



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

FY 2022
Full 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
Full Cost Allocation Plan

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
 FULL 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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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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.

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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
FULL 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
FULL COST ALLOCATION PLAN
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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*.

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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
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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.

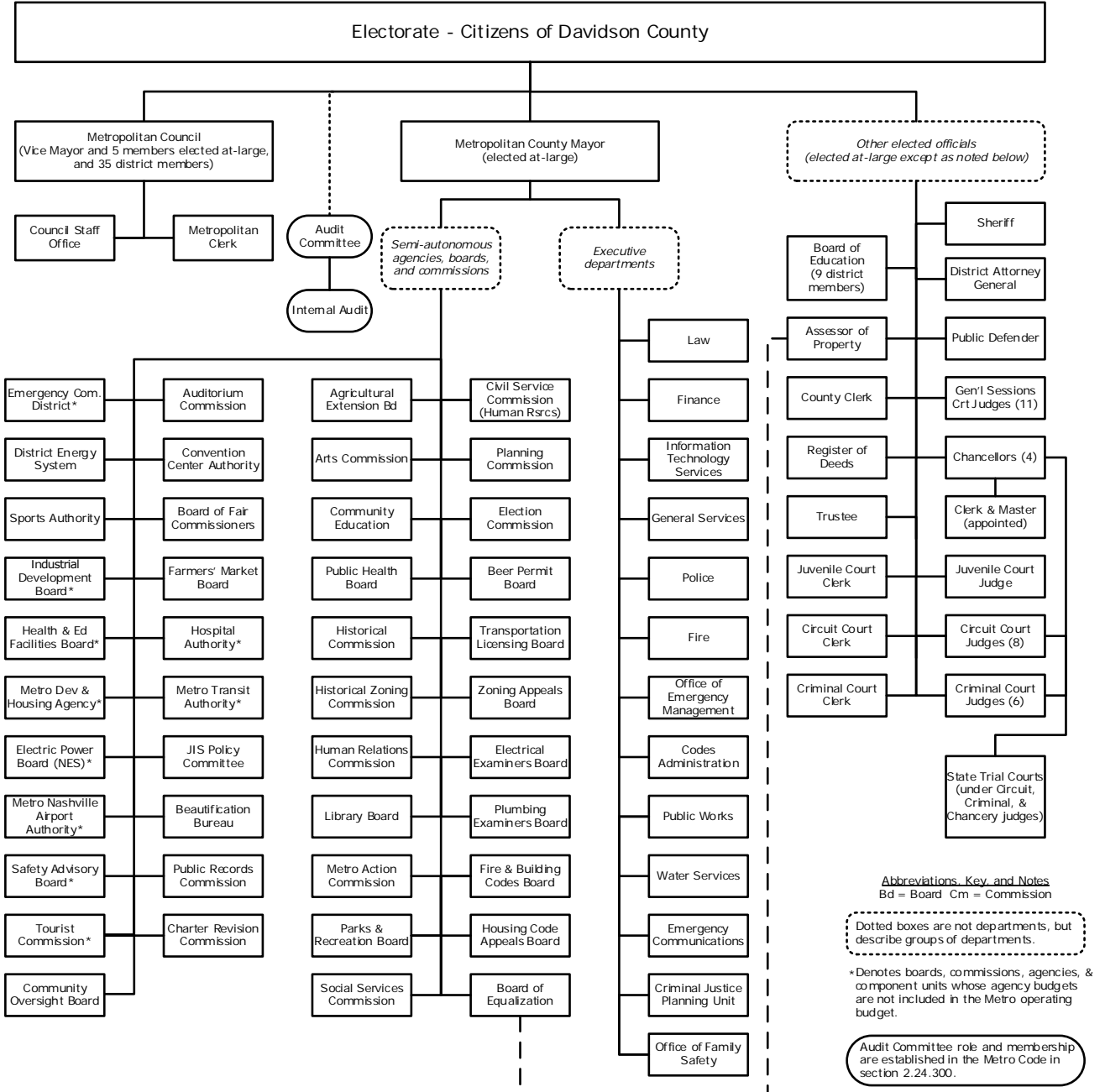
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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



**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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	001 Administrative - Direct	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds
Depreciation	0	0	10,409	188,185	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	14,173	0	149,907	297,375	205,876
001 Administrative - Facility Rental	0	0	35,109	0	0
001 Administrative - Insurance	0	0	25,009	23,177	0
001 Administrative - Post Audits	25,317	221	1,124	1,655	782
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,801	4	22	33	16
002 Metropolitan Council	49	0	12,199	24,853	11,955
003 Metropolitan Clerk	13	0	3,275	6,673	3,210
003 Metropolitan Clerk - Records Center	0	0	8,715	3,175	2,787
004 Mayor's Office - Administration	60	0	15,034	30,628	14,734
006 Law	0	13,184	59,452	91,558	1,006
008 Human Resources	76	0	19,073	38,857	18,692
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	149,222	153,445	0
010 General Services - Fleet Management	0	0	221	566	4,790
010 General Services - Mail Services	140	57	31,752	2,827	2,999
014 Information Technology Service	0	0	23,560	46,058	14,813
015 Finance - Accountability	0	0	36,793	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	2,483	6,595	427
015 Finance - Grants & Cost Planning	8,048	70	357	526	248
015 Finance - Office of Mgmt & Budget	20,784	358	2,929	4,947	197
015 Finance - Operations	57,438	2,033	5,492	20,720	1,709
015 Finance - Payroll	0	117	24,583	2,930	410
015 Finance - Property Administration	19,454	170	863	1,272	601
015 Finance - Purchasing	0	53,099	11,580	0	0
015 Finance - Treasury	9,292	606	3,070	31,721	157
015 Finance - Diversity Equity & Inclus	3,157	54	445	751	30
030 Sheriff's Office - Security Services	0	0	12,214	14,214	96
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	38,194	334	1,695	2,496	1,179
Allocated Costs for Fiscal 2022	197,997	70,308	646,587	995,236	286,713

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

Central Service Departments	010 General Services	010 General Services - Surplus Property	011 Historical Commission	012 Employee Benefit Board	015 Finance
Depreciation	6,384	4,077	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	232,015	0	43,130	21,221	18,062
001 Administrative - Facility Rental	62,890	40,165	0	0	0
001 Administrative - Insurance	0	0	3,070	0	0
001 Administrative - Post Audits	937	180	359	168,180	270
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	19	4	7	3,366	5
002 Metropolitan Council	0	0	6,095	0	0
003 Metropolitan Clerk	0	0	1,636	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	183
004 Mayor's Office - Administration	0	0	7,511	0	0
006 Law	0	0	108,616	59,845	0
008 Human Resources	0	0	9,528	0	0
010 General Services - Administration	6,010	201,860	0	0	0
010 General Services - Facilities	0	164,329	18,270	0	0
010 General Services - Fleet Management	0	297	0	0	0
010 General Services - Mail Services	0	0	2,100	88,737	0
014 Information Technology Service	0	7,163	6,785	310	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	14,609
015 Finance - Business Assistance	0	0	2,483	427	10,281
015 Finance - Grants & Cost Planning	298	57	5,814	53,464	86
015 Finance - Office of Mgmt & Budget	0	548	979	0	227
015 Finance - Operations	13,912	4,567	4,287	30,422	3,224
015 Finance - Payroll	0	366	697	39	371
015 Finance - Property Administration	720	139	276	129,229	207
015 Finance - Purchasing	0	0	11,580	0	57,902
015 Finance - Treasury	452	230	228	26,230	1,216
015 Finance - Diversity Equity & Inclus	0	83	149	0	34
030 Sheriff's Office - Security Services	20,952	13,381	0	0	0
038 Health - Employee Health & Wellness	0	0	0	77,890	0
048 Internal Audit	1,414	272	542	253,716	407
Allocated Costs for Fiscal 2022	346,002	437,718	234,143	913,077	107,084

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

Central Service Departments	016 Assessor of Property	017 Trustee	018 County Clerk	019 District Attorney	021 Public Defender
Depreciation	180,861	53,004	153,956	40,337	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	668,915	254,793	429,715	176,578	245,531
001 Administrative - Facility Rental	0	0	0	54	0
001 Administrative - Insurance	53,608	10,585	30,340	39,789	27,963
001 Administrative - Post Audits	1,984	653	1,432	2,665	2,494
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	40	13	29	53	50
002 Metropolitan Council	35,700	9,955	36,188	44,704	44,059
003 Metropolitan Clerk	9,585	2,673	9,716	12,002	11,830
003 Metropolitan Clerk - Records Center	7,582	0	481	0	14,825
004 Mayor's Office - Administration	43,996	12,268	44,598	55,092	54,298
006 Law	222,415	234,223	2,451	954	5,165
008 Human Resources	55,818	15,563	56,581	69,895	68,887
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	217,482	63,736	207,653	25,507	19,290
010 General Services - Fleet Management	41,985	4,907	6,721	7,235	3,529
010 General Services - Mail Services	9,787	6,612	605,037	14,393	2,959
014 Information Technology Service	51,312	60,806	23,095	37,909	17,171
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	2,483	2,483	427	427	427
015 Finance - Grants & Cost Planning	631	207	455	847	793
015 Finance - Office of Mgmt & Budget	6,123	1,911	3,829	7,488	7,208
015 Finance - Operations	8,587	2,432	5,378	11,467	11,526
015 Finance - Payroll	5,120	1,583	4,612	4,925	4,605
015 Finance - Property Administration	1,524	502	1,100	2,048	1,916
015 Finance - Purchasing	6,778	0	0	0	33,889
015 Finance - Treasury	1,447	444	1,147	1,741	1,613
015 Finance - Diversity Equity & Inclus	930	290	582	1,137	1,095
030 Sheriff's Office - Security Services	20,146	5,904	58,497	22,717	7,485
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,993	985	2,160	4,020	3,762
Allocated Costs for Fiscal 2022	1,657,831	746,532	1,686,179	583,982	592,368

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

Central Service Departments	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court
Depreciation	0	454,198	158,166	123,856	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	86,249	580,311	383,565	130,278	608,532
001 Administrative - Facility Rental	0	0	28,618	0	0
001 Administrative - Insurance	11,973	25,001	33,676	7,621	88,294
001 Administrative - Post Audits	602	2,223	1,772	398	4,055
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	12	44	35	8	81
002 Metropolitan Council	14,639	46,680	41,966	7,807	53,375
003 Metropolitan Clerk	3,930	12,533	11,268	2,096	14,331
003 Metropolitan Clerk - Records Center	24,409	25,225	15,840	15,345	0
004 Mayor's Office - Administration	18,041	57,527	51,718	9,622	65,778
006 Law	14,182	8,903	7,958	3,572	16,291
008 Human Resources	22,888	72,984	65,614	12,206	83,453
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	50,190	265,106	261,929	56,133	590,592
010 General Services - Fleet Management	58	393	288	0	16,126
010 General Services - Mail Services	10,182	133,916	30,784	12,706	8,609
014 Information Technology Service	7,888	20,620	18,878	3,891	24,291
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	427	427	427	2,483
015 Finance - Grants & Cost Planning	9,311	706	563	127	1,289
015 Finance - Office of Mgmt & Budget	1,471	2,324	4,729	1,160	10,985
015 Finance - Operations	3,223	4,090	6,019	2,061	25,931
015 Finance - Payroll	1,629	3,103	4,881	1,063	6,580
015 Finance - Property Administration	463	1,708	1,361	306	3,116
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	416	834	1,310	291	2,349
015 Finance - Diversity Equity & Inclus	223	353	718	176	1,669
030 Sheriff's Office - Security Services	17,057	160,767	115,699	30,495	145,156
038 Health - Employee Health & Wellness	0	0	0	0	6,479
048 Internal Audit	908	3,353	2,673	601	6,117
Allocated Costs for Fiscal 2022	300,372	1,883,331	1,250,455	422,247	1,785,961

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

Central Service Departments	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services	030 Sheriff's Office	031 Police
Depreciation	398,557	1,081,558	57,857	268,630	1,135,215
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	553,088	555,022	3,707	4,262,383	17,546,053
001 Administrative - Facility Rental	25,533	0	0	0	58,669
001 Administrative - Insurance	44,576	39,480	7,942	438,370	1,743,288
001 Administrative - Post Audits	3,445	3,465	997	19,984	62,876
001 Administrative - Gen Svcs Energy	0	0	0	0	87,786
001 Administrative - Miscellaneous	69	69	20	400	1,258
002 Metropolitan Council	55,849	63,944	9,515	453,492	886,037
003 Metropolitan Clerk	14,995	17,169	2,555	121,760	237,901
003 Metropolitan Clerk - Records Center	546	53	81	201	13,581
004 Mayor's Office - Administration	68,827	78,804	11,727	558,875	1,091,935
006 Law	59,220	15,477	0	347,136	778,747
008 Human Resources	87,321	99,978	14,877	709,049	1,385,382
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,002,579	592,544	26,221	0	6,050,699
010 General Services - Fleet Management	249	8,013	0	532,162	4,439,427
010 General Services - Mail Services	6,640	9,366	86	0	28,836
014 Information Technology Service	31,267	50,529	115,838	12,017	940,167
015 Finance - Accountability	0	73,586	0	0	110,379
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	427	427	4,539	8,651
015 Finance - Grants & Cost Planning	5,655	7,941	317	9,773	37,088
015 Finance - Office of Mgmt & Budget	9,090	8,947	2,643	51,313	165,843
015 Finance - Operations	21,279	22,566	1,927	59,157	169,551
015 Finance - Payroll	7,262	7,991	962	49,233	112,367
015 Finance - Property Administration	2,647	2,662	766	15,355	48,314
015 Finance - Purchasing	0	0	0	50,272	172,276
015 Finance - Treasury	2,343	2,150	568	14,899	40,730
015 Finance - Diversity Equity & Inclus	1,381	1,359	401	7,795	25,193
030 Sheriff's Office - Security Services	376,776	317,255	6,385	1,430,961	67,496
038 Health - Employee Health & Wellness	0	0	0	120,371	491,454
048 Internal Audit	5,197	5,226	1,504	30,147	94,854
Allocated Costs for Fiscal 2022	2,784,821	3,065,583	267,324	9,568,275	38,032,053

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

Central Service Departments	032 Fire	033 Codes Administration	034 Beer Board	035 Agricultural Extension	036 Soil and Water Conservation
Depreciation	29,903	193,648	12,628	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	21,098,832	913,232	22,011	0	0
001 Administrative - Facility Rental	56,139	0	0	0	0
001 Administrative - Insurance	1,010,670	76,253	2,785	3,705	0
001 Administrative - Post Audits	42,135	3,199	167	83	0
001 Administrative - Gen Svcs Energy	493,537	0	0	0	0
001 Administrative - Miscellaneous	6,372	64	3	2	0
002 Metropolitan Council	642,159	55,971	2,679	2,440	0
003 Metropolitan Clerk	172,416	15,028	719	655	0
003 Metropolitan Clerk - Records Center	534	749	614	0	0
004 Mayor's Office - Administration	791,385	68,978	3,301	3,007	0
006 Law	355,918	438,544	26,867	0	0
008 Human Resources	1,004,035	87,511	4,187	3,814	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	3,122,583	159,664	10,297	34,650	0
010 General Services - Fleet Management	5,223,654	40,229	3,831	0	0
010 General Services - Mail Services	2,534	74,425	610	106	0
014 Information Technology Service	302,862	125,150	8,082	2,396	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	6,595	427	427	0
015 Finance - Grants & Cost Planning	15,674	1,017	1,193	26	0
015 Finance - Office of Mgmt & Budget	104,487	9,045	436	246	0
015 Finance - Operations	77,351	29,976	5,476	1,430	0
015 Finance - Payroll	75,586	7,342	318	274	0
015 Finance - Property Administration	32,376	2,458	128	63	0
015 Finance - Purchasing	11,580	23,161	0	0	0
015 Finance - Treasury	26,597	2,373	109	66	0
015 Finance - Diversity Equity & Inclus	15,873	1,374	66	37	0
030 Sheriff's Office - Security Services	20,531	14,790	954	0	0
038 Health - Employee Health & Wellness	58,815	0	0	0	0
048 Internal Audit	63,564	4,825	252	124	0
Allocated Costs for Fiscal 2022	34,858,529	2,355,598	108,141	53,550	0

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

Central Service Departments	037 Social Services	038 Health	039 Public Library	040 Parks	041 Arts Commission
Depreciation	65,206	1,587	0	0	2,529
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	1,025,592	3,023,148	1,665,317	2,881,542	48,403
001 Administrative - Facility Rental	0	15,633	0	0	3,198
001 Administrative - Insurance	93,813	206,212	501,913	1,338,817	2,329
001 Administrative - Post Audits	2,549	17,956	9,766	12,043	414
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	51	359	195	241	8
002 Metropolitan Council	31,226	236,162	162,218	244,672	3,904
003 Metropolitan Clerk	8,384	63,408	43,555	65,693	1,048
003 Metropolitan Clerk - Records Center	1,163	37,388	7,557	252	0
004 Mayor's Office - Administration	38,482	291,041	199,915	301,529	4,811
006 Law	26,560	283,375	12,877	239,746	45,969
008 Human Resources	48,821	369,245	253,633	382,552	6,103
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	91,471	904,926	496,598	840,081	14,796
010 General Services - Fleet Management	13,972	54,819	32,778	822,317	0
010 General Services - Mail Services	2,383	499	34,200	4,102	161
014 Information Technology Service	21,309	214,319	224,727	145,703	5,443
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	2,483	8,651	45,662	2,483
015 Finance - Grants & Cost Planning	9,930	63,850	13,365	41,448	9,251
015 Finance - Office of Mgmt & Budget	7,371	55,963	24,072	34,240	1,510
015 Finance - Operations	30,796	138,220	165,361	267,849	8,957
015 Finance - Payroll	5,654	29,809	19,344	32,981	670
015 Finance - Property Administration	1,958	13,797	7,504	9,254	318
015 Finance - Purchasing	23,161	82,018	70,606	66,655	25,136
015 Finance - Treasury	1,658	8,340	6,847	9,761	265
015 Finance - Diversity Equity & Inclus	1,120	8,501	3,657	5,201	229
030 Sheriff's Office - Security Services	11,378	296,695	93,860	437,036	1,224
038 Health - Employee Health & Wellness	249	141,305	0	30,404	0
048 Internal Audit	3,845	27,089	14,733	18,168	624
Allocated Costs for Fiscal 2022	1,568,527	6,588,148	4,073,250	8,277,949	189,781

