8.00	0.087732	1,897		1,897	66	1,963
060 Farmer's Market	5.00	0.054832	1,186		1,186	41	1,227
061 Municipal Auditorium	7.00	0.076765	1,660		1,660	58	1,718
062 State Fair Board	15.44	0.169322	3,661		3,661	128	3,789
064 Sports Authority	3.48	0.038163	825		825	29	854
065 Water and Sewer*	894.35	9.807867	212,076		212,076	7,409	219,485
071 Convention Center Authority	144.80	1.587946	34,336		34,336	1,199	35,536
075 Metro Action Commission	303.51	3.328435	71,971		71,971	2,514	74,485
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	237		237	8	245

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
091 Emergency Communication Center	185.00	2.028798	43,869		43,869	1,532	45,401
Schedule .4 Total for Workforce Management	9,118.70	100.000000	2,162,303		2,162,303	74,638	2,236,941

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2022 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	22		22	1	23
002 Metropolitan Council	48.48	0.531655	10,721		10,721	270	10,991
003 Metropolitan Clerk	7.00	0.076765	1,548		1,548	39	1,587
004 Mayor's Office*	31.00	0.339961	6,855		6,855	172	7,028
005 Election Commission	25.00	0.274162	5,529		5,529	139	5,668
006 Law	47.00	0.515424	10,394		10,394		10,394
007 Planning Commission	50.93	0.558523	11,263		11,263	283	11,546
008 Human Resources	62.19	0.682005	13,753		13,753		13,753
009 Register of Deeds	24.50	0.268679	5,418		5,418	136	5,554
010 General Services - Administration	105.00	1.151480	23,220		23,220	584	23,804
011 Historical Commission	12.49	0.136971	2,762		2,762	69	2,831
014 Information Technology Service	140.47	1.540461	31,064		31,064	781	31,845
015 Finance - Administration	113.98	1.249959	25,206		25,206	634	25,840
016 Assessor of Property	73.16	0.802307	16,179		16,179	407	16,586
017 Trustee	20.40	0.223716	4,511		4,511	113	4,625
018 County Clerk	74.16	0.813274	16,400		16,400	412	16,812
019 District Attorney	91.61	1.004639	20,259		20,259	510	20,768
021 Public Defender	90.29	0.990163	19,967		19,967	502	20,469
022 Juvenile Court Clerk	30.00	0.328994	6,634		6,634	167	6,801
023 Circuit Court Clerk	95.66	1.049053	21,155		21,155	532	21,687
024 Criminal Court Clerk	86.00	0.943117	19,018		19,018	478	19,497
025 Clerk and Master - Chancery	16.00	0.175464	3,538		3,538	89	3,627
026 Juvenile Court	109.38	1.199513	24,189		24,189	608	24,797
027 General Sessions Court	114.45	1.255113	25,310		25,310	637	25,946
028 State Trial Courts	131.04	1.437047	28,979		28,979	729	29,707
029 Justice Integration Services	19.50	0.213846	4,312		4,312	108	4,421
030 Sheriff's Office	929.33	10.191475	205,515		205,515	5,169	210,684
031 Police	1,815.72	19.912050	401,534		401,534	10,106	411,639
032 Fire	1,315.96	14.431443	291,015		291,015	7,320	298,335
033 Codes Administration	114.70	1.257855	25,365		25,365	638	26,003
034 Beer Board	5.49	0.060206	1,214		1,214	30	1,244
035 Agricultural Extension	5.00	0.054832	1,106		1,106	28	1,133
037 Social Services	63.99	0.701745	14,151		14,151	356	14,507
038 Health	483.96	5.307335	107,024		107,024	2,692	109,716
039 Public Library	332.43	3.645585	73,514		73,514	1,849	75,364
040 Parks	501.40	5.498591	110,881		110,881	2,789	113,670
041 Arts Commission	8.00	0.087732	1,769		1,769	44	1,813
042 Transportation	283.48	3.108776	62,690		62,690	1,577	64,266
044 Human Relations Commission	3.00	0.032899	663		663	17	680
047 Criminal Justice Planning	4.00	0.043866	885		885	22	907
048 Internal Audit	10.00	0.109665	2,211		2,211	55	2,267
049 Office of Emergency Management	12.87	0.141139	2,846		2,846	72	2,918
051 Office of Family Safety	42.00	0.460592	9,288		9,288	233	9,521
052 Community Oversight Board	8.00	0.087732	1,769		1,769	44	1,813
060 Farmer's Market	5.00	0.054832	1,106		1,106	28	1,133
061 Municipal Auditorium	7.00	0.076765	1,548		1,548	39	1,587
062 State Fair Board	15.44	0.169322	3,414		3,414	86	3,500
064 Sports Authority	3.48	0.038163	770		770	19	789
065 Water and Sewer*	894.35	9.807867	197,779		197,779	4,975	202,754
071 Convention Center Authority	144.80	1.587946	32,021		32,021	805	32,827
075 Metro Action Commission	303.51	3.328435	67,119		67,119	1,688	68,807
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	221		221	5	227

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
091 Emergency Communication Center	185.00	2.028798	40,911		40,911	1,029	41,940
Schedule .4 Total for Benefits Program	9,118.70	100.000000	2,016,535		2,016,535	50,116	2,066,651

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support

Allocation Source: FY 2022 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	20		20	0	21
002 Metropolitan Council	48.48	0.531655	9,926		9,926	238	10,164
003 Metropolitan Clerk	7.00	0.076765	1,433		1,433	34	1,467
004 Mayor's Office*	31.00	0.339961	6,347		6,347	152	6,499
005 Election Commission	25.00	0.274162	5,119		5,119	123	5,241
006 Law	47.00	0.515424	9,623		9,623		9,623
007 Planning Commission	50.93	0.558523	10,427		10,427	250	10,677
008 Human Resources	62.19	0.682005	12,733		12,733		12,733
009 Register of Deeds	24.50	0.268679	5,016		5,016	120	5,136
010 General Services - Administration	105.00	1.151480	21,498		21,498	515	22,013
011 Historical Commission	12.49	0.136971	2,557		2,557	61	2,618
014 Information Technology Service	140.47	1.540461	28,760		28,760	689	29,449
015 Finance - Administration	113.98	1.249959	23,336		23,336	559	23,896
016 Assessor of Property	73.16	0.802307	14,979		14,979	359	15,338
017 Trustee	20.40	0.223716	4,177		4,177	100	4,277
018 County Clerk	74.16	0.813274	15,184		15,184	364	15,548
019 District Attorney	91.61	1.004639	18,756		18,756	450	19,206
021 Public Defender	90.29	0.990163	18,486		18,486	443	18,929
022 Juvenile Court Clerk	30.00	0.328994	6,142		6,142	147	6,289
023 Circuit Court Clerk	95.66	1.049053	19,586		19,586	469	20,055
024 Criminal Court Clerk	86.00	0.943117	17,608		17,608	422	18,030
025 Clerk and Master - Chancery	16.00	0.175464	3,276		3,276	78	3,354
026 Juvenile Court	109.38	1.199513	22,395		22,395	537	22,931
027 General Sessions Court	114.45	1.255113	23,433		23,433	562	23,994
028 State Trial Courts	131.04	1.437047	26,829		26,829	643	27,472
029 Justice Integration Services	19.50	0.213846	3,992		3,992	96	4,088
030 Sheriff's Office	929.33	10.191475	190,272		190,272	4,561	194,833
031 Police	1,815.72	19.912050	371,752		371,752	8,917	380,670
032 Fire	1,315.96	14.431443	269,431		269,431	6,459	275,890
033 Codes Administration	114.70	1.257855	23,484		23,484	563	24,047
034 Beer Board	5.49	0.060206	1,124		1,124	27	1,151
035 Agricultural Extension	5.00	0.054832	1,024		1,024	24	1,048
037 Social Services	63.99	0.701745	13,101		13,101	314	13,415
038 Health	483.96	5.307335	99,086		99,086	2,375	101,462
039 Public Library	332.43	3.645585	68,062		68,062	1,632	69,694
040 Parks	501.40	5.498591	102,657		102,657	2,461	105,118
041 Arts Commission	8.00	0.087732	1,638		1,638	39	1,677
042 Transportation	283.48	3.108776	58,040		58,040	1,391	59,431
044 Human Relations Commission	3.00	0.032899	614		614	15	629
047 Criminal Justice Planning	4.00	0.043866	819		819	19	838
048 Internal Audit	10.00	0.109665	2,047		2,047	49	2,096
049 Office of Emergency Management	12.87	0.141139	2,635		2,635	63	2,698
051 Office of Family Safety	42.00	0.460592	8,599		8,599	206	8,805
052 Community Oversight Board	8.00	0.087732	1,638		1,638	39	1,677
060 Farmer's Market	5.00	0.054832	1,024		1,024	24	1,048
061 Municipal Auditorium	7.00	0.076765	1,433		1,433	34	1,467
062 State Fair Board	15.44	0.169322	3,161		3,161	76	3,237
064 Sports Authority	3.48	0.038163	712		712	17	729
065 Water and Sewer*	894.35	9.807867	183,110		183,110	4,390	187,500
071 Convention Center Authority	144.80	1.587946	29,647		29,647	710	30,357
075 Metro Action Commission	303.51	3.328435	62,141		62,141	1,490	63,631
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	205		205	5	210

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
091 Emergency Communication Center	185.00	2.028798	37,877		37,877	908	38,785
Schedule .4 Total for Admin & Customer Svc Program	9,118.70	100.000000	1,866,972		1,866,972	44,221	1,911,193

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2022 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Safety Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	1		1	0	1
002 Metropolitan Council	48.48	0.531655	576		576	26	602
003 Metropolitan Clerk	7.00	0.076765	83		83	4	87
004 Mayor's Office*	31.00	0.339961	368		368	16	385
005 Election Commission	25.00	0.274162	297		297	13	310
006 Law	47.00	0.515424	558		558		558
007 Planning Commission	50.93	0.558523	605		605	27	632
008 Human Resources	62.19	0.682005	739		739		739
009 Register of Deeds	24.50	0.268679	291		291	13	304
010 General Services - Administration	105.00	1.151480	1,247		1,247	56	1,303
011 Historical Commission	12.49	0.136971	148		148	7	155
014 Information Technology Service	140.47	1.540461	1,669		1,669	74	1,743
015 Finance - Administration	113.98	1.249959	1,354		1,354	60	1,414
016 Assessor of Property	73.16	0.802307	869		869	39	908
017 Trustee	20.40	0.223716	242		242	11	253
018 County Clerk	74.16	0.813274	881		881	39	920
019 District Attorney	91.61	1.004639	1,088		1,088	49	1,137
021 Public Defender	90.29	0.990163	1,073		1,073	48	1,120
022 Juvenile Court Clerk	30.00	0.328994	356		356	16	372
023 Circuit Court Clerk	95.66	1.049053	1,136		1,136	51	1,187
024 Criminal Court Clerk	86.00	0.943117	1,022		1,022	46	1,067
025 Clerk and Master - Chancery	16.00	0.175464	190		190	8	198
026 Juvenile Court	109.38	1.199513	1,299		1,299	58	1,357
027 General Sessions Court	114.45	1.255113	1,360		1,360	61	1,420
028 State Trial Courts	131.04	1.437047	1,557		1,557	70	1,626
029 Justice Integration Services	19.50	0.213846	232		232	10	242
030 Sheriff's Office	929.33	10.191475	11,040		11,040	493	11,534
031 Police	1,815.72	19.912050	21,571		21,571	970	22,541
032 Fire	1,315.96	14.431443	15,633		15,633	699	16,332
033 Codes Administration	114.70	1.257855	1,363		1,363	61	1,423
034 Beer Board	5.49	0.060206	65		65	3	68
035 Agricultural Extension	5.00	0.054832	59		59	3	62
037 Social Services	63.99	0.701745	760		760	34	794
038 Health	483.96	5.307335	5,749		5,749	257	6,006
039 Public Library	332.43	3.645585	3,949		3,949	176	4,126
040 Parks	501.40	5.498591	5,957		5,957	266	6,223
041 Arts Commission	8.00	0.087732	95		95	4	99
042 Transportation	283.48	3.108776	3,368		3,368	150	3,518
044 Human Relations Commission	3.00	0.032899	36		36	2	37
047 Criminal Justice Planning	4.00	0.043866	48		48	2	50
048 Internal Audit	10.00	0.109665	119		119	5	124
049 Office of Emergency Management	12.87	0.141139	153		153	7	160
051 Office of Family Safety	42.00	0.460592	499		499	22	521
052 Community Oversight Board	8.00	0.087732	95		95	4	99
060 Farmer's Market	5.00	0.054832	59		59	3	62
061 Municipal Auditorium	7.00	0.076765	83		83	4	87
062 State Fair Board	15.44	0.169322	183		183	8	191
064 Sports Authority	3.48	0.038163	41		41	2	43
065 Water and Sewer*	894.35	9.807867	10,625		10,625	475	11,100
071 Convention Center Authority	144.80	1.587946	1,720		1,720	77	1,797
075 Metro Action Commission	303.51	3.328435	3,606		3,606	161	3,767
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	12		12	0	12

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Safety Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
091 Emergency Communication Center	185.00	2.028798	2,198		2,198	98	2,296
Schedule .4 Total for Safety Administration	9,118.70	100.000000	108,329		108,329	4,785	113,113

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2022 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
001 Administrative - Direct	75	6	24	23	21
002 Metropolitan Council	36,571	2,918	11,898	10,991	10,164
003 Metropolitan Clerk	5,280	421	1,718	1,587	1,467
004 Mayor's Office*	23,385	1,866	7,608	7,028	6,499
005 Election Commission	18,859	1,505	6,135	5,668	5,241
006 Law	34,446	2,726	11,145	10,394	9,623
007 Planning Commission	38,420	3,066	12,499	11,546	10,677
008 Human Resources	45,578	3,607	14,747	13,753	12,733
009 Register of Deeds	18,481	1,475	6,012	5,554	5,136
010 General Services - Administration	79,208	6,320	25,768	23,804	22,013
011 Historical Commission	9,421	752	3,065	2,831	2,618
014 Information Technology Service	105,966	8,455	34,473	31,845	29,449
015 Finance - Administration	85,983	6,861	27,972	25,840	23,896
016 Assessor of Property	55,189	4,404	17,954	16,586	15,338
017 Trustee	15,389	1,228	5,006	4,625	4,277
018 County Clerk	55,944	4,464	18,200	16,812	15,548
019 District Attorney	69,107	5,514	22,482	20,768	19,206
021 Public Defender	68,112	5,435	22,158	20,469	18,929
022 Juvenile Court Clerk	22,631	1,806	7,362	6,801	6,289
023 Circuit Court Clerk	72,162	5,758	23,476	21,687	20,055
024 Criminal Court Clerk	64,875	5,176	21,105	19,497	18,030
025 Clerk and Master - Chancery	12,069	963	3,927	3,627	3,354
026 Juvenile Court	82,513	6,584	26,843	24,797	22,931
027 General Sessions Court	86,337	6,889	28,087	25,946	23,994
028 State Trial Courts	98,852	7,888	32,159	29,707	27,472
029 Justice Integration Services	14,710	1,174	4,785	4,421	4,088
030 Sheriff's Office	701,060	55,939	228,069	210,684	194,833
031 Police	1,369,757	109,300	445,607	411,639	380,670
032 Fire	992,722	79,211	322,953	298,335	275,890
033 Codes Administration	86,526	6,904	28,149	26,003	24,047
034 Beer Board	4,141	330	1,347	1,244	1,151
035 Agricultural Extension	3,771	301	1,227	1,133	1,048
037 Social Services	48,272	3,852	15,704	14,507	13,415
038 Health	365,085	29,131	118,770	109,716	101,462
039 Public Library	250,775	20,010	81,583	75,364	69,694
040 Parks	378,241	30,181	123,050	113,670	105,118
041 Arts Commission	6,034	481	1,963	1,813	1,677
042 Transportation	213,849	17,063	69,569	64,266	59,431
044 Human Relations Commission	2,262	180	736	680	629
047 Criminal Justice Planning	3,017	241	981	907	838
048 Internal Audit	7,543	602	2,454	2,267	2,096
049 Office of Emergency Management	9,708	775	3,158	2,918	2,698
051 Office of Family Safety	31,683	2,528	10,307	9,521	8,805
052 Community Oversight Board	6,034	481	1,963	1,813	1,677
060 Farmer's Market	3,771	301	1,227	1,133	1,048
061 Municipal Auditorium	5,280	421	1,718	1,587	1,467
062 State Fair Board	11,647	929	3,789	3,500	3,237
064 Sports Authority	2,625	209	854	789	729
065 Water and Sewer*	674,671	53,833	219,485	202,754	187,500
071 Convention Center Authority	109,232	8,716	35,536	32,827	30,357
075 Metro Action Commission	228,959	18,269	74,485	68,807	63,631
078 Metropolitan Transit Authority (MTA)	754	60	245	227	210

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 008 Human Resources

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
091 Emergency Communication Center	139,558	11,136	45,401	41,940	38,785
Direct Bill	0	0	0	0	0
Total	6,876,541	548,642	2,236,941	2,066,651	1,911,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Safety Administration
001 Administrative - Direct	1
002 Metropolitan Council	602
003 Metropolitan Clerk	87
004 Mayor's Office*	385
005 Election Commission	310
006 Law	558
007 Planning Commission	632
008 Human Resources	739
009 Register of Deeds	304
010 General Services - Administration	1,303
011 Historical Commission	155
014 Information Technology Service	1,743
015 Finance - Administration	1,414
016 Assessor of Property	908
017 Trustee	253
018 County Clerk	920
019 District Attorney	1,137
021 Public Defender	1,120
022 Juvenile Court Clerk	372
023 Circuit Court Clerk	1,187
024 Criminal Court Clerk	1,067
025 Clerk and Master - Chancery	198
026 Juvenile Court	1,357
027 General Sessions Court	1,420
028 State Trial Courts	1,626
029 Justice Integration Services	242
030 Sheriff's Office	11,534
031 Police	22,541
032 Fire	16,332
033 Codes Administration	1,423
034 Beer Board	68
035 Agricultural Extension	62
037 Social Services	794
038 Health	6,006
039 Public Library	4,126
040 Parks	6,223
041 Arts Commission	99
042 Transportation	3,518
044 Human Relations Commission	37
047 Criminal Justice Planning	50
048 Internal Audit	124
049 Office of Emergency Management	160
051 Office of Family Safety	521
052 Community Oversight Board	99
060 Farmer's Market	62
061 Municipal Auditorium	87
062 State Fair Board	191
064 Sports Authority	43
065 Water and Sewer*	11,100
071 Convention Center Authority	1,797
075 Metro Action Commission	3,767
078 Metropolitan Transit Authority (MTA)	12

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 008 Human Resources

<u>Receiving Department</u>	<u>Safety Administration</u>
091 Emergency Communication Center	2,296
Direct Bill	0
Total	<u>113,113</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Administration

The Department of General Services delivers an array of services to all departments and agencies of the Metropolitan Government of Nashville and Davidson County so that they are able to focus and achieve their own missions. General Services Administration manages the budget, fiscal, and human resources functions for the Department of General Services. This division also delivers a collection of government-wide, business support services which includes: General Service Facilities (BOSS), Construction Design, E-Bid Surplus Property, Fleet Management, Postal Services, Radio Shop Installation Services, Photographic and Printing Services.

The costs of **General Services - Administration** are included in GSD General Fund 10101 business unit 10170100 (Business Services). These costs have been allocated using the total salaries and benefits by business unit comprising the General Services Department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	983,409			983,409
Inbound Costs:				
Depreciation	10,744		10,744	
001 Administrative - Employee Benefits	803,636	1,526	805,163	
001 Administrative - Facility Rental	19,102	40	19,143	
001 Administrative - Post Audits	250	1	251	
001 Administrative - Miscellaneous	5		5	
003 Metropolitan Clerk - Records Center	64	1	65	
006 Law	21,286	11,650	32,936	
008 Human Resources	76,954	2,255	79,208	
010 General Services - Facilities		20,864	20,864	
010 General Services - Fleet Management		54	54	
010 General Services - Mail Services		684	684	
014 Information Technology Service		3,876	3,876	
015 Finance - Business Assistance		417	417	
015 Finance - Grants & Cost Planning		75	75	
015 Finance - Office of Mgmt & Budget		846	846	
015 Finance - Operations		1,664	1,664	
015 Finance - Payroll		2,858	2,858	
015 Finance - Property Administration		185	185	
015 Finance - Purchasing		667,114	667,114	
015 Finance - Treasury		384	384	
015 Finance - Diversity Equity & Inklus		129	129	
030 Sheriff's Office - Security Services		8,787	8,787	
038 Health - Employee Health & Wellness		10,192	10,192	
048 Internal Audit		373	373	
Total Allocated Additions:	932,040	733,978	1,666,018	1,666,018
Total To Be Allocated:	1,915,449	733,978		2,649,427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	503,232	0	503,232
501102 Leave Pay	49,213	0	49,213
501103 Holiday Pay	26,016	0	26,016
501104 Overtime Pay	0	0	0
501109 Longevity	4,565	0	4,565
501134 Paid Family Leave	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,370	0	3,370
501172 Employer OASDI	33,642	0	33,642
501173 Employer SSN Medical	7,911	0	7,911
501174 Employer Group Health	109,392	0	109,392
501175 Employer Dental Group	2,450	0	2,450
501176 Employer Group Life	1,028	0	1,028
501177 Employer Pension	71,699	0	71,699
501181 FSA Pre-Tax Savings	19	0	19
501182 Cafe Plan Pre-Tax Savings	2,997	0	2,997
502229 Management Consultant	800	0	800
502314 Pre-Employment Checks	109	0	109
502337 DP-Outside Metro	408	0	408
502359 Devlop/Framing/Artwork	5,704	0	5,704
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	240	0	240
502502 Allowance-Cell/Mobile Devices	1,968	0	1,968
502701 Printing/Binding	61	0	61
502851 Subscriptions	1,167	0	1,167
502883 Registration	0	0	0
502884 Membership Dues	40	0	40
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	32,600	0	32,600
502954 Radio Shop Charge	300	0	300
502957 Telecmmnct'n Charge	11,705	0	11,705
502977 Fleet Management	900	0	900
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	41	0	41
503120 Computer Software	5,377	0	5,377
503130 Computer Hardware <\$10K	1,901	0	1,901
503210 Food & Ice	789	0	789
503330 Books/Magazines/Periodicals	0	0	0
503851 Work Equipment < \$10K	0	0	0
505233 Rent Equipment	2,611	0	2,611
505252 Software License	754	0	754
Departmental Total			
Expenditures Per Financial Statement	983,409		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	983,409	0	983,409

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Allocation Step 1			
Inbound - All Others	932,040	0	932,040
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,915,449	0	1,915,449
Allocation Step 2			
Inbound - All Others	733,978	0	733,978
2nd Allocation	733,978	0	733,978
Total For 010 General Services - Administration			
Schedule .3 Total	2,649,427	0	2,649,427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Administration**

Activity - Business Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	18,918.47	0.215780	4,133		4,133	1,584	5,717
010 General Services - Facilities	3,379,466.81	38.545474	738,319		738,319	282,915	1,021,234
010 General Services - Fleet Management	4,393,085.57	50.106591	959,766		959,766	367,771	1,327,538
010 General Services - Mail Services	340,654.82	3.885436	74,424		74,424	28,518	102,942
010 General Services - Surplus Property	635,354.63	7.246719	138,807		138,807	53,189	191,997
Schedule .4 Total for Business Office	8,767,480.30	100.000000	1,915,449		1,915,449	733,978	2,649,427

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

Receiving Department	Total	Business Office
010 General Services	5,717	5,717
010 General Services - Facilities	1,021,234	1,021,234
010 General Services - Fleet Management	1,327,538	1,327,538
010 General Services - Mail Services	102,942	102,942
010 General Services - Surplus Property	191,997	191,997
Direct Bill	0	0
Total	2,649,427	2,649,427

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Facilities

General Services - Facilities includes Building Operations Support Services (BOSS), which provides a number of services: design and construction management; building operations support and maintenance; and ADA compliance information and review.

The costs of **General Services - Facilities** are included in GSD General Fund 10101 business units 10103210 (GSR BOSS Support Services), 10103220 (GSR BOSS Building Services), 10103230 (GSR BOSS Utilities), 10103260 (GSR SS ADA Compliance), 10103270 (GSR BOSS Construction Services), and 10103280 (GSR Sustainability). General Services - Facilities maintains a rate model where the costs of utilities, environmental services, maintenance, grounds maintenance, and the salaries and fringe benefits of certain employees are identified directly to specific buildings and allocated to building occupants based on assigned square footage. For cost allocation purposes, these costs have been allocated using the total facilities costs by benefiting department. The allocated costs have been reduced by any actual direct billings identified to billed departments. Costs recorded to General Fund 4% Reserve Fund 30003 have been separately identified and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,602,832			29,602,832
Inbound Costs:				
Depreciation	779,125		779,125	
001 Administrative - Employee Benefits	13,477	26	13,502	
001 Administrative - Facility Rental	2,626	6	2,631	
001 Administrative - Insurance	452,407	24,686	477,092	
001 Administrative - Post Audits	6,348	23	6,370	
001 Administrative - Miscellaneous	30,197	3	30,199	
003 Metropolitan Clerk - Records Center	3,311	39	3,350	
010 General Services - Administration	738,319	282,915	1,021,234	
010 General Services - Fleet Management		1,644	1,644	
010 General Services - Mail Services		13	13	
014 Information Technology Service		64,321	64,321	
015 Finance - Business Assistance		158,464	158,464	
015 Finance - Grants & Cost Planning		1,899	1,899	
015 Finance - Office of Mgmt & Budget		15,352	15,352	
015 Finance - Operations		83,000	83,000	
015 Finance - Payroll		1,499	1,499	
015 Finance - Property Administration		4,715	4,715	
015 Finance - Treasury		3,652	3,652	
015 Finance - Diversity Equity & Inclus		2,347	2,347	
030 Sheriff's Office - Security Services		439,348	439,348	
048 Internal Audit		9,487	9,487	
Total Allocated Additions:	2,025,808	1,093,436	3,119,245	3,119,245
Total To Be Allocated:	31,628,640	1,093,436		32,722,077

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	2,166,869	0	2,166,869	0
501102 Leave Pay	176,061	0	176,061	0
501103 Holiday Pay	113,653	0	113,653	0
501104 Overtime Pay	196	0	196	0
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	12,541	0	12,541	0
501134 Paid Family Leave	13,535	0	13,535	0
501160 YE Biweekly Sal/Fringe Accr	13,452	0	13,452	0
501172 Employer OASDI	144,333	0	144,333	0
501173 Employer SSN Medical	33,849	0	33,849	0
501174 Employer Group Health	384,822	0	384,822	0
501175 Employer Dental Group	11,485	0	11,485	0
501176 Employer Group Life	5,309	0	5,309	0
501177 Employer Pension	291,688	0	291,688	0
501180 Auto Allowance	0	0	0	0
501181 FSA Pre-Tax Savings	918	0	918	0
501182 Cafe Plan Pre-Tax Savings	10,758	0	10,758	0
502101 Electric	4,989,891	0	4,989,891	0
502102 Water	732,464	0	732,464	0
502103 Gas	944,143	0	944,143	0
502105 Cable Television	358	0	358	0
502110 District Energy System	972,810	0	972,810	0
502111 Stormwater	157,885	0	157,885	0
502226 Engineering Svc	2,277	0	0	2,277
502227 Landscaping Svc	532,989	0	532,989	0
502229 Management Consultant	64,273	0	64,273	0
502233 Software Consultant Fees	0	0	0	0
502236 Project Management (non-cap)	22,420	0	0	22,420
502302 Security Services	7,259	0	7,259	0
502303 Refuse Disposal	60,002	0	60,002	0
502309 Educational Service	0	0	0	0
502312 TBI Background Check Service	35	0	35	0
502314 Pre-Employment Checks	416	0	416	0
502331 Temporary Service	(1,049)	0	(1,049)	0
502333 Laundry Services	0	0	0	0
502334 Pest Control Svc	53,552	0	53,552	0
502335 Janitorial Service	3,890,002	0	3,890,002	0
502337 DP-Outside Metro	440	0	440	0
502345 Lock & Key Service	17,221	0	17,221	0
502346 Grass/Grounds Maintenance	364,767	0	364,767	0
502360 Security Monitoring Service	29,278	0	29,278	0
502373 Interpretation Services	1,040	0	1,040	0
502453 Employee Local Travel/Park	404	0	404	0
502502 Allowance-Cell/Mobile Devices	4,227	0	4,227	0
502503 Cell Phone Service	12,283	0	12,283	0
502520 Postage & Delivery Svc	0	0	0	0
502701 Printing/Binding	847	0	847	0
502851 Subscriptions	0	0	0	0
502881 Tuit'n Reg & Mmbrshp Dues	0	0	0	0
502883 Registration	250	0	250	0
502884 Membership Dues	20,105	0	20,105	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502911 Plumbing/HVAC Maintain Srvc	0	0	0	0
502920 Other Rpr & Maint Srvc	6,570,640	0	5,440,523	1,130,117
502940 Office Equip Maintain Srvc	0	0	0	0
502951 Info Systems Charge	530,200	0	530,200	0
502954 Radio Shop Charge	14,900	0	14,900	0
502957 Telecmmnct'n Charge	152,682	0	152,682	0
502976 MIS Tech Revolving Charge	0	0	0	0
502977 Fleet Management	27,400	0	27,400	0
502983 Surplus Property	7,100	0	7,100	0
503100 Offc & Admin Supply	1,450	0	1,450	0
503120 Computer Software	163	0	163	0
503130 Computer Hardware <\$10K	15,134	0	15,134	0
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	24,890	0	2,160	22,730
503210 Food & Ice	3,849	0	3,849	0
503320 Uniforms/Work Related Items	3,071	0	3,071	0
503325 Safety Shoes	876	0	876	0
503350 Educational Supply	0	0	0	0
503600 Repair & Maint Supply	703,429	0	692,630	10,799
503620 Electrical Supply	1,096	0	1,096	0
503640 Safety Supply	0	0	0	0
503720 Signs	212	0	212	0
503804 Auto Repair Parts	382,392	0	0	382,392
503850 Small Equipment Supply	10,501	0	9,580	921
505221 Boiler Inspection	0	0	0	0
505231 Rent Building & Land	110,557	0	110,557	0
505233 Rent Equipment	29,497	0	29,497	0
505241 Licenses Permits & Fees	4,075	0	4,075	0
505242 Elevator Permit	3,905	0	3,905	0
505248 Underground Tank Fee	0	0	0	0
505252 Software License	124,702	0	124,702	0
505259 Alarm Permits	3,150	0	3,150	0
505269 Other License & Fees	0	0	0	0
505279 Notary	0	0	0	0
507250 Building Improvements	0	0	0	0
507275 Leasehold Improvements	0	0	0	0
507400 Machinery & Equipment	123,402	0	0	123,402
531005 Transfer FA Proprietary Funds	4,493,501	0	0	4,493,501
Departmental Total				
Expenditures Per Financial Statement	29,602,832			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	29,602,832	0	23,414,273	6,188,559
Allocation Step 1				
Inbound - All Others	2,025,808	0	2,025,808	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(6,188,559)	0	0	(6,188,559)
1st Allocation	25,440,081	0	25,440,081	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Allocation Step 2				
Inbound - All Others	1,093,436	0	1,093,436	0
2nd Allocation	1,093,436	0	1,093,436	0
Total For 010 General Services - Facilities				
Schedule .3 Total	26,533,518	0	26,533,518	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Facilities**

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	90,220.98	0.391981	99,720		99,720	4,296	104,017
003 Metropolitan Clerk	260,408.99	1.131392	287,827		287,827	12,401	300,228
004 Mayor's Office*	119,117.10	0.517525	131,659		131,659	5,672	137,331
005 Election Commission	129,035.61	0.560617	142,621		142,621	6,145	148,766
006 Law	23,243.64	0.100986	25,691		25,691		25,691
007 Planning Commission	132,687.55	0.576484	146,658		146,658	6,319	152,977
008 Human Resources	13,736.70	0.059681	15,183		15,183		15,183
010 General Services - Administration	18,876.25	0.082011	20,864		20,864		20,864
010 General Services - Fleet Management	1,323,465.11	5.750021	1,462,810		1,462,810	63,026	1,525,836
010 General Services - Surplus Property	142,098.99	0.617373	157,060		157,060	6,767	163,827
011 Historical Commission	15,798.36	0.068639	17,462		17,462	752	18,214
014 Information Technology Service	1,295,939.00	5.630429	1,432,386		1,432,386	61,715	1,494,101
015 Finance - Administration	19,312.31	0.083906	21,346		21,346	920	22,265
015 Finance - Office of Mgmt & Budget	89,085.90	0.387049	98,466		98,466	4,242	102,708
015 Finance - Operations	112,985.57	0.490885	124,882		124,882	5,380	130,262
015 Finance - Property Administration	16,900.74	0.073428	18,680		18,680	805	19,485
015 Finance - Purchasing	58,588.90	0.254550	64,758		64,758	2,790	67,548
015 Finance - Treasury	24,507.50	0.106477	27,088		27,088	1,167	28,255
016 Assessor of Property	188,061.57	0.817066	207,862		207,862	8,956	216,818
017 Trustee	55,114.06	0.239452	60,917		60,917	2,624	63,541
018 County Clerk	179,562.52	0.780140	198,468		198,468	8,551	207,019
019 District Attorney	22,056.19	0.095827	24,378		24,378	1,050	25,429
021 Public Defender	16,680.58	0.072472	18,437		18,437	794	19,231
022 Juvenile Court Clerk	43,400.46	0.188561	47,970		47,970	2,067	50,037
023 Circuit Court Clerk	229,243.45	0.995987	253,380		253,380	10,917	264,297
024 Criminal Court Clerk	226,495.71	0.984049	250,343		250,343	10,786	261,129
025 Clerk and Master - Chancery	48,539.14	0.210887	53,650		53,650	2,311	55,961
026 Juvenile Court	510,697.89	2.218815	564,468		564,468	24,320	588,789
027 General Sessions Court	866,952.52	3.766624	958,232		958,232	41,286	999,518
028 State Trial Courts	512,385.56	2.226147	566,334		566,334	24,401	590,734
029 Justice Integration Services	22,674.34	0.098513	25,062		25,062	1,080	26,141
030 Sheriff's Office - Security Services	274,402.06	1.192187	303,293		303,293	13,067	316,361
031 Police	5,232,168.88	22.732055	5,783,053		5,783,053	249,170	6,032,224
032 Fire	2,700,167.19	11.731339	2,984,462		2,984,462	128,587	3,113,049
033 Codes Administration	138,064.83	0.599846	152,601		152,601	6,575	159,176
034 Beer Board	8,904.10	0.038685	9,841		9,841	424	10,265
035 Agricultural Extension	29,962.51	0.130177	33,117		33,117	1,427	34,544
037 Social Services	79,096.78	0.343650	87,425		87,425	3,767	91,191
038 Health	782,509.81	3.399748	864,899		864,899	37,264	902,163
038 Health - Employee Health & Wellness	34,954.38	0.151865	38,635		38,635	1,665	40,299
039 Public Library	429,419.47	1.865687	474,632		474,632	20,450	495,082
040 Parks	726,436.38	3.156127	802,921		802,921	34,594	837,515
041 Arts Commission	12,794.63	0.055588	14,142		14,142	609	14,751
042 Transportation	17,968.77	0.078068	19,861		19,861	856	20,716
044 Human Relations Commission	9,663.41	0.041984	10,681		10,681	460	11,141
048 Internal Audit	35,038.04	0.152229	38,727		38,727	1,668	40,396
049 Office of Emergency Management	217,572.05	0.945279	240,480		240,480	10,361	250,841
051 Office of Family Safety	54,462.76	0.236623	60,197		60,197	2,594	62,791
064 Sports Authority	7,434.79	0.032302	8,218		8,218	354	8,572
065 Water and Sewer*	182,753.30	0.794003	201,995		201,995	8,703	210,698
075 Metro Action Commission	317,336.18	1.378721	350,748	(328,600)	22,148	15,112	37,260

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Facilities

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	383,516.20	1.666252	423,896		423,896	18,264	442,160
091 Emergency Communication Center	266,330.75	1.157120	294,372		294,372	12,683	307,055
IKON Printing	108,379.58	0.470874	119,791		119,791	5,161	124,952
All Other	4,159,489.95	18.071617	4,597,434	(683,300)	3,914,134	198,082	4,112,216
Schedule .4 Total for Facilities	23,016,699.99	100.000000	25,440,081	(1,011,900)	24,428,181	1,093,436	25,521,618
Direct Billed				1,011,900	1,011,900		1,011,900
Schedule .3 Total for Facilities	23,016,699.99	100.000000		0	25,440,081	1,093,436	26,533,518

Allocation Basis: Total Facilities Costs by Benefiting Department

Allocation Source: FY 2022 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
002 Metropolitan Council	104,017	104,017
003 Metropolitan Clerk	300,228	300,228
004 Mayor's Office*	137,331	137,331
005 Election Commission	148,766	148,766
006 Law	25,691	25,691
007 Planning Commission	152,977	152,977
008 Human Resources	15,183	15,183
010 General Services - Administration	20,864	20,864
010 General Services - Fleet Management	1,525,836	1,525,836
010 General Services - Surplus Property	163,827	163,827
011 Historical Commission	18,214	18,214
014 Information Technology Service	1,494,101	1,494,101
015 Finance - Administration	22,265	22,265
015 Finance - Office of Mgmt & Budget	102,708	102,708
015 Finance - Operations	130,262	130,262
015 Finance - Property Administration	19,485	19,485
015 Finance - Purchasing	67,548	67,548
015 Finance - Treasury	28,255	28,255
016 Assessor of Property	216,818	216,818
017 Trustee	63,541	63,541
018 County Clerk	207,019	207,019
019 District Attorney	25,429	25,429
021 Public Defender	19,231	19,231
022 Juvenile Court Clerk	50,037	50,037
023 Circuit Court Clerk	264,297	264,297
024 Criminal Court Clerk	261,129	261,129
025 Clerk and Master - Chancery	55,961	55,961
026 Juvenile Court	588,789	588,789
027 General Sessions Court	999,518	999,518
028 State Trial Courts	590,734	590,734
029 Justice Integration Services	26,141	26,141
030 Sheriff's Office - Security Services	316,361	316,361
031 Police	6,032,224	6,032,224
032 Fire	3,113,049	3,113,049
033 Codes Administration	159,176	159,176
034 Beer Board	10,265	10,265
035 Agricultural Extension	34,544	34,544
037 Social Services	91,191	91,191
038 Health	902,163	902,163
038 Health - Employee Health & Wellness	40,299	40,299
039 Public Library	495,082	495,082
040 Parks	837,515	837,515
041 Arts Commission	14,751	14,751
042 Transportation	20,716	20,716
044 Human Relations Commission	11,141	11,141
048 Internal Audit	40,396	40,396
049 Office of Emergency Management	250,841	250,841
051 Office of Family Safety	62,791	62,791
064 Sports Authority	8,572	8,572
065 Water and Sewer*	210,698	210,698
075 Metro Action Commission	37,260	37,260
080 Metro Nashville Public Schools (MNPS)	442,160	442,160

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities

Receiving Department	Total	Facilities
091 Emergency Communication Center	307,055	307,055
IKON Printing	124,952	124,952
All Other	4,112,216	4,112,216
Direct Bill	1,011,900	1,011,900
Total	26,533,518	26,533,518

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Fleet Management

The Office of Fleet Management (OFM) ensures that safe, reliable fleet vehicles and equipment, fuel to power those units, and related maintenance, repair, and support services are readily available and efficiently used for Metro business.

General Services - Fleet Management is operated as an internal service fund within Fund 51154. Accordingly, departments are billed for the cost of services provided. For cost allocation purposes, these costs have been allocated to benefiting departments using the total billings identified to each department. The allocated costs have been reduced by the actual direct billings identified to each department and other non-operating revenue.

The annual depreciation expense of Fleet Management equipment has been separately identified and allocated to the benefiting department using the actual depreciation expense identified to each department's equipment.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	42,721,506			42,721,506
Cost Adjustments:				
ACFR Non-Operating Revenue/Expense:	0			
Loss on Sale of Property	190,760			
Other	-321,453			
Total Departmental Cost Adjustments:	-130,693			-130,693
Inbound Costs:				
Depreciation	14,604		14,604	
001 Administrative - Employee Benefits	51,858	98	51,957	
001 Administrative - Facility Rental	143,571	305	143,876	
001 Administrative - Post Audits	10,854	39	10,893	
001 Administrative - Miscellaneous	218	0	218	
003 Metropolitan Clerk - Records Center	90	1	91	
006 Law	410	224	635	
010 General Services - Administration	959,766	367,771	1,327,538	
010 General Services - Facilities	1,462,810	63,026	1,525,836	
010 General Services - Fleet Management		97,912	97,912	
010 General Services - Mail Services		116	116	
014 Information Technology Service		49,400	49,400	
015 Finance - Grants & Cost Planning		3,247	3,247	
015 Finance - Office of Mgmt & Budget		16,565	16,565	
015 Finance - Operations		150,814	150,814	
015 Finance - Payroll		2,313	2,313	
015 Finance - Property Administration		8,062	8,062	
015 Finance - Treasury		2,119	2,119	
015 Finance - Diversity Equity & Inclus		2,533	2,533	
030 Sheriff's Office - Security Services		47,933	47,933	
048 Internal Audit		16,221	16,221	
Total Allocated Additions:	2,644,182	828,700	3,472,882	3,472,882
Total To Be Allocated:	45,234,995	828,700		46,063,695

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Other Expense & Cost				
501101 Regular Pay	2,492,008	0	2,492,008	0
501102 Leave Pay	298,038	0	298,038	0
501103 Holiday Pay	126,031	0	126,031	0
501104 Overtime Pay	22,591	0	22,591	0
501105 Out of Class Pay	0	0	0	0
501106 Shift Differential Pay	455	0	455	0
501107 Other Special Pay	0	0	0	0
501108 Injured on Duty Pay	1,979	0	1,979	0
501109 Longevity	25,060	0	25,060	0
501129 IOD-Light Duty	34,661	0	34,661	0
501133 IOD-CS 90 Percent	8,728	0	8,728	0
501134 Paid Family Leave	14,660	0	14,660	0
501135 Admin Leave COVID-19	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	13,687	0	13,687	0
501172 Employer OASDI	170,834	0	170,834	0
501173 Employer SSN Medical	40,018	0	40,018	0
501174 Employer Group Health	732,099	0	732,099	0
501175 Employer Dental Group	20,289	0	20,289	0
501176 Employer Group Life	8,708	0	8,708	0
501177 Employer Pension	362,363	0	362,363	0
501181 FSA Pre-Tax Savings	415	0	415	0
501182 Cafe Plan Pre-Tax Savings	20,461	0	20,461	0
502105 Cable Television	836	0	836	0
502222 Apprsl & Ngtn Srvc	14,892	0	14,892	0
502306 Hazard Waste Disposal	0	0	0	0
502314 Pre-Employment Checks	342	0	342	0
502331 Temporary Service	38,818	0	38,818	0
502333 Laundry Services	0	0	0	0
502336 Vehicle Washing	1,612	0	1,612	0
502337 DP-Outside Metro	4,906	0	4,906	0
502340 Tow-In Service	293,143	0	293,143	0
502349 Uniform Rental	3,966	0	3,966	0
502453 Employee Local Travel/Park	143	0	143	0
502502 Allowance-Cell/Mobile Devices	1,164	0	1,164	0
502503 Cell Phone Service	2,977	0	2,977	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	101	0	101	0
502751 Freight	167	0	167	0
502851 Subscriptions	0	0	0	0
502883 Registration	184	0	184	0
502884 Membership Dues	182	0	182	0
502920 Other Rpr & Maint Srvc	35,330	0	35,330	0
502930 Automotive Repair Service	11,908,564	0	11,908,564	0
502951 Info Systems Charge	500,600	0	500,600	0
502954 Radio Shop Charge	10,600	0	10,600	0
502957 Telecommnct'n Charge	28,318	0	28,318	0
502976 MIS Tech Revolving Charge	6,842	0	6,842	0
502983 Surplus Property	7,400	0	7,400	0
503100 Offc & Admin Supply	4,868	0	4,868	0
503120 Computer Software	33,690	0	33,690	0
503130 Computer Hardware <\$10K	11,722	0	11,722	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
503140 Office Equipment < \$10K	3,710	0	3,710	0
503200 HHold & Jnitr Supply	0	0	0	0
503210 Food & Ice	0	0	0	0
503300 Personal Use Supply	17,510	0	17,510	0
503320 Uniforms/Work Related Items	5,732	0	5,732	0
503325 Safety Shoes	2,462	0	2,462	0
503330 Books/Magazines/Periodicals	0	0	0	0
503350 Educational Supply	0	0	0	0
503400 Medical Supply	1,041	0	1,041	0
503640 Safety Supply	3,580	0	3,580	0
503800 Auto Supply	116,827	0	116,827	0
503801 Auto Fuel	8,675,424	0	8,675,424	0
503802 Auto Tires	61,662	0	61,662	0
503803 Auto Oil/Lubricants	87,989	0	87,989	0
503804 Auto Repair Parts	1,607,192	0	1,607,192	0
503805 Auto Batteries	0	0	0	0
503806 Fuel Hedging Contra Account	(3,831,309)	0	(3,831,309)	0
503850 Small Equipment Supply	180	0	180	0
503851 Work Equipment < \$10K	248	0	248	0
505174 Interest Expense MIP	7,621	0	7,621	0
505233 Rent Equipment	42,526	0	42,526	0
505248 Underground Tank Fee	0	0	0	0
505252 Software License	7,165	0	7,165	0
505253 Vehicle Registration	6,588	0	6,588	0
505254 Drug Test Fee	598	0	598	0
505256 Auto Emission Test	0	0	0	0
505269 Other License & Fees	400	0	400	0
505901 Depreciation	18,508,908	0	0	18,508,908
505951 Insurance-Buildings	4,100	0	4,100	0
505955 Insurance-Liab/PropDmg	13,400	0	13,400	0
505957 Insurance-Premium J&L	31,500	0	31,500	0
505960 Insurance-IOD	42,000	0	42,000	0
Departmental Total				
Expenditures Per Financial Statement	42,721,506			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ACFR Non-Operating Revenue/Expense:	0	0	0	0
Loss on Sale of Property	190,760	0	190,760	0
Other	(321,453)	0	(321,453)	0
Functional Cost	42,590,813	0	24,081,905	18,508,908
Allocation Step 1				
Inbound - All Others	2,644,182	0	2,644,182	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	45,234,995	0	26,726,087	18,508,908

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Allocation Step 2				
Inbound - All Others	828,700	0	828,700	0
2nd Allocation	828,700	0	828,700	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	46,063,695	0	27,554,787	18,508,908

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	2,100.00	0.008329	2,226	(2,100)	126		126
005 Election Commission	2,300.00	0.009122	2,438	(2,300)	138	76	214
006 Law	3,100.00	0.012295	3,286	(3,100)	186		186
007 Planning Commission	5,900.00	0.023400	6,254	(5,900)	354	194	548
008 Human Resources	4,100.00	0.016261	4,346	(4,100)	246		246
009 Register of Deeds	300.00	0.001190	318	(300)	18	10	28
010 General Services - Administration	900.00	0.003570	954	(900)	54		54
010 General Services - Facilities	27,400.00	0.108672	29,044	(27,400)	1,644		1,644
010 General Services - Mail Services	5,100.00	0.020227	5,406	(5,100)	306	168	474
010 General Services - Surplus Property	3,100.00	0.012295	3,286	(3,100)	186	102	288
014 Information Technology Service	32,400.00	0.128503	34,344	(32,400)	1,944	1,066	3,010
016 Assessor of Property	46,100.00	0.182839	48,866	(46,100)	2,766	1,517	4,283
017 Trustee	700.00	0.002776	742	(700)	42	23	65
018 County Clerk	5,600.00	0.022210	5,936	(5,600)	336	184	520
019 District Attorney	20,300.00	0.080512	21,518	(20,300)	1,218	668	1,886
021 Public Defender	2,600.00	0.010312	2,756	(2,600)	156	85	241
022 Juvenile Court Clerk	600.00	0.002380	636	(600)	36	20	56
023 Circuit Court Clerk	4,100.00	0.016261	4,346	(4,100)	246	135	381
024 Criminal Court Clerk	3,000.00	0.011898	3,180	(3,000)	180	99	279
026 Juvenile Court	32,700.00	0.129692	34,662	(32,700)	1,962	1,076	3,038
027 General Sessions Court	2,600.00	0.010312	2,756	(2,600)	156	85	241
028 State Trial Courts	36,500.00	0.144764	38,690	(36,500)	2,190	1,201	3,391
030 Sheriff's Office	810,400.00	3.214152	859,017	(810,400)	48,617	26,675	75,292
031 Police	6,275,400.00	24.889058	6,651,871	(6,275,400)	376,471	206,566	583,037
032 Fire	5,833,200.00	23.135234	6,183,143	(5,833,200)	349,943	192,008	541,951
034 Beer Board	6,400.00	0.025383	6,784	(6,400)	384	211	594
037 Social Services	15,400.00	0.061078	16,324	(15,400)	924	507	1,431
038 Health	110,000.00	0.436274	116,599	(110,000)	6,599	3,621	10,220
039 Public Library	58,200.00	0.230829	61,692	(58,200)	3,492	1,916	5,407
040 Parks	1,456,500.00	5.776670	1,543,878	(1,456,500)	87,378	47,943	135,321
042 Transportation	4,643,900.00	18.418315	4,922,495	(4,643,900)	278,595	152,861	431,455
049 Office of Emergency Management	60,700.00	0.240744	64,341	(60,700)	3,641	1,998	5,639
065 Water and Sewer*	5,532,400.00	21.942223	5,864,298	(5,532,400)	331,898	182,107	514,004
075 Metro Action Commission	159,800.00	0.633788	169,387	(159,800)	9,587	5,260	14,847
080 Metro Nashville Public Schools (MNPS)	3,900.00	0.015468	4,134	(3,900)	234	128	362
All Other	5,790.00	0.022964	6,137	(5,790)	347	191	538
Schedule .4 Total for GS Fleet Management	25,213,490.00	100.000000	26,726,087	(25,213,490)	1,512,597	828,700	2,341,297
Direct Billed				25,213,490	25,213,490		25,213,490
Schedule .3 Total for GS Fleet Management	25,213,490.00	100.000000		0	26,726,087	828,700	27,554,787

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2022 Fleet Management Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management

Activity - GS Fleet Mgmt Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
009 Register of Deeds	4,761.20	0.025724	4,761		4,761		4,761
010 General Services - Fleet Management	97,911.89	0.528999	97,912		97,912		97,912
014 Information Technology Service	11,162.41	0.060308	11,162		11,162		11,162
016 Assessor of Property	37,561.20	0.202936	37,561		37,561		37,561
017 Trustee	4,840.20	0.026151	4,840		4,840		4,840
018 County Clerk	6,183.76	0.033410	6,184		6,184		6,184
019 District Attorney	5,287.00	0.028565	5,287		5,287		5,287
021 Public Defender	3,280.00	0.017721	3,280		3,280		3,280
026 Juvenile Court	12,988.60	0.070175	12,989		12,989		12,989
028 State Trial Courts	4,509.80	0.024366	4,510		4,510		4,510
030 Sheriff's Office	454,392.89	2.454996	454,393		454,393		454,393
031 Police	3,837,212.29	20.731706	3,837,212		3,837,212		3,837,212
032 Fire	4,663,878.39	25.198017	4,663,878		4,663,878		4,663,878
033 Codes Administration	40,229.52	0.217352	40,229		40,229		40,229
034 Beer Board	3,216.60	0.017379	3,217		3,217		3,217
037 Social Services	12,494.00	0.067503	12,494		12,494		12,494
038 Health	44,263.41	0.239147	44,264		44,264		44,264
039 Public Library	27,192.74	0.146917	27,193		27,193		27,193
040 Parks	682,545.07	3.687657	682,545		682,545		682,545
042 Transportation	3,644,268.45	19.689268	3,644,269		3,644,269		3,644,269
065 Water and Sewer*	4,864,880.23	26.283994	4,864,880		4,864,880		4,864,880
075 Metro Action Commission	45,848.16	0.247709	45,848		45,848		45,848
Schedule .4 Total for GS Fleet Mgmt Depreciation	18,508,907.81	100.000000	18,508,908		18,508,908	0	18,508,908

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2022 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Fleet Management**

Receiving Department	Total	GS Fleet Management	GS Fleet Mgmt Depreciation
003 Metropolitan Clerk - Records Center	126	126	0
005 Election Commission	214	214	0
006 Law	186	186	0
007 Planning Commission	548	548	0
008 Human Resources	246	246	0
009 Register of Deeds	4,789	28	4,761
010 General Services - Administration	54	54	0
010 General Services - Facilities	1,644	1,644	0
010 General Services - Fleet Management	97,912	0	97,912
010 General Services - Mail Services	474	474	0
010 General Services - Surplus Property	288	288	0
014 Information Technology Service	14,173	3,010	11,162
016 Assessor of Property	41,844	4,283	37,561
017 Trustee	4,905	65	4,840
018 County Clerk	6,704	520	6,184
019 District Attorney	7,173	1,886	5,287
021 Public Defender	3,521	241	3,280
022 Juvenile Court Clerk	56	56	0
023 Circuit Court Clerk	381	381	0
024 Criminal Court Clerk	279	279	0
026 Juvenile Court	16,027	3,038	12,989
027 General Sessions Court	241	241	0
028 State Trial Courts	7,901	3,391	4,510
030 Sheriff's Office	529,685	75,292	454,393
031 Police	4,420,250	583,037	3,837,212
032 Fire	5,205,829	541,951	4,663,878
033 Codes Administration	40,229	0	40,229
034 Beer Board	3,811	594	3,217
037 Social Services	13,925	1,431	12,494
038 Health	54,483	10,220	44,264
039 Public Library	32,600	5,407	27,193
040 Parks	817,866	135,321	682,545
042 Transportation	4,075,724	431,455	3,644,269
049 Office of Emergency Management	5,639	5,639	0
065 Water and Sewer*	5,378,885	514,004	4,864,880
075 Metro Action Commission	60,695	14,847	45,848
080 Metro Nashville Public Schools (MNPS)	362	362	0
All Other	538	538	0
Direct Bill	25,213,490	25,213,490	0
Total	46,063,695	27,554,787	18,508,908

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Mail Services

The Mail Services division of the General Services Department provides postage and postal services to all Metropolitan Government departments. The costs of **General Services - Mail Services** are accounted for in GSD General Fund 10101 and business unit 10104100. For cost allocation purposes, these costs have been allocated using the mail services charges identified to each benefiting department. Select departments are billed for this service and a direct billed credit has been applied to the allocated costs in these instances.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,214,303			1,214,303
Inbound Costs:				
001 Administrative - Post Audits	308	1	309	
001 Administrative - Miscellaneous	6		6	
010 General Services - Administration	74,424	28,518	102,942	
010 General Services - Fleet Management	306	168	474	
014 Information Technology Service		758	758	
015 Finance - Grants & Cost Planning		92	92	
015 Finance - Office of Mgmt & Budget		738	738	
015 Finance - Operations		2,674	2,674	
015 Finance - Payroll		233	233	
015 Finance - Property Administration		229	229	
015 Finance - Treasury		158	158	
015 Finance - Diversity Equity & Inclus		113	113	
048 Internal Audit		461	461	
Total Allocated Additions:	<u>75,044</u>	<u>34,142</u>	109,186	109,186
Total To Be Allocated:	<u>1,289,347</u>	<u>34,142</u>		<u>1,323,489</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Mail Services**

	Total	G&A	GS Mail Services
Other Expense & Cost			
501101 Regular Pay	188,981	0	188,981
501102 Leave Pay	25,875	0	25,875
501103 Holiday Pay	10,354	0	10,354
501109 Longevity	2,915	0	2,915
501160 YE Biweekly Sal/Fringe Accr	1,297	0	1,297
501172 Employer OASDI	12,788	0	12,788
501173 Employer SSN Medical	2,991	0	2,991
501174 Employer Group Health	61,614	0	61,614
501175 Employer Dental Group	1,921	0	1,921
501176 Employer Group Life	837	0	837
501177 Employer Pension	29,385	0	29,385
501181 FSA Pre-Tax Savings	0	0	0
501182 Cafe Plan Pre-Tax Savings	1,697	0	1,697
502105 Cable Television	119	0	119
502345 Lock & Key Service	6	0	6
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	312	0	312
502520 Postage & Delivery Srvc	829,797	0	829,797
502701 Printing/Binding	0	0	0
502951 Info Systems Charge	8,000	0	8,000
502957 Telecommnct'n Charge	969	0	969
502976 MIS Tech Revolving Charge	0	0	0
502977 Fleet Management	5,100	0	5,100
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	4,582	0	4,582
503130 Computer Hardware <\$10K	455	0	455
503320 Uniforms/Work Related Items	1,122	0	1,122
503325 Safety Shoes	293	0	293
505233 Rent Equipment	22,593	0	22,593
Departmental Total			
Expenditures Per Financial Statement	1,214,303		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,214,303	0	1,214,303
Allocation Step 1			
Inbound - All Others	75,044	0	75,044
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,289,347	0	1,289,347
Allocation Step 2			
Inbound - All Others	34,142	0	34,142
2nd Allocation	34,142	0	34,142
Total For 010 General Services - Mail Services			
Schedule .3 Total	1,323,489	0	1,323,489

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	117.90	0.010570	136		136	4	140
002 Metropolitan Council	6,141.86	0.550640	7,100		7,100	191	7,291
003 Metropolitan Clerk	84.48	0.007574	98		98	3	100
004 Mayor's Office*	853.20	0.076492	986		986	26	1,013
005 Election Commission	26,634.88	2.387914	30,789		30,789	829	31,618
006 Law	7,288.48	0.653439	8,425		8,425		8,425
007 Planning Commission	2,371.04	0.212572	2,741		2,741	74	2,815
008 Human Resources	11,263.41	1.009806	13,020		13,020		13,020
009 Register of Deeds	2,515.97	0.225566	2,908		2,908	78	2,987
010 General Services - Administration	592.01	0.053076	684		684		684
010 General Services - Facilities	10.92	0.000979	13		13		13
010 General Services - Fleet Management	100.56	0.009016	116		116		116
011 Historical Commission	1,761.82	0.157954	2,037		2,037	55	2,091
012 Employee Benefit Board	74,435.32	6.673397	86,043		86,043	2,319	88,362
014 Information Technology Service	1,571.48	0.140889	1,817		1,817	49	1,865
015 Finance - Administration	200.58	0.017983	232		232	6	238
015 Finance - Office of Mgmt & Budget	286.54	0.025689	331		331	9	340
015 Finance - Operations	6,204.05	0.556216	7,172		7,172	193	7,365
015 Finance - Payroll	22,471.90	2.014688	25,976		25,976	700	26,676
015 Finance - Property Administration	297.48	0.026670	344		344	9	353
015 Finance - Purchasing	453.29	0.040639	524		524	14	538
015 Finance - Treasury	11,802.27	1.058116	13,643		13,643	368	14,010
016 Assessor of Property	8,209.91	0.736048	9,490		9,490	256	9,746
017 Trustee	5,546.67	0.497279	6,412		6,412	173	6,584
018 County Clerk	507,517.87	45.500822	586,664		586,664	15,811	602,475
019 District Attorney	12,073.20	1.082406	13,956		13,956	376	14,332
021 Public Defender	2,481.83	0.222505	2,869		2,869	77	2,946
022 Juvenile Court Clerk	8,540.82	0.765716	9,873		9,873	266	10,139
023 Circuit Court Clerk	112,332.57	10.071024	129,850		129,850	3,499	133,349
024 Criminal Court Clerk	25,822.75	2.315103	29,850		29,850	804	30,654
025 Clerk and Master - Chancery	10,658.11	0.955538	12,320		12,320	332	12,652
026 Juvenile Court	7,221.76	0.647457	8,348		8,348	225	8,573
027 General Sessions Court	5,570.21	0.499390	6,439		6,439	173	6,612
028 State Trial Courts	7,856.72	0.704384	9,082		9,082	245	9,327
029 Justice Integration Services	72.24	0.006477	84		84	2	86
030 Sheriff's Office - Security Services	78,791.75	7.063967	91,079		91,079	2,454	93,533
031 Police	24,188.20	2.168560	27,960		27,960	753	28,714
032 Fire	2,125.41	0.190551	2,457		2,457	66	2,523
033 Codes Administration	62,429.74	5.597053	72,165		72,165	1,944	74,110
034 Beer Board	511.65	0.045871	591		591	16	607
035 Agricultural Extension	88.94	0.007974	103		103	3	106
037 Social Services	1,998.86	0.179205	2,311		2,311	62	2,373
038 Health	418.83	0.037550	484		484	13	497
039 Public Library	28,687.97	2.571981	33,162		33,162	893	34,055
040 Parks	3,441.12	0.308509	3,978		3,978	107	4,085
041 Arts Commission	135.07	0.012110	156		156	4	160
042 Transportation	2,339.10	0.209709	2,704		2,704	73	2,777
044 Human Relations Commission	48.12	0.004314	56		56	1	57
048 Internal Audit	92.52	0.008295	107		107	3	110
060 Farmer's Market	4.20	0.000377	5		5	0	5
061 Municipal Auditorium	220.92	0.019806	255		255	7	262

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
062 State Fair Board	289.32	0.025939	334		334	9	343
064 Sports Authority	113.41	0.010168	131		131	3	135
065 Water and Sewer*	3,615.18	0.324114	4,179		4,179	113	4,292
070 Community Education Commission	956.15	0.085722	1,105		1,105	30	1,135
071 Convention Center Authority	1,138.18	0.102042	1,316		1,316	35	1,351
075 Metro Action Commission	12,158.94	1.090093	14,055	(13,862)	193	379	572
077 Metro Development & Housing Authority	48.12	0.004314	56	(116)	(60)	1	(59)
091 Emergency Communication Center	194.34	0.017423	225		225	6	231
All Other	3.56	0.000319	4		4	0	4
Schedule .4 Total for GS Mail Services	1,115,403.70	100.000000	1,289,347	(13,978)	1,275,369	34,142	1,309,511
Direct Billed				13,978	13,978		13,978
Schedule .3 Total for GS Mail Services	1,115,403.70	100.000000		0	1,289,347	34,142	1,323,489

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2022 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
001 Administrative - Direct	140	140
002 Metropolitan Council	7,291	7,291
003 Metropolitan Clerk	100	100
004 Mayor's Office*	1,013	1,013
005 Election Commission	31,618	31,618
006 Law	8,425	8,425
007 Planning Commission	2,815	2,815
008 Human Resources	13,020	13,020
009 Register of Deeds	2,987	2,987
010 General Services - Administration	684	684
010 General Services - Facilities	13	13
010 General Services - Fleet Management	116	116
011 Historical Commission	2,091	2,091
012 Employee Benefit Board	88,362	88,362
014 Information Technology Service	1,865	1,865
015 Finance - Administration	238	238
015 Finance - Office of Mgmt & Budget	340	340
015 Finance - Operations	7,365	7,365
015 Finance - Payroll	26,676	26,676
015 Finance - Property Administration	353	353
015 Finance - Purchasing	538	538
015 Finance - Treasury	14,010	14,010
016 Assessor of Property	9,746	9,746
017 Trustee	6,584	6,584
018 County Clerk	602,475	602,475
019 District Attorney	14,332	14,332
021 Public Defender	2,946	2,946
022 Juvenile Court Clerk	10,139	10,139
023 Circuit Court Clerk	133,349	133,349
024 Criminal Court Clerk	30,654	30,654
025 Clerk and Master - Chancery	12,652	12,652
026 Juvenile Court	8,573	8,573
027 General Sessions Court	6,612	6,612
028 State Trial Courts	9,327	9,327
029 Justice Integration Services	86	86
030 Sheriff's Office - Security Services	93,533	93,533
031 Police	28,714	28,714
032 Fire	2,523	2,523
033 Codes Administration	74,110	74,110
034 Beer Board	607	607
035 Agricultural Extension	106	106
037 Social Services	2,373	2,373
038 Health	497	497
039 Public Library	34,055	34,055
040 Parks	4,085	4,085
041 Arts Commission	160	160
042 Transportation	2,777	2,777
044 Human Relations Commission	57	57
048 Internal Audit	110	110
060 Farmer's Market	5	5
061 Municipal Auditorium	262	262
062 State Fair Board	343	343

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
064 Sports Authority	135	135
065 Water and Sewer*	4,292	4,292
070 Community Education Commission	1,135	1,135
071 Convention Center Authority	1,351	1,351
075 Metro Action Commission	572	572
077 Metro Development & Housing Authorit	(59)	(59)
091 Emergency Communication Center	231	231
All Other	4	4
 Direct Bill	 13,978	 13,978
 Total	 <u>1,323,489</u>	 <u>1,323,489</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 014 Information Technology Service

The scope of technology utilized by the Metropolitan Government of Nashville and Davidson County ranges from simple communications devices such as handheld tablets to complex database driven software applications that enable communications and interactions both internally and with the general public. Information Technology Service (ITS) provides centralized information technology services to all Metropolitan Government departments. Beginning in fiscal year 2017, the Radio Communication technology services division was added to ITS. Radio Communication provides service and maintenance for Metropolitan Government, Nashville Electric Service and outside governmental agencies radio communication equipment.

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2022 Annual Comprehensive Financial Report (ACFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the total revenues recorded to the fund.