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

Central Service Departments	042 Transportation	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety
Depreciation	0	0	0	17,957	108,839
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	3,419,610	8,632	0	7,422	15,910
001 Administrative - Facility Rental	0	0	0	32,866	302
001 Administrative - Insurance	279,289	1,588	1,164	31,235	0
001 Administrative - Post Audits	12,987	138	134	2,322	900
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,796	3	3	46	18
002 Metropolitan Council	138,332	1,464	1,952	6,280	20,495
003 Metropolitan Clerk	37,141	393	524	1,686	5,503
003 Metropolitan Clerk - Records Center	883	9	0	21	0
004 Mayor's Office - Administration	170,478	1,804	2,405	7,740	25,258
006 Law	365,639	5,305	945	4,447	14,295
008 Human Resources	216,286	2,288	3,051	9,818	32,044
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	20,780	11,175	0	251,609	62,983
010 General Services - Fleet Management	4,089,915	0	0	5,825	0
010 General Services - Mail Services	2,788	57	0	0	0
014 Information Technology Service	120,107	2,161	1,781	34,009	10,347
015 Finance - Accountability	0	0	0	0	36,793
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	140,676	427	427	0	0
015 Finance - Grants & Cost Planning	6,408	44	43	12,138	4,846
015 Finance - Office of Mgmt & Budget	38,744	369	391	1,843	2,741
015 Finance - Operations	90,397	2,027	1,023	7,707	6,531
015 Finance - Payroll	21,202	179	164	708	1,672
015 Finance - Property Administration	9,979	106	103	1,785	691
015 Finance - Purchasing	127,384	0	0	11,580	0
015 Finance - Treasury	8,687	81	78	1,042	518
015 Finance - Diversity Equity & Inclus	5,886	56	59	280	416
030 Sheriff's Office - Security Services	0	0	0	10,950	65,567
038 Health - Employee Health & Wellness	11,214	0	0	0	0
048 Internal Audit	19,592	208	202	3,504	1,357
Allocated Costs for Fiscal 2022	9,356,199	38,511	14,450	464,820	418,025

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

Central Service Departments	052 Community Oversight Board		061 Municipal Auditorium		062 State Fair Board	064 Sports Authority
	060 Farmer's Market					
Depreciation	0	0	0	0	0	11,071
001 Administrative - Corporate Dues	0	0	0	0	0	0
001 Administrative - Employee Benefits	0	50,068	121,216	148,836	9,869	9,869
001 Administrative - Facility Rental	0	0	0	0	0	0
001 Administrative - Insurance	0	0	83,920	0	11,319	11,319
001 Administrative - Post Audits	263	586	535	977	10,137	10,137
001 Administrative - Gen Svcs Energy	0	0	0	0	0	0
001 Administrative - Miscellaneous	5	12	11	20	203	203
002 Metropolitan Council	3,904	2,440	3,416	7,534	1,698	1,698
003 Metropolitan Clerk	1,048	655	917	2,023	456	456
003 Metropolitan Clerk - Records Center	0	0	0	104	117	117
004 Mayor's Office - Administration	4,811	3,007	4,209	9,285	2,093	2,093
006 Law	9,761	24,924	17,071	64,327	43,833	43,833
008 Human Resources	6,103	3,814	5,340	11,779	2,654	2,654
010 General Services - Administration	0	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	8,598	8,598
010 General Services - Fleet Management	0	0	0	0	0	0
010 General Services - Mail Services	0	5	263	345	135	135
014 Information Technology Service	3,888	4,683	4,329	10,190	3,761	3,761
015 Finance - Accountability	0	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0	0
015 Finance - Business Assistance	0	2,483	4,539	12,764	8,651	8,651
015 Finance - Grants & Cost Planning	83	186	2,450	310	3,222	3,222
015 Finance - Office of Mgmt & Budget	1,041	1,298	2,619	2,090	14,093	14,093
015 Finance - Operations	2,226	9,692	8,799	13,610	10,549	10,549
015 Finance - Payroll	361	384	555	1,744	203	203
015 Finance - Property Administration	202	450	411	751	7,789	7,789
015 Finance - Purchasing	0	0	11,580	41,518	0	0
015 Finance - Treasury	158	156	431	391	5,214	5,214
015 Finance - Diversity Equity & Inclus	158	197	398	317	2,141	2,141
030 Sheriff's Office - Security Services	84	0	0	0	796	796
038 Health - Employee Health & Wellness	0	0	0	0	0	0
048 Internal Audit	396	884	807	1,474	15,293	15,293
Allocated Costs for Fiscal 2022	34,493	105,922	273,816	330,390	173,894	173,894

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

Central Service Departments	065 Water and Sewer*	067 General Hospital	068 District Energy System (DES)	070 Community Education Commission	071 Convention Center Authority
Depreciation	251,715	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	6,337,362	4,139,293	0	16,552	191,067
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	5,293	0
001 Administrative - Post Audits	56,012	0	4,600	3	26,240
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,121	0	92	0	525
002 Metropolitan Council	436,423	0	0	0	70,659
003 Metropolitan Clerk	117,177	0	0	0	18,971
003 Metropolitan Clerk - Records Center	610	0	0	0	0
004 Mayor's Office - Administration	537,839	0	0	0	87,079
006 Law	205,190	70,262	20,853	0	1,654
008 Human Resources	682,361	0	0	0	110,477
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	211,343	0	0	0	0
010 General Services - Fleet Management	5,395,791	0	0	0	0
010 General Services - Mail Services	4,310	0	0	1,140	1,357
014 Information Technology Service	362,932	0	0	0	30,881
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	194,134	0	2,483	427	2,909
015 Finance - Grants & Cost Planning	37,186	0	1,462	1	8,342
015 Finance - Office of Mgmt & Budget	167,418	0	9,460	0	33,155
015 Finance - Operations	407,703	162	4,806	164	84,595
015 Finance - Payroll	55,206	0	0	55	6,829
015 Finance - Property Administration	43,039	0	3,534	3	20,163
015 Finance - Purchasing	830,109	0	0	0	0
015 Finance - Treasury	51,131	138	986	7	226,569
015 Finance - Diversity Equity & Inclus	25,432	0	1,437	0	5,036
030 Sheriff's Office - Security Services	19,012	0	0	0	0
038 Health - Employee Health & Wellness	4,984	0	0	0	0
048 Internal Audit	84,499	0	6,939	5	39,586
Allocated Costs for Fiscal 2022	16,520,040	4,209,855	56,651	23,649	966,094

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

Central Service Departments	075 Metro Action Commission	077 Metro Development & Housing Authorit	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public Schools (MNPS)	083 Industrial Development Board
Depreciation	66,219	0	0	11,003	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	1,045,842	2,169	11,171	30,004,327	0
001 Administrative - Facility Rental	0	0	0	264,118	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	23,378	0	73	376,797	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	468	459	1	7,542	0
002 Metropolitan Council	148,106	0	488	0	0
003 Metropolitan Clerk	39,765	0	131	0	0
003 Metropolitan Clerk - Records Center	13,095	0	0	0	0
004 Mayor's Office - Administration	182,523	0	601	0	0
006 Law	57,587	7,275	2,416	1,198,040	28,994
008 Human Resources	231,568	0	762	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	38,380	0	0	443,514	0
010 General Services - Fleet Management	61,183	0	0	374	0
010 General Services - Mail Services	633	(59)	0	0	0
014 Information Technology Service	100,864	3,007	64,226	477,678	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	66,015	0	427	427	0
015 Finance - Grants & Cost Planning	31,372	0	23	119,792	0
015 Finance - Office of Mgmt & Budget	78,321	0	0	1,026,311	0
015 Finance - Operations	222,186	105	2,694	1,558,185	252
015 Finance - Payroll	17,464	0	65	573,998	0
015 Finance - Property Administration	17,963	0	56	289,537	0
015 Finance - Purchasing	83,037	0	0	0	0
015 Finance - Treasury	6,322	199	903	118,075	5
015 Finance - Diversity Equity & Inclus	11,898	0	0	155,915	0
030 Sheriff's Office - Security Services	11,555	0	0	36,115	0
038 Health - Employee Health & Wellness	45,855	0	0	0	0
048 Internal Audit	35,267	0	110	568,447	0
Allocated Costs for Fiscal 2022	2,636,866	13,156	84,147	37,230,193	29,252

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

Central Service Departments	090 Debt Service	091 Emergency Communication Center	Airport Authority	Bordeaux Longterm Care	Hospital Authority
Depreciation	0	101,779	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	534,082	66,452	2,457,115	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	69,603	0	0	0
001 Administrative - Post Audits	0	4,553	0	54	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	91	0	1	0
002 Metropolitan Council	0	90,276	0	0	0
003 Metropolitan Clerk	0	24,238	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	111,254	0	0	0
006 Law	0	4,360	315	157	87,920
008 Human Resources	0	141,148	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	307,996	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	232	0	0	0
014 Information Technology Service	0	100,834	0	1,272	9,259
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	427	0	427	0
015 Finance - Grants & Cost Planning	0	1,447	0	17	0
015 Finance - Office of Mgmt & Budget	0	11,894	0	213	0
015 Finance - Operations	5,771	9,789	0	1,122	532
015 Finance - Payroll	0	9,539	212	6,307	10,210
015 Finance - Property Administration	0	3,499	0	42	0
015 Finance - Purchasing	0	13,556	0	0	0
015 Finance - Treasury	5,435	3,064	22	680	1,910
015 Finance - Diversity Equity & Inclus	0	1,807	0	32	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	0	6,869	0	82	0
Allocated Costs for Fiscal 2022	11,632	1,552,336	67,001	2,467,521	109,832

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

Central Service Departments	Knowles Home	Medical Examiner	Port Authority	Nashville Electric Service (NES)	IKON Printing
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	259,676	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	505	1,456	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	10	29	0	0	0
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
006 Law	4,832	5,392	0	79	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	125,335
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	378	0	0	366,978	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	427	0	0	0	0
015 Finance - Grants & Cost Planning	160	463	0	0	0
015 Finance - Office of Mgmt & Budget	1,396	3,939	0	0	0
015 Finance - Operations	480	569	0	0	0
015 Finance - Payroll	686	0	0	0	0
015 Finance - Property Administration	388	1,119	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	301	662	0	0	0
015 Finance - Diversity Equity & Inclus	212	598	0	0	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	761	2,197	0	0	0
Allocated Costs for Fiscal 2022	270,212	16,424	0	367,057	125,335

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

Central Service Departments	All Other	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Depreciation	300,401	5,489,737	0	0	(8,529,980)
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	176,116	107,167,343	0	0	0
001 Administrative - Facility Rental	18,367	641,660	0	0	0
001 Administrative - Insurance	15,784	6,389,454	0	0	0
001 Administrative - Post Audits	0	919,035	0	0	0
001 Administrative - Gen Svcs Energy	0	581,323	0	0	0
001 Administrative - Miscellaneous	0	27,211	0	30,202,954	0
002 Metropolitan Council	0	4,173,955	0	490	0
003 Metropolitan Clerk	0	1,120,682	0	71,970	0
003 Metropolitan Clerk - Records Center	1,302	197,424	0	0	0
004 Mayor's Office - Administration	0	5,143,906	0	0	0
006 Law	56,517	5,782,600	524,400	27,090	17,226,667
008 Human Resources	0	6,526,114	0	216,731	0
010 General Services - Administration	0	207,870	0	0	0
010 General Services - Facilities	4,126,904	21,198,608	1,011,900	6,188,559	0
010 General Services - Fleet Management	556	20,812,212	25,213,490	0	130,693
010 General Services - Mail Services	4	1,138,758	13,978	0	0
014 Information Technology Service	166,769	4,444,695	0	20,873,939	37,593,535
015 Finance - Accountability	205,858	463,409	0	0	0
015 Finance - Administration	0	14,609	0	0	0
015 Finance - Business Assistance	16,876	570,548	0	0	0
015 Finance - Grants & Cost Planning	104,779	635,200	0	0	0
015 Finance - Office of Mgmt & Budget	0	1,950,737	0	0	0
015 Finance - Operations	0	3,676,092	0	0	0
015 Finance - Payroll	402	1,125,557	0	0	0
015 Finance - Property Administration	0	706,184	0	0	0
015 Finance - Purchasing	0	1,818,455	0	0	0
015 Finance - Treasury	83,935	718,600	0	0	1,040,850
015 Finance - Diversity Equity & Inclus	0	296,342	0	0	0
030 Sheriff's Office - Security Services	118,693	3,982,891	0	0	12,091,800
038 Health - Employee Health & Wellness	0	989,021	0	74,040	0
048 Internal Audit	0	1,386,451	0	601	0
Allocated Costs for Fiscal 2022	5,393,261	210,296,683	26,763,768	57,656,374	59,553,565

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

Central Service Departments	Disallowed	Total Expenditures
Depreciation	0	
001 Administrative - Corporate Dues	0	
001 Administrative - Employee Benefits	0	
001 Administrative - Facility Rental	0	
001 Administrative - Insurance	15,559,100	
001 Administrative - Post Audits	0	
001 Administrative - Gen Svcs Energy	9,874	
001 Administrative - Miscellaneous	0	
002 Metropolitan Council	0	
003 Metropolitan Clerk	0	
003 Metropolitan Clerk - Records Center	0	
004 Mayor's Office - Administration	0	
006 Law	0	
008 Human Resources	0	
010 General Services - Administration	0	
010 General Services - Facilities	0	
010 General Services - Fleet Management	0	
010 General Services - Mail Services	0	
014 Information Technology Service	0	
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	
030 Sheriff's Office - Security Services	0	
038 Health - Employee Health & Wellness	0	
048 Internal Audit	0	
Allocated Costs for Fiscal 2022	15,568,974	369,839,364

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(30,202,954)	0	
002 Metropolitan Council	2,884,103		0	(490)	0	
003 Metropolitan Clerk	705,564		0	(71,970)	0	
003 Metropolitan Clerk - Records Center	219,375		0		0	
004 Mayor's Office - Administration	4,578,517		0		0	
006 Law	23,969,856		(17,226,667)	(27,090)	(524,400)	
008 Human Resources	6,384,757		0	(216,731)	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						197,997
004 Mayor's Office						70,308
005 Election Commission						646,587
007 Planning Commission						995,236
009 Register of Deeds						286,713
010 General Services						346,002
010 General Services - Surplus Property						437,718
011 Historical Commission						234,143
012 Employee Benefit Board						913,077
015 Finance						107,084
016 Assessor of Property						1,657,831
017 Trustee						746,532
018 County Clerk						1,686,179
019 District Attorney						583,982
021 Public Defender						592,368
022 Juvenile Court Clerk						300,372
023 Circuit Court Clerk						1,883,331
024 Criminal Court Clerk						1,250,455
025 Clerk and Master - Chancery						422,247

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
026 Juvenile Court						1,785,961
027 General Sessions Court						2,784,821
028 State Trial Courts						3,065,583
029 Justice Integration Services						267,324
030 Sheriff's Office						9,568,275
031 Police						38,032,053
032 Fire						34,858,529
033 Codes Administration						2,355,598
034 Beer Board						108,141
035 Agricultural Extension						53,550
037 Social Services						1,568,527
038 Health						6,588,148
039 Public Library						4,073,250
040 Parks						8,277,949
041 Arts Commission						189,781
042 Transportation						9,356,199
044 Human Relations Commission						38,511
047 Criminal Justice Planning						14,450
049 Office of Emergency Management						464,820
051 Office of Family Safety						418,025
052 Community Oversight Board						34,493
060 Farmer's Market						105,922
061 Municipal Auditorium						273,816
062 State Fair Board						330,390
064 Sports Authority						173,894
065 Water and Sewer*						16,520,040
067 General Hospital						4,209,855
068 District Energy System (DES)						56,651
070 Community Education Commission						23,649
071 Convention Center Authority						966,094
075 Metro Action Commission						2,636,866
077 Metro Development & Housing Authorit						13,156
078 Metropolitan Transit Authority (MTA)						84,147
080 Metro Nashville Public Schools (MNPS)						37,230,193
083 Industrial Development Board						29,252
090 Debt Service						11,632
091 Emergency Communication Center Airport Authority						1,552,336 67,001
Bordeaux Longterm Care						2,467,521
Hospital Authority						109,832
Knowles Home						270,212
Medical Examiner						16,424
Nashville Electric Service (NES)						367,057
IKON Printing						125,335
All Other						5,393,261
Totals	369,839,364	(15,568,974)	(59,553,565)	(57,656,374)	(26,763,768)	210,296,683

Deviation: 0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(2,124)	0	0	0
001 Administrative - Employee Benefits	0	0	(129,664)	0	0
001 Administrative - Facility Rental	0	0	0	(1,875)	0
001 Administrative - Insurance	0	0	0	0	(362,115)
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	643,839	332,469	0	19,159
003 Metropolitan Clerk	55,622	0	77,567	68,212	4,140
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	303,948	42,848	171,399	0	13,761
005 Election Commission	10,409	0	149,907	35,109	25,009
006 Law	59,310	0	171,860	0	19,707
007 Planning Commission	188,185	0	297,375	0	23,177
008 Human Resources	394	0	390,026	3,883	21,612
009 Register of Deeds	0	0	205,876	0	0
010 General Services	6,384	0	232,015	62,890	0
010 General Services - Administration	10,744	0	805,170	19,143	0
010 General Services - Facilities	779,125	0	13,502	2,631	477,099
010 General Services - Fleet Management	14,604	0	51,957	143,879	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	21,221	0	0
014 Information Technology Service	1,141,259	0	679,958	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	648,890	0	42,898
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	668,915	0	53,608
017 Trustee	53,004	0	254,793	0	10,585
018 County Clerk	153,956	0	429,715	0	30,340
019 District Attorney	40,337	0	176,578	54	39,789
021 Public Defender	0	0	245,531	0	27,963
022 Juvenile Court Clerk	0	0	86,249	0	11,973
023 Circuit Court Clerk	454,198	0	580,311	0	25,001
024 Criminal Court Clerk	158,166	0	383,565	28,618	33,676
025 Clerk and Master - Chancery	123,856	0	130,278	0	7,621
026 Juvenile Court	0	0	608,532	0	88,294
027 General Sessions Court	398,557	0	553,088	25,533	44,576
028 State Trial Courts	1,081,558	0	555,022	0	39,480
029 Justice Integration Services	57,857	0	3,707	0	7,942