The FY 2022 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

The costs recorded to other internal service and capital project funds, including 30003 General Fund 4% Reserve Fund, 30112 COVID Reserve Post 2020, 30370 ITS Technology Fund, 34150 Nash Educ Comm & ArtsTV Fund, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	59,376,437			59,376,437
Cost Adjustments:				
ACFR Revenue/Expense:	0			
ACFR Charges for Services	<u>-37,593,535</u>			
Total Departmental Cost Adjustments:	-37,593,535			-37,593,535
Inbound Costs:				
Depreciation	1,141,259		1,141,259	
001 Administrative - Employee Benefits	678,664	1,288	679,952	
001 Administrative - Facility Rental	146	0	146	
001 Administrative - Insurance	3,513	192	3,705	
001 Administrative - Post Audits	12,423	44	12,468	
001 Administrative - Miscellaneous	250	0	250	
003 Metropolitan Clerk - Records Center	131	1	132	
006 Law	11,568	6,331	17,899	
008 Human Resources	102,949	3,017	105,966	
010 General Services - Facilities	1,432,386	61,715	1,494,101	
010 General Services - Fleet Management	13,106	1,066	14,173	
010 General Services - Mail Services	1,817	49	1,865	
014 Information Technology Service		-161,323	-161,323	
015 Finance - Business Assistance		22,482	22,482	
015 Finance - Grants & Cost Planning		3,716	3,716	
015 Finance - Office of Mgmt & Budget		24,226	24,226	
015 Finance - Operations		42,520	42,520	
015 Finance - Payroll		7,945	7,945	
015 Finance - Property Administration		9,228	9,228	
015 Finance - Purchasing		158,006	158,006	
015 Finance - Treasury		4,014	4,014	
015 Finance - Diversity Equity & Inclusion		3,704	3,704	
030 Sheriff's Office - Security Services		89,601	89,601	
048 Internal Audit		18,567	18,567	
Total Allocated Additions:	<u>3,398,211</u>	<u>296,390</u>	3,694,601	3,694,601
Total To Be Allocated:	<u>25,181,113</u>	<u>296,390</u>		<u>25,477,503</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Other Expense & Cost					
501101 Regular Pay	10,589,065	0	10,589,065	0	0
501102 Leave Pay	1,022,043	0	1,022,043	0	0
501103 Holiday Pay	577,369	0	577,369	0	0
501104 Overtime Pay	17,616	0	17,616	0	0
501105 Out of Class Pay	762	0	762	0	0
501106 Shift Differential Pay	1,503	0	1,503	0	0
501107 Other Special Pay	0	0	0	0	0
501109 Longevity	56,015	0	56,015	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501134 Paid Family Leave	35,450	0	35,450	0	0
501135 Admin Leave COVID-19	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	82,352	0	82,352	0	0
501172 Employer OASDI	719,755	0	719,755	0	0
501173 Employer SSN Medical	169,126	0	169,126	0	0
501174 Employer Group Health	1,752,374	0	1,752,374	0	0
501175 Employer Dental Group	51,571	0	51,571	0	0
501176 Employer Group Life	22,653	0	22,653	0	0
501177 Employer Pension	1,491,143	0	1,491,143	0	0
501181 FSA Pre-Tax Savings	3,277	0	3,277	0	0
501182 Cafe Plan Pre-Tax Savings	48,469	0	48,469	0	0
502105 Cable Television	3,119	0	3,119	0	0
502229 Management Consultant	5,925,418	0	3,423,891	0	0
502233 Software Consul Fees	2,302,717	0	2,302,717	0	0
502309 Educational Service	124,907	0	124,907	0	0
502312 TBI Background Check Service	35	0	35	0	0
502314 Pre-Employment Checks	70	0	70	0	0
502335 Janitorial Srvc	8,777	0	8,777	0	0
502337 DP-Outside Metro	125,934	0	115,904	0	0
502351 Network Services	371,628	0	371,628	0	0
502357 Internet Services	321,957	0	321,957	0	0
502451 Employee Out-of-town Travel	4,324	0	4,324	0	0
502452 Employee Air Travel	3,373	0	3,373	0	0
502453 Employee Local Travel/Park	4,273	0	4,273	0	0
502501 Telephone & Telegraph	100	0	100	0	0
502502 Allowance-Cell/Mobile Devices	18,828	0	18,828	0	0
502503 Cell Phone Service	20,712	0	20,712	0	0
502520 Postage & Delivery Srvc	1,488	0	1,488	0	0
502701 Printing/Binding	56	0	56	0	0
502851 Subscriptions	32,506	0	32,506	0	0
502882 Tuition	4,042	0	4,042	0	0
502883 Registration	21,181	0	21,181	0	0
502884 Membership Dues	75,888	0	4,788	0	0
502920 Other Rpr & Maint Srvc	12,947,459	0	4,512,340	0	0
502921 Mechanical Repair Service	0	0	0	0	0
502957 Telecommnct'n Charge	153,158	0	153,158	0	0
502976 MIS Tech Revolving Charge	33,089	0	33,089	0	0
502977 Fleet Management	32,400	0	32,400	0	0
502983 Surplus Property	9,800	0	9,800	0	0
502984 Facilities Maint & Security	1,085	0	1,085	0	0
503050 Host & Hostess	3,836	0	3,836	0	0
503100 Offc & Admin Supply	23,304	0	22,555	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
503120 Computer Software	4,844,779	0	1,235,303	0	0
503130 Computer Hardware <\$10K	3,275,194	0	316,559	0	0
503150 Furniture/Fixtures<\$10K	5,657	0	5,657	0	0
503320 Uniforms/Work Related Items	11,462	0	11,462	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503850 Small Equipment Supply	(772,243)	0	54,682	0	0
503853 Communicat'n Equip < \$10K	0	0	0	0	0
505174 Interest Expense MIP	2,590	0	377	0	0
505231 Rent Building & Land	45,416	0	45,416	0	0
505233 Rent Equipment	0	0	0	0	0
505252 Software License	8,318,993	0	7,320,288	0	0
505269 Other License & Fees	107	0	107	0	0
505331 Employee Award/Gift	1,829	0	1,829	0	0
505901 Depreciation	1,206,936	0	0	68,896	1,138,040
505951 Insurance-Buildings	28,100	0	28,100	0	0
505955 Insurance-Liab/PropDmg	3,700	0	3,700	0	0
505957 Insurance-Premium J&L	64,600	0	64,600	0	0
505960 Insurance-IOD	10,000	0	10,000	0	0
507400 Machinery & Equipment	0	0	0	0	0
507450 Computer Hardware	1,511,310	0	0	0	0
507455 Computer Software	102,000	0	0	0	0
531001 Transfer Operational	1,500,000	0	0	0	0
531005 Transfer FA Proprietary Funds	346,948	0	346,948	0	0
531099 Transfer - Eliminations	(346,948)	0	(346,948)	0	0
Departmental Total					
Expenditures Per Financial Statement	59,376,437				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
ACFR Charges for Services	(37,593,535)	0	(37,593,535)	0	0
Functional Cost	21,782,902	0	(297,973)	68,896	1,138,040
Allocation Step 1					
Inbound - All Others	3,398,211	0	3,398,211	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(20,873,939)	0	0	0	0
1st Allocation	4,307,174	0	3,100,238	68,896	1,138,040
Allocation Step 2					
Inbound - All Others	296,390	0	296,390	0	0
2nd Allocation	296,390	0	296,390	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,603,564	0	3,396,628	68,896	1,138,040

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30003 General Fund 4% Reserve**	30112 COVID Reserve Post 2020**	30370 ITS Technology Fund**	3415X Nash Educ Comm & Projects**	Info Sys - Capital Projects**
Other Expense & Cost					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501107 Other Special Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501135 Admin Leave COVID-19	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502229 Management Consultant	1,359,067	54,796	0	14,800	1,060,389
502233 Software Consul Fees	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502312 TBI Background Check Service	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502351 Network Services	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	5,500	0	0	0	65,600
502920 Other Rpr & Maint Srvc	1,297,206	4,846	0	5,888	7,127,179
502921 Mechanical Repair Service	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502976 MIS Tech Revolving Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	749	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	30112 COVID Reserve Post 2020**	30370 ITS Technology Fund**	3415X Nash Educ Comm & Proj	Info Sys - Capital Projects**
503120 Computer Software	3,604,876	1,800	0	2,800	0
503130 Computer Hardware <\$10K	618,241	0	0	304	101,126
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	165,564	(992,489)
503853 Communicat'n Equip < \$10K	0	0	0	0	0
505174 Interest Expense MIP	0	0	418	226	752
505231 Rent Building & Land	0	0	0	0	0
505233 Rent Equipment	0	0	0	0	0
505252 Software License	998,517	0	0	0	188
505269 Other License & Fees	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
505901 Depreciation	0	0	0	0	0
505951 Insurance-Buildings	0	0	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0	0	0
505957 Insurance-Premium J&L	0	0	0	0	0
505960 Insurance-IOD	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
507450 Computer Hardware	1,386,821	0	0	0	124,489
507455 Computer Software	0	0	0	0	102,000
531001 Transfer Operational	1,500,000	0	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0	0	0
531099 Transfer - Eliminations	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
ACFR Charges for Services	0	0	0	0	0
Functional Cost	10,770,228	62,191	418	189,582	7,589,234
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(10,770,228)	(62,191)	(418)	(189,582)	(7,589,234)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

nfo Sys - Technology
Revolving**

Other Expense & Cost	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501104 Overtime Pay	0
501105 Out of Class Pay	0
501106 Shift Differential Pay	0
501107 Other Special Pay	0
501109 Longevity	0
501108 Injured on Duty Pay	0
501134 Paid Family Leave	0
501135 Admin Leave COVID-19	0
501160 YE Biweekly Sal/Fringe Accr	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
502105 Cable Television	0
502229 Management Consultant	12,475
502233 Software Consul Fees	0
502309 Educational Service	0
502312 TBI Background Check Service	0
502314 Pre-Employment Checks	0
502335 Janitorial Srvc	0
502337 DP-Outside Metro	10,030
502351 Network Services	0
502357 Internet Services	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502501 Telephone & Telegraph	0
502502 Allowance-Cell/Mobile Devices	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
502851 Subscriptions	0
502882 Tuition	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	0
502921 Mechanical Repair Service	0
502957 Telecmmnct'n Charge	0
502976 MIS Tech Revolving Charge	0
502977 Fleet Management	0
502983 Surplus Property	0
502984 Facilities Maint & Security	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	nfo Sys - Technology Revolving**
503120 Computer Software	0
503130 Computer Hardware <\$10K	2,238,964
503150 Furniture/Fixtures<\$10K	0
503320 Uniforms/Work Related Items	0
503600 Repair & Maint Supply	0
503850 Small Equipment Supply	0
503853 Communicat'n Equip < \$10K	0
505174 Interest Expense MIP	817
505231 Rent Building & Land	0
505233 Rent Equipment	0
505252 Software License	0
505269 Other License & Fees	0
505331 Employee Award/Gift	0
505901 Depreciation	0
505951 Insurance-Buildings	0
505955 Insurance-Liab/PropDmg	0
505957 Insurance-Premium J&L	0
505960 Insurance-IOD	0
507400 Machinery & Equipment	0
507450 Computer Hardware	0
507455 Computer Software	0
531001 Transfer Operational	0
531005 Transfer FA Proprietary Funds	0
531099 Transfer - Eliminations	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Cost Adjustments	

ACFR Revenue/Expense:	0
ACFR Charges for Services	0
Functional Cost	2,262,286
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(2,262,286)
1st Allocation	0
Allocation Step 2	

Inbound - All Others	0
2nd Allocation	0
Total For 014 Information Technology Service	

Schedule .3 Total	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	178,698.60	0.475344	14,737		14,737	1,405	16,142
003 Metropolitan Clerk	78,540.66	0.208921	6,477		6,477	618	7,095
003 Metropolitan Clerk - Records Center	8,074.76	0.021479	666		666		666
004 Mayor's Office*	196,039.02	0.521470	16,167		16,167	1,542	17,708
005 Election Commission	242,841.68	0.645967	20,027		20,027	1,910	21,936
006 Law	182,301.88	0.484929	15,034		15,034		15,034
007 Planning Commission	474,742.83	1.262831	39,151		39,151	3,733	42,884
008 Human Resources	334,784.36	0.890537	27,609		27,609		27,609
009 Register of Deeds	152,689.50	0.406159	12,592		12,592	1,201	13,793
010 General Services - Administration	44,605.11	0.118651	3,678		3,678		3,678
010 General Services - Facilities	697,782.71	1.856124	57,544		57,544		57,544
010 General Services - Fleet Management	539,518.06	1.435135	44,493		44,493		44,493
010 General Services - Mail Services	8,969.39	0.023859	740		740		740
010 General Services - Surplus Property	73,831.89	0.196395	6,089		6,089	581	6,669
011 Historical Commission	69,939.58	0.186042	5,768		5,768	550	6,318
012 Employee Benefit Board	3,198.31	0.008508	264		264	25	289
014 Information Technology Service	(1,909,857.92)	(5.080283)	(157,501)		(157,501)		(157,501)
015 Finance - Accountability	13,810.77	0.036737	1,139		1,139	109	1,247
015 Finance - Administration	42,347.67	0.112646	3,492		3,492	333	3,825
015 Finance - Business Assistance	21,512.01	0.057223	1,774		1,774	169	1,943
015 Finance - Grants & Cost Planning	10,012.20	0.026633	826		826	79	904
015 Finance - Office of Mgmt & Budget	52,611.51	0.139948	4,339		4,339	414	4,752
015 Finance - Operations	211,309.71	0.562091	17,426		17,426	1,662	19,088
015 Finance - Payroll	29,276.28	0.077876	2,414		2,414	230	2,644
015 Finance - Property Administration	14,485.53	0.038532	1,195		1,195	114	1,308
015 Finance - Purchasing	40,242.33	0.107046	3,319		3,319	316	3,635
015 Finance - Treasury	64,793.99	0.172354	5,343		5,343	510	5,853
016 Assessor of Property	528,892.57	1.406871	43,616		43,616	4,159	47,776
017 Trustee	626,756.41	1.667192	51,687		51,687	4,929	56,616
018 County Clerk	238,049.47	0.633219	19,631		19,631	1,872	21,503
019 District Attorney	376,228.80	1.000781	31,027		31,027	2,959	33,985
021 Public Defender	176,984.00	0.470783	14,595		14,595	1,392	15,987
022 Juvenile Court Clerk	81,306.39	0.216278	6,705		6,705	639	7,344
023 Circuit Court Clerk	212,544.99	0.565376	17,528		17,528	1,671	19,199
024 Criminal Court Clerk	194,583.37	0.517598	16,047		16,047	1,530	17,577
025 Clerk and Master - Chancery	40,107.10	0.106686	3,308		3,308	315	3,623
026 Juvenile Court	218,743.32	0.581864	18,039		18,039	1,720	19,759
027 General Sessions Court	306,654.04	0.815710	25,289		25,289	2,411	27,700
028 State Trial Courts	501,472.87	1.333934	41,355		41,355	3,944	45,299
029 Justice Integration Services	1,193,990.24	3.176052	98,465		98,465	9,390	107,855
030 Sheriff's Office	123,863.21	0.329480	10,215		10,215	974	11,189
030 Sheriff's Office - Security Services	1,679,712.29	4.468088	138,521		138,521	13,210	151,731
031 Police	6,493,557.50	17.273068	535,506		535,506	51,076	586,582
032 Fire	1,801,817.92	4.792893	148,591		148,591	14,170	162,761
033 Codes Administration	1,278,807.63	3.401669	105,460		105,460	10,057	115,517
034 Beer Board	74,370.57	0.197828	6,133		6,133	585	6,718
035 Agricultural Extension	24,695.88	0.065692	2,037		2,037	194	2,231
037 Social Services	219,643.67	0.584259	18,113		18,113	1,727	19,841
038 Health	2,133,515.24	5.675219	175,945		175,945	16,779	192,724
039 Public Library	2,307,418.93	6.137808	190,287		190,287	18,147	208,433
040 Parks	1,435,187.12	3.817643	118,356		118,356	11,287	129,643

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	56,101.93	0.149233	4,627		4,627	441	5,068
042 Transportation	947,655.86	2.520795	78,151		78,151	7,453	85,603
044 Human Relations Commission	22,279.02	0.059263	1,837		1,837	175	2,012
047 Criminal Justice Planning	18,359.05	0.048836	1,514		1,514	144	1,658
048 Internal Audit	55,067.35	0.146481	4,541		4,541	433	4,974
049 Office of Emergency Management	188,999.34	0.502744	15,586		15,586	1,486	17,073
051 Office of Family Safety	106,654.93	0.283706	8,796		8,796	839	9,634
052 Community Oversight Board	40,081.25	0.106617	3,305		3,305	315	3,620
060 Farmer's Market	48,272.12	0.128405	3,981		3,981	380	4,360
061 Municipal Auditorium	44,626.33	0.118707	3,680		3,680	351	4,031
062 State Fair Board	105,039.35	0.279408	8,662		8,662	826	9,488
064 Sports Authority	38,763.23	0.103111	3,197		3,197	305	3,501
065 Water and Sewer*	3,668,678.28	9.758802	302,546		302,546	28,852	331,398
071 Convention Center Authority	318,300.00	0.846688	26,249		26,249	2,503	28,753
075 Metro Action Commission	1,039,646.62	2.765493	85,737		85,737	8,176	93,913
077 Metro Development & Housing Authorit	31,000.00	0.082461	2,556		2,556	244	2,800
078 Metropolitan Transit Authority (MTA)	662,000.00	1.760941	54,593		54,593	5,206	59,800
080 Metro Nashville Public Schools (MNPS)	3,752,600.04	9.982036	309,467		309,467	29,512	338,979
091 Emergency Communication Center	904,962.99	2.407230	74,630		74,630	7,117	81,747
Bordeaux Longterm Care	13,115.68	0.034888	1,082		1,082	103	1,185
Hospital Authority	95,438.40	0.253869	7,871		7,871	750	8,621
Knowles Home	3,894.72	0.010360	321		321	30	352
Nashville Electric Service (NES)	804,800.00	2.140794	66,370		66,370	6,329	72,699
All Other	481,192.20	1.279987	39,683		39,683	3,784	43,467
Schedule .4 Total for Information Systems	37,593,534.64	100.000000	3,100,238		3,100,238	296,390	3,396,628

Allocation Basis: Total Information Systems Billings by Benefiting Department

Allocation Source: FY 2022 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	178,698.60	0.519100	358		358		358
003 Metropolitan Clerk	78,540.66	0.228152	157		157		157
003 Metropolitan Clerk - Records Center	8,074.76	0.023456	16		16		16
004 Mayor's Office*	196,039.02	0.569472	392		392		392
005 Election Commission	242,841.68	0.705428	486		486		486
006 Law	182,301.88	0.529567	365		365		365
007 Planning Commission	474,742.83	1.379075	950		950		950
008 Human Resources	334,784.36	0.972512	670		670		670
009 Register of Deeds	152,689.50	0.443546	306		306		306
010 General Services - Administration	44,305.11	0.128701	89		89		89
010 General Services - Facilities	682,882.67	1.983699	1,367		1,367		1,367
010 General Services - Fleet Management	528,918.10	1.536449	1,059		1,059		1,059
010 General Services - Mail Services	8,969.39	0.026055	18		18		18
010 General Services - Surplus Property	73,831.89	0.214473	148		148		148
011 Historical Commission	69,939.58	0.203167	140		140		140
012 Employee Benefit Board	3,198.31	0.009291	6		6		6
014 Information Technology Service	(1,909,857.92)	(5.547926)	(3,822)		(3,822)		(3,822)
015 Finance - Accountability	13,810.77	0.040119	28		28		28
015 Finance - Administration	42,347.67	0.123015	85		85		85
015 Finance - Business Assistance	21,512.01	0.062490	43		43		43
015 Finance - Grants & Cost Planning	10,012.20	0.029084	20		20		20
015 Finance - Office of Mgmt & Budget	52,611.51	0.152831	105		105		105
015 Finance - Operations	211,309.71	0.613831	423		423		423
015 Finance - Payroll	29,276.28	0.085044	59		59		59
015 Finance - Property Administration	14,485.53	0.042079	29		29		29
015 Finance - Purchasing	40,242.33	0.116900	81		81		81
015 Finance - Treasury	64,793.99	0.188219	130		130		130
016 Assessor of Property	528,892.57	1.536374	1,059		1,059		1,059
017 Trustee	626,756.41	1.820658	1,254		1,254		1,254
018 County Clerk	238,049.47	0.691507	476		476		476
019 District Attorney	372,328.80	1.081574	745		745		745
021 Public Defender	176,984.00	0.514119	354		354		354
022 Juvenile Court Clerk	81,306.39	0.236186	163		163		163
023 Circuit Court Clerk	212,544.99	0.617420	425		425		425
024 Criminal Court Clerk	194,583.37	0.565243	389		389		389
025 Clerk and Master - Chancery	40,107.10	0.116507	80		80		80
026 Juvenile Court	210,243.36	0.610734	421		421		421
027 General Sessions Court	302,454.04	0.878596	605		605		605
028 State Trial Courts	496,272.91	1.441618	993		993		993
029 Justice Integration Services	1,193,990.24	3.468409	2,390		2,390		2,390
030 Sheriff's Office	123,863.21	0.359809	248		248		248
030 Sheriff's Office - Security Services	1,477,012.25	4.290557	2,956		2,956		2,956
031 Police	5,634,657.74	16.368054	11,277		11,277		11,277
032 Fire	1,447,217.68	4.204007	2,896		2,896		2,896
033 Codes Administration	1,275,807.63	3.706080	2,553		2,553		2,553
034 Beer Board	71,970.57	0.209067	144		144		144
035 Agricultural Extension	24,695.88	0.071739	49		49		49
037 Social Services	219,643.67	0.638041	440		440		440
038 Health	2,113,215.20	6.138656	4,229		4,229		4,229
039 Public Library	2,305,018.93	6.695825	4,613		4,613		4,613
040 Parks	1,417,287.08	4.117062	2,836		2,836		2,836

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	56,101.93	0.162970	112		112		112
042 Transportation	869,655.98	2.526254	1,740		1,740		1,740
044 Human Relations Commission	22,279.02	0.064718	45		45		45
047 Criminal Justice Planning	18,359.05	0.053331	37		37		37
048 Internal Audit	55,067.35	0.159965	110		110		110
049 Office of Emergency Management	145,599.30	0.422950	291		291		291
051 Office of Family Safety	106,654.93	0.309821	213		213		213
052 Community Oversight Board	40,081.25	0.116432	80		80		80
060 Farmer's Market	48,272.12	0.140225	97		97		97
061 Municipal Auditorium	44,626.33	0.129635	89		89		89
062 State Fair Board	105,039.35	0.305128	210		210		210
064 Sports Authority	38,763.23	0.112603	78		78		78
065 Water and Sewer*	3,649,278.24	10.600750	7,303		7,303		7,303
071 Convention Center Authority	318,300.00	0.924626	637		637		637
075 Metro Action Commission	1,039,646.62	3.020058	2,081		2,081		2,081
077 Metro Development & Housing Authorit	31,000.00	0.090052	62		62		62
078 Metropolitan Transit Authority (MTA)	662,000.00	1.923037	1,325		1,325		1,325
080 Metro Nashville Public Schools (MNPS)	3,438,000.00	9.987009	6,881		6,881		6,881
091 Emergency Communication Center	868,863.03	2.523951	1,739		1,739		1,739
Bordeaux Longterm Care	13,115.68	0.038100	26		26		26
Hospital Authority	95,438.40	0.277238	191		191		191
Knowles Home	3,894.72	0.011314	8		8		8
Nashville Electric Service (NES)	4,800.00	0.013943	10		10		10
All Other	113,677.07	0.330219	228		228		228
Schedule .4 Total for Info Sys Depreciation	34,424,719.51	100.000000	68,896		68,896	0	68,896

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2022 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Radio Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	300.00	0.009572	109		109		109
010 General Services - Facilities	14,900.04	0.475428	5,411		5,411		5,411
010 General Services - Fleet Management	10,599.96	0.338222	3,849		3,849		3,849
019 District Attorney	3,900.00	0.124441	1,416		1,416		1,416
026 Juvenile Court	8,499.96	0.271216	3,087		3,087		3,087
027 General Sessions Court	4,200.00	0.134013	1,525		1,525		1,525
028 State Trial Courts	5,199.96	0.165920	1,888		1,888		1,888
030 Sheriff's Office - Security Services	202,700.04	6.467725	73,605		73,605		73,605
031 Police	858,899.76	27.405653	311,887		311,887		311,887
032 Fire	354,600.24	11.314535	128,764		128,764		128,764
033 Codes Administration	3,000.00	0.095724	1,089		1,089		1,089
034 Beer Board	2,400.00	0.076579	872		872		872
038 Health	20,300.04	0.647731	7,371		7,371		7,371
039 Public Library	2,400.00	0.076579	872		872		872
040 Parks	17,900.04	0.571152	6,500		6,500		6,500
042 Transportation	77,999.88	2.488809	28,324		28,324		28,324
049 Office of Emergency Management	43,400.04	1.384802	15,760		15,760		15,760
065 Water and Sewer*	19,400.04	0.619014	7,045		7,045		7,045
080 Metro Nashville Public Schools (MNPS)	314,600.04	10.038214	114,239		114,239		114,239
091 Emergency Communication Center	36,099.96	1.151872	13,109		13,109		13,109
Nashville Electric Service (NES)	800,000.00	25.526288	290,499		290,499		290,499
All Other	332,724.00	10.616511	120,820		120,820		120,820
Schedule .4 Total for Radio Depreciation	3,134,024.00	100.000000	1,138,040		1,138,040	0	1,138,040

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2022 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
002 Metropolitan Council	16,500	16,142	358	0
003 Metropolitan Clerk	7,252	7,095	157	0
003 Metropolitan Clerk - Records Center	682	666	16	0
004 Mayor's Office*	18,101	17,708	392	0
005 Election Commission	22,422	21,936	486	0
006 Law	15,399	15,034	365	0
007 Planning Commission	43,834	42,884	950	0
008 Human Resources	28,279	27,609	670	0
009 Register of Deeds	14,098	13,793	306	0
010 General Services - Administration	3,876	3,678	89	109
010 General Services - Facilities	64,321	57,544	1,367	5,411
010 General Services - Fleet Management	49,400	44,493	1,059	3,849
010 General Services - Mail Services	758	740	18	0
010 General Services - Surplus Property	6,817	6,669	148	0
011 Historical Commission	6,458	6,318	140	0
012 Employee Benefit Board	295	289	6	0
014 Information Technology Service	(161,323)	(157,501)	(3,822)	0
015 Finance - Accountability	1,275	1,247	28	0
015 Finance - Administration	3,910	3,825	85	0
015 Finance - Business Assistance	1,986	1,943	43	0
015 Finance - Grants & Cost Planning	924	904	20	0
015 Finance - Office of Mgmt & Budget	4,858	4,752	105	0
015 Finance - Operations	19,511	19,088	423	0
015 Finance - Payroll	2,703	2,644	59	0
015 Finance - Property Administration	1,337	1,308	29	0
015 Finance - Purchasing	3,716	3,635	81	0
015 Finance - Treasury	5,983	5,853	130	0
016 Assessor of Property	48,834	47,776	1,059	0
017 Trustee	57,870	56,616	1,254	0
018 County Clerk	21,980	21,503	476	0
019 District Attorney	36,147	33,985	745	1,416
021 Public Defender	16,341	15,987	354	0
022 Juvenile Court Clerk	7,507	7,344	163	0
023 Circuit Court Clerk	19,625	19,199	425	0
024 Criminal Court Clerk	17,966	17,577	389	0
025 Clerk and Master - Chancery	3,703	3,623	80	0
026 Juvenile Court	23,267	19,759	421	3,087
027 General Sessions Court	29,831	27,700	605	1,525
028 State Trial Courts	48,180	45,299	993	1,888
029 Justice Integration Services	110,245	107,855	2,390	0
030 Sheriff's Office	11,437	11,189	248	0
030 Sheriff's Office - Security Services	228,293	151,731	2,956	73,605
031 Police	909,746	586,582	11,277	311,887
032 Fire	294,422	162,761	2,896	128,764
033 Codes Administration	119,160	115,517	2,553	1,089
034 Beer Board	7,733	6,718	144	872
035 Agricultural Extension	2,280	2,231	49	0
037 Social Services	20,280	19,841	440	0
038 Health	204,325	192,724	4,229	7,371
039 Public Library	213,918	208,433	4,613	872
040 Parks	138,979	129,643	2,836	6,500
041 Arts Commission	5,180	5,068	112	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
042 Transportation	115,668	85,603	1,740	28,324
044 Human Relations Commission	2,057	2,012	45	0
047 Criminal Justice Planning	1,695	1,658	37	0
048 Internal Audit	5,084	4,974	110	0
049 Office of Emergency Management	33,124	17,073	291	15,760
051 Office of Family Safety	9,848	9,634	213	0
052 Community Oversight Board	3,701	3,620	80	0
060 Farmer's Market	4,457	4,360	97	0
061 Municipal Auditorium	4,120	4,031	89	0
062 State Fair Board	9,698	9,488	210	0
064 Sports Authority	3,579	3,501	78	0
065 Water and Sewer*	345,746	331,398	7,303	7,045
071 Convention Center Authority	29,390	28,753	637	0
075 Metro Action Commission	95,994	93,913	2,081	0
077 Metro Development & Housing Authorit	2,862	2,800	62	0
078 Metropolitan Transit Authority (MTA)	61,124	59,800	1,325	0
080 Metro Nashville Public Schools (MNPS)	460,098	338,979	6,881	114,239
091 Emergency Communication Center	96,594	81,747	1,739	13,109
Bordeaux Longterm Care	1,211	1,185	26	0
Hospital Authority	8,812	8,621	191	0
Knowles Home	359	352	8	0
Nashville Electric Service (NES)	363,208	72,699	10	290,499
All Other	164,514	43,467	228	120,820
Direct Bill	0	0	0	0
Total	4,603,564	3,396,628	68,896	1,138,040

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Accountability

The Office of Financial Accountability conducts fiscal and programmatic monitoring of federal and state grants administered by the various Metropolitan Nashville and Davidson County government agencies to ensure compliance with federal, state and local laws, regulations, stated outcomes and results, and specific requirements of the grant program.

Key Responsibilities include:

- Monitoring Metro departments that administer federal and state grants.
- Monitoring non profits that receive Metropolitan Nashville and Davidson County government assistance to operate various programs.
- Monitoring Metro departments for compliance with procurement policies.
- Monitoring Metro departments for compliance with PromptPay policies.
- Monitoring Metro departments performance measures.

The costs of Finance - Accountability are recorded in GSD General Fund 10101 and business unit 15118110. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Grants** - these costs have been allocated based on the number of Grant Reviews completed by benefiting department.
- **Community Partnerships** - these costs have been allocated directly to *All Other*.
- **Grants & Cost Planning** - these costs have been allocated directly to *Finance - Grants and Cost Planning*.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	514,585			514,585
Inbound Costs:				
001 Administrative - Post Audits	131	0	131	
001 Administrative - Miscellaneous	3		3	
014 Information Technology Service	1,167	109	1,275	
015 Finance - Administration		102,339	102,339	
015 Finance - Grants & Cost Planning		39	39	
015 Finance - Office of Mgmt & Budget		377	377	
015 Finance - Operations		941	941	
015 Finance - Payroll		193	193	
015 Finance - Property Administration		97	97	
015 Finance - Treasury		76	76	
015 Finance - Diversity Equity & Inclus		58	58	
048 Internal Audit		195	195	
Total Allocated Additions:	1,300	104,424	105,724	105,724
Total To Be Allocated:	515,885	104,424		620,309

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

	Total	G&A	Grants	Community Partnerships	Grants & Cost Planning
Other Expense & Cost					
501101 Regular Pay	258,510	0	106,377	85,024	67,109
501102 Leave Pay	35,487	0	14,603	11,672	9,212
501103 Holiday Pay	14,876	0	6,121	4,893	3,862
501109 Longevity	2,640	0	1,087	868	685
501134 Paid Family Leave	3,677	0	1,513	1,209	955
501160 YE Biweekly Sal/Fringe Accr	1,671	0	687	550	434
501172 Employer OASDI	18,358	0	7,554	6,038	4,766
501173 Employer SSN Medical	4,293	0	1,767	1,412	1,114
501174 Employer Group Health	51,494	0	21,190	16,936	13,368
501175 Employer Dental Group	1,520	0	625	500	395
501176 Employer Group Life	650	0	267	214	169
501177 Employer Pension	35,677	0	14,681	11,734	9,262
501181 FSA Pre-Tax Savings	1	0	0	1	0
501182 Cafe Plan Pre-Tax Savings	1,460	0	601	480	379
502314 Pre-Employment Checks	157	0	64	52	41
502503 Cell Phone Service	405	0	167	133	105
502701 Printing/Binding	21	0	9	7	5
502883 Registration	1,550	0	638	510	402
502884 Membership Dues	540	0	222	178	140
502951 Info Systems Charge	12,900	0	5,308	4,243	3,349
502957 Telecommnct'n Charge	911	0	375	300	236
502983 Surplus Property	200	0	82	66	52
503100 Offc & Admin Supply	236	0	97	78	61
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	2,295	0	944	755	596
505233 Rent Equipment	488	0	200	161	127
505252 Software License	64,568	0	26,570	21,236	16,762
Departmental Total					
Expenditures Per Financial Statement	514,585				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	514,585	0	211,749	169,250	133,586
Allocation Step 1					
Inbound - All Others	1,300	0	535	428	337
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	515,885	0	212,284	169,678	133,923
Allocation Step 2					
Inbound - All Others	104,424	0	42,971	34,345	27,109
2nd Allocation	104,424	0	42,971	34,345	27,109
Total For 015 Finance - Accountability					
Schedule .3 Total	620,309	0	255,255	204,023	161,032

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	1	14.285714	30,326		30,326	6,139	36,465
028 State Trial Courts	2	28.571429	60,653		60,653	12,277	72,930
031 Police	3	42.857143	90,979		90,979	18,416	109,395
051 Office of Family Safety	1	14.285714	30,326		30,326	6,139	36,465
Schedule .4 Total for Grants	7	100.000000	212,284		212,284	42,971	255,255

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2022 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Community Partnerships

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	169,678		169,678	34,345	204,023
Schedule .4 Total for Community Partnerships	100	100.000000	169,678		169,678	34,345	204,023

Allocation Basis: Direct Allocation to All Other
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Grants & Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	133,923		133,923	27,109	161,032
Schedule .4 Total for Grants & Cost Planning	100	100.000000	133,923		133,923	27,109	161,032

Allocation Basis: Direct Allocation to 015 Finance-Grants and Cost Planning
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Total	Grants	Community Partnerships	Grants & Cost Planning
005 Election Commission	36,465	36,465	0	0
015 Finance - Grants & Cost Planning	161,032	0	0	161,032
028 State Trial Courts	72,930	72,930	0	0
031 Police	109,395	109,395	0	0
051 Office of Family Safety	36,465	36,465	0	0
All Other	204,023	0	204,023	0
Direct Bill	0	0	0	0
Total	620,309	255,255	204,023	161,032

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Administration

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

The **Finance - Administration** costs are recorded in GSD General Fund 10101, business unit 15160810. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,431,815			1,431,815
Inbound Costs:				
Depreciation	49,279		49,279	
001 Administrative - Employee Benefits	647,655	1,229	648,884	
001 Administrative - Insurance	40,677	2,220	42,897	
001 Administrative - Post Audits	364	1	365	
001 Administrative - Miscellaneous	7		7	
003 Metropolitan Clerk - Records Center	95	1	96	
006 Law	100,430	54,966	155,396	
008 Human Resources	83,535	2,448	85,983	
010 General Services - Facilities	21,346	920	22,265	
010 General Services - Mail Services	232	6	238	
014 Information Technology Service	3,577	333	3,910	
015 Finance - Business Assistance		4,429	4,429	
015 Finance - Grants & Cost Planning		5,460	5,460	
015 Finance - Office of Mgmt & Budget		877	877	
015 Finance - Operations		1,819	1,819	
015 Finance - Payroll		1,845	1,845	
015 Finance - Property Administration		270	270	
015 Finance - Purchasing		6,530	6,530	
015 Finance - Treasury		337	337	
015 Finance - Diversity Equity & Inclus		134	134	
030 Sheriff's Office - Security Services		9,691	9,691	
048 Internal Audit		544	544	
Total Allocated Additions:	947,196	94,062	1,041,258	1,041,258
Total To Be Allocated:	2,379,011	94,062		2,473,073

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration**

	Total	G&A	Administration
Other Expense & Cost			
501101 Regular Pay	882,561	0	882,561
501102 Leave Pay	110,158	0	110,158
501103 Holiday Pay	45,520	0	45,520
501109 Longevity	4,754	0	4,754
501134 Paid Family Leave	0	0	0
501160 YE Biweekly Sal/Fringe Accr	4,574	0	4,574
501172 Employer OASDI	56,628	0	56,628
501173 Employer SSN Medical	14,663	0	14,663
501174 Employer Group Health	77,931	0	77,931
501175 Employer Dental Group	3,329	0	3,329
501176 Employer Group Life	1,245	0	1,245
501177 Employer Pension	117,897	0	117,897
501181 FSA Pre-Tax Savings	288	0	288
501182 Cafe Plan Pre-Tax Savings	2,140	0	2,140
502105 Cable Television	456	0	456
502229 Management Consultant	35,366	0	35,366
502314 Pre-Employment Checks	72	0	72
502401 Transport Non-employee	728	0	728
502451 Employee Out-of-town Travel	3,411	0	3,411
502452 Employee Air Travel	630	0	630
502453 Employee Local Travel/Park	72	0	72
502454 Moving reimbursement	4,011	0	4,011
502503 Cell Phone Service	1,768	0	1,768
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	582	0	582
502851 Subscriptions	2,304	0	2,304
502883 Registration	4,262	0	4,262
502884 Membership Dues	3,381	0	3,381
502951 Info Systems Charge	34,600	0	34,600
502957 Telecmmnct'n Charge	7,748	0	7,748
502983 Surplus Property	500	0	500
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	998	0	998
503120 Computer Software	169	0	169
503130 Computer Hardware <\$10K	2,265	0	2,265
503140 Office Equipment < \$10K	5,747	0	5,747
505233 Rent Equipment	1,057	0	1,057
505252 Software License	0	0	0
505279 Notary	0	0	0
Departmental Total			
Expenditures Per Financial Statement	1,431,815		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,431,815	0	1,431,815
Allocation Step 1			
Inbound - All Others	947,196	0	947,196

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	Total	G&A	Administration
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,379,011	0	2,379,011
Allocation Step 2			
Inbound - All Others	94,062	0	94,062
2nd Allocation	94,062	0	94,062
Total For 015 Finance - Administration			
Schedule .3 Total	2,473,073	0	2,473,073

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Administration**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	55,737.72	0.557196	13,256		13,256	548	13,803
015 Finance - Accountability	430,313.82	4.301743	102,339		102,339		102,339
015 Finance - Business Assistance	1,001,779.92	10.014551	238,247		238,247	9,843	248,091
015 Finance - Grants & Cost Planning	344,651.29	3.445395	81,966		81,966	3,386	85,353
015 Finance - Office of Mgmt & Budget	1,465,855.44	14.653801	348,616		348,616	14,403	363,019
015 Finance - Operations	2,758,376.22	27.574817	656,008		656,008	27,104	683,112
015 Finance - Payroll	694,101.32	6.938763	165,074		165,074	6,820	171,894
015 Finance - Property Administration	435,866.00	4.357247	103,659		103,659	4,283	107,942
015 Finance - Purchasing	1,390,739.22	13.902883	330,751		330,751	13,665	344,416
015 Finance - Treasury	1,174,190.52	11.738098	279,251		279,251	11,537	290,788
015 Finance - Diversity Equity & Inclus	251,632.16	2.515506	59,844		59,844	2,472	62,316
Schedule .4 Total for Administration	10,003,243.63	100.000000	2,379,011		2,379,011	94,062	2,473,073

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration

Receiving Department	Total	Administration
015 Finance	13,803	13,803
015 Finance - Accountability	102,339	102,339
015 Finance - Business Assistance	248,091	248,091
015 Finance - Grants & Cost Planning	85,353	85,353
015 Finance - Office of Mgmt & Budget	363,019	363,019
015 Finance - Operations	683,112	683,112
015 Finance - Payroll	171,894	171,894
015 Finance - Property Administration	107,942	107,942
015 Finance - Purchasing	344,416	344,416
015 Finance - Treasury	290,788	290,788
015 Finance - Diversity Equity & Inclus	62,316	62,316
Direct Bill	0	0
Total	<u>2,473,073</u>	<u>2,473,073</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Business Assistance

The Finance - Business Assistance Office ensures equitable participation of small, minority, woman, and service disabled veteran owned businesses in the procurement process. The Business Assistance Office administers the Procurement Nondiscrimination Program and the Small Business Program, as well as conducts procurement technical assistance, business development and outreach, and contract compliance.

The costs of Finance - Business Assistance costs are accounted for in GSD General Fund 10101 and business unit 15117150. For cost allocation plan purposes, the Finance - Business Assistance Office costs are functionalized and allocated as follows:

- **Vendor Assistance** - direct costs identified to this function are representative of pre-award procurement process activity and monitoring technical training on Metro's procurement processes to small, minority, woman and service disabled veteran owned businesses. These costs have been allocated directly to *Finance - Purchasing* for further allocation.
- **Procurement Post Award** - direct costs identified to this function include monitoring and ensuring compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. These costs are allocated based on the total number of contracts managed by benefiting department.
- **Procurement Accountability** - these costs have been allocated based on the number of Delegated Compliance Reviews completed by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Certificates of Insurance (COI)** - these costs have been allocated directly to *Finance - Purchasing*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,152,494			1,152,494
Inbound Costs:				
001 Administrative - Post Audits	293	1	294	
001 Administrative - Miscellaneous	6		6	
014 Information Technology Service	1,817	169	1,986	
015 Finance - Administration	238,247	9,843	248,091	
015 Finance - Grants & Cost Planning		88	88	
015 Finance - Office of Mgmt & Budget		743	743	
015 Finance - Operations		1,312	1,312	
015 Finance - Payroll		534	534	
015 Finance - Property Administration		217	217	
015 Finance - Treasury		180	180	
015 Finance - Diversity Equity & Inclus		114	114	
048 Internal Audit		437	437	
Total Allocated Additions:	<u>240,363</u>	<u>13,639</u>	254,001	254,001
Total To Be Allocated:	<u>1,392,857</u>	<u>13,639</u>		<u>1,406,495</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award	Procurement Accountability
Other Expense & Cost					
501101 Regular Pay	664,016	194,756	194,756	232,472	20,983
501102 Leave Pay	41,686	12,227	12,227	14,594	1,317
501103 Holiday Pay	34,033	9,982	9,982	11,915	1,075
501109 Longevity	2,118	621	621	742	67
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,621	1,062	1,062	1,268	114
501172 Employer OASDI	42,954	12,598	12,598	15,039	1,357
501173 Employer SSN Medical	10,046	2,946	2,946	3,518	317
501174 Employer Group Health	108,065	31,695	31,695	37,835	3,415
501175 Employer Dental Group	4,241	1,244	1,244	1,484	134
501176 Employer Group Life	1,926	565	565	674	61
501177 Employer Pension	85,324	25,026	25,026	29,871	2,696
501181 FSA Pre-Tax Savings	756	222	222	264	24
501182 Cafe Plan Pre-Tax Savings	2,995	878	878	1,049	95
502229 Management Consultant	59,000	17,305	17,305	20,656	1,864
502314 Pre-Employment Checks	153	45	45	53	5
502451 Employee Out-of-town Travel	7,058	2,070	2,070	2,471	223
502452 Employee Air Travel	1,886	553	553	660	60
502453 Employee Local Travel/Park	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	200	59	59	69	6
502801 Advertising & Promot'n	7,039	2,065	2,065	2,464	222
502882 Tuition	0	0	0	0	0
502883 Registration	7,220	2,118	2,118	2,527	228
502884 Membership Dues	960	282	282	336	30
502951 Info Systems Charge	20,800	6,101	6,101	7,282	657
502957 Telecmmnct'n Charge	712	209	209	249	22
502983 Surplus Property	300	88	88	105	9
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503120 Computer Software	199	58	58	70	6
503130 Computer Hardware <\$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
505233 Rent Equipment	841	247	247	293	27
505252 Software License	44,345	13,006	13,006	15,526	1,401
Departmental Total					
Expenditures Per Financial Statement	1,152,494				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,152,494	338,028	338,028	403,486	36,415
Allocation Step 1					
Inbound - All Others	240,363	240,363	0	0	0
Reallocate Admin Costs		(578,391)	240,032	286,535	25,854
Unallocated Costs	0	0	0	0	0
1st Allocation	1,392,857	0	578,060	690,021	62,269

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance

	Total	G&A	Vendor Assistance	Procurement Post Award	Procurement Accountability
Allocation Step 2					
Inbound - All Others	13,639	13,639	0	0	0
Reallocate Admin Costs		(13,639)	5,660	6,757	610
Unallocated Costs	0	0	0	0	0
2nd Allocation	13,639	0	5,660	6,757	610
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,406,495	0	583,720	696,778	62,879

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Prompt Pay	COI
<hr/>		
Other Expense & Cost		

501101 Regular Pay	8,433	12,616
501102 Leave Pay	529	792
501103 Holiday Pay	432	647
501109 Longevity	27	40
501134 Paid Family Leave	0	0
501160 YE Biweekly Sal/Fringe Accr	46	69
501172 Employer OASDI	546	816
501173 Employer SSN Medical	128	191
501174 Employer Group Health	1,372	2,053
501175 Employer Dental Group	54	81
501176 Employer Group Life	24	37
501177 Employer Pension	1,084	1,621
501181 FSA Pre-Tax Savings	10	14
501182 Cafe Plan Pre-Tax Savings	38	57
502229 Management Consultant	749	1,121
502314 Pre-Employment Checks	2	3
502451 Employee Out-of-town Travel	90	134
502452 Employee Air Travel	24	36
502453 Employee Local Travel/Park	0	0
502520 Postage & Delivery Srvc	0	0
502701 Printing/Binding	3	4
502801 Advertising & Promot'n	89	134
502882 Tuition	0	0
502883 Registration	92	137
502884 Membership Dues	12	18
502951 Info Systems Charge	264	395
502957 Telecmmnct'n Charge	9	14
502983 Surplus Property	4	6
503050 Host & Hostess	0	0
503100 Offc & Admin Supply	0	0
503120 Computer Software	3	4
503130 Computer Hardware <\$10K	0	0
503150 Furniture/Fixtures<\$10K	0	0
505233 Rent Equipment	11	16
505252 Software License	563	843
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Functional Cost	14,638	21,899
Allocation Step 1		

Inbound - All Others	0	0
Reallocate Admin Costs	10,411	15,559
Unallocated Costs	0	0
1st Allocation	25,049	37,458

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance

	Prompt Pay	COI
<hr/>		
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	245	367
Unallocated Costs	0	0
2nd Allocation	245	367
Total For 015 Finance - Business Assistance		
Schedule .3 Total	25,295	37,825

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Vendor Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	578,060		578,060	5,660	583,720
Schedule .4 Total for Vendor Assistance	100	100.000000	578,060		578,060	5,660	583,720

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office*	5	1.453488	10,029		10,029	138	10,167
005 Election Commission	1	0.290698	2,006		2,006	28	2,033
007 Planning Commission	3	0.872093	6,018		6,018	83	6,100
008 Human Resources	7	2.034884	14,041		14,041		14,041
010 General Services - Facilities	79	22.965116	158,464		158,464		158,464
011 Historical Commission	1	0.290698	2,006		2,006	28	2,033
014 Information Technology Service	11	3.197674	22,065		22,065		22,065
015 Finance	5	1.453488	10,029		10,029	138	10,167
015 Finance - Administration	2	0.581395	4,012		4,012		4,012
015 Finance - Grants & Cost Planning	1	0.290698	2,006		2,006	28	2,033
016 Assessor of Property	1	0.290698	2,006		2,006	28	2,033
017 Trustee	1	0.290698	2,006		2,006	28	2,033
026 Juvenile Court	1	0.290698	2,006		2,006	28	2,033
030 Sheriff's Office	2	0.581395	4,012		4,012	55	4,067
031 Police	4	1.162791	8,024		8,024	110	8,134
033 Codes Administration	3	0.872093	6,018		6,018	83	6,100
038 Health	1	0.290698	2,006		2,006	28	2,033
039 Public Library	4	1.162791	8,024		8,024	110	8,134
040 Parks	22	6.395349	44,129		44,129	607	44,736
041 Arts Commission	1	0.290698	2,006		2,006	28	2,033
042 Transportation	68	19.767442	136,399		136,399	1,875	138,275
048 Internal Audit	3	0.872093	6,018		6,018	83	6,100
060 Farmer's Market	1	0.290698	2,006		2,006	28	2,033
061 Municipal Auditorium	2	0.581395	4,012		4,012	55	4,067
062 State Fair Board	6	1.744186	12,035		12,035	165	12,201
064 Sports Authority	4	1.162791	8,024		8,024	110	8,134
065 Water and Sewer*	94	27.325579	188,552		188,552	2,594	191,146
068 District Energy System (DES)	1	0.290698	2,006		2,006	28	2,033
071 Convention Center Authority	1	0.290698	2,006		2,006	28	2,033
075 Metro Action Commission	1	0.290698	2,006		2,006	28	2,033
All Other	8	2.325581	16,047		16,047	221	16,268
Schedule .4 Total for Procurement Post Award	344	100.000000	690,021		690,021	6,757	696,778

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2022 Business Assistance Report - Finance-Business Assistance

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Procurement Accountability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
075 Metro Action Commission	1	100.000000	62,269		62,269	610	62,879
Schedule .4 Total for Procurement Accountability	1	100.000000	62,269		62,269	610	62,879

Allocation Basis: Number of Delegated Compliance Reviews Completed by Department
Allocation Source: FY 2022 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	4	1.666667	417		417		417
002 Metropolitan Council	4	1.666667	417		417	4	422
003 Metropolitan Clerk	4	1.666667	417		417	4	422
004 Mayor's Office*	4	1.666667	417		417	4	422
005 Election Commission	4	1.666667	417		417	4	422
006 Law	4	1.666667	417		417		417
007 Planning Commission	4	1.666667	417		417	4	422
008 Human Resources	4	1.666667	417		417		417
009 Register of Deeds	4	1.666667	417		417	4	422
010 General Services - Administration	4	1.666667	417		417		417
011 Historical Commission	4	1.666667	417		417	4	422
012 Employee Benefit Board	4	1.666667	417		417	4	422
014 Information Technology Service	4	1.666667	417		417		417
015 Finance - Administration	4	1.666667	417		417		417
016 Assessor of Property	4	1.666667	417		417	4	422
017 Trustee	4	1.666667	417		417	4	422
018 County Clerk	4	1.666667	417		417	4	422
019 District Attorney	4	1.666667	417		417	4	422
021 Public Defender	4	1.666667	417		417	4	422
022 Juvenile Court Clerk	4	1.666667	417		417	4	422
023 Circuit Court Clerk	4	1.666667	417		417	4	422
024 Criminal Court Clerk	4	1.666667	417		417	4	422
025 Clerk and Master - Chancery	4	1.666667	417		417	4	422
026 Juvenile Court	4	1.666667	417		417	4	422
027 General Sessions Court	4	1.666667	417		417	4	422
028 State Trial Courts	4	1.666667	417		417	4	422
029 Justice Integration Services	4	1.666667	417		417	4	422
030 Sheriff's Office	4	1.666667	417		417	4	422
031 Police	4	1.666667	417		417	4	422
032 Fire	4	1.666667	417		417	4	422
033 Codes Administration	4	1.666667	417		417	4	422
034 Beer Board	4	1.666667	417		417	4	422
035 Agricultural Extension	4	1.666667	417		417	4	422
037 Social Services	4	1.666667	417		417	4	422
038 Health	4	1.666667	417		417	4	422
039 Public Library	4	1.666667	417		417	4	422
040 Parks	4	1.666667	417		417	4	422
041 Arts Commission	4	1.666667	417		417	4	422
042 Transportation	8	3.333316	835		835	13	848
044 Human Relations Commission	4	1.666667	417		417	4	422
047 Criminal Justice Planning	4	1.666667	417		417	4	422
060 Farmer's Market	4	1.666667	417		417	4	422
061 Municipal Auditorium	4	1.666667	417		417	4	422
062 State Fair Board	4	1.666667	417		417	4	422
064 Sports Authority	4	1.666667	417		417	4	422
065 Water and Sewer*	8	3.333333	835		835	9	844
068 District Energy System (DES)	4	1.666667	417		417	4	422
070 Community Education Commission	4	1.666667	417		417	4	422
071 Convention Center Authority	8	3.333333	835		835	9	844
075 Metro Action Commission	4	1.666667	417		417	4	422
078 Metropolitan Transit Authority (MTA)	4	1.666667	417		417	4	422

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	4	1.666667	417		417	4	422
090 Debt Service	4	1.666667	417		417	4	422
091 Emergency Communication Center	4	1.666667	417		417	4	422
Bordeaux Longterm Care	4	1.666667	417		417	4	422
Knowles Home	4	1.666667	417		417	4	422
All Other	4	1.666667	417		417	4	422
Schedule .4 Total for Prompt Pay	240	100.000000	25,049		25,049	245	25,295

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department

Allocation Source: FY 2022 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - COI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	37,458		37,458	367	37,825
Schedule .4 Total for COI	100	100.000000	37,458		37,458	367	37,825

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Procurement Accountability	Prompt Pay
001 Administrative - Corporate Dues	417	0	0	0	417
002 Metropolitan Council	422	0	0	0	422
003 Metropolitan Clerk	422	0	0	0	422
004 Mayor's Office*	10,589	0	10,167	0	422
005 Election Commission	2,455	0	2,033	0	422
006 Law	417	0	0	0	417
007 Planning Commission	6,522	0	6,100	0	422
008 Human Resources	14,459	0	14,041	0	417
009 Register of Deeds	422	0	0	0	422
010 General Services - Administration	417	0	0	0	417
010 General Services - Facilities	158,464	0	158,464	0	0
011 Historical Commission	2,455	0	2,033	0	422
012 Employee Benefit Board	422	0	0	0	422
014 Information Technology Service	22,482	0	22,065	0	417
015 Finance	10,167	0	10,167	0	0
015 Finance - Administration	4,429	0	4,012	0	417
015 Finance - Grants & Cost Planning	2,033	0	2,033	0	0
015 Finance - Purchasing	621,545	583,720	0	0	0
016 Assessor of Property	2,455	0	2,033	0	422
017 Trustee	2,455	0	2,033	0	422
018 County Clerk	422	0	0	0	422
019 District Attorney	422	0	0	0	422
021 Public Defender	422	0	0	0	422
022 Juvenile Court Clerk	422	0	0	0	422
023 Circuit Court Clerk	422	0	0	0	422
024 Criminal Court Clerk	422	0	0	0	422
025 Clerk and Master - Chancery	422	0	0	0	422
026 Juvenile Court	2,455	0	2,033	0	422
027 General Sessions Court	422	0	0	0	422
028 State Trial Courts	422	0	0	0	422
029 Justice Integration Services	422	0	0	0	422
030 Sheriff's Office	4,489	0	4,067	0	422
031 Police	8,556	0	8,134	0	422
032 Fire	422	0	0	0	422
033 Codes Administration	6,522	0	6,100	0	422
034 Beer Board	422	0	0	0	422
035 Agricultural Extension	422	0	0	0	422
037 Social Services	422	0	0	0	422
038 Health	2,455	0	2,033	0	422
039 Public Library	8,556	0	8,134	0	422
040 Parks	45,158	0	44,736	0	422
041 Arts Commission	2,455	0	2,033	0	422
042 Transportation	139,123	0	138,275	0	848
044 Human Relations Commission	422	0	0	0	422
047 Criminal Justice Planning	422	0	0	0	422
048 Internal Audit	6,100	0	6,100	0	0
060 Farmer's Market	2,455	0	2,033	0	422
061 Municipal Auditorium	4,489	0	4,067	0	422
062 State Fair Board	12,623	0	12,201	0	422
064 Sports Authority	8,556	0	8,134	0	422
065 Water and Sewer*	191,990	0	191,146	0	844
068 District Energy System (DES)	2,455	0	2,033	0	422

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Procurement Accountability	Prompt Pay
070 Community Education Commission	422	0	0	0	422
071 Convention Center Authority	2,877	0	2,033	0	844
075 Metro Action Commission	65,334	0	2,033	62,879	422
078 Metropolitan Transit Authority (MTA)	422	0	0	0	422
080 Metro Nashville Public Schools (MNPS)	422	0	0	0	422
090 Debt Service	422	0	0	0	422
091 Emergency Communication Center	422	0	0	0	422
Bordeaux Longterm Care	422	0	0	0	422
Knowles Home	422	0	0	0	422
All Other	16,690	0	16,268	0	422
Direct Bill	0	0	0	0	0
Total	1,406,495	583,720	696,778	62,879	25,295

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	COI
001 Administrative - Corporate Dues	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office*	0
005 Election Commission	0
006 Law	0
007 Planning Commission	0
008 Human Resources	0
009 Register of Deeds	0
010 General Services - Administration	0
010 General Services - Facilities	0
011 Historical Commission	0
012 Employee Benefit Board	0
014 Information Technology Service	0
015 Finance	0
015 Finance - Administration	0
015 Finance - Grants & Cost Planning	0
015 Finance - Purchasing	37,825
016 Assessor of Property	0
017 Trustee	0
018 County Clerk	0
019 District Attorney	0
021 Public Defender	0
022 Juvenile Court Clerk	0
023 Circuit Court Clerk	0
024 Criminal Court Clerk	0
025 Clerk and Master - Chancery	0
026 Juvenile Court	0
027 General Sessions Court	0
028 State Trial Courts	0
029 Justice Integration Services	0
030 Sheriff's Office	0
031 Police	0
032 Fire	0
033 Codes Administration	0
034 Beer Board	0
035 Agricultural Extension	0
037 Social Services	0
038 Health	0
039 Public Library	0
040 Parks	0
041 Arts Commission	0
042 Transportation	0
044 Human Relations Commission	0
047 Criminal Justice Planning	0
048 Internal Audit	0
060 Farmer's Market	0
061 Municipal Auditorium	0
062 State Fair Board	0
064 Sports Authority	0
065 Water and Sewer*	0
068 District Energy System (DES)	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	COI
070 Community Education Commission	0
071 Convention Center Authority	0
075 Metro Action Commission	0
078 Metropolitan Transit Authority (MTA)	0
080 Metro Nashville Public Schools (MNPS)	0
090 Debt Service	0
091 Emergency Communication Center	0
Bordeaux Longterm Care	0
Knowles Home	0
All Other	0
Direct Bill	0
Total	<u>37,825</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Grants & Cost Planning

The purpose of the Finance - Grants and Cost Planning 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. In addition, Cost Planning (CP) provides the annual Local Cost Allocation Plan (LOCAP) and Full Cost Plan to Metro agencies. CP further assists agencies in the preparation of indirect cost rate proposals, departmental cost allocation plans, and full cost billing rate structures.

The costs of Finance - Grants and Cost Planning are accounted for in GSD General Fund 10101 and business unit 15117210. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Grants Coordination** - these costs have been allocated using the number of Grant Assessments by benefiting department.
- **Cost Planning** - these costs have been allocated government-wide based on the total modified expenditures (in 000's) by benefiting department.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	356,540			356,540
Inbound Costs:				
001 Administrative - Post Audits	48,091	169	48,260	
001 Administrative - Miscellaneous	2		2	
006 Law	1,009	552	1,560	
014 Information Technology Service	846	79	924	
015 Finance - Accountability	133,923	27,109	161,032	
015 Finance - Administration	81,966	3,386	85,353	
015 Finance - Business Assistance	2,006	28	2,033	
015 Finance - Grants & Cost Planning		27	27	
015 Finance - Office of Mgmt & Budget		227	227	
015 Finance - Operations		784	784	
015 Finance - Payroll		141	141	
015 Finance - Property Administration		67	67	
015 Finance - Treasury		53	53	
015 Finance - Diversity Equity & Inclus		35	35	
048 Internal Audit		135	135	
Total Allocated Additions:	267,843	32,792	300,635	300,635
Total To Be Allocated:	624,383	32,792		657,175

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Grants & Cost Planning**

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
Other Expense & Cost					
501101 Regular Pay	213,774	6,990	76,916	97,225	32,643
501102 Leave Pay	33,814	1,106	12,166	15,379	5,163
501103 Holiday Pay	11,931	390	4,293	5,426	1,822
501109 Longevity	1,980	65	712	901	302
501160 YE Biweekly Sal/Fringe Accr	1,309	43	471	595	200
501172 Employer OASDI	15,592	510	5,610	7,091	2,381
501173 Employer SSN Medical	3,646	119	1,312	1,658	557
501174 Employer Group Health	26,424	864	9,507	12,018	4,035
501175 Employer Dental Group	1,228	40	442	558	188
501176 Employer Group Life	502	16	181	228	77
501177 Employer Pension	33,684	1,101	12,120	15,319	5,144
501182 Cafe Plan Pre-Tax Savings	767	25	276	349	117
502453 Employee Local Travel/Park	0	0	0	0	0
502701 Printing/Binding	21	1	8	9	3
502851 Subscriptions	0	0	0	0	0
502883 Registration	850	28	306	386	130
502884 Membership Dues	60	2	22	27	9
502951 Info Systems Charge	10,000	327	3,598	4,548	1,527
502957 Telecommnct'n Charge	12	0	4	6	2
502983 Surplus Property	200	7	72	90	31
503100 Offc & Admin Supply	59	2	21	27	9
503120 Computer Software	199	7	72	90	30
505233 Rent Equipment	488	16	176	221	75
505252 Software License	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	356,540				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	356,540	11,659	128,285	162,151	54,445
Allocation Step 1					
Inbound - All Others	267,843	267,843	0	0	0
Reallocate Admin Costs		(279,502)	103,966	131,412	44,124
Unallocated Costs	0	0	0	0	0
1st Allocation	624,383	0	232,251	293,563	98,569
Allocation Step 2					
Inbound - All Others	32,792	32,792	0	0	0
Reallocate Admin Costs		(32,792)	12,198	15,418	5,177
Unallocated Costs	0	0	0	0	0
2nd Allocation	32,792	0	12,198	15,418	5,177
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	657,175	0	244,448	308,981	103,746

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Grants & Cost Planning**

Activity - Grants Coordination

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office*	3	1.382488	3,211		3,211	173	3,383
011 Historical Commission	5	2.304147	5,351		5,351	288	5,639
015 Finance - Administration	5	2.304147	5,351		5,351		5,351
022 Juvenile Court Clerk	8	3.686636	8,562		8,562	460	9,022
027 General Sessions Court	4	1.843318	4,281		4,281	230	4,511
028 State Trial Courts	6	2.764977	6,422		6,422	345	6,767
030 Sheriff's Office	3	1.382488	3,211		3,211	173	3,383
031 Police	15	6.912442	16,054		16,054	863	16,917
032 Fire	2	0.921659	2,141		2,141	115	2,256
034 Beer Board	1	0.460829	1,070		1,070	57	1,128
037 Social Services	8	3.686636	8,562		8,562	460	9,022
038 Health	51	23.502308	54,585		54,585	2,936	57,521
039 Public Library	9	4.147465	9,632		9,632	518	10,150
040 Parks	33	15.207373	35,319		35,319	1,899	37,218
041 Arts Commission	8	3.686636	8,562		8,562	460	9,022
042 Transportation	2	0.921659	2,141		2,141	115	2,256
049 Office of Emergency Management	10	4.608295	10,703		10,703	575	11,278
051 Office of Family Safety	4	1.843318	4,281		4,281	230	4,511
061 Municipal Auditorium	2	0.921659	2,141		2,141	115	2,256
065 Water and Sewer*	17	7.834101	18,195		18,195	978	19,173
075 Metro Action Commission	21	9.677419	22,476		22,476	1,208	23,684
Schedule .4 Total for Grants Coordination	217	100.000000	232,251		232,251	12,198	244,448

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2022 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	7,546		7,546	421	7,967
001 Administrative - Corporate Dues	685	0.017733	52		52		52
001 Administrative - Employee Benefits	61,899	1.602443	4,704		4,704		4,704
001 Administrative - Facility Rental	878	0.022730	67		67		67
001 Administrative - Insurance	6,635	0.171767	504		504		504
001 Administrative - Post Audits	1,080	0.027959	82		82		82
001 Administrative - Gen Svcs Energy	574	0.014860	44		44		44
001 Administrative - Miscellaneous	61	0.001579	5		5		5
002 Metropolitan Council	2,884	0.074661	219		219	12	231
003 Metropolitan Clerk	706	0.018277	54		54	3	57
003 Metropolitan Clerk - Records Center	219	0.005669	17		17		17
004 Mayor's Office*	5,447	0.141012	414		414	23	437
005 Election Commission	4,407	0.114089	335		335	19	353
006 Law	21,845	0.565524	1,660		1,660		1,660
007 Planning Commission	6,491	0.168039	493		493	27	521
008 Human Resources	6,385	0.165295	485		485		485
009 Register of Deeds	3,066	0.079373	233		233	13	246
010 General Services	3,676	0.095164	279		279	15	295
010 General Services - Administration	983	0.025448	75		75		75
010 General Services - Facilities	24,986	0.646838	1,899		1,899		1,899
010 General Services - Fleet Management	42,722	1.105988	3,247		3,247		3,247
010 General Services - Mail Services	1,214	0.031428	92		92		92
010 General Services - Surplus Property	708	0.018329	54		54	3	57
011 Historical Commission	1,410	0.036502	107		107	6	113
012 Employee Benefit Board	659,602	17.075797	50,128		50,128	2,794	52,922
014 Information Technology Service	48,900	1.265925	3,716		3,716		3,716
015 Finance	1,059	0.027415	80		80	4	85
015 Finance - Accountability	515	0.013332	39		39		39
015 Finance - Administration	1,432	0.037072	109		109		109
015 Finance - Business Assistance	1,152	0.029823	88		88		88
015 Finance - Grants & Cost Planning	357	0.009242	27		27		27
015 Finance - Office of Mgmt & Budget	1,527	0.039531	116		116	6	122
015 Finance - Operations	3,027	0.078363	230		230	13	243
015 Finance - Payroll	946	0.024490	72		72	4	76
015 Finance - Property Administration	537	0.013902	41		41	2	43
015 Finance - Purchasing	1,501	0.038858	114		114	6	120
015 Finance - Treasury	1,379	0.035700	105		105	6	111
015 Finance - Diversity Equity & Inclus	253	0.006550	19		19	1	20
016 Assessor of Property	7,781	0.201435	591		591	33	624
017 Trustee	2,561	0.066299	195		195	11	205
018 County Clerk	5,617	0.145413	427		427	24	451
019 District Attorney	10,452	0.270582	794		794	44	838
021 Public Defender	9,781	0.253211	743		743	41	785
022 Juvenile Court Clerk	2,362	0.061148	179		179	10	189
023 Circuit Court Clerk	8,718	0.225692	663		663	37	699
024 Criminal Court Clerk	6,950	0.179922	528		528	29	558
025 Clerk and Master - Chancery	1,563	0.040463	119		119	7	125
026 Juvenile Court	15,903	0.411697	1,209		1,209	67	1,276
027 General Sessions Court	13,513	0.349825	1,027		1,027	57	1,084
028 State Trial Courts	13,588	0.351767	1,033		1,033	57	1,090
029 Justice Integration Services	3,912	0.101274	297		297	16	314

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	5,956		5,956	332	6,288
030 Sheriff's Office - Security Services	16,099	0.416771	1,223		1,223	68	1,292
031 Police	246,599	6.383962	18,741		18,741	1,044	19,785
032 Fire	165,253	4.278075	12,559		12,559	700	13,259
033 Codes Administration	12,545	0.324765	953		953	53	1,006
034 Beer Board	656	0.016983	50		50	3	53
035 Agricultural Extension	324	0.008388	25		25	1	26
037 Social Services	9,996	0.258777	760		760	42	802
038 Health	70,425	1.823165	5,352		5,352	298	5,650
038 Health - Employee Health & Wellness	1,028	0.026613	78		78	4	82
039 Public Library	38,304	0.991615	2,911		2,911	162	3,073
040 Parks	47,234	1.222795	3,590		3,590	200	3,790
041 Arts Commission	1,623	0.042016	123		123	7	130
042 Transportation	50,936	1.318633	3,871		3,871	216	4,087
044 Human Relations Commission	540	0.013980	41		41	2	43
047 Criminal Justice Planning	527	0.013643	40		40	2	42
048 Internal Audit	1,357	0.035130	103		103	6	109
049 Office of Emergency Management	9,109	0.235814	692		692	38	731
051 Office of Family Safety	3,529	0.091359	268		268	15	283
052 Community Oversight Board	1,031	0.026691	78		78	4	83
060 Farmer's Market	2,299	0.059517	175		175	10	184
061 Municipal Auditorium	2,099	0.054339	159		159	9	168
062 State Fair Board	3,832	0.099203	291		291	16	307
064 Sports Authority	39,758	1.029256	3,021		3,021	168	3,190
065 Water and Sewer*	219,680	5.687082	16,695		16,695	930	17,625
068 District Energy System (DES)	18,041	0.467046	1,371		1,371	76	1,447
070 Community Education Commission	13	0.000337	1		1	0	1
071 Convention Center Authority	102,914	2.664241	7,821		7,821	436	8,257
075 Metro Action Commission	91,688	2.373622	6,968		6,968	388	7,356
078 Metropolitan Transit Authority (MTA)	286	0.007404	22		22	1	23
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	112,309		112,309	6,265	118,575
091 Emergency Communication Center	17,859	0.462334	1,357		1,357	76	1,433
Bordeaux Longterm Care	213	0.005514	16		16	1	17
Knowles Home	1,980	0.051258	150		150	8	159
Medical Examiner	5,712	0.147872	434		434	24	458
Schedule .4 Total for Cost Planning	3,862,789	100.000000	293,563		293,563	15,418	308,981

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Grants & Cost Planning**

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	98,569		98,569	5,177	103,746
Schedule .4 Total for Direct Appropriations	100	100.000000	98,569		98,569	5,177	103,746

Allocation Basis: Direct Allocation to All Other
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	7,967	0	7,967	0
001 Administrative - Corporate Dues	52	0	52	0
001 Administrative - Employee Benefits	4,704	0	4,704	0
001 Administrative - Facility Rental	67	0	67	0
001 Administrative - Insurance	504	0	504	0
001 Administrative - Post Audits	82	0	82	0
001 Administrative - Gen Svcs Energy	44	0	44	0
001 Administrative - Miscellaneous	5	0	5	0
002 Metropolitan Council	231	0	231	0
003 Metropolitan Clerk	57	0	57	0
003 Metropolitan Clerk - Records Center	17	0	17	0
004 Mayor's Office*	3,820	3,383	437	0
005 Election Commission	353	0	353	0
006 Law	1,660	0	1,660	0
007 Planning Commission	521	0	521	0
008 Human Resources	485	0	485	0
009 Register of Deeds	246	0	246	0
010 General Services	295	0	295	0
010 General Services - Administration	75	0	75	0
010 General Services - Facilities	1,899	0	1,899	0
010 General Services - Fleet Management	3,247	0	3,247	0
010 General Services - Mail Services	92	0	92	0
010 General Services - Surplus Property	57	0	57	0
011 Historical Commission	5,752	5,639	113	0
012 Employee Benefit Board	52,922	0	52,922	0
014 Information Technology Service	3,716	0	3,716	0
015 Finance	85	0	85	0
015 Finance - Accountability	39	0	39	0
015 Finance - Administration	5,460	5,351	109	0
015 Finance - Business Assistance	88	0	88	0
015 Finance - Grants & Cost Planning	27	0	27	0
015 Finance - Office of Mgmt & Budget	122	0	122	0
015 Finance - Operations	243	0	243	0
015 Finance - Payroll	76	0	76	0
015 Finance - Property Administration	43	0	43	0
015 Finance - Purchasing	120	0	120	0
015 Finance - Treasury	111	0	111	0
015 Finance - Diversity Equity & Inclus	20	0	20	0
016 Assessor of Property	624	0	624	0
017 Trustee	205	0	205	0
018 County Clerk	451	0	451	0
019 District Attorney	838	0	838	0
021 Public Defender	785	0	785	0
022 Juvenile Court Clerk	9,212	9,022	189	0
023 Circuit Court Clerk	699	0	699	0
024 Criminal Court Clerk	558	0	558	0
025 Clerk and Master - Chancery	125	0	125	0
026 Juvenile Court	1,276	0	1,276	0
027 General Sessions Court	5,595	4,511	1,084	0
028 State Trial Courts	7,857	6,767	1,090	0
029 Justice Integration Services	314	0	314	0
030 Sheriff's Office	9,672	3,383	6,288	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
030 Sheriff's Office - Security Services	1,292	0	1,292	0
031 Police	36,702	16,917	19,785	0
032 Fire	15,514	2,256	13,259	0
033 Codes Administration	1,006	0	1,006	0
034 Beer Board	1,180	1,128	53	0
035 Agricultural Extension	26	0	26	0
037 Social Services	9,824	9,022	802	0
038 Health	63,171	57,521	5,650	0
038 Health - Employee Health & Wellness	82	0	82	0
039 Public Library	13,223	10,150	3,073	0
040 Parks	41,008	37,218	3,790	0
041 Arts Commission	9,152	9,022	130	0
042 Transportation	6,342	2,256	4,087	0
044 Human Relations Commission	43	0	43	0
047 Criminal Justice Planning	42	0	42	0
048 Internal Audit	109	0	109	0
049 Office of Emergency Management	12,009	11,278	731	0
051 Office of Family Safety	4,794	4,511	283	0
052 Community Oversight Board	83	0	83	0
060 Farmer's Market	184	0	184	0
061 Municipal Auditorium	2,424	2,256	168	0
062 State Fair Board	307	0	307	0
064 Sports Authority	3,190	0	3,190	0
065 Water and Sewer*	36,798	19,173	17,625	0
068 District Energy System (DES)	1,447	0	1,447	0
070 Community Education Commission	1	0	1	0
071 Convention Center Authority	8,257	0	8,257	0
075 Metro Action Commission	31,040	23,684	7,356	0
078 Metropolitan Transit Authority (MTA)	23	0	23	0
080 Metro Nashville Public Schools (MNPS)	118,575	0	118,575	0
091 Emergency Communication Center	1,433	0	1,433	0
Bordeaux Longterm Care	17	0	17	0
Knowles Home	159	0	159	0
Medical Examiner	458	0	458	0
All Other	103,746	0	0	103,746
Direct Bill	0	0	0	0
Total	657,175	244,448	308,981	103,746

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Office of Mgmt & Budget

The Office of Management and Budget (OMB) drives financial planning and strategic management processes across Metro Government by delivering management information, consulting, and implementation services.

The **Finance - Office of Management & Budget** are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Office of Mgmt & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,526,795			1,526,795
Inbound Costs:				
Depreciation	75,311		75,311	
001 Administrative - Post Audits	388	1	389	
001 Administrative - Miscellaneous	8		8	
010 General Services - Facilities	98,466	4,242	102,708	
010 General Services - Mail Services	331	9	340	
014 Information Technology Service	4,444	414	4,858	
015 Finance - Administration	348,616	14,403	363,019	
015 Finance - Grants & Cost Planning	116	6	122	
015 Finance - Office of Mgmt & Budget		1,173	1,173	
015 Finance - Operations		1,226	1,226	
015 Finance - Payroll		598	598	
015 Finance - Property Administration		288	288	
015 Finance - Treasury		228	228	
015 Finance - Diversity Equity & Inclus		179	179	
030 Sheriff's Office - Security Services		8,389	8,389	
048 Internal Audit		580	580	
Total Allocated Additions:	<u>527,679</u>	<u>31,737</u>	559,416	559,416
Total To Be Allocated:	<u>2,054,474</u>	<u>31,737</u>		<u>2,086,211</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget**

	Total	G&A	Budget Planning & Mgmt
Other Expense & Cost			
501101 Regular Pay	974,411	0	974,411
501102 Leave Pay	72,162	0	72,162
501103 Holiday Pay	49,848	0	49,848
501107 Other Special Pay	0	0	0
501109 Longevity	6,050	0	6,050
501134 Paid Family Leave	4,341	0	4,341
501160 YE Biweekly Sal/Fringe Accr	5,921	0	5,921
501172 Employer OASDI	64,903	0	64,903
501173 Employer SSN Medical	15,328	0	15,328
501174 Employer Group Health	124,898	0	124,898
501175 Employer Dental Group	4,426	0	4,426
501176 Employer Group Life	2,070	0	2,070
501177 Employer Pension	137,695	0	137,695
501181 FSA Pre-Tax Savings	298	0	298
501182 Cafe Plan Pre-Tax Savings	3,505	0	3,505
502105 Cable Television	358	0	358
502314 Pre-Employment Checks	187	0	187
502331 Temporary Service	0	0	0
502453 Employee Local Travel/Park	53	0	53
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	453	0	453
502701 Printing/Binding	238	0	238
502851 Subscriptions	0	0	0
502883 Registration	3,920	0	3,920
502884 Membership Dues	360	0	360
502951 Info Systems Charge	41,600	0	41,600
502957 Telecommnct'n Charge	11,011	0	11,011
502983 Surplus Property	500	0	500
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	387	0	387
503120 Computer Software	564	0	564
503130 Computer Hardware <\$10K	332	0	332
505233 Rent Equipment	976	0	976
Departmental Total			
Expenditures Per Financial Statement	1,526,795		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,526,795	0	1,526,795
Allocation Step 1			
Inbound - All Others	527,679	527,679	0
Reallocate Admin Costs		(527,679)	527,679
Unallocated Costs	0	0	0
1st Allocation	2,054,474	0	2,054,474
Allocation Step 2			
Inbound - All Others	31,737	31,737	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget**

	Total	G&A	Budget Planning & Mgmt
Reallocate Admin Costs		(31,737)	31,737
Unallocated Costs	0	0	0
2nd Allocation	31,737	0	31,737
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,086,211	0	2,086,211

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	31,261	0.984821	20,233		20,233	334	20,567
001 Administrative - Corporate Dues	784	0.024698	507		507		507
001 Administrative - Employee Benefits	81,679	2.573147	52,865		52,865		52,865
001 Administrative - Facility Rental	967	0.030464	626		626		626
001 Administrative - Insurance	6,885	0.216899	4,456		4,456		4,456
001 Administrative - Post Audits	3,301	0.103992	2,136		2,136		2,136
001 Administrative - Miscellaneous	3,132	0.098668	2,027		2,027		2,027
002 Metropolitan Council	3,187	0.100401	2,063		2,063	34	2,097
003 Metropolitan Clerk	875	0.027565	566		566	9	576
003 Metropolitan Clerk - Records Center	281	0.008852	182		182		182
004 Mayor's Office*	5,416	0.170621	3,505		3,505	58	3,563
005 Election Commission	4,406	0.138803	2,852		2,852	47	2,899
006 Law	7,447	0.234604	4,820		4,820		4,820
007 Planning Commission	7,441	0.234415	4,816		4,816	79	4,895
008 Human Resources	6,629	0.208834	4,290		4,290		4,290
009 Register of Deeds	296	0.009325	192		192	3	195
010 General Services - Administration	1,307	0.041175	846		846		846
010 General Services - Facilities	23,719	0.747224	15,352		15,352		15,352
010 General Services - Fleet Management	25,594	0.806292	16,565		16,565		16,565
010 General Services - Mail Services	1,140	0.035914	738		738		738
010 General Services - Surplus Property	824	0.025959	533		533	9	542
011 Historical Commission	1,472	0.046373	953		953	16	968
014 Information Technology Service	37,431	1.179195	24,226		24,226		24,226
015 Finance	341	0.010743	221		221	4	224
015 Finance - Accountability	582	0.018335	377		377		377
015 Finance - Administration	1,355	0.042687	877		877		877
015 Finance - Business Assistance	1,148	0.036166	743		743		743
015 Finance - Grants & Cost Planning	351	0.011058	227		227		227
015 Finance - Office of Mgmt & Budget	1,812	0.057084	1,173		1,173		1,173
015 Finance - Operations	3,091	0.097376	2,001		2,001	33	2,034
015 Finance - Payroll	1,022	0.032196	661		661	11	672
015 Finance - Property Administration	614	0.019343	397		397	6	404
015 Finance - Purchasing	1,503	0.047349	973		973	16	989
015 Finance - Treasury	1,663	0.052390	1,076		1,076	18	1,094
015 Finance - Diversity Equity & Inclus	343	0.010806	222		222	4	226
016 Assessor of Property	9,210	0.290144	5,961		5,961	98	6,059
017 Trustee	2,874	0.090540	1,860		1,860	31	1,891
018 County Clerk	5,759	0.181427	3,727		3,727	62	3,789
019 District Attorney	11,262	0.354789	7,289		7,289	120	7,409
021 Public Defender	10,841	0.341526	7,017		7,017	116	7,132
022 Juvenile Court Clerk	2,213	0.069717	1,432		1,432	24	1,456
023 Circuit Court Clerk	3,495	0.110104	2,262		2,262	37	2,299
024 Criminal Court Clerk	7,112	0.224051	4,603		4,603	76	4,679
025 Clerk and Master - Chancery	1,745	0.054973	1,129		1,129	19	1,148
026 Juvenile Court	16,522	0.520495	10,693		10,693	177	10,870
027 General Sessions Court	13,672	0.430711	8,849		8,849	146	8,995
028 State Trial Courts	13,457	0.423938	8,710		8,710	144	8,853
029 Justice Integration Services	3,975	0.125225	2,573		2,573	42	2,615
030 Sheriff's Office	77,178	2.431351	49,951		49,951	825	50,777
030 Sheriff's Office - Security Services	15,155	0.477431	9,809		9,809	162	9,971
031 Police	249,436	7.858024	161,441		161,441	2,667	164,108

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
032 Fire	157,154	4.950849	101,714		101,714	1,680	103,394
033 Codes Administration	13,605	0.428601	8,805		8,805	145	8,951
034 Beer Board	656	0.020666	425		425	7	432
035 Agricultural Extension	370	0.011656	239		239	4	243
037 Social Services	11,087	0.349276	7,176		7,176	118	7,294
038 Health	84,171	2.651653	54,478		54,478	900	55,377
038 Health - Employee Health & Wellness	775	0.024415	502		502	8	510
039 Public Library	36,205	1.140572	23,433		23,433	387	23,820
040 Parks	51,499	1.622382	33,331		33,331	550	33,882
041 Arts Commission	2,271	0.071544	1,470		1,470	24	1,494
042 Transportation	58,273	1.835784	37,716		37,716	623	38,339
044 Human Relations Commission	555	0.017484	359		359	6	365
047 Criminal Justice Planning	588	0.018524	381		381	6	387
048 Internal Audit	1,633	0.051445	1,057		1,057	17	1,074
049 Office of Emergency Management	2,772	0.087327	1,794		1,794	30	1,824
051 Office of Family Safety	4,123	0.129888	2,668		2,668	44	2,712
052 Community Oversight Board	1,566	0.049334	1,014		1,014	17	1,030
060 Farmer's Market	1,952	0.061494	1,263		1,263	21	1,284
061 Municipal Auditorium	3,940	0.124122	2,550		2,550	42	2,592
062 State Fair Board	3,144	0.099046	2,035		2,035	33	2,068
064 Sports Authority	21,196	0.667741	13,719		13,719	227	13,945
065 Water and Sewer*	251,805	7.932654	162,974		162,974	2,692	165,666
068 District Energy System (DES)	14,228	0.448227	9,209		9,209	152	9,361
071 Convention Center Authority	49,867	1.570968	32,275		32,275	533	32,808
075 Metro Action Commission	117,799	3.711042	76,242		76,242	1,259	77,502
080 Metro Nashville Public Schools (MNPS)	1,543,612	48.628663	999,064		999,064	16,506	1,015,570
091 Emergency Communication Center	17,889	0.563560	11,578		11,578	191	11,769
Bordeaux Longterm Care	320	0.010081	207		207	3	210
Knowles Home	2,100	0.066157	1,359		1,359	22	1,382
Medical Examiner	5,924	0.186625	3,834		3,834	63	3,897
Schedule .4 Total for Budget Planning & Mgmt	3,174,284	100.000000	2,054,474		2,054,474	31,737	2,086,211

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department

Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Direct	20,567	20,567
001 Administrative - Corporate Dues	507	507
001 Administrative - Employee Benefits	52,865	52,865
001 Administrative - Facility Rental	626	626
001 Administrative - Insurance	4,456	4,456
001 Administrative - Post Audits	2,136	2,136
001 Administrative - Miscellaneous	2,027	2,027
002 Metropolitan Council	2,097	2,097
003 Metropolitan Clerk	576	576
003 Metropolitan Clerk - Records Center	182	182
004 Mayor's Office*	3,563	3,563
005 Election Commission	2,899	2,899
006 Law	4,820	4,820
007 Planning Commission	4,895	4,895
008 Human Resources	4,290	4,290
009 Register of Deeds	195	195
010 General Services - Administration	846	846
010 General Services - Facilities	15,352	15,352
010 General Services - Fleet Management	16,565	16,565
010 General Services - Mail Services	738	738
010 General Services - Surplus Property	542	542
011 Historical Commission	968	968
014 Information Technology Service	24,226	24,226
015 Finance	224	224
015 Finance - Accountability	377	377
015 Finance - Administration	877	877
015 Finance - Business Assistance	743	743
015 Finance - Grants & Cost Planning	227	227
015 Finance - Office of Mgmt & Budget	1,173	1,173
015 Finance - Operations	2,034	2,034
015 Finance - Payroll	672	672
015 Finance - Property Administration	404	404
015 Finance - Purchasing	989	989
015 Finance - Treasury	1,094	1,094
015 Finance - Diversity Equity & Inclus	226	226
016 Assessor of Property	6,059	6,059
017 Trustee	1,891	1,891
018 County Clerk	3,789	3,789
019 District Attorney	7,409	7,409
021 Public Defender	7,132	7,132
022 Juvenile Court Clerk	1,456	1,456
023 Circuit Court Clerk	2,299	2,299
024 Criminal Court Clerk	4,679	4,679
025 Clerk and Master - Chancery	1,148	1,148
026 Juvenile Court	10,870	10,870
027 General Sessions Court	8,995	8,995
028 State Trial Courts	8,853	8,853
029 Justice Integration Services	2,615	2,615
030 Sheriff's Office	50,777	50,777
030 Sheriff's Office - Security Services	9,971	9,971
031 Police	164,108	164,108
032 Fire	103,394	103,394

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
033 Codes Administration	8,951	8,951
034 Beer Board	432	432
035 Agricultural Extension	243	243
037 Social Services	7,294	7,294
038 Health	55,377	55,377
038 Health - Employee Health & Wellness	510	510
039 Public Library	23,820	23,820
040 Parks	33,882	33,882
041 Arts Commission	1,494	1,494
042 Transportation	38,339	38,339
044 Human Relations Commission	365	365
047 Criminal Justice Planning	387	387
048 Internal Audit	1,074	1,074
049 Office of Emergency Management	1,824	1,824
051 Office of Family Safety	2,712	2,712
052 Community Oversight Board	1,030	1,030
060 Farmer's Market	1,284	1,284
061 Municipal Auditorium	2,592	2,592
062 State Fair Board	2,068	2,068
064 Sports Authority	13,945	13,945
065 Water and Sewer*	165,666	165,666
068 District Energy System (DES)	9,361	9,361
071 Convention Center Authority	32,808	32,808
075 Metro Action Commission	77,502	77,502
080 Metro Nashville Public Schools (MNPS)	1,015,570	1,015,570
091 Emergency Communication Center	11,769	11,769
Bordeaux Longterm Care	210	210
Knowles Home	1,382	1,382
Medical Examiner	3,897	3,897
Direct Bill	0	0
Total	2,086,211	2,086,211

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Operations

Finance - Operations provides the Metropolitan Government with fiscal leadership and sound stewardship of public resources by establishing fiscal policy, providing accurate and timely information, and facilitating the most effective and efficient delivery of services. Finance - Operations is responsible for accounting and reporting operations and support for all Metro departments.

The costs of Finance - Operations are included in GSD General Fund 10101 and business units 15102210 (**Accounting and Reporting**) and 15102110 (**Accounts Payable**). These costs have been allocated to benefiting departments using the total number of accounting transactions by benefiting department and the total number of accounts payable transactions processed by benefiting department, respectively.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,027,146			3,027,146
Inbound Costs:				
Depreciation	108,073		108,073	
001 Administrative - Post Audits	769	3	772	
001 Administrative - Miscellaneous	15		15	
003 Metropolitan Clerk - Records Center	6,390	75	6,466	
010 General Services - Facilities	124,882	5,380	130,262	
010 General Services - Mail Services	7,172	193	7,365	
014 Information Technology Service	17,849	1,662	19,511	
015 Finance - Administration	656,008	27,104	683,112	
015 Finance - Grants & Cost Planning	230	13	243	
015 Finance - Office of Mgmt & Budget	2,001	33	2,034	
015 Finance - Operations		2,841	2,841	
015 Finance - Payroll		1,305	1,305	
015 Finance - Property Administration		571	571	
015 Finance - Treasury		464	464	
015 Finance - Diversity Equity & Inclus		306	306	
030 Sheriff's Office - Security Services		13,914	13,914	
048 Internal Audit		1,149	1,149	
Total Allocated Additions:	923,388	55,013	978,401	978,401
Total To Be Allocated:	3,950,534	55,013		4,005,547

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

	Total	G&A	Accounting and Reporting	Accounts Payable
Other Expense & Cost				
501101 Regular Pay	1,780,045	0	1,325,687	454,358
501102 Leave Pay	177,429	0	134,479	42,950
501103 Holiday Pay	91,724	0	67,560	24,164
501109 Longevity	17,169	0	10,184	6,985
501134 Paid Family Leave	230	0	230	0
501135 Admin Leave COVID-19	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	8,969	0	6,224	2,745
501172 Employer OASDI	121,258	0	90,596	30,662
501173 Employer SSN Medical	28,504	0	21,333	7,171
501174 Employer Group Health	272,987	0	186,612	86,375
501175 Employer Dental Group	10,177	0	6,856	3,321
501176 Employer Group Life	4,524	0	3,023	1,501
501177 Employer Pension	237,639	0	169,817	67,822
501181 FSA Pre-Tax Savings	825	0	635	190
501182 Cafe Plan Pre-Tax Savings	6,895	0	4,491	2,404
502229 Management Consultant	0	0	0	0
502314 Pre-Employment Checks	424	0	326	98
502503 Cell Phone Service	441	0	441	0
502701 Printing/Binding	1,036	0	1,006	30
502801 Advertising & Promot'n	247	0	247	0
502851 Subscriptions	521	0	521	0
502883 Registration	5,715	0	5,715	0
502884 Membership Dues	1,865	0	1,865	0
502920 Other Rpr & Maint Srvc	2,365	0	1,270	1,095
502951 Info Systems Charge	195,300	0	44,400	150,900
502957 Telecommnct'n Charge	16,010	0	8,282	7,728
502983 Surplus Property	800	0	500	300
503050 Host & Hostess	240	0	240	0
503100 Offc & Admin Supply	10,882	0	6,077	4,805
503120 Computer Software	661	0	462	199
503130 Computer Hardware <\$10K	1,404	0	1,404	0
503140 Office Equipment < \$10K	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
505233 Rent Equipment	608	0	0	608
505252 Software License	29,857	0	1,072	28,785
505269 Other License & Fees	395	0	395	0
Departmental Total				
Expenditures Per Financial Statement	3,027,146			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	3,027,146	0	2,101,950	925,196
Allocation Step 1				
Inbound - All Others	923,388	0	687,647	235,741
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	3,950,534	0	2,789,597	1,160,937

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

	Total	G&A	Accounting and Reporting	Accounts Payable
<hr/>				
Allocation Step 2				
Inbound - All Others	55,013	0	40,968	14,045
2nd Allocation	55,013	0	40,968	14,045
<hr/>				
Total For 015 Finance - Operations				
Schedule .3 Total	4,005,547	0	2,830,565	1,174,982

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	8,018.00	1.950809	54,420		54,420	864	55,283
001 Administrative - Corporate Dues	34.00	0.008272	231		231		231
001 Administrative - Employee Benefits	259.00	0.063016	1,758		1,758		1,758
001 Administrative - Facility Rental	21.00	0.005109	142		142		142
001 Administrative - Insurance	33.00	0.008029	224		224		224
001 Administrative - Post Audits	20.00	0.004866	136		136		136
001 Administrative - Gen Svcs Energy	573.00	0.139413	3,889		3,889		3,889
001 Administrative - Miscellaneous	6.00	0.001460	41		41		41
002 Metropolitan Council	251.00	0.061069	1,704		1,704	27	1,731
003 Metropolitan Clerk	326.00	0.079317	2,213		2,213	35	2,248
003 Metropolitan Clerk - Records Center	120.00	0.029196	814		814		814
004 Mayor's Office*	520.00	0.126518	3,529		3,529	56	3,585
005 Election Commission	560.00	0.136250	3,801		3,801	60	3,861
006 Law	2,140.00	0.520670	14,525		14,525		14,525
007 Planning Commission	2,377.00	0.578333	16,133		16,133	256	16,389
008 Human Resources	659.00	0.160337	4,473		4,473		4,473
009 Register of Deeds	167.00	0.040632	1,133		1,133	18	1,151
010 General Services	1,257.00	0.305833	8,532		8,532	135	8,667
010 General Services - Administration	189.00	0.045984	1,283		1,283		1,283
010 General Services - Facilities	7,254.00	1.764925	49,234		49,234		49,234
010 General Services - Fleet Management	13,763.00	3.348588	93,412		93,412		93,412
010 General Services - Mail Services	283.00	0.068855	1,921		1,921		1,921
010 General Services - Surplus Property	567.00	0.137953	3,848		3,848	61	3,909
011 Historical Commission	477.00	0.116056	3,237		3,237	51	3,289
012 Employee Benefit Board	3,462.00	0.842317	23,497		23,497	373	23,870
014 Information Technology Service	4,364.00	1.061777	29,619		29,619		29,619
015 Finance	349.00	0.084913	2,369		2,369	38	2,406
015 Finance - Accountability	121.00	0.029440	821		821		821
015 Finance - Administration	211.00	0.051337	1,432		1,432		1,432
015 Finance - Business Assistance	151.00	0.036739	1,025		1,025		1,025
015 Finance - Grants & Cost Planning	104.00	0.025304	706		706		706
015 Finance - Office of Mgmt & Budget	156.00	0.037955	1,059		1,059		1,059
015 Finance - Operations	330.00	0.080290	2,240		2,240		2,240
015 Finance - Payroll	264.00	0.064232	1,792		1,792	28	1,820
015 Finance - Property Administration	107.00	0.026033	726		726	11	738
015 Finance - Purchasing	194.00	0.047201	1,317		1,317	21	1,338
015 Finance - Treasury	568.00	0.138196	3,855		3,855	61	3,916
015 Finance - Diversity Equity & Inclus	64.00	0.015571	434		434	7	441
016 Assessor of Property	770.00	0.187344	5,226		5,226	83	5,309
017 Trustee	253.00	0.061556	1,717		1,717	27	1,744
018 County Clerk	549.00	0.133574	3,726		3,726	59	3,785
019 District Attorney	1,141.00	0.277609	7,744		7,744	123	7,867
021 Public Defender	1,151.00	0.280043	7,812		7,812	124	7,936
022 Juvenile Court Clerk	388.00	0.094402	2,633		2,633	42	2,675
023 Circuit Court Clerk	454.00	0.110460	3,081		3,081	49	3,130
024 Criminal Court Clerk	644.00	0.156688	4,371		4,371	69	4,440
025 Clerk and Master - Chancery	219.00	0.053284	1,486		1,486	24	1,510
026 Juvenile Court	2,945.00	0.716529	19,988		19,988	317	20,305
027 General Sessions Court	2,600.00	0.632590	17,647		17,647	280	17,927
028 State Trial Courts	2,381.00	0.579306	16,160		16,160	257	16,417
029 Justice Integration Services	202.00	0.049147	1,371		1,371	22	1,393

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations**

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	5,828.00	1.417974	39,556		39,556	628	40,184
030 Sheriff's Office - Security Services	1,576.00	0.383447	10,697		10,697	170	10,866
031 Police	17,315.00	4.212803	117,520		117,520	1,866	119,386
032 Fire	7,436.00	1.809206	50,470		50,470	801	51,271
033 Codes Administration	3,688.00	0.897304	25,031		25,031	397	25,428
034 Beer Board	761.00	0.185154	5,165		5,165	82	5,247
035 Agricultural Extension	183.00	0.044525	1,242		1,242	20	1,262
037 Social Services	3,076.00	0.748402	20,877		20,877	331	21,209
038 Health	14,872.00	3.618412	100,939		100,939	1,602	102,541
038 Health - Employee Health & Wellness	247.00	0.060096	1,676		1,676	27	1,703
039 Public Library	15,333.00	3.730575	104,068		104,068	1,652	105,720
040 Parks	31,483.00	7.659930	213,681		213,681	3,392	217,073
041 Arts Commission	942.00	0.229192	6,393		6,393	101	6,495
042 Transportation	9,441.00	2.297030	64,078		64,078	1,017	65,095
044 Human Relations Commission	201.00	0.048904	1,364		1,364	22	1,386
047 Criminal Justice Planning	120.00	0.029196	814		814	13	827
048 Internal Audit	266.00	0.064719	1,805		1,805	29	1,834
049 Office of Emergency Management	729.00	0.177368	4,948		4,948	78	5,026
051 Office of Family Safety	706.00	0.171772	4,792		4,792	76	4,868
052 Community Oversight Board	235.00	0.057176	1,595		1,595	25	1,620
060 Farmer's Market	1,049.00	0.255226	7,120		7,120	113	7,233
061 Municipal Auditorium	917.00	0.223109	6,224		6,224	99	6,323
062 State Fair Board	1,496.00	0.363982	10,154		10,154	161	10,315
064 Sports Authority	1,241.00	0.301940	8,423		8,423	134	8,556
065 Water and Sewer*	43,322.00	10.540402	294,035		294,035	4,668	298,702
067 General Hospital	14.00	0.003406	95		95	1	96
068 District Energy System (DES)	546.00	0.132844	3,706		3,706	59	3,765
070 Community Education Commission	22.00	0.005353	149		149	2	152
071 Convention Center Authority	10,110.00	2.459800	68,618		68,618	1,089	69,708
075 Metro Action Commission	19,549.00	4.756344	132,683		132,683	2,106	134,789
077 Metro Development & Housing Authorit	9.00	0.002190	61		61	1	62
078 Metropolitan Transit Authority (MTA)	253.00	0.061556	1,717		1,717	27	1,744
080 Metro Nashville Public Schools (MNPS)	151,910.00	36.960262	1,031,044		1,031,044	16,375	1,047,419
083 Industrial Development Board	30.00	0.007299	204		204	3	207
090 Debt Service	676.00	0.164473	4,588		4,588	73	4,661
091 Emergency Communication Center	1,165.00	0.283449	7,907		7,907	125	8,032
Bordeaux Longterm Care	95.00	0.023114	645		645	10	655
Hospital Authority	58.00	0.014112	394		394	6	400
Knowles Home	39.00	0.009489	265		265	4	269
Medical Examiner	54.00	0.013138	366		366	6	372
Schedule .4 Total for Accounting and Reporting	411,009.00	100.000000	2,789,597		2,789,597	40,968	2,830,565

Allocation Basis: Number of Accounting Transactions by Benefiting Department

Allocation Source: FY 2022 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	289	0.130176	1,511		1,511	20	1,531
001 Administrative - Corporate Dues	34	0.015315	178		178		178
001 Administrative - Employee Benefits	16	0.007207	84		84		84
001 Administrative - Facility Rental	20	0.009009	105		105		105
001 Administrative - Post Audits	19	0.008558	99		99		99
001 Administrative - Gen Svcs Energy	566	0.254947	2,960		2,960		2,960
001 Administrative - Miscellaneous	2	0.000901	10		10		10
002 Metropolitan Council	131	0.059007	685		685	9	694
003 Metropolitan Clerk	169	0.076124	884		884	12	896
003 Metropolitan Clerk - Records Center	27	0.012162	141		141		141
004 Mayor's Office*	255	0.114862	1,333		1,333	18	1,351
005 Election Commission	297	0.133780	1,553		1,553	21	1,574
006 Law	1,194	0.537821	6,244		6,244		6,244
007 Planning Commission	776	0.349539	4,058		4,058	55	4,112
008 Human Resources	271	0.122068	1,417		1,417		1,417
009 Register of Deeds	102	0.045944	533		533	7	540
010 General Services	963	0.433770	5,036		5,036	68	5,103
010 General Services - Administration	73	0.032882	382		382		382
010 General Services - Facilities	6,457	2.908467	33,765		33,765		33,765
010 General Services - Fleet Management	10,977	4.944439	57,402		57,402		57,402
010 General Services - Mail Services	144	0.064863	753		753		753
010 General Services - Surplus Property	115	0.051800	601		601	8	609
011 Historical Commission	180	0.081079	941		941	13	954
012 Employee Benefit Board	1,176	0.529713	6,150		6,150	83	6,232
014 Information Technology Service	2,467	1.111226	12,901		12,901		12,901
015 Finance	148	0.066665	774		774	10	784
015 Finance - Accountability	23	0.010360	120		120		120
015 Finance - Administration	74	0.033332	387		387		387
015 Finance - Business Assistance	55	0.024774	288		288		288
015 Finance - Grants & Cost Planning	15	0.006757	78		78		78
015 Finance - Office of Mgmt & Budget	32	0.014414	167		167		167
015 Finance - Operations	115	0.051800	601		601		601
015 Finance - Payroll	162	0.072971	847		847	11	858
015 Finance - Property Administration	12	0.005405	63		63	1	64
015 Finance - Purchasing	82	0.036936	429		429	6	435
015 Finance - Treasury	132	0.059458	690		690	9	699
015 Finance - Diversity Equity & Inclus	8	0.003603	42		42	0	42
016 Assessor of Property	602	0.271163	3,148		3,148	42	3,190
017 Trustee	125	0.056305	654		654	9	662
018 County Clerk	290	0.130627	1,517		1,517	20	1,537
019 District Attorney	657	0.295937	3,436		3,436	46	3,482
021 Public Defender	655	0.295036	3,425		3,425	46	3,471
022 Juvenile Court Clerk	97	0.043692	507		507	7	514
023 Circuit Court Clerk	173	0.077925	905		905	12	917
024 Criminal Court Clerk	286	0.128825	1,496		1,496	20	1,516
025 Clerk and Master - Chancery	100	0.045044	523		523	7	530
026 Juvenile Court	1,010	0.454941	5,282		5,282	71	5,353
027 General Sessions Court	590	0.265757	3,085		3,085	41	3,127
028 State Trial Courts	1,116	0.502687	5,836		5,836	78	5,914
029 Justice Integration Services	97	0.043692	507		507	7	514
030 Sheriff's Office	3,465	1.560762	18,119		18,119	244	18,363

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office - Security Services	1,165	0.524758	6,092		6,092	82	6,174
031 Police	9,134	4.114285	47,764		47,764	643	48,408
032 Fire	4,771	2.149031	24,949		24,949	336	25,285
033 Codes Administration	798	0.359448	4,173		4,173	56	4,229
034 Beer Board	32	0.014414	167		167	2	169
035 Agricultural Extension	29	0.013063	152		152	2	154
037 Social Services	1,749	0.787813	9,146		9,146	123	9,269
038 Health	6,460	2.909818	33,781		33,781	455	34,236
038 Health - Employee Health & Wellness	126	0.056755	659		659	9	668
039 Public Library	10,934	4.925070	57,177		57,177	770	57,947
040 Parks	9,047	4.075097	47,309		47,309	637	47,946
041 Arts Commission	447	0.201345	2,337		2,337	31	2,369
042 Transportation	4,597	2.070655	24,039		24,039	324	24,363
044 Human Relations Commission	117	0.052701	612		612	8	620
047 Criminal Justice Planning	35	0.015765	183		183	2	185
048 Internal Audit	78	0.035134	408		408	5	413
049 Office of Emergency Management	491	0.221164	2,568		2,568	34	2,602
051 Office of Family Safety	301	0.135581	1,574		1,574	21	1,595
052 Community Oversight Board	110	0.049548	575		575	8	583
060 Farmer's Market	445	0.200444	2,327		2,327	31	2,358
061 Municipal Auditorium	450	0.202696	2,353		2,353	32	2,385
062 State Fair Board	595	0.268010	3,111		3,111	42	3,153
064 Sports Authority	355	0.159905	1,856		1,856	25	1,881
065 Water and Sewer*	19,766	8.903323	103,362		103,362	1,392	104,754
067 General Hospital	12	0.005405	63		63	1	64
068 District Energy System (DES)	187	0.084232	978		978	13	991
070 Community Education Commission	2	0.000901	10		10	0	11
071 Convention Center Authority	2,640	1.189152	13,805		13,805	186	13,991
075 Metro Action Commission	16,064	7.235808	84,003		84,003	1,131	85,134
077 Metro Development & Housing Authorit	8	0.003603	42		42	0	42
078 Metropolitan Transit Authority (MTA)	174	0.078376	910		910	12	922
080 Metro Nashville Public Schools (MNPS)	93,344	42.045517	488,124		488,124	6,581	494,705
083 Industrial Development Board	8	0.003603	42		42	0	42
090 Debt Service	198	0.089186	1,035		1,035	14	1,049
091 Emergency Communication Center	312	0.140536	1,632		1,632	22	1,653
Bordeaux Longterm Care	86	0.038738	450		450	6	456
Hospital Authority	24	0.010810	125		125	2	127
Knowles Home	39	0.017567	204		204	3	207
Medical Examiner	36	0.016216	188		188	2	191
Schedule .4 Total for Accounts Payable	222,007	100.000000	1,160,937		1,160,937	14,045	1,174,982

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2022 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Direct	56,815	55,283	1,531
001 Administrative - Corporate Dues	409	231	178
001 Administrative - Employee Benefits	1,842	1,758	84
001 Administrative - Facility Rental	247	142	105
001 Administrative - Insurance	224	224	0
001 Administrative - Post Audits	235	136	99
001 Administrative - Gen Svcs Energy	6,849	3,889	2,960
001 Administrative - Miscellaneous	51	41	10
002 Metropolitan Council	2,425	1,731	694
003 Metropolitan Clerk	3,143	2,248	896
003 Metropolitan Clerk - Records Center	956	814	141
004 Mayor's Office*	4,936	3,585	1,351
005 Election Commission	5,435	3,861	1,574
006 Law	20,768	14,525	6,244
007 Planning Commission	20,502	16,389	4,112
008 Human Resources	5,890	4,473	1,417
009 Register of Deeds	1,692	1,151	540
010 General Services	13,770	8,667	5,103
010 General Services - Administration	1,664	1,283	382
010 General Services - Facilities	83,000	49,234	33,765
010 General Services - Fleet Management	150,814	93,412	57,402
010 General Services - Mail Services	2,674	1,921	753
010 General Services - Surplus Property	4,519	3,909	609
011 Historical Commission	4,243	3,289	954
012 Employee Benefit Board	30,103	23,870	6,232
014 Information Technology Service	42,520	29,619	12,901
015 Finance	3,190	2,406	784
015 Finance - Accountability	941	821	120
015 Finance - Administration	1,819	1,432	387
015 Finance - Business Assistance	1,312	1,025	288
015 Finance - Grants & Cost Planning	784	706	78
015 Finance - Office of Mgmt & Budget	1,226	1,059	167
015 Finance - Operations	2,841	2,240	601
015 Finance - Payroll	2,679	1,820	858
015 Finance - Property Administration	801	738	64
015 Finance - Purchasing	1,772	1,338	435
015 Finance - Treasury	4,616	3,916	699
015 Finance - Diversity Equity & Inclus	483	441	42
016 Assessor of Property	8,499	5,309	3,190
017 Trustee	2,407	1,744	662
018 County Clerk	5,322	3,785	1,537
019 District Attorney	11,349	7,867	3,482
021 Public Defender	11,407	7,936	3,471
022 Juvenile Court Clerk	3,189	2,675	514
023 Circuit Court Clerk	4,047	3,130	917
024 Criminal Court Clerk	5,956	4,440	1,516
025 Clerk and Master - Chancery	2,040	1,510	530
026 Juvenile Court	25,658	20,305	5,353
027 General Sessions Court	21,053	17,927	3,127
028 State Trial Courts	22,331	16,417	5,914
029 Justice Integration Services	1,907	1,393	514
030 Sheriff's Office	58,547	40,184	18,363

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
030 Sheriff's Office - Security Services	17,040	10,866	6,174
031 Police	167,793	119,386	48,408
032 Fire	76,555	51,271	25,285
033 Codes Administration	29,657	25,428	4,229
034 Beer Board	5,416	5,247	169
035 Agricultural Extension	1,415	1,262	154
037 Social Services	30,478	21,209	9,269
038 Health	136,777	102,541	34,236
038 Health - Employee Health & Wellness	2,371	1,703	668
039 Public Library	163,667	105,720	57,947
040 Parks	265,020	217,073	47,946
041 Arts Commission	8,864	6,495	2,369
042 Transportation	89,458	65,095	24,363
044 Human Relations Commission	2,006	1,386	620
047 Criminal Justice Planning	1,013	827	185
048 Internal Audit	2,247	1,834	413
049 Office of Emergency Management	7,628	5,026	2,602
051 Office of Family Safety	6,463	4,868	1,595
052 Community Oversight Board	2,203	1,620	583
060 Farmer's Market	9,591	7,233	2,358
061 Municipal Auditorium	8,707	6,323	2,385
062 State Fair Board	13,468	10,315	3,153
064 Sports Authority	10,438	8,556	1,881
065 Water and Sewer*	403,456	298,702	104,754
067 General Hospital	160	96	64
068 District Energy System (DES)	4,755	3,765	991
070 Community Education Commission	162	152	11
071 Convention Center Authority	83,699	69,708	13,991
075 Metro Action Commission	219,924	134,789	85,134
077 Metro Development & Housing Authority	104	62	42
078 Metropolitan Transit Authority (MTA)	2,666	1,744	922
080 Metro Nashville Public Schools (MNPS)	1,542,124	1,047,419	494,705
083 Industrial Development Board	249	207	42
090 Debt Service	5,710	4,661	1,049
091 Emergency Communication Center	9,686	8,032	1,653
Bordeaux Longterm Care	1,111	655	456
Hospital Authority	527	400	127
Knowles Home	475	269	207
Medical Examiner	563	372	191
Direct Bill	0	0	0
Total	4,005,547	2,830,565	1,174,982

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Payroll

Finance - Payroll 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 **Finance - Payroll** are recorded in GSD General Fund 10101 and business unit 15102610. These costs have been allocated based on the number of payroll transactions by benefiting department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	946,194			946,194
Inbound Costs:				
001 Administrative - Post Audits	240	1	241	
001 Administrative - Miscellaneous	5		5	
003 Metropolitan Clerk - Records Center	409	5	413	
010 General Services - Mail Services	25,976	700	26,676	
014 Information Technology Service	2,473	230	2,703	
015 Finance - Administration	165,074	6,820	171,894	
015 Finance - Grants & Cost Planning	72	4	76	
015 Finance - Office of Mgmt & Budget	661	11	672	
015 Finance - Operations	2,639	40	2,679	
015 Finance - Payroll		400	400	
015 Finance - Property Administration		178	178	
015 Finance - Treasury		144	144	
015 Finance - Diversity Equity & Inclus		101	101	
048 Internal Audit		359	359	
Total Allocated Additions:	197,549	8,993	206,542	206,542
Total To Be Allocated:	1,143,743	8,993		1,152,736

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	455,117	0	455,117
501102 Leave Pay	49,848	0	49,848
501103 Holiday Pay	22,398	0	22,398
501109 Longevity	3,287	0	3,287
501104 Overtime Pay	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,245	0	3,245
501172 Employer OASDI	31,148	0	31,148
501173 Employer SSN Medical	7,285	0	7,285
501174 Employer Group Health	65,928	0	65,928
501175 Employer Dental Group	2,148	0	2,148
501176 Employer Group Life	1,094	0	1,094
501177 Employer Pension	50,417	0	50,417
501181 FSA Pre-Tax Savings	351	0	351
501182 Cafe Plan Pre-Tax Savings	1,834	0	1,834
502229 Management Consultant	99,882	0	99,882
502314 Pre-Employment Checks	323	0	323
502331 Temporary Service	10,763	0	10,763
502502 Allowance-Cell/Mobile Devices	301	0	301
502520 Postage & Delivery Srvc	147	0	147
502701 Printing/Binding	34,550	0	34,550
502883 Registration	2,315	0	2,315
502884 Membership Dues	275	0	275
502951 Info Systems Charge	26,200	0	26,200
502957 Telecmmnct'n Charge	3,076	0	3,076
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	24,026	0	24,026
503120 Computer Software	379	0	379
503130 Computer Hardware <\$10K	3,197	0	3,197
503850 Small Equipment Supply	1,372	0	1,372
505233 Rent Equipment	628	0	628
505252 Software License	44,460	0	44,460
505269 Other License & Fees	0	0	0
Departmental Total			
Expenditures Per Financial Statement	946,194		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	946,194	0	946,194
Allocation Step 1			
Inbound - All Others	197,549	0	197,549
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,143,743	0	1,143,743
Allocation Step 2			
Inbound - All Others	8,993	0	8,993
2nd Allocation	8,993	0	8,993

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	1,152,736	0	1,152,736

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Payroll**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	151	0.022964	263		263		263
002 Metropolitan Council	1,868	0.284081	3,249		3,249	26	3,275
003 Metropolitan Clerk	222	0.033761	386		386	3	389
003 Metropolitan Clerk - Records Center	54	0.008212	94		94		94
004 Mayor's Office*	1,037	0.157705	1,804		1,804	14	1,818
005 Election Commission	13,895	2.113122	24,169		24,169	194	24,363
006 Law	1,447	0.220057	2,517		2,517		2,517
007 Planning Commission	1,656	0.251841	2,880		2,880	23	2,903
008 Human Resources	2,105	0.320124	3,661		3,661		3,661
009 Register of Deeds	232	0.035282	403		403	3	407
010 General Services - Administration	1,643	0.249864	2,858		2,858		2,858
010 General Services - Facilities	862	0.131091	1,499		1,499		1,499
010 General Services - Fleet Management	1,330	0.202264	2,313		2,313		2,313
010 General Services - Mail Services	134	0.020378	233		233		233
010 General Services - Surplus Property	207	0.031480	360		360	3	363
011 Historical Commission	394	0.059919	685		685	5	691
012 Employee Benefit Board	22	0.003346	38		38	0	38
014 Information Technology Service	4,568	0.694692	7,945		7,945		7,945
015 Finance	210	0.031936	365		365	3	368
015 Finance - Accountability	111	0.016881	193		193		193
015 Finance - Administration	1,061	0.161355	1,845		1,845		1,845
015 Finance - Business Assistance	307	0.046688	534		534		534
015 Finance - Grants & Cost Planning	81	0.012318	141		141		141
015 Finance - Office of Mgmt & Budget	344	0.052315	598		598		598
015 Finance - Operations	750	0.114058	1,305		1,305		1,305
015 Finance - Payroll	230	0.034978	400		400		400
015 Finance - Property Administration	100	0.015208	174		174	1	175
015 Finance - Purchasing	374	0.056877	651		651	5	656
015 Finance - Treasury	267	0.040605	464		464	4	468
015 Finance - Diversity Equity & Inclus	60	0.009125	104		104	1	105
016 Assessor of Property	2,894	0.440113	5,034		5,034	40	5,074
017 Trustee	895	0.136110	1,557		1,557	12	1,569
018 County Clerk	2,607	0.396467	4,535		4,535	36	4,571
019 District Attorney	2,784	0.423385	4,842		4,842	39	4,881
021 Public Defender	2,603	0.395859	4,528		4,528	36	4,564
022 Juvenile Court Clerk	921	0.140064	1,602		1,602	13	1,615
023 Circuit Court Clerk	1,754	0.266745	3,051		3,051	24	3,075
024 Criminal Court Clerk	2,759	0.419583	4,799		4,799	39	4,837
025 Clerk and Master - Chancery	601	0.091399	1,045		1,045	8	1,054
026 Juvenile Court	3,719	0.565577	6,469		6,469	52	6,521
027 General Sessions Court	4,105	0.624280	7,140		7,140	57	7,198
028 State Trial Courts	4,517	0.686936	7,857		7,857	63	7,920
029 Justice Integration Services	544	0.082730	946		946	8	954
030 Sheriff's Office	27,828	4.232022	48,403		48,403	390	48,793
030 Sheriff's Office - Security Services	1,870	0.284386	3,253		3,253	26	3,279
031 Police	63,513	9.658920	110,473		110,473	889	111,362
032 Fire	42,723	6.497222	74,312		74,312	598	74,910
033 Codes Administration	4,150	0.631123	7,218		7,218	58	7,276
034 Beer Board	180	0.027374	313		313	2	315
035 Agricultural Extension	155	0.023572	270		270	2	272
037 Social Services	3,196	0.486041	5,559		5,559	45	5,604

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Payroll**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	16,849	2.562360	29,307		29,307	236	29,543
038 Health - Employee Health & Wellness	163	0.024789	283		283	2	286
039 Public Library	10,934	1.662819	19,018		19,018	153	19,171
040 Parks	18,642	2.835035	32,426		32,426	261	32,686
041 Arts Commission	379	0.057638	659		659	5	665
042 Transportation	11,984	1.822501	20,845		20,845	168	21,012
044 Human Relations Commission	101	0.015360	176		176	1	177
047 Criminal Justice Planning	93	0.014143	162		162	1	163
048 Internal Audit	293	0.044559	510		510	4	514
049 Office of Emergency Management	400	0.060831	696		696	6	701
051 Office of Family Safety	945	0.143714	1,644		1,644	13	1,657
052 Community Oversight Board	204	0.031024	355		355	3	358
060 Farmer's Market	217	0.033001	377		377	3	380
061 Municipal Auditorium	314	0.047752	546		546	4	550
062 State Fair Board	986	0.149949	1,715		1,715	14	1,729
064 Sports Authority	115	0.017489	200		200	2	202
065 Water and Sewer*	31,204	4.745436	54,276		54,276	436	54,712
070 Community Education Commission	31	0.004714	54		54	0	54
071 Convention Center Authority	3,860	0.587020	6,714		6,714	54	6,768
075 Metro Action Commission	9,871	1.501160	17,169		17,169	138	17,308
078 Metropolitan Transit Authority (MTA)	37	0.005627	64		64	0	65
080 Metro Nashville Public Schools (MNPS)	324,433	49.339065	564,314		564,314	4,548	568,862
091 Emergency Communication Center	5,392	0.820004	9,379		9,379	75	9,454
Airport Authority	120	0.018249	209		209	2	210
Bordeaux Longterm Care	3,565	0.542157	6,201		6,201	50	6,251
Hospital Authority	5,771	0.877641	10,038		10,038	81	10,119
Knowles Home	388	0.059006	675		675	5	680
All Other	227	0.034522	395		395	3	398
Schedule .4 Total for Payroll	657,558	100.000000	1,143,743		1,143,743	8,993	1,152,736

Allocation Basis: Number of Payroll Transactions by Benefiting Department
 Allocation Source: FY 2022 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
001 Administrative - Employee Benefits	263	263
002 Metropolitan Council	3,275	3,275
003 Metropolitan Clerk	389	389
003 Metropolitan Clerk - Records Center	94	94
004 Mayor's Office*	1,818	1,818
005 Election Commission	24,363	24,363
006 Law	2,517	2,517
007 Planning Commission	2,903	2,903
008 Human Resources	3,661	3,661
009 Register of Deeds	407	407
010 General Services - Administration	2,858	2,858
010 General Services - Facilities	1,499	1,499
010 General Services - Fleet Management	2,313	2,313
010 General Services - Mail Services	233	233
010 General Services - Surplus Property	363	363
011 Historical Commission	691	691
012 Employee Benefit Board	38	38
014 Information Technology Service	7,945	7,945
015 Finance	368	368
015 Finance - Accountability	193	193
015 Finance - Administration	1,845	1,845
015 Finance - Business Assistance	534	534
015 Finance - Grants & Cost Planning	141	141
015 Finance - Office of Mgmt & Budget	598	598
015 Finance - Operations	1,305	1,305
015 Finance - Payroll	400	400
015 Finance - Property Administration	175	175
015 Finance - Purchasing	656	656
015 Finance - Treasury	468	468
015 Finance - Diversity Equity & Inclus	105	105
016 Assessor of Property	5,074	5,074
017 Trustee	1,569	1,569
018 County Clerk	4,571	4,571
019 District Attorney	4,881	4,881
021 Public Defender	4,564	4,564
022 Juvenile Court Clerk	1,615	1,615
023 Circuit Court Clerk	3,075	3,075
024 Criminal Court Clerk	4,837	4,837
025 Clerk and Master - Chancery	1,054	1,054
026 Juvenile Court	6,521	6,521
027 General Sessions Court	7,198	7,198
028 State Trial Courts	7,920	7,920
029 Justice Integration Services	954	954
030 Sheriff's Office	48,793	48,793
030 Sheriff's Office - Security Services	3,279	3,279
031 Police	111,362	111,362
032 Fire	74,910	74,910
033 Codes Administration	7,276	7,276
034 Beer Board	315	315
035 Agricultural Extension	272	272
037 Social Services	5,604	5,604
038 Health	29,543	29,543

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
038 Health - Employee Health & Wellness	286	286
039 Public Library	19,171	19,171
040 Parks	32,686	32,686
041 Arts Commission	665	665
042 Transportation	21,012	21,012
044 Human Relations Commission	177	177
047 Criminal Justice Planning	163	163
048 Internal Audit	514	514
049 Office of Emergency Management	701	701
051 Office of Family Safety	1,657	1,657
052 Community Oversight Board	358	358
060 Farmer's Market	380	380
061 Municipal Auditorium	550	550
062 State Fair Board	1,729	1,729
064 Sports Authority	202	202
065 Water and Sewer*	54,712	54,712
070 Community Education Commission	54	54
071 Convention Center Authority	6,768	6,768
075 Metro Action Commission	17,308	17,308
078 Metropolitan Transit Authority (MTA)	65	65
080 Metro Nashville Public Schools (MNPS)	568,862	568,862
091 Emergency Communication Center	9,454	9,454
Airport Authority	210	210
Bordeaux Longterm Care	6,251	6,251
Hospital Authority	10,119	10,119
Knowles Home	680	680
All Other	398	398
Direct Bill	0	0
Total	1,152,736	1,152,736

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Property Administration

The Finance - Property Administration Division processes real estate acquisitions, disposals and leases on behalf of Metro Departments. Additional responsibilities include the acquisition of any lands and/or facilities needed by an activity of the Metropolitan Government (including Board of Education), assistance as needed with the negotiation of easements for the Department of Water and Sewer Services and Public Works, and the sale of surplus real property and maintenance of real property fixed asset records. The division of public property administration was established by the Metro Charter and is further described in the Metro Code of Ordinances.

Finance - Property Administration costs are accounted for within GSD General Fund 10101 and business unit 15151000. These costs have been allocated using the modified total direct costs by department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Property Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	536,911			536,911
Inbound Costs:				
Depreciation	43,762		43,762	
001 Administrative - Post Audits	136	0	137	
001 Administrative - Miscellaneous	3		3	
006 Law	22,815	12,487	35,302	
010 General Services - Facilities	18,680	805	19,485	
010 General Services - Mail Services	344	9	353	
014 Information Technology Service	1,224	114	1,337	
015 Finance - Administration	103,659	4,283	107,942	
015 Finance - Grants & Cost Planning	41	2	43	
015 Finance - Office of Mgmt & Budget	397	6	404	
015 Finance - Operations	789	12	801	
015 Finance - Payroll	174	1	175	
015 Finance - Property Administration		101	101	
015 Finance - Treasury		77	77	
015 Finance - Diversity Equity & Inclus		61	61	
030 Sheriff's Office - Security Services		1,154	1,154	
048 Internal Audit		204	204	
Total Allocated Additions:	<u>192,024</u>	<u>19,317</u>	211,341	211,341
Total To Be Allocated:	<u>728,935</u>	<u>19,317</u>		<u>748,252</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
Other Expense & Cost			
501101 Regular Pay	300,767	0	300,767
501102 Leave Pay	10,363	0	10,363
501103 Holiday Pay	14,958	0	14,958
501105 Out of Class Pay	3,719	0	3,719
501109 Longevity	385	0	385
501160 YE Biweekly Sal/Fringe Accr	1,591	0	1,591
501172 Employer OASDI	19,498	0	19,498
501173 Employer SSN Medical	4,560	0	4,560
501174 Employer Group Health	43,750	0	43,750
501175 Employer Dental Group	1,227	0	1,227
501176 Employer Group Life	547	0	547
501177 Employer Pension	33,262	0	33,262
501181 FSA Pre-Tax Savings	13	0	13
501182 Cafe Plan Pre-Tax Savings	1,226	0	1,226
502222 Apprsl & Ngtn Srvc	0	0	0
502223 Legal Services	75,000	0	75,000
502314 Pre-Employment Checks	66	0	66
502339 Recording	0	0	0
502451 Employee Out-of town Travel	736	0	736
502452 Employee Air Travel	240	0	240
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	492	0	492
502503 Cell Phone Service	789	0	789
502701 Printing/Binding	32	0	32
502851 Subscriptions	5,273	0	5,273
502883 Registration	1,275	0	1,275
502884 Membership Dues	2,167	0	2,167
502951 Info Systems Charge	12,700	0	12,700
502957 Telecmmnct'n Charge	1,786	0	1,786
502983 Surplus Property	0	0	0
503100 Offc & Admin Supply	13	0	13
503120 Computer Software	457	0	457
503130 Computer Hardware <\$10K	0	0	0
503140 Office Equipment <\$10K	0	0	0
505233 Rent Equipment	0	0	0
505252 Software License	19	0	19
Departmental Total			
Expenditures Per Financial Statement	536,911		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	536,911	0	536,911
Allocation Step 1			
Inbound - All Others	192,024	0	192,024
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	728,935	0	728,935

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
<hr/>			
Allocation Step 2			
Inbound - All Others	19,317	0	19,317
2nd Allocation	19,317	0	19,317
Total For 015 Finance - Property Administration			
Schedule .3 Total	748,252	0	748,252

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Property Administration**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	18,738		18,738	528	19,265
001 Administrative - Corporate Dues	685	0.017733	129		129		129
001 Administrative - Employee Benefits	61,899	1.602443	11,681		11,681		11,681
001 Administrative - Facility Rental	878	0.022730	166		166		166
001 Administrative - Insurance	6,635	0.171767	1,252		1,252		1,252
001 Administrative - Post Audits	1,080	0.027959	204		204		204
001 Administrative - Gen Svcs Energy	574	0.014860	108		108		108
001 Administrative - Miscellaneous	61	0.001579	12		12		12
002 Metropolitan Council	2,884	0.074661	544		544	15	559
003 Metropolitan Clerk	706	0.018277	133		133	4	137
003 Metropolitan Clerk - Records Center	219	0.005669	41		41		41
004 Mayor's Office*	5,447	0.141012	1,028		1,028	29	1,057
005 Election Commission	4,407	0.114089	832		832	23	855
006 Law	21,845	0.565524	4,122		4,122		4,122
007 Planning Commission	6,491	0.168039	1,225		1,225	34	1,259
008 Human Resources	6,385	0.165295	1,205		1,205		1,205
009 Register of Deeds	3,066	0.079373	579		579	16	595
010 General Services	3,676	0.095164	694		694	19	713
010 General Services - Administration	983	0.025448	185		185		185
010 General Services - Facilities	24,986	0.646838	4,715		4,715		4,715
010 General Services - Fleet Management	42,722	1.105988	8,062		8,062		8,062
010 General Services - Mail Services	1,214	0.031428	229		229		229
010 General Services - Surplus Property	708	0.018329	134		134	4	137
011 Historical Commission	1,410	0.036502	266		266	7	273
012 Employee Benefit Board	659,602	17.075797	124,472		124,472	3,506	127,977
014 Information Technology Service	48,900	1.265925	9,228		9,228		9,228
015 Finance	1,059	0.027415	200		200	6	205
015 Finance - Accountability	515	0.013332	97		97		97
015 Finance - Administration	1,432	0.037072	270		270		270
015 Finance - Business Assistance	1,152	0.029823	217		217		217
015 Finance - Grants & Cost Planning	357	0.009242	67		67		67
015 Finance - Office of Mgmt & Budget	1,527	0.039531	288		288		288
015 Finance - Operations	3,027	0.078363	571		571		571
015 Finance - Payroll	946	0.024490	178		178		178
015 Finance - Property Administration	537	0.013902	101		101		101
015 Finance - Purchasing	1,501	0.038858	283		283	8	291
015 Finance - Treasury	1,379	0.035700	260		260	7	267
015 Finance - Diversity Equity & Inclus	253	0.006550	48		48	1	49
016 Assessor of Property	7,781	0.201435	1,468		1,468	41	1,510
017 Trustee	2,561	0.066299	483		483	14	497
018 County Clerk	5,617	0.145413	1,060		1,060	30	1,090
019 District Attorney	10,452	0.270582	1,972		1,972	55	2,028
021 Public Defender	9,781	0.253211	1,846		1,846	52	1,898
022 Juvenile Court Clerk	2,362	0.061148	446		446	12	458
023 Circuit Court Clerk	8,718	0.225692	1,645		1,645	46	1,691
024 Criminal Court Clerk	6,950	0.179922	1,312		1,312	37	1,348
025 Clerk and Master - Chancery	1,563	0.040463	295		295	8	303
026 Juvenile Court	15,903	0.411697	3,001		3,001	84	3,085
027 General Sessions Court	13,513	0.349825	2,550		2,550	72	2,622
028 State Trial Courts	13,588	0.351767	2,564		2,564	72	2,636
029 Justice Integration Services	3,912	0.101274	738		738	21	759

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Property Administration

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	14,790		14,790	416	15,207
030 Sheriff's Office - Security Services	16,099	0.416771	3,038		3,038	85	3,123
031 Police	246,599	6.383962	46,535		46,535	1,311	47,846
032 Fire	165,253	4.278075	31,184		31,184	878	32,063
033 Codes Administration	12,545	0.324765	2,367		2,367	67	2,434
034 Beer Board	656	0.016983	124		124	3	127
035 Agricultural Extension	324	0.008388	61		61	2	63
037 Social Services	9,996	0.258777	1,886		1,886	53	1,939
038 Health	70,425	1.823165	13,290		13,290	374	13,664
038 Health - Employee Health & Wellness	1,028	0.026613	194		194	5	199
039 Public Library	38,304	0.991615	7,228		7,228	204	7,432
040 Parks	47,234	1.222795	8,913		8,913	251	9,164
041 Arts Commission	1,623	0.042016	306		306	9	315
042 Transportation	50,936	1.318633	9,612		9,612	271	9,883
044 Human Relations Commission	540	0.013980	102		102	3	105
047 Criminal Justice Planning	527	0.013643	99		99	3	102
048 Internal Audit	1,357	0.035130	256		256	7	263
049 Office of Emergency Management	9,109	0.235814	1,719		1,719	48	1,767
051 Office of Family Safety	3,529	0.091359	666		666	19	685
052 Community Oversight Board	1,031	0.026691	195		195	5	200
060 Farmer's Market	2,299	0.059517	434		434	12	446
061 Municipal Auditorium	2,099	0.054339	396		396	11	407
062 State Fair Board	3,832	0.099203	723		723	20	743
064 Sports Authority	39,758	1.029256	7,503		7,503	211	7,714
065 Water and Sewer*	219,680	5.687082	41,455		41,455	1,167	42,622
068 District Energy System (DES)	18,041	0.467046	3,404		3,404	96	3,500
070 Community Education Commission	13	0.000337	2		2	0	2
071 Convention Center Authority	102,914	2.664241	19,421		19,421	547	19,967
075 Metro Action Commission	91,688	2.373622	17,302		17,302	487	17,789
078 Metropolitan Transit Authority (MTA)	286	0.007404	54		54	1	55
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	278,870		278,870	7,860	286,730
091 Emergency Communication Center	17,859	0.462334	3,370		3,370	95	3,465
Bordeaux Longterm Care	213	0.005514	40		40	1	41
Knowles Home	1,980	0.051258	374		374	10	384
Medical Examiner	5,712	0.147872	1,078		1,078	30	1,108
Schedule .4 Total for Public Property Services	3,862,789	100.000000	728,935		728,935	19,317	748,252

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
001 Administrative - Direct	19,265	19,265
001 Administrative - Corporate Dues	129	129
001 Administrative - Employee Benefits	11,681	11,681
001 Administrative - Facility Rental	166	166
001 Administrative - Insurance	1,252	1,252
001 Administrative - Post Audits	204	204
001 Administrative - Gen Svcs Energy	108	108
001 Administrative - Miscellaneous	12	12
002 Metropolitan Council	559	559
003 Metropolitan Clerk	137	137
003 Metropolitan Clerk - Records Center	41	41
004 Mayor's Office*	1,057	1,057
005 Election Commission	855	855
006 Law	4,122	4,122
007 Planning Commission	1,259	1,259
008 Human Resources	1,205	1,205
009 Register of Deeds	595	595
010 General Services	713	713
010 General Services - Administration	185	185
010 General Services - Facilities	4,715	4,715
010 General Services - Fleet Management	8,062	8,062
010 General Services - Mail Services	229	229
010 General Services - Surplus Property	137	137
011 Historical Commission	273	273
012 Employee Benefit Board	127,977	127,977
014 Information Technology Service	9,228	9,228
015 Finance	205	205
015 Finance - Accountability	97	97
015 Finance - Administration	270	270
015 Finance - Business Assistance	217	217
015 Finance - Grants & Cost Planning	67	67
015 Finance - Office of Mgmt & Budget	288	288
015 Finance - Operations	571	571
015 Finance - Payroll	178	178
015 Finance - Property Administration	101	101
015 Finance - Purchasing	291	291
015 Finance - Treasury	267	267
015 Finance - Diversity Equity & Inclus	49	49
016 Assessor of Property	1,510	1,510
017 Trustee	497	497
018 County Clerk	1,090	1,090
019 District Attorney	2,028	2,028
021 Public Defender	1,898	1,898
022 Juvenile Court Clerk	458	458
023 Circuit Court Clerk	1,691	1,691
024 Criminal Court Clerk	1,348	1,348
025 Clerk and Master - Chancery	303	303
026 Juvenile Court	3,085	3,085
027 General Sessions Court	2,622	2,622
028 State Trial Courts	2,636	2,636
029 Justice Integration Services	759	759
030 Sheriff's Office	15,207	15,207

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
030 Sheriff's Office - Security Services	3,123	3,123
031 Police	47,846	47,846
032 Fire	32,063	32,063
033 Codes Administration	2,434	2,434
034 Beer Board	127	127
035 Agricultural Extension	63	63
037 Social Services	1,939	1,939
038 Health	13,664	13,664
038 Health - Employee Health & Wellness	199	199
039 Public Library	7,432	7,432
040 Parks	9,164	9,164
041 Arts Commission	315	315
042 Transportation	9,883	9,883
044 Human Relations Commission	105	105
047 Criminal Justice Planning	102	102
048 Internal Audit	263	263
049 Office of Emergency Management	1,767	1,767
051 Office of Family Safety	685	685
052 Community Oversight Board	200	200
060 Farmer's Market	446	446
061 Municipal Auditorium	407	407
062 State Fair Board	743	743
064 Sports Authority	7,714	7,714
065 Water and Sewer*	42,622	42,622
068 District Energy System (DES)	3,500	3,500
070 Community Education Commission	2	2
071 Convention Center Authority	19,967	19,967
075 Metro Action Commission	17,789	17,789
078 Metropolitan Transit Authority (MTA)	55	55
080 Metro Nashville Public Schools (MNPS)	286,730	286,730
091 Emergency Communication Center	3,465	3,465
Bordeaux Longterm Care	41	41
Knowles Home	384	384
Medical Examiner	1,108	1,108
Direct Bill	0	0
Total	748,252	748,252

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Purchasing

Finance - Purchasing is responsible for issuing and tracking solicitations and contracts. The Procurement Division serves as the Central Contracting Office for the Metropolitan Government of Nashville and Davidson County. Established by City Charter, this Division serves approximately 51 departments, agencies, commissions and boards. However, the Metropolitan Code of Law excludes Metro Schools (MNPS), Metro Transit (MTA), Airport Authority (MAA), Hospital Authority (MHA), Metro Sports Authority (MSA), Convention Center Authority (CCA) and Housing Authority (MDHA).

The costs of Finance - Purchasing are included in GSD General Fund 10101 and business unit 15116330. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Competitive Procurements** - the costs of competitive procurements have been allocated using the number of competitive procurements administered for each department.
- **Non-Competitive Procurements** - the costs attributable to non-competitive procurements has been allocated based on the number of non-competitive procurements identified to each department.
- **Agency Specific Procurements** - the costs of agency-specific procurements have been directly allocated to *Health*.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,500,965			1,500,965
Inbound Costs:				
Depreciation	87,246		87,246	
001 Administrative - Post Audits	381	1	383	
001 Administrative - Miscellaneous	8		8	
003 Metropolitan Clerk - Records Center	5,952	70	6,022	
006 Law	43,003	23,536	66,540	
010 General Services - Facilities	64,758	2,790	67,548	
010 General Services - Mail Services	524	14	538	
014 Information Technology Service	3,399	316	3,716	
015 Finance - Administration	330,751	13,665	344,416	
015 Finance - Business Assistance	615,518	6,027	621,545	
015 Finance - Grants & Cost Planning	114	6	120	
015 Finance - Office of Mgmt & Budget	973	16	989	
015 Finance - Operations	1,745	27	1,772	
015 Finance - Payroll	651	5	656	
015 Finance - Property Administration	283	8	291	
015 Finance - Treasury		230	230	
015 Finance - Diversity Equity & Inclus		149	149	
030 Sheriff's Office - Security Services		6,276	6,276	
048 Internal Audit		570	570	
Total Allocated Additions:	1,155,306	53,707	1,209,013	1,209,013
Total To Be Allocated:	2,656,271	53,707		2,709,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing**

	Total	G&A	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurements
Other Expense & Cost					
501101 Regular Pay	919,727	225,793	536,293	155,250	2,391
501102 Leave Pay	70,260	17,249	40,968	11,860	183
501103 Holiday Pay	48,300	11,858	28,163	8,153	126
501109 Longevity	2,970	729	1,732	501	8
501160 YE Biweekly Sal/Fringe Accr	5,330	1,309	3,107	900	14
501172 Employer OASDI	61,386	15,070	35,794	10,362	160
501173 Employer SSN Medical	14,356	3,524	8,372	2,423	37
501174 Employer Group Health	135,693	33,313	79,122	22,905	353
501175 Employer Dental Group	5,242	1,287	3,056	885	14
501176 Employer Group Life	2,298	564	1,340	388	6
501177 Employer Pension	121,252	29,767	70,703	20,467	315
501181 FSA Pre-Tax Savings	206	51	119	35	1
501182 Cafe Plan Pre-Tax Savings	3,719	913	2,168	628	10
501212 Court Reporter	0	0	0	0	0
502314 Pre-Employment Checks	107	26	63	18	0
502451 Employee Out-of-town Travel	5,174	1,270	3,018	873	13
502452 Employee Air Travel	548	135	319	93	1
502503 Cell Phone Service	503	123	294	85	1
502701 Printing/Binding	496	122	289	84	1
502801 Advertising & Promot'n	40	10	23	7	0
502851 Subscriptions	3,678	903	2,144	621	10
502883 Registration	7,631	1,873	4,450	1,288	20
502884 Membership Dues	3,135	770	1,828	529	8
502951 Info Systems Charge	33,100	8,126	19,301	5,587	86
502957 Telecommnct'n Charge	7,142	1,753	4,164	1,206	19
502983 Surplus Property	400	98	233	68	1
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	838	206	489	141	2
503120 Computer Software	1,076	264	627	182	3
503130 Computer Hardware <\$10K	1,144	281	667	193	3
503140 Office Equipment <\$10K	117	29	68	20	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
505233 Rent Equipment	1,072	263	625	181	3
505252 Software License	44,025	10,808	25,672	7,431	114
Departmental Total					
Expenditures Per Financial Statement	1,500,965				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,500,965	368,487	875,211	253,364	3,903
Allocation Step 1					
Inbound - All Others	1,155,306	1,155,306	0	0	0
Reallocate Admin Costs		(1,523,793)	1,177,630	340,911	5,252
Unallocated Costs	0	0	0	0	0
1st Allocation	2,656,271	0	2,052,841	594,275	9,155

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurements
Allocation Step 2					
Inbound - All Others	53,707	53,707	0	0	0
Reallocate Admin Costs		(53,707)	41,506	12,015	185
Unallocated Costs	0	0	0	0	0
2nd Allocation	53,707	0	41,506	12,015	185
Total For 015 Finance - Purchasing					
Schedule .3 Total	2,709,978	0	2,094,348	606,290	9,340

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing**

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office*	4	2.162162	44,386		44,386	1,419	45,805
005 Election Commission	1	0.540541	11,096		11,096	355	11,451
006 Law	2	1.081081	22,193		22,193		22,193
008 Human Resources	4	2.162162	44,386		44,386		44,386
010 General Services - Administration	56	30.270270	621,401		621,401		621,401
011 Historical Commission	1	0.540541	11,096		11,096	355	11,451
014 Information Technology Service	6	3.243243	66,579		66,579		66,579
015 Finance	5	2.702703	55,482		55,482	1,774	57,256
030 Sheriff's Office	2	1.081081	22,193		22,193	709	22,902
031 Police	2	1.081081	22,193		22,193	709	22,902
032 Fire	1	0.540541	11,096		11,096	355	11,451
033 Codes Administration	2	1.081081	22,193		22,193	709	22,902
037 Social Services	2	1.081081	22,193		22,193	709	22,902
038 Health	1	0.540541	11,096		11,096	355	11,451
039 Public Library	2	1.081081	22,193		22,193	709	22,902
040 Parks	4	2.162162	44,386		44,386	1,419	45,805
041 Arts Commission	1	0.540541	11,096		11,096	355	11,451
042 Transportation	11	5.945946	122,061		122,061	3,902	125,963
049 Office of Emergency Management	1	0.540541	11,096		11,096	355	11,451
061 Municipal Auditorium	1	0.540541	11,096		11,096	355	11,451
062 State Fair Board	3	1.621622	33,289		33,289	1,064	34,353
065 Water and Sewer*	67	36.216214	743,462		743,462	23,771	767,233
075 Metro Action Commission	6	3.243243	66,579		66,579	2,128	68,707
Schedule .4 Total for Competitive Procurements	185	100.000000	2,052,841		2,052,841	41,506	2,094,348

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2022 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing**

Activity - Non-Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office*	1	1.098901	6,530		6,530	174	6,704
010 General Services - Administration	7	7.692308	45,713		45,713		45,713
014 Information Technology Service	14	15.384615	91,427		91,427		91,427
015 Finance - Administration	1	1.098901	6,530		6,530		6,530
016 Assessor of Property	1	1.098901	6,530		6,530	174	6,704
021 Public Defender	5	5.494505	32,652		32,652	871	33,523
030 Sheriff's Office	4	4.395604	26,122		26,122	696	26,818
031 Police	22	24.175826	143,672		143,672	3,832	147,504
038 Health	9	9.890110	58,774		58,774	1,567	60,342
039 Public Library	7	7.692308	45,713		45,713	1,219	46,932
040 Parks	3	3.296703	19,591		19,591	522	20,114
041 Arts Commission	2	2.197802	13,061		13,061	348	13,409
048 Internal Audit	2	2.197802	13,061		13,061	348	13,409
062 State Fair Board	1	1.098901	6,530		6,530	174	6,704
065 Water and Sewer*	8	8.791209	52,244		52,244	1,393	53,637
075 Metro Action Commission	2	2.197802	13,061		13,061	348	13,409
091 Emergency Communication Center	2	2.197802	13,061		13,061	348	13,409
Schedule .4 Total for Non-Competitive Procurements	91	100.000000	594,275		594,275	12,015	606,290

Allocation Basis: Number of Non-Competitive Procurements by Department

Allocation Source: FY 2022 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing

Activity - Agency Specific Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	100	100.000000	9,155		9,155	185	9,340
Schedule .4 Total for Agency Specific Procurements	100	100.000000	9,155		9,155	185	9,340

Allocation Basis: Direct Allocation to 038 Health
Allocation Source: FY 2022 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing**

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurements
004 Mayor's Office*	52,509	45,805	6,704	0
005 Election Commission	11,451	11,451	0	0
006 Law	22,193	22,193	0	0
008 Human Resources	44,386	44,386	0	0
010 General Services - Administration	667,114	621,401	45,713	0
011 Historical Commission	11,451	11,451	0	0
014 Information Technology Service	158,006	66,579	91,427	0
015 Finance	57,256	57,256	0	0
015 Finance - Administration	6,530	0	6,530	0
016 Assessor of Property	6,704	0	6,704	0
021 Public Defender	33,523	0	33,523	0
030 Sheriff's Office	49,721	22,902	26,818	0
031 Police	170,406	22,902	147,504	0
032 Fire	11,451	11,451	0	0
033 Codes Administration	22,902	22,902	0	0
037 Social Services	22,902	22,902	0	0
038 Health	81,132	11,451	60,342	9,340
039 Public Library	69,835	22,902	46,932	0
040 Parks	65,918	45,805	20,114	0
041 Arts Commission	24,860	11,451	13,409	0
042 Transportation	125,963	125,963	0	0
048 Internal Audit	13,409	0	13,409	0
049 Office of Emergency Management	11,451	11,451	0	0
061 Municipal Auditorium	11,451	11,451	0	0
062 State Fair Board	41,058	34,353	6,704	0
065 Water and Sewer*	820,870	767,233	53,637	0
075 Metro Action Commission	82,116	68,707	13,409	0
091 Emergency Communication Center	13,409	0	13,409	0
Direct Bill	0	0	0	0
Total	2,709,978	2,094,348	606,290	9,340

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Treasury

The Metropolitan Treasurer is a position established by the Metropolitan Charter to supervise and be responsible for the custody and disbursement of all funds belonging to the metropolitan government and all funds handled by metropolitan government officers as agents or trustees except as otherwise provided in the Charter or by ordinance or general law not inconsistent with the Charter.

The Collections Officer is a position established by the Metropolitan Charter to collect and receive all revenues, income and moneys due the metropolitan government accruing to the urban services district, the general services district, or any other source, except as otherwise provided for by other parts of the Charter, by ordinance, or by the general law.

The four major areas of responsibility within the Office of the Treasurer are:

- Cash Operations
- Collections
- Debt
- Investments

The costs of Finance - **Treasury Collections** are included in GSD General Fund 10101 and business unit 15108000. These costs have been distributed based on the percentage of revenue collected by benefiting department. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Collections - Convention Center** - these costs have been allocated directly to the Convention Center Authority.
- **Collections - Planning Commission** - these costs have been allocated directly to the Planning Commission.
- **Collections - General Taxes and Fees** - these costs have been allocated to benefiting agencies within the General Fund 10101 and USD General Fund 18301 using modified total expenditures.
- **Collections - Other** - these costs represent collections attributable to other operations and have been allocated directly to All Other.