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	268,630	0	4,262,383	0	438,370
030 Sheriff's Office - Security Services	57,784	0	0	34	0
031 Police	1,135,215	0	17,546,053	58,669	1,743,288
032 Fire	29,903	0	21,098,832	56,139	1,010,670
033 Codes Administration	193,648	0	913,232	0	76,253
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	1,025,592	0	93,813
038 Health	1,587	0	3,023,148	15,633	206,212
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,665,317	0	501,913
040 Parks	0	0	2,881,542	0	1,338,817
041 Arts Commission	2,529	0	48,403	3,198	2,329
042 Transportation	0	0	3,419,610	0	279,289
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	121,216	0	83,920
062 State Fair Board	0	0	148,836	0	0
064 Sports Authority	11,071	0	9,869	0	11,319
065 Water and Sewer*	251,715	0	6,337,362	0	0
067 General Hospital	0	0	4,139,293	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	191,067	0	0
075 Metro Action Commission	66,219	0	1,045,842	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	30,004,327	264,118	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	534,082	0	69,603
Airport Authority	0	0	66,452	0	0
Bordeaux Longterm Care	0	0	2,457,115	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	259,676	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	176,116	18,367	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
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	25,317	0	1,801	49	13
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	0
001 Administrative - Post Audits	(3,553)	0	6	0	0
001 Administrative - Gen Svcs Energy	146	(7,497)	3	0	0
001 Administrative - Miscellaneous	16	0	(2,960)	0	0
002 Metropolitan Council	735	0	15	(1,542,450)	4,476
003 Metropolitan Clerk	180	0	4	3,416	(558,336)
003 Metropolitan Clerk - Records Center	56	0	1	0	0
004 Mayor's Office	221	0	4	0	0
004 Mayor's Office - Administration	1,167	0	23	15,127	4,061
005 Election Commission	1,124	0	22	12,199	3,275
006 Law	5,570	0	111	22,935	6,158
007 Planning Commission	1,655	0	33	24,853	6,673
008 Human Resources	51,959	0	33	30,347	8,148
009 Register of Deeds	782	0	16	11,955	3,210
010 General Services	937	0	19	0	0
010 General Services - Administration	251	0	5	51,238	13,757
010 General Services - Facilities	6,371	0	30,199	0	0
010 General Services - Fleet Management	10,893	0	218	0	0
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	6,095	1,636
012 Employee Benefit Board	168,180	0	3,366	0	0
014 Information Technology Service	12,468	0	250	68,546	18,404
015 Finance	270	0	5	0	0
015 Finance - Accountability	131	0	3	0	0
015 Finance - Administration	365	0	7	55,620	14,933
015 Finance - Business Assistance	294	0	6	0	0
015 Finance - Grants & Cost Planning	48,261	0	2	0	0
015 Finance - Office of Mgmt & Budget	389	0	8	0	0
015 Finance - Operations	772	0	15	0	0
015 Finance - Payroll	241	0	5	0	0
015 Finance - Property Administration	137	0	3	0	0
015 Finance - Purchasing	383	0	8	0	0
015 Finance - Treasury	352	0	7	0	0
015 Finance - Diversity Equity & Inclus	65	0	1	0	0
016 Assessor of Property	1,984	0	40	35,700	9,585
017 Trustee	653	0	13	9,955	2,673
018 County Clerk	1,432	0	29	36,188	9,716
019 District Attorney	2,665	0	53	44,704	12,002
021 Public Defender	2,494	0	50	44,059	11,830
022 Juvenile Court Clerk	602	0	12	14,639	3,930
023 Circuit Court Clerk	2,223	0	44	46,680	12,533
024 Criminal Court Clerk	1,772	0	35	41,966	11,268
025 Clerk and Master - Chancery	398	0	8	7,807	2,096
026 Juvenile Court	4,055	0	81	53,375	14,331
027 General Sessions Court	3,445	0	69	55,849	14,995
028 State Trial Courts	3,465	0	69	63,944	17,169
029 Justice Integration Services	997	0	20	9,515	2,555

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
030 Sheriff's Office	19,984	0	400	453,492	121,760
030 Sheriff's Office - Security Services	4,105	0	82	0	0
031 Police	62,876	87,786	1,258	886,037	237,901
032 Fire	42,135	493,537	6,372	642,159	172,416
033 Codes Administration	3,199	0	64	55,971	15,028
034 Beer Board	167	0	3	2,679	719
035 Agricultural Extension	83	0	2	2,440	655
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	2,549	0	51	31,226	8,384
038 Health	17,956	0	359	236,162	63,408
038 Health - Employee Health & Wellness	262	0	5	0	0
039 Public Library	9,766	0	195	162,218	43,555
040 Parks	12,043	0	241	244,672	65,693
041 Arts Commission	414	0	8	3,904	1,048
042 Transportation	12,987	0	1,796	138,332	37,141
044 Human Relations Commission	138	0	3	1,464	393
047 Criminal Justice Planning	134	0	3	1,952	524
048 Internal Audit	346	0	7	4,880	1,310
049 Office of Emergency Management	2,322	0	46	6,280	1,686
051 Office of Family Safety	900	0	18	20,495	5,503
052 Community Oversight Board	263	0	5	3,904	1,048
060 Farmer's Market	586	0	12	2,440	655
061 Municipal Auditorium	535	0	11	3,416	917
062 State Fair Board	977	0	20	7,534	2,023
064 Sports Authority	10,137	0	203	1,698	456
065 Water and Sewer*	56,012	0	1,121	436,423	117,177
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	4,600	0	92	0	0
070 Community Education Commission	3	0	0	0	0
071 Convention Center Authority	26,240	0	525	70,659	18,971
075 Metro Action Commission	23,378	0	468	148,106	39,765
077 Metro Development & Housing Authorit	0	0	459	0	0
078 Metropolitan Transit Authority (MTA)	73	0	1	488	131
080 Metro Nashville Public Schools (MNPS)	376,797	0	7,542	0	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	4,553	0	91	90,276	24,238
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	54	0	1	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	505	0	10	0	0
Medical Examiner	1,456	0	29	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	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	30,202,954	490	71,970
Cost Adjustments	0	0	0	0	0
Disallowed	0	9,874	0	0	0
Total Expenditures	1,079,513	583,700	30,261,009	2,884,103	705,564

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	60	0	76	0
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	349,439	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	30	27,260	69,194	35,882	0
003 Metropolitan Clerk	894	3,936	6,215	5,181	0
003 Metropolitan Clerk - Records Center	(2,703)	0	352	0	0
004 Mayor's Office	0	0	13,184	0	0
004 Mayor's Office - Administration	0	(884,426)	73,857	22,944	0
005 Election Commission	8,715	15,034	59,452	19,073	0
006 Law	0	28,264	(480,868)	34,786	0
007 Planning Commission	3,175	30,628	91,558	38,857	0
008 Human Resources	6,796	37,399	48,526	(738,757)	0
009 Register of Deeds	2,787	14,734	1,006	18,692	0
010 General Services	0	0	0	0	6,010
010 General Services - Administration	65	63,144	33,635	80,111	(1,802,121)
010 General Services - Facilities	3,351	0	0	0	1,073,695
010 General Services - Fleet Management	91	0	648	0	1,395,734
010 General Services - Mail Services	0	0	0	0	108,230
010 General Services - Surplus Property	0	0	0	0	201,860
011 Historical Commission	0	7,511	108,616	9,528	0
012 Employee Benefit Board	0	0	59,845	0	0
014 Information Technology Service	132	84,475	18,279	107,173	0
015 Finance	183	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	96	68,545	158,692	86,962	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	1,593	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	6,468	0	0	0	0
015 Finance - Payroll	414	0	0	0	0
015 Finance - Property Administration	0	0	36,051	0	0
015 Finance - Purchasing	6,024	0	67,951	0	0
015 Finance - Treasury	165	0	19,986	0	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	7,582	43,996	222,415	55,818	0
017 Trustee	0	12,268	234,223	15,563	0
018 County Clerk	481	44,598	2,451	56,581	0
019 District Attorney	0	55,092	954	69,895	0
021 Public Defender	14,825	54,298	5,165	68,887	0
022 Juvenile Court Clerk	24,409	18,041	14,182	22,888	0
023 Circuit Court Clerk	25,225	57,527	8,903	72,984	0
024 Criminal Court Clerk	15,840	51,718	7,958	65,614	0
025 Clerk and Master - Chancery	15,345	9,622	3,572	12,206	0
026 Juvenile Court	0	65,778	16,291	83,453	0
027 General Sessions Court	546	68,827	59,220	87,321	0
028 State Trial Courts	53	78,804	15,477	99,978	0
029 Justice Integration Services	81	11,727	0	14,877	0

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
030 Sheriff's Office	201	558,875	347,136	709,049	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	13,581	1,091,935	778,747	1,385,382	0
032 Fire	534	791,385	355,918	1,004,035	0
033 Codes Administration	749	68,978	438,544	87,511	0
034 Beer Board	614	3,301	26,867	4,187	0
035 Agricultural Extension	0	3,007	0	3,814	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	1,163	38,482	26,560	48,821	0
038 Health	37,388	291,041	283,375	369,245	0
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	7,557	199,915	12,877	253,633	0
040 Parks	252	301,529	239,746	382,552	0
041 Arts Commission	0	4,811	45,969	6,103	0
042 Transportation	883	170,478	365,639	216,286	0
044 Human Relations Commission	9	1,804	5,305	2,288	0
047 Criminal Justice Planning	0	2,405	945	3,051	0
048 Internal Audit	128	6,014	5,550	7,629	0
049 Office of Emergency Management	21	7,740	4,447	9,818	0
051 Office of Family Safety	0	25,258	14,295	32,044	0
052 Community Oversight Board	0	4,811	9,761	6,103	0
060 Farmer's Market	0	3,007	24,924	3,814	0
061 Municipal Auditorium	0	4,209	17,071	5,340	0
062 State Fair Board	104	9,285	64,327	11,779	0
064 Sports Authority	117	2,093	43,833	2,654	0
065 Water and Sewer*	610	537,839	205,190	682,361	0
067 General Hospital	0	0	70,262	0	0
068 District Energy System (DES)	0	0	20,853	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	0	87,079	1,654	110,477	0
075 Metro Action Commission	13,095	182,523	57,587	231,568	0
077 Metro Development & Housing Authorit	0	0	7,275	0	0
078 Metropolitan Transit Authority (MTA)	0	601	2,416	762	0
080 Metro Nashville Public Schools (MNPS)	0	0	1,198,040	0	0
083 Industrial Development Board	0	0	28,994	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	0	111,254	4,360	141,148	0
Airport Authority	0	0	315	0	0
Bordeaux Longterm Care	0	0	157	0	0
Hospital Authority	0	0	87,920	0	0
Knowles Home	0	0	4,832	0	0
Medical Examiner	0	0	5,392	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	79	0	0
IKON Printing	0	0	0	0	0
All Other	1,302	0	56,517	0	0
Total Allocated					
Direct Bills	0	0	524,400	0	0
Unallocated	0	0	27,090	216,731	0
Cost Adjustments	0	0	17,226,667	0	0
Disallowed	0	0	0	0	0
Total Expenditures	219,375	4,578,517	23,969,856	6,384,757	983,409

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	014 Information T 19.5	015 Finance - Acc 20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	140	0	0
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	99,897	0	7,125	15,850	0
003 Metropolitan Clerk	288,337	0	98	6,966	0
003 Metropolitan Clerk - Records Center	0	131	0	716	0
004 Mayor's Office	0	0	57	0	0
004 Mayor's Office - Administration	131,892	0	934	17,388	0
005 Election Commission	149,222	221	31,752	23,560	36,793
006 Law	25,736	193	8,455	16,170	0
007 Planning Commission	153,445	566	2,827	46,058	0
008 Human Resources	15,210	256	13,066	29,694	0
009 Register of Deeds	0	4,790	2,999	14,813	0
010 General Services	0	0	0	0	0
010 General Services - Administration	20,901	56	687	4,065	0
010 General Services - Facilities	(3,177,322)	1,710	13	67,272	0
010 General Services - Fleet Management	1,530,509	(3,451,997)	117	51,681	0
010 General Services - Mail Services	0	489	(114,571)	796	0
010 General Services - Surplus Property	164,329	297	0	7,163	0
011 Historical Commission	18,270	0	2,100	6,785	0
012 Employee Benefit Board	0	0	88,737	310	0
014 Information Technology Service	1,498,677	14,272	1,873	(4,036,379)	0
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	1,340	(111,304)
015 Finance - Administration	22,333	0	239	4,108	0
015 Finance - Business Assistance	0	0	0	2,087	0
015 Finance - Grants & Cost Planning	0	0	0	971	162,480
015 Finance - Office of Mgmt & Budget	103,022	0	341	5,104	0
015 Finance - Operations	130,661	0	7,396	20,501	0
015 Finance - Payroll	0	0	26,790	2,840	0
015 Finance - Property Administration	19,545	0	355	1,405	0
015 Finance - Purchasing	67,755	0	540	3,904	0
015 Finance - Treasury	28,341	0	14,070	6,286	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	217,482	41,985	9,787	51,312	0
017 Trustee	63,736	4,907	6,612	60,806	0
018 County Clerk	207,653	6,721	605,037	23,095	0
019 District Attorney	25,507	7,235	14,393	37,909	0
021 Public Defender	19,290	3,529	2,959	17,171	0
022 Juvenile Court Clerk	50,190	58	10,182	7,888	0
023 Circuit Court Clerk	265,106	393	133,916	20,620	0
024 Criminal Court Clerk	261,929	288	30,784	18,878	0
025 Clerk and Master - Chancery	56,133	0	12,706	3,891	0
026 Juvenile Court	590,592	16,126	8,609	24,291	0
027 General Sessions Court	1,002,579	249	6,640	31,267	0
028 State Trial Courts	592,544	8,013	9,366	50,529	73,586
029 Justice Integration Services	26,221	0	86	115,838	0

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	014 Information T 19.5	015 Finance - Acc 20.5
030 Sheriff's Office	0	532,162	0	12,017	0
030 Sheriff's Office - Security Services	317,330	0	93,931	236,161	0
031 Police	6,050,699	4,439,427	28,836	940,167	110,379
032 Fire	3,122,583	5,223,654	2,534	302,862	0
033 Codes Administration	159,664	40,229	74,425	125,150	0
034 Beer Board	10,297	3,831	610	8,082	0
035 Agricultural Extension	34,650	0	106	2,396	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	91,471	13,972	2,383	21,309	0
038 Health	904,926	54,819	499	214,319	0
038 Health - Employee Health & Wellness	40,423	0	0	0	0
039 Public Library	496,598	32,778	34,200	224,727	0
040 Parks	840,081	822,317	4,102	145,703	0
041 Arts Commission	14,796	0	161	5,443	0
042 Transportation	20,780	4,089,915	2,788	120,107	0
044 Human Relations Commission	11,175	0	57	2,161	0
047 Criminal Justice Planning	0	0	0	1,781	0
048 Internal Audit	40,519	0	110	5,342	0
049 Office of Emergency Management	251,609	5,825	0	34,009	0
051 Office of Family Safety	62,983	0	0	10,347	36,793
052 Community Oversight Board	0	0	0	3,888	0
060 Farmer's Market	0	0	5	4,683	0
061 Municipal Auditorium	0	0	263	4,329	0
062 State Fair Board	0	0	345	10,190	0
064 Sports Authority	8,598	0	135	3,761	0
065 Water and Sewer*	211,343	5,395,791	4,310	362,932	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	1,140	0	0
071 Convention Center Authority	0	0	1,357	30,881	0
075 Metro Action Commission	38,380	61,183	633	100,864	0
077 Metro Development & Housing Authorit	0	0	(59)	3,007	0
078 Metropolitan Transit Authority (MTA)	0	0	0	64,226	0
080 Metro Nashville Public Schools (MNPS)	443,514	374	0	477,678	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	307,996	0	232	100,834	0
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	0	1,272	0
Hospital Authority	0	0	0	9,259	0
Knowles Home	0	0	0	378	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	366,978	0
IKON Printing	125,335	0	0	0	0
All Other	4,126,904	556	4	166,769	205,858
Total Allocated					
Direct Bills	1,011,900	25,213,490	13,978	0	0
Unallocated	6,188,559	0	0	20,873,939	0
Cost Adjustments	0	130,693	0	37,593,535	0
Disallowed	0	0	0	0	0
Total Expenditures	29,602,832	42,721,506	1,214,303	59,376,437	514,585

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

Department	015 Finance - Adm 21.5	015 Finance - Bus 22.5	015 Finance - Gra 23.5	015 Finance - Off 24.5	015 Finance - Ope 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	8,048	20,784	57,438
001 Administrative - Corporate Dues	0	421	52	512	412
001 Administrative - Employee Benefits	0	0	4,738	53,357	1,859
001 Administrative - Facility Rental	0	0	67	632	249
001 Administrative - Insurance	0	0	508	4,498	226
001 Administrative - Post Audits	0	0	83	2,156	237
001 Administrative - Gen Svcs Energy	0	0	44	0	6,910
001 Administrative - Miscellaneous	0	0	5	2,046	52
002 Metropolitan Council	0	421	221	2,082	2,411
003 Metropolitan Clerk	0	421	54	572	3,125
003 Metropolitan Clerk - Records Center	0	0	17	184	965
004 Mayor's Office	0	0	70	358	2,033
004 Mayor's Office - Administration	0	10,544	3,584	3,186	2,907
005 Election Commission	0	2,483	357	2,929	5,492
006 Law	0	421	1,672	4,865	20,959
007 Planning Commission	0	6,595	526	4,947	20,720
008 Human Resources	0	14,592	489	4,330	5,945
009 Register of Deeds	0	427	248	197	1,709
010 General Services	0	0	298	0	13,912
010 General Services - Administration	0	421	75	854	1,680
010 General Services - Facilities	0	159,930	1,913	15,494	83,748
010 General Services - Fleet Management	0	0	3,270	16,719	152,181
010 General Services - Mail Services	0	0	93	745	2,698
010 General Services - Surplus Property	0	0	57	548	4,567
011 Historical Commission	0	2,483	5,814	979	4,287
012 Employee Benefit Board	0	427	53,464	0	30,422
014 Information Technology Service	0	22,690	3,743	24,452	42,911
015 Finance	14,609	10,281	86	227	3,224
015 Finance - Accountability	107,835	0	39	380	950
015 Finance - Administration	(1,185,101)	4,470	5,499	885	1,836
015 Finance - Business Assistance	262,568	(268,614)	88	750	1,325
015 Finance - Grants & Cost Planning	90,333	2,056	(307,154)	229	792
015 Finance - Office of Mgmt & Budget	384,203	0	124	(580,020)	1,238
015 Finance - Operations	722,976	0	245	2,055	(1,016,906)
015 Finance - Payroll	181,925	0	76	679	2,706
015 Finance - Property Administration	114,241	0	43	408	810
015 Finance - Purchasing	364,515	628,002	122	999	1,791
015 Finance - Treasury	307,757	0	112	1,106	4,665
015 Finance - Diversity Equity & Inclus	65,953	0	20	228	489
016 Assessor of Property	0	2,483	631	6,123	8,587
017 Trustee	0	2,483	207	1,911	2,432
018 County Clerk	0	427	455	3,829	5,378
019 District Attorney	0	427	847	7,488	11,467
021 Public Defender	0	427	793	7,208	11,526
022 Juvenile Court Clerk	0	427	9,311	1,471	3,223
023 Circuit Court Clerk	0	427	706	2,324	4,090
024 Criminal Court Clerk	0	427	563	4,729	6,019
025 Clerk and Master - Chancery	0	427	127	1,160	2,061
026 Juvenile Court	0	2,483	1,289	10,985	25,931
027 General Sessions Court	0	427	5,655	9,090	21,279
028 State Trial Courts	0	427	7,941	8,947	22,566
029 Justice Integration Services	0	427	317	2,643	1,927