The cost recorded to internal service fund 51180 in business units 15515110 (Cash Operations), 15515210 (Investment Committee Support), 15515310 (Investor Relations), and 15563000 (Non-Allocated Financial Transactions) have been separately identified. Only the indirect costs allocable to these functions have been allocated as follows:

- **Cash Operations** - these costs have been allocated using the distributed MIP Balance (absolute values in 000's) by benefiting department.
- **Investment Committee Support** - these costs have been allocated based on the number of payroll transactions by benefiting department.
- **Investor Relations** - these costs have been allocated using the modified expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,379,320			1,379,320
Cost Adjustments:				
ACFR Charges for Services	-1,040,850			
Total Departmental Cost Adjustments:	-1,040,850			-1,040,850
Inbound Costs:				
Depreciation	23,569		23,569	
001 Administrative - Post Audits	350	1	352	
001 Administrative - Miscellaneous	7		7	
003 Metropolitan Clerk - Records Center	163	2	165	
006 Law	12,648	6,923	19,571	
010 General Services - Facilities	27,088	1,167	28,255	
010 General Services - Mail Services	13,643	368	14,010	
014 Information Technology Service	5,473	510	5,983	
015 Finance - Administration	279,251	11,537	290,788	
015 Finance - Grants & Cost Planning	105	6	111	
015 Finance - Office of Mgmt & Budget	1,076	18	1,094	
015 Finance - Operations	4,545	70	4,616	
015 Finance - Payroll	464	4	468	
015 Finance - Property Administration	260	7	267	
015 Finance - Treasury		109	109	
015 Finance - Diversity Equity & Inclus		165	165	
030 Sheriff's Office - Security Services		2,625	2,625	
048 Internal Audit		524	524	
Total Allocated Additions:	368,644	24,034	392,678	392,678
Total To Be Allocated:	707,114	24,034		731,148

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Collections - Convention Center	Collections - Planning Commission	Collections - General Taxes & Fees
Other Expense & Cost					
501101 Regular Pay	752,620	0	63,424	14,260	32,609
501102 Leave Pay	82,807	0	7,456	1,676	3,833
501103 Holiday Pay	37,418	0	3,209	721	1,650
501109 Longevity	3,521	0	201	45	103
501160 YE Biweekly Sal/Fringe Accr	6,551	0	632	142	325
501172 Employer OASDI	51,306	0	4,298	966	2,210
501173 Employer SSN Medical	11,999	0	1,005	226	517
501174 Employer Group Health	113,323	0	12,517	2,814	6,435
501175 Employer Dental Group	4,082	0	462	104	238
501176 Employer Group Life	1,714	0	194	43	100
501177 Employer Pension	104,943	0	7,851	1,765	4,037
501181 FSA Pre-Tax Savings	730	0	11	3	6
501182 Cafe Plan Pre-Tax Savings	3,178	0	369	83	190
502105 Cable Television	0	0	0	0	0
502229 Management Consultant	103,920	0	7,987	1,796	4,107
502314 Pre-Employment Checks	422	0	130	29	67
502331 Temporary Service	(187)	0	(85)	(19)	(44)
502451 Employee Out-of-town Travel	1,776	0	0	0	0
502452 Employee Air Travel	760	0	0	0	0
502453 Employee Local Travel/Park	112	0	0	0	0
502502 Allowance-Cell/Mobile Devices	733	0	0	0	0
502520 Postage & Delivery Srvc	177	0	54	12	28
502701 Printing/Binding	1,979	0	267	60	137
502801 Advertising & Promot'n	2,357	0	345	78	177
502851 Subscriptions	117	0	0	0	0
502883 Registration	3,604	0	657	148	338
502884 Membership Dues	1,166	0	0	0	0
502951 Info Systems Charge	60,200	0	15,045	3,382	7,735
502957 Telecommnct'n Charge	4,594	0	0	0	0
502976 MIS Tech Revolving Charge	2,583	0	0	0	0
502983 Surplus Property	500	0	91	21	47
503050 Host & Hostess	314	0	0	0	0
503100 Offc & Admin Supply	5,963	0	939	211	483
503120 Computer Software	696	0	136	30	70
503130 Computer Hardware <\$10K	17	0	0	0	0
503150 Furniture/Fixtures<\$10K	8,235	0	3,755	844	1,930
505174 Interest Expense MIP	63	0	0	0	0
505233 Rent Equipment	976	0	111	25	57
505252 Software License	51	0	9	2	4
505282 Professional Privilege Tax	0	0	0	0	0
505957 Insurance-Premium J&L	2,800	0	0	0	0
505959 Insurance-Surety Bond	1,200	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,379,320				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Charges for Services	(1,040,850)	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Collections - Convention Center	Collections - Planning Commission	Collections - General Taxes & Fees
Functional Cost	338,470	0	131,070	29,467	67,389
Allocation Step 1					
Inbound - All Others	368,644	0	68,615	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	707,114	0	199,685	29,467	67,389
Allocation Step 2					
Inbound - All Others	24,034	0	4,473	0	0
2nd Allocation	24,034	0	4,473	0	0
Total For 015 Finance - Treasury					
Schedule .3 Total	731,148	0	204,157	29,467	67,389

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Collections - Other	Cash Operations	Investment Cmtee Support	Investor Relations
Other Expense & Cost				
501101 Regular Pay	28,825	253,368	191,642	168,492
501102 Leave Pay	3,389	24,168	23,857	18,428
501103 Holiday Pay	1,458	11,000	10,386	8,994
501109 Longevity	91	990	1,073	1,018
501160 YE Biweekly Sal/Fringe Accr	287	2,872	1,188	1,105
501172 Employer OASDI	1,953	17,194	13,327	11,358
501173 Employer SSN Medical	457	4,021	3,117	2,656
501174 Employer Group Health	5,689	32,014	21,167	32,687
501175 Employer Dental Group	210	1,202	838	1,028
501176 Employer Group Life	88	509	390	390
501177 Employer Pension	3,568	33,121	29,234	25,367
501181 FSA Pre-Tax Savings	5	243	323	139
501182 Cafe Plan Pre-Tax Savings	168	861	595	912
502105 Cable Television	0	0	0	0
502229 Management Consultant	3,630	86,400	0	0
502314 Pre-Employment Checks	59	137	0	0
502331 Temporary Service	(39)	0	0	0
502451 Employee Out-of-town Travel	0	1,592	92	92
502452 Employee Air Travel	0	253	254	253
502453 Employee Local Travel/Park	0	24	88	0
502502 Allowance-Cell/Mobile Devices	0	249	242	242
502520 Postage & Delivery Srvc	25	26	0	32
502701 Printing/Binding	122	837	262	294
502801 Advertising & Promot'n	157	1,600	0	0
502851 Subscriptions	0	39	39	39
502883 Registration	298	1,664	0	499
502884 Membership Dues	0	112	942	112
502951 Info Systems Charge	6,838	9,100	9,100	9,000
502957 Telecmnct'n Charge	0	2,986	827	781
502976 MIS Tech Revolving Charge	0	1,669	914	0
502983 Surplus Property	41	300	0	0
503050 Host & Hostess	0	0	314	0
503100 Offc & Admin Supply	426	3,463	14	427
503120 Computer Software	62	199	0	199
503130 Computer Hardware <\$10K	0	17	0	0
503150 Furniture/Fixtures<\$10K	1,706	0	0	0
505174 Interest Expense MIP	0	63	0	0
505233 Rent Equipment	51	244	244	244
505252 Software License	4	32	0	0
505282 Professional Privilege Tax	0	0	0	0
505957 Insurance-Premium J&L	0	1,300	900	600
505959 Insurance-Surety Bond	0	0	1,200	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ACFR Charges for Services	0	(470,811)	(297,975)	(272,064)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Collections - Other	Cash Operations	Investment Cmtee Support	Investor Relations
Functional Cost	59,568	23,058	14,594	13,324
Allocation Step 1				
Inbound - All Others	0	122,085	95,258	82,686
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	59,568	145,143	109,852	96,010
Allocation Step 2				
Inbound - All Others	0	7,961	6,210	5,390
2nd Allocation	0	7,961	6,210	5,390
Total For 015 Finance - Treasury				
Schedule .3 Total	59,568	153,104	116,062	101,400

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - Convention Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	199,685		199,685	4,473	204,157
Schedule .4 Total for Collections - Convention Center	100	100.000000	199,685		199,685	4,473	204,157

Allocation Basis: Direct Allocation to 071 Convention Center Authority
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - Planning Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	100	100.000000	29,467		29,467		29,467
Schedule .4 Total for Collections - Planning Commission	100	100.000000	29,467		29,467	0	29,467

Allocation Basis: Direct Allocation to 007 Planning Commission
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Collections - General Taxes & Fees

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	21,532	2.284361	1,539		1,539		1,539
001 Administrative - Corporate Dues	685	0.072673	49		49		49
001 Administrative - Employee Benefits	61,899	6.566955	4,425		4,425		4,425
001 Administrative - Facility Rental	878	0.093148	63		63		63
001 Administrative - Insurance	6,635	0.703917	474		474		474
001 Administrative - Post Audits	1,080	0.114579	77		77		77
001 Administrative - Gen Svcs Energy	574	0.060896	41		41		41
001 Administrative - Miscellaneous	61	0.006472	4		4		4
002 Metropolitan Council	2,884	0.305968	206		206		206
003 Metropolitan Clerk	634	0.067262	45		45		45
003 Metropolitan Clerk - Records Center	219	0.023234	16		16		16
004 Mayor's Office*	4,854	0.514968	347		347		347
005 Election Commission	4,404	0.467227	315		315		315
006 Law	6,524	0.692141	466		466		466
007 Planning Commission	6,012	0.637822	430		430		430
008 Human Resources	6,385	0.677394	456		456		456
009 Register of Deeds	336	0.035647	24		24		24
010 General Services - Administration	983	0.104288	70		70		70
010 General Services - Facilities	23,414	2.484025	1,674		1,674		1,674
010 General Services - Mail Services	1,214	0.128795	87		87		87
011 Historical Commission	1,281	0.135903	92		92		92
015 Finance - Accountability	515	0.054637	37		37		37
015 Finance - Administration	1,432	0.151923	102		102		102
015 Finance - Business Assistance	1,152	0.122217	82		82		82
015 Finance - Grants & Cost Planning	357	0.037875	26		26		26
015 Finance - Office of Mgmt & Budget	1,527	0.162002	109		109		109
015 Finance - Operations	3,027	0.321139	216		216		216
015 Finance - Payroll	946	0.100363	68		68		68
015 Finance - Property Administration	537	0.056971	38		38		38
015 Finance - Purchasing	1,501	0.159243	107		107		107
015 Finance - Treasury	287	0.030448	21		21		21
015 Finance - Diversity Equity & Inclus	253	0.026841	18		18		18
016 Assessor of Property	7,761	0.823376	555		555		555
017 Trustee	2,440	0.258863	174		174		174
018 County Clerk	5,293	0.561542	378		378		378
019 District Attorney	9,814	1.041182	702		702		702
021 Public Defender	9,781	1.037681	699		699		699
022 Juvenile Court Clerk	2,202	0.233613	157		157		157
023 Circuit Court Clerk	3,087	0.327504	221		221		221
024 Criminal Court Clerk	6,810	0.722483	487		487		487
025 Clerk and Master - Chancery	1,563	0.165821	112		112		112
026 Juvenile Court	13,293	1.410274	950		950		950
027 General Sessions Court	12,924	1.371126	924		924		924
028 State Trial Courts	9,973	1.058050	713		713		713
029 Justice Integration Services	3,912	0.415030	280		280		280
030 Sheriff's Office	76,290	8.093717	5,454		5,454		5,454
030 Sheriff's Office - Security Services	16,099	1.707966	1,151		1,151		1,151
031 Police	239,339	25.391821	17,111		17,111		17,111
032 Fire	156,954	16.651478	11,221		11,221		11,221
033 Codes Administration	12,407	1.316277	887		887		887
034 Beer Board	656	0.069596	47		47		47
035 Agricultural Extension	324	0.034374	23		23		23

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - General Taxes & Fees

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
037 Social Services	6,952	0.737548	497		497		497
038 Health	24,966	2.648679	1,785		1,785		1,785
038 Health - Employee Health & Wellness	1,028	0.109062	74		74		74
039 Public Library	32,919	3.492425	2,354		2,354		2,354
040 Parks	43,976	4.665478	3,144		3,144		3,144
041 Arts Commission	1,164	0.123490	83		83		83
042 Transportation	43,575	4.622935	3,115		3,115		3,115
044 Human Relations Commission	540	0.057289	39		39		39
047 Criminal Justice Planning	527	0.055910	38		38		38
048 Internal Audit	1,357	0.143966	97		97		97
049 Office of Emergency Management	1,292	0.137070	92		92		92
051 Office of Family Safety	2,570	0.272655	184		184		184
052 Community Oversight Board	1,008	0.106940	72		72		72
091 Emergency Communication Center	17,860	1.894793	1,277		1,277		1,277
Bordeaux Longterm Care	213	0.022597	15		15		15
Knowles Home	1,980	0.210061	142		142		142
Medical Examiner	5,712	0.605994	408		408		408
Schedule .4 Total for Collections - General Taxes & Fees	942,583	100.000000	67,389		67,389	0	67,389

Allocation Basis: Modified Expenditures (in 000's) by Department within General Fund
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Collections - Other

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	59,568		59,568		59,568
Schedule .4 Total for Collections - Other	100	100.000000	59,568		59,568	0	59,568

Allocation Basis: Direct Allocation to All Other

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	71,394.11	3.153435	4,577		4,577	267	4,844
001 Administrative - Corporate Dues	166.42	0.007351	11		11		11
001 Administrative - Employee Benefits	23,324.99	1.030251	1,495		1,495		1,495
001 Administrative - Facility Rental	213.37	0.009424	14		14		14
001 Administrative - Insurance	5,372.99	0.237322	344		344		344
001 Administrative - Post Audits	262.43	0.011591	17		17		17
001 Administrative - Gen Svcs Energy	141.90	0.006268	9		9		9
001 Administrative - Miscellaneous	7,356.35	0.324926	472		472		472
002 Metropolitan Council	701.68	0.030993	45		45	3	47
003 Metropolitan Clerk	307.83	0.013597	20		20	1	21
003 Metropolitan Clerk - Records Center	53.33	0.002356	3		3		3
004 Mayor's Office*	8,930.25	0.394443	572		572	33	606
005 Election Commission	1,139.37	0.050325	73		73	4	77
006 Law	29,570.67	1.306119	1,896		1,896		1,896
007 Planning Commission	19,045.72	0.841238	1,221		1,221	71	1,292
008 Human Resources	1,552.11	0.068556	99		99		99
009 Register of Deeds	101.53	0.004485	6		6	0	7
010 General Services	4,986.26	0.220240	320		320	19	338
010 General Services - Administration	239.06	0.010559	15		15		15
010 General Services - Facilities	18,917.22	0.835562	1,213		1,213		1,213
010 General Services - Fleet Management	13,017.00	0.574953	835		835		835
010 General Services - Mail Services	295.19	0.013038	19		19		19
010 General Services - Surplus Property	2,450.00	0.108215	157		157	9	166
011 Historical Commission	365.42	0.016140	23		23	1	25
012 Employee Benefit Board	115,740.42	5.112184	7,420		7,420	433	7,853
014 Information Technology Service	31,747.75	1.402279	2,035		2,035		2,035
015 Finance	16,299.42	0.719936	1,045		1,045	61	1,106
015 Finance - Accountability	125.09	0.005525	8		8		8
015 Finance - Administration	348.07	0.015374	22		22		22
015 Finance - Business Assistance	280.17	0.012375	18		18		18
015 Finance - Grants & Cost Planning	86.67	0.003828	6		6		6
015 Finance - Office of Mgmt & Budget	371.16	0.016394	24		24		24
015 Finance - Operations	735.89	0.032504	47		47		47
015 Finance - Payroll	230.02	0.010160	15		15		15
015 Finance - Property Administration	130.52	0.005765	8		8		8
015 Finance - Purchasing	364.88	0.016117	23		23		23
015 Finance - Treasury	147.89	0.006532	9		9		9
015 Finance - Diversity Equity & Inclus	61.58	0.002720	4		4	0	4
016 Assessor of Property	2,085.91	0.092133	134		134	8	141
017 Trustee	505.02	0.022306	32		32	2	34
018 County Clerk	1,923.70	0.084969	123		123	7	130
019 District Attorney	3,429.78	0.151491	220		220	13	233
021 Public Defender	2,377.83	0.105027	152		152	9	161
022 Juvenile Court Clerk	348.23	0.015381	22		22	1	24
023 Circuit Court Clerk	750.34	0.033142	48		48	3	51
024 Criminal Court Clerk	1,783.48	0.078775	114		114	7	121
025 Clerk and Master - Chancery	380.07	0.016787	24		24	1	26
026 Juvenile Court	3,963.52	0.175066	254		254	15	269
027 General Sessions Court	4,183.02	0.184761	268		268	16	284
028 State Trial Courts	3,336.17	0.147357	214		214	12	226
029 Justice Integration Services	1,156.59	0.051086	74		74	4	78

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	30,962.63	1.367601	1,985		1,985	116	2,101
030 Sheriff's Office - Security Services	3,913.76	0.172868	251		251	15	265
031 Police	73,581.21	3.250038	4,717		4,717	275	4,992
032 Fire	42,489.64	1.876742	2,724		2,724	159	2,883
033 Codes Administration	5,391.27	0.238129	346		346	20	366
034 Beer Board	159.35	0.007038	10		10	1	11
035 Agricultural Extension	78.82	0.003481	5		5	0	5
036 Soil and Water Conservation	0.03	0.000001	0		0	0	0
037 Social Services	4,262.21	0.188259	273		273	16	289
038 Health	21,694.62	0.958238	1,391		1,391	81	1,472
038 Health - Employee Health & Wellness	250.02	0.011043	16		16	1	17
039 Public Library	20,357.72	0.899188	1,305		1,305	76	1,381
040 Parks	26,896.51	1.188003	1,724		1,724	101	1,825
041 Arts Commission	964.29	0.042592	62		62	4	65
042 Transportation	27,993.01	1.236434	1,795		1,795	105	1,899
044 Human Relations Commission	131.39	0.005803	8		8	0	9
047 Criminal Justice Planning	128.21	0.005663	8		8	0	9
048 Internal Audit	331.11	0.014625	21		21	1	22
049 Office of Emergency Management	8,897.75	0.393008	570		570	33	604
051 Office of Family Safety	913.40	0.040344	58		58	3	62
052 Community Oversight Board	294.24	0.012996	19		19	1	20
060 Farmer's Market	759.00	0.033525	49		49	3	51
061 Municipal Auditorium	4,486.85	0.198181	288		288	17	304
062 State Fair Board	1,495.70	0.066064	96		96	6	101
064 Sports Authority	58,220.96	2.571585	3,732		3,732	218	3,950
065 Water and Sewer*	558,422.59	24.665192	35,803		35,803	2,094	37,898
067 General Hospital	1,964.45	0.086769	126		126	7	133
068 District Energy System (DES)	6,980.32	0.308317	447		447	26	473
070 Community Education Commission	14.00	0.000618	1		1	0	1
071 Convention Center Authority	220,580.00	9.742885	14,141		14,141	825	14,966
075 Metro Action Commission	28,316.86	1.250739	1,815		1,815	106	1,921
077 Metro Development & Housing Authority	2,827.40	0.124885	181		181	11	192
078 Metropolitan Transit Authority (MTA)	12,604.14	0.556717	808		808	47	855
080 Metro Nashville Public Schools (MNPS)	254,275.69	11.231204	16,301		16,301	951	17,252
083 Industrial Development Board	79.00	0.003489	5		5	0	5
090 Debt Service	77,094.00	3.405195	4,942		4,942	288	5,231
091 Emergency Communication Center	4,359.79	0.192569	279		279	16	296
Bordeaux Longterm Care	51.85	0.002290	3		3	0	3
Hospital Authority	12,047.87	0.532147	772		772	45	817
Knowles Home	481.33	0.021260	31		31	2	32
Medical Examiner	1,388.68	0.061337	89		89	5	94
All Other	345,071.00	15.241577	22,122		22,122	1,290	23,412
Schedule .4 Total for Cash Operations	2,264,011.06	100.000000	145,143		145,143	7,961	153,104

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2022 Average Weighted MIP Balances by Fund - Finance-Treasury

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	151	0.022964	25		25		25
002 Metropolitan Council	1,868	0.284081	312		312	18	330
003 Metropolitan Clerk	222	0.033761	37		37	2	39
003 Metropolitan Clerk - Records Center	54	0.008212	9		9		9
004 Mayor's Office*	1,037	0.157705	173		173	10	183
005 Election Commission	13,895	2.113122	2,321		2,321	134	2,456
006 Law	1,447	0.220057	242		242		242
007 Planning Commission	1,656	0.251841	277		277	16	292
008 Human Resources	2,105	0.320124	352		352		352
009 Register of Deeds	232	0.035282	39		39	2	41
010 General Services - Administration	1,643	0.249864	274		274		274
010 General Services - Facilities	862	0.131091	144		144		144
010 General Services - Fleet Management	1,330	0.202264	222		222		222
010 General Services - Mail Services	134	0.020378	22		22		22
010 General Services - Surplus Property	207	0.031480	35		35	2	36
011 Historical Commission	394	0.059919	66		66	4	69
012 Employee Benefit Board	22	0.003346	4		4	0	4
014 Information Technology Service	4,568	0.694692	763		763		763
015 Finance	210	0.031936	35		35	2	37
015 Finance - Accountability	111	0.016881	19		19		19
015 Finance - Administration	1,061	0.161355	177		177		177
015 Finance - Business Assistance	307	0.046688	51		51		51
015 Finance - Grants & Cost Planning	81	0.012318	14		14		14
015 Finance - Office of Mgmt & Budget	344	0.052315	57		57		57
015 Finance - Operations	750	0.114058	125		125		125
015 Finance - Payroll	230	0.034978	38		38		38
015 Finance - Property Administration	100	0.015208	17		17		17
015 Finance - Purchasing	374	0.056877	62		62		62
015 Finance - Treasury	267	0.040605	45		45		45
015 Finance - Diversity Equity & Inclus	60	0.009125	10		10	0	10
016 Assessor of Property	2,894	0.440113	483		483	28	511
017 Trustee	895	0.136110	149		149	9	158
018 County Clerk	2,607	0.396467	435		435	25	461
019 District Attorney	2,784	0.423385	465		465	27	492
021 Public Defender	2,603	0.395859	435		435	25	460
022 Juvenile Court Clerk	921	0.140064	154		154	9	163
023 Circuit Court Clerk	1,754	0.266745	293		293	17	310
024 Criminal Court Clerk	2,759	0.419583	461		461	27	487
025 Clerk and Master - Chancery	601	0.091399	100		100	6	106
026 Juvenile Court	3,719	0.565577	621		621	36	657
027 General Sessions Court	4,105	0.624280	686		686	40	725
028 State Trial Courts	4,517	0.686936	755		755	44	798
029 Justice Integration Services	544	0.082730	91		91	5	96
030 Sheriff's Office	27,828	4.232022	4,649		4,649	269	4,918
030 Sheriff's Office - Security Services	1,870	0.284386	312		312	18	330
031 Police	63,513	9.658920	10,610		10,610	615	11,225
032 Fire	42,723	6.497222	7,137		7,137	413	7,551
033 Codes Administration	4,150	0.631123	693		693	40	733
034 Beer Board	180	0.027374	30		30	2	32
035 Agricultural Extension	155	0.023572	26		26	1	27
037 Social Services	3,196	0.486041	534		534	31	565

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	16,849	2.562360	2,815		2,815	163	2,978
038 Health - Employee Health & Wellness	163	0.024789	27		27	1	29
039 Public Library	10,934	1.662819	1,827		1,827	106	1,932
040 Parks	18,642	2.835035	3,114		3,114	180	3,295
041 Arts Commission	379	0.057638	63		63	4	67
042 Transportation	11,984	1.822501	2,002		2,002	116	2,118
044 Human Relations Commission	101	0.015360	17		17	1	18
047 Criminal Justice Planning	93	0.014143	15		15	1	16
048 Internal Audit	293	0.044559	49		49	3	52
049 Office of Emergency Management	400	0.060831	67		67	4	71
051 Office of Family Safety	945	0.143714	158		158	9	167
052 Community Oversight Board	204	0.031024	34		34	2	36
060 Farmer's Market	217	0.033001	36		36	2	38
061 Municipal Auditorium	314	0.047752	52		52	3	55
062 State Fair Board	986	0.149949	165		165	9	174
064 Sports Authority	115	0.017489	19		19	1	20
065 Water and Sewer*	31,204	4.745436	5,213		5,213	302	5,514
070 Community Education Commission	31	0.004714	5		5	0	5
071 Convention Center Authority	3,860	0.587020	645		645	37	682
075 Metro Action Commission	9,871	1.501160	1,649		1,649	95	1,744
078 Metropolitan Transit Authority (MTA)	37	0.005627	6		6	0	6
080 Metro Nashville Public Schools (MNPS)	324,433	49.339065	54,203		54,203	3,147	57,350
091 Emergency Communication Center	5,392	0.820004	901		901	52	953
Airport Authority	120	0.018249	20		20	1	21
Bordeaux Longterm Care	3,565	0.542157	596		596	34	630
Hospital Authority	5,771	0.877641	964		964	56	1,020
Knowles Home	388	0.059006	65		65	4	68
All Other	227	0.034522	38		38	2	40
Schedule .4 Total for Investment Cmtee Support	657,558	100.000000	109,852		109,852	6,210	116,062

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2022 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	2,468		2,468	147	2,615
001 Administrative - Corporate Dues	685	0.017733	17		17		17
001 Administrative - Employee Benefits	61,899	1.602443	1,539		1,539		1,539
001 Administrative - Facility Rental	878	0.022730	22		22		22
001 Administrative - Insurance	6,635	0.171767	165		165		165
001 Administrative - Post Audits	1,080	0.027959	27		27		27
001 Administrative - Gen Svcs Energy	574	0.014860	14		14		14
001 Administrative - Miscellaneous	61	0.001579	1		1		1
002 Metropolitan Council	2,884	0.074661	72		72	4	76
003 Metropolitan Clerk	706	0.018277	18		18	1	19
003 Metropolitan Clerk - Records Center	219	0.005669	5		5		5
004 Mayor's Office*	5,447	0.141012	135		135	8	143
005 Election Commission	4,407	0.114089	109		109	6	116
006 Law	21,845	0.565524	543		543		543
007 Planning Commission	6,491	0.168039	161		161	10	171
008 Human Resources	6,385	0.165295	159		159		159
009 Register of Deeds	3,066	0.079373	76		76	4	81
010 General Services	3,676	0.095164	91		91	5	97
010 General Services - Administration	983	0.025448	24		24		24
010 General Services - Facilities	24,986	0.646838	621		621		621
010 General Services - Fleet Management	42,722	1.105988	1,062		1,062		1,062
010 General Services - Mail Services	1,214	0.031428	30		30		30
010 General Services - Surplus Property	708	0.018329	18		18	1	19
011 Historical Commission	1,410	0.036502	35		35	2	37
012 Employee Benefit Board	659,602	17.075797	16,395		16,395	979	17,373
014 Information Technology Service	48,900	1.265925	1,215		1,215		1,215
015 Finance	1,059	0.027415	26		26	1	28
015 Finance - Accountability	515	0.013332	13		13		13
015 Finance - Administration	1,432	0.037072	36		36		36
015 Finance - Business Assistance	1,152	0.029823	29		29		29
015 Finance - Grants & Cost Planning	357	0.009242	9		9		9
015 Finance - Office of Mgmt & Budget	1,527	0.039531	38		38		38
015 Finance - Operations	3,027	0.078363	75		75		75
015 Finance - Payroll	946	0.024490	23		23		23
015 Finance - Property Administration	537	0.013902	13		13		13
015 Finance - Purchasing	1,501	0.038858	37		37		37
015 Finance - Treasury	1,379	0.035700	34		34		34
015 Finance - Diversity Equity & Inclus	253	0.006550	6		6	0	7
016 Assessor of Property	7,781	0.201435	193		193	11	205
017 Trustee	2,561	0.066299	64		64	4	67
018 County Clerk	5,617	0.145413	140		140	8	148
019 District Attorney	10,452	0.270582	260		260	15	275
021 Public Defender	9,781	0.253211	243		243	14	257
022 Juvenile Court Clerk	2,362	0.061148	59		59	3	62
023 Circuit Court Clerk	8,718	0.225692	217		217	13	229
024 Criminal Court Clerk	6,950	0.179922	173		173	10	183
025 Clerk and Master - Chancery	1,563	0.040463	39		39	2	41
026 Juvenile Court	15,903	0.411697	395		395	23	419
027 General Sessions Court	13,513	0.349825	336		336	20	356
028 State Trial Courts	13,588	0.351767	338		338	20	358
029 Justice Integration Services	3,912	0.101274	97		97	6	103

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	1,948		1,948	116	2,064
030 Sheriff's Office - Security Services	16,099	0.416771	400		400	24	424
031 Police	246,599	6.383962	6,129		6,129	366	6,495
032 Fire	165,253	4.278075	4,107		4,107	245	4,353
033 Codes Administration	12,545	0.324765	312		312	18	330
034 Beer Board	656	0.016983	16		16	1	17
035 Agricultural Extension	324	0.008388	8		8	0	8
037 Social Services	9,996	0.258777	248		248	15	263
038 Health	70,425	1.823165	1,750		1,750	104	1,855
038 Health - Employee Health & Wellness	1,028	0.026613	26		26	1	27
039 Public Library	38,304	0.991615	952		952	57	1,009
040 Parks	47,234	1.222795	1,174		1,174	70	1,244
041 Arts Commission	1,623	0.042016	40		40	2	43
042 Transportation	50,936	1.318633	1,266		1,266	75	1,342
044 Human Relations Commission	540	0.013980	13		13	1	14
047 Criminal Justice Planning	527	0.013643	13		13	1	14
048 Internal Audit	1,357	0.035130	34		34	2	36
049 Office of Emergency Management	9,109	0.235814	226		226	13	240
051 Office of Family Safety	3,529	0.091359	88		88	5	93
052 Community Oversight Board	1,031	0.026691	26		26	1	27
060 Farmer's Market	2,299	0.059517	57		57	3	60
061 Municipal Auditorium	2,099	0.054339	52		52	3	55
062 State Fair Board	3,832	0.099203	95		95	6	101
064 Sports Authority	39,758	1.029256	988		988	59	1,047
065 Water and Sewer*	219,680	5.687082	5,460		5,460	326	5,786
068 District Energy System (DES)	18,041	0.467046	448		448	27	475
070 Community Education Commission	13	0.000337	0		0	0	0
071 Convention Center Authority	102,914	2.664241	2,558		2,558	153	2,711
075 Metro Action Commission	91,688	2.373622	2,279		2,279	136	2,415
078 Metropolitan Transit Authority (MTA)	286	0.007404	7		7	0	7
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	36,734		36,734	2,199	38,933
091 Emergency Communication Center	17,859	0.462334	444		444	26	470
Bordeaux Longterm Care	213	0.005514	5		5	0	6
Knowles Home	1,980	0.051258	49		49	3	52
Medical Examiner	5,712	0.147872	142		142	8	150
Schedule .4 Total for Investor Relations	3,862,789	100.000000	96,010		96,010	5,390	101,400

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Collections - Convention Center	Collections - Planning Commission	Collections - General Taxes & Fees	Collections - Other
001 Administrative - Direct	8,998	0	0	1,539	0
001 Administrative - Corporate Dues	77	0	0	49	0
001 Administrative - Employee Benefits	7,484	0	0	4,425	0
001 Administrative - Facility Rental	98	0	0	63	0
001 Administrative - Insurance	984	0	0	474	0
001 Administrative - Post Audits	121	0	0	77	0
001 Administrative - Gen Svcs Energy	64	0	0	41	0
001 Administrative - Miscellaneous	477	0	0	4	0
002 Metropolitan Council	660	0	0	206	0
003 Metropolitan Clerk	124	0	0	45	0
003 Metropolitan Clerk - Records Center	33	0	0	16	0
004 Mayor's Office*	1,279	0	0	347	0
005 Election Commission	2,964	0	0	315	0
006 Law	3,147	0	0	466	0
007 Planning Commission	31,652	0	29,467	430	0
008 Human Resources	1,066	0	0	456	0
009 Register of Deeds	152	0	0	24	0
010 General Services	435	0	0	0	0
010 General Services - Administration	384	0	0	70	0
010 General Services - Facilities	3,652	0	0	1,674	0
010 General Services - Fleet Management	2,119	0	0	0	0
010 General Services - Mail Services	158	0	0	87	0
010 General Services - Surplus Property	221	0	0	0	0
011 Historical Commission	223	0	0	92	0
012 Employee Benefit Board	25,230	0	0	0	0
014 Information Technology Service	4,014	0	0	0	0
015 Finance	1,170	0	0	0	0
015 Finance - Accountability	76	0	0	37	0
015 Finance - Administration	337	0	0	102	0
015 Finance - Business Assistance	180	0	0	82	0
015 Finance - Grants & Cost Planning	53	0	0	26	0
015 Finance - Office of Mgmt & Budget	228	0	0	109	0
015 Finance - Operations	464	0	0	216	0
015 Finance - Payroll	144	0	0	68	0
015 Finance - Property Administration	77	0	0	38	0
015 Finance - Purchasing	230	0	0	107	0
015 Finance - Treasury	109	0	0	21	0
015 Finance - Diversity Equity & Inclus	39	0	0	18	0
016 Assessor of Property	1,412	0	0	555	0
017 Trustee	434	0	0	174	0
018 County Clerk	1,117	0	0	378	0
019 District Attorney	1,701	0	0	702	0
021 Public Defender	1,578	0	0	699	0
022 Juvenile Court Clerk	406	0	0	157	0
023 Circuit Court Clerk	811	0	0	221	0
024 Criminal Court Clerk	1,278	0	0	487	0
025 Clerk and Master - Chancery	285	0	0	112	0
026 Juvenile Court	2,295	0	0	950	0
027 General Sessions Court	2,289	0	0	924	0
028 State Trial Courts	2,095	0	0	713	0
029 Justice Integration Services	557	0	0	280	0
030 Sheriff's Office	14,537	0	0	5,454	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Collections - Convention Center	Collections - Planning Commission	Collections - General Taxes & Fees	Collections - Other
030 Sheriff's Office - Security Services	2,171	0	0	1,151	0
031 Police	39,823	0	0	17,111	0
032 Fire	26,007	0	0	11,221	0
033 Codes Administration	2,316	0	0	887	0
034 Beer Board	106	0	0	47	0
035 Agricultural Extension	64	0	0	23	0
037 Social Services	1,614	0	0	497	0
038 Health	8,089	0	0	1,785	0
038 Health - Employee Health & Wellness	146	0	0	74	0
039 Public Library	6,676	0	0	2,354	0
040 Parks	9,508	0	0	3,144	0
041 Arts Commission	258	0	0	83	0
042 Transportation	8,474	0	0	3,115	0
044 Human Relations Commission	79	0	0	39	0
047 Criminal Justice Planning	76	0	0	38	0
048 Internal Audit	207	0	0	97	0
049 Office of Emergency Management	1,006	0	0	92	0
051 Office of Family Safety	505	0	0	184	0
052 Community Oversight Board	155	0	0	72	0
060 Farmer's Market	150	0	0	0	0
061 Municipal Auditorium	415	0	0	0	0
062 State Fair Board	376	0	0	0	0
064 Sports Authority	5,017	0	0	0	0
065 Water and Sewer*	49,198	0	0	0	0
067 General Hospital	133	0	0	0	0
068 District Energy System (DES)	948	0	0	0	0
070 Community Education Commission	7	0	0	0	0
071 Convention Center Authority	222,516	204,157	0	0	0
075 Metro Action Commission	6,080	0	0	0	0
077 Metro Development & Housing Authorit	192	0	0	0	0
078 Metropolitan Transit Authority (MTA)	869	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	113,535	0	0	0	0
083 Industrial Development Board	5	0	0	0	0
090 Debt Service	5,231	0	0	0	0
091 Emergency Communication Center	2,996	0	0	1,277	0
Airport Authority	21	0	0	0	0
Bordeaux Longterm Care	654	0	0	15	0
Hospital Authority	1,837	0	0	0	0
Knowles Home	294	0	0	142	0
Medical Examiner	653	0	0	408	0
All Other	83,020	0	0	0	59,568
Direct Bill	0	0	0	0	0
Total	731,148	204,157	29,467	67,389	59,568

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Direct	4,844	0	2,615
001 Administrative - Corporate Dues	11	0	17
001 Administrative - Employee Benefits	1,495	25	1,539
001 Administrative - Facility Rental	14	0	22
001 Administrative - Insurance	344	0	165
001 Administrative - Post Audits	17	0	27
001 Administrative - Gen Svcs Energy	9	0	14
001 Administrative - Miscellaneous	472	0	1
002 Metropolitan Council	47	330	76
003 Metropolitan Clerk	21	39	19
003 Metropolitan Clerk - Records Center	3	9	5
004 Mayor's Office*	606	183	143
005 Election Commission	77	2,456	116
006 Law	1,896	242	543
007 Planning Commission	1,292	292	171
008 Human Resources	99	352	159
009 Register of Deeds	7	41	81
010 General Services	338	0	97
010 General Services - Administration	15	274	24
010 General Services - Facilities	1,213	144	621
010 General Services - Fleet Management	835	222	1,062
010 General Services - Mail Services	19	22	30
010 General Services - Surplus Property	166	36	19
011 Historical Commission	25	69	37
012 Employee Benefit Board	7,853	4	17,373
014 Information Technology Service	2,035	763	1,215
015 Finance	1,106	37	28
015 Finance - Accountability	8	19	13
015 Finance - Administration	22	177	36
015 Finance - Business Assistance	18	51	29
015 Finance - Grants & Cost Planning	6	14	9
015 Finance - Office of Mgmt & Budget	24	57	38
015 Finance - Operations	47	125	75
015 Finance - Payroll	15	38	23
015 Finance - Property Administration	8	17	13
015 Finance - Purchasing	23	62	37
015 Finance - Treasury	9	45	34
015 Finance - Diversity Equity & Inclus	4	10	7
016 Assessor of Property	141	511	205
017 Trustee	34	158	67
018 County Clerk	130	461	148
019 District Attorney	233	492	275
021 Public Defender	161	460	257
022 Juvenile Court Clerk	24	163	62
023 Circuit Court Clerk	51	310	229
024 Criminal Court Clerk	121	487	183
025 Clerk and Master - Chancery	26	106	41
026 Juvenile Court	269	657	419
027 General Sessions Court	284	725	356
028 State Trial Courts	226	798	358
029 Justice Integration Services	78	96	103
030 Sheriff's Office	2,101	4,918	2,064

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Cash Operations	Investment Cmtee Support	Investor Relations
030 Sheriff's Office - Security Services	265	330	424
031 Police	4,992	11,225	6,495
032 Fire	2,883	7,551	4,353
033 Codes Administration	366	733	330
034 Beer Board	11	32	17
035 Agricultural Extension	5	27	8
037 Social Services	289	565	263
038 Health	1,472	2,978	1,855
038 Health - Employee Health & Wellness	17	29	27
039 Public Library	1,381	1,932	1,009
040 Parks	1,825	3,295	1,244
041 Arts Commission	65	67	43
042 Transportation	1,899	2,118	1,342
044 Human Relations Commission	9	18	14
047 Criminal Justice Planning	9	16	14
048 Internal Audit	22	52	36
049 Office of Emergency Management	604	71	240
051 Office of Family Safety	62	167	93
052 Community Oversight Board	20	36	27
060 Farmer's Market	51	38	60
061 Municipal Auditorium	304	55	55
062 State Fair Board	101	174	101
064 Sports Authority	3,950	20	1,047
065 Water and Sewer*	37,898	5,514	5,786
067 General Hospital	133	0	0
068 District Energy System (DES)	473	0	475
070 Community Education Commission	1	5	0
071 Convention Center Authority	14,966	682	2,711
075 Metro Action Commission	1,921	1,744	2,415
077 Metro Development & Housing Authorit	192	0	0
078 Metropolitan Transit Authority (MTA)	855	6	7
080 Metro Nashville Public Schools (MNPS)	17,252	57,350	38,933
083 Industrial Development Board	5	0	0
090 Debt Service	5,231	0	0
091 Emergency Communication Center	296	953	470
Airport Authority	0	21	0
Bordeaux Longterm Care	3	630	6
Hospital Authority	817	1,020	0
Knowles Home	32	68	52
Medical Examiner	94	0	150
All Other	23,412	40	0
Direct Bill	0	0	0
Total	153,104	116,062	101,400

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Diversity Equity & Inclus

Finance - Office of Diversity, Equity, and Inclusion is responsible for provide leadership, guidance, and oversight of the City's equity, inclusion, and anti-racism framework. The Office promotes equitable procurement, contracting, and entrepreneurship outcomes, and continuously reviews and redefines strategies, processes, and priorities to better reflect a continuum in equity.

The costs of Finance - **Diversity, Equity and Inclusion** are included in GSD General Fund 10101 and business unit 15160820. For cost allocation purposes, these costs have been allocated using the total modified budget expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Diversity Equity & Inclus**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	253,297			253,297
Inbound Costs:				
001 Administrative - Post Audits	64	0	65	
001 Administrative - Miscellaneous	1		1	
015 Finance - Administration	59,844	2,472	62,316	
015 Finance - Grants & Cost Planning	19	1	20	
015 Finance - Office of Mgmt & Budget	222	4	226	
015 Finance - Operations	476	7	483	
015 Finance - Payroll	104	1	105	
015 Finance - Property Administration	48	1	49	
015 Finance - Treasury	38	1	39	
015 Finance - Diversity Equity & Inclus		34	34	
048 Internal Audit		96	96	
Total Allocated Additions:	60,817	2,617	63,435	63,435
Total To Be Allocated:	314,114	2,617		316,732

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Diversity Equity & Inclus**

	Total	G&A	Diversity, Equity & Inclusion
Other Expense & Cost			
501101 Regular Pay	177,081	0	177,081
501102 Leave Pay	6,843	0	6,843
501103 Holiday Pay	9,417	0	9,417
501109 Longevity	880	0	880
501160 YE Biweekly Sal/Fringe Accr	1,197	0	1,197
501172 Employer OASDI	11,550	0	11,550
501173 Employer SSN Medical	2,701	0	2,701
501174 Employer Group Health	21,981	0	21,981
501175 Employer Dental Group	868	0	868
501176 Employer Group Life	367	0	367
501177 Employer Pension	18,141	0	18,141
501182 Cafe Plan Pre-Tax Savings	606	0	606
502105 Cable Television	0	0	0
502314 Pre-Employment Checks	70	0	70
502451 Employee Out-of-town Travel	0	0	0
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	10	0	10
502503 Cell Phone Service	514	0	514
502701 Printing/Binding	97	0	97
502883 Registration	250	0	250
502884 Membership Dues	0	0	0
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	155	0	155
503120 Computer Software	0	0	0
503130 Computer Hardware <\$10K	239	0	239
503140 Office Equipment < \$10K	330	0	330
505252 Software License	0	0	0
Departmental Total			
Expenditures Per Financial Statement	253,297		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	253,297	0	253,297
Allocation Step 1			
Inbound - All Others	60,817	0	60,817
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	314,114	0	314,114
Allocation Step 2			
Inbound - All Others	2,617	0	2,617
2nd Allocation	2,617	0	2,617
Total For 015 Finance - Diversity Equity & Inclusion			
Schedule .3 Total	316,732	0	316,732

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Includ**

Activity - Diversity, Equity & Inclusion

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	31,261	0.984821	3,093		3,093	28	3,121
001 Administrative - Corporate Dues	784	0.024698	78		78		78
001 Administrative - Employee Benefits	81,679	2.573147	8,083		8,083		8,083
001 Administrative - Facility Rental	967	0.030464	96		96		96
001 Administrative - Insurance	6,885	0.216899	681		681		681
001 Administrative - Post Audits	3,301	0.103992	327		327		327
001 Administrative - Miscellaneous	3,132	0.098668	310		310		310
002 Metropolitan Council	3,187	0.100401	315		315	3	318
003 Metropolitan Clerk	875	0.027565	87		87	1	87
003 Metropolitan Clerk - Records Center	281	0.008852	28		28		28
004 Mayor's Office*	5,416	0.170621	536		536	5	541
005 Election Commission	4,406	0.138803	436		436	4	440
006 Law	7,447	0.234604	737		737		737
007 Planning Commission	7,441	0.234415	736		736	7	743
008 Human Resources	6,629	0.208834	656		656		656
009 Register of Deeds	296	0.009325	29		29	0	30
010 General Services - Administration	1,307	0.041175	129		129		129
010 General Services - Facilities	23,719	0.747224	2,347		2,347		2,347
010 General Services - Fleet Management	25,594	0.806292	2,533		2,533		2,533
010 General Services - Mail Services	1,140	0.035914	113		113		113
010 General Services - Surplus Property	824	0.025959	82		82	1	82
011 Historical Commission	1,472	0.046373	146		146	1	147
014 Information Technology Service	37,431	1.179195	3,704		3,704		3,704
015 Finance	341	0.010743	34		34	0	34
015 Finance - Accountability	582	0.018335	58		58		58
015 Finance - Administration	1,355	0.042687	134		134		134
015 Finance - Business Assistance	1,148	0.036166	114		114		114
015 Finance - Grants & Cost Planning	351	0.011058	35		35		35
015 Finance - Office of Mgmt & Budget	1,812	0.057084	179		179		179
015 Finance - Operations	3,091	0.097376	306		306		306
015 Finance - Payroll	1,022	0.032196	101		101		101
015 Finance - Property Administration	614	0.019343	61		61		61
015 Finance - Purchasing	1,503	0.047349	149		149		149
015 Finance - Treasury	1,663	0.052390	165		165		165
015 Finance - Diversity Equity & Includ	343	0.010806	34		34		34
016 Assessor of Property	9,210	0.290144	911		911	8	919
017 Trustee	2,874	0.090540	284		284	3	287
018 County Clerk	5,759	0.181427	570		570	5	575
019 District Attorney	11,262	0.354789	1,114		1,114	10	1,124
021 Public Defender	10,841	0.341526	1,073		1,073	10	1,082
022 Juvenile Court Clerk	2,213	0.069717	219		219	2	221
023 Circuit Court Clerk	3,495	0.110104	346		346	3	349
024 Criminal Court Clerk	7,112	0.224051	704		704	6	710
025 Clerk and Master - Chancery	1,745	0.054973	173		173	2	174
026 Juvenile Court	16,522	0.520495	1,635		1,635	15	1,649
027 General Sessions Court	13,672	0.430711	1,353		1,353	12	1,365
028 State Trial Courts	13,457	0.423938	1,332		1,332	12	1,343
029 Justice Integration Services	3,975	0.125225	393		393	3	397
030 Sheriff's Office	77,178	2.431351	7,637		7,637	68	7,705
030 Sheriff's Office - Security Services	15,155	0.477431	1,500		1,500	13	1,513
031 Police	249,436	7.858024	24,683		24,683	220	24,904

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Diversity, Equity & Inclusion

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
032 Fire	157,154	4.950849	15,551		15,551	139	15,690
033 Codes Administration	13,605	0.428601	1,346		1,346	12	1,358
034 Beer Board	656	0.020666	65		65	1	65
035 Agricultural Extension	370	0.011656	37		37	0	37
037 Social Services	11,087	0.349276	1,097		1,097	10	1,107
038 Health	84,171	2.651653	8,329		8,329	74	8,404
038 Health - Employee Health & Wellness	775	0.024415	77		77	1	77
039 Public Library	36,205	1.140572	3,583		3,583	32	3,615
040 Parks	51,499	1.622382	5,096		5,096	45	5,142
041 Arts Commission	2,271	0.071544	225		225	2	227
042 Transportation	58,273	1.835784	5,766		5,766	51	5,818
044 Human Relations Commission	555	0.017484	55		55	1	55
047 Criminal Justice Planning	588	0.018524	58		58	1	59
048 Internal Audit	1,633	0.051445	162		162	1	163
049 Office of Emergency Management	2,772	0.087327	274		274	2	277
051 Office of Family Safety	4,123	0.129888	408		408	4	412
052 Community Oversight Board	1,566	0.049334	155		155	1	156
060 Farmer's Market	1,952	0.061494	193		193	2	195
061 Municipal Auditorium	3,940	0.124122	390		390	3	393
062 State Fair Board	3,144	0.099046	311		311	3	314
064 Sports Authority	21,196	0.667741	2,097		2,097	19	2,116
065 Water and Sewer*	251,805	7.932654	24,918		24,918	222	25,140
068 District Energy System (DES)	14,228	0.448227	1,408		1,408	13	1,420
071 Convention Center Authority	49,867	1.570968	4,935		4,935	44	4,979
075 Metro Action Commission	117,799	3.711042	11,657		11,657	104	11,761
080 Metro Nashville Public Schools (MNPS)	1,543,612	48.628663	152,753		152,753	1,367	154,120
091 Emergency Communication Center	17,889	0.563560	1,770		1,770	16	1,786
Bordeaux Longterm Care	320	0.010081	32		32	0	32
Knowles Home	2,100	0.066157	208		208	2	210
Medical Examiner	5,924	0.186625	586		586	5	591
Schedule .4 Total for Diversity, Equity & Inclusion	3,174,284	100.000000	314,114		314,114	2,617	316,732

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department

Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus**

Receiving Department	Total	Diversity, Equity & Inclusion
001 Administrative - Direct	3,121	3,121
001 Administrative - Corporate Dues	78	78
001 Administrative - Employee Benefits	8,083	8,083
001 Administrative - Facility Rental	96	96
001 Administrative - Insurance	681	681
001 Administrative - Post Audits	327	327
001 Administrative - Miscellaneous	310	310
002 Metropolitan Council	318	318
003 Metropolitan Clerk	87	87
003 Metropolitan Clerk - Records Center	28	28
004 Mayor's Office*	541	541
005 Election Commission	440	440
006 Law	737	737
007 Planning Commission	743	743
008 Human Resources	656	656
009 Register of Deeds	30	30
010 General Services - Administration	129	129
010 General Services - Facilities	2,347	2,347
010 General Services - Fleet Management	2,533	2,533
010 General Services - Mail Services	113	113
010 General Services - Surplus Property	82	82
011 Historical Commission	147	147
014 Information Technology Service	3,704	3,704
015 Finance	34	34
015 Finance - Accountability	58	58
015 Finance - Administration	134	134
015 Finance - Business Assistance	114	114
015 Finance - Grants & Cost Planning	35	35
015 Finance - Office of Mgmt & Budget	179	179
015 Finance - Operations	306	306
015 Finance - Payroll	101	101
015 Finance - Property Administration	61	61
015 Finance - Purchasing	149	149
015 Finance - Treasury	165	165
015 Finance - Diversity Equity & Inclus	34	34
016 Assessor of Property	919	919
017 Trustee	287	287
018 County Clerk	575	575
019 District Attorney	1,124	1,124
021 Public Defender	1,082	1,082
022 Juvenile Court Clerk	221	221
023 Circuit Court Clerk	349	349
024 Criminal Court Clerk	710	710
025 Clerk and Master - Chancery	174	174
026 Juvenile Court	1,649	1,649
027 General Sessions Court	1,365	1,365
028 State Trial Courts	1,343	1,343
029 Justice Integration Services	397	397
030 Sheriff's Office	7,705	7,705
030 Sheriff's Office - Security Services	1,513	1,513
031 Police	24,904	24,904
032 Fire	15,690	15,690

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus

Receiving Department	Total	Diversity, Equity & Inclusion
033 Codes Administration	1,358	1,358
034 Beer Board	65	65
035 Agricultural Extension	37	37
037 Social Services	1,107	1,107
038 Health	8,404	8,404
038 Health - Employee Health & Wellness	77	77
039 Public Library	3,615	3,615
040 Parks	5,142	5,142
041 Arts Commission	227	227
042 Transportation	5,818	5,818
044 Human Relations Commission	55	55
047 Criminal Justice Planning	59	59
048 Internal Audit	163	163
049 Office of Emergency Management	277	277
051 Office of Family Safety	412	412
052 Community Oversight Board	156	156
060 Farmer's Market	195	195
061 Municipal Auditorium	393	393
062 State Fair Board	314	314
064 Sports Authority	2,116	2,116
065 Water and Sewer*	25,140	25,140
068 District Energy System (DES)	1,420	1,420
071 Convention Center Authority	4,979	4,979
075 Metro Action Commission	11,761	11,761
080 Metro Nashville Public Schools (MNPS)	154,120	154,120
091 Emergency Communication Center	1,786	1,786
Bordeaux Longterm Care	32	32
Knowles Home	210	210
Medical Examiner	591	591
Direct Bill	0	0
Total	<u>316,732</u>	<u>316,732</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 030 Sheriff's Office - Security Services

The Sheriff's Office is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in GSD General Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services. The costs recorded to Object Account 502302 Security Services have been separately identified to the building secured and allocated using the occupied square footage identified to each benefiting department. The security costs identified for the Woodland Street Garage have been allocated to benefiting departments based on the number of employees by department. The remaining direct costs recorded to Business Unit 30124910 have not been allocated within this cost allocation plan. However, any incoming indirect costs allocable to Sheriff Administration Support Services have been directly allocated to the *Sheriff's Office*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 030 Sheriff's Office - Security Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,099,589			16,099,589
Cost Adjustments:				
DIRECT COSTS	-12,091,800			
Total Departmental Cost Adjustments:	-12,091,800			-12,091,800
Inbound Costs:				
Depreciation	57,784		57,784	
001 Administrative - Facility Rental	34	0	34	
001 Administrative - Post Audits	4,090	15	4,105	
001 Administrative - Miscellaneous	82		82	
010 General Services - Facilities	303,293	13,067	316,361	
010 General Services - Mail Services	91,079	2,454	93,533	
014 Information Technology Service	215,083	13,210	228,293	
015 Finance - Grants & Cost Planning	1,223	68	1,292	
015 Finance - Office of Mgmt & Budget	9,809	162	9,971	
015 Finance - Operations	16,789	252	17,040	
015 Finance - Payroll	3,253	26	3,279	
015 Finance - Property Administration	3,038	85	3,123	
015 Finance - Treasury	2,114	56	2,171	
015 Finance - Diversity Equity & Inclus	1,500	13	1,513	
030 Sheriff's Office - Security Services		34,882	34,882	
048 Internal Audit		6,113	6,113	
Total Allocated Additions:	709,171	70,404	779,575	779,575
Total To Be Allocated:	4,716,960	70,404		4,787,364

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
Other Expense & Cost					
501101 Regular Pay	4,361,674	0	0	0	0
501102 Leave Pay	737,711	0	0	0	0
501103 Holiday Pay	223,030	0	0	0	0
501104 Overtime Pay	261,546	0	0	0	0
501106 Shift Differential Pay	4,878	0	0	0	0
501108 Injured on Duty Pay	1,302	0	0	0	0
501109 Longevity	44,738	0	0	0	0
501134 Paid Family Leave	56,194	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	28,741	0	0	0	0
501172 Employer OASDI	318,543	0	0	0	0
501173 Employer SSN Medical	74,520	0	0	0	0
501174 Employer Group Health	874,333	0	0	0	0
501175 Employer Dental Group	24,486	0	0	0	0
501176 Employer Group Life	10,709	0	0	0	0
501177 Employer Pension	671,948	0	0	0	0
501181 FSA Pre-Tax Savings	998	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	24,197	0	0	0	0
502101 Electric	107,808	0	0	0	0
502102 Water	0	0	0	0	0
502103 Gas	15,081	0	0	0	0
502105 Cable Television	10,444	0	0	0	0
502201 Facilities Management	(3,749)	0	0	0	0
502221 Medical Services	82	0	0	0	0
502229 Management Consultant	232,030	0	0	0	0
502233 Software Consultant Fees	31,050	0	0	0	0
502236 Project Management (non-cap)	0	0	0	0	0
502302 Security Services	4,372,970	0	795,355	487,580	161,650
502303 Refuse Disposal	2,449	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	1,403	0	0	0	0
502334 Pest Control Srvc	594	0	0	0	0
502335 Janitorial Srvc	105,500	0	0	0	0
502337 DP-Outside Metro	74,242	0	0	0	0
502345 Lock & Key Service	0	0	0	0	0
502357 Internet Services	21,443	0	0	0	0
502363 Care of Persons	423	0	0	0	0
502451 Employee Out-of-town Travel	7,401	0	0	0	0
502452 Employee Air Travel	1,408	0	0	0	0
502453 Employee Local Travel/Park	2,209	0	0	0	0
502501 Telephone & Telegraph	1,016	0	0	0	0
502502 Allowance-Cell/Mobile Devices	18,728	0	0	0	0
502503 Cell Phone Service	26,330	0	0	0	0
502520 Postage & Delivery Srvc	656	0	0	0	0
502701 Printing/Binding	11,913	0	0	0	0
502702 Sign Printing	9,420	0	0	0	0
502801 Advertising & Promot'n	126,560	0	0	0	0
502851 Subscriptions	27,102	0	0	0	0
502882 Tuition	13,965	0	0	0	0
502883 Registration	51,448	0	0	0	0
502884 Membership Dues	7,342	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
502920 Other Rpr & Maint Srvc	54,254	0	0	0	0
502940 Office Equip Maintain Srvc	16,088	0	0	0	0
502951 Info Systems Charge	1,315,300	0	0	0	0
502954 Radio Shop Charge	202,700	0	0	0	0
502957 Telecmmnct'n Charge	161,712	0	0	0	0
502977 Fleet Management	810,400	0	0	0	0
502983 Surplus Property	24,300	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0
502988 OFM Direct Billed Charges	0	0	0	0	0
503050 Host & Hostess	11,088	0	0	0	0
503100 Ofc & Admin Supply	53,792	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	12,895	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	159,807	0	0	0	0
503222 Kitchen Supply	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	77,233	0	0	0	0
503330 Books/Magazines/Periodicals	7,811	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	14,614	0	0	0	0
503601 Paint	222	0	0	0	0
503602 Paint Supply	0	0	0	0	0
503620 Electrical Supply	410	0	0	0	0
503630 Electronic Parts/Supply	25,640	0	0	0	0
503640 Safety Supply	525	0	0	0	0
503700 Construction Supply	0	0	0	0	0
503708 Lumber/Wood Products	0	0	0	0	0
503721 Glass	0	0	0	0	0
503800 Auto Supply	267	0	0	0	0
503801 Auto Fuel	156	0	0	0	0
503850 Small Equipment Supply	(1)	0	0	0	0
503851 Work Equipment < \$10K	38	0	0	0	0
503860 Electrical Appliance<\$10K	2,114	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503920 Fire/Emergency Equip<\$10K	2,548	0	0	0	0
503971 Plants and Landscaping	829	0	0	0	0
503973 Audio Visual Materials	7,752	0	0	0	0
503999 Credit Card Clearing	97,615	0	0	0	0
505103 NSF Checks	230	0	0	0	0
505174 Interest Expense MIP	15,150	0	0	0	0
505233 Rent Equipment	108	0	0	0	0
505242 Elevator Permit	110	0	0	0	0
505252 Software License	5,242	0	0	0	0
505254 Drug Test Fee	20,624	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
505282 Professional Privilege Tax	1,200	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	16,099,589				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(12,091,800)	0	0	0	0
Functional Cost	4,007,789	0	795,355	487,580	161,650
Allocation Step 1					
Inbound - All Others	709,171	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,716,960	0	795,355	487,580	161,650
Allocation Step 2					
Inbound - All Others	70,404	0	0	0	0
2nd Allocation	70,404	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	4,787,364	0	795,355	487,580	161,650

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
Other Expense & Cost					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502102 Water	0	0	0	0	0
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502236 Project Management (non-cap)	0	0	0	0	0
502302 Security Services	478,137	239,826	29,389	508,883	25,948
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502345 Lock & Key Service	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0
502988 OFM Direct Billed Charges	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503222 Kitchen Supply	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503602 Paint Supply	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503640 Safety Supply	0	0	0	0	0
503700 Construction Supply	0	0	0	0	0
503708 Lumber/Wood Products	0	0	0	0	0
503721 Glass	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503801 Auto Fuel	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503920 Fire/Emergency Equip<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
503973 Audio Visual Materials	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505233 Rent Equipment	0	0	0	0	0
505242 Elevator Permit	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	478,137	239,826	29,389	508,883	25,948
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	478,137	239,826	29,389	508,883	25,948
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	478,137	239,826	29,389	508,883	25,948

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Other Expense & Cost					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502102 Water	0	0	0	0	0
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502236 Project Management (non-cap)	0	0	0	0	0
502302 Security Services	272,427	305,132	202,545	274,958	184,611
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502345 Lock & Key Service	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0
502988 OFM Direct Billed Charges	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503222 Kitchen Supply	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503602 Paint Supply	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503640 Safety Supply	0	0	0	0	0
503700 Construction Supply	0	0	0	0	0
503708 Lumber/Wood Products	0	0	0	0	0
503721 Glass	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503801 Auto Fuel	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503920 Fire/Emergency Equip<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
503973 Audio Visual Materials	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505233 Rent Equipment	0	0	0	0	0
505242 Elevator Permit	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	272,427	305,132	202,545	274,958	184,611
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	272,427	305,132	202,545	274,958	184,611
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	272,427	305,132	202,545	274,958	184,611

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

County Clerk Admin Support Svcs

Other Expense & Cost		
501101 Regular Pay	0	4,361,674
501102 Leave Pay	0	737,711
501103 Holiday Pay	0	223,030
501104 Overtime Pay	0	261,546
501106 Shift Differential Pay	0	4,878
501108 Injured on Duty Pay	0	1,302
501109 Longevity	0	44,738
501134 Paid Family Leave	0	56,194
501160 YE Biweekly Sal/Fringe Accr	0	28,741
501172 Employer OASDI	0	318,543
501173 Employer SSN Medical	0	74,520
501174 Employer Group Health	0	874,333
501175 Employer Dental Group	0	24,486
501176 Employer Group Life	0	10,709
501177 Employer Pension	0	671,948
501181 FSA Pre-Tax Savings	0	998
501182 Cafe Plan Pre-Tax Savings	0	24,197
502101 Electric	0	107,808
502102 Water	0	0
502103 Gas	0	15,081
502105 Cable Television	0	10,444
502201 Facilities Management	0	(3,749)
502221 Medical Services	0	82
502229 Management Consultant	0	232,030
502233 Software Consultant Fees	0	31,050
502236 Project Management (non-cap)	0	0
502302 Security Services	41,348	365,181
502303 Refuse Disposal	0	2,449
502309 Educational Service	0	0
502333 Laundry Services	0	1,403
502334 Pest Control Srvc	0	594
502335 Janitorial Srvc	0	105,500
502337 DP-Outside Metro	0	74,242
502345 Lock & Key Service	0	0
502357 Internet Services	0	21,443
502363 Care of Persons	0	423
502451 Employee Out-of-town Travel	0	7,401
502452 Employee Air Travel	0	1,408
502453 Employee Local Travel/Park	0	2,209
502501 Telephone & Telegraph	0	1,016
502502 Allowance-Cell/Mobile Devices	0	18,728
502503 Cell Phone Service	0	26,330
502520 Postage & Delivery Srvc	0	656
502701 Printing/Binding	0	11,913
502702 Sign Printing	0	9,420
502801 Advertising & Promot'n	0	126,560
502851 Subscriptions	0	27,102
502882 Tuition	0	13,965
502883 Registration	0	51,448
502884 Membership Dues	0	7,342
502910 Building Maintenance Srvc	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	County Clerk	Admin Support Svcs
502920 Other Rpr & Maint Srvc	0	54,254
502940 Office Equip Maintain Srvc	0	16,088
502951 Info Systems Charge	0	1,315,300
502954 Radio Shop Charge	0	202,700
502957 Telecmmnct'n Charge	0	161,712
502977 Fleet Management	0	810,400
502983 Surplus Property	0	24,300
502984 Facilities Maint & Security	0	0
502988 OFM Direct Billed Charges	0	0
503050 Host & Hostess	0	11,088
503100 Offc & Admin Supply	0	53,792
503110 Law Enforcement Supply	0	0
503115 Ammunition	0	0
503120 Computer Software	0	12,895
503130 Computer Hardware <\$10K	0	0
503140 Office Equipment < \$10K	0	0
503150 Furniture/Fixtures<\$10K	0	0
503170 Photo Film & Supplies	0	0
503200 HHold & Jnitr Supply	0	0
503210 Food & Ice	0	159,807
503222 Kitchen Supply	0	0
503240 Floor Covering	0	0
503320 Uniforms/Work Related Items	0	77,233
503330 Books/Magazines/Periodicals	0	7,811
503350 Educational Supply	0	0
503400 Medical Supply	0	0
503600 Repair & Maint Supply	0	14,614
503601 Paint	0	222
503602 Paint Supply	0	0
503620 Electrical Supply	0	410
503630 Electronic Parts/Supply	0	25,640
503640 Safety Supply	0	525
503700 Construction Supply	0	0
503708 Lumber/Wood Products	0	0
503721 Glass	0	0
503800 Auto Supply	0	267
503801 Auto Fuel	0	156
503850 Small Equipment Supply	0	(1)
503851 Work Equipment < \$10K	0	38
503860 Electrical Appliance<\$10K	0	2,114
503870 Plumbing Appliance<\$10K	0	0
503920 Fire/Emergency Equip<\$10K	0	2,548
503971 Plants and Landscaping	0	829
503973 Audio Visual Materials	0	7,752
503999 Credit Card Clearing	0	97,615
505103 NSF Checks	0	230
505174 Interest Expense MIP	0	15,150
505233 Rent Equipment	0	108
505242 Elevator Permit	0	110
505252 Software License	0	5,242
505254 Drug Test Fee	0	20,624
505269 Other License & Fees	0	0
505279 Notary	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	County Clerk	Admin Support Svcs
505282 Professional Privilege Tax	0	1,200
505331 Employee Award/Gift	0	0
507400 Machinery & Equipment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
DIRECT COSTS	0	(12,091,800)
Functional Cost	41,348	0
Allocation Step 1		
Inbound - All Others	0	709,171
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	41,348	709,171
Allocation Step 2		
Inbound - All Others	0	70,404
2nd Allocation	0	70,404
Total For 030 Sheriff's Office - Security Services		
Schedule .3 Total	41,348	779,575

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	5,145.80	3.610658	28,718		28,718		28,718
014 Information Technology Service	899.50	0.631153	5,020		5,020		5,020
019 District Attorney	2,545.54	1.786131	14,206		14,206		14,206
023 Circuit Court Clerk	14,007.47	9.828634	78,173		78,173		78,173
024 Criminal Court Clerk	18,818.98	13.204731	105,024		105,024		105,024
027 General Sessions Court	48,069.17	33.728741	268,263		268,263		268,263
028 State Trial Courts	25,773.22	18.084319	143,835		143,835		143,835
030 Sheriff's Office	24,254.53	17.018698	135,359		135,359		135,359
030 Sheriff's Office - Security Services	3,002.74	2.106935	16,758		16,758		16,758
Schedule .4 Total for AA Birch Building	142,516.95	100.000000	795,355		795,355	0	795,355

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13,556.10	9.285522	45,274		45,274		45,274
003 Metropolitan Clerk	2,867.60	1.964220	9,577		9,577		9,577
004 Mayor's Office*	17,651.68	12.090871	58,953		58,953		58,953
006 Law	3,492.46	2.392230	11,664		11,664		11,664
010 General Services - Administration	518.22	0.354965	1,731		1,731		1,731
010 General Services - Facilities	13,197.74	9.040056	44,078		44,078		44,078
014 Information Technology Service	3,799.06	2.602242	12,688		12,688		12,688
015 Finance - Administration	2,901.76	1.987618	9,691		9,691		9,691
023 Circuit Court Clerk	23,597.35	16.163476	78,810		78,810		78,810
025 Clerk and Master - Chancery	9,056.38	6.203348	30,246		30,246		30,246
028 State Trial Courts	51,367.05	35.184888	171,554		171,554		171,554
029 Justice Integration Services	1,844.58	1.263482	6,160		6,160		6,160
030 Sheriff's Office	1,602.66	1.097774	5,353		5,353		5,353
030 Sheriff's Office - Security Services	539.16	0.369308	1,801		1,801		1,801
Schedule .4 Total for Historical Courthouse	145,991.80	100.000000	487,580		487,580	0	487,580

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Ben West Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,932.80	11.168508	18,054		18,054		18,054
014 Information Technology Service	443.10	1.687386	2,728		2,728		2,728
023 Circuit Court Clerk	497.09	1.892988	3,060		3,060		3,060
027 General Sessions Court	15,970.15	60.816542	98,310		98,310		98,310
030 Sheriff's Office	1,842.68	7.017180	11,343		11,343		11,343
030 Sheriff's Office - Security Services	332.17	1.264949	2,045		2,045		2,045
031 Police	384.14	1.462858	2,365		2,365		2,365
051 Office of Family Safety	3,857.42	14.689589	23,746		23,746		23,746
Schedule .4 Total for Ben West Building	26,259.55	100.000000	161,650		161,650	0	161,650

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - HDII

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	478,137		478,137		478,137
Schedule .4 Total for HDII	100	100.000000	478,137		478,137	0	478,137

Allocation Basis: Direct Allocation to 030 Sheriff's Office

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.475676	22,725		22,725		22,725
005 Election Commission	18,663.00	4.877125	11,697		11,697		11,697
008 Human Resources	2,064.00	0.539377	1,294		1,294		1,294
010 General Services	33,431.00	8.736385	20,952		20,952		20,952
010 General Services - Administration	10,176.00	2.659252	6,378		6,378		6,378
010 General Services - Facilities	1,172.00	0.306274	735		735		735
010 General Services - Fleet Management	76,482.00	19.986724	47,933		47,933		47,933
010 General Services - Surplus Property	21,351.00	5.579568	13,381		13,381		13,381
024 Criminal Court Clerk	15,213.00	3.975550	9,534		9,534		9,534
027 General Sessions Court	13,573.00	3.546976	8,507		8,507		8,507
031 Police	30,005.00	7.841083	18,805		18,805		18,805
032 Fire	29,842.00	7.798486	18,703		18,703		18,703
038 Health	8,310.00	2.171618	5,208		5,208		5,208
041 Arts Commission	1,700.00	0.444254	1,065		1,065		1,065
049 Office of Emergency Management	17,471.00	4.565624	10,950		10,950		10,950
080 Metro Nashville Public Schools (MNPS)	57,625.00	15.058903	36,115		36,115		36,115
All Other	9,326.00	2.437125	5,845		5,845		5,845
Schedule .4 Total for Metro Southeast	382,664.00	100.000000	239,826		239,826	0	239,826

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Woodland Street

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	222	0.312100	92		92		92
004 Mayor's Office*	971	1.365087	401		401		401
006 Law	1,447	2.034275	598		598		598
008 Human Resources	2,105	2.959329	870		870		870
009 Register of Deeds	232	0.326159	96		96		96
010 General Services - Administration	1,643	2.309823	679		679		679
019 District Attorney	2,784	3.913905	1,150		1,150		1,150
021 Public Defender	2,603	3.659445	1,075		1,075		1,075
022 Juvenile Court Clerk	921	1.294794	381		381		381
023 Circuit Court Clerk	1,754	2.465873	725		725		725
024 Criminal Court Clerk	2,759	3.878759	1,140		1,140		1,140
025 Clerk and Master - Chancery	601	0.844920	248		248		248
026 Juvenile Court	3,719	5.228381	1,537		1,537		1,537
027 General Sessions Court	4,105	5.771042	1,696		1,696		1,696
028 State Trial Courts	4,517	6.350255	1,866		1,866		1,866
029 Justice Integration Services	544	0.764786	225		225		225
030 Sheriff's Office	27,828	39.122183	11,498		11,498		11,498
039 Public Library	10,934	15.371638	4,518		4,518		4,518
048 Internal Audit	293	0.411916	121		121		121
051 Office of Family Safety	945	1.328535	390		390		390
052 Community Oversight Board	204	0.286795	84		84		84
Schedule .4 Total for Woodland Street	71,131	100.000000	29,389		29,389	0	29,389

Allocation Basis: Number of Payroll Transactions by Dept Parking at Woodland Street
Allocation Source: FY 2022 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - SE Davidson

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	66,322.69	47.995797	244,242		244,242		244,242
014 Information Technology Service	881.08	0.637612	3,245		3,245		3,245
030 Sheriff's Office - Security Services	653.36	0.472818	2,406		2,406		2,406
039 Public Library	24,260.37	17.556522	89,342		89,342		89,342
040 Parks	46,066.87	33.337251	169,648		169,648		169,648
Schedule .4 Total for SE Davidson	138,184.37	100.000000	508,883		508,883	0	508,883

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,750.33	6.458051	1,676		1,676		1,676
014 Information Technology Service	1,328.72	4.902470	1,272		1,272		1,272
030 Sheriff's Office - Security Services	70.19	0.258974	67		67		67
037 Social Services	11,884.64	43.849793	11,378		11,378		11,378
075 Metro Action Commission	12,069.19	44.530712	11,555		11,555		11,555
Schedule .4 Total for Clifford Allen Bldg	27,103.07	100.000000	25,948		25,948	0	25,948

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Bellevue Comm Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	614	1.329753	3,623		3,623		3,623
014 Information Technology Service	136	0.294538	802		802		802
030 Sheriff's Office - Security Services	104	0.225235	614		614		614
040 Parks	45,320	98.150474	267,388		267,388		267,388
Schedule .4 Total for Bellevue Comm Ctr	46,174	100.000000	272,427		272,427	0	272,427

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,935.43	2.806411	8,563		8,563		8,563
014 Information Technology Service	1,402.03	1.340408	4,090		4,090		4,090
030 Sheriff's Office - Security Services	339.91	0.324970	992		992		992
038 Health	99,919.92	95.528211	291,487		291,487		291,487
Schedule .4 Total for Lentz Health Center	104,597.29	100.000000	305,132		305,132	0	305,132

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Fulton

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	467.05	0.255253	517		517		517
007 Planning Commission	12,840.45	7.017585	14,214		14,214		14,214
010 General Services - Facilities	27,014.55	14.764039	29,904		29,904		29,904
014 Information Technology Service	39,669.89	21.680455	43,913		43,913		43,913
015 Finance - Office of Mgmt & Budget	7,578.15	4.141624	8,389		8,389		8,389
015 Finance - Operations	12,569.37	6.869434	13,914		13,914		13,914
015 Finance - Property Administration	1,042.88	0.569957	1,154		1,154		1,154
015 Finance - Purchasing	5,669.77	3.098653	6,276		6,276		6,276
015 Finance - Treasury	2,371.64	1.296153	2,625		2,625		2,625
016 Assessor of Property	18,199.11	9.946209	20,146		20,146		20,146
017 Trustee	5,333.50	2.914874	5,904		5,904		5,904
018 County Clerk	15,491.81	8.466611	17,149		17,149		17,149
030 Sheriff's Office - Security Services	815.03	0.445432	902		902		902
032 Fire	1,651.57	0.902619	1,828		1,828		1,828
033 Codes Administration	13,360.82	7.301979	14,790		14,790		14,790
034 Beer Board	861.67	0.470921	954		954		954
041 Arts Commission	143.27	0.078300	159		159		159
064 Sports Authority	719.48	0.393211	796		796		796
065 Water and Sewer*	17,175.33	9.386691	19,012		19,012		19,012
Schedule .4 Total for Fulton	182,975.34	100.000000	202,545		202,545	0	202,545

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Family Safety Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,891.16	17.037027	46,845		46,845		46,845
014 Information Technology Service	1,612.68	5.617333	15,445		15,445		15,445
019 District Attorney	768.50	2.676861	7,360		7,360		7,360
030 Sheriff's Office - Security Services	491.00	1.710265	4,703		4,703		4,703
031 Police	4,837.04	16.848514	46,326		46,326		46,326
051 Office of Family Safety	4,325.85	15.067923	41,430		41,430		41,430
All Other	11,782.77	41.042077	112,848		112,848		112,848
Schedule .4 Total for Family Safety Center	28,709.00	100.000000	274,958		274,958	0	274,958

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	5,049.11	6.994071	12,912		12,912		12,912
014 Information Technology Service	155.59	0.215525	398		398		398
021 Public Defender	2,506.33	3.471790	6,409		6,409		6,409
022 Juvenile Court Clerk	6,521.11	9.033098	16,676		16,676		16,676
026 Juvenile Court	56,161.91	77.795964	143,620		143,620		143,620
030 Sheriff's Office - Security Services	1,797.24	2.489552	4,596		4,596		4,596
Schedule .4 Total for Juvenile Justice Center	72,191.29	100.000000	184,611		184,611	0	184,611

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2022 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - County Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
018 County Clerk	100	100.000000	41,348		41,348		41,348
Schedule .4 Total for County Clerk	100	100.000000	41,348		41,348	0	41,348

Allocation Basis: Direct Allocation to 018 County Clerk

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	709,171		709,171	70,404	779,575
Schedule .4 Total for Admin Support Svcs	100	100.000000	709,171		709,171	70,404	779,575

Allocation Basis: Direct Allocation to 030 Sheriff's Office
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
002 Metropolitan Council	45,274	0	45,274	0	0
003 Metropolitan Clerk	32,394	0	9,577	0	0
004 Mayor's Office*	59,354	0	58,953	0	0
005 Election Commission	12,214	0	0	0	0
006 Law	12,262	0	11,664	0	0
007 Planning Commission	14,214	0	0	0	0
008 Human Resources	2,163	0	0	0	0
009 Register of Deeds	96	0	0	0	0
010 General Services	20,952	0	0	0	0
010 General Services - Administration	8,787	0	1,731	0	0
010 General Services - Facilities	439,348	28,718	44,078	18,054	0
010 General Services - Fleet Management	47,933	0	0	0	0
010 General Services - Surplus Property	13,381	0	0	0	0
014 Information Technology Service	89,601	5,020	12,688	2,728	0
015 Finance - Administration	9,691	0	9,691	0	0
015 Finance - Office of Mgmt & Budget	8,389	0	0	0	0
015 Finance - Operations	13,914	0	0	0	0
015 Finance - Property Administration	1,154	0	0	0	0
015 Finance - Purchasing	6,276	0	0	0	0
015 Finance - Treasury	2,625	0	0	0	0
016 Assessor of Property	20,146	0	0	0	0
017 Trustee	5,904	0	0	0	0
018 County Clerk	58,497	0	0	0	0
019 District Attorney	22,717	14,206	0	0	0
021 Public Defender	7,485	0	0	0	0
022 Juvenile Court Clerk	17,057	0	0	0	0
023 Circuit Court Clerk	160,767	78,173	78,810	3,060	0
024 Criminal Court Clerk	115,699	105,024	0	0	0
025 Clerk and Master - Chancery	30,495	0	30,246	0	0
026 Juvenile Court	145,156	0	0	0	0
027 General Sessions Court	376,776	268,263	0	98,310	0
028 State Trial Courts	317,255	143,835	171,554	0	0
029 Justice Integration Services	6,385	0	6,160	0	0
030 Sheriff's Office	1,421,264	135,359	5,353	11,343	478,137
030 Sheriff's Office - Security Services	34,882	16,758	1,801	2,045	0
031 Police	67,496	0	0	2,365	0
032 Fire	20,531	0	0	0	0
033 Codes Administration	14,790	0	0	0	0
034 Beer Board	954	0	0	0	0
037 Social Services	11,378	0	0	0	0
038 Health	296,695	0	0	0	0
039 Public Library	93,860	0	0	0	0
040 Parks	437,036	0	0	0	0
041 Arts Commission	1,224	0	0	0	0
048 Internal Audit	121	0	0	0	0
049 Office of Emergency Management	10,950	0	0	0	0
051 Office of Family Safety	65,567	0	0	23,746	0
052 Community Oversight Board	84	0	0	0	0
064 Sports Authority	796	0	0	0	0
065 Water and Sewer*	19,012	0	0	0	0
075 Metro Action Commission	11,555	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	36,115	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
All Other	118,693	0	0	0	0
Direct Bill	0	0	0	0	0
Total	4,787,364	795,355	487,580	161,650	478,137

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	Bellevue Comm Ctr
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	22,725	92	0	0	0
004 Mayor's Office*	0	401	0	0	0
005 Election Commission	11,697	0	0	0	0
006 Law	0	598	0	0	0
007 Planning Commission	0	0	0	0	0
008 Human Resources	1,294	870	0	0	0
009 Register of Deeds	0	96	0	0	0
010 General Services	20,952	0	0	0	0
010 General Services - Administration	6,378	679	0	0	0
010 General Services - Facilities	735	0	244,242	1,676	3,623
010 General Services - Fleet Management	47,933	0	0	0	0
010 General Services - Surplus Property	13,381	0	0	0	0
014 Information Technology Service	0	0	3,245	1,272	802
015 Finance - Administration	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	0	0	0	0	0
015 Finance - Property Administration	0	0	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	0	0	0
017 Trustee	0	0	0	0	0
018 County Clerk	0	0	0	0	0
019 District Attorney	0	1,150	0	0	0
021 Public Defender	0	1,075	0	0	0
022 Juvenile Court Clerk	0	381	0	0	0
023 Circuit Court Clerk	0	725	0	0	0
024 Criminal Court Clerk	9,534	1,140	0	0	0
025 Clerk and Master - Chancery	0	248	0	0	0
026 Juvenile Court	0	1,537	0	0	0
027 General Sessions Court	8,507	1,696	0	0	0
028 State Trial Courts	0	1,866	0	0	0
029 Justice Integration Services	0	225	0	0	0
030 Sheriff's Office	0	11,498	0	0	0
030 Sheriff's Office - Security Services	0	0	2,406	67	614
031 Police	18,805	0	0	0	0
032 Fire	18,703	0	0	0	0
033 Codes Administration	0	0	0	0	0
034 Beer Board	0	0	0	0	0
037 Social Services	0	0	0	11,378	0
038 Health	5,208	0	0	0	0
039 Public Library	0	4,518	89,342	0	0
040 Parks	0	0	169,648	0	267,388
041 Arts Commission	1,065	0	0	0	0
048 Internal Audit	0	121	0	0	0
049 Office of Emergency Management	10,950	0	0	0	0
051 Office of Family Safety	0	390	0	0	0
052 Community Oversight Board	0	84	0	0	0
064 Sports Authority	0	0	0	0	0
065 Water and Sewer*	0	0	0	0	0
075 Metro Action Commission	0	0	0	11,555	0
080 Metro Nashville Public Schools (MNPS)	36,115	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	Bellevue Comm Ctr
All Other	5,845	0	0	0	0
Direct Bill	0	0	0	0	0
Total	239,826	29,389	508,883	25,948	272,427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	County Clerk
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
004 Mayor's Office*	0	0	0	0	0
005 Election Commission	0	517	0	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	14,214	0	0	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	8,563	29,904	46,845	12,912	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Surplus Property	0	0	0	0	0
014 Information Technology Service	4,090	43,913	15,445	398	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	8,389	0	0	0
015 Finance - Operations	0	13,914	0	0	0
015 Finance - Property Administration	0	1,154	0	0	0
015 Finance - Purchasing	0	6,276	0	0	0
015 Finance - Treasury	0	2,625	0	0	0
016 Assessor of Property	0	20,146	0	0	0
017 Trustee	0	5,904	0	0	0
018 County Clerk	0	17,149	0	0	41,348
019 District Attorney	0	0	7,360	0	0
021 Public Defender	0	0	0	6,409	0
022 Juvenile Court Clerk	0	0	0	16,676	0
023 Circuit Court Clerk	0	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0	0
026 Juvenile Court	0	0	0	143,620	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	0	0	0	0	0
029 Justice Integration Services	0	0	0	0	0
030 Sheriff's Office	0	0	0	0	0
030 Sheriff's Office - Security Services	992	902	4,703	4,596	0
031 Police	0	0	46,326	0	0
032 Fire	0	1,828	0	0	0
033 Codes Administration	0	14,790	0	0	0
034 Beer Board	0	954	0	0	0
037 Social Services	0	0	0	0	0
038 Health	291,487	0	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	0	0	0	0
041 Arts Commission	0	159	0	0	0
048 Internal Audit	0	0	0	0	0
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	41,430	0	0
052 Community Oversight Board	0	0	0	0	0
064 Sports Authority	0	796	0	0	0
065 Water and Sewer*	0	19,012	0	0	0
075 Metro Action Commission	0	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	County Clerk
All Other	0	0	112,848	0	0
Direct Bill	0	0	0	0	0
Total	305,132	202,545	274,958	184,611	41,348

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Admin Support Svcs
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office*	0
005 Election Commission	0
006 Law	0
007 Planning Commission	0
008 Human Resources	0
009 Register of Deeds	0
010 General Services	0
010 General Services - Administration	0
010 General Services - Facilities	0
010 General Services - Fleet Management	0
010 General Services - Surplus Property	0
014 Information Technology Service	0
015 Finance - Administration	0
015 Finance - Office of Mgmt & Budget	0
015 Finance - Operations	0
015 Finance - Property Administration	0
015 Finance - Purchasing	0
015 Finance - Treasury	0
016 Assessor of Property	0
017 Trustee	0
018 County Clerk	0
019 District Attorney	0
021 Public Defender	0
022 Juvenile Court Clerk	0
023 Circuit Court Clerk	0
024 Criminal Court Clerk	0
025 Clerk and Master - Chancery	0
026 Juvenile Court	0
027 General Sessions Court	0
028 State Trial Courts	0
029 Justice Integration Services	0
030 Sheriff's Office	779,575
030 Sheriff's Office - Security Services	0
031 Police	0
032 Fire	0
033 Codes Administration	0
034 Beer Board	0
037 Social Services	0
038 Health	0
039 Public Library	0
040 Parks	0
041 Arts Commission	0
048 Internal Audit	0
049 Office of Emergency Management	0
051 Office of Family Safety	0
052 Community Oversight Board	0
064 Sports Authority	0
065 Water and Sewer*	0
075 Metro Action Commission	0
080 Metro Nashville Public Schools (MNPS)	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Admin Support Svcs
All Other	0
Direct Bill	0
Total	<u>779,575</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 038 Health - Employee Health & Wellness

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

Employee Health & Wellness - these costs have been allocated based on the number of examinations and procedures by benefiting department.

Employee Benefit Board – cost associated with support provided to the Employee Benefit Board have been allocated directly to the Employee Benefit Board.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,028,461			1,028,461
Inbound Costs:				
001 Administrative - Post Audits	261	1	262	
001 Administrative - Miscellaneous	5		5	
010 General Services - Facilities	38,635	1,665	40,299	
015 Finance - Grants & Cost Planning	78	4	82	
015 Finance - Office of Mgmt & Budget	502	8	510	
015 Finance - Operations	2,335	35	2,371	
015 Finance - Payroll	283	2	286	
015 Finance - Property Administration	194	5	199	
015 Finance - Treasury	142	4	146	
015 Finance - Diversity Equity & Inclus	77	1	77	
048 Internal Audit		390	390	
Total Allocated Additions:	42,512	2,116	44,628	44,628
Total To Be Allocated:	1,070,973	2,116		1,073,089

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board	Other**
Other Expense & Cost					
501101 Regular Pay	407,393	0	341,069	34,262	32,062
501102 Leave Pay	47,271	0	39,576	3,975	3,720
501103 Holiday Pay	15,540	0	13,010	1,307	1,223
501104 Overtime Pay	820	0	686	69	65
501105 Out of Class Pay	1,776	0	1,487	149	140
501108 Injured on Duty Pay	416	0	348	35	33
501109 Longevity	1,733	0	1,451	146	136
501134 Paid Family Leave	11,786	0	9,867	991	928
501160 YE Biweekly Sal/Fringe Accr	2,992	0	2,505	252	235
501172 Employer OASDI	26,278	0	24,514	815	949
501173 Employer SSN Medical	6,680	0	6,232	207	241
501174 Employer Group Health	72,495	0	67,631	2,247	2,617
501175 Employer Dental Group	2,457	0	2,292	76	89
501176 Employer Group Life	1,010	0	943	31	36
501177 Employer Pension	51,079	0	47,652	1,583	1,844
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	1,999	0	1,865	62	72
502221 Medical Services	128,701	0	107,748	10,824	10,129
502229 Management Consultant	0	0	0	0	0
502331 Temporary Service	361,996	0	303,063	30,444	28,489
502333 Laundry Services	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502520 Postage & Delivery Srvc	(4)	0	(3)	(1)	0
502883 Registration	0	0	0	0	0
503100 Offc & Admin Supply	6,169	0	5,164	519	486
503120 Computer Software	75	0	63	6	6
503200 HHold & Jnitr Supply	330	0	276	28	26
503400 Medical Supply	(140,772)	0	(117,854)	(11,839)	(11,079)
503401 Drugs	15,713	0	13,155	1,321	1,237
505208 Insurance-Liability/PropDmg	4,128	0	3,456	347	325
505282 Professional Privilege Tax	400	0	335	34	31
Departmental Total					
Expenditures Per Financial Statement	1,028,461				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,028,461	0	876,531	77,890	74,040
Allocation Step 1					
Inbound - All Others	42,512	0	42,512	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(74,040)	0	0	0	(74,040)
1st Allocation	996,933	0	919,043	77,890	0
Allocation Step 2					
Inbound - All Others	2,116	0	2,116	0	0
2nd Allocation	2,116	0	2,116	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 038 Health - Employee Health & Wellness

	Total	G&A	Employee Health & Wellness	Employee Benefit Board	Other**
Total For 038 Health - Employee Health & Wellness					
----- Schedule .3 Total	999,049	0	921,159	77,890	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Health & Wellness

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	41	1.109007	10,192		10,192		10,192
026 Juvenile Court	26	0.703273	6,463		6,463	15	6,478
030 Sheriff's Office	483	13.064647	120,070		120,070	279	120,349
031 Police	1,972	53.340547	490,223		490,223	1,142	491,365
032 Fire	236	6.383554	58,668		58,668	136	58,804
037 Social Services	1	0.027049	249		249	1	249
038 Health	567	15.336760	140,951		140,951	328	141,279
040 Parks	122	3.299973	30,328		30,328	70	30,399
042 Transportation	45	1.217203	11,187		11,187	26	11,212
065 Water and Sewer*	20	0.540979	4,972		4,972	12	4,983
075 Metro Action Commission	184	4.977008	45,741		45,741	106	45,847
Schedule .4 Total for Employee Health & Wellness	3,697	100.000000	919,043		919,043	2,116	921,159

Allocation Basis: Number of Examinations and Procedures by Benefiting Department

Allocation Source: FY 2022 CSMP Activity by Department Report - Health

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 038 Health - Employee Health & Wellness

Activity - Employee Benefit Board

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
012 Employee Benefit Board	100	100.000000	77,890		77,890		77,890
Schedule .4 Total for Employee Benefit Board	100	100.000000	77,890		77,890	0	77,890

Allocation Basis: Direct Allocation to 012 Employee Benefit Board
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
010 General Services - Administration	10,192	10,192	0
012 Employee Benefit Board	77,890	0	77,890
026 Juvenile Court	6,478	6,478	0
030 Sheriff's Office	120,349	120,349	0
031 Police	491,365	491,365	0
032 Fire	58,804	58,804	0
037 Social Services	249	249	0
038 Health	141,279	141,279	0
040 Parks	30,399	30,399	0
042 Transportation	11,212	11,212	0
065 Water and Sewer*	4,983	4,983	0
075 Metro Action Commission	45,847	45,847	0
Direct Bill	0	0	0
Total	999,049	921,159	77,890

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 048 Internal Audit

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of **Internal Audit** are recorded in GSD General Fund 10101 within business units 48109110 (Advisory Services), 48109210 (Integrity Hotline SuggBox), and 48109310 (Audit Assurance Services). For cost allocation purposes, these costs were allocated to departments based on the modified expenditures (in 000's) recorded for each department. Costs recorded to General Fund 4% Reserve (Fund 30003) have not been allocated within this cost allocation plan.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,357,371			1,357,371
Inbound Costs:				
001 Administrative - Employee Benefits	26,594	50	26,645	
001 Administrative - Insurance	4,818	263	5,081	
001 Administrative - Post Audits	345	1	346	
001 Administrative - Miscellaneous	7		7	
003 Metropolitan Clerk - Records Center	127	1	128	
006 Law	3,512	1,922	5,434	
008 Human Resources	7,329	214	7,543	
010 General Services - Facilities	38,727	1,668	40,396	
010 General Services - Mail Services	107	3	110	
014 Information Technology Service	4,651	433	5,084	
015 Finance - Business Assistance	6,018	83	6,100	
015 Finance - Grants & Cost Planning	103	6	109	
015 Finance - Office of Mgmt & Budget	1,057	17	1,074	
015 Finance - Operations	2,213	34	2,247	
015 Finance - Payroll	510	4	514	
015 Finance - Property Administration	256	7	263	
015 Finance - Purchasing	13,061	348	13,409	
015 Finance - Treasury	201	6	207	
015 Finance - Diversity Equity & Inclus	162	1	163	
030 Sheriff's Office - Security Services	121		121	
048 Internal Audit		515	515	
Total Allocated Additions:	109,919	5,578	115,496	115,496
Total To Be Allocated:	1,467,290	5,578		1,472,867

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	734,554	0	734,554	0
501102 Leave Pay	68,618	0	68,618	0
501103 Holiday Pay	43,301	0	43,301	0
501109 Longevity	2,035	0	2,035	0
501134 Paid Family Leave	17,199	0	17,199	0
501160 YE Biweekly Sal/Fringe Accr	4,393	0	4,393	0
501172 Employer OASDI	50,910	0	50,910	0
501173 Employer SSN Medical	12,103	0	12,103	0
501174 Employer Group Health	82,505	0	82,505	0
501175 Employer Dental Group	2,655	0	2,655	0
501176 Employer Group Life	1,611	0	1,611	0
501177 Employer Pension	105,282	0	105,282	0
501181 FSA Pre-Tax Savings	170	0	170	0
501182 Cafe Plan Pre-Tax Savings	2,339	0	2,339	0
502229 Management Consultant	(284)	0	(284)	0
502231 Auditing Service	58,910	0	58,910	0
502314 Pre-Employment Checks	0	0	0	0
502453 Employee Local Travel/Park	121	0	121	0
502502 Allowance-Cell/Mobile Devices	1,785	0	1,785	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	454	0	454	0
502801 Advertising & Promot'n	1,028	0	1,028	0
502851 Subscriptions	0	0	0	0
502883 Registration	6,191	0	6,191	0
502884 Membership Dues	6,488	0	6,488	0
502920 Other Rpr & Maint Srvc	0	0	0	0
502951 Info Systems Charge	51,300	0	51,300	0
502957 Telecmmnct'n Charge	3,767	0	3,767	0
502983 Surplus Property	500	0	500	0
503050 Host & Hostess	29	0	29	0
503100 Offc & Admin Supply	3,224	0	3,224	0
503120 Computer Software	35,277	0	35,277	0
503130 Computer Hardware <\$10K	1,589	0	1,589	0
503140 Office Equipment < \$10K	601	0	0	601
503150 Furniture/Fixtures<\$10K	0	0	0	0
503210 Food & Ice	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
505231 Rent Building & Land	58,716	0	58,716	0
505233 Rent Equipment	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,357,371			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,357,371	0	1,356,770	601

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit	30003 General Fund 4% Reserve**
Allocation Step 1				
Inbound - All Others	109,919	0	109,919	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(601)	0	0	(601)
1st Allocation	1,466,689	0	1,466,689	0
Allocation Step 2				
Inbound - All Others	5,578	0	5,578	0
2nd Allocation	5,578	0	5,578	0
Total For 048 Internal Audit				
Schedule .3 Total	1,472,266	0	1,472,266	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	99,295	2.570552	37,702		37,702	153	37,855
001 Administrative - Corporate Dues	685	0.017733	260		260		260
001 Administrative - Employee Benefits	61,899	1.602443	23,503		23,503		23,503
001 Administrative - Facility Rental	878	0.022730	333		333		333
001 Administrative - Insurance	6,635	0.171767	2,519		2,519		2,519
001 Administrative - Post Audits	1,080	0.027959	410		410		410
001 Administrative - Gen Svcs Energy	574	0.014860	218		218		218
001 Administrative - Miscellaneous	61	0.001579	23		23		23
002 Metropolitan Council	2,884	0.074661	1,095		1,095	4	1,099
003 Metropolitan Clerk	706	0.018277	268		268	1	269
003 Metropolitan Clerk - Records Center	219	0.005669	83		83		83
004 Mayor's Office*	5,447	0.141012	2,068		2,068	8	2,076
005 Election Commission	4,407	0.114089	1,673		1,673	7	1,680
006 Law	21,845	0.565524	8,294		8,294		8,294
007 Planning Commission	6,491	0.168039	2,465		2,465	10	2,474
008 Human Resources	6,385	0.165295	2,424		2,424		2,424
009 Register of Deeds	3,066	0.079373	1,164		1,164	5	1,169
010 General Services	3,676	0.095164	1,396		1,396	6	1,401
010 General Services - Administration	983	0.025448	373		373		373
010 General Services - Facilities	24,986	0.646838	9,487		9,487		9,487
010 General Services - Fleet Management	42,722	1.105988	16,221		16,221		16,221
010 General Services - Mail Services	1,214	0.031428	461		461		461
010 General Services - Surplus Property	708	0.018329	269		269	1	270
011 Historical Commission	1,410	0.036502	535		535	2	537
012 Employee Benefit Board	659,602	17.075797	250,449		250,449	1,018	251,467
014 Information Technology Service	48,900	1.265925	18,567		18,567		18,567
015 Finance	1,059	0.027415	402		402	2	404
015 Finance - Accountability	515	0.013332	195		195		195
015 Finance - Administration	1,432	0.037072	544		544		544
015 Finance - Business Assistance	1,152	0.029823	437		437		437
015 Finance - Grants & Cost Planning	357	0.009242	135		135		135
015 Finance - Office of Mgmt & Budget	1,527	0.039531	580		580		580
015 Finance - Operations	3,027	0.078363	1,149		1,149		1,149
015 Finance - Payroll	946	0.024490	359		359		359
015 Finance - Property Administration	537	0.013902	204		204		204
015 Finance - Purchasing	1,501	0.038858	570		570		570
015 Finance - Treasury	1,379	0.035700	524		524		524
015 Finance - Diversity Equity & Inclus	253	0.006550	96		96		96
016 Assessor of Property	7,781	0.201435	2,954		2,954	12	2,966
017 Trustee	2,561	0.066299	972		972	4	976
018 County Clerk	5,617	0.145413	2,133		2,133	9	2,141
019 District Attorney	10,452	0.270582	3,969		3,969	16	3,985
021 Public Defender	9,781	0.253211	3,714		3,714	15	3,729
022 Juvenile Court Clerk	2,362	0.061148	897		897	4	900
023 Circuit Court Clerk	8,718	0.225692	3,310		3,310	13	3,323
024 Criminal Court Clerk	6,950	0.179922	2,639		2,639	11	2,649
025 Clerk and Master - Chancery	1,563	0.040463	593		593	2	596
026 Juvenile Court	15,903	0.411697	6,038		6,038	24	6,063
027 General Sessions Court	13,513	0.349825	5,131		5,131	21	5,151
028 State Trial Courts	13,588	0.351767	5,159		5,159	21	5,180
029 Justice Integration Services	3,912	0.101274	1,485		1,485	6	1,491

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	78,377	2.029026	29,759		29,759	121	29,880
030 Sheriff's Office - Security Services	16,099	0.416771	6,113		6,113		6,113
031 Police	246,599	6.383962	93,633		93,633	381	94,013
032 Fire	165,253	4.278075	62,746		62,746	255	63,001
033 Codes Administration	12,545	0.324765	4,763		4,763	19	4,782
034 Beer Board	656	0.016983	249		249	1	250
035 Agricultural Extension	324	0.008388	123		123	0	123
037 Social Services	9,996	0.258777	3,795		3,795	15	3,811
038 Health	70,425	1.823165	26,740		26,740	109	26,849
038 Health - Employee Health & Wellness	1,028	0.026613	390		390		390
039 Public Library	38,304	0.991615	14,544		14,544	59	14,603
040 Parks	47,234	1.222795	17,935		17,935	73	18,007
041 Arts Commission	1,623	0.042016	616		616	2	618
042 Transportation	50,936	1.318633	19,340		19,340	78	19,419
044 Human Relations Commission	540	0.013980	205		205	1	206
047 Criminal Justice Planning	527	0.013643	200		200	1	201
048 Internal Audit	1,357	0.035130	515		515		515
049 Office of Emergency Management	9,109	0.235814	3,459		3,459	14	3,473
051 Office of Family Safety	3,529	0.091359	1,340		1,340	5	1,345
052 Community Oversight Board	1,031	0.026691	391		391	1	393
060 Farmer's Market	2,299	0.059517	873		873	3	876
061 Municipal Auditorium	2,099	0.054339	797		797	3	800
062 State Fair Board	3,832	0.099203	1,455		1,455	6	1,461
064 Sports Authority	39,758	1.029256	15,096		15,096	61	15,157
065 Water and Sewer*	219,680	5.687082	83,412		83,412	339	83,750
068 District Energy System (DES)	18,041	0.467046	6,850		6,850	28	6,878
070 Community Education Commission	13	0.000337	5		5	0	5
071 Convention Center Authority	102,914	2.664241	39,076		39,076	159	39,235
075 Metro Action Commission	91,688	2.373622	34,814		34,814	141	34,955
078 Metropolitan Transit Authority (MTA)	286	0.007404	109		109	0	109
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	561,113		561,113	2,290	563,404
091 Emergency Communication Center	17,859	0.462334	6,781		6,781	27	6,808
Bordeaux Longterm Care	213	0.005514	81		81	0	81
Knowles Home	1,980	0.051258	752		752	3	755
Medical Examiner	5,712	0.147872	2,169		2,169	9	2,177
Schedule .4 Total for Internal Audit	3,862,789	100.000000	1,466,689		1,466,689	5,578	1,472,266

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2022 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 048 Internal Audit

Receiving Department	Total	Internal Audit
001 Administrative - Direct	37,855	37,855
001 Administrative - Corporate Dues	260	260
001 Administrative - Employee Benefits	23,503	23,503
001 Administrative - Facility Rental	333	333
001 Administrative - Insurance	2,519	2,519
001 Administrative - Post Audits	410	410
001 Administrative - Gen Svcs Energy	218	218
001 Administrative - Miscellaneous	23	23
002 Metropolitan Council	1,099	1,099
003 Metropolitan Clerk	269	269
003 Metropolitan Clerk - Records Center	83	83
004 Mayor's Office*	2,076	2,076
005 Election Commission	1,680	1,680
006 Law	8,294	8,294
007 Planning Commission	2,474	2,474
008 Human Resources	2,424	2,424
009 Register of Deeds	1,169	1,169
010 General Services	1,401	1,401
010 General Services - Administration	373	373
010 General Services - Facilities	9,487	9,487
010 General Services - Fleet Management	16,221	16,221
010 General Services - Mail Services	461	461
010 General Services - Surplus Property	270	270
011 Historical Commission	537	537
012 Employee Benefit Board	251,467	251,467
014 Information Technology Service	18,567	18,567
015 Finance	404	404
015 Finance - Accountability	195	195
015 Finance - Administration	544	544
015 Finance - Business Assistance	437	437
015 Finance - Grants & Cost Planning	135	135
015 Finance - Office of Mgmt & Budget	580	580
015 Finance - Operations	1,149	1,149
015 Finance - Payroll	359	359
015 Finance - Property Administration	204	204
015 Finance - Purchasing	570	570
015 Finance - Treasury	524	524
015 Finance - Diversity Equity & Inclusion	96	96
016 Assessor of Property	2,966	2,966
017 Trustee	976	976
018 County Clerk	2,141	2,141
019 District Attorney	3,985	3,985
021 Public Defender	3,729	3,729
022 Juvenile Court Clerk	900	900
023 Circuit Court Clerk	3,323	3,323
024 Criminal Court Clerk	2,649	2,649
025 Clerk and Master - Chancery	596	596
026 Juvenile Court	6,063	6,063
027 General Sessions Court	5,151	5,151
028 State Trial Courts	5,180	5,180
029 Justice Integration Services	1,491	1,491
030 Sheriff's Office	29,880	29,880

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
030 Sheriff's Office - Security Services	6,113	6,113
031 Police	94,013	94,013
032 Fire	63,001	63,001
033 Codes Administration	4,782	4,782
034 Beer Board	250	250
035 Agricultural Extension	123	123
037 Social Services	3,811	3,811
038 Health	26,849	26,849
038 Health - Employee Health & Wellness	390	390
039 Public Library	14,603	14,603
040 Parks	18,007	18,007
041 Arts Commission	618	618
042 Transportation	19,419	19,419
044 Human Relations Commission	206	206
047 Criminal Justice Planning	201	201
048 Internal Audit	515	515
049 Office of Emergency Management	3,473	3,473
051 Office of Family Safety	1,345	1,345
052 Community Oversight Board	393	393
060 Farmer's Market	876	876
061 Municipal Auditorium	800	800
062 State Fair Board	1,461	1,461
064 Sports Authority	15,157	15,157
065 Water and Sewer*	83,750	83,750
068 District Energy System (DES)	6,878	6,878
070 Community Education Commission	5	5
071 Convention Center Authority	39,235	39,235
075 Metro Action Commission	34,955	34,955
078 Metropolitan Transit Authority (MTA)	109	109
080 Metro Nashville Public Schools (MNPS)	563,404	563,404
091 Emergency Communication Center	6,808	6,808
Bordeaux Longterm Care	81	81
Knowles Home	755	755
Medical Examiner	2,177	2,177
Direct Bill	0	0
Total	1,472,266	1,472,266

Section D: Supplemental Data

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	001 Administrative	01101303 ADM Corp Dues/Contribution				684,564			684,564
	Indirect	001-01 Administrative - Corporate Dues Total							684,564			684,564
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101104 ADM County Retire Match					3,501,900	3,501,900	3,501,900
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101107 ADM Cnty Teach Retire Match					6,900,400	6,900,400	6,900,400
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101109 ADM Health Insurance Match			57,680,038				57,680,038
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101110 ADM Death Benefit Payments						200,000	200,000
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101113 ADM Pens IOD Medical Expense						10,213,500	10,213,500
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101114 ADM Unemployment Compensation					106,792		106,792
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101115 ADM Life Insurance Match			3,329,052				3,329,052
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101120 ADM Employee IOD Med Expense						7,467,300	7,467,300
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101140 ADM Benefit Adjustments							-
	Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101145 ADM TCRS Pension Contribution			76,824				76,824
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191102 ADM Police/Fire Retire Match						8,873,000	8,873,000
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191103 ADM Civil Service Retire Match						5,424,700	5,424,700
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191106 ADM Teacher Pens Match						4,932,400	4,932,400
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191109 ADM Health Ins Match			680,018				680,018
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191112 ADM Pensioner IOD						245,000	245,000
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191113 ADM Employee IOD						1,089,700	1,089,700
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191115 ADM Life Ins Match				26,499			26,499
	Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191140 ADM Benefit Adjustments							-
	Indirect	001-02 Administrative - Employee Benefits Total						61,792,431	106,792		48,507,900	110,407,123
	Indirect	001-03 Administrative - Facility Rental	10101 GSD General	001 Administrative	01101127 ADM Contingency Facility/Rental							877,713
	Indirect	001-03 Administrative - Facility Rental Total										877,713
	Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101301 ADM Self-Insured Liability						9,256,800	9,256,800
	Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101306 ADM Property Loss						1,712,100	1,712,100
	Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101308 ADM Judgments and Losses						2,237,500	2,237,500
	Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101334 ADM Enterprise Risk Mgmt Study							-
	Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191224 ADM Contingency Subrogation							-
	Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191301 ADM USD Self-Insured Liability						123,800	123,800
	Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191308 ADM Judgments and Losses						8,400	8,400
	Indirect	001-04 Administrative - Insurance Total									6,634,500	6,634,500
	Indirect	001-05 Administrative - Post Audits	10101 GSD General	001 Administrative	01101412 ADM Post Audit						1,075,513	1,075,513
	Indirect	001-05 Administrative - Post Audits Total										1,075,513
	Indirect	001-06 Administrative - Gen Svcs Energy Progi	10101 GSD General	001 Administrative	01101159 ADM Gen Svcs Energy Progm						573,826	573,826
	Indirect	001-06 Administrative - Gen Svcs Energy Program Total									9,874	583,700
	Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101126 R12 Technical & Process Review Analysis						19,710	19,710
	Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101333 ADM GSD-USD Study						11,230	11,230
	Indirect	001-07 Administrative - Insurance	10101 GSD General	001 Administrative	01101347 ADM Solar Strategy and Infrastructure						30,069	30,069
	Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101360 ADM Master Space Planning							-
	Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101697 ADM Fleet Backlog						28,000,000	28,000,000
	Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01102180 ADM Developer Technology Fund						2,200,000	2,200,000
	Indirect	001-07 Administrative - Miscellaneous	18301 USD General	001 Administrative	01191315 ADM PayPlan Improvements							-
	Indirect	001-07 Metropolitan Clerk - Records Center	10101 GSD General	003 Metropolitan Clerk	03103000 MCL Records Center		117,601	53,921				61,009
	Indirect	003-02 Metropolitan Clerk - Records Center Total					117,601	53,921				30,261,009
	Indirect	006 Law	10101 GSD General	006 Law	06110010 LAW Contracts All Services		62,618	19,342				219,375
	Indirect	006 Law	10101 GSD General	006 Law	06110010 LAW Client Adv/Supp All Service		1,608,044	476,137				478,604
	Indirect	006 Law	10101 GSD General	006 Law	06110210 LAW Legislation All Services		39,246	12,436				52,545
	Indirect	006 Law	10101 GSD General	006 Law	06110310 LAW Lit/Adm Hear All Service		2,501,673	792,390				3,672,124
	Indirect	006 Law	10101 GSD General	006 Law	06110610 LAW Claims All Services		163,247	64,313		192,228		229,518
	Indirect	006 Law	10101 GSD General	006 Law	06110810 LAW Insurance All Services		98,230	20,562				118,822
	Indirect	006 Law	30003 General Fund 4% Reserve	006 Law	06201000 4% LAW Department of Law							8,943
	Indirect	006 Law	30039 Flood 2010	006 Law	06701510 LAW Flood 2010							4,225
	Indirect	006 Law	30056 Flood 2010 Insurance Recovery	006 Law	06701000 LAW Flood 2010 Insurance Recov							5,577
	Indirect	006 Law	30099 Tomatoes 3/2020 Insurance Recovery	006 Law	06713220 LAW Tomatoes Insurance 3/3/2020							737
	Indirect	006 Law	30099 COVID-19 Pandemic	006 Law	06902020 LAW COVID-19							1,968
	Indirect	006 Law	30112 COVID Reserve Post 2020	006 Law	06902022 LAW COVID Reserve Post 2020							5,610
	Indirect	006 Law	50109 Property Loss	006 Law	06501000 LAW Self Insured Property Los	5,419	1,133		7,915,621			7,922,173
	Indirect	006 Law	50122 Metro Self-Insured Liability	006 Law	06502000 LAW Self Insured Liability	490			3,416,394		695,000	4,111,884
	Indirect	006 Law	50135 Employee Professional Liability	006 Law	06503000 LAW Employee Blanket Bond						11,091	11,091
	Indirect	006 Law	50267 Judgments & Losses	006 Law	06504000 LAW Employee Prof Liability						270	150,000
	Indirect	006 Law	55143 MNPS Self-Insured Liability	006 Law	06505000 LAW Judgments and Losses	708			2,116,511		1,088,000	3,205,219
	Indirect	006 Law Total					4,478,675	1,386,313	15,978,540	192,228		23,969,356
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126100 HR Employees Relations		350,894	119,210				470,104
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126400 HR Workforce Management		1,244,772	450,255				1,976,291
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126500 HR Benefits Program		879,357	344,609				1,891,621
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126600 HR Admin & Customer Sv Program		749,530	266,910				1,756,754
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126700 HR Veterans Affairs Officer		141,454	37,899				184,096
	Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126800 HR Safety Administration		79,958	16,161				1,282
	Indirect	008 Human Resources Total					3,444,955	1,235,044	1,704,758			6,384,757
	Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10101000 xGSR Administration							1,167
	Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10170100 GSR Business Office		596,396	229,138				825,534
	Indirect	010-01 General Services - Administration Total					596,396	229,138				825,534
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103210 GSR BOSS Support Services		1,515,699	596,430				2,700,496
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103220 GSR BOSS Building Services		421,193	147,107			11,424,395	11,992,695
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103230 GSR BOSS Utilities						7,800,999	7,800,999
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103260 GSR SA O&M Compliance	263,540		92,832				374,372
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103270 GSR BOSS Construction Services							27,052
	Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103280 GSR Sustainability	295,875		76,793				149,232
	Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10201000 4% GSR General Services							1,642
	Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10201001 4% GSR General Services R010820							382,392
	Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10203000 4% GSR Buildings							1,817,622
	Indirect	010-02 General Services - Facilities Total					2,496,307	883,162	21,606,460	123,402		29,602,832
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10505100 xGSR OFM Administration							182
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510010 OFM Light Veh/Equip Repairs		1,104,751	509,666				4,162,604
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510030 OFM Heavy Veh/Equip Repairs		1,291,712	577,748				9,954,811
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510050 OFM Ground Veh/Equip Repairs		127,504	63,251				633,331
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510410 OFM Fuel		232,422	90,961				4,929,058
	Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510610 OFM Asset Management		291,509	113,561				19,153,505
	Indirect	010-03 General Services - Fleet Management Total					3,037,898	1,356,187	38,328,421			42,721,506
	Indirect	010-04 General Services - Mail Services	10101 GSD General	010 General Services	10104100 GSR Mail Services							1,214,303
	Indirect	010-04 General Services - Mail Services Total					229,422	111,233				873,648
	Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14201000 4% ITS Administration							4,223,222
	Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14201400 4% ITS Obsolete Network Equip							3,463,198
	Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14201500 4% ITS Obsolete Servers							154,306

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation

Sum of FY22 Actual (Rounded)	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	014 Information Technology Service	30303 General Fund 4% Reserve	014 Information Technology Service	14203030 ITS P-C Projg Prog - Metro					1,500,000	1,500,000
Indirect	014 Information Technology Service	30112 COVID Reserve Post 2020	014 Information Technology Service	14902022 ITS COVID Reserve Post 2020			62,191			62,191
Indirect	014 Information Technology Service	30370 ITS Technology Fund	014 Information Technology Service	14700100 ITS Community Development Regulation						418
Indirect	014 Information Technology Service	34150 Nashville Educ Comm & Arts TV	014 Information Technology Service	14105150 ITS Nash Educ Comm & Arts TV						226
Indirect	014 Information Technology Service	34155 Nashville Educ Comm & Arts TV/Capital	014 Information Technology Service	14351055 ITS NECA TV Capital Only						180,356
Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	14404017 ITS Info Security Mgmt Program						4,328
Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	14405017 ITS Fiberoptic Cabling Expans						14,970
Indirect	014 Information Technology Service	40018 GSD FY18 Capital Projects	014 Information Technology Service	14401018 X-ITS 800 Mhz Expand / Upgrade						21,767
Indirect	014 Information Technology Service	40021 GSD FY21 Cap Projs RS2021-757	014 Information Technology Service	14400201 ITS * Radio System Upgrade/Maint			4,941,793			4,941,793
Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-757	014 Information Technology Service	14401021 ITS Expertise Res - Tech Constrcn Projs				213,531		1,182,699
Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-1201	014 Information Technology Service	14401022 ITS Infrastruc Growth-Fiberoptic Ntwk						80,271
Indirect	014 Information Technology Service	40118 GSD FY18B Capital Projects	014 Information Technology Service	14401118 ITS * POL-FamilyJustCtr-Tech						7,705
Indirect	014 Information Technology Service	40118 GSD FY18B Capital Projects	014 Information Technology Service	14402118 ITS Expand Private FrOptCable						18,958
Indirect	014 Information Technology Service	40119 GSD FY19B Capital Projects	014 Information Technology Service	14402119 ITS Fiberoptic Cable Network						516,672
Indirect	014 Information Technology Service	40119 GSD FY19B Capital Projects	014 Information Technology Service	14403119 X-ITS Security Mgmt Pro Consts						51,905
Indirect	014 Information Technology Service	40119 GSD FY19B Capital Projects	014 Information Technology Service	14404119 ITS Server & Storage Space			92,452	12,958		105,410
Indirect	014 Information Technology Service	40119 GSD FY19B Capital Projects	014 Information Technology Service	14405119 X-ITS MgmtSecur Info&Event Mgmt			2,387			2,387
Indirect	014 Information Technology Service	40119 GSD FY19B Capital Projects	014 Information Technology Service	14406119 ITS 800Mhz RadioSysl Exp&Upgrd			637,617			637,617
Indirect	014 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	014 Information Technology Service	14403050 ITS Interest Non-Bond Cap Projs						752
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521011 ITS Enterprise Applications	1,266,856	459,376	3,157,390			4,883,622
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521014 ITS Business Solutions	973,513	308,961	6,212,656			7,495,130
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521015 ITS Metro Nashville Network	601,290	212,561	70,212			884,063
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521016 ITS PEG Studio Management	92,545	40,047	171,931			304,523
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521017 ITS Service Applications	169,387	54,030	371,977			595,394
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521021 ITS Web Based Services	463,276	188,902	286,567			938,745
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521051 ITS Technical Support Center	686,116	193,929	358,377			1,513,422
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521061 ITS Employee & Account Care	843,514	300,522	778,377		11,015	1,933,428
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521071 ITS Security Assurance	1,463,789	146,388	1,403,789			2,008,391
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521072 ITS Physical Security Support	360,146	135,203	250,329			745,678
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521091 ITS Desktop Support	1,049,346	392,125	154,585			1,596,056
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521092 ITS M365 Applications and Services	443,588	127,369	388,084			959,041
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521101 ITS Enterprise Servers/Storage	1,032,260	354,964	554,231			1,941,455
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521121 ITS Network Secur Mgmt Pro Consts	1,418,404	475,121	2,750,946		60,933	4,705,404
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521122 ITS Cabling Infr Svcs Support	-	-	14,001			14,001
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521123 ITS Public Safety Radio System	460,923	205,787	2,272,631			2,939,341
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521131 ITS Voice Comm Solutions	485,829	135,435	287,229			908,493
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521161 ITS Identity and Access Mgmt	305,087	114,781	2,257			422,125
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521162 ITS System Lifecycle Mngmt	406,046	140,696	25,569			572,311
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521180 ITS Data GIS and Analytics	441,373	130,137	1,047,688			1,619,198
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560210 ITS Data Infrastruc Support	144,609	48,375	95,428			288,412
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560410 ITS ALOB Payroll Authorizat			377			377
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560810 ITS Executive Leadership	281,848	91,664	388			373,900
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560900 ITS ALOB Non-Alioc/FinTrans			1,206,936			1,206,936
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14561000 ITS Elimination					(346,948)	(346,948)
Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14560010 ITS Technology Revolving			2,038,931			2,038,931
Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14560200 ITS Replacement Fid Program Spec Fid Dpts			223,365			223,365
Indirect	014 Information Technology Service Total	10101 GSD General	015 Finance	15118110 FIN OMB Monitoring Rpts & Acct	12,382,175	4,258,368	39,622,584	1,613,310	1,500,000	59,376,437
Indirect	015-01 Finance - Accountability	10101 GSD General	015 Finance	15118110 FIN OMB Monitoring Rpts & Acct	316,861	113,453	84,271			514,585
Indirect	015-02 Finance - Administration	10101 GSD General	015 Finance	15160810 FIN Executive Leadership	1,047,567	274,121	110,127			1,431,815
Indirect	015-02 Finance - Administration Total	10101 GSD General	015 Finance	15160810 FIN Executive Leadership	1,047,567	274,121	110,127			1,431,815
Indirect	015-03 Finance - Business Assistance	10101 GSD General	015 Finance	15117150 FIN SS Business Assistance Ofc	745,474	256,307	150,713			1,152,494
Indirect	015-03 Finance - Business Assistance Total	10101 GSD General	015 Finance	15117150 FIN SS Business Assistance Ofc	745,474	256,307	150,713			1,152,494
Indirect	015-04 Finance - Grants & Cost Planning	10101 GSD General	015 Finance	15117210 FIN OMB Grants and Cost	262,808	81,843	11,889			356,540
Indirect	015-04 Finance - Grants & Cost Planning Total	10101 GSD General	015 Finance	15117210 FIN OMB Grants and Cost	262,808	81,843	11,889			356,540
Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	015 Finance	15103110 FIN OMB Budget Planning & Mgmt	1,112,733	353,123	60,939			1,526,795
Indirect	015-05 Finance - Office of Management & Budget Total	10101 GSD General	015 Finance	15103110 FIN OMB Budget Planning & Mgmt	1,112,733	353,123	60,939			1,526,795
Indirect	015-06 Finance - Operations	10101 GSD General	015 Finance	15102110 FIN OPER Accounts Payable	531,202	199,446	194,548			925,196
Indirect	015-06 Finance - Operations	10101 GSD General	015 Finance	15102210 FIN OPER Acctg and Reporting	1,544,364	483,363	74,223			2,101,950
Indirect	015-06 Finance - Operations Total	10101 GSD General	015 Finance	15102210 FIN OPER Acctg and Reporting	2,075,566	682,809	268,771			3,027,146
Indirect	015-07 Finance - Payroll	10101 GSD General	015 Finance	15102610 FIN OPER Payroll	533,895	160,205	252,094			946,194
Indirect	015-07 Finance - Payroll Total	10101 GSD General	015 Finance	15102610 FIN OPER Payroll	533,895	160,205	252,094			946,194
Indirect	015-08 Finance - Property Administration	10101 GSD General	015 Finance	15151000 FIN Public Property Services	331,783	104,083	101,045			536,911
Indirect	015-08 Finance - Property Administration Total	10101 GSD General	015 Finance	15151000 FIN Public Property Services	331,783	104,083	101,045			536,911
Indirect	015-09 Finance - Purchasing	10101 GSD General	015 Finance	15116330 FIN OMB Purchasing Contract De	1,046,587	344,152	110,226			1,500,965
Indirect	015-09 Finance - Purchasing Total	10101 GSD General	015 Finance	15116330 FIN OMB Purchasing Contract De	1,046,587	344,152	110,226			1,500,965
Indirect	015-10 Finance - Treasury	10101 GSD General	015 Finance	15108000 FIN Treasury Collections	164,336	58,582	64,576			287,494
Indirect	015-10 Finance - Treasury	51180 Treasury Management	015 Finance	15515110 FIN TRE Cash Operations	292,398	89,165	112,306			493,869
Indirect	015-10 Finance - Treasury	51180 Treasury Management	015 Finance	15515210 FIN TRE Investment Cmte Support	228,146	68,991	15,432			312,569
Indirect	015-10 Finance - Treasury	51180 Treasury Management	015 Finance	15515310 FIN TRE Debt Management	198,037	74,537	12,814			285,388
Indirect	015-10 Finance - Treasury Total	10101 GSD General	015 Finance	15515310 FIN TRE Debt Management	882,917	291,275	205,128			1,379,320
Indirect	015-11 Finance - Diversity Equity & Inclusion	10101 GSD General	015 Finance	15160820 FIN Diversity Equity and Inclusion	195,418	56,214	1,665			253,297
Indirect	015-11 Finance - Diversity Equity & Inclusion Total	10101 GSD General	015 Finance	15160820 FIN Diversity Equity and Inclusion	195,418	56,214	1,665			253,297
Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	030 Sheriff	30124910 SHE Admin Support Svcs Key	5,719,814	1,999,734	8,379,811	230		16,099,589
Indirect	030-01 Sheriff's Office - Security Services Total	10101 GSD General	030 Sheriff	30124910 SHE Admin Support Svcs Key	5,719,814	1,999,734	8,379,811	230		16,099,589
Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	038 Health	38151911 HEA Civil Svcs Med Exam Clinic	489,727	161,998	376,736			1,028,461
Indirect	038-01 Health - Employee Health & Wellness Total	10101 GSD General	038 Health	38151911 HEA Civil Svcs Med Exam Clinic	489,727	161,998	376,736			1,028,461
Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109110 IA Advisory Services	29,782	700	48,722			80,447
Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109210 IA Integrity Hotline SuggBox	59,556	20,480	1			80,047
Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109310 IA Audit Assurance Services	780,752	226,855	228,394			1,236,001
Indirect	048 Internal Audit	30003 General Fund 4% Reserve	048 Internal Audit	48201000 4% IA Internal Audit			601			601
Indirect	048 Internal Audit Total	10101 GSD General	048 Internal Audit	48201000 4% IA Internal Audit	870,190	257,575	228,696			1,356,361
Indirect Total					42,405,679	76,441,689	138,691,267	1,925,170	102,203,376	361,671,180
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101117 ADM Regional Transit Authority			320,200			320,200
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101118 ADM Econ/Job Incentive Dell			500,000			500,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101137 ADM Econ/Job Incentive HCA Cap			1,234,500			1,234,500
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101141 ADM Econ/Job Incentive Warner			11,889			11,889
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101144 ADM Econ/Job Incent Bridgestone			387,500			387,500
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101146 ADM Econ/Job Incentive Philips Hldg			383,000			383,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101147 ADM Nashville St Cmty Coll Fnd			608,306			608,306
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101153 ADM Business Incubation Ctr			90,000			90,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101222 ADM Student Assistance			1,000,000			1,000,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101224 ADM Contingency Subrogation			-			-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative - Direct	01101225 ADM GSD Debt Transfer-Stadium						

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect / Direct											
	001 Administrative - Direct	10101 GSD General	001 Administrative	0101298 ADM Disaster Response				228,031			228,031
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101298 ADM Contingency Local Match							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101315 ADM PlayPlan Improvements							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101326 ADM Property Tax Relief Progrm					5,721,500		5,721,500
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101336 ADM TIF History Review							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101339 ADM Cure Violence - N Nashville Pilot						1,000,000	1,000,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101344 ADM Contingy Crimnl Fees and Fines							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101346 ADM Homeless Prfrmnc Review & Recmndtn Sup				33,392			33,392
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101349 ADM Transpoanment		50,000					50,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101416 ADM Subsidy Advance Planning				156,000		50,000	206,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101499 ADM GSD General Revenue				95,886			95,886
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101502 ADM Contr Nashville Symphony					15,000		15,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101503 ADM Contr Adventure Sci Ctr					125,000		125,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101506 ADM Contr Partnership 2020					175,000		175,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101521 ADM Contr Humane Assoc					12,500		12,500
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101534 ADM Contr Sister Cities					40,000		40,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101566 ADM Contingency Utility Incr				994			994
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101578 ADM Barnes Affordable HsgTrust						12,500,000	12,500,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101587 ADM Contr Alignment Nashville							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101613 ADM Correctional Healthcare		55,728	28,841	20,803,036			20,887,605
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101645 ADM Entrepreneur Center						75,000	75,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101650 ADM Small Business Incentive							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101658 ADM Self-Insured Excise Tax				79,561			79,561
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101678 ADM Balgknc Debt Svc Contrib					500,000		500,000
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101686 ADM Public Educ Fndtn					137,500		137,500
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101687 ADM SummerYouth Employ Prgr						2,079,100	2,079,100
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101691 ADM NCAC Nash Contrf Readiness						315,300	315,300
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101700 ADM Music City Inc-EtkeLodge Restoration							
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101995 ADM Tax Increment Payment-DOB						1,774,166	1,774,166
	001 Administrative - Direct	10101 GSD General	001 Administrative	01101996 ADM Transfer 4% Funding						54,438,710	54,438,710
	001 Administrative - Direct	10103 MIP Metro Investment Pool	001 Administrative	01116000 ADM MIP Expense				1,106,894			1,106,894
	001 Administrative - Direct	18301 USD General	001 Administrative	01191153 ADM USD ITS Services							
	001 Administrative - Direct	18301 USD General	001 Administrative	01191939 ADM Contingency Account							
	001 Administrative - Direct	18301 USD General	001 Administrative	01191326 ADM Property Tax Relief						465,500	465,500
	001 Administrative - Direct	18301 USD General	001 Administrative	01191566 ADM Contingency Utility Incr							
	001 Administrative - Direct	30003 General Fund 4% Reserve	001 Administrative	01200000 4% ADM Revenue				9,159			9,159
	001 Administrative - Direct	30005 Central Business Imp District	001 Administrative	01701000 ADM Cntrl Business Imp District						4,116,452	4,116,607
	001 Administrative - Direct	30039 Flood 2010	001 Administrative	01700510 ADM Flood 2010 Interest							59,469
	001 Administrative - Direct	30057 Flood 2010 Donations	001 Administrative	01830510 ADM Interest Flood 10 Donation							2
	001 Administrative - Direct	30058 FEMA Flood Revenue	001 Administrative	01831510 ADM FEMA Flood Revenue				4,714			4,714
	001 Administrative - Direct	30066 CBID Fee Event and Marketing	001 Administrative	01104100 ADM CBID Fee Event & Marketing				1,704,177			1,704,177
	001 Administrative - Direct	30085 Hurricane Florence 2019	001 Administrative	01703310 ADM Hurricane Florence Rev				173			173
	001 Administrative - Direct	30088 Hotel Occ Tourist Promotion DS	001 Administrative	01103300 ADM HOT Tourist Promotion DS						1,130,600	1,130,600
	001 Administrative - Direct	30089 Hurricane Dorian 2019	001 Administrative	01703320 ADM Hurricane Dorian Rev				39			39
	001 Administrative - Direct	30092 Tomatoes 3/2020 Response/Relief	001 Administrative	01713320 ADM Tomatoes 3/3/2020 Rev & Int				23,502			23,502
	001 Administrative - Direct	30095 Storms Straight Line Winds 5/3/20	001 Administrative	01703320 ADM Storms SL Winds 5/3/20						2,960	2,971
	001 Administrative - Direct	30097 Hurricane Laura 8/20	001 Administrative	01710820 ADM Hurricane Laura Rev				12			12
	001 Administrative - Direct	30098 Hurricane Sally 9/20	001 Administrative	01710830 ADM Hurricane Sally Rev				91			91
	001 Administrative - Direct	30099 COVID-19 Pandemic	001 Administrative	01602020 ADM COVID-19 Rev & Int				1,059			1,059
	001 Administrative - Direct	30102 DUJ Offender	001 Administrative	01101495 ADM DUJ Offender Interest				35			35
	001 Administrative - Direct	30108 Hurricane Delta 10/20	001 Administrative	01710840 ADM Hurricane Delta 10/20							190
	001 Administrative - Direct	30108 Winter Storm 2/2021	001 Administrative	01713340 ADM Winter Storm 2/2021 Rev & Int				807			807
	001 Administrative - Direct	30112 COVID Reserve Post 2020	001 Administrative	01602021 ADM COVID Reserve Post 2020 Rev & Int				46,138			46,138
	001 Administrative - Direct	30116 COVID FEMA	001 Administrative	01602022 ADM COVID FEMA Rev & Int				29,608			29,608
	001 Administrative - Direct	30117 COVID Vaccination Distribution	001 Administrative	01702021 ADM COVID Vaccination Distribution Rev & Int				3,593			3,593
	001 Administrative - Direct	30119 Tomatoes 12/2021 Response/Relief	001 Administrative	01712021 ADM Tomatoes 12/2021 Rev & Int				643			643
	001 Administrative - Direct	30121 Nashville 12/2020 Bombing	001 Administrative	01711220 ADM Nashville 12/25/20 Bombing Rev & Int				453			453
	001 Administrative - Direct	30130 DA Mediation Services Fund	001 Administrative	01105100 ADM Contr Mediation Services				9	68,391		68,400
	001 Administrative - Direct	30142 Storm/Flood 3/2021	001 Administrative	01701420 ADM Storm/Flood 3/2021 Rev & Int				4,323			4,323
	001 Administrative - Direct	30143 Hurricane Ida 9/2021	001 Administrative	01710850 ADM Hurricane Ida 9/2021				105			105
	001 Administrative - Direct	30144 Waverly Storm/Flood 8/2021	001 Administrative	01705430 ADM Waverly Storm/Flood 8/2021 Rev&Int				39			39
	001 Administrative - Direct	30163 Civil Unrest May 2020	001 Administrative	01700530 ADM Civil Unrest				4,059			4,059
	001 Administrative - Direct	30196 CBID Safety & Assessment Fund	001 Administrative	01701095 ADM CBID Additional Safety Fee				3,151,294			3,151,294
	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01602025 ADM American Rescue Plan Rev & Int				27,105			27,105
	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702026 ADM ARP United Way Housing					3,000,000		3,000,000
	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702027 ADM ARP Convention and Visitors Corp				250,000			250,000
	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702028 ADM ARP United Way Childcare				1,536,500			1,536,500
	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702029 ADM ARP Raghani Institute Childcare				455,750			455,750
	001 Administrative - Direct	30360 Rainy Day Fund	001 Administrative	01601360 ADM Rainy Day Fund Transfers				605			605
	001 Administrative - Direct	35300 MNPS Other Federal Grants	001 Administrative	01700110 ADM Education Svc Eliminations						(188,232)	(188,232)
	001 Administrative - Direct	38005 Gulch Central Business Imp Dst	001 Administrative	01781000 ADM Gulch Cntrl Business ImpDt				62	727,765		727,827
	001 Administrative - Direct	39005 So Nash Central Business ImpDt	001 Administrative	01791000 ADM So Nash Cntrl Bus Imp Dstr				419,856			419,856
	001 Administrative - Direct	40016 GSD FY18 Capital Projects	001 Administrative	01403018 ADM Affordable Housing		15,123	6,170	152,506		848,472	1,022,271
	001 Administrative - Direct	40303 Capital Improvement Plan	001 Administrative	01402 ADM GSD Cap Imp Pk2 Interest							
	001 Administrative - Direct	40400 GSD Externally Funded Cap Proj	001 Administrative	01404000 ADM GSD Ext Funded CapProj Int				4,577			4,577
	001 Administrative - Direct	52200 IOD Network (Injured-On-Duty)	001 Administrative	01552200 ADM IOD Network				243			243
	001 Administrative - Direct	71015 x-Flexible Benefits Plan 2019	001 Administrative	01600110 xADM Flexible Benefits Interest							2
	001 Administrative - Direct	71016 Flexible Benefits Plan 2022	001 Administrative	01600113 ADM Flexible Benefits Interest 2022				3,077			3,077
	001 Administrative - Direct	73168 James M Cowan Endowment	001 Administrative	01602000 ADM James M. Cowan Endowment							2
	001 Administrative - Direct	73172 John L Watkins MD Memorial	001 Administrative	01603000 ADM John L. Watkins Memorial							1
	001 Administrative - Direct	73180 Cecil R Crawford Endowment	001 Administrative	01604000 PAR Cecil R Crawford Endowment				23			23
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700401 ADM GSD GEN Debt			548,147				(177,287)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700402 ADM GSD GEN Debt			929,696				(10,200)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700403 ADM GSD JUS Debt			374,230				(36,733)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700404 ADM GSD LAW Debt			3,576,968				(3,379,561)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700405 ADM GSD FIR Debt				(106,729)			(106,729)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700406 ADM GSD REC Debt			90,492				(3,506)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700407 ADM GSD CON Debt							(300)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700408 ADM GSD WEL Debt			3,340				(62,850)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700409 ADM GSD HEA Debt			162,195				(125,686)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700410 ADM GSD LIB Debt			188,552				(37,032)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700411 ADM GSD PWG Debt							(359,844)
	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700412 ADM GSD REC Debt			292,680				(179,331)
	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700300 ADM General Fixed Assets				6,754,703	(5,254,857)		1,499,846
	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700301 ADM GEN Fixed Assets				14,602,658	(77,000,109)		(62,397,451)
	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700302 ADM FIS Fixed Assets				856,923			856,923
	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700303 ADM JUS Fixed Assets				2,085,053	(428,937)		1,656,116