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

Department	015 Finance - Adm 21.5	015 Finance - Bus 22.5	015 Finance - Gra 23.5	015 Finance - Off 24.5	015 Finance - Ope 25.5
030 Sheriff's Office	0	4,539	9,773	51,313	59,157
030 Sheriff's Office - Security Services	0	0	1,305	10,076	17,216
031 Police	0	8,651	37,088	165,843	169,551
032 Fire	0	427	15,674	104,487	77,351
033 Codes Administration	0	6,595	1,017	9,045	29,976
034 Beer Board	0	427	1,193	436	5,476
035 Agricultural Extension	0	427	26	246	1,430
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	0	427	9,930	7,371	30,796
038 Health	0	2,483	63,850	55,963	138,220
038 Health - Employee Health & Wellness	0	0	83	515	2,395
039 Public Library	0	8,651	13,365	24,072	165,361
040 Parks	0	45,662	41,448	34,240	267,849
041 Arts Commission	0	2,483	9,251	1,510	8,957
042 Transportation	0	140,676	6,408	38,744	90,397
044 Human Relations Commission	0	427	44	369	2,027
047 Criminal Justice Planning	0	427	43	391	1,023
048 Internal Audit	0	6,168	110	1,086	2,271
049 Office of Emergency Management	0	0	12,138	1,843	7,707
051 Office of Family Safety	0	0	4,846	2,741	6,531
052 Community Oversight Board	0	0	83	1,041	2,226
060 Farmer's Market	0	2,483	186	1,298	9,692
061 Municipal Auditorium	0	4,539	2,450	2,619	8,799
062 State Fair Board	0	12,764	310	2,090	13,610
064 Sports Authority	0	8,651	3,222	14,093	10,549
065 Water and Sewer*	0	194,134	37,186	167,418	407,703
067 General Hospital	0	0	0	0	162
068 District Energy System (DES)	0	2,483	1,462	9,460	4,806
070 Community Education Commission	0	427	1	0	164
071 Convention Center Authority	0	2,909	8,342	33,155	84,595
075 Metro Action Commission	0	66,015	31,372	78,321	222,186
077 Metro Development & Housing Authorit	0	0	0	0	105
078 Metropolitan Transit Authority (MTA)	0	427	23	0	2,694
080 Metro Nashville Public Schools (MNPS)	0	427	119,792	1,026,311	1,558,185
083 Industrial Development Board	0	0	0	0	252
090 Debt Service	0	427	0	0	5,771
091 Emergency Communication Center	0	427	1,447	11,894	9,789
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	427	17	213	1,122
Hospital Authority	0	0	0	0	532
Knowles Home	0	427	160	1,396	480
Medical Examiner	0	0	463	3,939	569
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	16,876	104,779	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	1,431,815	1,152,494	356,540	1,526,795	3,027,146

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

Department	015 Finance - Pay 26.5	015 Finance - Pro 27.5	015 Finance - Pur 28.5	015 Finance - Tre 29.5	015 Finance - Div 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	19,454	0	9,292	3,157
001 Administrative - Corporate Dues	0	130	0	78	78
001 Administrative - Employee Benefits	265	11,775	0	7,594	8,166
001 Administrative - Facility Rental	0	167	0	99	97
001 Administrative - Insurance	0	1,262	0	1,002	688
001 Administrative - Post Audits	0	205	0	122	330
001 Administrative - Gen Svcs Energy	0	109	0	65	0
001 Administrative - Miscellaneous	0	12	0	494	313
002 Metropolitan Council	3,275	549	0	650	319
003 Metropolitan Clerk	389	134	0	122	87
003 Metropolitan Clerk - Records Center	95	42	0	34	28
004 Mayor's Office	117	170	53,099	606	54
004 Mayor's Office - Administration	1,702	871	0	687	488
005 Election Commission	24,583	863	11,580	3,070	445
006 Law	2,537	4,155	22,394	3,242	744
007 Planning Commission	2,930	1,272	0	31,721	751
008 Human Resources	3,691	1,215	44,789	1,088	663
009 Register of Deeds	410	601	0	157	30
010 General Services	0	720	0	452	0
010 General Services - Administration	2,881	187	673,171	396	131
010 General Services - Facilities	1,511	4,753	0	3,722	2,371
010 General Services - Fleet Management	2,332	8,127	0	2,195	2,559
010 General Services - Mail Services	235	231	0	161	114
010 General Services - Surplus Property	366	139	0	230	83
011 Historical Commission	697	276	11,580	228	149
012 Employee Benefit Board	39	129,229	0	26,230	0
014 Information Technology Service	8,009	9,302	159,440	4,158	3,742
015 Finance	371	207	57,902	1,216	34
015 Finance - Accountability	195	98	0	77	58
015 Finance - Administration	1,860	272	6,590	346	135
015 Finance - Business Assistance	538	219	0	184	115
015 Finance - Grants & Cost Planning	142	68	0	54	35
015 Finance - Office of Mgmt & Budget	603	290	0	232	181
015 Finance - Operations	1,315	576	0	473	309
015 Finance - Payroll	(216,467)	180	0	147	102
015 Finance - Property Administration	177	(218,435)	0	78	61
015 Finance - Purchasing	662	294	(1,237,429)	235	150
015 Finance - Treasury	472	270	0	(410,477)	166
015 Finance - Diversity Equity & Inclus	106	49	0	40	(67,048)
016 Assessor of Property	5,120	1,524	6,778	1,447	930
017 Trustee	1,583	502	0	444	290
018 County Clerk	4,612	1,100	0	1,147	582
019 District Attorney	4,925	2,048	0	1,741	1,137
021 Public Defender	4,605	1,916	33,889	1,613	1,095
022 Juvenile Court Clerk	1,629	463	0	416	223
023 Circuit Court Clerk	3,103	1,708	0	834	353
024 Criminal Court Clerk	4,881	1,361	0	1,310	718
025 Clerk and Master - Chancery	1,063	306	0	291	176
026 Juvenile Court	6,580	3,116	0	2,349	1,669
027 General Sessions Court	7,262	2,647	0	2,343	1,381
028 State Trial Courts	7,991	2,662	0	2,150	1,359
029 Justice Integration Services	962	766	0	568	401

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

Department	015 Finance - Pay 26.5	015 Finance - Pro 27.5	015 Finance - Pur 28.5	015 Finance - Tre 29.5	015 Finance - Div 30.5
030 Sheriff's Office	49,233	15,355	50,272	14,899	7,795
030 Sheriff's Office - Security Services	3,308	3,154	0	2,211	1,531
031 Police	112,367	48,314	172,276	40,730	25,193
032 Fire	75,586	32,376	11,580	26,597	15,873
033 Codes Administration	7,342	2,458	23,161	2,373	1,374
034 Beer Board	318	128	0	109	66
035 Agricultural Extension	274	63	0	66	37
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	5,654	1,958	23,161	1,658	1,120
038 Health	29,809	13,797	82,018	8,340	8,501
038 Health - Employee Health & Wellness	288	201	0	149	78
039 Public Library	19,344	7,504	70,606	6,847	3,657
040 Parks	32,981	9,254	66,655	9,761	5,201
041 Arts Commission	670	318	25,136	265	229
042 Transportation	21,202	9,979	127,384	8,687	5,886
044 Human Relations Commission	179	106	0	81	56
047 Criminal Justice Planning	164	103	0	78	59
048 Internal Audit	518	266	13,556	211	165
049 Office of Emergency Management	708	1,785	11,580	1,042	280
051 Office of Family Safety	1,672	691	0	518	416
052 Community Oversight Board	361	202	0	158	158
060 Farmer's Market	384	450	0	156	197
061 Municipal Auditorium	555	411	11,580	431	398
062 State Fair Board	1,744	751	41,518	391	317
064 Sports Authority	203	7,789	0	5,214	2,141
065 Water and Sewer*	55,206	43,039	830,109	51,131	25,432
067 General Hospital	0	0	0	138	0
068 District Energy System (DES)	0	3,534	0	986	1,437
070 Community Education Commission	55	3	0	7	0
071 Convention Center Authority	6,829	20,163	0	226,569	5,036
075 Metro Action Commission	17,464	17,963	83,037	6,322	11,898
077 Metro Development & Housing Authorit	0	0	0	199	0
078 Metropolitan Transit Authority (MTA)	65	56	0	903	0
080 Metro Nashville Public Schools (MNPS)	573,998	289,537	0	118,075	155,915
083 Industrial Development Board	0	0	0	5	0
090 Debt Service	0	0	0	5,435	0
091 Emergency Communication Center	9,539	3,499	13,556	3,064	1,807
Airport Authority	212	0	0	22	0
Bordeaux Longterm Care	6,307	42	0	680	32
Hospital Authority	10,210	0	0	1,910	0
Knowles Home	686	388	0	301	212
Medical Examiner	0	1,119	0	662	598
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	402	0	0	83,935	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	1,040,850	0
Disallowed	0	0	0	0	0
Total Expenditures	946,194	536,911	1,500,965	1,379,320	253,297

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

Department	030 Sheriff's Off 31.5	038 Health - Empl 32.5	048 Internal Audi 33.5	Totals
Depreciation	0	0	0	0
001 Administrative - Direct	0	0	38,194	197,997
001 Administrative - Corporate Dues	0	0	262	0
001 Administrative - Employee Benefits	0	0	23,690	0
001 Administrative - Facility Rental	0	0	336	0
001 Administrative - Insurance	0	0	2,539	0
001 Administrative - Post Audits	0	0	413	0
001 Administrative - Gen Svcs Energy	0	0	220	0
001 Administrative - Miscellaneous	0	0	23	0
002 Metropolitan Council	45,274	0	1,104	0
003 Metropolitan Clerk	32,394	0	270	0
003 Metropolitan Clerk - Records Center	0	0	84	0
004 Mayor's Office	0	0	334	70,308
004 Mayor's Office - Administration	59,354	0	1,752	0
005 Election Commission	12,214	0	1,695	646,587
006 Law	12,262	0	8,360	0
007 Planning Commission	14,214	0	2,496	995,236
008 Human Resources	2,163	0	2,444	0
009 Register of Deeds	96	0	1,179	286,713
010 General Services	20,952	0	1,414	346,002
010 General Services - Administration	8,787	10,193	376	0
010 General Services - Facilities	439,348	0	9,562	0
010 General Services - Fleet Management	47,933	0	16,350	0
010 General Services - Mail Services	0	0	465	0
010 General Services - Surplus Property	13,381	0	272	437,718
011 Historical Commission	0	0	542	234,143
012 Employee Benefit Board	0	77,890	253,716	913,077
014 Information Technology Service	89,601	0	18,715	0
015 Finance	0	0	407	107,084
015 Finance - Accountability	0	0	197	0
015 Finance - Administration	9,691	0	548	0
015 Finance - Business Assistance	0	0	441	0
015 Finance - Grants & Cost Planning	0	0	137	0
015 Finance - Office of Mgmt & Budget	8,389	0	584	0
015 Finance - Operations	13,914	0	1,158	0
015 Finance - Payroll	0	0	362	0
015 Finance - Property Administration	1,154	0	205	0
015 Finance - Purchasing	6,276	0	574	0
015 Finance - Treasury	2,625	0	528	0
015 Finance - Diversity Equity & Inclus	0	0	97	0
016 Assessor of Property	20,146	0	2,993	1,657,831
017 Trustee	5,904	0	985	746,532
018 County Clerk	58,497	0	2,160	1,686,179
019 District Attorney	22,717	0	4,020	583,982
021 Public Defender	7,485	0	3,762	592,368
022 Juvenile Court Clerk	17,057	0	908	300,372
023 Circuit Court Clerk	160,767	0	3,353	1,883,331
024 Criminal Court Clerk	115,699	0	2,673	1,250,455
025 Clerk and Master - Chancery	30,495	0	601	422,247
026 Juvenile Court	145,156	6,479	6,117	1,785,961
027 General Sessions Court	376,776	0	5,197	2,784,821
028 State Trial Courts	317,255	0	5,226	3,065,583
029 Justice Integration Services	6,385	0	1,504	267,324

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

Department	030 Sheriff's Off 31.5	038 Health - Empl 32.5	048 Internal Audi 33.5	Totals
030 Sheriff's Office	1,430,961	120,371	30,147	9,568,275
030 Sheriff's Office - Security Services	(754,389)	0	6,161	0
031 Police	67,496	491,454	94,854	38,032,053
032 Fire	20,531	58,815	63,564	34,858,529
033 Codes Administration	14,790	0	4,825	2,355,598
034 Beer Board	954	0	252	108,141
035 Agricultural Extension	0	0	124	53,550
036 Soil and Water Conservation	0	0	0	0
037 Social Services	11,378	249	3,845	1,568,527
038 Health	296,695	141,305	27,089	6,588,148
038 Health - Employee Health & Wellness	0	(44,794)	393	0
039 Public Library	93,860	0	14,733	4,073,250
040 Parks	437,036	30,404	18,168	8,277,949
041 Arts Commission	1,224	0	624	189,781
042 Transportation	0	11,214	19,592	9,356,199
044 Human Relations Commission	0	0	208	38,511
047 Criminal Justice Planning	0	0	202	14,450
048 Internal Audit	121	0	(128,032)	0
049 Office of Emergency Management	10,950	0	3,504	464,820
051 Office of Family Safety	65,567	0	1,357	418,025
052 Community Oversight Board	84	0	396	34,493
060 Farmer's Market	0	0	884	105,922
061 Municipal Auditorium	0	0	807	273,816
062 State Fair Board	0	0	1,474	330,390
064 Sports Authority	796	0	15,293	173,894
065 Water and Sewer*	19,012	4,984	84,499	16,520,040
067 General Hospital	0	0	0	4,209,855
068 District Energy System (DES)	0	0	6,939	56,651
070 Community Education Commission	0	0	5	23,649
071 Convention Center Authority	0	0	39,586	966,094
075 Metro Action Commission	11,555	45,855	35,267	2,636,866
077 Metro Development & Housing Authorit	0	0	0	13,156
078 Metropolitan Transit Authority (MTA)	0	0	110	84,147
080 Metro Nashville Public Schools (MNPS)	36,115	0	568,447	37,230,193
083 Industrial Development Board	0	0	0	29,252
090 Debt Service	0	0	0	11,632
091 Emergency Communication Center	0	0	6,869	1,552,336
Airport Authority	0	0	0	67,001
Bordeaux Longterm Care	0	0	82	2,467,521
Hospital Authority	0	0	0	109,832
Knowles Home	0	0	761	270,212
Medical Examiner	0	0	2,197	16,424
Port Authority	0	0	0	0
Nashville Electric Service (NES)	0	0	0	367,057
IKON Printing	0	0	0	125,335
All Other	118,693	0	0	5,393,261
Total Allocated				210,296,683
Direct Bills	0	0	0	26,763,768
Unallocated	0	74,040	601	57,656,374
Cost Adjustments	12,091,800	0	0	59,553,565
Disallowed	0	0	0	15,568,974
Total Expenditures	16,099,589	1,028,461	1,357,371	369,839,364

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
002 Metropolitan Council		
9.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2022 Human Resources Model - Human Resources
003 Metropolitan Clerk		
10.4.1 Metro Clerk	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2022 Human Resources Model - Human Resources
003 Metropolitan Clerk - Records Center		
11.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2022 Records Stored and Requests Report - Metro Clerk
11.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2022 Records Stored and Requests Report - Metro Clerk
004 Mayor's Office - Administration		
12.4.1 Mayors Office Admin	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2022 Human Resources Model - Human Resources
006 Law		
13.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2022 Total Time Report - Law
13.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
13.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
14.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
14.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
14.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
14.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
14.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2022 Human Resources Model - Human Resources
010 General Services - Administration		
15.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2022 Expenditure Report - Finance-Operations
010 General Services - Facilities		
16.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2022 General Services Rate Model - General Services

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

Department	Allocation Basis	Allocation Source
010 General Services - Fleet Management		
17.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2022 Fleet Management Billings Report - Finance-Operations
17.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2022 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
18.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2022 Postal Charges Report - General Services
014 Information Technology Service		
19.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2022 Information Systems Billings Report - Finance-Operations
19.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2022 Information Systems Billings Report - Finance-Operations
19.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2022 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
20.4.1 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2022 Reviews Report - Finance-Accountability
20.4.2 Community Partnerships	Direct Allocation to All Other	Direct Assignment
20.4.3 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
21.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
22.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
22.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2022 Business Assistance Report - Finance-Business Assistance
22.4.3 Procurement Accountability	Number of Delegated Compliance Reviews Completed by Department	FY 2022 Reviews Report - Finance-Accountability
22.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2022 Reviews Report - Finance-Accountability
22.4.5 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
23.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2022 Grant Assessment Report - Finance-Grants Coordination
23.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
23.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
24.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Operations		
25.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2022 Transaction Count Reports - Finance-Operations
25.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2022 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
26.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2022 Active Employee Reports - Human Resources
015 Finance - Property Administration		

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

Department	Allocation Basis	Allocation Source
27.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
28.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2022 KPI Details Report - Finance-Purchasing
28.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2022 KPI Details Report - Finance-Purchasing
28.4.3 Agency Specific Procurements	Direct Allocation to 038 Health	FY 2022 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
29.4.1 Collections - Convention Center	Direct Allocation to 071 Convention Center Authority	Direct Assignment
29.4.2 Collections - Planning Commission	Direct Allocation to 007 Planning Commission	Direct Assignment
29.4.3 Collections - General Taxes & Fees	Modified Expenditures (in 000's) by Department within General Fund	FY 2022 Expenditure Report - Finance-Operations
29.4.4 Collections - Other	Direct Allocation to All Other	Direct Assignment
29.4.5 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2022 Average Weighted MIP Balances by Fund - Finance-Treasury
29.4.6 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2022 Active Employee Reports - Human Resources
29.4.7 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
015 Finance - Diversity Equity & Inclus		
30.4.1 Diversity, Equity & Inclusion	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
31.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.4 HDII	Direct Allocation to 030 Sheriff's Office	Direct Assignment
31.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.6 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2022 Active Employee Reports - Human Resources
31.4.7 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.9 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2022 Security Per Square Foot Report - Sheriff
31.4.14 County Clerk	Direct Allocation to 018 County Clerk	Direct Assignment
31.4.15 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
32.4.1 Employee Health & Wellness	Number of Examinations and Procedures by Benefiting Department	FY 2022 CSMP Activity by Department Report - Health
32.4.2 Employee Benefit Board	Direct Allocation to 012 Employee Benefit Board	Direct Assignment
048 Internal Audit		
33.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2022 Expenditure Report - Finance-Operations

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

Grantee Departments	001 Administrative -		001 Administrative -		001 Administrative -		001 Administrative -	
	Depreciation	%	Corporate Dues	%	Employee Benefits	%	Facility Rental	%
001 Administrative - Direct	4,864	0.06	114	0.02	21,433	0.02	14	0.00
004 Mayor's Office	2,259	0.03	43	0.01	3,031	0.00	5	0.00
005 Election Commission	26,230	0.31	2,096	0.31	165,844	0.15	35,351	4.03
007 Planning Commission	213,222	2.50	4,123	0.60	318,332	0.29	543	0.06
009 Register of Deeds	6,544	0.08	1,918	0.28	211,482	0.19	209	0.02
010 General Services	7,038	0.08	29	0.00	234,385	0.21	62,801	7.16
010 General Services - Surplus Property	15,015	0.18	662	0.10	65,590	0.06	41,619	4.74
011 Historical Commission	5,420	0.06	1,051	0.15	50,231	0.05	121	0.01
012 Employee Benefit Board	13,028	0.15	376	0.05	44,080	0.04	98	0.01
015 Finance	2,778	0.03	97	0.01	25,311	0.02	11	0.00
016 Assessor of Property	212,510	2.49	5,919	0.86	697,865	0.63	1,007	0.11
017 Trustee	78,255	0.92	1,878	0.27	276,190	0.25	246	0.03
018 County Clerk	174,527	2.05	5,926	0.87	461,025	0.42	1,096	0.12
019 District Attorney	60,182	0.71	7,133	1.04	196,127	0.18	955	0.11
021 Public Defender	14,692	0.17	6,992	1.02	262,068	0.24	767	0.09
022 Juvenile Court Clerk	6,650	0.08	2,342	0.34	93,174	0.08	279	0.03
023 Circuit Court Clerk	476,500	5.59	7,451	1.09	602,262	0.55	995	0.11
024 Criminal Court Clerk	179,094	2.10	6,684	0.98	401,939	0.36	29,403	3.35
025 Clerk and Master - Chancery	128,200	1.50	1,250	0.18	134,133	0.12	162	0.02
026 Juvenile Court	34,815	0.41	8,550	1.25	636,232	0.58	1,336	0.15
027 General Sessions Court	449,237	5.27	9,032	1.32	589,007	0.53	26,841	3.06
028 State Trial Courts	1,126,738	13.21	10,327	1.51	593,833	0.54	1,554	0.18
029 Justice Integration Services	96,731	1.13	1,834	0.27	28,683	0.03	231	0.03
030 Sheriff's Office	474,239	5.56	72,086	10.53	4,441,498	4.02	12,790	1.46
031 Police	1,711,984	20.07	143,536	20.97	18,126,005	16.42	114,433	13.04
032 Fire	316,242	3.71	102,984	15.05	21,445,394	19.43	103,677	11.81
033 Codes Administration	253,121	2.97	9,451	1.38	968,457	0.88	1,133	0.13
034 Beer Board	16,150	0.19	463	0.07	25,382	0.02	94	0.01
035 Agricultural Extension	2,253	0.03	395	0.06	1,617	0.00	55	0.01
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	82,176	0.96	5,032	0.74	1,041,889	0.94	666	0.08
038 Health	144,893	1.70	38,124	5.57	3,154,996	2.86	20,691	2.36
039 Public Library	120,082	1.41	26,335	3.85	1,767,423	1.60	3,395	0.39
040 Parks	129,224	1.52	39,546	5.78	3,033,366	2.75	13,410	1.53
041 Arts Commission	7,153	0.08	684	0.10	54,008	0.05	3,271	0.37
042 Transportation	85,977	1.01	23,326	3.41	3,594,249	3.26	30,813	3.51
044 Human Relations Commission	1,392	0.02	242	0.04	9,824	0.01	30	0.00
047 Criminal Justice Planning	918	0.01	313	0.05	920	0.00	33	0.00
049 Office of Emergency Management	33,768	0.40	1,110	0.16	19,077	0.02	33,384	3.80
051 Office of Family Safety	117,795	1.38	3,287	0.48	26,309	0.02	674	0.08
052 Community Oversight Board	2,034	0.02	630	0.09	2,096	0.00	67	0.01
060 Farmer's Market	2,530	0.03	419	0.06	52,861	0.05	45	0.01
061 Municipal Auditorium	2,982	0.03	577	0.08	124,696	0.11	62	0.01
062 State Fair Board	7,232	0.08	1,290	0.19	157,534	0.14	139	0.02
064 Sports Authority	15,165	0.18	350	0.05	15,634	0.01	42	0.00
065 Water and Sewer*	522,486	6.13	71,881	10.50	6,717,392	6.09	41,499	4.73
067 General Hospital	881	0.01	41	0.01	4,136,538	3.75	5	0.00
068 District Energy System (DES)	1,124	0.01	31	0.00	1,958	0.00	4	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	%
070 Community Education Commission	11	0.00	1	0.00	16,595	0.02	1	0.00
071 Convention Center Authority	33,526	0.39	11,510	1.68	239,428	0.22	1,227	0.14
075 Metro Action Commission	148,323	1.74	23,939	3.50	1,133,878	1.03	3,676	0.42
077 Metro Development & Housing Authority	1,039	0.01	13	0.00	2,975	0.00	2	0.00
078 Metropolitan Transit Authority (MTA)	20,447	0.24	268	0.04	23,863	0.02	44	0.00
080 Metro Nashville Public Schools (MNPS)	282,769	3.32	4,732	0.69	30,286,346	27.44	264,415	30.13
083 Industrial Development Board	312	0.00	16	0.00	793	0.00	2	0.00
090 Debt Service	584	0.01	16	0.00	1,213	0.00	2	0.00
091 Emergency Communication Center	153,894	1.80	14,463	2.11	577,763	0.52	1,662	0.19
Airport Authority	8	0.00	0	0.00	66,398	0.06	0	0.00
Bordeaux Longterm Care	608	0.01	11	0.00	2,455,047	2.22	2	0.00
Hospital Authority	4,033	0.05	84	0.01	4,899	0.00	12	0.00
Knowles Home	298	0.00	7	0.00	259,799	0.24	1	0.00
Medical Examiner	343	0.00	9	0.00	547	0.00	1	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	24,547	0.29	227	0.03	14,861	0.01	43	0.00
IKON Printing	3,884	0.05	17	0.00	1,737	0.00	50	0.01
All Other	468,116	5.49	1,083	0.16	272,414	0.25	20,331	2.32
Total Allocated	8,529,074	100.00	684,357	100.00	110,389,934	100.00	877,528	100.00
Unallocated & Direct Billing	906		207		17,189		185	
Adjustments & Disallowed	(8,529,980)		0		0		0	
Total Expenditures	0		684,564		110,407,123		877,713	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	623	0.01	25,876	2.40	0	0.00	1,809	2.96
004 Mayor's Office	234	0.00	259	0.02	0	0.00	7	0.01
005 Election Commission	27,117	0.41	1,557	0.14	0	0.00	215	0.35
007 Planning Commission	25,786	0.39	2,353	0.22	0	0.00	248	0.41
009 Register of Deeds	323	0.00	1,031	0.10	0	0.00	30	0.05
010 General Services	71	0.00	1,015	0.09	0	0.00	25	0.04
010 General Services - Surplus Property	3,157	0.05	362	0.03	0	0.00	201	0.33
011 Historical Commission	3,776	0.06	996	0.09	0	0.00	37	0.06
012 Employee Benefit Board	2,143	0.03	171,743	15.94	0	0.00	3,389	5.56
015 Finance	492	0.01	316	0.03	0	0.00	9	0.01
016 Assessor of Property	56,343	0.85	3,055	0.28	0	0.00	348	0.57
017 Trustee	12,495	0.19	1,283	0.12	0	0.00	131	0.22
018 County Clerk	33,220	0.50	2,294	0.21	0	0.00	301	0.49
019 District Attorney	39,289	0.59	3,463	0.32	0	0.00	118	0.19
021 Public Defender	27,902	0.42	3,222	0.30	0	0.00	98	0.16
022 Juvenile Court Clerk	12,601	0.19	1,537	0.14	0	0.00	79	0.13
023 Circuit Court Clerk	29,226	0.44	3,134	0.29	0	0.00	382	0.63
024 Criminal Court Clerk	37,315	0.56	2,560	0.24	0	0.00	363	0.59
025 Clerk and Master - Chancery	8,372	0.13	565	0.05	0	0.00	79	0.13
026 Juvenile Court	95,116	1.43	5,192	0.48	0	0.00	797	1.31
027 General Sessions Court	60,880	0.92	5,084	0.47	0	0.00	1,254	2.05
028 State Trial Courts	49,448	0.75	5,315	0.49	0	0.00	801	1.31
029 Justice Integration Services	9,104	0.14	1,574	0.15	0	0.00	112	0.18
030 Sheriff's Office	432,635	6.52	32,661	3.03	0	0.00	1,223	2.01
031 Police	1,788,463	26.96	87,442	8.12	86,654	15.10	9,692	15.89
032 Fire	1,032,330	15.56	59,268	5.50	487,172	84.90	11,152	18.28
033 Codes Administration	78,492	1.18	5,038	0.47	0	0.00	358	0.59
034 Beer Board	3,031	0.05	349	0.03	0	0.00	21	0.03
035 Agricultural Extension	4,172	0.06	134	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	91,563	1.38	3,975	0.37	0	0.00	204	0.33
038 Health	218,843	3.30	27,394	2.54	0	0.00	1,656	2.71
039 Public Library	489,982	7.39	14,168	1.32	0	0.00	982	1.61
040 Parks	1,292,989	19.49	20,595	1.91	0	0.00	1,576	2.58
041 Arts Commission	2,863	0.04	1,219	0.11	0	0.00	33	0.05
042 Transportation	276,301	4.17	18,867	1.75	0	0.00	2,383	3.91
044 Human Relations Commission	1,764	0.03	177	0.02	0	0.00	17	0.03
047 Criminal Justice Planning	1,159	0.02	169	0.02	0	0.00	4	0.01
049 Office of Emergency Management	34,392	0.52	3,471	0.32	0	0.00	351	0.58
051 Office of Family Safety	1,684	0.03	1,583	0.15	0	0.00	100	0.16
052 Community Oversight Board	135	0.00	340	0.03	0	0.00	8	0.01
060 Farmer's Market	203	0.00	679	0.06	0	0.00	17	0.03
061 Municipal Auditorium	79,826	1.20	833	0.08	0	0.00	21	0.03
062 State Fair Board	637	0.01	1,231	0.11	0	0.00	34	0.06
064 Sports Authority	11,342	0.17	10,443	0.97	0	0.00	220	0.36
065 Water and Sewer*	27,673	0.42	69,964	6.49	0	0.00	2,305	3.78
067 General Hospital	222	0.00	667	0.06	0	0.00	95	0.16
068 District Energy System (DES)	180	0.00	4,720	0.44	0	0.00	94	0.15

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	%
070 Community Education Commission	5,021	0.08	8	0.00	0	0.00	1	0.00
071 Convention Center Authority	3,300	0.05	27,962	2.60	0	0.00	579	0.95
075 Metro Action Commission	11,709	0.18	28,339	2.63	0	0.00	1,028	1.69
077 Metro Development & Housing Authorit	48	0.00	18	0.00	0	0.00	461	0.75
078 Metropolitan Transit Authority (MTA)	561	0.01	324	0.03	0	0.00	35	0.06
080 Metro Nashville Public Schools (MNPS)	30,909	0.47	392,936	36.47	0	0.00	9,151	15.00
083 Industrial Development Board	85	0.00	26	0.00	0	0.00	1	0.00
090 Debt Service	85	0.00	9	0.00	0	0.00	1	0.00
091 Emergency Communication Center	73,581	1.11	6,269	0.58	0	0.00	521	0.85
Airport Authority	2	0.00	10	0.00	0	0.00	2	0.00
Bordeaux Longterm Care	51	0.00	422	0.04	0	0.00	58	0.09
Hospital Authority	382	0.01	119	0.01	0	0.00	7	0.01
Knowles Home	35	0.00	560	0.05	0	0.00	16	0.03
Medical Examiner	51	0.00	1,493	0.14	0	0.00	30	0.05
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	638	0.01	289	0.03	0	0.00	41	0.07
IKON Printing	2,144	0.03	35	0.00	0	0.00	143	0.23
All Other	99,058	1.49	9,322	0.87	0	0.00	5,511	9.03
Total Allocated	6,633,574	100.00	1,077,314	100.00	573,826	100.00	61,005	100.00
Unallocated & Direct Billing	926		2,199		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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule G - Origins of Costs**

Grantee Departments	002 Metropolitan Council		003 Metropolitan Clerk		003 Metropolitan Clerk - Records Center		004 Mayor's Office - Administration	
		%		%		%		%
001 Administrative - Direct	481	0.02	106	0.02	105	0.05	764	0.02
004 Mayor's Office	181	0.01	40	0.01	119	0.05	288	0.01
005 Election Commission	8,830	0.31	1,940	0.31	8,707	3.97	14,019	0.31
007 Planning Commission	17,369	0.60	3,816	0.60	3,252	1.48	27,579	0.60
009 Register of Deeds	8,080	0.28	1,775	0.28	2,780	1.27	12,829	0.28
010 General Services	124	0.00	27	0.00	26	0.01	196	0.00
010 General Services - Surplus Property	2,789	0.10	613	0.10	156	0.07	4,427	0.10
011 Historical Commission	4,430	0.15	973	0.15	50	0.02	7,034	0.15
012 Employee Benefit Board	1,584	0.05	348	0.05	101	0.05	2,515	0.05
015 Finance	407	0.01	89	0.01	313	0.14	647	0.01
016 Assessor of Property	24,933	0.86	5,478	0.86	7,637	3.49	39,589	0.86
017 Trustee	7,910	0.27	1,738	0.27	52	0.02	12,559	0.27
018 County Clerk	24,962	0.87	5,485	0.87	619	0.28	39,633	0.87
019 District Attorney	30,049	1.04	6,602	1.04	113	0.05	47,710	1.04
021 Public Defender	29,453	1.02	6,471	1.02	14,822	6.77	46,764	1.02
022 Juvenile Court Clerk	9,867	0.34	2,168	0.34	24,153	11.02	15,666	0.34
023 Circuit Court Clerk	31,385	1.09	6,896	1.09	25,057	11.44	49,832	1.09
024 Criminal Court Clerk	28,157	0.98	6,187	0.98	15,779	7.20	44,707	0.98
025 Clerk and Master - Chancery	5,265	0.18	1,157	0.18	15,185	6.93	8,360	0.18
026 Juvenile Court	36,015	1.25	7,913	1.25	238	0.11	57,183	1.25
027 General Sessions Court	38,046	1.32	8,359	1.32	839	0.38	60,409	1.32
028 State Trial Courts	43,503	1.51	9,558	1.51	311	0.14	69,072	1.51
029 Justice Integration Services	7,727	0.27	1,698	0.27	133	0.06	12,270	0.27
030 Sheriff's Office	303,650	10.53	66,718	10.53	1,395	0.64	482,127	10.53
031 Police	604,608	20.97	132,849	20.97	17,137	7.82	959,968	20.97
032 Fire	433,804	15.05	95,316	15.05	2,703	1.23	688,776	15.05
033 Codes Administration	39,811	1.38	8,747	1.38	1,008	0.46	63,211	1.38
034 Beer Board	1,949	0.07	428	0.07	624	0.28	3,095	0.07
035 Agricultural Extension	1,665	0.06	366	0.06	13	0.01	2,643	0.06
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	21,198	0.74	4,658	0.74	1,327	0.61	33,659	0.74
038 Health	160,593	5.57	35,286	5.57	37,963	17.33	254,985	5.57
039 Public Library	110,934	3.85	24,374	3.85	8,310	3.79	176,139	3.85
040 Parks	166,581	5.78	36,601	5.78	1,525	0.70	264,492	5.78
041 Arts Commission	2,882	0.10	633	0.10	81	0.04	4,576	0.10
042 Transportation	98,258	3.41	21,590	3.41	1,846	0.84	156,012	3.41
044 Human Relations Commission	1,019	0.04	224	0.04	17	0.01	1,618	0.04
047 Criminal Justice Planning	1,317	0.05	289	0.05	6	0.00	2,091	0.05
049 Office of Emergency Management	4,677	0.16	1,027	0.16	117	0.05	7,426	0.16
051 Office of Family Safety	13,847	0.48	3,042	0.48	60	0.03	21,985	0.48
052 Community Oversight Board	2,655	0.09	583	0.09	12	0.01	4,215	0.09
060 Farmer's Market	1,764	0.06	387	0.06	22	0.01	2,801	0.06
061 Municipal Auditorium	2,431	0.08	534	0.08	47	0.02	3,861	0.08
062 State Fair Board	5,434	0.19	1,194	0.19	233	0.11	8,629	0.19
064 Sports Authority	1,475	0.05	324	0.05	144	0.07	2,343	0.05
065 Water and Sewer*	302,783	10.50	66,529	10.50	4,319	1.97	480,758	10.50
067 General Hospital	172	0.01	38	0.01	2	0.00	274	0.01
068 District Energy System (DES)	133	0.00	29	0.00	10	0.00	211	0.00