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700303 ADM FWR Fixed Assets				14,495,911	(6,252,380)		6,233,211
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700305 ADM FIR Fixed Assets				2,335,045	(215,096)		2,119,949
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700306 ADM REG Fixed Assets				5,971	(14,076)		(8,105)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700308 ADM WEL Fixed Assets				1,598,739	(61,357)		1,537,382
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700309 ADM HEA Fixed Assets				1,301,744	(30,107)		1,271,637
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700310 ADM LIB Fixed Assets				3,137,741	(20,278)		3,117,463
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700311 ADM PW O Fixed Assets				5,552,239	5,410,632		10,962,871
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700312 ADM REC Fixed Assets				13,448,409	(15,419,184)		(1,970,775)
	Direct	001 Administrative - Direct	98431 USD Bonded Debt & Interest	001 Administrative	01790405 ADM USR Debt				300,022			300,022
	Direct	001 Administrative - Direct Total					6,587,173	35,011	92,851,337	(74,895,891)	74,528,438	99,106,068
	Direct	002-01 Metropolitan Council	10101 GSD General	002 Metropolitan Council	02101000 MCO Administration		1,838,644	785,942	250,027			2,883,613
	Direct	002-01 Metropolitan Council	30112 COVID Reserve Post 2020	002 Metropolitan Council	02902021 MCO COVID Reserve Post 2020				490			490
	Direct	002-01 Metropolitan Council Total					1,838,644	785,942	259,517			2,884,103
	Direct	003-01 Metropolitan Clerk	10101 GSD General	003 Metropolitan Clerk	03101000 MCL Administration		326,483	106,256	200,805		50	633,594
	Direct	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	003 Metropolitan Clerk	03201000 4% MCL Metropolitan Clerk				71,970			71,970
	Direct	003-01 Metropolitan Clerk Total					326,483	106,256	272,775		50	705,564
	Direct	004-01 Mayor's Office	10101 GSD General	004 Mayor's Office	04101010 MAY Administration		3,207,665	929,796	441,056			4,578,517
	Direct	004-01 Mayor's Office Total					3,207,665	929,796	441,056			4,578,517
	Direct	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04101013 MAY Financial Empowerment				275,296			275,296
	Direct	004 Mayor's Office	30076 Mayor's Office Donations	004 Mayor's Office	04701010 MAY Donations Interest				-			-
	Direct	004 Mayor's Office	30076 Mayor's Office Donations	004 Mayor's Office	04701030 MAY New Americans				-			-
	Direct	004 Mayor's Office	30096 FIN TN Direct Appropriation Grant	004 Mayor's Office	04302021 MAY Public Safety Violence Redctn Pilot		114,988	25,752	121,085			261,825
	Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hg	004 Mayor's Office	04730100 MAY/ECD Barnes Fd for AffordHsg		79,640	27,097	19,991		2,333,783	2,460,511
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902024 MAY American Rescue Plan FUSE Corps				135,000		12,000,000	12,135,000
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902025 MAY ARP Nashville Small Business Recv Fd						1,724,960	1,724,960
	Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	004 Mayor's Office	04311040 MAY CnsmFinProtection				69,390			69,390
	Direct	004 Mayor's Office Total					194,628	52,849	620,762	16,058,743		16,926,982
	Direct	005 Election Commission	10101 GSD General	001 Administrative	01101667 ADM Election Day & EarlyVoting		82,722		54,161			1,151,998
	Direct	005 Election Commission	10101 GSD General	005 Election Commission	05100410 ELE Election Comm Operating		1,574,287	544,842	1,132,960			3,252,089
	Direct	005 Election Commission	30003 General Fund 4% Reserve	005 Election Commission	05202000 4% ELE Permanent Registration				2,692			2,692
	Direct	005 Election Commission	32205 ELE Elections Grant Fund	005 Election Commission	05300100 ELE Voting Machine Sys Grant				51		(111,490)	51
	Direct	005 Election Commission	40119 GSD FY19B Capital Projects	005 Election Commission	05400119 ELE Voting Machine Replacement						(111,490)	(111,490)
	Direct	005 Election Commission Total					1,657,009	599,003	2,150,819		(111,490)	4,295,341
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07111850 PLA Planning Policy and Design		383,905	98,569	227,694			710,168
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07111860 PLA Design Studio		474,109	169,874	62,781			706,764
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112210 PLA GIS Services and Applicat		80,064	26,471	15,983			122,518
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112310 PLA Geog Data Maint Key		265,274	100,839	33,361			399,374
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112850 PLA Land Development		1,268,717	368,734	215,146			1,852,597
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112860 PLA Housing		32,147	2,418	5,131			39,696
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112900 PLA Executive Leadership		1,063,138	317,982	163,167			1,544,287
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112910 PLA Capital Improvement Plan'g		354,696	114,670	44,386			513,752
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112950 PLA General Plan Update				14,210		23,823	38,033
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07113000 PLA Division of Transportation		50,728	15,237	42,052			108,017
	Direct	007 Planning Commission	30003 General Fund 4% Reserve	007 Planning Commission	07201000 4% PLA Planning Commission				8,180			8,180
	Direct	007 Planning Commission	30112 COVID Reserve Post 2020	007 Planning Commission	07902022 PLA COVID Reserve Post 2020		79,240	25,293	50,362		5,458,087	5,614,000
	Direct	007 Planning Commission	30114 Barnes Fund for Affordable Hg	007 Planning Commission	07730100 PLA Barnes Fund for Affordable Housing				300			300
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902024 PLA ARP Pandemic Emergency Response						20,000,000	20,000,000
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902025 PLA ARP Affordable Housing							
	Direct	007 Planning Commission	30702 Advance Planning & Research	007 Planning Commission	07300500 PLA Advance Planning Research				200,002		22,631	222,633
	Direct	007 Planning Commission	30704 Planning Grant Fund	007 Planning Commission	07304010 PLA Active Living Design Key				27			27
	Direct	007 Planning Commission	30704 Planning Grant Fund	007 Planning Commission	07304050 PLA CMAQ CompleteTrips Federal		9,112	3,333	4,261			18,374
	Direct	007 Planning Commission	30705 Congestion Mitigation Air Qual	007 Planning Commission	07305110 PLA Air Quality Key							
	Direct	007 Planning Commission	30764 Metro Area Computer Mapping	007 Planning Commission	07112231 PLA GIS Sales & Svc Key Rev				97,095			97,095
	Direct	007 Planning Commission	40021 GSD FY21 Cap Projs RS2021-757	007 Planning Commission	07402021 PLA EastBk Planning-OpenSpace&Infr. Study				(23,093)			(23,093)
	Direct	007 Planning Commission	40022 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07401022 PLA Neighborhood Planning & Infrastructure Study				288,369			288,369
	Direct	007 Planning Commission	40022 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07402022 PLA 1st Ave, 2nd Ave & Riverfront Park				28,145			28,145
	Direct	007 Planning Commission Total					4,061,130	1,243,420	1,479,859	5,505,541	20,001,668	32,291,618
	Direct	009 Register of Deeds	10101 GSD General	001 Administrative	01101692 REG Housing Incentive Pilot				62,971		58,413	121,384
	Direct	009 Register of Deeds	10101 GSD General	009 Register of Deeds	09101000 REG Admin				273,303		151	273,454
	Direct	009 Register of Deeds	30003 General Fund 4% Reserve	009 Register of Deeds	09201000 4% REG Register of Deeds				1,659			1,659
	Direct	009 Register of Deeds	30004 Register's Computer	009 Register of Deeds	09702000 REG Computer Program				-			-
	Direct	009 Register of Deeds	30036 Register of Deeds Fees	009 Register of Deeds	09703000 REG Register of Deeds Fees		1,982,317	496,006	249,854			2,728,177
	Direct	009 Register of Deeds Total					1,982,317	496,006	587,787	58,564		3,124,674
	Direct	010 General Services	30092 Tomatoes 3/2020 Response/Relief	010 General Services	10703320 GSR Tomatoes 3/3/2020				4,995			4,995
	Direct	010 General Services	30098 COVID-19 Pandemic	010 General Services	10902020 GSR COVID-19				(410,365)			(410,365)
	Direct	010 General Services	30112 COVID Reserve Post 2020	010 General Services	10902022 GSR COVID Reserve Post 2020				52,782			52,782
	Direct	010 General Services	30116 COVID FEMA	010 General Services	10302022 GSR COVID FEMA				410,333			410,333
	Direct	010 General Services	30117 COVID Vaccination Distribution	010 General Services	10702021 GSR COVID Vaccination Distribution				18,613			18,613
	Direct	010 General Services	30119 Tomatoes 12/2021 Response/Relief	010 General Services	10712021 GSR Tomatoes 12/2021 Response/Relief				37,312			37,312
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902024 GSR ARP Pandemic Emergency Response				78,707			78,707
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902028 GSR ARP MWS Temporary Fleet				2,360,869			2,360,869
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902031 GSR ARP MNPD Fleet Technology				1,123,175			1,123,175
	Direct	010 General Services	40015 GSD FY15 Capital Projects	010 General Services	10401015 GSR Roofing/Building Maintenance				190			190
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10402015 Capital Projects				34,800			34,800
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10403017 x-GSR Sheriff Admin Offices				16,646		110,187	126,833
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10404017 GSR Major Fleet				9,250			9,250
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10405017 GSR New Firehalls				1,105		72,108	73,213
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10407017 GSR A&B Replaces		277	136				413
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10408017 GSR Farmers Market				2,823		27,287	30,110
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10409017 GSR Misc Building Repairs		93	44	118,636		482,848	601,621
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10443017 GSR Sheriff Admin Offices-ITS				148,379			148,379
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10400021 GSR OFM Fleet Replacement						1,521,538	1,521,538
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10401021 GSR Building Repairs Major Maint				1,302,428			1,302,428
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10402021 GSR Sustainability Revoly Innovation Fd				329,091			329,091
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10403021 GSR New Fac Planning/Site Eval/Relo				96,225		220,678	318,903
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10400022 GSR Building Ops Major Maintenance		3,527	1,394	173,766		232,740	411,427
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10401022 GSR OFM Replacements / Additions						275,091	275,091
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10402022 GSR Access Control Migration				10,956			10,956
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10404022 GSR Roofing/Life, Health & Safety				36,568			36,568
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10405022 GSR HeadStart Fac Assessmnt							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	010 General Services	40122 GSD FY22B Capital Projects	010 General Services	104001220 GSR Sheriff's Headquarters				12,765			44,343,261
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	104002220 GSR Sheriff's Headquarters				119,263			304,681
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	104022220 GSR CJIC Closeout				211,291			530,506
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	104032220 GSR Fleet Replacement							2,094,895
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	104042220 GSR Major Maintenance		223	150	424,013	329,612	2,094,895	2,094,895
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	104052220 GSR POL Murfreesboro Rd Prct						9,358	9,358
	Direct	010 General Services	40402 GSD GSR FY16 S/F Capital Projs	010 General Services	104404020 GSR * RS Radio Replacements				14,067			14,067
	Direct	010 General Services Total					14,064	4,855	6,936,661	51,516,557	4,612,642	63,084,779
	Direct	010-06 General Services - Surplus Property	61190 Surplus Property Auction	010 General Services	105173100 GSR Ebid Surplus Prop Distr				400,000			400,276
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	111050000 HIS Historic Zoning Program				57,862			172,651
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	111051000 HIS Govt & Public Partner Prog				33,009			172,651
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	111052000 HIS Info Educ & Tourism Prog				19,970			105,301
	Direct	011 Historical Commission	30003 General Fund 4% Reserve	011 Historical Commission	11201000 4% HIS Historical Commission				25,308			25,308
	Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	011 Historical Commission	11332900 HIS Centennial Park Presery Assmt 20-21				28,994			28,994
	Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	011 Historical Commission	11332900 HIS TN CW NH Heritage Area FN Mstr Pln				75,000			75,000
	Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	011 Historical Commission	11332920 HIS THC CW Cemetery Plan				-			-
	Direct	011 Historical Commission Total					866,512	303,377	240,143			1,410,032
	Direct	012 Employee Benefit Board	50165 Self-Insured Death Benefit	012 Employee Benefit Board	12504000 BEN Self-Insured Death Benefit				400,000			400,276
	Direct	012 Employee Benefit Board	52177 Employees Med Benefit Trust	012 Employee Benefit Board	12501000 BEN Employee Med Insurance				60,044	138,670,674	3,260	138,875,342
	Direct	012 Employee Benefit Board	52180 Cigna Choice Fund	012 Employee Benefit Board	12506000 Cigna Choice Fund				61,040	150,676,652		150,882,165
	Direct	012 Employee Benefit Board	52200 IOD Network (Injured-On-Duty)	012 Employee Benefit Board	12505100 BEN IOD Pensioners					10,495,703		10,495,703
	Direct	012 Employee Benefit Board	52200 IOD Network (Injured-On-Duty)	012 Employee Benefit Board	12505200 BEN IOD Employees					7,968,276		7,968,276
	Direct	012 Employee Benefit Board	52200 IOD Network (Injured-On-Duty)	012 Employee Benefit Board	12505400 BEN IOD Clinic Operations					1,065,600		1,065,600
	Direct	012 Employee Benefit Board	71014 x-Flexible Benefits Plan 2018	012 Employee Benefit Board	12600389 x-BEN Flex Benefits - Admin						52	52
	Direct	012 Employee Benefit Board	71016 x-Flexible Benefits Plan 2020	012 Employee Benefit Board	12602112 x-BEN Flex Benefits - Medical						2,440,484	2,440,484
	Direct	012 Employee Benefit Board	71017 x-Flexible Benefits Plan 2021	012 Employee Benefit Board	12600113 BEN Flex Benefits - Medical					331,840		331,840
	Direct	012 Employee Benefit Board	71017 x-Flexible Benefits Plan 2021	012 Employee Benefit Board	12600114 BEN Flex Benefits - Dep Care					172,651		172,651
	Direct	012 Employee Benefit Board	71017 x-Flexible Benefits Plan 2021	012 Employee Benefit Board	12600115 BEN Flex Benefits - Admin					18,060	3,013,999	3,032,059
	Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600116 BEN Flex Benefits - Medical 2022					614,547		614,547
	Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600117 BEN Flex Benefits - Dep Care 2022					196,230		196,230
	Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600118 BEN Flex Benefits - Admin 2022					10,987		10,987
	Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601900 BEN METRA Deferred Comp					29,709,943		29,709,943
	Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601310 BEN Hartford Deferred Comp					63,584		63,584
	Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601320 BEN PEBSCO Deferred Comp					480,272		480,272
	Direct	012 Employee Benefit Board	75012 MNPS * Flexible Benefit 2017	012 Employee Benefit Board	12600210 BEN MNPS Flex Benefits Medical					232,581		232,581
	Direct	012 Employee Benefit Board	75015 MNPS * Flexible Benefit 2018	012 Employee Benefit Board	12600211 BEN MNPS Flex Benefits Medical					221,171		221,171
	Direct	012 Employee Benefit Board	75014 MNPS Flexible Benefit 2019	012 Employee Benefit Board	12600312 BEN MNPS Flex Benefits Medical					671,443		671,443
	Direct	012 Employee Benefit Board	75015 MNPS Flexible Benefit 2020	012 Employee Benefit Board	12600313 BEN MNPS Flex Benefits Medical 2020					293,845		293,845
	Direct	012 Employee Benefit Board	75015 MNPS Flexible Benefit 2020	012 Employee Benefit Board	12600413 BEN MNPS Flex Benefits Dep Care 2020					113,023		113,023
	Direct	012 Employee Benefit Board	75016 MNPS Flexible Benefit 2021	012 Employee Benefit Board	12600314 BEN MNPS Flex Benefits Medical 2021					1,147		1,147
	Direct	012 Employee Benefit Board	75017 MNPS Flexible Benefit 2022	012 Employee Benefit Board	12600315 BEN MNPS Flex Benefits Medical 2022					546,496		546,496
	Direct	012 Employee Benefit Board	75017 MNPS Flexible Benefit 2022	012 Employee Benefit Board	12600415 BEN MNPS Flex Benefits Dep Care 2022					106,809		106,809
	Direct	012 Employee Benefit Board	80160 County Retirement	012 Employee Benefit Board	12600166 BEN County Retirement					640,375		640,375
	Direct	012 Employee Benefit Board	80167 Metro Pension Plan	012 Employee Benefit Board	12600167 BEN Metro Pension Plan A&B	1,016,665			313,934	275,899,922		277,230,521
	Direct	012 Employee Benefit Board	80200 Guaranteed Pension Plan	012 Employee Benefit Board	12601000 BEN Metro Pension Plan						33,577,400	33,577,400
	Direct	012 Employee Benefit Board	85173 MNPS NonCertif 85174 PensionPl	012 Employee Benefit Board	12609030 BEN MNPS NonCertif 85174Pensio					197,280		197,280
	Direct	012 Employee Benefit Board	85174 MNPS Retirement-Former County	012 Employee Benefit Board	12609090 BEN MNPS Pension County					3,599,505		3,599,505
	Direct	012 Employee Benefit Board	85175 MNPS Retirement-Metro Teachers	012 Employee Benefit Board	12611093 BEN MNPS Teachers					28,776,735		28,776,735
	Direct	012 Employee Benefit Board	85368 MNPS Retirement-Former City	012 Employee Benefit Board	12610091 BEN MNPS Pension City					1,818,537		1,818,537
	Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12604000 BEN USD Closed Plan Interest					22		22
	Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12604100 BEN USD Gen Gov Closed Plan					945,421		945,421
	Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12605100 BEN USD Pol/Fire Closed Plan					2,923,053		2,923,053
	Direct	012 Employee Benefit Board Total					1,302,502	835,018	657,464,865	106,576	39,035,195	696,637,580
	Direct	015 Finance	30003 General Fund 4% Reserve	015 Finance	15020000 4% FIN Accounts							1
	Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301100 FIN Finance Grant Interest							-
	Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301200 FIN Comcast Cares							-
	Direct	015 Finance	30092 Tornadoes 3/2020 Response/Relief	015 Finance	15703320 FIN Tornadoes 3/3/2020		6,965	1,668	71,477			80,110
	Direct	015 Finance	30095 Storms/Straight Line Winds 5/3/20	015 Finance	15705320 FIN Storms SL Winds 5/3/20		1,218	380				1,802
	Direct	015 Finance	30098 COVID-19 Pandemic	015 Finance	15303021 FIN TN FY21 Direct Appropriation Grant						6,000,000	6,000,000
	Direct	015 Finance	30099 COVID-19 Pandemic	015 Finance	15902020 FIN COVID-19		854					854
	Direct	015 Finance	30100 Finance MCC Administration	015 Finance	15701000 FIN Finance MCC Administration							62
	Direct	015 Finance	30112 COVID Reserve Post 2020	015 Finance	15902022 FIN COVID Reserve Post 2020		7,817	2,277	201,992			212,086
	Direct	015 Finance	30113 Finance CU Administration	015 Finance	15702000 FIN Finance CU Administration							15
	Direct	015 Finance	30118 COVID FEMA	015 Finance	15302022 FIN COVID FEMA		4,965	795	438,928		(1,064,134)	(4,064,688)
	Direct	015 Finance	30142 Storm/Flood 3/2021	015 Finance	15701420 Storm-Flood 3/2021 Fund		3,311	530	254,809			258,650
	Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701550 FIN Innovation Invest NonAlloc							-
	Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701570 FIN Strategic Budgetg & Innov					34,575		34,575
	Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902024 FIN ARP Pandemic Emergency Response							395
	Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15902025 FIN American Rescue Plan		21,516	3,443	729			25,688
	Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15400021 FIN Hyperion / Budget Mgmt System						1,366,265	1,366,265
	Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15401021 FIN Participatory Bud Pkct-N Nash Infra					50,000		50,000
	Direct	015 Finance	40119 GSD FY19B Capital Projects	015 Finance	15401119 FIN Affordbl Housing Commitment					1,526,148		1,526,148
	Direct	015 Finance	40220 GSD FY20B Cap Projs RS2020-213	015 Finance	15400220 FIN R12 Assessment & Phase 2.1						7,329	7,329
	Direct	015 Finance Total					46,646	9,093	1,060,487	2,998,989	4,935,866	9,051,081
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16102000 ASR Assessment		4,517,591	1,742,199	1,096,279			7,356,069
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16104000 ASR Board of Equalization							25,001
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16105000 ASR Hearing Offense Review							25,001
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16106000 ASR Personal Property Audit		25,675	1,958				27,633
	Direct	016 Assessor of Property	30003 General Fund 4% Reserve	016 Assessor of Property	16201000 4% ASR Assessor of Property							352,743
	Direct	016 Assessor of Property	30099 COVID-19 Pandemic	016 Assessor of Property	16201000 4% ASR Assessor of Property							17,836
	Direct	016 Assessor of Property	30112 COVID Reserve Post 2020	016 Assessor of Property	16902020 ASR COVID-19		301					301
	Direct	016 Assessor of Property	30112 COVID Reserve Post 2020	016 Assessor of Property	16902022 ASR COVID Reserve Post 2020							1,040
	Direct	017 Trustee	10101 GSD General	017 Trustee	17101000 TRU Administration		4,543,567	1,744,157	1,492,899		75,000	7,855,623
	Direct	017 Trustee	30003 General Fund 4% Reserve	017 Trustee	17201000 4% TRU Trustee		1,167,940	436,728	834,946		1,900	2,441,514
	Direct	017 Trustee	30099 COVID-19 Pandemic	017 Trustee	17902020 TRU COVID-19							44,011
	Direct	017 Trustee Total					67,726	9,245				76,971
	Direct	018 County Clerk	10101 GSD General	018 County Clerk	18101000 COU Admin		1,235,666	445,973	878,957		1,900	2,560,496
	Direct	018 County Clerk	30099 COVID-19 Pandemic	018 County Clerk	18902020 COU COVID-19		3,501,643	1,304,105	498,939			5,298,687
	Direct	018 County Clerk	30118 County Clerk Computer	018 County Clerk	18701000 COU County Clerk Computer		222,283	39,525				261,808
	Direct	018 County Clerk	30218 County Clerk Title Fees	018 County Clerk	18702000 COU County Clerk Title Fees							26,858
	Direct	018 County Clerk	30319 County Clerk EIVS Fees	018 County Clerk	18703000 COU County Clerk EIVS Fees							35,231

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	019 District Attorney	30104 DA Special Operations	019 District Attorney	1930100 DA Special Operations					(1,798)		(1,798)
	Direct	019 District Attorney	30107 DA EVAP Act	019 District Attorney	19701100 DA EVAP Act					-		-
	Direct	019 District Attorney	32219 DA District Atty Grant Fund	019 District Attorney	19300201 DA Family Voca Grant		193,359	75,204				268,563
	Direct	019 District Attorney Total					6,726,387	2,157,081	1,669,741	-	28,445	10,480,634
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101000 PDF Administration		608,301	191,655				122,114
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101100 PDF General Sessions Team		1,725,089	551,511				2,286,854
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101200 PDF Criminal Court Team		3,442,384	1,120,040				4,562,424
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101300 PDF Appellate Court Team		247,025	82,127				329,152
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101400 PDF Juvenile Court Team		749,881	273,796				1,023,677
	Direct	021 Public Defender Total					6,772,380	2,219,889				9,992,269
	Direct	022 Juvenile Court Clerk	10101 GSD General	022 Juvenile Court Clerk	22101000 JCC Admin		1,499,252	607,429				2,106,681
	Direct	022 Juvenile Court Clerk	10101 GSD General	022 Juvenile Court Clerk	22102000 JCC Non Allocated Fin Tran							-
	Direct	022 Juvenile Court Clerk	30003 General Fund 4% Reserve	022 Juvenile Court Clerk	22201000 4% JCC Juvenile Court Clerk					30,345		30,345
	Direct	022 Juvenile Court Clerk	30089 COVID-19 Pandemic	022 Juvenile Court Clerk	22202020 JCC COVID-19		98,928	16,937				115,865
	Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	022 Juvenile Court Clerk	22701000 JCC Juv Ct Clerk Computer Prog							14,775
	Direct	022 Juvenile Court Clerk Total					1,598,180	624,366	138,948	-		2,361,494
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23102000 CIR Circuit Court Clerk							231,127
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23103000 CIR Traffic Violations Bureau		1,885,286	803,651				2,688,937
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23104000 CIR Probate Court Clerk							9,724
	Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	023 Circuit Court Clerk	23701000 CIR Circuit Court Clerk Fees		3,686,200	1,502,597				5,188,797
	Direct	023 Circuit Court Clerk Total					5,571,486	2,306,248	840,411	-		8,718,145
	Direct	024 Criminal Court Clerk	10101 GSD General	024 Criminal Court Clerk	24100100 CCC Admin		4,692,155	1,790,204				6,482,359
	Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	024 Criminal Court Clerk	24701000 CCC Crim Ct Clerk Computerizatn							47
	Direct	024 Criminal Court Clerk	30089 COVID-19 Pandemic	024 Criminal Court Clerk	24900200 CCC COVID-19		58,842	10,599				69,441
	Direct	024 Criminal Court Clerk	33024 Criminal Ct Clk Victims Asst	024 Criminal Court Clerk	24702100 CCC CASA Victims Asst							14,460
	Direct	024 Criminal Court Clerk	33024 Criminal Ct Clk Victims Asst	024 Criminal Court Clerk	24702200 CCC Mary Parrish Cr VictimAsst							14,460
	Direct	024 Criminal Court Clerk	33024 Criminal Ct Clk Victims Asst	024 Criminal Court Clerk	24702300 CCC YMCA DomViol VictimAsst							14,460
	Direct	024 Criminal Court Clerk	33024 Criminal Ct Clk Victims Asst	024 Criminal Court Clerk	24702500 CCC Crim Ct Du Alliance VictimAsst							14,460
	Direct	024 Criminal Court Clerk	33024 Criminal Ct Clk Victims Asst	024 Criminal Court Clerk	24702600 CCC Sexual Assault CrVictimAsst							14,460
	Direct	024 Criminal Court Clerk Total					4,748,997	1,800,803	399,771	-		6,949,571
	Direct	025 Clerk and Master - Chancery	10101 GSD General	025 Clerk and Master - Chancery	25100100 CHA Admin		1,008,109	366,066				1,374,175
	Direct	025 Clerk and Master - Chancery Total					1,008,109	366,066				1,374,175
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26110310 JUV SNASH Gang Prob Key		203,640	93,921				297,561
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111030 JUV Recovery Court		236,091	111,598				347,689
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111360 JUV Foster Care Review Board		271,778	93,293				365,071
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111410 JUV Case Support Key							742,968
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111730 JUV Comm Outreach/Youth Court		225,562	85,413				310,975
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111910 JUV Juv Detention Key					5,401,301		5,406,702
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111930 JUV MSAC		875,325	307,272				1,182,597
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111940 JUV Intake		420,287	182,552				602,839
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111960 JUV SIA One		331,879	121,833				453,712
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111970 JUV SIA Two		232,082	85,468				317,550
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112110 JUV CISafety&Security Key		622,640	248,464				871,104
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112210 JUV SvcOPProcess Key		112,411	50,102				162,513
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112310 JUV Judicial Actions Key		727,259	188,416				915,675
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112325 JUV Youth Violence OPR							185,531
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112510 JUV ALOB HR Key Product		66,600	35,171				101,771
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112610 JUV ALOB Finance Payroll Autho		192,741	82,772				275,513
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112910 JUV ALOB Records Mgmt Key		97,255	26,920				124,175
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26113110 JUV ALOB Exce Leader Key		628,772	195,853				824,625
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26114050 JUV STAR Team		118,880	56,587				175,467
	Direct	026 Juvenile Court	30003 General Fund 4% Reserve	026 Juvenile Court	26201000 4% JUV Juvenile Court							55,459
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26311430 JUV Parent/Child Support Key		906,162	324,456			127,114	1,357,732
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26312540 JUV Child & Family Intervention		222,415	78,744			30,662	331,821
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26312560 JUV State Supplement							2,072
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26312600 JUV Interpreter Services FY17		61,125	20,691				81,816
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26313000 JUV Safe Baby Court		93,733	38,287			16,064	148,084
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26313200 JUV Parental Assistance Court		246,748	76,905			32,593	356,246
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26313300 JUV Wrapping Around Families Success Pgm		110,346	34,448			18,454	163,248
	Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26313400 JUV GSRF Grant							45,938
	Direct	026 Juvenile Court	40021 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26400021 JUV JJC Process Program Mgr							64,260
	Direct	026 Juvenile Court	40021 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26401021 JUV JJC Port Trailer Admnl Court Area		1,176	464			16,614	2,254
	Direct	026 Juvenile Court	40022 GSD FY22 Cap Projs RS2021-1201	026 Juvenile Court	26400022 JUV New Facility Juv Justice Ctr-Phase 1						9,070,443	9,070,443
	Direct	026 Juvenile Court Total					7,004,917	2,639,630	6,438,096	9,087,057	967,855	26,038,555
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27101000 GSC Judges		5,077,161	1,625,781				6,702,942
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27103021 GSC General Probation		1,602,284	596,973			2	2,199,259
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27105000 GSC Music City Community Court		90,331	36,316				126,647
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27106011 GSC Traffic School		269,084	125,448				394,532
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27116000 GSC Administration		1,149,203	465,357				1,614,560
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27117000 GSC Drug Court		215,126	103,256				318,382
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27310200 GSC Mental Health Court		361,816	127,301				489,117
	Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	027 General Sessions Court	27117100 GSC Drug Court Treatment							5,064
	Direct	027 General Sessions Court	30089 COVID-19 Pandemic	027 General Sessions Court	27302020 GSC COVID-19		2,324	473				2,797
	Direct	027 General Sessions Court	30102 DUI Offender	027 General Sessions Court	27112100 GSC Mental Health Court							7,794
	Direct	027 General Sessions Court	30102 DUI Offender	027 General Sessions Court	27112200 GSC GS Drug Court							1,841
	Direct	027 General Sessions Court	30112 COVID Reserve Post 2020	027 General Sessions Court	27902022 GSC COVID Reserve Post 2020						34,404	34,404
	Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	027 General Sessions Court	27301110 GSC Veteran's Treatment Court		44,872	13,257				58,129
	Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	027 General Sessions Court	27301120 GSC Recovery Court TN WITS		9,489	4,458				13,947
	Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	027 General Sessions Court	27301140 GSC Cheshed HEARTS		27,997	2,839				30,836
	Direct	027 General Sessions Court	32229 GSC Veteran's Treatment Ct Ops	027 General Sessions Court	27701000 GSC Veteran's Treatment Ct Ops							(722)
	Direct	027 General Sessions Court Total					8,858,387	3,101,459	1,552,777	34,406		13,547,029
	Direct	028 State Trial Courts	10101 GSD General	028 State Trial Courts	28101000 STC Administration		6,629,329	2,321,388				8,950,717
	Direct	028 State Trial Courts	10101 GSD General	028 State Trial Courts	28106100 STC Juv Expense							194,040
	Direct	028 State Trial Courts	30003 General Fund 4% Reserve	028 State Trial Courts	28201000 4% STC State Trials Courts						640	110,879
	Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28700200 STC Drug Court Fines		111,370	8,726				120,096
	Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28705000 STC DUI Supervision		71,208	22,891				94,099
	Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28700300 STC Drug Lab Staff		28,833	15,735				44,568
	Direct	028 State Trial Courts	30112 COVID Reserve Post 2020	028 State Trial Courts	28900202 STC COVID Reserve Post 2020							46,126
	Direct	028 State Trial Courts	30216 American Rescue Plan Act-COVID Stimulus	028 State Trial Courts	28902024 STC American Rescue Plan-COVID Stimulus							55,000
	Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320140 STC Community Corrections Grant		842,641	356,447			88,891	1,287,979
	Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320160 STC Drug Court Staff		328,308	145,691				473,999
	Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320205 STC Dept of Corrections							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	029 Justice Integration Services	29201000 4% JIS Justice Integration Srv		1,782,845	603,744	1,525,727	96,170		4,008,486
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122110 SHE CJC Offender Mgmt Key		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122130 SHE MC2 Offender Management		3,278,734	1,224,264	765,036	-		5,268,034
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122210 SHE CJC Support Staff Key		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122230 SHE MC2 Support		520,773	200,231	8,945	-		729,949
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122310 SHE Booking and Releasing		6,521,708	2,615,819	38,146	-		9,175,673
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122410 SHE HDC Offender Mgmt Key		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122510 SHE HDC Offender Support Staff Key		-	-	(1,200)	-		(1,200)
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122710 SHE CDC-M Programs Key		-	-	7,516	-		7,516
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122910 SHE CDC-M Offend Mgmt Key		2,542,003	1,001,212	1,956,819	-		5,500,034
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122930 SHE MDF Offender Management		-	-	237	-		237
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123210 SHE CDC-M Support Staff Key		1,306,514	474,188	84,287	-		1,864,989
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123810 SHE CDC-F Offender Mgmt Key		-	-	(24,241)	-		(24,241)
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123810 SHE CDC-F Support Staff Key		(10,306)	-	-	-		(10,306)
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124010 SHE ORC Programs Key		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124030 SHE DUJ School		1,287,547	423,340	44,624	-		1,755,511
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124110 SHE ORC Offend Mgmt Key		-	-	31,959	-		31,959
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124310 SHE ORC Support Staff Key		-	-	909	-		909
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124410 SHE Correct Svcs Key		1,266,636	571,350	395,910	-		2,233,896
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124510 SHE Maintenance Key		881,034	336,068	118,229	-		1,335,331
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124610 SHE Warehouse Key		308,667	95,311	996,756	-		1,400,734
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124710 SHE Laundry Key		-	-	1,545	-		1,545
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124810 SHE Exec Mgmt Key		882,228	219,774	39,638	-		1,141,640
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124930 SHE Special Operations Team Events		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125000 SHE Non Allocated Fin Trans		-	-	-	-		-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125110 SHE Training Key		1,346,466	374,658	78,035	-		1,799,159
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125210 SHE Warrants Key		3,339,167	1,390,237	44,644	-		4,774,048
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125310 SHE Transportation Key		4,128,377	1,682,431	147,028	-		5,957,836
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125330 SHE Armed Security		2,843,198	1,183,829	820	-		4,027,847
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126300 SHE Offender Information Serv		1,102,752	452,383	136,915	-		1,692,050
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126310 SHE CDF Offender Management		1,731,328	743,833	1,123,494	-		3,598,655
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126320 SHE CDF Support		156,108	69,343	15,228	-		240,679
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127100 SHE DDC Offender Management		6,860,173	2,635,658	2,480,338	-		11,976,169
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127200 SHE DDC Support		682,233	262,921	78,306	-		1,024,050
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127300 SHE BCC Support		219,486	70,170	11,369	-		301,025
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127400 SHE BCC Offender Management		1,155,663	458,683	10,333	-		1,625,679
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127500 SHE Offender Support Services		6,610,162	2,241,522	9,285	-		8,860,969
	Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	030 Sheriff	30201000 4% SHE Sheriff's Department		8,622	1,811	1,773,268	126,779		1,900,447
	Direct	030 Sheriff's Office	30039 COVID-19 Pandemic	030 Sheriff	30902020 SHE COVID-19		8,622	1,811	-	-		10,433
	Direct	030 Sheriff's Office	30112 COVID Reserve Pool 2020	030 Sheriff	30902022 SHE COVID Reserve Pool 2020		-	-	649	-		649
	Direct	030 Sheriff's Office	30145 Sheriff CCA Contract	030 Sheriff	30722910 SHE CDC-M CCA-MDF Key		10,441	5,436	96,654	-		114,531
	Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	030 Sheriff	30320100 SHE Grants Interest		-	-	97	-		97
	Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	030 Sheriff	30324170 SHE Corr Svcs Litter Gr Key		91,925	25,009	33,990	-		150,924
	Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	030 Sheriff	30324970 SHE COSA Grant 21-24		28,892	7,822	123	-		36,837
	Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	030 Sheriff	30480100 SHE Detention Facility Expansion		-	-	24	-		24
	Direct	030 Sheriff's Office Total					49,102,121	18,767,303	10,507,829	126,779		78,504,032
	Direct	031 Police	10101 GSD General	031 Police	31121001 POL OPA Key		1,269,088	449,946	78,138	-		1,797,172
	Direct	031 Police	10101 GSD General	031 Police	31121051 POL Behav Hea Svcs Key		852,219	290,485	294,367	-		1,437,071
	Direct	031 Police	10101 GSD General	031 Police	31121053 POL Mental Health & Response		224,924	46,341	-	-		271,265
	Direct	031 Police	10101 GSD General	031 Police	31121101 POL Strategic Devel Key		616,486	211,374	22,430	-		850,290
	Direct	031 Police	10101 GSD General	031 Police	31121103 POL Accreditation		172,937	56,234	20,257	-		249,428
	Direct	031 Police	10101 GSD General	031 Police	31121151 POL Case Prep Key		592,538	239,447	19,435	-		851,420
	Direct	031 Police	10101 GSD General	031 Police	31121201 POL Inspections Key		608,232	210,487	98,816	-		917,535
	Direct	031 Police	10101 GSD General	031 Police	31121251 POL Training Recruits		5,941,587	1,750,460	4,512,676	-		12,204,723
	Direct	031 Police	10101 GSD General	031 Police	31121252 POL Training Personnel/In-Serv		3,872,993	1,006,061	486,777	-		5,365,831
	Direct	031 Police	10101 GSD General	031 Police	31121253 POL Retiree Range Allowance		-	-	5,019	-		5,019
	Direct	031 Police	10101 GSD General	031 Police	31121260 POL Vehicle Operations		288,992	122,981	180,114	-		592,087
	Direct	031 Police	10101 GSD General	031 Police	31121301 POL Crime Analysis Key		374,557	132,546	9,139	-		515,241
	Direct	031 Police	10101 GSD General	031 Police	31121355 POL Specialized Investigations		7,261,575	2,765,530	468,570	-	2,487	10,498,162
	Direct	031 Police	10101 GSD General	031 Police	31121415 POL Achilles TForce Oper Key		-	-	500	-	14,549	15,049
	Direct	031 Police	10101 GSD General	031 Police	31121417 POL DEA TForce Oper Key		-	-	500	-	5,763	6,263
	Direct	031 Police	10101 GSD General	031 Police	31121419 POL Task Force V/Comes Key		-	-	110,295	-	5,263	115,558
	Direct	031 Police	10101 GSD General	031 Police	31121451 POL Youth Services Key		2,497,908	850,642	349,574	-		3,498,124
	Direct	031 Police	10101 GSD General	031 Police	31121453 POL Interpersonal Crimes		261,849	77,374	10,351	-		349,574
	Direct	031 Police	10101 GSD General	031 Police	31121454 POL Special Victims		1,226,841	472,809	16,317	-		1,715,967
	Direct	031 Police	10101 GSD General	031 Police	31121455 POL SVD Human Trafficking		811,279	285,038	42,828	-		1,139,145
	Direct	031 Police	10101 GSD General	031 Police	31121456 POL Family Intervention Program		962,082	370,092	29,902	-	34,601	1,396,077
	Direct	031 Police	10101 GSD General	031 Police	31121457 POL Disaster Operations Unit		774,483	187,873	18,211	-		980,567
	Direct	031 Police	10101 GSD General	031 Police	31121458 POL Entertainment District Initiative		3,429,554	1,113,489	4,543,043	-		5,046,086
	Direct	031 Police	10101 GSD General	031 Police	31121459 POL Violent Crimes Division		2,770,063	947,444	27,238	-		3,744,745
	Direct	031 Police	10101 GSD General	031 Police	31121460 POL Police Activities League (PAL)		117,934	39,997	27,780	-		185,711
	Direct	031 Police	10101 GSD General	031 Police	31121461 POL Alternate Penal and Response (APR) Unit		7,141	810,467	8,600	-		875,608
	Direct	031 Police	10101 GSD General	031 Police	31121501 POL Domestic Violence Key		2,515,432	872,326	110,908	1,492		3,500,158
	Direct	031 Police	10101 GSD General	031 Police	31121601 POL Fugitives Key		498,301	220,431	175,720	-	10,904	905,356
	Direct	031 Police	10101 GSD General	031 Police	31121701 POL Criminal Investigation Div		5,209,014	1,869,028	129,252	-		7,207,294
	Direct	031 Police	10101 GSD General	031 Police	31121703 POL SISU		474,222	166,722	795,123	-	57,403	1,413,570
	Direct	031 Police	10101 GSD General	031 Police	31121751 POL Forensic Services Key		1,806,735	682,777	148,520	-		2,638,040
	Direct	031 Police	10101 GSD General	031 Police	31121760 POL Crime Lab		3,579,018	1,252,878	979,116	-	33,992	5,845,004
	Direct	031 Police	10101 GSD General	031 Police	31121801 POL Property & Evidence Key		1,092,765	359,185	80,224	-		1,532,174
	Direct	031 Police	10101 GSD General	031 Police	31121810 POL Police Impound		105,964	32,713	6,234	-		144,911
	Direct	031 Police	10101 GSD General	031 Police	31121850 POL Facility Management and Security		911,566	377,399	82,123	-		1,371,088
	Direct	031 Police	10101 GSD General	031 Police	31121901 POL Emergency Conting Key		831,264	274,703	182,821	-		1,288,788
	Direct	031 Police	10101 GSD General	031 Police	31121951 POL School Cross Guard Key		1,518,354	384,646	99,609	-		2,002,609
	Direct	031 Police	10101 GSD General	031 Police	31122001 POL Traffic Key		2,967,836	1,116,346	226,804	509		4,311,495
	Direct	031 Police	10101 GSD General	031 Police	31122051 POL Tactical Inves Key		2,488,364	891,442	975,128	-	10,106	4,365,540
	Direct	031 Police	10101 GSD General	031 Police	31122151 POL SWAT Key		1,574,266	546,202	326,036	-		2,446,504
	Direct	031 Police	10101 GSD General	031 Police	31122153 POL Drill and Ceremony Team		17,267	6,323	23,964	-		47,554
	Direct	031 Police	10101 GSD General	031 Police	31122201 POL W							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)						Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total			
Direct	031 Police	10101 GSD General	031 Police	3112001 POL Field Training Officer Key	7,782,020	2,802,903	673,198	-	36,716	11,267			
Direct	031 Police	10101 GSD General	031 Police	31122414 POL Madison Precinct	2,618,230	738,875	1,009,400	-	6,842	10,396,214			
Direct	031 Police	10101 GSD General	031 Police	31122415 POL Mounted Patrol	633,242	227,331	148,827	-	-	1,009,400			
Direct	031 Police	10101 GSD General	031 Police	31122600 POL Parks Patrol	144,853	33,299	9,076	-	-	187,228			
Direct	031 Police	10101 GSD General	031 Police	31123001 POL Field Training Officer Key	84,912	35,285	8,700	-	-	129,897			
Direct	031 Police	10101 GSD General	031 Police	31123051 POL Special Events Prog Key	8,316,691	2,682,013	38,328	-	-	11,037,032			
Direct	031 Police	10101 GSD General	031 Police	31123201 POL School Resource Key	4,158,170	1,540,569	198,302	-	-	5,897,041			
Direct	031 Police	10101 GSD General	031 Police	31160000 POL ALOB Non Alloc'd Fin Tran	-	-	-	-	-	-			
Direct	031 Police	10101 GSD General	031 Police	31160110 POL ALOB Information and Technology	3,800,264	1,413,852	10,607,168	562,810	-	16,384,094			
Direct	031 Police	10101 GSD General	031 Police	31160310 POL ALOB Human Resources	2,303,406	748,875	523,066	-	10,936	3,586,283			
Direct	031 Police	10101 GSD General	031 Police	31160320 POL Secondary Employment Unit	4,065,535	144,400	227,496	-	-	4,437,431			
Direct	031 Police	10101 GSD General	031 Police	31160410 POL ALOB Payroll Authorizat	321,342	107,770	310	-	-	428,422			
Direct	031 Police	10101 GSD General	031 Police	31160420 POL ALOB Fiscal Affairs	983,364	317,995	737,545	-	-	2,038,904			
Direct	031 Police	10101 GSD General	031 Police	31160510 POL ALOB Procurement Servic	205,444	88,959	145,378	-	-	448,781			
Direct	031 Police	10101 GSD General	031 Police	31160610 POL ALOB Records Mgmt Serv	2,439,708	1,043,967	119,898	-	-	3,603,563			
Direct	031 Police	10101 GSD General	031 Police	31160710 POL ALOB Safety Training Se	84,292	31,473	65,810	-	-	181,575			
Direct	031 Police	10101 GSD General	031 Police	31160810 POL ALOB Executive Leadersh	4,979,577	1,525,199	897,928	463,773	7,685	7,874,162			
Direct	031 Police	10101 GSD General	031 Police	31181000 POL Nonpayroll Transactions	-	-	(924)	-	-	1,638			
Direct	031 Police	13301 USD General	031 Police	31192000 POL Extra Police Protection	-	-	-	-	-	481,000			
Direct	031 Police	30003 General Fund 4% Reserve	031 Police	31201000 4% POL GSD Police Department	-	-	1,289,884	-	-	428,237			
Direct	031 Police	30068 POL 2015 JAG GRANT	031 Police	3122341 POL JAG Grant 2015	-	-	-	-	-	-			
Direct	031 Police	30084 POL * 2017 JAG Grant	031 Police	3122343 POL * JAG Grant 2017	-	-	-	-	-	24,922			
Direct	031 Police	30089 POL JAG Grant 2018	031 Police	3122344 POL JAG Grant 2018	-	-	-	-	-	25,327			
Direct	031 Police	30090 POL 2016 JAG Grant	031 Police	3122345 POL 2016 JAG Grant	-	-	-	-	-	13,546			
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	3122355 POL DNA CEBR Program Grant	-	-	308	-	-	308			
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	3122365 POL DNA CEBR Program Grant	-	-	173,275	-	-	173,275			
Direct	031 Police	30099 COVID-19 Pandemic	031 Police	31902020 POL COVID-19	(262,161)	(53,160)	(323,893)	-	-	(639,214)			
Direct	031 Police	30109 Winter Storm 2/2021	031 Police	31703940 POL Winter Storm 2/2021	(162,381)	(32,461)	(194,842)	-	-	(194,842)			
Direct	031 Police	30112 COVID Reserve Post 2020	031 Police	31902022 POL COVID Reserve Post 2020	834,334	262,817	10,080	-	-	1,107,231			
Direct	031 Police	30116 COVID FEMA	031 Police	31302022 POL COVID FEMA	275,574	55,423	323,893	-	-	654,890			
Direct	031 Police	30117 COVID Vaccination Distribution	031 Police	31702021 POL COVID Vaccination Distribution	823	237	1,060	-	-	1,060			
Direct	031 Police	30143 Hurricane Ida 8/2021	031 Police	31710850 POL Hurricane Ida 8/2021	26,478	7,126	578	-	-	34,182			
Direct	031 Police	30144 Waverly Storm/Flood 8/2021	031 Police	31705430 POL Waverly Storm/Flood 8/2021	18,915	7,305	28,121	-	-	28,121			
Direct	031 Police	30146 Police Unauth Substance Abuse	031 Police	31740204 POL Unauth Substance Abuse	-	-	32	-	-	32			
Direct	031 Police	30147 Police Drug Enforcement	031 Police	31740201 POL State Drug Enforcement	-	-	527,525	133,820	-	661,345			
Direct	031 Police	30149 Police Federal Drug Enforcement	031 Police	31750100 POL Justice Felony Forfeitures	-	-	-	29,007	-	29,007			
Direct	031 Police	30151 Victim Witness Protection	031 Police	31721353 POL Victim Witness Prot Key	-	-	4	-	-	4			
Direct	031 Police	30154 POL State Felony Forfeiture	031 Police	31740105 POL State Felony Forfeiture	-	-	24,869	-	-	24,869			
Direct	031 Police	30155 POL State Gambling Forfeiture	031 Police	31740102 POL State Gambling Forfeiture	-	-	180,909	-	-	180,909			
Direct	031 Police	30156 Police Federal Forfeitures	031 Police	31760100 POL Treasury Felony Forfeiture	-	-	-	-	-	-			
Direct	031 Police	30157 Police Sex Offender Registrati	031 Police	31760200 POL Sex Offender Registrations	-	-	66,489	-	-	66,489			
Direct	031 Police	30158 Police Donations Fund	031 Police	31601000 POL Harborage/Estates K9 Donation	-	-	3	-	-	3			
Direct	031 Police	30158 Police Donations Fund	031 Police	31601100 POL Woodmen Life Donation	-	-	-	-	-	-			
Direct	031 Police	30158 Police Donations Fund	031 Police	31601200 POL Donations	-	-	(600)	-	-	(600)			
Direct	031 Police	30159 Police StateAnti-Human Traffic	031 Police	31740205 POL State Anti-Human Trafficking	-	-	-	-	-	-			
Direct	031 Police	30163 Civil Unrest May 2020	031 Police	31708530 POL Civil Unrest	(104,799)	(20,950)	(18,211)	-	-	(143,960)			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321401 POL Task Force Interest	-	-	841	-	-	841			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321403 POL Achilles Task Force Key	158	-	158	-	-	158			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321406 POL Violent Crime TF Key	18,815	5,263	24,078	-	-	24,078			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321407 POL DEA Task Force Key	38,887	13,796	52,683	-	-	52,683			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321408 POL FBI Task Force Key	1,842	389	2,231	-	-	2,231			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31322503 POL MDHA Patrol TF Key	416,660	169,923	586,583	25,747	158,731	773,061			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31721408 POL Drug Overdose Investigations	1,310	538	1,848	-	-	1,848			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722203 POL Mid TN Jnt Fug Task Force	32,809	10,904	43,713	-	-	43,713			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722205 POL MDHA Crime FI	61,312	23,111	84,423	-	-	84,423			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722206 POL MDHA Sudekm Napier	160,873	52,451	213,324	-	-	213,324			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722207 POL MDHA Edgell Hill Housing	93,129	29,874	123,003	-	-	123,003			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722208 POL MDHA Cumberland View Apt	113,804	39,405	153,209	-	-	153,209			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722209 POL MDHA Preston Taylor Homes	84,456	26,368	110,824	-	-	110,824			
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722300 POL MDHA Records	-	-	-	-	-	-			
Direct	031 Police	30201 POL 2020 JAG Grant	031 Police	31322346 POL 2020 JAG Grant	-	-	113,730	-	-	113,730			
Direct	031 Police	30202 POL 2021 JAG Grant	031 Police	31322347 POL 2021 JAG Grant	-	-	17,252	6,894	-	24,146			
Direct	031 Police	30216 American Rescue Plan Act-COVID Stimulus	031 Police	31902025 POL ARP CIT Training Program	-	-	24,294	-	-	24,294			
Direct	031 Police	30319 POL COVID-19 2020 Emergency Supplement	031 Police	31303319 POL COVID-19 2020 Emergency Supplement	-	-	435,555	79,400	-	514,955			
Direct	031 Police	32231 Police Grant Fund	031 Police	31330100 POL Grants Interest	-	-	1,215	-	-	1,215			
Direct	031 Police	32231 Police Grant Fund	031 Police	31330850 POL ICAC Grant FY08	105,422	41,577	15,886	60,741	-	223,626			
Direct	031 Police	32231 Police Grant Fund	031 Police	31330960 POL VOCA Victim Intervention	349,773	140,230	490,003	-	-	519,163			
Direct	031 Police	32231 Police Grant Fund	031 Police	31331540 POL Governor Hwy Safety Grt 13	385,663	131,184	516,847	9,732	-	526,579			
Direct	031 Police	32231 Police Grant Fund	031 Police	31332700 POL VOCA LEVU Grant	47,281	17,384	64,665	8,983	-	73,648			
Direct	031 Police	32231 Police Grant Fund	031 Police	31332710 POL Project Safe Neighborhoods	81,991	29,535	111,526	-	-	111,526			
Direct	031 Police	32231 Police Grant Fund	031 Police	31332720 POL COPS CPD/LEM-HWA	-	-	35,807	-	-	35,807			
Direct	031 Police	32231 Police Grant Fund	031 Police	31332740 POL GESF ICAC Grant FY22	6,637	2,461	26,972	12,585	-	48,655			
Direct	031 Police	40016 GSD FY 16 Capital Projects	031 Police	31401016 POL South Police Precinct	1,176	464	260,901	-	-	262,541			
Direct	031 Police	40016 GSD FY 16 Capital Projects	031 Police	31402016 POL Family Justice Center	-	-	35,017	-	-	35,017			
Direct	031 Police	40018 GSD FY 18 Capital Projects	031 Police	31401018 POL Body/Dash Cameras	-	-	249,859	68,322	-	318,181			
Direct	031 Police	40220 GSD FY20B Cap Projs RS2020-213	031 Police	31400220 POL Replace 2 Helicopters	-	-	4,792	3,332,526	-	3,337,318			
Direct	031 Police	40220 GSD FY20B Cap Projs RS2020-213	031 Police	31401220 POL Mounted Patrol Barn Plan/Constr	1,176	464	33,235	7,994	-	42,869			
Direct	031 Police	61200 Police Impound	031 Police	31521150 POL Police Impound	-	-	149	-	-	149			
Direct	031 Police	61200 Police Impound	031 Police	31522000 POL URT Vehicle Impound	-	-	375,000	-	-	375,000			
Direct	031 Police Total				158,230,601	54,422,483	34,238,578	5,587,098	972,392	253,451,152			
Direct	032 Fire	10101 GSD General	032 Fire	32114110 FIR GSD Fire Support	912,584	339,353	1,251,937	-	-	1,251,937			
Direct	032 Fire	10101 GSD General	032 Fire	32114210 FIR GSD EMS Support	1,592,724	575,171	863,496	-	-	3,031,391			
Direct	032 Fire	10101 GSD General	032 Fire	32114310 FIR GSD Fire Safety Inspect Forms	-	-	120,515	-	-	120,515			
Direct	032 Fire	10101 GSD General	032 Fire	32114510 FIR GSD Logistics	841,401	287,440	4,168,006	-	-	5,296,847			
Direct	032 Fire	10101 GSD General	032 Fire	32114710 FIR GSD Training	1,317,772	484,837	140,003	-	-	1,942,612			
Direct	0												

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 QMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	032 Fire	18301 USD General	032 Fire	32196010 FIR USD Admin	32196010 FIR USD Admin	-	-	925,495	-	-	925,495
Direct	032 Fire	18301 USD General	032 Fire	32196020 FIR USD Pub Fire Educ-Com Svc	32196020 FIR USD Pub Fire Educ-Com Svc	109,140	30,183	8,407	-	-	147,730
Direct	032 Fire	18301 USD General	032 Fire	32196310 FIR USD Fire Prevention	32196310 FIR USD Fire Prevention	1,654,332	622,431	-	-	-	2,276,565
Direct	032 Fire	18301 USD General	032 Fire	32197011 FIR USD Firefighting Mgmt	32197011 FIR USD Firefighting Mgmt	-	-	39,387	-	-	39,387
Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32214600 4% FIR Pers Equip Logic	32214600 4% FIR Pers Equip Logic	-	-	3,855,153	-	-	3,855,153
Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32260100 4% FIR ALOB Info Tech	32260100 4% FIR ALOB Info Tech	-	-	645,742	-	-	645,742
Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32260200 4% FIR ALOB Facility Mgmt	32260200 4% FIR ALOB Facility Mgmt	-	-	724,040	-	-	724,040
Direct	032 Fire	30048 FIR Fire Dept Donations	032 Fire	32700000 FIR Donations Interest	32700000 FIR Donations Interest	-	-	-	16,398	-	16,398
Direct	032 Fire	30081 Hurricane Harvey Texas 2017	032 Fire	32703200 FIR Hurricane Harvey TX 2017	32703200 FIR Hurricane Harvey TX 2017	-	-	(192)	-	-	(192)
Direct	032 Fire	30088 Hurricane Sally 9/20	032 Fire	32710830 FIR Hurricane Sally 9/20	32710830 FIR Hurricane Sally 9/20	-	-	194	-	-	194
Direct	032 Fire	30099 COVID-19 Pandemic	032 Fire	32902020 FIR COVID-19	32902020 FIR COVID-19	(8,788)	629	(564,720)	-	-	(572,879)
Direct	032 Fire	30112 COVID Reserve Post 2020	032 Fire	32902022 FIR COVID Reserve Post 2020	32902022 FIR COVID Reserve Post 2020	98,832	40,334	751,809	-	-	890,975
Direct	032 Fire	30116 COVID FEMA	032 Fire	32302022 FIR COVID FEMA	32302022 FIR COVID FEMA	11,879	-	564,720	-	-	576,599
Direct	032 Fire	30119 Tornadoes 12/2021 Response/Relief	032 Fire	32712021 FIR Tornadoes 12/2021 Response/Relief	32712021 FIR Tornadoes 12/2021 Response/Relief	-	-	37,218	-	-	37,218
Direct	032 Fire	30143 Hurricane Ida 8/2021	032 Fire	32710840 FIR Hurricane Ida 8/2021	32710840 FIR Hurricane Ida 8/2021	78,788	21,370	1,770	-	-	101,928
Direct	032 Fire	30172 FIR HazMat Recovery	032 Fire	32705540 FIR HazMat Recovery	32705540 FIR HazMat Recovery	-	-	2	-	-	2
Direct	032 Fire	30216 American Rescue Plan Act-COVID Stimulus	032 Fire	32902025 FIR ARP Fleet & Equipment	32902025 FIR ARP Fleet & Equipment	-	-	1,766,916	-	-	1,766,916
Direct	032 Fire	30219 FIR Titans Stadium Special Events	032 Fire	32700100 FIR Special Events Interest	32700100 FIR Special Events Interest	-	-	9	-	-	9
Direct	032 Fire	30219 FIR Titans Stadium Special Events	032 Fire	32700150 FIR Titans Stadium Special Events	32700150 FIR Titans Stadium Special Events	227,687	-	45,782	-	-	273,469
Direct	032 Fire	32032 Fire Emergency Services Grant	032 Fire	32301285 FIR TennCare Grant	32301285 FIR TennCare Grant	-	-	-	-	-	-
Direct	032 Fire	40021 GSD FY21 Cap Projs RS2021-757	032 Fire	32401021 FIR Heavy Apparatus Replacement	32401021 FIR Heavy Apparatus Replacement	-	-	-	-	1,560,000	1,560,000
Direct	032 Fire	40022 GSD FY22 Cap Projs RS2021-1201	032 Fire	32400022 FIR Fire Station #25	32400022 FIR Fire Station #25	-	-	15,110	-	-	15,110
Direct	032 Fire	40022 GSD FY22 Cap Projs RS2021-1201	032 Fire	32403022 FIR Major Rep Maintenance	32403022 FIR Major Rep Maintenance	-	-	-	-	30,750	30,750
Direct	032 Fire	40220 GSD FY20B Cap Projs RS2020-213	032 Fire	32400020 FIR Replace Fire Stations 2 25	32400020 FIR Replace Fire Stations 2 25	-	-	812,237	-	29,449	841,686
Direct	032 Fire Total					101,323,956	38,880,190	25,876,143	76,597	1,560,000	167,716,886
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120010 COD Code Enforce/Key Product	33120010 COD Code Enforce/Key Product	138,640	51,337	98,310	-	-	288,287
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120110 COD Const/Plan/Use Key Product	33120110 COD Const/Plan/Use Key Product	1,728,718	625,427	156,117	-	-	2,510,262
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120140 COD SexuallyOriented/BusEd Key	33120140 COD SexuallyOriented/BusEd Key	70,137	22,635	9,103	-	-	101,875
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120210 COD Better N'hoods Key Product	33120210 COD Better N'hoods Key Product	1,442,388	604,905	736,426	-	-	2,783,719
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120310 COD Building Code Inspections	33120310 COD Building Code Inspections	2,436,592	1,146,218	890,891	(639)	-	4,473,062
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120410 COD Board Supp Serv Key Product	33120410 COD Board Supp Serv Key Product	145,146	-	145,146	-	-	290,292
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120510 COD Info Sharing Key Product	33120510 COD Info Sharing Key Product	459,884	151,641	225,400	-	-	836,925
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120610 COD Admin Payroll Authorizatio	33120610 COD Admin Payroll Authorizatio	597,089	192,751	266,104	-	-	1,055,944
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33121000 COD Alarm Registration	33121000 COD Alarm Registration	92,206	35,688	85,542	-	-	213,436
Direct	033 Codes Administration	30003 General Fund 4% Reserve	033 Codes Administration	33201000 4% COD Codes Administration	33201000 4% COD Codes Administration	-	-	3,410	-	-	3,410
Direct	033 Codes Administration	30600 Demolition Fund	033 Codes Administration	33701000 COD Demolition Projects	33701000 COD Demolition Projects	-	-	134,502	-	71,576	206,078
Direct	033 Codes Administration Total					6,963,654	2,830,602	2,750,951	70,937	-	12,616,144
Direct	034 Beer Board	10101 GSD General	034 Beer Board	34101000 BBD Administration	34101000 BBD Administration	-	-	1,098	-	-	1,098
Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102000 BBD Permit Application Program	34102000 BBD Permit Application Program	203,833	81,303	66,217	-	-	351,353
Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102100 BBD Inspection Program	34102100 BBD Inspection Program	192,361	89,109	21,593	-	-	303,063
Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102200 BBD Non Allocated Fin Tran	34102200 BBD Non Allocated Fin Tran	-	-	-	-	-	-
Direct	034 Beer Board Total					396,194	170,412	88,908	-	-	655,514
Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102000 AGE Family and Consumer Sc Pro	35102000 AGE Family and Consumer Sc Pro	84,069	3,681	9,599	-	-	97,349
Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102100 AGE Agriculture/Horticulture P	35102100 AGE Agriculture/Horticulture P	87,574	23,866	41,318	-	-	152,758
Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102200 AGE 4H/Youth Dev Program	35102200 AGE 4H/Youth Dev Program	58,393	4,295	13,455	-	-	76,143
Direct	035 Agricultural Extension Total					228,036	31,842	64,372	-	-	324,250
Direct	036 Soil and Water Conservation	30003 General Fund 4% Reserve	036 Soil and Water Conservation	36201000 4% SWC Soil/Water Conservation	36201000 4% SWC Soil/Water Conservation	-	-	16	-	-	16
Direct	036 Soil and Water Conservation Total					-	-	16	-	-	16
Direct	037 Social Services	10101 GSD General	037 Social Services	37121000 SOC Homeless Services Program	37121000 SOC Homeless Services Program	269,307	86,017	34,450	-	-	389,774
Direct	037 Social Services	10101 GSD General	037 Social Services	37121100 SOC Support Homelessness Comm	37121100 SOC Support Homelessness Comm	-	-	1,415	-	-	1,415
Direct	037 Social Services	10101 GSD General	037 Social Services	37121200 SOC Homeless Impact Division	37121200 SOC Homeless Impact Division	645,359	222,240	1,312,477	-	-	2,180,076
Direct	037 Social Services	10101 GSD General	037 Social Services	37122300 SOC Nutrition Program	37122300 SOC Nutrition Program	-	-	76,385	-	133,471	209,856
Direct	037 Social Services	10101 GSD General	037 Social Services	37122400 SOC Family Services	37122400 SOC Family Services	1,342,186	482,436	208,278	-	-	2,138,561
Direct	037 Social Services	10101 GSD General	037 Social Services	37122500 SOC Build Assistance Program	37122500 SOC Build Assistance Program	44,314	15,385	587,285	105,661	-	1,192,645
Direct	037 Social Services	10101 GSD General	037 Social Services	37122600 SOC Warming Shelter	37122600 SOC Warming Shelter	99,291	34,687	101,814	-	-	235,792
Direct	037 Social Services	10101 GSD General	037 Social Services	37123000 SOC Planning & Coordination Pr	37123000 SOC Planning & Coordination Pr	290,822	86,621	34,454	-	-	411,897
Direct	037 Social Services	10101 GSD General	037 Social Services	37125200 SOC Executive Leadership	37125200 SOC Executive Leadership	604,215	196,910	175,030	-	-	976,155
Direct	037 Social Services	30007 Social Services Donations	037 Social Services	37102000 SOC Interest for Donations	37102000 SOC Interest for Donations	-	-	7	-	-	7
Direct	037 Social Services	30099 COVID-19 Pandemic	037 Social Services	37902020 SOC COVID-19	37902020 SOC COVID-19	-	-	342	-	-	342
Direct	037 Social Services	30112 COVID Reserve Post 2020	037 Social Services	37902022 SOC COVID Reserve Post 2020	37902022 SOC COVID Reserve Post 2020	77,215	24,142	601,392	(2,897)	-	699,852
Direct	037 Social Services	30137 SOC MHC Special Donations	037 Social Services	37712000 SOC MHC Spc Donations Interest	37712000 SOC MHC Spc Donations Interest	-	-	354	-	-	354
Direct	037 Social Services	30216 American Rescue Plan Act-COVID Stimulus	037 Social Services	37902028 SOC American Rescue Plan I	37902028 SOC American Rescue Plan I	-	-	76,911	34,000	-	110,911
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312300 SOC MHC MDHA CDBG	37312300 SOC MHC MDHA CDBG	-	-	187,621	-	18,318	205,939
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312600 SOC HMIS Capacity Building	37312600 SOC HMIS Capacity Building	-	-	66,377	-	-	66,377
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312660 SOC HMIS Dev Support	37312660 SOC HMIS Dev Support	24,367	9,296	58,849	-	5,344	97,856
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312700 SOC ESG-CV Emer Support Grant COVID19	37312700 SOC ESG-CV Emer Support Grant COVID19	87,912	38,243	21,142	-	-	167,297
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312710 SOC Nashville Coordinated Entry Grant	37312710 SOC Nashville Coordinated Entry Grant	48,127	17,391	73,198	-	-	158,865
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322300 SOC Nutrition Program	37322300 SOC Nutrition Program	424,598	127,599	739,049	-	-	1,291,246
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322350 SOC CARES Act Meals	37322350 SOC CARES Act Meals	-	-	303,954	-	99,970	403,924
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322450 SOC Families First Meals	37322450 SOC Families First Meals	-	-	3,903	-	-	3,903
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322500 SOC Home Delivered Meals	37322500 SOC Home Delivered Meals	-	-	-	-	-	-
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322550 SOC Options Meals	37322550 SOC Options Meals	-	-	-	32,019	-	32,019
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322600 SOC Transportation	37322600 SOC Transportation	-	-	-	-	26,221	26,221
Direct	037 Social Services Total					3,957,713	1,340,957	4,697,309	136,764	391,681	10,524,424
Direct	038 Health	10101 GSD General	038 Health	38150271 HEA Population Health Bureau	38150271 HEA Population Health Bureau	109,243	43,773	2,997	-	-	156,013
Direct	038 Health	10101 GSD General	038 Health	38150273 HEA Health Equity	38150273 HEA Health Equity	181,648	31,449	5,675	-	-	218,772
Direct	038 Health	10101 GSD General	038 Health	38151001 HEA Behavioral Health Services	38151001 HEA Behavioral Health Services	402,416	146,190	52,101	-	-	600,707
Direct	038 Health	10101 GSD General	038 Health	38151032 HEA Public Health Clinics	38151032 HEA Public Health Clinics	1,417,723	604,173	305,135	-	-	2,327,031
Direct	038 Health	10101 GSD General	038 Health	38151034 HEA Family Planning Clinic Fee	38151034 HEA Family Planning Clinic Fee	-	-	57,438	-	-	57,438
Direct	038 Health	10101 GSD General	038 Health	38151038 HEA Maternal Child Adolescent	38151038 HEA Maternal Child Adolescent	325,526	122,064	4,872	-	-	452,462
Direct	038 Health	10101 GSD General	038 Health	38151046 HEA * Children Special Services	38151046 HEA * Children Special Services	-	-	-	-	-	-
Direct	038 Health	10101 GSD General	038 Health	38151051 HEA Oral Health Svcs	38151051 HEA Oral Health Svcs	449,640	176,180	98,981	-	-	724,801
Direct	038 Health	10101 GSD General	038 Health	38151072 HEA Epidemiology Research	38151072 HEA Epidemiology Research	361,987	125,835	8,395	-	-	496,217
Direct	038 Health	10101 GSD General	038 Health	38151091 HEA Correctional Health Svcs	38151091 HEA Correctional Health Svcs	119,886	35,426	71,831	-	-	227,143
Direct	038										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151224 HEA Engineering Svcs Investiga		124,725	47,504	6,011	173		173
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151226 HEA Ofc Environmental Health		160,265	41,003	581			201,849
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151227 HEA School Health		650,537	260,591	9,872			921,000
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151233 HEA Food & Public Fac Protectn		1,165,480	448,877	56,476			1,670,833
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151239 HEA Mental Health/Cooperative				2,531,907			2,531,907
Direct	038 Health	10101 GSD General	038 Health	038 Health	38151241 HEA Pest Mgmt Svcs		206,530	74,078	12,623			293,231
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160110 HEA ALOB InformationTechnology		376,185	147,304	2,150,850			2,674,339
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160210 HEA ALOB Facilities Mgmt		644,738	326,213	625,808			1,596,759
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160310 HEA ALOB Human Resources		323,244	106,899	21,481			451,624
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160410 HEA ALOB Finance		624,865	220,017	25,845			870,727
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160610 HEA ALOB Records Mgmt Services		382,374	151,055	714,015			1,247,444
Direct	038 Health	10101 GSD General	038 Health	038 Health	38160810 HEA ALOB Executive Leadership		991,777	320,919	49,355			1,362,051
Direct	038 Health	10101 GSD General	038 Health	038 Health	38161000 HEA Nonpayroll Exp Clearing				2,459			2,459
Direct	038 Health	30003 General Fund 4% Reserve	038 Health	038 Health	38201000 4% HEA Health Department				148,430			148,430
Direct	038 Health	30005 Animal Control Donations	038 Health	038 Health	38701000 HEA Animal Control Donations				28,050			28,050
Direct	038 Health	30072 Animal Education and Welfare	038 Health	038 Health	38702000 HEA Animal Education/Welfare				2			2
Direct	038 Health	30099 COVID-19 Pandemic	038 Health	038 Health	38902020 HEA COVID-19		174		4,929			5,103
Direct	038 Health	30112 COVID Reserve Post 2020	038 Health	038 Health	38902022 HEA COVID Reserve Post 2020				1,794,893			1,794,893
Direct	038 Health	30118 COVID FEMA	038 Health	038 Health	38302022 HEA COVID FEMA				12,030			12,030
Direct	038 Health	30117 COVID Vaccination Distribution	038 Health	038 Health	38702021 HEA COVID Vaccination Distribution				22,808			22,808
Direct	038 Health	30204 Health Title V Clean Air Act	038 Health	038 Health	38700100 HEA Title V Clean Air Act		58,911	20,135	185			79,231
Direct	038 Health	30206 Health Clean Air Permit Prgm	038 Health	038 Health	38700200 HEA Clean Air Permit Prgm		160,180	72,903	1,323		59,937	294,343
Direct	038 Health	30216 American Rescue Plan Act-COVID Stimulus	038 Health	038 Health	38902027 HEA Behav Health Pilot Prog W POL Pcts				485,905			485,905
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38350206 HEA Tobacco Settlement		74,239	28,427	3,499		20,564	126,729
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38350268 HEA Chronic Disease Prevent/Mgt		35,448	12,842	1,087		9,700	59,077
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38350400 HEA HIV PreP		117,172	50,025	3,351		7,717	178,265
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38350500 HEA Chant Grant		1,237,082	533,140	82,526		117,410	1,970,158
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38350600 HEA STAR Grant		65,617	28,191	95,808			190,616
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351015 HEA Health Start Grant		203,485	99,555	9,579		10,652	323,271
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351020 HEA Immunization Svcs Grant		50,714	19,542	4,339		12,360	86,955
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351021 HEA Family Planning Grant		606,156	186,702	67,515			860,373
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351027 HEA School Hea Cr CAH AllOther		3,526,468	1,430,221	4,410,331			9,367,020
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351031 HEA Child Care Immunization Aud		35,002	15,156	784			50,942
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351034 HEA Breast & Cerv Cancer		79,664	24,662	1,703		12,690	118,719
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351037 HEA Minority AIDS Initiative		16,092	4,879	298,428		1,941	321,340
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351044 HEA WIC Grant		3,026,022	1,261,675	192,486		457,782	4,938,345
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351045 HEA Healthy Start Initiative		376,468	162,362	363,849		151,889	1,054,569
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351053 HEA Oral Health/THD Grant		477,943	198,176	135,025		96,000	907,144
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351060 HEA Fetal Infant Mortality Rat		203,834	103,552	6,076		14,791	328,253
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351064 HEA Child Safety Seat			4,259	4,259			8,518
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351082 HEA Cities Readiness Grant		46,900	11,701	100,441			159,042
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351087 HEA Hospital Preparedness Grant		53,882	9,353	63,235			126,470
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351123 HEA * TB Drug Study Grant		(50)	91	-		4,748	4,789
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351124 HEA TB Outpatient Grant		792,330	338,078	147,903		206,934	1,486,245
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351128 HEA * TB Epidemiologic Studies		-	-	282		1,265	1,547
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351133 HEA STD Grant		103,076	49,143	3,772		6,863	162,854
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351134 HEA HIV AIDS Grant		314,148	120,002	2,575		23,199	459,924
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351137 HEA Ryan White Grant		340,071	97,740	3,059,927		45,428	3,543,166
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351138 HEA HIV Rapid Testing		79,096	19,633	546		4,920	103,195
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351139 HEA Ryan White Medical Service		56,170	31,128	727		5,755	93,780
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351146 HEA Emerg Preparedness Grant		279,095	93,059	155,770		94,390	621,314
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351163 HEA Health Promotion CPHE AIO		106,342	44,264	7,411		30,100	188,117
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351166 HEA Tobacco Grant		37,949	13,552	-		11,933	63,434
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351174 HEA CDC 1807 Grant				58,901			58,901
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351204 HEA 103 Grant		83,050	23,883	6,179			113,112
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351205 HEA 105 Grant		220,750	92,860	34,452			348,062
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351218 HEA Food Inspector Training				-			-
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38351219 HEA * Animal Ctr Medical Svcs				(1,968)			(1,968)
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38360450 HEA Grant in Aid		334,008	91,441	299,756			725,205
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38361510 HEA Ryan White-COVID				525,269			525,269
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38361800 HEA Child Fatality Review Serv				7,000			7,000
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38361900 HEA Prenatal Presumptive Eligi		80,143	29,423	1,971			111,537
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38362000 HEA Viral Hepatitis Grant		51,282	22,141	-		7,276	80,699
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363100 HEA HIV/AIDS Early Interv Serv		33,928	13,143	-		3,731	50,836
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363200 HEA PPH Grant		144,328	52,366	701			197,395
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363300 HEA Friends of MACC				39,225			39,225
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363600 HEA Opioid Overdose Reduction Grant		170,549	72,119	297,984		58,017	548,669
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363610 HEA High Impact Area Opioid		254,929	87,696	189,262		82,380	514,267
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363630 HEA PPHF COVID Grant		379,899	122,533	11,387,187		30,107	11,920,026
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363640 HEA Immunizations - COVID		69,585	14,285	560,663			644,533
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363650 HEA Behav Hea Crisis Resp Initiative		88,582	25,906	54,661			169,149
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363660 HEA COVID Disparities Grant		228,286	46,325	131,308			405,919
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363670 HEA A Step Ahead Grant				(8,181)			(8,181)
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363680 HEA Health Accelerator Plan		3,342	1,308	329			4,979
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363690 HEA Comm Overdose Prev&Emp NACCHO Grant				-			-
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363700 HEA Prevent Child Abuse TN		61,578	24,373	-			85,951
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363710 HEA COVID ELC Reopening Schools Grant				26,016			26,016
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363720 HEA COVID Resilient Comm CCR				-			-
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363800 HEA COVID Response Resilient Comm CCR		9,839	644	7,449			17,932
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	038 Health	38363900 HEA Music City PreP Grant				-			-
Direct	038 Health	32201 HEA Donations Fund	038 Health	038 Health	38601000 HEA David Trowbridge Donation				-			-
Direct	038 Health Total						27,238,800	10,475,592	32,716,391		30,107	72,015,152
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101010 LIB Administrative Support		1,278,079	468,193	233,064			1,979,336
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101020 LIB Public Relations		260,025	127,053	88,282			475,360
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101030 LIB Technical Services		819,945	311,457	2,913,844			4,044,886
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101050 LIB Conference Center		156,031	56,110	248			212,389
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101060 LIB Interlibrary Loan		48,258	17,516	6,141			71,915
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101070 LIB Special Collections		422,003	153,622	8,449			584,074
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101080 LIB Community Engagement		154,361	42,207	2,405			198,973
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39101090 LIB Limitless Libraries		358,984	157,203	1,324,292		9,000	1,849,479
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39102000 LIB Operation and Maintenance		1,613,750	684,523	2,688,212			4,986,485
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39102100 LIB Production Services		27,610	12,601	80,164			120,375
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39103203 LIB BW Circulation		910,452	147,856	28,536			1,166,844
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39103206 LIB BW Children's Services		254,337	96,993	8,793			360,123
Direct	039 Public Library	10101 GSD General	039 Public Library	039 Public Library	39103207 LIB Reference Services		669,802					

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103200 LIB Performing Arts		269,363	100,504				369,867
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103230 LIB Public Technology Program		168,829	72,245	1,543			242,617
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103240 LIB Studio NPL		162,465	52,302				214,767
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103303 LIB Heritage Branch		656,956	294,726	131,048			1,082,730
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103304 LIB Edmondson Branch		605,670	204,660				810,330
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103305 LIB Bellevue		653,858	274,708				928,566
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103310 LIB Bordeaux		446,932	194,546	111,811			753,289
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103315 LIB North Library		144,036	48,175	15,004			207,215
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103320 LIB Donelson		239,019	102,844	23,449			365,312
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103325 LIB East		183,877	80,170	21,001			285,048
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103330 LIB Edgehill		134,175	43,904	14,493			192,572
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103335 LIB Goodlettsville		363,470	159,425	65,317			588,212
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103340 LIB Green Hills		774,492	306,752	134,477			1,215,721
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103345 LIB Hadley Park		124,141	53,164	14,442			191,747
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103350 LIB Inglewood		297,430	118,085	23,253			438,768
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103355 LIB Looby		134,860	73,255	25,735			233,850
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103360 LIB Madison		617,116	238,579	74,465			930,160
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103365 LIB Old Hickory		135,623	48,247	14,658			198,528
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103370 LIB Pruitt		160,455	74,022	31,886			266,363
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103375 LIB Richland Park		249,359	101,005	35,132			385,496
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103380 LIB Southeast		590,774	221,853	67,521			880,148
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103385 LIB Thompson Lane		224,751	91,353	22,137			338,241
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103390 LIB Watkins Park		79,520	27,315	1,863			108,698
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103401 LIB Archivist		207,544	81,222	40,139			328,905
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104061 LIB Equal Access		307,126	96,584	14,334			418,044
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104081 LIB Web Computer Literacy ILS		510,982	173,729	117,085			801,796
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104083 LIB Shared Systems Program		316,925	121,029	155,624			593,578
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104121 LIB Nash Tennes Alliance		347,038	112,009	2,019,555			2,478,602
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104151 LIB Bringing Books to Life		169,687	78,112	3,112			250,911
	Direct	039 Public Library	30003 General Fund 4% Reserve	039 Public Library	39201000 4% LIB Public Library					20,278		3,658,536
	Direct	039 Public Library	30099 COVID-19 Pandemic	039 Public Library	39902020 LIB COVID-19	(12,972)		(221,922)				(234,894)
	Direct	039 Public Library	30112 COVID Reserve Post 2020	039 Public Library	39902022 LIB COVID Reserve Post 2020			11,270				11,270
	Direct	039 Public Library	30188 COVID FEMA	039 Public Library	39902022 LIB COVID FEMA	12,972		221,922				234,894
	Direct	039 Public Library	30401 Library Services	039 Public Library	39300100 LIB Library Services Interest			1,238				1,238
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304010 LIB TOP Grant			16,500				16,500
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304028 LIB ARPA TSLA Grant			45,000		3,600		48,600
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304030 LIB Volunteer Service Grant			200				200
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304043 LIB Dsady Grant- LCO Prog Key			9,000			1,000	10,000
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304045 LIB Gen Lib Svcs Grant/Key			1,005,500				1,005,500
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304065 LIB EAP Deaf Hear Grant Key			88,001				88,001
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304094 LIB IYL Neighborhood Builders							47,155
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304098 LIB Emergency Connectivity Funds	37,007		10,148				47,155
	Direct	039 Public Library	30403 Talking Library	039 Public Library	39305002 LIB Talking Library			102,227				102,227
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706110 LIB Special Projects Interest			286			1,238	1,524
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706120 LIB E Rate Projects			156				156
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706130 LIB Other Special Projects			5,847				5,847
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706160 LIB Faith Hill Literacy Funds			1,995				1,995
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706170 LIB Hebrew Foundation Funds			289				289
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706240 LIB Unrestricted Foundation Bk			6,179				6,179
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706270 LIB Bordeaux LINKS FoundationB			1,897				1,897
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706290 LIB Children's Programming Fo			944,801				944,801
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706290 LIB Heritage Kay Family Found			6,170				6,170
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706310 LIB Young Adult Prog Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706330 LIB Health Care Book Funds			1,276				1,276
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706340 LIB Edmondson Pk Spec Prog Fds			94				94
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706355 LIB Main Childrens Program Funds			5,740				5,740
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706360 LIB Main Library Program Fds			1,120				1,120
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706365 LIB Main Teen Program Funds			6,764				6,764
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706400 LIB East Spec Program Funds			916				916
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706410 LIB Madison Spec Prog Funds			2,846				2,846
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706430 LIB History&Geography Book Fds			7,808				7,808
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706450 LIB Bellevue Spec Program Fund			2,994				2,994
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706460 LIB Donelson Spec Program Fund			2,873				2,873
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706470 LIB Edgehill Spec Program Fund			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706480 LIB Goodlettsville Spec Prog			885				885
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706490 LIB Green Hills Spec Prog Fund			256				256
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706500 LIB Hadley Park Spec Program			16				16
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706510 LIB Inglewood Spec Program Fds			65				65
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706520 LIB Looby Spec Program Funds			288				288
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706530 LIB North Spec Program Funds			1,050				1,050
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706540 LIB Old Hickory Spec Program			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706550 LIB Pruitt Spec Program Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706560 LIB Richland Park Spec Prog			124				124
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706570 LIB Southeast Spec Prog Funds			200				200
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706580 LIB Thompson Lane Spec Prog			808				808
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706590 LIB Watkins Park Spec Program			200				200
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706600 LIB Special Events			5,535				5,535
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706610 LIB Archivist Friends Funds			1,580				1,580
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706620 LIB Bellevue Friends Funds			451				451
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706630 LIB Bordeaux Friends Funds			1,947				1,947
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706640 LIB Donelson Friends Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706650 LIB East Friends Funds			603				603
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706660 LIB Edmondson Pk Friends Funds			7,534				7,534
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706670 LIB Edmondson Pk Friends Funds			4,445				4,445
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706680 LIB Goodlettsville Friends Fun			23,120				23,120
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706700 LIB Hadley Park Friends Funds			11				11
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706710 LIB Heritage Friends Funds			4,660				4,660
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706720 LIB Inglewood Friends Funds			415				415
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706730 LIB Looby Friends Funds			444				444
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706740 LIB LSDHH Friends Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706750 LIB Madison Friends Funds			1,254				1,254
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706760 LIB Main Friends Funds			1,289				1,289
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706770 LIB North Friends Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706780 LIB Old Hickory Friends Funds			271				271
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706790 LIB Pruitt Friends Funds			-				-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706800 LIB Richland Park Friends Funds			1,518				1,518