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

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
070 Community Education Commission	3	0.00	1	0.00	0	0.00	5	0.00
071 Convention Center Authority	48,487	1.68	10,653	1.68	323	0.15	76,986	1.68
075 Metro Action Commission	100,841	3.50	22,157	3.50	13,832	6.31	160,113	3.50
077 Metro Development & Housing Authority	55	0.00	12	0.00	1	0.00	88	0.00
078 Metropolitan Transit Authority (MTA)	1,129	0.04	248	0.04	21	0.01	1,793	0.04
080 Metro Nashville Public Schools (MNPS)	19,915	0.69	4,380	0.69	3,042	1.39	31,625	0.69
083 Industrial Development Board	67	0.00	15	0.00	1	0.00	106	0.00
090 Debt Service	68	0.00	15	0.00	12	0.01	108	0.00
091 Emergency Communication Center	60,925	2.11	13,386	2.11	276	0.13	96,735	2.11
Airport Authority	2	0.00	0	0.00	0	0.00	2	0.00
Bordeaux Longterm Care	48	0.00	11	0.00	5	0.00	77	0.00
Hospital Authority	356	0.01	78	0.01	9	0.00	565	0.01
Knowles Home	29	0.00	6	0.00	1	0.00	46	0.00
Medical Examiner	37	0.00	8	0.00	1	0.00	59	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	954	0.03	210	0.03	19	0.01	1,516	0.03
IKON Printing	73	0.00	16	0.00	19	0.01	115	0.00
All Other	4,564	0.16	1,003	0.16	2,058	0.94	7,242	0.16
Total Allocated	2,882,739	100.00	633,402	100.00	219,088	100.00	4,577,129	100.00
Unallocated & Direct Billing	1,364		72,162		287		1,388	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	2,884,103		705,564		219,375		4,578,517	

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

Grantee Departments	006 Law		008 Human Resources		010 General Services - Administration		010 General Services - Facilities	
		%		%		%		%
001 Administrative - Direct	2,880	0.05	1,036	0.02	95	0.01	4,935	0.02
004 Mayor's Office	14,445	0.23	395	0.01	28	0.00	1,514	0.01
005 Election Commission	58,900	0.95	18,988	0.31	3,304	0.34	142,729	0.64
007 Planning Commission	88,624	1.43	37,354	0.60	2,752	0.28	156,248	0.70
009 Register of Deeds	1,659	0.03	17,373	0.28	207	0.02	6,748	0.03
010 General Services	344	0.01	266	0.00	2,134	0.22	635	0.00
010 General Services - Surplus Property	3,942	0.06	5,987	0.10	73,779	7.50	150,919	0.67
011 Historical Commission	102,142	1.65	9,535	0.15	398	0.04	20,291	0.09
012 Employee Benefit Board	67,036	1.08	3,415	0.06	2,804	0.29	13,374	0.06
015 Finance	3,460	0.06	882	0.01	32	0.00	1,835	0.01
016 Assessor of Property	212,529	3.43	53,627	0.87	4,758	0.48	218,528	0.98
017 Trustee	219,443	3.55	17,025	0.27	1,528	0.16	80,070	0.36
018 County Clerk	7,096	0.11	53,669	0.87	20,757	2.11	197,382	0.88
019 District Attorney	5,682	0.09	64,608	1.04	1,522	0.15	42,653	0.19
021 Public Defender	10,042	0.16	63,330	1.02	644	0.07	30,216	0.13
022 Juvenile Court Clerk	14,860	0.24	21,216	0.34	1,113	0.11	49,170	0.22
023 Circuit Court Clerk	12,692	0.21	67,481	1.09	7,970	0.81	247,452	1.10
024 Criminal Court Clerk	11,915	0.19	60,541	0.98	4,909	0.50	243,364	1.09
025 Clerk and Master - Chancery	4,299	0.07	11,321	0.18	1,215	0.12	52,004	0.23
026 Juvenile Court	23,963	0.39	77,437	1.25	9,635	0.98	538,252	2.40
027 General Sessions Court	62,461	1.01	81,807	1.32	14,904	1.52	902,714	4.03
028 State Trial Courts	21,909	0.35	93,531	1.51	9,940	1.01	550,683	2.46
029 Justice Integration Services	1,864	0.03	16,616	0.27	1,079	0.11	64,885	0.29
030 Sheriff's Office	373,621	6.04	652,915	10.53	26,100	2.65	455,255	2.03
031 Police	890,171	14.38	1,300,001	20.97	222,053	22.58	6,053,487	27.02
032 Fire	429,935	6.95	932,732	15.05	166,672	16.95	3,229,433	14.42
033 Codes Administration	417,092	6.74	85,634	1.38	5,374	0.55	195,410	0.87
034 Beer Board	25,419	0.41	4,193	0.07	351	0.04	12,632	0.06
035 Agricultural Extension	403	0.01	3,579	0.06	519	0.05	31,738	0.14
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	32,846	0.53	45,584	0.74	1,927	0.20	94,998	0.42
038 Health	295,163	4.77	345,321	5.57	17,247	1.75	922,037	4.12
039 Public Library	52,871	0.85	238,531	3.85	11,100	1.13	547,652	2.44
040 Parks	313,217	5.06	358,192	5.78	43,543	4.43	914,990	4.08
041 Arts Commission	44,358	0.72	6,202	0.10	280	0.03	16,696	0.07
042 Transportation	369,940	5.98	211,306	3.41	96,389	9.80	336,454	1.50
044 Human Relations Commission	5,155	0.08	2,191	0.04	179	0.02	10,901	0.05
047 Criminal Justice Planning	1,069	0.02	2,832	0.05	16	0.00	922	0.00
049 Office of Emergency Management	7,522	0.12	10,058	0.16	4,973	0.51	233,166	1.04
051 Office of Family Safety	14,868	0.24	29,770	0.48	1,015	0.10	62,157	0.28
052 Community Oversight Board	9,336	0.15	5,709	0.09	35	0.00	2,014	0.01
060 Farmer's Market	23,515	0.38	3,795	0.06	44	0.00	2,483	0.01
061 Municipal Auditorium	20,992	0.34	5,231	0.08	56	0.01	2,786	0.01
062 State Fair Board	62,288	1.01	11,694	0.19	124	0.01	6,481	0.03
064 Sports Authority	42,791	0.69	3,177	0.05	196	0.02	11,292	0.05
065 Water and Sewer*	251,701	4.07	651,138	10.50	120,215	12.22	720,482	3.22
067 General Hospital	65,376	1.06	375	0.01	12	0.00	516	0.00
068 District Energy System (DES)	19,915	0.32	288	0.00	19	0.00	1,051	0.00

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

Grantee Departments	006 Law	%	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%
070 Community Education Commission	274	0.00	7	0.00	33	0.00	10	0.00
071 Convention Center Authority	16,101	0.26	104,258	1.68	680	0.07	32,126	0.14
075 Metro Action Commission	71,243	1.15	216,836	3.50	10,141	1.03	73,534	0.33
077 Metro Development & Housing Authorit	6,803	0.11	120	0.00	21	0.00	1,102	0.00
078 Metropolitan Transit Authority (MTA)	2,855	0.05	2,428	0.04	380	0.04	22,604	0.10
080 Metro Nashville Public Schools (MNPS)	1,169,245	18.89	42,962	0.69	11,439	1.16	655,883	2.93
083 Industrial Development Board	26,959	0.44	145	0.00	4	0.00	159	0.00
090 Debt Service	497	0.01	146	0.00	14	0.00	541	0.00
091 Emergency Communication Center	13,895	0.22	130,998	2.11	5,146	0.52	314,511	1.40
Airport Authority	297	0.00	3	0.00	0	0.00	6	0.00
Bordeaux Longterm Care	316	0.01	103	0.00	15	0.00	637	0.00
Hospital Authority	82,061	1.33	772	0.01	77	0.01	3,854	0.02
Knowles Home	4,572	0.07	63	0.00	6	0.00	289	0.00
Medical Examiner	5,168	0.08	80	0.00	6	0.00	333	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	655	0.01	2,053	0.03	456	0.05	27,211	0.12
IKON Printing	215	0.00	156	0.00	1,791	0.18	110,479	0.49
All Other	66,720	1.08	9,784	0.16	69,209	7.04	3,576,030	15.96
Total Allocated	6,189,626	100.00	6,198,804	100.00	983,365	100.00	22,400,941	100.00
Unallocated & Direct Billing	553,563		185,953		44		7,201,891	
Adjustments & Disallowed	17,226,667		0		0		0	
Total Expenditures	23,969,856		6,384,757		983,409		29,602,832	

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

Grantee Departments	010 General Services - Fleet Management		010 General Services - Mail Services		014 Information Technology Service		015 Finance - Accountability	
		%		%		%		%
001 Administrative - Direct	1	0.00	464	0.04	(41)	0.00	1,630	0.32
004 Mayor's Office	0	0.00	107	0.01	(10)	0.00	23	0.00
005 Election Commission	(49)	0.00	29,756	2.48	(1,401)	(0.15)	30,345	5.90
007 Planning Commission	(134)	0.00	2,991	0.25	(2,716)	(0.30)	137	0.03
009 Register of Deeds	4,785	0.03	2,820	0.24	(873)	(0.10)	58	0.01
010 General Services	0	0.00	39	0.00	(6)	0.00	65	0.01
010 General Services - Surplus Property	(117)	0.00	114	0.01	(432)	(0.05)	20	0.00
011 Historical Commission	15	0.00	2,114	0.18	(421)	(0.05)	1,181	0.23
012 Employee Benefit Board	(10)	0.00	81,986	6.83	(144)	(0.02)	10,767	2.09
015 Finance	0	0.00	69	0.01	(13)	0.00	35	0.01
016 Assessor of Property	35,786	0.21	9,566	0.80	(3,048)	(0.34)	174	0.03
017 Trustee	4,959	0.03	6,458	0.54	(3,573)	(0.39)	75	0.01
018 County Clerk	5,910	0.03	552,863	46.08	(1,404)	(0.15)	125	0.02
019 District Attorney	4,545	0.03	13,530	1.13	(761)	(0.08)	195	0.04
021 Public Defender	3,210	0.02	3,076	0.26	(1,057)	(0.12)	184	0.04
022 Juvenile Court Clerk	(18)	0.00	9,438	0.79	(482)	(0.05)	1,880	0.37
023 Circuit Court Clerk	(158)	0.00	122,635	10.22	(1,251)	(0.14)	172	0.03
024 Criminal Court Clerk	(97)	0.00	28,472	2.37	(1,139)	(0.13)	139	0.03
025 Clerk and Master - Chancery	(1)	0.00	11,679	0.97	(237)	(0.03)	31	0.01
026 Juvenile Court	11,677	0.07	8,385	0.70	1,791	0.20	300	0.06
027 General Sessions Court	(73)	0.00	6,672	0.56	(248)	(0.03)	1,186	0.23
028 State Trial Courts	3,113	0.02	9,167	0.76	(1,011)	(0.11)	62,144	12.08
029 Justice Integration Services	294	0.00	232	0.02	(6,724)	(0.74)	94	0.02
030 Sheriff's Office	421,592	2.43	90,001	7.50	62,475	6.87	2,495	0.48
031 Police	3,581,339	20.61	35,643	2.97	272,760	30.01	99,158	19.27
032 Fire	4,425,102	25.46	8,359	0.70	117,332	12.91	3,829	0.74
033 Codes Administration	40,521	0.23	69,105	5.76	(6,255)	(0.69)	293	0.06
034 Beer Board	2,972	0.02	626	0.05	439	0.05	245	0.05
035 Agricultural Extension	5	0.00	120	0.01	(141)	(0.02)	7	0.00
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	11,913	0.07	2,584	0.22	(1,287)	(0.14)	2,030	0.39
038 Health	40,228	0.23	3,147	0.26	(5,022)	(0.55)	13,036	2.53
039 Public Library	25,351	0.15	33,000	2.75	(12,341)	(1.36)	2,842	0.55
040 Parks	623,167	3.59	6,728	0.56	(1,969)	(0.22)	8,587	1.67
041 Arts Commission	13	0.00	268	0.02	(335)	(0.04)	1,869	0.36
042 Transportation	3,454,151	19.88	4,819	0.40	22,626	2.49	1,596	0.31
044 Human Relations Commission	5	0.00	76	0.01	(128)	(0.01)	10	0.00
047 Criminal Justice Planning	5	0.00	18	0.00	(106)	(0.01)	10	0.00
049 Office of Emergency Management	(2,451)	(0.01)	116	0.01	14,607	1.61	2,455	0.48
051 Office of Family Safety	24	0.00	177	0.01	(630)	(0.07)	31,234	6.07
052 Community Oversight Board	10	0.00	46	0.00	(232)	(0.03)	19	0.00
060 Farmer's Market	12	0.00	79	0.01	(282)	(0.03)	43	0.01
061 Municipal Auditorium	11	0.00	324	0.03	(264)	(0.03)	501	0.10
062 State Fair Board	25	0.00	521	0.04	(622)	(0.07)	81	0.02
064 Sports Authority	9	0.00	361	0.03	(243)	(0.03)	658	0.13
065 Water and Sewer*	4,639,017	26.70	10,571	0.88	(14,412)	(1.59)	8,142	1.58
067 General Hospital	(1)	0.00	94	0.01	(13)	0.00	42	0.01
068 District Energy System (DES)	0	0.00	66	0.01	(10)	0.00	298	0.06

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

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	014 Information Technology Service	%	015 Finance - Accountability	%
070 Community Education Commission	0	0.00	1,043	0.09	0	0.00	1	0.00
071 Convention Center Authority	83	0.00	4,833	0.40	(2,003)	(0.22)	1,755	0.34
075 Metro Action Commission	39,536	0.23	1,187	0.10	(6,119)	(0.67)	6,441	1.25
077 Metro Development & Housing Authorit	8	0.00	(47)	0.00	(176)	(0.02)	1	0.00
078 Metropolitan Transit Authority (MTA)	163	0.00	78	0.01	(3,725)	(0.41)	21	0.00
080 Metro Nashville Public Schools (MNPS)	762	0.00	20,495	1.71	91,259	10.04	24,923	4.84
083 Industrial Development Board	0	0.00	36	0.00	(5)	0.00	2	0.00
090 Debt Service	0	0.00	157	0.01	(7)	0.00	3	0.00
091 Emergency Communication Center	211	0.00	970	0.08	7,853	0.86	348	0.07
Airport Authority	0	0.00	6	0.00	0	0.00	1	0.00
Bordeaux Longterm Care	3	0.00	157	0.01	(76)	(0.01)	27	0.01
Hospital Authority	22	0.00	382	0.03	(555)	(0.06)	9	0.00
Knowles Home	1	0.00	27	0.00	(24)	0.00	35	0.01
Medical Examiner	0	0.00	16	0.00	(3)	0.00	94	0.02
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	199	0.00	52	0.00	284,373	31.28	18	0.00
IKON Printing	(5)	0.00	3	0.00	5	0.00	2	0.00
All Other	(313)	0.00	916	0.08	117,502	12.93	190,458	37.01
Total Allocated	17,377,327	100.00	1,199,790	100.00	909,048	100.00	514,579	100.00
Unallocated & Direct Billing	25,213,486		14,513		20,873,854		6	
Adjustments & Disallowed	130,693		0		37,593,535		0	
Total Expenditures	42,721,506		1,214,303		59,376,437		514,585	

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

Grantee Departments	015 Finance - Administration		015 Finance - Business Assistance		015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget	
		%		%		%		%
001 Administrative - Direct	13,574	0.95	325	0.03	4,351	1.22	15,177	1.00
004 Mayor's Office	5,560	0.39	9,827	0.85	61	0.02	300	0.02
005 Election Commission	9,804	0.69	5,865	0.51	255	0.07	2,527	0.17
007 Planning Commission	5,301	0.37	7,463	0.65	367	0.10	4,145	0.27
009 Register of Deeds	583	0.04	695	0.06	156	0.04	325	0.02
010 General Services	1,769	0.12	299	0.03	173	0.05	129	0.01
010 General Services - Surplus Property	5,922	0.41	10,598	0.92	55	0.02	627	0.04
011 Historical Commission	2,840	0.20	4,535	0.39	3,151	0.88	858	0.06
012 Employee Benefit Board	29,275	2.05	2,413	0.21	28,738	8.06	655	0.04
015 Finance	15,386	1.08	19,040	1.65	94	0.03	223	0.01
016 Assessor of Property	4,813	0.34	6,236	0.54	465	0.13	5,317	0.35
017 Trustee	1,980	0.14	3,730	0.32	202	0.06	1,991	0.13
018 County Clerk	4,035	0.28	4,798	0.42	333	0.09	3,524	0.23
019 District Attorney	3,693	0.26	1,593	0.14	521	0.15	5,831	0.38
021 Public Defender	6,590	0.46	7,416	0.64	490	0.14	5,554	0.36
022 Juvenile Court Clerk	2,018	0.14	1,012	0.09	5,018	1.41	1,233	0.08
023 Circuit Court Clerk	2,680	0.19	3,411	0.30	458	0.13	2,320	0.15
024 Criminal Court Clerk	3,037	0.21	2,926	0.25	371	0.10	3,937	0.26
025 Clerk and Master - Chancery	803	0.06	912	0.08	84	0.02	972	0.06
026 Juvenile Court	7,305	0.51	7,044	0.61	801	0.22	8,770	0.58
027 General Sessions Court	7,791	0.54	8,337	0.72	3,167	0.89	7,615	0.50
028 State Trial Courts	14,798	1.03	5,947	0.52	4,389	1.23	7,452	0.49
029 Justice Integration Services	1,930	0.13	2,531	0.22	252	0.07	2,570	0.17
030 Sheriff's Office	37,129	2.59	24,614	2.14	6,660	1.87	49,038	3.22
031 Police	127,490	8.91	118,037	10.25	22,437	6.29	139,699	9.16
032 Fire	62,740	4.38	49,774	4.32	10,219	2.87	90,952	5.96
033 Codes Administration	10,703	0.75	13,819	1.20	781	0.22	8,079	0.53
034 Beer Board	973	0.07	605	0.05	654	0.18	397	0.03
035 Agricultural Extension	364	0.03	645	0.06	19	0.01	215	0.01
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	8,815	0.62	5,985	0.52	5,418	1.52	6,034	0.40
038 Health	46,025	3.22	29,647	2.57	34,793	9.76	44,208	2.90
039 Public Library	35,589	2.49	28,943	2.51	7,586	2.13	20,232	1.33
040 Parks	59,423	4.15	64,062	5.56	22,920	6.43	29,293	1.92
041 Arts Commission	4,927	0.34	6,952	0.60	4,990	1.40	1,209	0.08
042 Transportation	57,363	4.01	154,231	13.39	4,259	1.19	33,250	2.18
044 Human Relations Commission	381	0.03	476	0.04	28	0.01	295	0.02
047 Criminal Justice Planning	255	0.02	392	0.03	26	0.01	299	0.02
049 Office of Emergency Management	4,679	0.33	4,483	0.39	6,553	1.84	1,659	0.11
051 Office of Family Safety	5,698	0.40	790	0.07	2,627	0.74	2,149	0.14
052 Community Oversight Board	483	0.03	103	0.01	52	0.01	790	0.05
060 Farmer's Market	1,584	0.11	2,133	0.19	114	0.03	1,010	0.07
061 Municipal Auditorium	3,302	0.23	5,937	0.52	1,338	0.38	2,037	0.13
062 State Fair Board	7,418	0.52	18,276	1.59	217	0.06	1,715	0.11
064 Sports Authority	6,538	0.46	7,284	0.63	1,756	0.49	10,317	0.68
065 Water and Sewer*	206,794	14.45	338,578	29.40	21,729	6.09	130,730	8.57
067 General Hospital	477	0.03	55	0.00	111	0.03	1,512	0.10
068 District Energy System (DES)	2,661	0.19	2,080	0.18	794	0.22	6,881	0.45