MAXIMUS

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 Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706820 LIB Southwest Friends Funds		-	-	-	-	-	-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706820 LIB Talking Library FriendsFds		-	-	-	-	-	-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706830 LIB Thompson Ln Friends Funds		-	-	69	-	-	69
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706840 LIB Watkins Park Friends Funds		-	-	-	-	-	-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706850 LIB ElectroMaterialsFriends		-	-	-	-	-	-
	Direct	039 Public Library	40119 GSD FY19B Capital Projects	039 Public Library	39402119 LIB Library Main Renovations		-	-	2,199	-	-	2,199
	Direct	039 Public Library Total					15,946,753	6,288,188	16,071,052	20,278	14,838	38,341,109
	Direct	040 Parks	10101 GSD General	040 Parks	40101110 PAR Design/Construction Project		210,187	75,949	3,678	-	-	289,814
	Direct	040 Parks	10101 GSD General	040 Parks	40101210 PAR Grass Mowing Sessions		3,280,955	1,634,778	2,850,053	-	19,019	7,784,805
	Direct	040 Parks	10101 GSD General	040 Parks	40101220 PAR Facility Repair Sessions		1,070,869	550,704	3,602,161	-	-	5,223,734
	Direct	040 Parks	10101 GSD General	040 Parks	40101230 PAR Landscaping Sessions		762,692	329,502	277,425	-	-	1,369,619
	Direct	040 Parks	10101 GSD General	040 Parks	40101240 PAR Custodial Sessions		985,819	447,853	487,822	-	-	1,921,494
	Direct	040 Parks	10101 GSD General	040 Parks	40101310 PAR Usage Permits		184,664	87,866	6,874	-	-	279,404
	Direct	040 Parks	10101 GSD General	040 Parks	40101410 PAR Miles of Greenway Trails		168,546	56,572	5,712	-	-	230,830
	Direct	040 Parks	10101 GSD General	040 Parks	40103110 PAR Park Patrols		1,061,214	406,400	130,210	-	-	1,601,824
	Direct	040 Parks	10101 GSD General	040 Parks	40104110 PAR Comm Ctr Drop-in Activities		5,687,941	1,973,481	203,614	-	-	7,865,036
	Direct	040 Parks	10101 GSD General	040 Parks	40104130 PAR Comm Recreation Seasonal		203,030	15,252	58	-	-	218,340
	Direct	040 Parks	10101 GSD General	040 Parks	40104140 PAR Comm Pools Aquatics		23,424	2,063	44,793	-	-	70,280
	Direct	040 Parks	10101 GSD General	040 Parks	40104310 PAR Organized Sports Leagues		90	18	949	-	-	1,057
	Direct	040 Parks	10101 GSD General	040 Parks	40104330 PAR Organized Sports Seasonal		6,401	843	5,230	-	-	12,474
	Direct	040 Parks	10101 GSD General	040 Parks	40104410 PAR Special Events Metro		86,634	29,217	2,568	-	-	118,419
	Direct	040 Parks	10101 GSD General	040 Parks	40104415 PAR After Hours Special Events		803,084	296,737	1,098,821	-	-	2,198,642
	Direct	040 Parks	10101 GSD General	040 Parks	40105110 PAR Comm Info Service		147,266	58,459	16,385	-	-	222,110
	Direct	040 Parks	10101 GSD General	040 Parks	40106110 PAR Arts/History Classes		464,269	172,541	32,879	-	-	669,689
	Direct	040 Parks	10101 GSD General	040 Parks	40106130 PAR Arts & History Seasonal		3,698	273	1,440	-	-	5,411
	Direct	040 Parks	10101 GSD General	040 Parks	40106210 PAR Environmental Ed Prog		944,890	362,910	56,048	-	-	1,363,848
	Direct	040 Parks	10101 GSD General	040 Parks	40106230 PAR Environmental Ed Seasonal		27,991	2,084	30,075	-	-	60,150
	Direct	040 Parks	10101 GSD General	040 Parks	40106240 PAR Institutions		247,456	24,311	131,837	-	-	403,604
	Direct	040 Parks	10101 GSD General	040 Parks	40107210 PAR Personnel Transactions		229,309	97,263	31,956	-	325	358,853
	Direct	040 Parks	10101 GSD General	040 Parks	40107310 PAR Payment Approvals		314,816	150,114	1,428,628	-	150	1,893,708
	Direct	040 Parks	10101 GSD General	040 Parks	40107410 PAR Purchasing Transactions		39,400	28,875	(19,803)	-	-	48,472
	Direct	040 Parks	10101 GSD General	040 Parks	40107610 PAR Dept Leadership Sessions		252,541	75,863	48,397	-	-	376,801
	Direct	040 Parks	10101 GSD General	040 Parks	40107710 PAR Safety Inspection		107,508	42,254	17,522	-	188,900	247,284
	Direct	040 Parks	10101 GSD General	040 Parks	40107800 PAR Non Allocated Fin Trans		8,200	-	27	-	-	8,227
	Direct	040 Parks	10101 GSD General	040 Parks	40150110 PAR Ted Rhodes Golf Course		476,936	166,483	229,587	-	-	873,006
	Direct	040 Parks	10101 GSD General	040 Parks	40150120 PAR Ted Rhodes Golf Seasonal		20,594	1,554	-	-	-	22,148
	Direct	040 Parks	10101 GSD General	040 Parks	40150210 PAR Harpeth Hills Golf Course		566,158	273,000	315,160	-	-	1,154,318
	Direct	040 Parks	10101 GSD General	040 Parks	40150220 PAR Harpeth Hills Golf Seasonal		32,694	2,456	35,150	-	-	69,900
	Direct	040 Parks	10101 GSD General	040 Parks	40150310 PAR Two Rivers Golf Course		448,318	196,482	216,295	-	-	861,095
	Direct	040 Parks	10101 GSD General	040 Parks	40150320 PAR Two Rivers Golf Seasonal		24,774	1,882	26,656	-	-	53,312
	Direct	040 Parks	10101 GSD General	040 Parks	40150410 PAR Shelby Park Golf Course		404,150	185,949	96,120	-	-	686,219
	Direct	040 Parks	10101 GSD General	040 Parks	40150420 PAR Shelby Park Golf Seasonal		12,938	983	13,921	-	-	27,842
	Direct	040 Parks	10101 GSD General	040 Parks	40150510 PAR Warner Golf Course		162,157	53,771	86,408	-	-	302,336
	Direct	040 Parks	10101 GSD General	040 Parks	40150520 PAR Warner Golf Seasonal		6,694	506	7,200	-	-	14,400
	Direct	040 Parks	10101 GSD General	040 Parks	40150610 PAR McCabe Golf Course		707,129	312,313	398,390	-	-	1,417,832
	Direct	040 Parks	10101 GSD General	040 Parks	40150620 PAR McCabe Golf Seasonal		32,633	2,466	35,098	-	-	70,197
	Direct	040 Parks	10101 GSD General	040 Parks	40150710 PAR Vinny Links Golf Course		5,801	2,209	57,457	-	-	65,467
	Direct	040 Parks	10101 GSD General	040 Parks	40150720 PAR Vinny Links Golf Seasonal		12,569	951	13,520	-	-	27,040
	Direct	040 Parks	10101 GSD General	040 Parks	40150810 PAR Parthenon		376,649	138,566	216,011	-	-	731,226
	Direct	040 Parks	10101 GSD General	040 Parks	40150820 PAR Parthenon Seasonal		3,089	232	3,321	-	-	6,642
	Direct	040 Parks	10101 GSD General	040 Parks	40150910 PAR Wave Country		320,176	24,105	398,966	-	-	743,247
	Direct	040 Parks	10101 GSD General	040 Parks	40150920 PAR Wave Country Seasonal		1,271,861	504,961	1,257,253	-	-	3,034,075
	Direct	040 Parks	10101 GSD General	040 Parks	40151020 PAR Sportsplex Seasonal		94,520	8,855	103,375	-	-	206,750
	Direct	040 Parks	10101 GSD General	040 Parks	40151210 PAR Hamilton Cr Creek Marina		112,592	51,355	219,119	-	-	283,066
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40201000 4% PAR Parks		-	-	55,244	-	-	55,244
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220100 4% PAR Structures/Facilities		-	-	239,222	-	-	239,222
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220200 4% PAR Area Maintenance		-	-	374,102	-	33,070	407,174
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40230300 4% PAR Cultural Recreation		-	-	8,694	-	-	8,694
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40230400 4% PAR Revenue Producing Fac.		-	-	122,171	-	-	122,171
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701190 PAR Donations		-	-	37,597	-	68,486	106,143
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701200 PAR Memorial Benches		-	-	-	-	-	-
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701210 PAR Memorial Trees		-	-	6,039	-	-	6,039
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701220 PAR Donations Interest		-	-	10	-	-	10
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701230 PAR Parks Donations General Unspecified		-	-	2,102	-	-	2,102
	Direct	040 Parks	30092 Tornadoes 3/2020 Response/Relief	040 Parks	40703320 PAR Tornadoes 3/3/2020		-	-	65,664	-	-	65,664
	Direct	040 Parks	30099 COVID-19 Pandemic	040 Parks	40902020 PAR COVID-19		-	-	4,243	-	-	4,243
	Direct	040 Parks	30109 Winter Storm 2/2021	040 Parks	40703340 PAR Winter Storm 2/2021		-	-	(16,874)	-	-	(16,874)
	Direct	040 Parks	30112 COVID Reserve Post 2020	040 Parks	40902022 PAR COVID Reserve Post 2020	400	-	-	14,133	-	-	14,133
	Direct	040 Parks	30119 Tornadoes 12/2021 Response/Relief	040 Parks	40702021 PAR Tornadoes 12/2021 Response/Relief		-	-	12,817	-	-	12,817
	Direct	040 Parks	30142 Storm/Flood 3/2021	040 Parks	40701420 PAR Storm/Flood 3/2021		-	-	86,537	-	-	86,537
	Direct	040 Parks	30163 Civil Unrest May 2020	040 Parks	40709530 PAR Civil Unrest		-	-	405,894	-	-	405,894
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902024 PAR ARP Brookmeade & Homeless		38,611	5,197	89,411	-	-	133,219
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902025 PAR ARP Parkmen Emergency Response		5,552	1,052	7,667	-	-	14,311
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170200 PAR Spec Prog Structures		-	-	-	-	-	-
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170500 PAR Tree Replacement		-	-	7,463	-	-	7,463
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170600 PAR Contribution to Parks		-	-	-	-	-	-
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40301000 PAR Continuity Recreation		569	220	24,491	-	-	25,280
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40301100 PAR Belmont-Easley Recreation		1,226	111	1,337	-	-	1,337
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40781000 PAR Stone Hall Improvements		-	-	-	-	-	-
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782000 PAR Greenway Master Plan		-	-	67	-	-	67
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782400 PAR NAZA AfterSchool Program		38,611	5,197	89,411	-	-	133,219
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782500 PAR NAZA AfterSchool Program		5,552	1,052	7,667	-	-	14,311
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782550 PAR OpportunityNow HomeBU ONLY		(50)	(4)	-	-	-	(54)
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40180000 PAR Resale Inventory		-	-	849,552	634	1,220,564	2,070,750
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40709900 PAR Golf Cart Rentals		-	-	310,937	-	-	310,937
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40309000 PAR Art Exhibition II		-	-	77	-	-	77
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40383870 PAR NRPA Healthy OutOfSchool17		-	-	531	-	-	531
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40383900 PAR VCA CACFP 2020	18,090	-	3,614	74,870	-	-	96,574
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384000 PAR FOWP Roof Chimney Repair 2020		-	-	(13,466)	-	-	(13,466)
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384010 PAR Parthenon W-I-FI 2020		-	-	6,710	-	-	6,710
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384020 PAR Shelby Park							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 QMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783600 Parks Museum Staff Grant		1,448					1,448
	Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783665 PAR NPF Community Ctr Improvements 2022					2.162		2.162
	Direct	040 Parks	33000 PAR Parks Master Plan	040 Parks	40704101 PAR Master Plan Proj Mgmt		105,381	42,784				148,165
	Direct	040 Parks	40000 GSD FY10 Capital Projects Fund	040 Parks	40411010 PAR Land Acq Antioch					141,476		141,476
	Direct	040 Parks	40010 GSD FY13 Capital Projects Fund	040 Parks	40409013 PAR Deferred Maintenance				336,575			336,575
	Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40403014 PAR Centennial Prk Master Plan				500			500
	Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40404014 PAR Shelby Park Master Plan				635,740		5,430	641,170
	Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40409014 PAR Deferred Maintenance				68,363	20,742		89,105
	Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40405015 PAR Stones River/Ravenwood					(18)		(18)
	Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40406015 PAR Deferred Maintenance				227,829			227,829
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40402016 PAR Open Space				2,490	1,974,523		1,977,013
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40403016 PAR Maintenance				61,434	46,582		108,016
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40408016 x-PAR Nashville Zoo						123,545	123,545
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40401017 PAR Greenways				12,978	(993)		11,985
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40403017 PAR Centennial Park				(2,460)	283,806		281,326
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40404017 PAR Land Acquisition					918,975		918,975
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40406017 PAR Maintenance/Small Park Imp				387,985	37,059		425,044
	Direct	040 Parks	40018 GSD FY18 Capital Projects	040 Parks	40404018 PAR Plan/Design Projects				1,317			1,317
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40400021 PAR Bldgs-Repair/Replace Mechanical Sys				29,551			29,551
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40404021 PAR Playgrounds Systemwide				301,936			301,936
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40405021 PAR HVAC Park Facilities				72,617			72,617
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40409021 PAR Fort Negley Repairs				273,381	42,188		315,569
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40412021 PAR EAB Park Tree Inventory				124,592			124,592
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40413021 PAR Cells Benef Property				10,285		1,506,456	1,516,741
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40414021 PAR Clinton Fisk Park Imprmnts							119,547
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40415021 PAR Old Hickory Comm Ctr Playground Oth					175,963		175,963
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40416021 PAR Fair Park - Phase II						240,767	240,767
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40404022 PAR Fort Negley Area Planning						349,625	349,625
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40405022 PAR Roof Replacements				95,614			95,614
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40408022 PAR General Repairs Fund				14,162			14,162
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40416022 PAR Napier Rec Center Pool Repairs				96,304			96,304
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40420113 PAR Paving/Maintenance				345,499			345,499
	Direct	040 Parks	40018 GSD FY18B Capital Projects	040 Parks	40402118 PAR Centennial Park Master Pl						164,440	164,440
	Direct	040 Parks	40018 GSD FY18B Capital Projects	040 Parks	40404118 PAR General Maint County Wide				32,607			32,607
	Direct	040 Parks	40018 GSD FY18B Capital Projects	040 Parks	40405118 PAR Greenways				54,489		84,285	138,774
	Direct	040 Parks	40019 GSD FY19B Capital Projects	040 Parks	40401119 PAR Deferred Maint				763,839			763,839
	Direct	040 Parks	40019 GSD FY19B Capital Projects	040 Parks	40402119 PAR Greenways				174,526			174,526
	Direct	040 Parks	40019 GSD FY19B Capital Projects	040 Parks	40403119 PAR Mill Ridge Park Phase 1A				26,585	5,947,804	67,452	6,041,841
	Direct	040 Parks	40019 GSD FY19B Capital Projects	040 Parks	40404119 PAR Ravenwood Park Phase 1A				1,950	3,797,589		3,799,539
	Direct	040 Parks	40220 GSD FY20B Cap Projs RS2020-213	040 Parks	40401220 PAR Davidson St Along Cumberland River					45,646		45,646
	Direct	040 Parks	40220 GSD FY20B Cap Projs RS2020-213	040 Parks	40402220 PAR Sewer Mansion/Related Buildings				23,803	122,555		146,358
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40400440 PAR Interest NonBond Fd CapProj				95			95
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421040 PAR Golf Improvement				130,259		100	130,359
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421050 PAR Centennial Master Plan Sup				26,736			26,736
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421322 PAR Fort Negley Masterplan NPF 2021					78,458		78,458
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421323 PAR Red Caboose Bellevue Park 2021				18,750			18,750
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421324 PAR OneCity Centennial Park 2021				96,326			96,326
	Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421325 PAR Children's Memory Garden 2021						726,763	726,763
	Direct	040 Parks Total					22,683,665	8,913,591	20,029,318	16,807,870	2,348,751	70,783,195
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41105000 ART Basic Grants				239	2,425,047		2,425,286
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106000 ART Public Art & Artist Devel		43,870	17,425	201,908			253,203
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106100 ART Cultural Vitality Index		233,055	79,426	119,533			432,014
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106200 ART Grants Development		104,767	38,136	17,775			160,678
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106250 ART Organizational Development		179,848	82,391	45,345			307,584
	Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106300 ART Non-Allegheny Fire Trans			20				20
	Direct	041 Arts Commission	30003 General Fund 4% Reserve	041 Arts Commission	41201000 4% ART Arts Commission					1,810		1,810
	Direct	041 Arts Commission	30141 Percent for Public Art Staff	041 Arts Commission	41704000 ART Percent for Public Art Staff		256,990	105,138	174			362,302
	Direct	041 Arts Commission	32041 Arts Com Contrib/Donations Fun	041 Arts Commission	41702001 ART Unrestricted Donations				1			1
	Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	4130260 ART TAC Arts Build Communities				7,407	41,973		49,380
	Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41303070 ART TAC Major Cultural Inst				76,178			76,178
	Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41303680 ART AFTA DIAL Intern Grant				12,000			12,000
	Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	4130370 ART NEA Our Town Grant				-			-
	Direct	041 Arts Commission	40009 GSD FY10 Capital Projects Fund	041 Arts Commission	41401010 ART Public Art			704				704
	Direct	041 Arts Commission	40014 GSD FY14 Capital Projects	041 Arts Commission	41404114 ART Percent for the Arts				16,082			16,082
	Direct	041 Arts Commission	40015 GSD FY15 Capital Projects	041 Arts Commission	41404115 ART Percent for the Arts				24,000	698		24,698
	Direct	041 Arts Commission	40016 GSD FY16 Capital Projects	041 Arts Commission	41404116 ART Percent for the Arts				8,496	265,400	144,944	418,840
	Direct	041 Arts Commission	40017 GSD FY17 Capital Projects	041 Arts Commission	41404117 ART Percent for the Arts				84,159	450,000	217,357	751,516
	Direct	041 Arts Commission	40018 GSD FY18 Capital Projects	041 Arts Commission	41404118 ART Percent for the Arts					130,000		130,000
	Direct	041 Arts Commission Total					818,530	323,220	615,127	3,313,118	362,301	5,432,296
	Direct	042 Nashville Department of Transportation	10101 GSD General	001 Administrative	01101348 ADM NDOT CapFin&ProjMgmtSystRplcmntAnlys				6,942			6,942
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141110 NDOT GSD Developer Services		733,213	246,240	179,500			1,158,953
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141210 NDOT GSD Traffic Engineering		507,347	189,809	41,413			738,569
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141310 NDOT GSD Right of Way Permits		593,553	229,606	69,084			892,243
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141410 NDOT GSD Park Spaces Off Street		91,133	30,116				121,249
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141420 NDOT GSD Park Spaces On Street		358,051	185,414	78,136			621,601
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141510 NDOT GSD Street Construction		810,566	277,354	59,013			1,146,933
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141610 NDOT GSD Sidewalk Construction		130,986	37,279	8,794			177,059
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141710 NDOT GSD Construction		198,248	57,210	9,322			264,780
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142110 NDOT GSD Roadway Maintenance		7,149,983	3,046,586	4,545,402			14,741,971
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142180 NDOT GSD Film and Special Events		470,047	183,082	15,108			668,237
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142210 NDOT GSD Emergency Response		278,144	118,124	121,800			518,068
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142710 NDOT GSD Traffic Signal Maint		1,167,116	477,840	1,311,689			2,956,645
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142830 NDOT GSD Signs & Marking		91,133	464,031	287,940			957,784
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42143700 NDOT GSD Brush Collection		1,219,704	506,188	1,473,117			3,199,009
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42144110 NDOT GSD Cust Serv Resp & Supp		422,342	188,336	98,367			709,045
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42144710 NDOT GSD Compost Program				581,440			581,440
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42145210 NDOT GSD Education		104,569	36,897	6,907			148,373
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42145230 NDOT TL Permitting		274,486	100,473	50,033			425,002
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42146010 NDOT GSD Transport Systems Development		188,236	54,330	3,420			246,006
	Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42146020 NDOT GSD Active Transportation							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Nashville Department of Transportation	3010 Weather Storm 2/2021	042 Nashville Department of Transportation	42703000 NDOT Weather Storm 2/2021	042	(218,076)					(218,076)
Direct	042 Nashville Department of Transportation	30112 COVID Reserve Post 2020	042 Nashville Department of Transportation	42902022 NDOT COVID Reserve Post 2020	042			48,364			48,364
Direct	042 Nashville Department of Transportation	30119 Tornadoes 12/2021 Response/Relief	042 Nashville Department of Transportation	42702021 NDOT Tornadoes 12/2021 Response/Relief	042	54,707		9,790			64,497
Direct	042 Nashville Department of Transportation	30142 Storm/Flood 3/2021	042 Nashville Department of Transportation	42701420 NDOT Storm/Flood 3/2021	042			1,207,512			1,207,512
Direct	042 Nashville Department of Transportation	30143 Hurricane Ida 9/2021	042 Nashville Department of Transportation	42710500 NDOT Hurricane Ida 9/2021	042			17,781			17,781
Direct	042 Nashville Department of Transportation	30216 American Rescue Plan Act-COVID Stimulus	042 Nashville Department of Transportation	42902025 NDOT ARP Pandemic Emergency Response	042				89,280		89,280
Direct	042 Nashville Department of Transportation	30216 American Rescue Plan Act-COVID Stimulus	042 Nashville Department of Transportation	42902026 NDOT ARP HVAC Upgrades	042			35,883			35,883
Direct	042 Nashville Department of Transportation	30408 NDOT Grants	042 Nashville Department of Transportation	422330400 NDOT TDOT CMAA Grant Phase 1	042			326,779			326,779
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42701000 NDOT Sidewalks Interest	042			184			184
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42701100 NDOT PedestrianBenefitZone 10	042			74,798			74,798
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42701120 NDOT PedestrianBenefitZone 12	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42702100 NDOT PedestrianBenefitZone 3	042			330,933			330,933
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42702110 NDOT PedestrianBenefitZone 4	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42703000 NDOT PedestrianBenefitZone 7	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42704100 NDOT PedestrianBenefitZone 8	042			354,643			354,643
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42704110 NDOT PedestrianBenefitZone 8	042			161,925			161,925
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705100 NDOT PedestrianBenefitZone 5	042			422,028			422,028
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705110 NDOT PedestrianBenefitZone 16	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705120 NDOT PedestrianBenefitZone 15	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705130 NDOT PedestrianBenefitZone 1	042			264,760			264,760
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705140 NDOT PedestrianBenefitZone 2	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705160 NDOT PedestrianBenefitZone 13	042			115,603			115,603
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705170 NDOT PedestrianBenefitZone 14	042						-
Direct	042 Nashville Department of Transportation	30508 NDOT Surplus Parking Fund	042 Nashville Department of Transportation	42941400 NDOT Surplus Parking Funds	042			2,572,188		2,817,601	5,389,789
Direct	042 Nashville Department of Transportation	30511 NDOT Paving	042 Nashville Department of Transportation	42707000 NDOT Paving	042			1,325,356			1,325,356
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42401013 NDOT Sidewalks GSD	042			82,205			82,205
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42402013 NDOT Paving/Resurfacing GSD	042			295,148			295,148
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42403013 NDOT Bikeways GSD	042			98,360			98,360
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42405013 NDOT Corridor Redevelopment GSD	042			16,306			16,306
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42406013 NDOT Road Projects GSD	042			70,636			70,636
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42402014 NDOT Paving/Resurfacing GSD	042			72,444			72,444
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42403014 NDOT Bikeways GSD	042			45,280			45,280
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42404014 NDOT Bridges GSD	042			28,200			28,200
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42411014 NDOT Bridges/Culverts-Redirected	042			1,107,900			1,107,900
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42413014 NDOT Bikeways-Redirect	042			163,886			163,886
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42415014 NDOT Traffic Calming-Redirect	042			539,535			539,535
Direct	042 Nashville Department of Transportation	40015 GSD FY15 Capital Projects	042 Nashville Department of Transportation	42403015 NDOT Traffic/Signal Controls GSD	042			18,300			18,300
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42401016 NDOT Sidewalks GSD	042			363,344			363,344
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42402016 NDOT Paving GSD	042			295,087			295,087
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42403016 NDOT Traffic/Signal Controls GSD	042			68,795			68,795
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42404016 NDOT Roads Bridges Bikeways GSD	042			453,027			453,027
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42405016 NDOT Landfill Engineering Maint GSD	042			4,844		30,000	34,844
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42406016 NDOT SWalk Paving/Rdwy-Calc	042			(913,193)	(1,545)		(914,738)
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42401017 NDOT Sidewalks GSD	042			5,492	(7,525)		(2,033)
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42402017 NDOT Paving GSD	042			476,629			476,629
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42403017 NDOT Station Blvd Project GSD	042			3,472,765			3,472,765
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42407017 NDOT Traffic Signalization GSD	042			109,387			109,387
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42408017 NDOT Road Reconstruction GSD	042			58,413			58,413
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42401018 NDOT Paving GSD	042			264,996			264,996
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42402018 NDOT Sidewalks GSD	042			8,215,136	1,232,691		9,447,827
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42403018 NDOT Bikeways GSD	042			841,395			841,395
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42404018 NDOT Roadway Restrctrctn/Improv	042			132,607			132,607
Direct	042 Nashville Department of Transportation	40020 GSD FY20 Cap Projs RS2019-100	042 Nashville Department of Transportation	42420020 NDOT Roadway ROW Restrct Improv & Maint	042			12,693			12,693
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transportation	42400021 NDOT Madison Station Blvd-Phase 2	042			2,449,914			2,449,914
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transportation	42401021 NDOT Solid Waste	042			91,379			91,379
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transportation	42402021 NDOT Satellite City Pmt-Road Infrastr	042			978,500			978,500
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transportation	42441121 NDOT PB Bordeaux Hill-Speed Bumps	042			11,250			11,250
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42400022 NDOT State of Good Repair	042			305,690			305,690
Direct	042 Nashville Department of Transportation	40118 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42402118 NDOT Roadway Construct & Improve	042			71,716		40,877	112,593
Direct	042 Nashville Department of Transportation	40118 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42403118 NDOT Traffic Management Program	042			1,921			1,921
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42401119 NDOT Paving Program	042			1,548,859			1,548,859
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42402119 NDOT Sidewalks Program	042			4,399,606			4,399,606
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42403119 NDOT Road Program	042			(811,772)			(811,772)
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42405119 NDOT Solid Waste-Recycle Equip	042					996,824	996,824
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42406119 NDOT Traffic Mgmt Program	042			23,037			23,037
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42407119 NDOT Traffic Calming	042			106,767			106,767
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42408119 NDOT Bikeways Program	042			18,850			18,850
Direct	042 Nashville Department of Transportation	40119 GSD FY198 Capital Projects	042 Nashville Department of Transportation	42409119 NDOT East Bank/Cowan-Infrastrct	042			8,379,665			8,379,665
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42400220 NDOT Traffic Management	042			158,146			158,146
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42401220 NDOT Paving Program	042			2,620,645			2,620,645
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42402220 NDOT Sidewalk Program	042			2,262			2,262
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42403220 NDOT Roadways/ROW Improv/Maintenance	042			1,314,159			1,314,159
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412013 NDOT Development Infrastructure	042			9,174			9,174
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412014 NDOT Intersect Plaza Sidewalks	042			23,941			23,941
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412021 NDOT Roadway Maint Dickerson Pk	042			(1,819)			(1,819)
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412022 NDOT Hart Ln Safety Improvements	042			1,167,003	1,545		1,168,548
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412030 NDOT Pitts Ave R/W Ring 34867R	042			142,779			142,779
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412050 NDOT BRT Ln Infrastructure Program	042			77,290			77,290
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412112 NDOT Paving 2nd Ave Infra Recovery	042			274,200			274,200
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412120 NDOT 2nd Ave Infrastructure Recovery	042			84,433			84,433
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440010 NDOT (Planning) Interest Non-Bond CapProjs	042			3			3
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440020 NDOT TDOT TDM CMAA Grant	042			5,382			5,382
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440100 NDOT Interest Non-Bond Cap Projs	042			989			989
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440200 NDOT E. Trinity Lane	042			744,988			744,988
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42403021 NDOT State of Good Repair - Paving	042			14,454,726			14,454,726
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42404021 NDOT State of Good Repair - Sidewalks	042			1,873,095			1,873,095
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42405021 NDOT State of Good Repair-Bridge Program	042			3,297,365	18,407		3,315,772
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42406021 NDOT State of Good Repair-Bridges/Lighting	042			1,198,316			1,198,316
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42407021 NDOT Sidewalks-Walk/Bike/Updates-LwrBroad	042			2,293,000			2,293,000
Direct	042 Nashville Department of Transportation										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Nashville Department of Transportation	48011 USD FY11 Capital Projects Fund	042 Nashville Department of Transport	42406011 NDOT USD Paving/Resurfacing		17,355,046	6,965,501	95,307,798	135	1,747,725	153,467,321
Direct	044 Human Relations Commission	10101 GSD General	044 Human Relations Commission	44100110 HRC * Multicultural Education				405			405
Direct	044 Human Relations Commission	10101 GSD General	044 Human Relations Commission	44100310 HRC Advoc Comp and Educ ACE		255,196	72,673	212,212			540,081
Direct	044 Human Relations Commission Total					255,196	72,673	212,212			540,486
Direct	047 Criminal Justice Planning	10101 GSD General	047 Criminal Justice Planning	47102000 CJP Reporting Program		356,453	111,073	59,866			527,392
Direct	047 Criminal Justice Planning Total					356,453	111,073	59,866			527,392
Direct	049 Office of Emergency Management	10101 GSD General	049 Office of Emergency Management	49101000 OEM Administration		710,761	248,937	332,054		188,400	1,480,152
Direct	049 Office of Emergency Management	30049 OEM Donations	049 Office of Emergency Management	49301030 OEM Donations < \$5K							8,319
Direct	049 Office of Emergency Management	30112 COVID Reserve Post 2020	049 Office of Emergency Management	49302022 OEM COVID Reserve Post 2020				4,872,642			4,872,642
Direct	049 Office of Emergency Management	30117 COVID Vaccination Distribution	049 Office of Emergency Management	49702021 OEM COVID Vaccination Distribution				2,219,848			2,219,848
Direct	049 Office of Emergency Management	30119 Tornadoes 12/2021 Response/Relief	049 Office of Emergency Management	49712021 OEM Tornadoes 12/2021 Response/Relief		6,675	1,367				8,042
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301025 OEM Port Security FY 18-21				16,250			16,250
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301265 OEM Homeland Security FY18-22				149,577			149,577
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301276 OEM Homeland Security FY20-23				52,754			52,754
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301280 OEM Hazardous Matls Emerg Prep				28			28
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301285 OEM Hazardous Matls Emerg Prep 20-22				332,215			332,215
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301290 OEM Emerg Mgt Performance Grant 2020				165,869			165,869
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301295 OEM Port Security FY 21-24							
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301300 OEM Homeland Security Grant FY21-24							
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301350 OEM Emerg Mgt Performance Grant FY21				(264)			(264)
Direct	049 Office of Emergency Management Total					717,436	250,304	8,140,983		188,400	9,297,123
Direct	051 Office of Family Safety	10101 GSD General	051 Office of Family Safety	51101000 OFS Office of Family Safety		1,384,474	474,020	711,973			2,570,467
Direct	051 Office of Family Safety	30003 General Fund 4% Reserve	051 Office of Family Safety	51201000 4% OFS Office of Family Safety				8,319			8,319
Direct	051 Office of Family Safety	30216 American Rescue Plan Act-COVID Stimulus	051 Office of Family Safety	51902024 OFS American Rescue Plan I		114,133	15,405	77,453			206,991
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51302000 OFS Stop Grant				1,182			1,182
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303400 OFS STOP Fatality Review Grant		36,282	12,993	11,250			60,525
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303420 OFS ICDR		101,829	29,743	22,956			154,528
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303430 OFS Enhancing Language Access Grant		36,978	11,680	1,105			55,763
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303440 OFS VOCA Family Justice Ctr		287,898	99,736	14,852			402,486
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303460 OFS State Symposium		2,222	332	47,196			49,750
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51304000 OFS Cherished Hearts Grant				1,067			1,067
Direct	051 Office of Family Safety	32104 OFS Donations Fund	051 Office of Family Safety	51301000 OFS Donations				18,223			18,223
Direct	051 Office of Family Safety Total					1,963,616	643,909	921,576			3,529,101
Direct	052 Community Oversight Board	10101 GSD General	052 Community Oversight Board	52100100 COB Community Oversight Board		611,715	199,911	196,556			1,008,182
Direct	052 Community Oversight Board	30003 General Fund 4% Reserve	052 Community Oversight Board	52201000 4% COB Community Oversight Board				23,000			23,000
Direct	052 Community Oversight Board Total					611,715	199,911	219,556			1,031,182
Direct	060 Farmer's Market	30260 Farmers' Market Grant Fund	060 Farmer's Market	60301000 FAR Food Voucher Grant				13			13
Direct	060 Farmer's Market	30260 Farmers' Market Grant Fund	060 Farmer's Market	60301010 FAR TDA CARES Grant				5,567			5,567
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	060 Farmer's Market	60400100 FAR Interest NonBond Fd CapPrj				13			13
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	060 Farmer's Market	60400440 FAR NonBond Fd Capital Projs				200,000			200,000
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	060 Farmer's Market	60400450 FAR GLK Fire Recovery				282,559			282,559
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	60511000 FAR Facility Mgmt Program		322,210	96,484	1,469,889	320	58,900	1,947,803
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	60511400 FAR Grog Local Kitchen							
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	60512000 FAR Marketing Service Program				57,142		36,100	93,242
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	60513000 FAR Non Alloc Financial Trans							347,813
Direct	060 Farmer's Market Total					322,210	96,484	1,880,437	320	577,559	2,877,010
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	061 Municipal Auditorium	61201000 4% MUN Municipal Auditorium				699,815			699,815
Direct	061 Municipal Auditorium	30099 COVID-19 Pandemic	061 Municipal Auditorium	61202020 MUN COVID-19				(257)			(257)
Direct	061 Municipal Auditorium	30112 COVID Reserve Post 2020	061 Municipal Auditorium	61902022 MUN COVID Reserve Post 2020				280			280
Direct	061 Municipal Auditorium	30216 American Rescue Plan Act-COVID Stimulus	061 Municipal Auditorium	61902024 MUN ARPA (RS2021-968)				17,101			17,101
Direct	061 Municipal Auditorium	32238 Municipal Grant	061 Municipal Auditorium	61301000 MUN SV0G FY22							
Direct	061 Municipal Auditorium	40021 GSD FY21 Cap Projs RS2021-757	061 Municipal Auditorium	61400021 MUN Plumbing HVAC Repairs/Reno				296,745			296,745
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	061 Municipal Auditorium	61302000 MUN SV0G FY22		443,860	162,811	1,303,093	236,500		2,146,264
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	061 Municipal Auditorium	61501510 MUN Administration		(17,339)		(58,335)			(82,029)
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	061 Municipal Auditorium	61501530 MUN * FY21 CDBG				254,627			254,627
Direct	061 Municipal Auditorium Total					426,521	156,457	1,813,254		936,315	3,332,547
Direct	062 State Fair Board	10101 GSD General	001 Administrative	01101646 ADM State Fair Subsidy				779,900			779,900
Direct	062 State Fair Board	30112 COVID Reserve Post 2020	062 State Fair Board	62902022 BFC COVID Reserve Post 2020				50,631			50,631
Direct	062 State Fair Board	30142 Storm/Flood 3/2021	062 State Fair Board	62701040 BFC Storm/Flood 3/2021				12,707			12,707
Direct	062 State Fair Board	30262 BFC Grants/Sponsorships	062 State Fair Board	62701000 BFC D&D Events				339			339
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	062 State Fair Board	62401017 BFC Fairgrounds Improvements				542,365			542,365
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	062 State Fair Board	62401019 BFC Buildings & Facilities Imp				2,922		542,365	716,361
Direct	062 State Fair Board	60156 State Fair	062 State Fair Board	62507000 BFC Tennessee State Fair Prog				(109,595)			399,000
Direct	062 State Fair Board	60156 State Fair	062 State Fair Board	62507200 BFC Corporate Sales Program		978,625	364,292	2,534,604	1,200		4,107,821
Direct	062 State Fair Board	60156 State Fair	062 State Fair Board	62507300 BFC Non Allocated Fin Tran				(399,000)			(399,000)
Direct	062 State Fair Board Total					978,625	364,292	2,491,608	1,200	2,264,804	6,100,529
Direct	064 Sports Authority	10101 GSD General	064 Sports Authority	64101100 SPO Sports Authority Admin				1,519,600	1,519,600		3,039,200
Direct	064 Sports Authority	30003 General Fund 4% Reserve	064 Sports Authority	64201000 4% SPA Sports Authority				32,653		2,233	34,886
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	064 Sports Authority	64301000 SPA Pub Fac Arena Rev 98				2,418			2,418
Direct	064 Sports Authority	30277 SPA Stadium Capital	064 Sports Authority	64700100 SPA Stadium Capital Revenue				722			722
Direct	064 Sports Authority	30277 SPA Stadium Capital	064 Sports Authority	64702100 SPA Stadium Capital Prog Exp				24,762	5,486,548		5,511,310
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	064 Sports Authority	64720100 SPA Stadium \$2 Ticket Tax Rev				704			704
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	064 Sports Authority	64720200 SPA Stadium \$2 Ticket Tax Exp				3,520	1,028,895		1,032,395
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	064 Sports Authority	64730300 SPA Stadium Improv 15 Revenue				1,112			1,112
Direct	064 Sports Authority	30288 SPA Arena Account 2019	064 Sports Authority	64740200 SPA Arena Account 2019				17,482,663	10,105,651		27,588,314
Direct	064 Sports Authority	30288 SPA Arena Revenue 2019	064 Sports Authority	64740300 SPA Arena Revenue 2019		118,523	40,921	759,704	7,937,191		8,856,339
Direct	064 Sports Authority	30290 SPA MLS Soccer Tax Revenue Fund	064 Sports Authority	64740400 SPA MLS Soccer Tax Revenue				2,458,366			2,458,366
Direct	064 Sports Authority	30350 SPA Ballpark Revenue 2013A	064 Sports Authority	64701100 SPA Ballpark Revenue 2013A				11,550			11,550
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	064 Sports Authority	64701200 SPA Ballpark Revenue 2013B				1,763			1,763
Direct	064 Sports Authority	31282 SPA Pub Imp Stadium Revenue 04	064 Sports Authority	64100400 SPA Stadium Revenue				1,625	6,346,057		6,347,682
Direct	064 Sports Authority	31283 SPA Stadium Capital Improvements	064 Sports Authority	64100500 SPA Stadium Capital Improvements				1,903			1,903
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	064 Sports Authority	64401019 SPA Stadium FY19 Cap Projs					575,209	13,266,334	13,841,543
Direct	064 Sports Authority	40283 SPA Arena Capital Improv Fund	064 Sports Authority	64401300 SPA Arena Capital Improv Rev				1			1
Direct	064 Sports Authority	40297 SPA NHC Contr Bellevue IceRink	064 Sports Authority	64401420 SPA NHC Contr Bellevue IceRink				1			1
Direct	064 Sports Authority	40298 SPA MLS Soccer Constr Rev Bids 2020	064 Sports Authority	64401430 SPA MLS Soccer Bd Proceeds COI				5,681			5,681
Direct	064 Sports Authority	40298 SPA MLS Soccer Constr Rev Bids 2020	064 Sports Authority	64401440 SPA MLS Soccer Construction Costs					100,380,570		100,380,570
Direct	064 Sports Authority	40299 SPA MLS Soccer Cap Inv Rev Bids 2020	064 Sports Authority	64401450 SPA MLS Soccer Capitalized Interest					6,919,545		6,919,545
Direct	064 Sports Authority	40301 SPA MLS Contribution Soccer Constr	064 Sports Authority	64401460 SPA MLS Contribution Soccer Constr						79,573,367	79,573,367
Direct	064 Sports Authority	49964 SPA CAFR Elimination	064 Sports Authority	64409999 SPA CAFR Elimination						(1,491,972)	(1,491,972)
Direct	064 Sports Authority	60006 SPA Sports Authority - CU	064 Sports Authority	64503000 SPA Facilities Management		201,374	73,016	1,201,240			1,475,630
Direct	064 Sports Authority	91364 SPA Bonded Debt & Interest	064 Sports Authority	64709000 SPA Bonded Debt & Interest		9,348					9,348
Direct	064 Sports Authority	91364 SPA General Fixed Assets	064 Sports Authority	64709000 SPA General Fixed Assets				19,820,976	(106,474,979)		(86,654,003)
Direct	064 Sports Authority Total					329,245	113,937	39,320,325	36,315,306	92,355,509	168,434,322
Direct	067 General Hospital	30003 General Fund 4% Reserve	067 General Hospital	67201000 4% GHO General Hospital						919,231	919,231
Direct	067 General Hospital	40119 G									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	068 District Energy System (DES)	16101 GSD General	068 District Energy System	0110119 ADM District Energy System						630,700	630,700
Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	068 DES-District Energy System	68113000 DES Debt Service 2012A				1,100,059		228	1,100,287
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	068 DES-District Energy System	68591000 DES Debt Service GO Bonds				62,830			62,830
Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	068 DES-District Energy System	68401016 DES FY16 Misc Service Projects				1,526,998		215,092	1,742,090
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	068 DES-District Energy System	68512000 DES Revenue 2010A-2						17,815,364	17,815,364
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	068 DES-District Energy System	68512100 DES CAFR Eliminations						(22,222,648)	(22,222,648)
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	068 DES-District Energy System	68511000 DES Oper General Account				16,774,701		5,521,591	22,296,292
Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	068 DES-District Energy System	68513000 DES Oper EDS Repair&Replace				103,204			103,204
Direct	068 District Energy System (DES)	68206 DES Operating Reserve	068 DES-District Energy System	68517000 DES Operating Reserve						873	873
Direct	068 District Energy System (DES) Total							19,567,792		1,961,200	21,528,992
Direct	070 Community Education Commission	30170 Community Education Commission	070 Community Education Commission	070701000 CEC Community Educ Commission		10,870	2,372	(69)		1,493	14,666
Direct	070 Community Education Commission Total					10,870	2,372	(69)		1,493	14,666
Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	071 Convention Center Authority	71130100 CCA Debt Service 2010A-1				1,326,013	4,200,000		5,526,013
Direct	071 Convention Center Authority	23101 CCA Debt Srvce Reserve 2010A-1	071 Convention Center Authority	71130150 CCA Debt Srvce Reserve 2010A-1						56,516	56,516
Direct	071 Convention Center Authority	23201 CCA Debt Srvce Reserve 2010A-2	071 Convention Center Authority	71130200 CCA Debt Srvce Reserve 2010A-2				11,324,472			11,324,472
Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	071 Convention Center Authority	71130300 CCA Debt Service 2010B				24,899,056	10,235,000	155,947	35,134,056
Direct	071 Convention Center Authority	23301 CCA Debt Srvce Reserve 2010B	071 Convention Center Authority	71130350 CCA Debt Srvce Reserve 2010B						208,082	208,082
Direct	071 Convention Center Authority	22999 CCA Debt Service CAFR	071 Convention Center Authority	71130105 CCA Debt Service CAFR				(402,685)	(14,435,000)		(14,837,685)
Direct	071 Convention Center Authority	30031 Hotel Occ Convention Ctr 2007	001 Administrative	01103310 ADM HOT Conv Ctr 2007 \$2 Tax						23,824,638	23,824,638
Direct	071 Convention Center Authority	30041 HOT Event and Marketing	001 Administrative	01103310 ADM HOT Event and Marketing Tax				4,274,298			4,274,298
Direct	071 Convention Center Authority	30042 Hotel Occ Conv Ctr 1% Tax	001 Administrative	01103250 ADM HOT Convention Ctr 1% Tax				-	18,625,410		18,625,410
Direct	071 Convention Center Authority	30043 Hotel Occ Conv Ctr 2007 1% Tax	001 Administrative	01103255 ADM HOT Conv Ctr 2007 1% Tax					17,119,555		17,119,555
Direct	071 Convention Center Authority	30044 Hotel Tourist Promotion	001 Administrative	01103260 ADM HOT Tourist Promotion				18,740,312			18,740,312
Direct	071 Convention Center Authority	30045 Hotel Occ Occupancy Tourist Relate	001 Administrative	01103290 ADM HOT Tourist Related						18,625,427	18,625,427
Direct	071 Convention Center Authority	30046 Hotel Occ Occupancy General Fnd 1%	001 Administrative	01103200 ADM HOT General Fnd 1%				961		18,608,120	18,609,081
Direct	071 Convention Center Authority	30047 Hotel Occ 2007 1% Secondary TDZ	001 Administrative	01103260 ADM HOT 2007 1% Secondary TDZ					1,505,952		1,505,952
Direct	071 Convention Center Authority	30171 CCA Surplus Revenue 2010B	071 Convention Center Authority	71130400 CCA Surplus Revenue 2010B					56,269	28,280,240	28,336,509
Direct	071 Convention Center Authority	30406 CCA CMHOF Maintenance Reserve	071 Convention Center Authority	71701000 CCA CMHOF Connector Maint Rsvr				342,651			342,651
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	071 Convention Center Authority	71440200 CCA Concours& Market Addition						(593)	(593)
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	071 Convention Center Authority	71440500 CCA NCC Redevel Conference Fac						4,000,000	4,000,000
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	071 Convention Center Authority	71440800 CCA FY20 MCC Capital Projects						1,059,773	1,059,773
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	071 Convention Center Authority	71440800 CCA FY21 MCC Capital Projects						668,702	668,702
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	071 Convention Center Authority	71440860 CCA FY22 Capital Projects						272,188	272,188
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	071 Convention Center Authority	71400105 CCA Capital Project CAFR						(111,411,731)	(111,411,731)
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71511100 CCA MCC Event Services		778,408	227,841				1,006,249
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71511150 FIN MCC Event Services		95,128				30,795	125,923
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512100 CCA MCC Engineering		909,512		282,703		5,470,361	6,662,576
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512200 CCA MCC Facilities		1,276,671		379,075		993,361	2,649,107
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512250 FIN MCC Facilities		222,512		115,118		410	338,040
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512300 CCA MCC Technology		398,377		125,597		691,415	1,215,389
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512350 FIN MCC Technology		148,681		59,497		492	208,670
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512400 CCA MCC Safety/Security		1,081,627		351,245		1,471,777	2,904,649
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512450 FIN MCC Safety/Security/Parkg		102,935		39,741		123	142,799
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512500 CCA MCC Parking		303,115	74,678			593,630	974,202
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512550 CCA MCC Food & Beverage						5,344	5,344
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71513100 CCA MCC Food & Beverage						309,262	309,262
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71514100 CCA MCC Sales Programs		349,309	66,017			96,951	512,277
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71514150 FIN MCC Sales Program		352,041		102,944		1,476	456,461
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71514200 CCA MCC Marketing & Public Rel		152,525		38,354		25,793	216,672
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71515100 CCA MCC Finance & Admin		419,306		92,540		1,111,232	1,623,078
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71515150 FIN MCC Finance & Admin		239,382		63,024		984	303,390
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71516100 CCA MCC Administration		1,250,071		176,098		469,641	1,895,810
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71516150 FIN MCC Administration		690,951		155,335		984	847,270
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71516200 CCA MCC Pushing/DBE		239,336		82,420		6,155	327,911
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71520100 CCA MCC FA/Debt						19,599,987	19,599,987
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	071 Convention Center Authority	71530100 CCA Revenue 2010A						678	678
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	071 Convention Center Authority	71530300 CCA Revenue 2010B						837	837
Direct	071 Convention Center Authority Total					9,006,887	2,442,822	91,464,309	108,425,601	18,608,120	229,947,739
Direct	075 Metro Action Commission (MAC)	10101 GSD General	001 Administrative	01101204 ADM Metro Action Commission						7,794,500	7,794,500
Direct	075 Metro Action Commission (MAC)	30098 COVID-19 Pandemic	075 Metro Action Commission	75902020 MAC COVID-19						(16)	(16)
Direct	075 Metro Action Commission (MAC)	30142 Storm/Flood 3/2021	075 Metro Action Commission	75701420 MAC Storm/Flood 3/2021						82,910	82,910
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	001 Administrative	01100111 ADM MAC CAFR Consolidate						(5,491,854)	(5,491,854)
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	075 Metro Action Commission	75701500 MAC Admin & LH Oper		1,305,675	428,573	1,623,789		3,987,539	6,745,576
Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	075 Metro Action Commission	75303100 MAC Fan and Cooling				1,823			1,823
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75302140 MAC Head Start		9,566,400	3,896,931	2,888,271		534,500	16,676,102
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308450 MAC Early Head Start		1,114,101	435,717	235,764		100,000	1,885,582
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308480 MAC Head Start/Early COVID Cares				513,403		61,357	484,644
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75309470 MAC Head Start/Early COVID Supplement							
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308480 MAC Head Start/Early American RescuePlan		40,058	10,782	26,667		32,030	148,622
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303101 MAC LIHEAP		228,718	91,239	4,966,049		421,711	5,707,717
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303103 MAC LIHEAP Cares Act				163,500		13,044	176,994
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303104 MAC LIHEAP Supplemental				(244)		(22)	(266)
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303150 MAC LIHEAP Supplemental				1,211			1,211
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	075 Metro Action Commission	75303201 MAC CSBG Emergency Services		607,840	252,146	513,786		190,574	1,564,346
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	075 Metro Action Commission	75303202 MAC CSBG Cares Act		51,969	17,257	143,624		30,111	242,961
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	075 Metro Action Commission	75303300 MAC Summer Food		93,818	17,199	509,458		115,000	735,475
Direct	075 Metro Action Commission (MAC)	31508 MAC B/F&F Care Program	075 Metro Action Commission	75302200 MAC CAFR G&G				83,482		115,710	199,192
Direct	075 Metro Action Commission (MAC)	31508 MAC B/F&F Care Program	075 Metro Action Commission	75302300 MAC HS B/F & A/F Care		80,020	12,406	15,688		9,346	120,458
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	075 Metro Action Commission	75705000 MAC Parent Club Federal Fnd				1,028			3,472
Direct	075 Metro Action Commission (MAC)	31512 MAC Community Svc Assistance	075 Metro Action Commission	75704000 MAC Community Svc Assistance				219,341		145,460	364,801
Direct	075 Metro Action Commission (MAC)	31514 MAC ComSrv/Poverty Summit	075 Metro Action Commission	75306100 MAC ComSrv PovertySummi(CSPS)				23,413		2,668	26,081
Direct	075 Metro Action Commission (MAC)	31521 MAC Share the Warmth	075 Metro Action Commission	75308540 MAC Share the Warmth Program							26,198
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75308630 MAC The Kresge Foundation Grant		141,686		51,954		23,603	217,301
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75311000 MAC Youth Employment		228,892		33,045		1,321,849	1,793,383
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75311010 MAC Opportunity Now Foundation		2,912		223		181	3,316
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75311030 MAC W/OVA Youth Grant		157,437		57,894		63,249	278,579
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75312000 MAC Workforce		121,133		49,521		4,544	201,380
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75312010 MAC Green Jobs Initiative				34			34
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75312020 MAC SNAP E&T				-			-
Direct	075 Metro Action Commission (MAC)	31524 MAC VOCA	075 Metro Action Commission	75313000 MAC VOCA		15,801	4,812				

**NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation**

Sum of FY22 Actual (Rounded)	Cost Allocation Plan		Dept. No. & Description		Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total	
	075 Metro Action Commission (MAC)	31529 MAC CSBG CARES Grant	075 Metro Action Commission	75302500 MAC CSBG Rapid-Cycle Impact Proj 21-22		21,873	3,847	5,616		4,326	35,662	
Direct	075 Metro Action Commission (MAC) Total					15,031,676	5,551,055	71,105,700	93,387	7,794,498	99,576,316	
Direct	077 Metro Development & Housing Authority (N)	10101 GSD General	001 Administrative	01101693 ADM MDHA VASH Pilot Program					89,000		89,000	
Direct	077 Metro Development & Housing Authority (N)	10101 GSD General	001 Administrative	01101998 ADM MDHA Prop Tax Increments					10,917,080		10,917,080	
Direct	077 Metro Development & Housing Authority (N)	10101 GSD General	001 Administrative	01191998 ADM MDHA Prop Tax Increments					2,018,824		2,018,824	
Direct	077 Metro Development & Housing Authority (N)	40022 GSD FY22 Cap Projs RS2021-1201	077 MDHA	77401022 MDHA Afrid Housg-Infra Partcph Agmnts					2,719,222		2,719,222	
Direct	077 Metro Development & Housing Authority (MDHA) Total								15,745,126		15,745,126	
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	001 Administrative	01101304 ADM Subsidy MTA					51,835,900		51,835,900	
Direct	078 Metropolitan Transit Authority (MTA)	40019 GSD FY15 Capital Projects	078 MTA	78400315 MTA BRT Lite Infrastructure					327,225		327,225	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78400518 RTA - Fed / State Grants					1,176,939		1,176,939	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78400618 MTA Fare Collection System					1,793,299		1,793,299	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78407018 MTA TSU Circulator					242,766		242,766	
Direct	078 Metropolitan Transit Authority (MTA)	40021 GSD FY21 Cap Projs RS2021-757	078 MTA	78403021 MTA Shelter Imprvmts & Nbrhd Trans Ctrs					586,716		586,716	
Direct	078 Metropolitan Transit Authority (MTA)	40119 GSD FY19B Capital Projects	078 MTA	784002119 MTA Grant Matching					625,039		625,039	
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	078 MTA	78501000 MTA Administration		225,371	60,688		13	912	287,964	
Direct	078 Metropolitan Transit Authority (MTA) Total					225,371	60,688		13	56,588,796	56,874,868	
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102151 ADM Schools Paraprof/AP/Testing						1,200,000	1,200,000	
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102154 ADM MNPS Advocacy Centers						1,400,000	1,400,000	
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102155 ADM MNPS Psychologists						545,900	545,900	
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	080 MNPS	80106000 MNPS Debt Service					37,495,978	74,545,548	112,041,526	
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	080 MNPS	80109104 MNPS Debt Srv General Revenue					22,843		22,843	
Direct	080 Metro Nashville Public Schools (MNPS)	30092 Tornadoes 3/2020 Response/Relief	080 MNPS	80703320 MNPS Tornadoes 3/3/2020					(9,782)		(9,782)	
Direct	080 Metro Nashville Public Schools (MNPS)	30099 COVID-19 Pandemic	080 MNPS	80902020 MNPS COVID-19					(4,987,275)		(4,987,275)	
Direct	080 Metro Nashville Public Schools (MNPS)	30116 COVID Reserve Post 2020	080 MNPS	80902022 MNPS COVID Reserve Post 2020					4,987,275		4,987,275	
Direct	080 Metro Nashville Public Schools (MNPS)	30116 COVID FEMA	080 MNPS	80302022 MNPS COVID FEMA		3,263	563				3,826	
Direct	080 Metro Nashville Public Schools (MNPS)	30119 Tornadoes 12/2021 Response/Relief	080 MNPS	80712021 MNPS Tornadoes 12/2021 Response/Relief						457,895	457,895	
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	080 MNPS	80700510 MNPS NAECC66 Litton MS					2,378		2,378	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701015 MNPS COVID-19 Program Donations		5,325	408		11,501		17,234	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701016 MNPS Guidance Donations					3,328		3,328	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701019 MNPS Dollar General-325GlenHS		21,626	2,310				23,936	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701021 MNPS CMA-Keep the MusicPlaying		(35)	35		23,088		23,088	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701024 MNPS School Choice Festival					2,988		2,988	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701026 MNPS J.U. NPEF		537	90		14,214		14,841	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701035 MNPS QSCB Interest Payment						1,625,455	1,625,455	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701045 MNPS STAR Awards					989		989	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701047 MNPS HUB Student Visit Honorarium (Ford)					21,938		21,938	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701051 MNPS NBPTS 13 grant		1,738	206		23,044		25,044	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701075 MNPS Big Machine Label - MMU					2,327		2,327	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701079 MNPS Fatherhood Festival					69,627		69,627	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701096 MNPS Vanderbilt Univ Nil GRANT		153,856					153,856	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701098 MNPS TCRS Pension Contribution						11,305,003	11,305,003	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701140 MNPS Music & Arts Prog					629		629	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701145 MNPS Dual Enrollment Program					300		300	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701147 MNPS Visual Arts Donations					18,896		18,896	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701148 MNPS Grammy Foundation		2,710	693				3,403	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701149 MNPS Battle of the STEM							11,911	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701155 MNPS TSU Agriculture Bioscienc		6,600	1,129		14,964		22,693	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701157 MNPS UW Rise For Reading		(56)	56				-	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701165 MNPS Special Ed High Cost Fund					171,360		171,360	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701184 MNPS Cane Ridge Elem Elevates Grant					7,277		7,277	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701200 MNPS Foundation SEL		35,931	13,751				49,682	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701202 MNPS Notes for Education Grant FY20					16,770		16,770	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701235 MNPS Crieve Hall - PTSO iPad					12,437		12,437	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701260 MNPS Donelson MS CMA Grant					3,600		3,600	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701397 MNPS Harris Hillman West TN Healthcare					6,588		6,588	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701440 MNPS Hillwood Spurwink Grant		9,148	1,604				10,752	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701450 MNPS Hume Egg - Seneca/Amazon Arts					3,286		3,286	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701451 MNPS Hull Jackson Rogers Group					3,325		3,325	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701498 MNPS Kennedy NCWIT Aspirer! (Girls that STEM)		(14)	14				-	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701555 MNPS Dollar General - Meigs Middle					935		935	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701576 MNPS Mt View Elem PTA Donation					10,115		10,115	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701665 MNPS TN Score Next Steps-FAFSA Frenzy Innovation					10,861		10,861	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701725 MNPS Tusculum Elem - FBC Stage Curtains					8,935		8,935	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701730 MNPS Whitlitt - Boks PAG					11,435		11,435	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701910 MNPS Youth Court Restorative Team					713		713	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702007 MNPS IT Dept Dell Technology		111,763	43,251				155,014	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702014 MNPS Amazon First Computer Science		13,224	2,683		5,783		21,690	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702021 MNPS TN Titans Foundation					38,714		38,714	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702035 MNPS Charter School Office		675,308			167,384		842,692	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702036 MNPS Charter School Office App		22,923	4,108		3,000		30,031	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702130 MNPS Bellevue CMA Grant					3,850		3,850	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702149 MNPS TVA Robotics					11,143		11,143	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702308 MNPS Fall Hamilton Mortenson Messer MLS Stadium					4,075		4,075	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703000 MNPS Hayes Trinity Neighborhood Coalition					8,269		8,269	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702410 MNPS Head Woman In Tech K-12 Teacher					2,429		2,429	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702532 MNPS McGavock Cummins Diesel					31,794		31,794	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702555 MNPS Meigs Prismatic Technologies					4,650		4,650	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702605 MNPS Robotics Academy Supplies					11,759		11,759	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702929 MNPS Before/After Care PreK-CR		391,026	113,500				504,526	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703028 MNPS Community Achieves					301		301	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703037 MNPS MNPS New Skills Ready Grant		450,886	137,201				588,087	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703550 MNPS Maplewood Bridgestone					1,000		1,000	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703590 MNPS Napier Ingram Donations					11,428		11,428	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703787 MNPS Whites Creek Amazon Grant					9,854		9,854	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704590 MNPS NFL Foundation					7,723		7,723	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704783 MNPS Creswell Mehary BRIDGE to Success					25,312		25,312	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704787 MNPS Whites Creek Mehary Partnership					19,894		19,894	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704911 MNPS ACTION FOR HEALTHY KIDS					238		238	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80706632 MNPS Pearl Cohn - Caterpillar Scholarship					20,000		20,000	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709002 MNPS Literacy Rollout PD - NPEF		50	8		13,721		13,779	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709003 MNPS PROCEDUREMENT REBATES					26,313		26,313	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709070 MNPS Greeny Trickett Foundation					679		679	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709595 MNPS Neelys Bend Elem - Farm Beau Garden					807		807	

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101003 MNPS Purchasing	080 MNPS	720,557	268,952	100	-	-	989,509
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101004 MNPS Accounting	080 MNPS	696,322	250,447	3,768	-	-	950,537
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101005 MNPS School Operating Budget	080 MNPS	(1,125,022)	-	234,690	-	-	(890,332)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101006 MNPS Human Resources & Org Dev	080 MNPS	4,108,822	1,111,973	2,464,729	134,448	-	7,819,972
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101007 MNPS Technology Services	080 MNPS	10,791,767	3,881,675	9,935,286	-	-	24,611,728
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101008 MNPS Student Assignment Svcs	080 MNPS	604,781	267,342	100,524	-	-	972,647
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101009 x-MNPS K Twelve Administration	080 MNPS	-	105	-	-	-	105
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101010 MNPS Discipline Services	080 MNPS	2,801,033	856,913	485,989	-	-	4,143,935
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101011 MNPS Chief Operating Officer	080 MNPS	172,839	57,023	1,149	-	-	231,011
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101014 MNPS Instructional Support	080 MNPS	217,015	124,003	876	-	-	341,894
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101015 MNPS Business and Facility Svc	080 MNPS	244,294	76,730	84,981	-	-	406,005
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101016 MNPS Guidance	080 MNPS	342,397	92,831	160,857	-	-	596,085
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101017 MNPS Operations	080 MNPS	-	-	22,316,936	-	-	22,316,936
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101018 MNPS Library Media & Tech	080 MNPS	-	-	11,569	-	-	11,569
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101019 MNPS Textbook Services	080 MNPS	-	-	704,500	-	-	704,500
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101020 MNPS School Social Work	080 MNPS	3,347,341	1,100,967	89,630	-	-	4,537,938
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101022 MNPS Transportation	080 MNPS	4,999,490	1,974,248	5,227,494	-	-	12,201,232
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101023 MNPS Construction	080 MNPS	504,508	132,666	420,731	-	-	1,057,905
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101025 MNPS Attendance	080 MNPS	638,470	243,389	7,547	-	-	889,406
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101026 MNPS Student Family Services	080 MNPS	1,721,899	867,960	97,998	-	-	2,687,857
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101027 MNPS Info Mgmt & Decision	080 MNPS	3,520,960	1,569,979	38,889	-	-	5,129,828
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101028 MNPS Community Achieves	080 MNPS	1,582,182	577,823	383,229	-	-	2,543,234
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101029 MNPS Extended Learning Service	080 MNPS	50,221	12,124	324	-	-	62,669
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101030 MNPS Special Leave	080 MNPS	1,800	-	-	-	-	1,800
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101033 MNPS Smaller Learning Comm SLC	080 MNPS	89,691	26,245	587,513	-	-	703,449
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101035 MNPS Charter Sch Office	080 MNPS	49,963	17,068	79	-	-	67,110
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101036 MNPS Student Services	080 MNPS	241,193	93,431	(9,542,840)	-	9,542,840	334,624
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101037 MNPS Career & Technical Edu	080 MNPS	257,606	79,934	(25,444,291)	-	-	312,291
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101038 MNPS Curriculum & Instruction	080 MNPS	949,496	298,735	46,632	-	-	1,294,863
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101041 MNPS Financial Operations	080 MNPS	760,304	318,096	31,750	-	-	1,110,150
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101043 MNPS School Audit	080 MNPS	516,545	183,661	91,029	32,909	-	824,144
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101044 MNPS Insurance and Retirement	080 MNPS	781,448	436,990	11,428	-	-	1,229,866
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101045 MNPS General Purpose	080 MNPS	1,299,653	148,635	4,801,742	126	1,482,600	7,532,756
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101046 MNPS Mail and Delivery	080 MNPS	10,663	2,241	58,244	-	-	71,148
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101047 MNPS Pupil Personnel	080 MNPS	4,092,927	1,310,337	1,570	-	-	5,404,834
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101048 MNPS Library Services	080 MNPS	141,745	43,060	317,292	-	-	502,097
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101050 MNPS Homebound	080 MNPS	355,629	97,033	48,403	-	-	501,065
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101051 MNPS Hearing Impaired	080 MNPS	66,084	27,831	473	-	-	94,388
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101052 MNPS Speech	080 MNPS	1,008,522	249,048	92	-	-	1,257,662
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101053 MNPS Employee Relations	080 MNPS	198,795	58,461	257,256	-	-	414,512
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101055 MNPS Research and Evaluation	080 MNPS	1,160,893	351,525	1,223,645	-	-	2,736,063
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101056 MNPS Family Information Center	080 MNPS	526,041	223,618	10,028	-	-	760,687
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101061 MNPS Athletic Department	080 MNPS	-	-	624,261	3,175	-	627,436
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101064 MNPS Exceptional Education	080 MNPS	9,986,647	3,586,736	7,021,581	-	-	20,594,964
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101066 MNPS Board Members	080 MNPS	318,250	133,893	16,214	-	-	468,357
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101068 MNPS Market Services	080 MNPS	1,148	1,468	-	-	-	2,616
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101071 MNPS Curriculum&Instruction-ES	080 MNPS	1,157	205	150	-	-	1,512
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101072 MNPS Curriculum&Instruction-MS	080 MNPS	140,441	33,022	988	-	-	174,451
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101074 MNPS Federal Programs	080 MNPS	216,570	54,457	26,810	-	-	297,837
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101080 MNPS Division Teaching & Learn	080 MNPS	269,434	81,685	356,476	-	-	706,595
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101083 MNPS Supply Center	080 MNPS	217,585	104,367	24,379	-	-	346,331
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101085 MNPS Maintenance	080 MNPS	8,389,479	3,634,804	7,036,511	-	-	19,060,794
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101088 MNPS Communications	080 MNPS	1,147,533	377,760	274,578	-	120,333	19,181,127
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101090 MNPS County Pension Employees	080 MNPS	-	-	521,931	-	-	521,931
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101091 MNPS City Pension Employees	080 MNPS	-	-	232,369	-	-	232,369
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101093 MNPS Metro Pension Employees	080 MNPS	-	-	25,012,291	-	4,285,000	29,297,291
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101095 MNPS Bus Drivers	080 MNPS	6,463,392	2,863,498	-	-	-	9,326,890
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101100 MNPS Margaret Allen Middle	080 MNPS	2,218,557	725,163	221,354	-	-	3,165,074
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101105 MNPS Amqui Elementary	080 MNPS	2,569,208	904,945	155,347	-	-	3,629,500
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101110 MNPS Antioch High	080 MNPS	9,782,204	3,084,190	1,269,906	-	-	14,136,300
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101111 MNPS Antioch Middle	080 MNPS	3,663,029	1,225,865	344,375	-	-	5,233,269
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101114 MNPS W A Bass Adult Program	080 MNPS	560,883	166,823	34,933	-	-	762,639
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101115 x-MNPSBailey Middle	080 MNPS	-	-	32,113	-	-	32,113
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101116 MNPSW A Bass ALC	080 MNPS	1,037,679	347,977	16,966	-	-	1,402,622
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101117 MNPS Transitions at Bass	080 MNPS	434,456	151,968	129,607	-	-	716,151
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101120 MNPS Jere Baxter Middle	080 MNPS	2,444,908	823,388	399,708	1,792	-	3,669,796
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101122 MNPS Lakeview Elementary	080 MNPS	3,081,114	1,078,498	153,335	-	-	4,312,947
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101130 MNPS Bellevue Middle	080 MNPS	3,103,230	1,030,107	234,090	-	-	4,367,427
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101135 MNPS Bellsire Elementary	080 MNPS	2,196,762	774,520	135,877	-	-	3,107,159
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101142 MNPS The Big Picture School	080 MNPS	1,684,127	526,565	166,292	-	-	2,376,984
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101145 MNPS Norman Binkley Elementary	080 MNPS	3,536,246	1,230,273	207,130	-	-	4,973,649
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101152 MNPS Ivanetta H Davis ELC	080 MNPS	1,503,985	536,987	191,516	-	-	2,232,488
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101155 MNPSBreck Church Middle	080 MNPS	-	-	25,062	-	-	25,062
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101156 MNPS Burns Vista Elementary	080 MNPS	33,452	15,122	64,182	-	-	112,756
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101175 MNPS Ida B Wells Elementary	080 MNPS	1,816,215	563,626	235,910	-	-	2,615,751
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101182 MNPS Cane Ridge High	080 MNPS	8,843,526	2,907,517	955,204	-	-	12,706,247
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101184 MNPS Cane Ridge Elementary	080 MNPS	3,504,117	1,134,213	217,343	-	-	4,855,673
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101185 MNPS Crane Hall Elementary	080 MNPS	1,383,758	455,844	121,369	-	-	1,960,971
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101186 MNPS Casa Azafra ELC	080 MNPS	688,136	235,784	112,134	-	-	1,036,054
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101200 MNPS Chadwell Elementary	080 MNPS	2,174,733	690,411	162,295	-	-	3,027,439
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101205 MNPS Charlotte Park Elementary	080 MNPS	3,130,838	1,052,122				

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Johnering Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101245 MNPS McQuinn Assess Center	080 MNPS	1,479,423	450,729	192,997			2,123,149
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101285 MNPS John Early Museum Magnet	080 MNPS	3,386,873	1,139,052	139,898	4,022		4,669,845
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101290 MNPS East Middle	080 MNPS	3,098,494	1,054,789	242,314			4,222,800
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101296 MNPS East Middle	080 MNPS	1,838,551	613,759	216,900			2,667,210
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101308 MNPS Fall-Hamilton Elementary	080 MNPS	2,225,263	766,504	172,169			3,163,935
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101310 MNPS J E Moss Elementary	080 MNPS	4,338,238	1,472,805	300,992			6,112,035
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101315 MNPS Gateway Elementary	080 MNPS	1,761,706	559,720	140,003			2,461,429
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101320 MNPS Goodlettsville Elementary	080 MNPS	3,098,494	1,054,789	71,377			4,224,860
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101325 MNPS Goodlettsville Elementary	080 MNPS	6,371,751	2,225,384	885,286			9,282,421
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101330 MNPS Glandale Elementary	080 MNPS	2,301,229	817,017	97,816			3,216,062
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101335 MNPS Glengary Elementary	080 MNPS	2,302,398	792,321	174,587			3,269,306
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101340 x-MNPS Glenn Elementary	080 MNPS	-	-	-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101345 MNPS Glenview Elementary	080 MNPS	2,980,451	964,464	220,347			4,165,262
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101350 MNPS Goodlettsville Elementary	080 MNPS	2,231,790	751,119	86,983			3,069,892
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101355 MNPS Goodlettsville Middle	080 MNPS	3,097,308	1,029,436	239,124			4,365,868
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101380 MNPS Gower Elementary	080 MNPS	3,302,676	1,176,426	230,350			4,709,452
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101385 MNPS Gra Mar Middle	080 MNPS	-	-	147,494			147,494
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101370 MNPS Granbery Elementary	080 MNPS	4,035,173	1,490,026	183,967			5,708,166
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101375 MNPS Alex Green Elementary	080 MNPS	2,485,643	776,001	160,843			3,422,487
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101380 MNPS Julia Green Elementary	080 MNPS	2,432,098	839,258	150,082			3,421,438
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101395 MNPS Harpeth Valley Elementary	080 MNPS	3,621,438	1,472,076	164,616			5,258,130
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101397 MNPS Harris-Hillman Special Ed	080 MNPS	2,206,371	855,855	187,634			3,250,220
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101400 MNPS Haywood Elementary	080 MNPS	1,931,573	596,950	256,324			2,784,847
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101405 MNPS Haywood Elementary	080 MNPS	3,371,143	1,159,210	248,950			4,779,303
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101410 MNPS Head Middle	080 MNPS	2,834,096	958,520	186,410			3,979,026
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101415 MNPS Hermitage Elementary	080 MNPS	2,097,783	829,610	106,987			3,034,380
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101419 MNPS Hermitage Elementary	080 MNPS	1,098,526	435,979	102,069			1,636,574
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101420 MNPS Hickman Elementary	080 MNPS	2,412,939	818,064	138,050			3,369,053
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101422 MNPS TheAcademy-Hickory Hollow	080 MNPS	862,349	264,191	1,257,835			2,384,375
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101434 MNPS H G Hill Middle	080 MNPS	3,728,884	1,327,677	361,222			5,418,583
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101435 MNPS Hillboro High	080 MNPS	6,993,383	2,484,408	937,681			10,415,472
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101440 MNPS Hillboro High	080 MNPS	6,128,089	2,107,003	874,261			9,109,353
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101448 MNPS Cora Howe School	080 MNPS	2,069,907	727,421	162,325			2,959,653
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101450 MNPS Hume-Fogg High	080 MNPS	4,071,875	1,406,721	481,733			5,960,329
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101451 MNPS Hull Jackson Elementary	080 MNPS	2,772,148	994,358	251,472			4,017,978
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101452 MNPS Hunters Lane High	080 MNPS	6,916,175	2,353,188	742,058			10,011,421
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101455 MNPS Inglewood Elementary	080 MNPS	1,618,494	565,215	161,442			2,345,151
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101460 MNPS Andrew Jackson Elementary	080 MNPS	2,861,316	1,145,953	164,334			4,171,603
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101465 MNPS Joelton Elementary	080 MNPS	1,915,289	707,635	34,869			2,657,793
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101470 MNPS Joelton Middle	080 MNPS	26,995	8,219	71,354			106,168
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101475 x-MNPS Joelton School	080 MNPS	-	-	36,133			36,133
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101480 MNPS Johnson ALC	080 MNPS	1,841,879	655,935	116,469			2,614,283
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101485 MNPS Jones Paideia	080 MNPS	1,768,843	566,914	255,558			2,591,315
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101495 MNPS Tom Joy Elementary	080 MNPS	2,434,834	818,626	198,899			3,452,359
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101496 MNPS A Z Jackson Elementary	080 MNPS	4,223,003	1,504,086	620,526			6,347,615
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101497 MNPS Martin Luther King Magnet	080 MNPS	5,482,379	1,781,196	534,971			7,798,546
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101498 MNPS John F Kennedy Middle	080 MNPS	4,277,683	1,379,673	349,970	509		6,007,835
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101500 MNPS Robert E Lillard Elem	080 MNPS	1,015,000	358,817	70,750			1,444,567
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101510 MNPS Isaac Litton Middle	080 MNPS	2,582,566	901,546	206,862			3,690,974
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101520 MNPS Lockeland Elementary	080 MNPS	1,770,258	658,871	132,369			2,561,498
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101522 MNPS Ruby Major Elementary	080 MNPS	2,700,654	956,503	231,493			3,888,650
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101530 MNPS McGavock Elementary	080 MNPS	1,689,812	572,882	279,190			2,541,884
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101532 MNPS McGavock High	080 MNPS	10,848,037	3,700,591	1,001,124			15,549,752
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101535 MNPS McGavock Middle	080 MNPS	1,908,156	599,275	153,363			2,660,794
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101540 MNPS McMurray Middle	080 MNPS	4,222,643	1,383,791	312,285			5,918,719
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101545 MNPS Madison Middle School	080 MNPS	2,955,557	920,055	333,078			4,208,690
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101548 MNPS Special Ed Early Childhood	080 MNPS	12,400	2,588	549			15,537
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101550 MNPS Maplewood High	080 MNPS	4,010,721	1,355,421	508,695	2,144		5,876,981
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101551 MNPS Thurgood Marshall Middle	080 MNPS	4,545,756	1,591,943	304,060			6,441,759
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101552 MNPS Henry C Maxwell Elem	080 MNPS	3,102,628	983,881	185,763			4,272,272
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101555 MNPS Meigs Middle Magnet	080 MNPS	3,262,719	1,210,796	227,040			4,700,555
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101560 MNPS Dan Mills Elementary	080 MNPS	3,045,534	1,131,640	158,732			4,332,906
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101562 MNPS Middle College High Sch	080 MNPS	944,449	326,549	369,673			1,640,671
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101563 MNPS John Trolwood Moore MS	080 MNPS	3,412,458	1,130,237	263,779			4,806,474
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101575 MNPS Thomas A Edison Elem	080 MNPS	3,442,734	1,145,601	235,325			4,823,660
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101576 MNPS Mt View Elementary	080 MNPS	4,122,955	1,504,600	235,847			5,863,402
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101577 MNPS Apollo Middle	080 MNPS	4,133,106	1,440,439	378,022			5,951,567
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101585 MNPS Murrell School	080 MNPS	1,553,152	497,947	195,306			2,246,405
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101590 MNPS Napier Elementary	080 MNPS	1,871,238	617,740	191,589			2,680,567
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101595 MNPS Neelys Bend Elementary	080 MNPS	1,723,987	585,538	186,230			2,495,755
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101610 MNPS Old Center Elementary	080 MNPS	2,159,284	730,650	162,329			3,052,263
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101612 MNPS William Henry Oliver MS	080 MNPS	4,553,438	1,650,254	505,021			6,708,713
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101613 MNPS The Academy at Ory Mills	080 MNPS	880,869	283,28	423,028			1,387,175
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS John Overton High	080 MNPS	9,635,263	3,377,887	957,731			13,970,881
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101618 MNPS Paragon Mills Elementary	080 MNPS	3,158,184	1,130,759	186,552			4,475,495
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101620 MNPS Park Avenue Elementary	080 MNPS	2,170,825	704,599	232,803			3,108,197
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101632 MNPS Pearl Cohen Elementary	080 MNPS	4,599,816	1,085,517	129,654			5,814,987
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101640 MNPS Pennington Elementary	080 MNPS	1,828,850	638,807	120,645			2,588,302
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101650 MNPS Percy Priest Elementary	080 MNPS	2,620,673	1,014,174	123,077			3,757,924
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	8							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Direct / Indirect	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101183 MNPS Two Rivers Middle	080 MNPS	2,337,590	723,116	311,741	-	-	3,372,447
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101735 MNPS USA Elementary	080 MNPS	3,653,546	1,309,618	189,036	-	-	5,152,200
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101748 MNPS Nashville Virtual School	080 MNPS	829,410	223,926	82,772	-	-	1,136,108
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101755 MNPS Warner Elementary	080 MNPS	2,236,088	719,895	172,159	-	-	3,127,122
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101765 MNPS Waverly Belmont ES	080 MNPS	2,723,921	981,279	146,539	-	-	3,851,739
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101770 MNPS West End Middle	080 MNPS	2,791,784	958,674	246,236	-	-	3,996,694
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101775 MNPS Westmeads Elementary	080 MNPS	2,553,547	924,024	128,839	-	-	3,606,410
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101783 MNPS Creswell Middle Prep SOA	080 MNPS	1,714,279	578,865	396,210	-	-	2,689,354
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101784 MNPS Robert Churchwell Museum	080 MNPS	1,922,317	539,439	138,696	-	-	2,600,452
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101787 MNPS Whites Creek High	080 MNPS	2,877,585	967,260	733,811	-	-	4,578,656
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101790 MNPS John B Whitist Elem	080 MNPS	2,550,439	925,581	176,688	-	-	3,652,708
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101805 MNPS Wright Middle	080 MNPS	4,139,265	1,376,418	529,490	-	-	6,045,173
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101828 MNPS ELL	080 MNPS	4,528,728	1,435,397	795,804	-	-	6,759,929
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101835 MNPS Safety and Security	080 MNPS	2,145,371	830,661	648,575	-	-	3,624,607
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101863 MNPS General Revenue	080 MNPS	48,360	15,339	1,052	-	-	64,751
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101881 MNPS Day to Day Sub Area I	080 MNPS	2,959,994	223,371	31	-	-	3,183,396
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101884 MNPS Sub & Clerical Aids	080 MNPS	467,931	35,902	-	-	-	503,833
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101888 MNPS Staff Development	080 MNPS	-	-	7,586	-	-	7,586
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101894 MNPS BEP Teacher Supply	080 MNPS	-	-	1,297,022	-	-	1,297,022
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101901 MNPS Advocacy Centers	080 MNPS	-	-	425,894	-	-	425,894
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101911 MNPS Old Bellevue FD	080 MNPS	-	-	6,155	-	-	6,155
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101925 MNPS Fixed Assets & Inventory	080 MNPS	1,475,736	623,310	242,296	-	-	2,341,342
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101955 MNPS Special Ed Bus Sub	080 MNPS	8,616,207	3,787,845	-	-	-	12,404,052
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80111000 MNPS General Revenue	080 MNPS	-	-	148,694	6,970,865	-	7,119,559
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80122045 MNPS Project 22 Transportation	080 MNPS	359,867	71,923	-	-	-	431,790
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80150045 MNPS Project 50	080 MNPS	-	-	252,729	-	188,143,217	188,395,946
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80160045 MNPS Project 60	080 MNPS	2,013,575	393,971	87,358	-	-	2,494,904
000	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80168045 MNPS Project 88	080 MNPS	53,957	7,324	14,898	-	-	76,179
000	Direct	080 Metro Nashville Public Schools (MNPS)	35132 X-MNPS Federal/State Grants	080 MNPS	80300200 x-MNPS Federal/State Grants	080 MNPS	-	-	-	-	-	-
000	Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	080 MNPS	80704000 MNPS Unemployment Compensation	080 MNPS	-	-	80,262	-	-	80,262
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701181 MNPS Cameron College Prep	080 MNPS	-	-	9,115,436	-	-	9,115,436
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701286 MNPS East End Prep	080 MNPS	-	-	11,614,056	-	-	11,614,056
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701305 MNPS Charter Community	080 MNPS	-	-	7,185,631	-	-	7,185,631
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701457 MNPS Interlip Prep	080 MNPS	-	-	12,247,881	-	-	12,247,881
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701499 MNPS KIPP Kirkpatrick ES(KIRK)	080 MNPS	-	-	5,388,975	-	-	5,388,975
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701501 MNPS KIPP Nash College Prep ES	080 MNPS	-	-	6,072,107	-	-	6,072,107
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701502 MNPS KIPP Academy	080 MNPS	-	-	5,361,133	-	-	5,361,133
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701503 MNPS KIPP Nash College Prep MS	080 MNPS	-	-	4,893,528	-	-	4,893,528
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701504 MNPS KIPP Collegiate High Sch	080 MNPS	-	-	6,720,831	-	-	6,720,831
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701506 MNPS Knowledge Academies	080 MNPS	-	-	1,810,490	-	-	1,810,490
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701507 MNPS LEAD Prep Southeast	080 MNPS	-	-	11,824,366	-	-	11,824,366
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701508 MNPS Knowledge Academy	080 MNPS	-	-	6,870,522	-	-	6,870,522
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701511 MNPS Knowledge Academies HS	080 MNPS	-	-	2,903,315	-	-	2,903,315
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701512 MNPS KA at the Crossing	080 MNPS	-	-	1,577,410	-	-	1,577,410
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701517 MNPS Liberty Collegiate	080 MNPS	-	-	5,381,516	-	-	5,381,516
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701592 MNPS Nashville Classical	080 MNPS	-	-	7,778,779	-	-	7,778,779
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701594 MNPS Nash Preparatory	080 MNPS	-	-	3,289,170	-	-	3,289,170
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701652 MNPS Purpose Prep	080 MNPS	-	-	5,062,261	-	-	5,062,261
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701660 MNPS Republic High School	080 MNPS	-	-	9,192,716	-	-	9,192,716
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701687 MNPS Rocketship Nash NE Elem	080 MNPS	-	-	6,619,336	-	-	6,619,336
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701688 MNPS Rocketship United	080 MNPS	-	-	7,945,436	-	-	7,945,436
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701687 MNPS Smithsonian Craighhead Acad	080 MNPS	-	-	3,415,769	-	-	3,415,769
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701695 MNPS Stem Preparatory	080 MNPS	-	-	7,326,354	-	-	7,326,354
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701696 MNPS STEM Prep HS	080 MNPS	-	-	7,329,139	-	-	7,329,139
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701712 MNPS STRIVE Collegiate Academy	080 MNPS	-	-	4,857,556	-	-	4,857,556
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701743 MNPS Valor Flagship Academy	080 MNPS	-	-	19,413,222	-	-	19,413,222
000	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701744 MNPS Valor Voyager Academy	080 MNPS	-	-	7,147,666	-	-	7,147,666
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302721 MNPS IDEA Preschool FY21	080 MNPS	14,808	5,719	-	-	-	20,527
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302722 MNPS IDEA Preschool FY22	080 MNPS	205,485	90,094	13,109	-	16,623	325,311
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303179 MNPS IDEA-Part B FY19	080 MNPS	-	17	-	-	-	17
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303720 MNPS IDEA-Part B FY20	080 MNPS	4,325	2,934	-	-	-	7,259
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303721 MNPS IDEA-Part B FY21	080 MNPS	7,130,917	2,594,437	(6,493)	-	-	9,724,861
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303722 MNPS IDEA-Part B FY22	080 MNPS	2,886,413	848,953	3,834,850	-	123,688	9,642,549
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80312721 MNPS IDEA SPDG Incentive Funds FY21	080 MNPS	-	-	(1,281)	-	-	(1,281)
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80312722 MNPS IDEA SPDG Incentive Funds FY22	080 MNPS	-	-	5,010	-	-	5,010
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313720 MNPS SP ED TRANS SCH-WORK FY20	080 MNPS	-	-	315	-	557	872
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313721 MNPS SP ED TRANS SCH-WORK FY21	080 MNPS	94,376	30,461	315	-	-	125,152
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313722 MNPS SP ED TRANS SCH-WORK FY22	080 MNPS	40,858	12,803	595	-	-	54,256
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314721 MNPS IDEA Exploration Grant FY21	080 MNPS	5,371	920	215	-	-	6,506
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314722 MNPS IDEA Implementation Grant FY22	080 MNPS	-	-	110,887	-	-	110,887
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80322722 MNPS IDEA Preschool Implementation FY22	080 MNPS	-	-	25,328	-	-	25,328
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393022 MNPS ARP IDEA	080 MNPS	1,773,977	612,490	1,103,173	-	-	3,689,640
000	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393122 MNPS ARP IDEA PRESCHOOL	080 MNPS	110,358	47,538	215	-	174,772	166,127
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302019 MNPS Title I FY2018 - 2019	080 MNPS	-	-	2,633	-	-	2,633
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302020 MNPS Title I FY2019 - 2020	080 MNPS	(906)	906	11,904	-	-	11,904
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302021 MNPS Title I FY2020 - 2021	080 MNPS	5,892,093	1,778,366	1,463,458	-	-	9,133,917
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302109 MNPS Title IA ATSI	080 MNPS	24,304	7,267	40,999	-	-	72,570
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302120 MNPS Title IA ATSI FY20	080 MNPS	200,399	51,538	286,851	-	-	538,788
000	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MN								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705123 MNPS Jenn Barber Middle	080 MNPS	114,357	137,536	168,251	-	756	462,000
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705122 MNPS Lakeview Elementary	080 MNPS	122,295	74,330	226,827	-	756	424,208
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705130 MNPS Bellevue Middle	080 MNPS	106,561	92,552	176,666	-	756	375,935
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705135 MNPS Bellshire Elementary	080 MNPS	102,595	52,556	222,639	-	567	378,357
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705142 MNPS The Big Picture School	080 MNPS	20,795	15,517	3,084	-	-	39,396
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705145 MNPS Norman Binkley Elementary	080 MNPS	128,320	115,231	369,726	-	756	614,033
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705152 MNPS Ivanetta H Davis ELC	080 MNPS	78,043	62,363	136,848	-	567	277,821
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705165 MNPS Buena Vista Elem EO	080 MNPS	(30)	30	253	-	-	253
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705175 MNPS Ida B Wells Elementary	080 MNPS	69,196	30,135	187,522	-	567	287,420
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705181 MNPS Cameron College Prep	080 MNPS	185,316	98,362	301,102	-	1,134	585,914
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705182 MNPS Cane Ridge High	080 MNPS	263,036	186,263	399,288	-	2,268	850,855
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705184 MNPS Cane Ridge Elementary	080 MNPS	169,538	103,363	355,454	-	945	629,300
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705185 MNPS Carter Lawrence Elem	080 MNPS	71,607	54,879	160,215	-	567	287,268
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705200 MNPS Chadwell Elementary	080 MNPS	67,696	63,649	206,024	-	567	357,936
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705205 MNPS Charlotte Park Elementary	080 MNPS	112,046	117,750	265,270	-	756	495,922
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705215 MNPS Cockrill Elementary	080 MNPS	122,606	68,776	181,329	-	567	373,278
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705225 MNPS Cole Elementary	080 MNPS	196,973	197,926	480,839	-	1,323	877,061
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705230 MNPS Hattie Cotton Elementary	080 MNPS	105,789	67,728	196,198	-	756	370,471
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705235 MNPS Creeve Hall Elementary	080 MNPS	45,957	22,574	109,613	-	189	178,251
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705238 MNPS Croft Margaret Elise Mid	080 MNPS	106,315	61,263	182,231	-	945	350,754
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705240 MNPS Cumberland Elementary	080 MNPS	119,693	85,873	286,613	(1)	-	493,123
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705242 MNPS Nashville School of Arts	080 MNPS	42,902	33,077	123,763	-	189	199,931
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705250 MNPS Dodson Elementary Annex	080 MNPS	-	-	118	-	-	118
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705252 MNPS Dodson Elementary	080 MNPS	111,579	87,162	209,656	-	567	408,766
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705260 MNPS Donelson Middle	080 MNPS	131,177	110,175	213,444	(25)	-	445,106
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705265 MNPS Dupont Elementary	080 MNPS	72,357	62,223	169,771	-	378	311,729
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705270 MNPS Dupont Hayley Middle	080 MNPS	131,222	129,699	184,044	-	756	443,716
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705275 MNPS Dupont Valley Elementary	080 MNPS	131,218	122,926	220,015	-	945	475,104
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705278 MNPS Eagle View Elementary	080 MNPS	168,447	111,832	370,795	-	1,134	652,308
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705280 MNPS Eakin Elementary	080 MNPS	75,370	46,315	206,643	-	756	329,084
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705285 MNPS John Early Museum Magnet	080 MNPS	104,488	52,727	127,424	-	567	281,206
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705286 MNPS East End Preparatory	080 MNPS	166,881	133,358	368,320	-	1,323	669,882
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705290 MNPS Lancaster Nashville Magnet	080 MNPS	68,288	58,661	83,351	-	567	211,891
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705295 x-MNPS East Middle	080 MNPS	-	-	(4)	-	-	(4)
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705296 MNPS East Nash Magnet Middle	080 MNPS	86,361	84,624	99,454	-	567	271,006
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705308 MNPS Fall Hamilton Elem EO	080 MNPS	93,551	75,026	239,295	-	567	408,439
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705310 MNPS J E Mees Elementary	080 MNPS	192,043	117,429	399,156	-	1,323	709,268
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705315 MNPS Gateway Elementary	080 MNPS	67,247	30,945	136,023	-	378	234,593
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705320 MNPS Glendiff Elementary	080 MNPS	136,152	83,508	300,392	-	567	520,619
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705325 MNPS Glendiff High	080 MNPS	182,472	76,479	290,347	-	1,134	550,432
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705330 MNPS Glendale Elementary	080 MNPS	99,938	49,229	99,393	-	378	189,138
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705335 MNPS Glangery Elementary	080 MNPS	84,839	47,102	264,090	-	567	396,498
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705345 MNPS Glenview Elementary	080 MNPS	192,800	215,051	361,967	-	1,134	770,952
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705350 MNPS Goodlettsville Middle	080 MNPS	97,019	70,244	135,922	-	756	303,941
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705355 MNPS Goodlettsville Middle	080 MNPS	92,476	117,042	168,622	-	756	378,896
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705360 MNPS Goodlettsville Elementary	080 MNPS	133,407	116,901	309,459	-	756	439,498
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705365 MNPS Gra Mar Middle	080 MNPS	-	-	11,458	-	-	11,458
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705370 MNPS Granbery Elementary	080 MNPS	73,328	98,949	212,604	-	567	385,448
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705375 MNPS Alex Green Elementary	080 MNPS	130,369	145,849	250,232	-	756	527,206
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705380 MNPS Julia Green Elementary	080 MNPS	47,833	34,996	102,861	-	378	186,068
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705395 MNPS Harpeth Valley Elementary	080 MNPS	84,468	60,046	203,465	-	567	348,530
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705397 MNPS Harris-Hillman Special Ed	080 MNPS	39,725	56,654	48,795	-	189	145,363
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705400 MNPS Haynes Middle	080 MNPS	99,107	106,620	128,715	-	567	335,009
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705405 MNPS Haywood Elementary	080 MNPS	132,663	47,341	383,171	-	1,134	564,900
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705410 MNPS Haywood Magnet	080 MNPS	83,770	49,399	288,268	-	567	422,265
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705415 MNPS Hermitage Elementary	080 MNPS	70,778	44,401	164,767	-	756	280,702
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705419 MNPS Cambridge Early Learning	080 MNPS	63,590	24,105	95,294	-	378	183,367
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705420 MNPS Hickman Elementary	080 MNPS	87,718	30,991	239,791	-	567	359,067
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705434 MNPS H G Hill Middle	080 MNPS	123,574	68,294	202,336	-	945	395,149
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705435 MNPS Hillsboro High	080 MNPS	77,143	40,989	133,362	-	567	252,089
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705440 MNPS Hillwood High	080 MNPS	123,299	53,936	204,406	-	756	382,397
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705448 MNPS Cora Howe School	080 MNPS	24,239	5,485	44,265	-	189	74,178
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705450 MNPS Humie Fogg Magnet	080 MNPS	71,484	14,097	90,229	-	756	176,546
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705451 MNPS Hull Jackson Montessori	080 MNPS	101,710	48,666	280,426	-	756	431,558
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705452 MNPS Hunters Lane High	080 MNPS	202,697	53,803	259,248	-	1,134	516,874
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705455 MNPS Inglewood Elementary	080 MNPS	71,816	20,925	134,747	(30)	-	267,228
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705460 MNPS Andrew Jackson Elementary	080 MNPS	69,623	31,428	153,986	-	378	255,415
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705465 MNPS Joelton Elementary	080 MNPS	55,261	27,658	102,765	-	378	186,062
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705470 MNPS Joelton Middle	080 MNPS	-	-	5,254	-	-	5,254
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705475 MNPS Johnson School	080 MNPS	-	-	54	-	-	54
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705480 MNPS Johnson ALC	080 MNPS	36,513	21,411	39,564	-	189	97,677
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705485 MNPS Jones Paideia	080 MNPS	91,496	33,353	195,991	-	378	321,218
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705495 MNPS Tom Joy Elementary	080 MNPS	137,618	63,038	325,131	-	945	526,732
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705498 MNPS A Z Kelley Elementary	080 MNPS	147,802	87,357	247,602	-	567	482,766
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705497 MNPS Martin Luther King Magnet	080 MNPS	99,798	45,849	205,963	-	756	352,366
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705498 MNPS Kennedy Middle	080 MNPS	165,386	70,358	240,703	-	1,134	477,581
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705499 MNPS KIPP Kirkpatrick	080 MNPS	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705500 MNPS Robert E Elliot Elem	080 MNPS	-	-	1,889	-	-	1,889
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705502 MNPS KIPP Academy	080 MNPS	152,138	70,261	337,873	-	1,134	561,406
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705503 MNPS KIPP Nash College Prep MS	080 MNPS	-	-	7,261	-	-	7,261
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Direct / Indirect	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705583 MNPS Apollo Middle	080 MNPS	119,756	30,789	253,688		1,134	603,737
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705585 MNPS Murrell School	080 MNPS	30,217	15,351	37,006		189	82,763
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705590 MNPS Napier Elementary EO	080 MNPS	119,157	47,289	245,585		756	412,787
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705592 MNPS Nashville Classical	080 MNPS	113,010	47,039	227,151		756	387,956
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705595 MNPS Neelys Bend Elementary	080 MNPS	73,422	31,662	183,099		378	288,561
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705600 MNPS Neelys Bend Middle	080 MNPS			465			465
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705601 MNPS Neelys Bend College Prep	080 MNPS	101,185	87,687	194,475		756	384,103
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705610 MNPS Old Center Elementary	080 MNPS	92,525	61,964	207,338		756	362,583
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705612 MNPS William Henry Oliver MS	080 MNPS	104,467	60,346	190,788		756	365,357
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705615 MNPS Overton High	080 MNPS	189,659	93,205	372,254		1,323	656,601
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705618 MNPS Paragon Mills Elementary	080 MNPS	142,964	90,035	344,879		1,134	579,012
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705620 MNPS Park Avenue Elementary EO	080 MNPS	126,129	43,064	235,257		945	405,395
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705632 MNPS Pearl Cohn High	080 MNPS	78,608	39,868	82,780		567	201,823
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705640 MNPS Pennington Elementary	080 MNPS	49,964	25,860	138,965		189	214,978
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705650 MNPS Percy Priest Elementary	080 MNPS	49,627	33,866	117,924		189	198,606
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705670 MNPS Rosebank Elementary	080 MNPS	58,492	19,095	194,681	(15)	378	272,631
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705675 MNPS Rose Park Middle	080 MNPS	56,379	22,473	122,190		189	201,231
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705680 X-MNPS Ross Elementary	080 MNPS	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705681 MNPS Rose Early Learning Ctr	080 MNPS	95,197	43,381	150,344		756	289,678
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705682 MNPS May Werthan Shayne Elem	080 MNPS	79,431	33,703	187,124		567	300,825
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705685 MNPS Shwab Elementary	080 MNPS	109,276	37,737	248,407		567	395,987
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705688 MNPS Smith Springs Elem	080 MNPS	161,925	57,319	367,864		756	587,864
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705690 MNPS Stanford Elementary	080 MNPS	70,262	16,565	116,297		567	203,691
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705696 MNPS STEM Middle School	080 MNPS	162,774	72,593	300,784		1,323	656,966
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705698 MNPS Starn High School	080 MNPS	148,489	63,099	246,693		1,134	459,415
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705705 MNPS Stratford STEM Magnet HS	080 MNPS	166,901	77,219	206,761		945	451,826
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705710 MNPS Stratton Elementary	080 MNPS	116,740	47,399	198,299		756	363,194
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705715 MNPS Sylvan Park Elementary	080 MNPS	80,767	42,124	110,538		378	229,207
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705717 MNPS Tullip Grove Elementary	080 MNPS	84,867	27,966	253,815		567	377,215
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705718 MNPS The Cohn Learning Center	080 MNPS	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705725 MNPS Tusculum Elementary	080 MNPS	235,807	96,959	573,202		1,701	907,669
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705730 MNPS Two Rivers Middle	080 MNPS	98,964	35,188	148,475		567	284,194
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705735 MNPS Union Elementary	080 MNPS	102,774	72,593	300,784		1,134	627,285
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705755 MNPS Warner Elementary EO	080 MNPS	91,454	42,025	196,237		567	300,283
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705765 MNPS Waverly Belmont ES	080 MNPS	74,943	24,250	167,119		378	266,690
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705770 MNPS West End Middle	080 MNPS	65,025	37,567	90,714		378	193,684
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705775 MNPS Westmeade Elementary	080 MNPS	79,620	49,270	185,996		945	315,331
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705783 MNPS Creswell Middle Prep SOA	080 MNPS	123,541	64,222	111,969		567	300,299
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705784 MNPS Robert Churchwell Museum	080 MNPS	112,092	33,030	194,888		756	340,766
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705787 MNPS Whites Creek High	080 MNPS	58,998	31,496	160,973	(200)	567	251,834
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705790 MNPS John B Whitall Elem	080 MNPS	135,177	43,132	252,185		945	431,439
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705805 MNPS Strickland Middle	080 MNPS	140,702	58,568	308,693		756	695,714
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705810 MNPS Nutrition Svcs Warehouse	080 MNPS	169,355	86,558	37,341		567	293,254
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705811 MNPS Nutrition Svcs HartsHillm	080 MNPS			1,300			1,300
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705834 MNPS Nut Serv Vending Cashiers	080 MNPS	108,474	52,890	3,975			165,339
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304418 MNPS Title III FY2018	080 MNPS			2,446			2,446
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304420 MNPS Title III FY2020	080 MNPS	20,704	3,598	59,260			83,562
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304421 MNPS Title III FY2021	080 MNPS	771,581	245,207	63,888			1,080,676
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304422 MNPS Title III FY2022	080 MNPS	638,687	189,225	365		44,640	872,917
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304518 MNPS Title III Immigrant Disc	080 MNPS	126,621	42,671	23,772		2,163	195,227
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80307407 MNPS ESSEA Consolidated Admin	080 MNPS	2,286,704	704,623	66,416		4,178	3,051,921
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308020 MNPS Title II A FY2019 - 2020	080 MNPS			15,379			15,379
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308021 MNPS Title II A FY2020 - 2021	080 MNPS	1,350,765	451,467	219,713			2,021,945
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308022 MNPS Title II A FY2021 - 2022	080 MNPS	676,201	232,819	731,925		84,882	1,728,727
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307021 MNPS ROTC ARMY FY21	080 MNPS	142,597	23,411	73			166,081
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307022 MNPS ROTC USAF FY22	080 MNPS	59,790	8,400	59,190			59,190
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307121 MNPS ROTC ARMY FY21	080 MNPS	78,039	12,036				90,075
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307122 MNPS ROTC ARMY FY22	080 MNPS	20,994	3,299				24,293
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80300021 MNPS Literacy Training Teacher Stipend	080 MNPS	430,384	68,616			24,161	523,161
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80301217 MNPS ACE Initiative	080 MNPS	43,211	12,263				55,474
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303108 X-MNPS Coordinated School Health	080 MNPS			5,000			5,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303121 MNPS CSH FY2021	080 MNPS	109,348	41,253	207			150,808
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303122 MNPS CSH FY2022	080 MNPS	52,344	21,383	8,110		557	82,394
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305021 MNPS LEAPS Lottery for Ed FY21	080 MNPS	85,892	18,246	48,746			153,884
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305022 MNPS LEAPS Lottery for Ed FY22	080 MNPS	98,653	16,994	195,668		14,415	323,730
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305621 MNPS FRC FY2021	080 MNPS		7,729				7,729
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305622 MNPS FRC FY2022	080 MNPS		236,843				236,843
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308519 MNPS TN Safe Schools FY19	080 MNPS	56,995	22,986	2,569		139	82,689
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308520 MNPS TN Safe Schools FY20	080 MNPS	44,456	3,395	74,557	(5,190)	139	117,942
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308521 MNPS TN Safe Schools FY21	080 MNPS	286,092	54,579	325,751	144,861		811,283
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308522 MNPS TN Safe Schools FY22	080 MNPS	157,221	28,881	28,278			214,380
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309000 MNPS ES Summer Learning Camp - STREAM	080 MNPS	3,444,240	533,867	438,602			4,416,709
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309001 MNPS MS Summer Bridge Camp	080 MNPS	1,193,943	185,251	18,436			1,397,630
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309122 MNPS Summer Learning Transportation FY22	080 MNPS	625,129	128,893	193,567			947,589
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309222 MNPS MS Summer Bridge Camp FY22	080 MNPS	1,441,100	240,771				1,681,871
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309322 MNPS Summer Learning Camp FY22	080 MNPS	4,908,230	810,098				5,718,328
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309422 MNPS STREAM Learning Camp FY22	080 MNPS	173,780	29,507				203,287
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309811 MNPS ESSEA Early Childhood Laboratory Capacity	080 MNPS	107,597			10,843,011		10,950,607
	Direct	080 Metro Nashville Public Schools (MN										

**NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation**

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80315314 MNPS GEAR UP TN 3.0	080 MNPS	(181)	181				-
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80315314 MNPS GEAR UP TN 3.0	080 MNPS	80,048	11,618	31,628		139	123,433
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80315319 MNPS Gear Up Nashville FY19	080 MNPS	576,134	221,470	955,459		1,253	1,754,316
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80316621 MNPS 21st CCLC Cohort FY21	080 MNPS	85,768	26,354	11,349			123,471
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80316622 MNPS 21st CCLC Cohort 2018	080 MNPS	105,714	24,158	16,127		139	146,138
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80316720 MNPS 21stCCLC-PreK FY20	080 MNPS	4,464	421				4,885
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80316721 MNPS 21stCCLC-PreK FY21	080 MNPS	140,809	31,564	226			172,599
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80316722 MNPS 21st CCLC Cohort 2019	080 MNPS	55,942	12,604	97		836	69,479
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80332102 MNPS Jere Baxter Turnaround Pilot	080 MNPS			125,000			125,000
Direct	080 Metro Nashville Public Schools (MNPS)	3530 MNPS Other Federal Grants	080 MNPS	80390033 MNPS ESSER 3 Planning Grant	080 MNPS			35,000			35,000
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309004 MNPS TN All Corps Grant	080 MNPS			121,138			121,138
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309005 MNPS Early Literacy Networks	080 MNPS			25,000			25,000
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80391022 MNPS ESSER 2.0 DISTRICT SPEND	080 MNPS	2,738,214	(1,177,888)	14,326,780			15,887,106
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80391023 MNPS ESSER 3.0 District Spending	080 MNPS			972			972
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80392022 MNPS ESSER 2.0 District Spending	080 MNPS	7,960,407	1,721,282	13,857,550			23,539,239
Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80391023 MNPS ESSER 3.0 District Spending	080 MNPS	3,965,373	772,114	4,699,874			9,437,361
Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80392023 ESSER 3.0 School Spending	080 MNPS			1,826,177			1,826,177
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80301019 MNPS CDC Cooperative Agreement	080 MNPS	296,113	70,987	95,267			462,367
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303516 MNPS GROW STEM	080 MNPS		80,712	21,314			102,026
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303518 MNPS EIR Pyramid Model	080 MNPS		476,762	170,044	1,363,600		2,012,242
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306850 MNPS Magnet Schools Astg Prog 2021	080 MNPS	129,508	38,530	306,430			474,018
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306900 x-MNPS Magnet School Grant	080 MNPS			1,087			1,087
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306901 MNPS Magnet Schools Astg	080 MNPS	1,046,515	298,563	1,176,562		1,810	2,523,450
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80313017 MNPS Music and Art City	080 MNPS	29,345	8,619	208,953			246,922
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	080 MNPS	80404215 MNPS Overton Cluster ES	080 MNPS			3,016		33,758	36,774
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405416 MNPS Planning for Hillsboro	080 MNPS			9,800			9,800
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405916 MNPS Emergency Contingency/Conting	080 MNPS			311,900			311,900
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405417 MNPS Hillwood HS Renovation	080 MNPS			(3,587)			(3,587)
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405517 MNPS Hillwood HS Planning	080 MNPS			12,987			12,987
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405917 MNPS Emergency/Contingency/Funds	080 MNPS			54,408			54,408
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406117 MNPS Pennington Elem Renovation	080 MNPS			48,858			48,858
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406217 MNPS Facilities Assessment Rpt	080 MNPS			135,514			135,514
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406317 MNPS Overton HS Renovation	080 MNPS					519,495	519,495
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80401018 MNPS Hillside HS Phase 2	080 MNPS			(14,711)		2,123,240	2,108,529
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80405018 MNPS Asbestos/Environmentl	080 MNPS			(1,429)			(1,429)
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80408018 MNPS Emerg Constrcn/Contingncy	080 MNPS			64,796		41,388	106,184
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80418018 MNPS HVAC Upgrades/Repairs	080 MNPS			(497,671)			(497,671)
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80401021 MNPS Hillwood HS Bellevue-Constr Phase	080 MNPS			(411)		56,386,617	56,386,206
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80402021 MNPS Cane Ridge High-School-Addition	080 MNPS			957,950			957,950
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80403021 MNPS Cane Ridge Middle -New (Design Phs)	080 MNPS			58,793			58,793
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80404021 MNPS Environmental Remediation /Testing	080 MNPS			18,467		(11,735)	7,732
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80406021 MNPS HVAC Upgrades	080 MNPS			2,153,859			2,153,859
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401022 MNPS Hillwood High (Final Phase)	080 MNPS					83,044	83,044
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401122 MNPS Tech-Perseil Comp Replace Projs	080 MNPS			1,765,063		604,040	2,369,103
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401222 MNPS Plumbing Upgrades	080 MNPS			13,464			13,464
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402022 MNPS Hunter Leaps HS Fractulation	080 MNPS			83,262			83,262
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402222 MNPS Facility Condition Assessment	080 MNPS			478,241			478,241
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405022 MNPS Percy Priest Elem-Design	080 MNPS			142,742			142,742
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405122 MNPS Paving Upgrades	080 MNPS			5,294		1,349,954	1,355,248
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405222 MNPS Fire Alarm Remediations	080 MNPS			202,983			202,983
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405322 MNPS Exterior Building Improvements	080 MNPS			172,663			172,663
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406022 MNPS Haywood Elem-Design	080 MNPS			119,026			119,026
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406122 MNPS Electrical Upgrades	080 MNPS			5,485		52,108	57,593
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406222 MNPS Site Improvements	080 MNPS			3,793		289,006	292,799
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406322 MNPS Waverly-Belmont Elem-Parking	080 MNPS			2,210			2,210
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80407022 MNPS Paragon Mills Elem-Design	080 MNPS			151,063			151,063
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80408122 MNPS Music Makes Us-Upgrades	080 MNPS			9,250			9,250
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80409022 MNPS Roofing-Replacement/Repair	080 MNPS					154,950	154,950
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80409122 MNPS Bus & Fleet Replacement	080 MNPS					807,960	807,960
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80411122 MNPS Environmental Remediation	080 MNPS			5,400		(6,644)	756
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	080 MNPS	80401118 MNPS Hillside HS Phase 2	080 MNPS			239,690			239,690
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	080 MNPS	80405118 MNPS Emergency Contingncy	080 MNPS			50,595			50,595
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80401119 MNPS Hillwood HS Phase 1	080 MNPS					6,249	6,249
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80402119 MNPS School Imprvments Small Pr	080 MNPS			241,743			241,743
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80406119 MNPS HVAC Upgrades	080 MNPS			(747,226)			(747,226)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80407119 MNPS Plumbing Upgrades	080 MNPS			(70,280)			(70,280)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80408119 MNPS Electrical Upgrades	080 MNPS			(179,212)			(179,212)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80409119 MNPS Exterior Building Imprmnt	080 MNPS			(6,048)		14,558	8,510
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80411119 MNPS Bus Fleet Replacement	080 MNPS			47,261		291,003	338,264
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80413119 MNPS Site Improvements	080 MNPS			53,253		14,151	67,404
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80414119 MNPS Roof Repair Replacements	080 MNPS			(5,325)			(5,325)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80415119 MNPS Paving Upgrades	080 MNPS			(8,219)		(74,740)	(82,959)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80416119 MNPS Environmentl Remedeh Test	080 MNPS			(10,155)			(10,155)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80417119 MNPS Casework Furn & Upgrade	080 MNPS			84,242			84,242
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80418119 MNPS Tech Improve Replace	080 MNPS	16,250		466,956			483,206
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80419119 MNPS ADA Compliance	080 MNPS			178,421		18,743	197,164
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80421119 MNPS Emrgncy Constrcn/Conting	080 MNPS			1,667,622			1,667,622
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80402020 MNPS HVAC Replacement	080 MNPS			471,333		2,259,997	2,731,330
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80401020 MNPS Lakeview Elem-Design	080 MNPS			30,269			30,269
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80402220 MNPS Pearl Cohn High-Track & Stadium	080 MNPS			77,154		2,696,506	2,773,660
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80404220 MNPS Central Service-Furniture & Equip	080 MNPS			99,284			99,284
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80405220 MNPS School Safety & Security	080 MNPS			99,215			99,215
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80406220 MNPS Casework Furn & Fleet Vehicle Replacement	080 MNPS					1,117,640	1,117,640
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80407220 MNPS Tech-Facility Infrastructure Impr	080 MNPS			4,015,210		130,200	4,145,410
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80408220 MNPS ADA Compliance	080 MNPS			940		128,809	12

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Cost Reconciliation

Sum of FY22 Actual (Rounded)						Object Type				
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	5140 MNPS Print Shop	080 MNPS	01000312 ADM MNPS Flexible Benefits Plan 2020	104,781	53,118	1,076,468			1,234,367
Direct	080 Metro Nashville Public Schools (MNPS)	75015 MNPS Flexible Benefit 2020	001 Administrative	01000314 ADM MNPS Flexible Benefits Plan 2022			390			390
Direct	080 Metro Nashville Public Schools (MNPS)	75017 MNPS Flexible Benefit 2021	001 Administrative	01000314 ADM MNPS Flexible Benefits Plan 2022			1,821			1,821
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletic	080 MNPS	80601270 MNPS Emerg Asst Athletics			3	(12,677)		(12,650)
Direct	080 Metro Nashville Public Schools (MNPS)	75271 MNPS Emerg Asst Charter & Elbert Brooks	080 MNPS	80602271 MNPS Charter Elbert Brooks			21			21
Direct	080 Metro Nashville Public Schools (MNPS)	75272 MNPS Jn Hpr Harris Memor Sch	080 MNPS	80602272 MNPS John Harper Harris Schola			1			1
Direct	080 Metro Nashville Public Schools (MNPS)	75273 MNPS Goodcoe Cockril Medal Fd	080 MNPS	80602273 MNPS Goodcoe Cockril Medal			3			3
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockril Medal Fd	080 MNPS	80602274 MNPS Mark S Cockril Medal Fd			86			86
Direct	080 Metro Nashville Public Schools (MNPS)	75275 MNPS Hrs Hillman Sch Scholshp	080 MNPS	80602275 MNPS Harris Hillman School			1,719			1,719
Direct	080 Metro Nashville Public Schools (MNPS)	75276 MNPS Hillwood Comm Art Scholshp	080 MNPS	80601276 MNPS Hillwood Comm Art Scholshp			1			1
Direct	080 Metro Nashville Public Schools (MNPS)	75277 MNPS JT Perkins Bequest	080 MNPS	80602277 MNPS JT Perkins Bequest			1			1
Direct	080 Metro Nashville Public Schools (MNPS)	75278 MNPS Lena Pittman Medal	080 MNPS	80602278 MNPS Lena Pittman Medal			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	75279 MNPS Fehr Medal Trust Fund	080 MNPS	80602279 MNPS Fehr Medal Trust			11			11
Direct	080 Metro Nashville Public Schools (MNPS)	75280 MNPS Hugh Waters Scholarship Fd	080 MNPS	80602280 MNPS Hugh Water Scholarship			1			1
Direct	080 Metro Nashville Public Schools (MNPS)	75281 MNPS Chris O Frazer Scholshp	080 MNPS	80602281 MNPS Charles O Frazer Schola			3			3
Direct	080 Metro Nashville Public Schools (MNPS)	75282 MNPS Nt. Adams James Schlrsp Fd	080 MNPS	80602282 MNPS Nettie Adams James Schola			3			3
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS B Bonded Matl & Interest	001 Administrative	01750100 ADM General MNPS Debt	741,138		(503,300)			237,838
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	080 MNPS	80700300 MNPS General Fixed Assets			45,436,525	(100,515,308)		(55,078,783)
Direct	080 Metro Nashville Public Schools (MNPS) Total				598,798,848	202,971,452	61,827,150	92,822,718	211,147,391	1,797,567,559
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	083 Industrial Development Board	83701000 IDB Industrial Dev Board-CU			49			8,755,049
Direct	083 Industrial Development Board Total						49			8,755,049
Direct	090 Debt Service	20115 GSD Debt Service	090 Debt Service	90101000 DS GSD Debt Service			79,040,837	143,024,668		222,065,505
Direct	090 Debt Service	20116 GSD Debt Service	090 Debt Service	90101100 DS GSD Debt Service CP Activty			1,143,064			1,143,064
Direct	090 Debt Service	20183 GSD Debt Service	090 Debt Service	90109115 DS GSD Debt Service Revenue			90,671			90,671
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	090 Debt Service	90110400 SPA Debt Service Ref Bds 2013B			405,658	3,720,000		4,125,658
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	090 Debt Service	90110800 SPA Debt Service Ref Bds 2014			182,250			182,250
Direct	090 Debt Service	20300 SPA Stadium Debt Service 2012A	090 Debt Service	90110200 SPA Stadium Debt Service2012A			56,332	935,000		991,332
Direct	090 Debt Service	20301 SPA Arena Debt Service 2013A	090 Debt Service	90110500 SPA Arena Debt Service 2013A			600,298			600,298
Direct	090 Debt Service	20302 SPA Ballpark Debt Service2013A	090 Debt Service	90110600 SPA Ballpark Debt Service2013A			157,125	1,185,000	486,425	1,828,550
Direct	090 Debt Service	20303 SPA Ballpark Debt Service2013B	090 Debt Service	90110700 SPA Ballpark Debt Service2013B			25,664	245,000		270,664
Direct	090 Debt Service	20306 SPA MLS Soccer Debt Service 2020	090 Debt Service	90111100 SPA MLS Soccer Debt Service 2020			6,919,545			6,919,545
Direct	090 Debt Service	20306 SPA Stadium Debt Service 2021A	090 Debt Service	90113000 SPA Stadium Debt Service 2021A			298,867			298,867
Direct	090 Debt Service	20307 SPA Arena Debt Service 2021B	090 Debt Service	90114000 SPA Arena Debt Service 2021B			103,508			103,508
Direct	090 Debt Service	20308 SPA Ballpark Debt Service 2021C	090 Debt Service	90115000 SPA Ballpark Debt Service 2021C			1,022,028			1,022,028
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90191000 DS USD Debt Service			6,528,511	11,704,004		18,232,515
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90191100 DS USD Debt Service CP Activty			103,937			103,937
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90191200 DS USD FY20 Cash Deficit Repayment			-			-
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90199315 DS USD Debt Srv General Rev			6,293			6,293
Direct	090 Debt Service Total				11,943,682	4,402,069	96,144,939	161,413,672	486,425	258,044,690
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110100 ECC 911 Comm Sys Key Product	622,649	237,763	235,005			1,095,417
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110110 ECC Training Acad Key Product	315,278	130,392	152,429			598,099
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110210 ECC Results Plan Key Product	315,581	102,532	102,532			520,645
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110410 ECC Operations Pub Life Safety	5,103,058	1,879,841	192			6,983,091
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110710 ECC Info Support Key Product	5,103,160	1,881,151	191			6,984,503
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91112010 ECC Leadership & Accreditation	245,062	80,749	1,119,690			1,445,511
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91112210 ECC Admin	246,293	90,720	103,508			437,013
Direct	091 Emergency Communication Center	30003 General Fund 4% Reserve	091 Emergency Communication Center	912100100 4% ECC			5,620			5,620
Direct	091 Emergency Communication Center	30108 Winter Storm 2/2021	091 Emergency Communication Center	91703340 ECC Winter Storm 2/2021	(5,399)	(1,079)				(6,478)
Direct	091 Emergency Communication Center Total				11,943,682	4,402,069	1,513,128			17,858,879
Direct	Bordeaux Long-Term Care	10101 GSD General	001 Administrative	01101423 ADM Subsidy BLTC Mgmt Contract			213,288			213,288
Direct	Bordeaux Long-Term Care Total						213,288			213,288
Direct	Hospital Authority	10101 GSD General	001 Administrative	01101426 ADM Subsidy Hospital Authority			49,560,000			49,560,000
Direct	Hospital Authority Total						49,560,000			49,560,000
Direct	Knowlives Home	10101 GSD General	001 Administrative	01101433 ADM Knowlives Home Mgmt Contract			1,980,000			1,980,000
Direct	Knowlives Home Total						1,980,000			1,980,000
Direct	Medical Examiner	10101 GSD General	001 Administrative	01101614 ADM Forensic Medical Examiner			5,712,464			5,712,464
Direct	Medical Examiner Total						5,712,464			5,712,464
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	001 Administrative	01700117 ADM Solid Waste Consolidate					(931,367)	(931,367)
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65700300 WS Solid Waste Refuse Collect			5,881			5,881
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65801300 WS WM Education/Pub Relations	122,153	40,172	89,092			141,116
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803100 WS WM Metro Collection	1,334,281	522,851	18,924,710	(37,078)		20,744,764
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803300 WS WM Downtown Business Coll	117,192	48,070	392,097			557,359
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803500 WS WM Front Loader Coll	264,411	115,021	652,892			1,032,324
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803600 WS WM Dead Animal Coll	45,380	17,460	2,339			65,179
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804200 WS WM Downtown Bus Recycling	53,619	23,264	468			77,311
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804300 WS WM Curbside Recycling	1,791,571	717,197	525,803			3,034,517
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804511 WS WM Drop Off Recycle Centers	269,383	114,425	6,590			390,399
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804520 WS WM Convenience/Recycle Ctrs	749,191	317,176	1,998,802			3,064,969
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804600 WS WM Household Hazardous Waste	93,044	45,119	87,296			225,458
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804900 WS WM Tire Program	46,501	28,368	1,921			76,790
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65805200 WS WM Landfill Engineering	88,922	25,810	227,702			342,434
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65880000 WS WM Non-Allocated			-			-
Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65961110 WS WM Administration	684,640	226,031	3,096,496		636,800	4,643,967
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301100 WS TN Direct Appr Debris Clean Up			169,789			169,789
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301200 WS TN Direct Appr Riparian Clean Up			-			-
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301300 WS TN Direct Appr Emerald Ash Borer			-			-
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301400 WS TN Direct Appr Waste Ops Assessment			153,000			1,084,367
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301500 WS TN Direct Appr Heavy Equip			167,490			1,677,490
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301600 WS TN Direct Appr Home Buyout			-	1,780,000		1,780,000
Direct	065 Water and Sewer - Waste Services	30503 Tire Waste	065 Water and Sewer	65701301 W&S Solid Waste Tires			850,967			850,967
Direct	065 Water and Sewer - Waste Services Total				5,660,288	2,240,963	27,333,146	(37,078)	2,430,916	37,628,235
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801190 W&S SW Mill Creek RiskMgt Prj			939,882			1,411,485
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801230 W&S SW Seven Mile Creek Buyout			5,481,677			6,035,454
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801240 W&S SW McCroy Creek Acq Prj			30,000	1,035,822		1,065,822
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801250 W&S SW White & Mill Creek Acq Prj			902,820	321,103		1,223,923
Direct	065 Water and Sewer - Stormwater Services	37040 W&S Flood 2010 Capital	001 Administrative	01900510 ADM W&S Flood Cap Prj Revenue			395			395
Direct	065 Water and Sewer - Stormwater Services	37041 W&S Stormwater Tree Bank	065 Water and Sewer	65701011 W&S Stormwater Tree Bank			125,963			125,963
Direct	065 Water and Sewer - Stormwater Services	37100 Stormwater	065 Water and Sewer	65701000 W&S Stormwater Admin			72			72
Direct	065 Water and Sewer - Stormwater Services	41021 W&S GSD Stormwater FY21 SF Cap Projs	065 Water and Sewer	65401021 W&S SW State of Good Repair-SW Projs			84,126	4,476,278		4,560,404
Direct	065 Water and Sewer - Stormwater Services	41118 W&S GSD Stormwater/SF FY18B/Cap	065 Water and Sewer	65401118 W&S SW Stormwater FY18B SF Projs			101,176	1,827,573		2,028,749
Direct	065 Water and Sewer - Stormwater Services	41119 W&S GSD Stormwater/SF FY19B/Cap	065 Water and Sewer	65411119 W&S SW Stormwater FY19B SF Projs			18	2,190,499		2,190,499
Direct	065 Water and Sewer - Stormwater Services	67352 W&S Stormwater Quality Project	065 Water and Sewer	65494001 W&S Stormwater Quality Project CSS			18			18
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582000 W&S SW Stormwater Revenue			2,547	(1,944,140)	28,717,425	26,775,832
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582500 W&S SW Non-Infrastructure FAs	530,366	187,917	11,000	(1)	440,277	1,169,559
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582600 W&S SW Enterprise Home-Buyout						

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

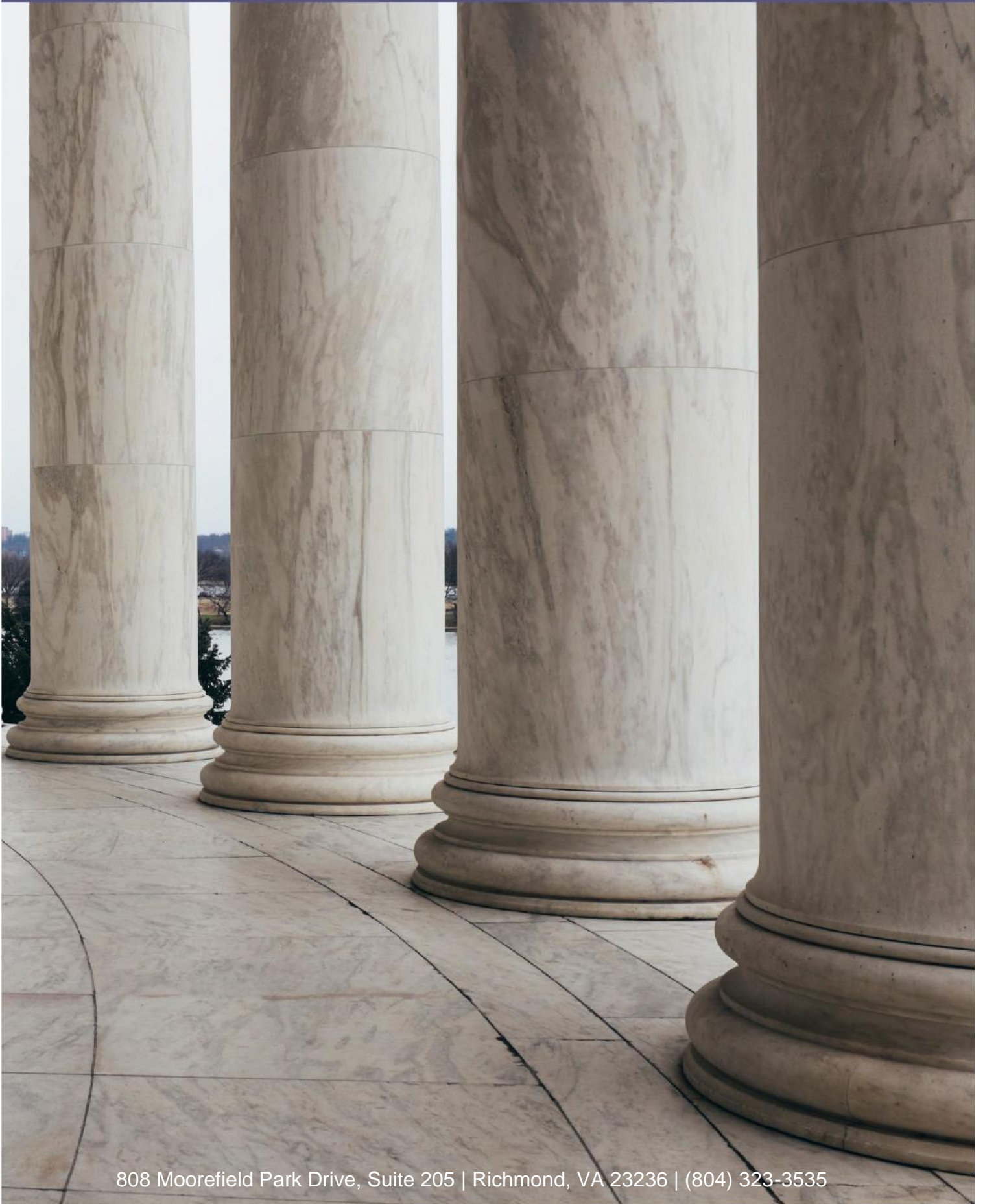
Sum of FY22 Actual (Rounded)				Object Type											
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	658180 W&S SW Stormwater Operating	437,859	155,746	25,741	-	7,979,300	8,586,666					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581810 W&S SW Dept Review & Permit	634,754	337,811	284,970	-	-	1,457,535					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581820 W&S SW Master Plan	315,137	112,648	762	-	-	428,547					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581830 W&S SW Routine Maint	2,608,623	1,153,947	1,835,594	-	-	5,598,164					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581840 W&S SW Stormwater Quality	1,424,834	473,227	597,784	-	-	2,495,845					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581850 W&S SW Remedial Maint	307,917	111,794	96,879	-	-	518,590					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581860 W&S SW RM C Class Projects			3,108,206	-	-	3,108,206					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581870 W&S SW Street Sweeping Program			921,972	-	-	921,972					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581880 W&S SW Capital Projects NonBind	7,141		7,141	-	-	14,282					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581890 W&S SW Parks Asst Home Buyout	114,816	8,767	744,369	-	-	928,952					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581900 W&S SW Stormwater Revenue			6,016	180,911	-	186,927					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581910 W&S SW Watershed Improvement			(100,000)	-	-	(100,000)					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581980 W&S SW Soil Conservation	60,118	20,527	5,984	-	-	86,609					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581990 W&S SW Urban Forestry			744,369	-	-	744,369					
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581990 W&S SW Urban Forestry	6,642,863	2,562,354	15,196,816	9,213,435	17,019,577	50,636,074					
Direct	065 Water and Sewer - Water Services	27312 W&S Debt Service	065 Water and Sewer	65550000 W&S Debt Service			28,191,026	-	443,802,452	471,993,478					
Direct	065 Water and Sewer - Water Services	27340 W&S 2010A Debt Service Reserve	065 Water and Sewer	65560340 W&S 2010A Debt Reserve			1,261	-	-	1,261					
Direct	065 Water and Sewer - Water Services	27341 W&S 2010B Debt Service Reserve	065 Water and Sewer	65560341 W&S 2010B Debt Reserve			1,636	-	-	1,636					
Direct	065 Water and Sewer - Water Services	27342 W&S 2010C Debt Service Reserve	065 Water and Sewer	65560342 W&S 2010C Debt Reserve			909	-	-	909					
Direct	065 Water and Sewer - Water Services	27343 W&S 2010D Debt Service Reserve	065 Water and Sewer	65560343 W&S 2010D Debt Reserve			92	-	-	92					
Direct	065 Water and Sewer - Water Services	27344 W&S 2013 Debt Service Reserve	065 Water and Sewer	65560344 W&S 2013 Debt Reserve				-	11,702,832	11,702,832					
Direct	065 Water and Sewer - Water Services	27345 W&S 2017A Debt Service Reserve	065 Water and Sewer	65560345 W&S 2017A Debt Reserve			730	-	-	730					
Direct	065 Water and Sewer - Water Services	27346 W&S 2017B Debt Service Reserve	065 Water and Sewer	65560346 W&S 2017B Debt Reserve			1,268	-	-	1,268					
Direct	065 Water and Sewer - Water Services	27347 W&S 2020A Debt Service Reserve	065 Water and Sewer	65560347 W&S 2020A Debt Reserve			1,309	-	-	1,309					
Direct	065 Water and Sewer - Water Services	30003 General Fund 4% Reserve	065 Water and Sewer	65201000 4% W&S Water Utility			354,710	-	-	354,710					
Direct	065 Water and Sewer - Water Services	30112 COVID Reserve Post 2020	065 Water and Sewer	65020222 W&S COVID Reserve Post 2020			8,336	-	-	8,336					
Direct	065 Water and Sewer - Water Services	40017 GSD FY17 Capital Projects	065 Water and Sewer	65401017 W&S FY17 StormwaterHomeBuyouts				24,106	-	24,106					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65490164 W&S Consent Decree Related Pro				(6,708)	-	(6,708)					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530101 W&S Misc InfoSys Imprv					128,531	128,531					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530103 W&S CWVTP Misc Imprv	238,135	97,545	41	-	-	335,681					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530104 W&S DCVWTP Misc Imprv				-	2,226,483	2,226,483					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530105 W&S WCVWTP Misc Imprv				-	1,680,246	1,680,246					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530106 W&S OMA WTP Misc Imprv	300,359	114,297	43	-	-	414,659					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530107 W&S KRH WTP Misc Imprv	44,858	16,528	8	-	-	61,394					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530110 W&S W&S CSC-CUD Resident AMR				-	2,190,742	2,190,742					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530112 W&S Gen Facilities Impr				7,746,962	-	7,746,962					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530113 W&S TDDT Misc Projects					1,107,122	8,854,084					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530117 W&S Water Audit 03WG5					666,387	666,387					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530120 W&S Lay & Deed Water					957,750	957,750					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530124 W&S Misc Diast Syst Projs					7,078,637	7,078,637					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530124 W&S Misc Diast Syst Projs					3,128,737	3,128,737					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530131 W&S WPS Misc Improvements					173,466	173,466					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530132 W&S WPS Misc Improvements					912,735	912,735					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530133 W&S Lay & Deed Sewer	103,528	30,919	176	-	-	134,523					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530143 W&S SPS Misc Improvements				-	10,002,080	10,002,080					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530144 W&S Gen Caplt Prog Mgmt				-	1,820,756	1,820,756					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530164 W&S OAP Misc Imprv				-	1,242,291	1,242,291					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530173 W&S OAP CTE/Dtpt ProgMgt				-	19,190,633	19,190,633					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530173 W&S OAP CTE/Dtpt ProgMgt				-	2,903,391	2,903,391					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530177 W&S Laboratory Upgrades	9,656	4,039		-	-	13,695					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530225 W&S CSC Spec Loc AMR Meters				-	543,158	543,158					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530246 W&S Mobile Dispatching System				-	17,123	17,123					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530276 W&S Const Inf Sys Replacmnt				-	291,085	291,085					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572110 W&S Ext & Replace Revenue				(1,131)	-	(1,131)					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572120 W&S Ext & Replace Debt Service				-	25,309,913	27,066,408					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572130 W&S Ext & Replace Capital				-	98,881,450	98,881,450					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572140 W&S Ext & Replace W&S				-	2,917,358	2,917,358					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572150 W&S Capital Comm EQP				-	1,680,876	1,680,876					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572160 W&S Capital MIS Upgr	256,311	93,588		-	(342,453)	7,446					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572161 W&S WIR Water Infrastructure Replacement				-	4,415,979	4,415,979					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572162 W&S SIR Sewer Infrastructure Replacement				-	5,846,322	5,846,322					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572171 W&S Capital Meter Prog	425,460	190,377		-	(603,509)	12,329					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572225 W&S Financial Support Capital	351,312	134,827		-	(476,121)	11,018					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572271 W&S Engr Admin - Capital	146,381	46,380	37	-	(188,975)	3,823					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572272 W&S Engr Desgin - Capital	2,247,793	792,404	265	-	(2,978,502)	61,960					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572274 W&S Engr OAP Sup - Capital	543,204	159,380	88	-	(688,010)	14,662					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572276 W&S Engr Planning - Capital	1,007,224	377,559	107	-	(1,385,506)	29,384					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572281 W&S Engr Inspection - Capital	1,526,164	562,634		-	(2,047,485)	41,832					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572310 W&S Water Maint - Capital	19,026	7,212		-	(25,748)	490					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572435 W&S Lead Serv Rpt	527,243	204,649		-	(715,301)	16,591					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572592 W&S Capital SPS Impr	311,312	123,863		16	-	435,211					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572627 W&S Capital DCVWTP Impro	128,540	46,083		-	(1,690,642)	(1,516,019)					
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	6557265											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer - Water Services	67311 W&S Revenue	065 Water and Sewer	65550100 W&S CAPS Eliminations						(1,151,671,301)	(1,151,671,301)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65501100 W&S Administration				(6,130,095)			(6,130,095)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65550300 W&S ALOB IT Application Supp		540,988	209,384	4,129,323			4,879,695
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65551110 W&S Building Cleanings		155,123	43,659	599,363			798,145
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555210 W&S General Administration		492,212	175,724	130,810			798,746
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65555330 W&S General Accounting		876,722	292,826	1,851,937	(1,734)		3,019,751
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555410 W&S Procurement Svcs		201,871	81,351	134,537			417,759
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555420 W&S Central Stores Inv ProcPrg				54			54
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555510 W&S Oper Admin Key		219,598	65,967	43,859			329,424
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555520 W&S Admin Security		221,557	70,726	71,498			363,781
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65555610 W&S Safety Train Session		74,979	30,623	11,138			116,740
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555620 W&S Occupation Health Svcs				6,013			6,013
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555630 W&S Skills Train & Coordin				15,091			15,091
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555710 W&S ALOB Exec Lease Key		796,587	262,539	968,400		7,566,500	9,594,026
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555720 W&S ALOB Communication Svcs		184,535	72,199	13,525			270,259
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555740 W&S KVB Median Irrigation				527			527
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555910 W&S Billing & Collections/Lobby		412,001	178,122	1,285,526	55,500		1,931,149
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559010 W&S Meter Reading Key Product		652,021	300,569	145,965			1,098,555
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559110 W&S Cash / Payment Processing		123,361	39,577	225,185			388,123
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559210 W&S Permits Key				942		(130,063)	(129,121)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559310 W&S Phone Center Key		1,085,933	394,940	98,029			1,578,902
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559410 W&S W&S Field Actv Key		2,022,025	693,081	3,505,178		(31,689)	3,505,178
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559440 W&S Cust Svcs Gen Admin		207,185	58,028	667,491			932,704
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559620 W&S Fleet Svcs Coordinator		373,873	162,825	69,438			599,836
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559630 W&S System Svcs Gen Admin		524,475	182,218	8,982,007	105,957	1,335,082	11,129,739
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559640 W&S Admin Supp Svcs		3,079					3,079
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559610 W&S Sewer Maint Key Day Cre		2,478,113	951,942	261,367		(153,102)	3,538,320
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559630 W&S Sewer Night Sewer Rp							39
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559610 W&S Water Maint Key Day Crew		6,316,918	2,495,212	1,917,828		(1,343,189)	9,386,769
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559620 W&S Water Maint Day Repair				7,116			7,116
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559710 W&S Comm & Contract Key				45			45
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65597020 W&S Engineering Admin		501,681	165,098	277,260			944,039
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65597030 W&S Consent Decree Compl OAP		83,873	22,809	891			107,573
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559710 W&S Devel Review Key		1,278,246	460,502	137,789		(852,072)	1,024,465
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559710 W&S Sewer Pump Stat. Operations		-	-	7,473,192			7,473,192
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559720 W&S Telemetry & Controls		-	-	-			-
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559730 W&S Sewer Pump Stat Maint		1,800,165	730,899	1,516,140		(39,071)	4,098,133
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559810 W&S Dry Creek Repairs Key		576,619	228,648	600,030			1,405,297
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559820 W&S Central Repairs Key		2,131,145	924,776	2,071,974			5,127,895
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Whites Creek Repairs Key		306,529	131,584	188,834			626,947
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559810 W&S Wastewater Dry Creek Key		1,017,980	375,083	4,608,717			6,001,780
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559820 W&S Wastewater Central Key		3,259,090	1,194,220	17,775,036			22,228,346
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Wastewater Whiles Cr Key		807,920	326,504	2,921,752			4,056,176
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Dry Creek Administration		107,633	45,523	7,440			160,596
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Central Administration		593,025	216,383	4,783			814,191
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Whites Creek Administratio		96,303	35,613	2,189			134,605
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65598510 W&S Laboratory Administration		147,746	65,206	3,770			216,722
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65598520 W&S Laboratory Analysis		590,894	217,318	559,339		(1,360)	1,366,191
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Environmental Compliance		456,201	182,055	587,156			1,225,412
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559830 W&S Stadium Storm SPS MaintRp						(805)	(805)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559840 W&S Hamilton Cr Park Plant						(1,817)	(1,817)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559910 W&S Telemetry & Controls		-	-	93,525			93,525
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559920 W&S Pump Stations				2,917,266			2,917,266
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559930 W&S Reservoir General		194,435	77,369	2,214,488			2,486,292
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559940 W&S Water Pump Station Maint		897,494	356,971	173,419			1,427,884
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65599210 W&S Laboratory Administration		99,281	41,654	850			141,785
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	65599220 W&S Lab Analysis Water Key		695,682	271,091	10			966,783
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560010 W&S Omohundro Plant MaintKey		690,705	277,311	684,174			1,652,190
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560020 W&S KRHarrington Maint Key		605,556	264,104	380,077			1,249,737
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560010 W&S Omohundro Operations		1,838,840	672,109	9,127,591			11,438,540
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560220 W&S Omohundro Administration		223,096	72,483	103,207			398,786
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560230 W&S Omohundro Rechlorination		65,029	32,096	14,320			111,445
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560240 W&S Harrington Admin		197,900	88,442	13,028			299,370
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560260 W&S CHUD Water Plant Ops				2,912			2,912
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560270 W&S KR Harrington Operations		742,165	312,877	8,380,751			9,444,793
Direct	065 Water and Sewer - Water Services	67332 W&S Operating Reser	065 Water and Sewer	65574000 W&S Convert Operating Resv							-
Direct	065 Water and Sewer - Water Services	67332 W&S Operating Reser	065 Water and Sewer	65574000 W&S Convert Operating Resv							-
Direct Total						46,158,374	17,723,150	216,041,112	(12,741,531)	10,475,447	277,656,552
Grand Total						1,188,575,611	417,387,566	2,316,555,825	664,392,402	551,063,361	5,039,874,765
						1,230,951,290	493,829,255	2,457,247,092	566,321,572	653,266,736	5,401,645,945

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