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

Grantee Departments	015 Finance - Administration		015 Finance - Business Assistance		015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget	
		%		%		%		%
070 Community Education Commission	72	0.01	350	0.03	1	0.00	9	0.00
071 Convention Center Authority	54,544	3.81	3,942	0.34	4,685	1.31	24,730	1.62
075 Metro Action Commission	56,241	3.93	75,277	6.54	17,192	4.82	58,522	3.84
077 Metro Development & Housing Authorit	114	0.01	56	0.00	3	0.00	21	0.00
078 Metropolitan Transit Authority (MTA)	1,206	0.08	1,422	0.12	55	0.02	351	0.02
080 Metro Nashville Public Schools (MNPS)	409,080	28.59	16,797	1.46	66,514	18.66	759,329	49.79
083 Industrial Development Board	56	0.00	21	0.00	4	0.00	16	0.00
090 Debt Service	2,529	0.18	363	0.03	7	0.00	15	0.00
091 Emergency Communication Center	7,335	0.51	7,143	0.62	929	0.26	9,654	0.63
Airport Authority	32	0.00	0	0.00	2	0.00	24	0.00
Bordeaux Longterm Care	1,179	0.08	376	0.03	73	0.02	1,041	0.07
Hospital Authority	1,783	0.12	225	0.02	23	0.01	108	0.01
Knowles Home	448	0.03	363	0.03	94	0.03	1,111	0.07
Medical Examiner	756	0.05	22	0.00	251	0.07	2,860	0.19
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	689	0.05	1,297	0.11	49	0.01	415	0.03
IKON Printing	258	0.02	871	0.08	6	0.00	59	0.00
All Other	51,435	3.59	48,258	4.19	56,603	15.88	2,830	0.19
Total Allocated	1,431,059	100.00	1,151,637	100.00	356,524	100.00	1,525,145	100.00
Unallocated & Direct Billing	756		857		16		1,650	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	1,431,815		1,152,494		356,540		1,526,795	

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

Grantee Departments	015 Finance - Operations	%	015 Finance - Payroll	%	015 Finance - Property Administration	%	015 Finance - Purchasing	%
001 Administrative - Direct	42,435	1.40	67	0.01	13,834	2.58	296	0.02
004 Mayor's Office	1,618	0.05	128	0.01	137	0.03	28,847	1.92
005 Election Commission	5,132	0.17	20,137	2.13	754	0.14	8,356	0.56
007 Planning Commission	16,632	0.55	2,578	0.27	1,105	0.21	2,545	0.17
009 Register of Deeds	1,489	0.05	386	0.04	480	0.09	517	0.03
010 General Services	10,482	0.35	13	0.00	541	0.10	834	0.06
010 General Services - Surplus Property	4,028	0.13	517	0.05	165	0.03	28,488	1.90
011 Historical Commission	3,617	0.12	639	0.07	273	0.05	6,840	0.46
012 Employee Benefit Board	23,722	0.78	259	0.03	91,833	17.11	2,647	0.18
015 Finance	2,510	0.08	352	0.04	165	0.03	31,441	2.10
016 Assessor of Property	8,457	0.28	4,439	0.47	1,413	0.26	7,434	0.50
017 Trustee	3,212	0.11	1,507	0.16	621	0.12	2,601	0.17
018 County Clerk	5,933	0.20	4,022	0.43	1,002	0.19	8,916	0.59
019 District Attorney	9,297	0.31	4,174	0.44	1,583	0.29	1,753	0.12
021 Public Defender	9,115	0.30	3,892	0.41	1,458	0.27	19,400	1.29
022 Juvenile Court Clerk	2,792	0.09	1,392	0.15	381	0.07	737	0.05
023 Circuit Court Clerk	4,413	0.15	2,715	0.29	1,392	0.26	3,897	0.26
024 Criminal Court Clerk	5,620	0.19	4,125	0.44	1,114	0.21	2,628	0.18
025 Clerk and Master - Chancery	1,827	0.06	902	0.10	254	0.05	621	0.04
026 Juvenile Court	21,405	0.71	5,573	0.59	2,450	0.46	4,636	0.31
027 General Sessions Court	18,954	0.63	6,189	0.65	2,197	0.41	6,998	0.47
028 State Trial Courts	19,366	0.64	6,808	0.72	2,185	0.41	5,486	0.37
029 Justice Integration Services	2,723	0.09	1,025	0.11	784	0.15	3,371	0.22
030 Sheriff's Office	66,568	2.20	44,281	4.68	14,595	2.72	44,885	2.99
031 Police	185,908	6.14	96,265	10.18	40,623	7.57	201,933	13.46
032 Fire	103,551	3.42	64,284	6.79	27,644	5.15	79,201	5.28
033 Codes Administration	25,292	0.84	6,514	0.69	2,347	0.44	18,881	1.26
034 Beer Board	4,239	0.14	291	0.03	126	0.02	384	0.03
035 Agricultural Extension	1,177	0.04	236	0.02	57	0.01	276	0.02
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	23,812	0.79	4,751	0.50	1,583	0.29	14,084	0.94
038 Health	110,149	3.64	25,456	2.69	10,966	2.04	58,521	3.90
039 Public Library	128,731	4.25	16,648	1.76	6,196	1.15	49,328	3.29
040 Parks	211,193	6.98	28,100	2.97	8,055	1.50	58,405	3.89
041 Arts Commission	6,952	0.23	600	0.06	274	0.05	14,028	0.94
042 Transportation	92,837	3.07	18,664	1.97	9,100	1.69	110,132	7.34
044 Human Relations Commission	1,586	0.05	156	0.02	85	0.02	143	0.01
047 Criminal Justice Planning	788	0.03	142	0.01	79	0.01	64	0.00
049 Office of Emergency Management	6,970	0.23	670	0.07	1,375	0.26	8,740	0.58
051 Office of Family Safety	5,282	0.17	1,441	0.15	545	0.10	795	0.05
052 Community Oversight Board	1,739	0.06	312	0.03	158	0.03	151	0.01
060 Farmer's Market	7,350	0.24	340	0.04	348	0.06	203	0.01
061 Municipal Auditorium	6,702	0.22	487	0.05	336	0.06	6,470	0.43
062 State Fair Board	10,499	0.35	1,509	0.16	611	0.11	23,009	1.53
064 Sports Authority	8,108	0.27	222	0.02	5,572	1.04	367	0.02
065 Water and Sewer*	339,485	11.22	48,170	5.09	33,938	6.32	509,170	33.95
067 General Hospital	346	0.01	31	0.00	355	0.07	137	0.01
068 District Energy System (DES)	3,662	0.12	20	0.00	2,523	0.47	93	0.01

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

Grantee Departments	015 Finance - Operations		015 Finance - Payroll		015 Finance - Property Administration		015 Finance - Purchasing	
		%		%		%		%
070 Community Education Commission	124	0.00	45	0.00	4	0.00	13	0.00
071 Convention Center Authority	64,315	2.12	5,952	0.63	14,512	2.70	1,819	0.12
075 Metro Action Commission	170,956	5.65	14,983	1.58	13,324	2.48	52,713	3.51
077 Metro Development & Housing Authorit	129	0.00	8	0.00	10	0.00	97	0.01
078 Metropolitan Transit Authority (MTA)	2,692	0.09	180	0.02	170	0.03	1,763	0.12
080 Metro Nashville Public Schools (MNPS)	1,180,311	38.99	469,932	49.67	209,974	39.11	20,869	1.39
083 Industrial Development Board	256	0.01	9	0.00	13	0.00	55	0.00
090 Debt Service	4,333	0.14	10	0.00	4	0.00	18	0.00
091 Emergency Communication Center	9,259	0.31	8,133	0.86	2,808	0.52	12,084	0.81
Airport Authority	2	0.00	173	0.02	5	0.00	1	0.00
Bordeaux Longterm Care	910	0.03	5,142	0.54	225	0.04	45	0.00
Hospital Authority	737	0.02	8,356	0.88	61	0.01	429	0.03
Knowles Home	387	0.01	563	0.06	299	0.06	26	0.00
Medical Examiner	451	0.01	5	0.00	798	0.15	27	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	797	0.03	149	0.02	154	0.03	2,128	0.14
IKON Printing	312	0.01	11	0.00	18	0.00	701	0.05
All Other	13,232	0.44	982	0.10	870	0.16	28,443	1.90
Total Allocated	3,026,906	100.00	946,065	100.00	536,862	100.00	1,499,917	100.00
Unallocated & Direct Billing	240		129		49		1,048	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	3,027,146		946,194		536,911		1,500,965	

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

Grantee Departments	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%	030 Sheriff's Office - Security Services	%	038 Health - Employee Health & Wellness	%
001 Administrative - Direct	2,626	0.78	2,518	1.00	646	0.02	1	0.00
004 Mayor's Office	112	0.03	51	0.02	346	0.01	0	0.00
005 Election Commission	701	0.21	419	0.17	16,222	0.40	33	0.00
007 Planning Commission	30,211	8.93	687	0.27	19,499	0.49	27	0.00
009 Register of Deeds	58	0.02	54	0.02	978	0.02	2	0.00
010 General Services	80	0.02	21	0.01	21,059	0.53	21	0.00
010 General Services - Surplus Property	63	0.02	102	0.04	17,217	0.43	729	0.08
011 Historical Commission	133	0.04	143	0.06	1,045	0.03	4	0.00
012 Employee Benefit Board	3,527	1.04	110	0.04	1,276	0.03	77,918	8.16
015 Finance	185	0.05	38	0.02	452	0.01	0	0.00
016 Assessor of Property	775	0.23	882	0.35	27,379	0.68	47	0.00
017 Trustee	274	0.08	330	0.13	9,778	0.24	15	0.00
018 County Clerk	580	0.17	584	0.23	64,230	1.60	209	0.02
019 District Attorney	873	0.26	967	0.38	25,967	0.65	14	0.00
021 Public Defender	855	0.25	922	0.36	10,089	0.25	6	0.00
022 Juvenile Court Clerk	211	0.06	204	0.08	18,708	0.47	11	0.00
023 Circuit Court Clerk	380	0.11	384	0.15	167,571	4.18	79	0.01
024 Criminal Court Clerk	657	0.19	653	0.26	122,231	3.05	49	0.01
025 Clerk and Master - Chancery	152	0.04	161	0.06	31,861	0.80	12	0.00
026 Juvenile Court	1,240	0.37	1,454	0.57	158,008	3.94	6,260	0.66
027 General Sessions Court	1,251	0.37	1,262	0.50	396,952	9.90	149	0.02
028 State Trial Courts	1,013	0.30	1,236	0.49	331,348	8.27	99	0.01
029 Justice Integration Services	348	0.10	426	0.17	10,937	0.27	11	0.00
030 Sheriff's Office	8,484	2.51	8,135	3.21	706,769	17.64	114,766	12.02
031 Police	22,312	6.59	23,167	9.16	244,437	6.10	469,743	49.22
032 Fire	14,924	4.41	15,079	5.96	120,524	3.01	57,598	6.03
033 Codes Administration	1,253	0.37	1,340	0.53	24,603	0.61	53	0.01
034 Beer Board	64	0.02	66	0.03	1,559	0.04	3	0.00
035 Agricultural Extension	33	0.01	36	0.01	757	0.02	5	0.00
036 Soil and Water Conservation	0	0.00	0	0.00	0	0.00	0	0.00
037 Social Services	732	0.22	1,002	0.40	15,108	0.38	256	0.03
038 Health	3,059	0.90	7,334	2.90	329,098	8.21	134,600	14.10
039 Public Library	3,224	0.95	3,357	1.33	116,520	2.91	109	0.01
040 Parks	4,516	1.33	4,859	1.92	471,056	11.75	29,354	3.08
041 Arts Commission	124	0.04	201	0.08	2,072	0.05	3	0.00
042 Transportation	4,289	1.27	5,514	2.18	25,046	0.62	11,620	1.22
044 Human Relations Commission	47	0.01	49	0.02	333	0.01	2	0.00
047 Criminal Justice Planning	44	0.01	49	0.02	132	0.00	0	0.00
049 Office of Emergency Management	260	0.08	275	0.11	16,384	0.41	50	0.01
051 Office of Family Safety	246	0.07	356	0.14	67,724	1.69	10	0.00
052 Community Oversight Board	87	0.03	131	0.05	375	0.01	0	0.00
060 Farmer's Market	29	0.01	167	0.07	348	0.01	0	0.00
061 Municipal Auditorium	80	0.02	338	0.13	429	0.01	0	0.00
062 State Fair Board	78	0.02	285	0.11	1,044	0.03	1	0.00
064 Sports Authority	749	0.22	1,712	0.68	1,461	0.04	2	0.00
065 Water and Sewer*	8,032	2.37	21,704	8.58	75,514	1.88	5,926	0.62
067 General Hospital	212	0.06	251	0.10	139	0.00	0	0.00
068 District Energy System (DES)	139	0.04	1,142	0.45	159	0.00	0	0.00

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

Grantee Departments	015 Finance - Treasury		015 Finance - Diversity Equity & Inclus		030 Sheriff's Office - Security Services		038 Health - Employee Health & Wellness	
		%		%		%		%
070 Community Education Commission	2	0.00	2	0.00	2	0.00	0	0.00
071 Convention Center Authority	133,828	39.55	4,103	1.62	5,170	0.13	5	0.00
075 Metro Action Commission	1,037	0.31	9,711	3.84	28,878	0.72	43,724	4.58
077 Metro Development & Housing Authorit	31	0.01	4	0.00	115	0.00	0	0.00
078 Metropolitan Transit Authority (MTA)	145	0.04	58	0.02	2,134	0.05	4	0.00
080 Metro Nashville Public Schools (MNPS)	16,948	5.01	125,985	49.79	76,547	1.91	117	0.01
083 Industrial Development Board	5	0.00	3	0.00	58	0.00	0	0.00
090 Debt Service	787	0.23	3	0.00	91	0.00	0	0.00
091 Emergency Communication Center	1,609	0.48	1,601	0.63	11,226	0.28	50	0.01
Airport Authority	6	0.00	4	0.00	1	0.00	0	0.00
Bordeaux Longterm Care	205	0.06	173	0.07	63	0.00	0	0.00
Hospital Authority	266	0.08	18	0.01	504	0.01	1	0.00
Knowles Home	174	0.05	184	0.07	38	0.00	0	0.00
Medical Examiner	444	0.13	474	0.19	47	0.00	0	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	17	0.00	69	0.03	2,539	0.06	5	0.00
IKON Printing	10	0.00	10	0.00	2,137	0.05	18	0.00
All Other	63,528	18.77	466	0.18	202,718	5.06	698	0.07
Total Allocated	338,367	100.00	253,024	100.00	4,007,656	100.00	954,421	100.00
Unallocated & Direct Billing	103		273		133		74,040	
Adjustments & Disallowed	1,040,850		0		12,091,800		0	
Total Expenditures	1,379,320		253,297		16,099,589		1,028,461	

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

Grantee Departments	048 Internal Audit	%	Summary Total	%
001 Administrative - Direct	34,959	2.58	197,997	0.09
004 Mayor's Office	352	0.03	70,308	0.03
005 Election Commission	1,905	0.14	646,587	0.31
007 Planning Commission	2,793	0.21	995,236	0.47
009 Register of Deeds	1,212	0.09	286,713	0.14
010 General Services	1,368	0.10	346,002	0.16
010 General Services - Surplus Property	406	0.03	437,718	0.21
011 Historical Commission	692	0.05	234,143	0.11
012 Employee Benefit Board	232,070	17.11	913,077	0.43
015 Finance	423	0.03	107,084	0.05
016 Assessor of Property	3,568	0.26	1,657,831	0.79
017 Trustee	1,569	0.12	746,532	0.35
018 County Clerk	2,529	0.19	1,686,179	0.80
019 District Attorney	4,001	0.29	583,982	0.28
021 Public Defender	3,686	0.27	592,368	0.28
022 Juvenile Court Clerk	962	0.07	300,372	0.14
023 Circuit Court Clerk	3,517	0.26	1,883,331	0.90
024 Criminal Court Clerk	2,815	0.21	1,250,455	0.59
025 Clerk and Master - Chancery	643	0.05	422,247	0.20
026 Juvenile Court	6,189	0.46	1,785,961	0.85
027 General Sessions Court	5,549	0.41	2,784,821	1.32
028 State Trial Courts	5,520	0.41	3,065,583	1.46
029 Justice Integration Services	1,979	0.15	267,324	0.13
030 Sheriff's Office	36,878	2.72	9,568,275	4.55
031 Police	102,617	7.56	38,032,053	18.08
032 Fire	69,828	5.15	34,858,529	16.58
033 Codes Administration	5,931	0.44	2,355,598	1.12
034 Beer Board	317	0.02	108,141	0.05
035 Agricultural Extension	143	0.01	53,550	0.03
036 Soil and Water Conservation	0	0.00	0	0.00
037 Social Services	4,004	0.30	1,568,527	0.75
038 Health	27,711	2.04	6,588,148	3.13
039 Public Library	15,659	1.15	4,073,250	1.94
040 Parks	20,352	1.50	8,277,949	3.94
041 Arts Commission	695	0.05	189,781	0.09
042 Transportation	22,993	1.69	9,356,199	4.45
044 Human Relations Commission	216	0.02	38,511	0.02
047 Criminal Justice Planning	199	0.01	14,450	0.01
049 Office of Emergency Management	3,474	0.26	464,820	0.22
051 Office of Family Safety	1,378	0.10	418,025	0.20
052 Community Oversight Board	400	0.03	34,493	0.02
060 Farmer's Market	879	0.06	105,922	0.05
061 Municipal Auditorium	851	0.06	273,816	0.13
062 State Fair Board	1,549	0.11	330,390	0.16
064 Sports Authority	14,082	1.04	173,894	0.08
065 Water and Sewer*	85,828	6.33	16,520,040	7.86
067 General Hospital	896	0.07	4,209,855	2.00
068 District Energy System (DES)	6,376	0.47	56,651	0.03

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

Grantee Departments	048 Internal Audit	%	Summary Total	%
070 Community Education Commission	10	0.00	23,649	0.01
071 Convention Center Authority	36,673	2.70	966,094	0.46
075 Metro Action Commission	33,676	2.48	2,636,866	1.25
077 Metro Development & Housing Authorit	24	0.00	13,156	0.01
078 Metropolitan Transit Authority (MTA)	428	0.03	84,147	0.04
080 Metro Nashville Public Schools (MNPS)	530,606	39.11	37,230,193	17.70
083 Industrial Development Board	34	0.00	29,252	0.01
090 Debt Service	11	0.00	11,632	0.01
091 Emergency Communication Center	7,095	0.52	1,552,336	0.74
Airport Authority	14	0.00	67,001	0.03
Bordeaux Longterm Care	569	0.04	2,467,521	1.17
Hospital Authority	154	0.01	109,832	0.05
Knowles Home	756	0.06	270,212	0.13
Medical Examiner	2,017	0.15	16,424	0.01
Port Authority	0	0.00	0	0.00
Nashville Electric Service (NES)	389	0.03	367,057	0.17
IKON Printing	44	0.00	125,335	0.06
All Other	2,189	0.16	5,393,261	2.56
Total Allocated	1,356,648	100.00	210,296,683	100.00
Unallocated & Direct Billing	723		84,420,142	
Adjustments & Disallowed	0		75,122,539	
Total Expenditures	1,357,371		369,839,364	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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 - Administration	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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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 - Administration	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
FULL 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 - Administration	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
FULL 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 - Administration	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
FULL 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
FULL 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		421	421	
015 Finance - Grants & Cost Planning		52	52	
015 Finance - Office of Mgmt & Budget		512	512	
015 Finance - Operations		412	412	
015 Finance - Property Administration		130	130	
015 Finance - Treasury		78	78	
015 Finance - Diversity Equity & Inclus		78	78	
048 Internal Audit		262	262	
Total Allocated Additions:		2,124	2,124	2,124
Total To Be Allocated:	684,564	2,124		686,688

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,124	2,124	0
Reallocate Admin Costs		(2,124)	2,124
Unallocated Costs	0	0	0
2nd Allocation	2,124	0	2,124
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	686,688	0	686,688

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,991	643,839
004 Mayor's Office - Administration	42,716.00	6.239884	42,716		42,716	132	42,848
Schedule .4 Total for Corporate Dues	684,564.05	100.000000	684,564		684,564	2,124	686,688

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2022 Analysis of Expenditures - Finance-Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	643,839	643,839
004 Mayor's Office - Administration	42,848	42,848
Direct Bill	0	0
Total	686,688	686,688

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		4,738	4,738	
015 Finance - Office of Mgmt & Budget		53,357	53,357	
015 Finance - Operations		1,859	1,859	
015 Finance - Payroll		265	265	
015 Finance - Property Administration		11,775	11,775	
015 Finance - Treasury		7,594	7,594	
015 Finance - Diversity Equity & Inclus		8,166	8,166	
048 Internal Audit		23,690	23,690	
Total Allocated Additions:		210,444	210,444	210,444
Total To Be Allocated:	110,407,123	210,444		110,617,567

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	210,444	210,444	0	0	0
Reallocate Admin Costs		(210,444)	6,675	13,299	111,239
Unallocated Costs	0	0	0	0	0
2nd Allocation	210,444	0	6,675	13,299	111,239
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	110,617,567	0	3,508,575	6,990,523	58,471,295

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	381	36,245	6,396	16,913	10,340
Unallocated Costs	0	0	0	0	0
2nd Allocation	381	36,245	6,396	16,913	10,340
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,381	19,051,745	3,361,947	8,889,913	5,435,040

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
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	8,753	204
Unallocated Costs	0	0
2nd Allocation	8,753	204
Total For 001 Administrative - Employee Benefits		
Schedule .3 Total	4,601,153	106,996

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11	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 - Administration	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	61	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	40	20,821
010 General Services	2,168,936.64	2.594194	90,846		90,846	173	91,019
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	129	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	132	69,385
016 Assessor of Property	1,508,308.70	1.804038	63,176		63,176	120	63,296
017 Trustee	682,751.03	0.816616	28,597		28,597	54	28,652
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	25,877
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	102	53,613
027 General Sessions Court	1,378,499.31	1.648778	57,739		57,739	110	57,849
028 State Trial Courts	914,399.24	1.093683	38,300		38,300	73	38,373
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	533	280,333
033 Codes Administration	2,196,113.44	2.626699	91,984		91,984	175	92,160
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	133	69,889
038 Health	6,311,379.31	7.548832	264,353		264,353	504	264,856
039 Public Library	2,927,140.04	3.501056	122,603		122,603	234	122,837
040 Parks	5,333,277.15	6.378957	223,385		223,385	426	223,810
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	521	274,140
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	1,163	609,624
067 General Hospital	8,823,019.48	10.552922	369,553		369,553	704	370,257
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	50,533
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	152	79,863

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	322	169,242
Knowles Home	447,842.79	0.535650	18,758		18,758	36	18,794
All Other	353,406.64	0.422698	14,802		14,802	28	14,831
Schedule .4 Total for County Retire Match	83,607,357.37	100.000000	3,501,900		3,501,900	6,675	3,508,575

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	13,299	6,990,523
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,977,224		6,977,224	13,299	6,990,523

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	614	322,111
003 Metropolitan Clerk	17	0.096547	56,345		56,345	107	56,452
004 Mayor's Office - Administration	38	0.215811	125,947		125,947	240	126,188
005 Election Commission	32	0.181736	106,061		106,061	202	106,264
006 Law	33	0.187415	109,376		109,376	209	109,584
007 Planning Commission	62	0.352113	205,493		205,493	392	205,885
008 Human Resources	84	0.477056	278,410		278,410	531	278,941
009 Register of Deeds	44	0.249886	145,834		145,834	278	146,112
010 General Services - Administration	229	1.300545	758,999		758,999	1,449	760,447
011 Historical Commission	9	0.051113	29,830		29,830	57	29,886
012 Employee Benefit Board	5	0.028396	16,572		16,572	32	16,603
014 Information Technology Service	143	0.812131	473,960		473,960	905	474,865
015 Finance - Administration	133	0.755338	440,816		440,816	841	441,657
016 Assessor of Property	140	0.795093	464,017		464,017	886	464,902
017 Trustee	51	0.289641	169,035		169,035	323	169,357
018 County Clerk	101	0.573603	334,755		334,755	639	335,394
019 District Attorney	39	0.221490	129,262		129,262	247	129,508
021 Public Defender	51	0.289641	169,035		169,035	323	169,357
022 Juvenile Court Clerk	20	0.113585	66,288		66,288	126	66,415
023 Circuit Court Clerk	129	0.732622	427,559		427,559	816	428,375
024 Criminal Court Clerk	84	0.477056	278,410		278,410	531	278,941
025 Clerk and Master - Chancery	28	0.159019	92,804		92,804	177	92,981
026 Juvenile Court	121	0.687188	401,043		401,043	765	401,809
027 General Sessions Court	116	0.658791	384,471		384,471	734	385,205
028 State Trial Courts	129	0.732622	427,559		427,559	816	428,375
030 Sheriff's Office	674	3.827806	2,233,910		2,233,910	4,264	2,238,173
031 Police	2,641	14.998864	8,753,345		8,753,345	16,706	8,770,052
032 Fire	1,942	11.029078	6,436,576		6,436,576	12,285	6,448,861
033 Codes Administration	189	1.073376	626,423		626,423	1,196	627,618
034 Beer Board	4	0.022717	13,258		13,258	25	13,283
037 Social Services	230	1.306224	762,313		762,313	1,455	763,768
038 Health	642	3.646070	2,127,848		2,127,848	4,061	2,131,910
039 Public Library	365	2.072921	1,209,758		1,209,758	2,309	1,212,067
040 Parks	495	2.811222	1,640,631		1,640,631	3,131	1,643,762
041 Arts Commission	11	0.062472	36,459		36,459	69	36,528
042 Transportation	656	3.725579	2,174,250		2,174,250	4,150	2,178,400
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	158	83,018
062 State Fair Board	33	0.187415	109,376		109,376	209	109,584
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	7,509	3,941,708
067 General Hospital	904	5.134030	2,996,223		2,996,223	5,718	3,001,941
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	278	146,112
075 Metro Action Commission	196	1.113130	649,623		649,623	1,240	650,863
078 Metropolitan Transit Authority (MTA)	2	0.011358	6,629		6,629	13	6,641

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	29,260	15,358,387
091 Emergency Communication Center	84	0.477056	278,410		278,410	531	278,941
Airport Authority	13	0.073830	43,087		43,087	82	43,169
Bordeaux Longterm Care	558	3.169014	1,849,438		1,849,438	3,530	1,852,968
Knowles Home	59	0.335075	195,550		195,550	373	195,923
All Other	39	0.221490	129,262		129,262	247	129,508
Schedule .4 Total for Health Insurance Match	17,608	100.000000	58,360,056		58,360,056	111,239	58,471,295

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	381	200,381
Schedule .4 Total for Death Benefit Payments	200,000	100.000000	200,000		200,000	381	200,381

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	99	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	90	47,172
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	2,185	1,148,332
031 Police	3,517,762.95	18.012487	3,425,164		3,425,164	6,529	3,431,693
032 Fire	10,341,735.26	52.954210	10,069,508		10,069,508	19,195	10,088,702
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	75	39,300
038 Health	84,852.85	0.434484	82,619		82,619	157	82,777
039 Public Library	67,838.52	0.347363	66,053		66,053	126	66,179
040 Parks	584,329.88	2.992025	568,949		568,949	1,084	570,033
042 Transportation	445,070.88	2.278958	433,355		433,355	826	434,181
061 Municipal Auditorium	2,426.89	0.012427	2,363		2,363	4	2,368
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	1,195	628,145
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	414	217,903
080 Metro Nashville Public Schools (MNPS)	2,114,461.68	10.826970	2,058,802		2,058,802	3,924	2,062,727
091 Emergency Communication Center	30,982.87	0.158646	30,167		30,167	57	30,225
Bordeaux Longterm Care	61,194.09	0.313341	59,583		59,583	113	59,697
Schedule .4 Total for Injured on Duty (IOD)	19,529,578.98	100.000000	19,015,500		19,015,500	36,245	19,051,745

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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	44,723
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	38	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	44	22,890
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	277	145,437
031 Police	1,411.00	14.779512	495,934		495,934	946	496,880
032 Fire	902.00	9.447994	317,032		317,032	605	317,637
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	85	44,371
038 Health	369.00	3.865089	129,695		129,695	248	129,943
039 Public Library	210.00	2.199644	73,810		73,810	141	73,951
040 Parks	255.00	2.670996	89,627		89,627	171	89,798
041 Arts Commission	7.00	0.073321	2,460		2,460	5	2,465
042 Transportation	294.00	3.079501	103,334		103,334	197	103,531
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	406	213,049
067 General Hospital	521.00	5.457212	183,120		183,120	349	183,469
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	76	39,793
078 Metropolitan Transit Authority (MTA)	2.00	0.020949	703		703	1	704

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,797	941,647
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	215	113,039
Knowles Home	45.00	0.471352	15,816		15,816	30	15,847
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	6,396	3,361,947

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,221	4,846,662
032 Fire	33,847,742.54	45.481335	4,035,559		4,035,559	7,692	4,043,251
Schedule .4 Total for Police/Fire Retire Match	74,421,172.19	100.000000	8,873,000		8,873,000	16,913	8,889,913

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,120
004 Mayor's Office - Administration	356,808.48	0.426767	23,151		23,151	44	23,195
005 Election Commission	337,070.80	0.403159	21,870		21,870	42	21,912
006 Law	504,898.93	0.603893	32,759		32,759	62	32,822
007 Planning Commission	759,808.00	0.908781	49,299		49,299	94	49,392
008 Human Resources	868,307.90	1.038554	56,338		56,338	107	56,446
009 Register of Deeds	496,145.44	0.593423	32,191		32,191	61	32,253
010 General Services	2,168,936.64	2.594194	140,727		140,727	268	140,995
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	200	104,915
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	204	107,482
016 Assessor of Property	1,508,308.70	1.804038	97,864		97,864	186	98,050
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	23,676
021 Public Defender	616,624.03	0.737524	40,008		40,008	76	40,085
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	145	76,068
024 Criminal Court Clerk	755,134.30	0.903191	48,995		48,995	93	49,089
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	158	83,050
027 General Sessions Court	1,378,499.31	1.648778	89,441		89,441	170	89,612
028 State Trial Courts	914,399.24	1.093683	59,329		59,329	113	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	826	434,256
033 Codes Administration	2,196,113.44	2.626699	142,491		142,491	272	142,762
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	206	108,264
038 Health	6,311,379.31	7.548832	409,501		409,501	781	410,282
039 Public Library	2,927,140.04	3.501056	189,922		189,922	362	190,284
040 Parks	5,333,277.15	6.378957	346,039		346,039	660	346,699
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	808	424,663
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	7	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	1,800	944,351
067 General Hospital	8,823,019.48	10.552922	572,464		572,464	1,091	573,556
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	149	78,279
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	235	123,713

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	499	262,169
Knowles Home	447,842.79	0.535650	29,057		29,057	55	29,113
All Other	353,406.64	0.422698	22,930		22,930	44	22,974
Schedule .4 Total for Civil Service Retire Match	83,607,357.37	100.000000	5,424,700		5,424,700	10,340	5,435,040

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	8,753	4,601,153
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	8,753	4,601,153

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	96	49,890
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	204	106,996

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	332,469	3,649	0	322,111	0
003 Metropolitan Clerk	77,567	7,178	0	56,452	0
004 Mayor's Office - Administration	171,399	14,973	0	126,188	0
005 Election Commission	149,907	14,145	0	106,264	0
006 Law	171,860	21,188	0	109,584	0
007 Planning Commission	297,375	31,885	0	205,885	0
008 Human Resources	390,026	36,438	0	278,941	0
009 Register of Deeds	205,876	20,821	0	146,112	0
010 General Services	232,015	91,019	0	0	0
010 General Services - Administration	805,170	0	0	760,447	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	21,221	1,535	0	16,603	0
014 Information Technology Service	679,958	67,727	0	474,865	0
015 Finance	18,062	6,948	0	0	0
015 Finance - Administration	648,890	69,385	0	441,657	0
016 Assessor of Property	668,915	63,296	0	464,902	0
017 Trustee	254,793	28,652	0	169,357	0
018 County Clerk	429,715	28,870	0	335,394	0
019 District Attorney	176,578	15,284	0	129,508	0
021 Public Defender	245,531	25,877	0	169,357	0
022 Juvenile Court Clerk	86,249	5,304	0	66,415	0
023 Circuit Court Clerk	580,311	49,105	0	428,375	0
024 Criminal Court Clerk	383,565	31,689	0	278,941	0
025 Clerk and Master - Chancery	130,278	12,283	0	92,981	0
026 Juvenile Court	608,532	53,613	0	401,809	0
027 General Sessions Court	553,088	57,849	0	385,205	0
028 State Trial Courts	555,022	38,373	0	428,375	0
029 Justice Integration Services	3,707	1,454	0	0	0
030 Sheriff's Office	4,262,383	280,333	0	2,238,173	0
031 Police	17,546,053	0	0	8,770,052	0
032 Fire	21,098,832	0	0	6,448,861	200,381
033 Codes Administration	913,232	92,160	0	627,618	0
034 Beer Board	22,011	866	0	13,283	0
037 Social Services	1,025,592	69,889	0	763,768	0
038 Health	3,023,148	264,856	0	2,131,910	0
039 Public Library	1,665,317	122,837	0	1,212,067	0
040 Parks	2,881,542	223,810	0	1,643,762	0
041 Arts Commission	48,403	3,691	0	36,528	0
042 Transportation	3,419,610	274,140	0	2,178,400	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	121,216	12,398	0	83,018	0
062 State Fair Board	148,836	9,251	0	109,584	0
064 Sports Authority	9,869	1,128	0	6,641	0
065 Water and Sewer*	6,337,362	609,624	0	3,941,708	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,139,293	370,257	0	3,001,941	0
070 Community Education Commission	16,552	864	0	13,283	0
071 Convention Center Authority	191,067	14,244	0	146,112	0
075 Metro Action Commission	1,045,842	50,533	0	650,863	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)	30,004,327	0	6,990,523	15,358,387	0
091 Emergency Communication Center	534,082	79,863	0	278,941	0
Airport Authority	66,452	8,167	0	43,169	0
Bordeaux Longterm Care	2,457,115	169,242	0	1,852,968	0
Knowles Home	259,676	18,794	0	195,923	0
All Other	176,116	14,831	0	129,508	0
Direct Bill	0	0	0	0	0
Total	110,617,567	3,508,575	6,990,523	58,471,295	200,381

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,120	0
004 Mayor's Office - Administration	0	7,043	0	23,195	0
005 Election Commission	0	7,043	0	21,912	0
006 Law	0	6,691	0	32,822	0
007 Planning Commission	0	10,212	0	49,392	0
008 Human Resources	0	17,959	0	56,446	0
009 Register of Deeds	0	6,691	0	32,253	0
010 General Services	0	0	0	140,995	0
010 General Services - Administration	0	44,723	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	104,915	0
015 Finance	0	352	0	10,763	0
015 Finance - Administration	3,955	26,411	0	107,482	0
016 Assessor of Property	16,960	25,707	0	98,050	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	23,676	0
021 Public Defender	0	10,212	0	40,085	0
022 Juvenile Court Clerk	0	4,226	0	8,216	0
023 Circuit Court Clerk	0	26,763	0	76,068	0
024 Criminal Court Clerk	9,408	14,438	0	49,089	0
025 Clerk and Master - Chancery	0	5,986	0	19,028	0
026 Juvenile Court	47,172	22,890	0	83,050	0
027 General Sessions Court	351	20,072	0	89,612	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	1,148,332	145,437	0	434,256	0
031 Police	3,431,693	496,880	4,846,662	0	0
032 Fire	10,088,702	317,637	4,043,251	0	0
033 Codes Administration	17,590	33,102	0	142,762	0
034 Beer Board	6,169	352	0	1,342	0
037 Social Services	39,300	44,371	0	108,264	0
038 Health	82,777	129,943	0	410,282	0
039 Public Library	66,179	73,951	0	190,284	0
040 Parks	570,033	89,798	0	346,699	0
041 Arts Commission	0	2,465	0	5,718	0
042 Transportation	434,181	103,531	0	424,663	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	2,368	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*	628,145	213,049	0	944,351	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	183,469	0	573,556	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	217,903	39,793	0	78,279	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)	2,062,727	941,647	0	0	4,601,153
091 Emergency Communication Center Airport Authority	30,225	18,312	0	123,713	0
Bordeaux Longterm Care	0	2,465	0	12,651	0
Knowles Home	59,697	113,039	0	262,169	0
All Other	0	15,847	0	29,113	0
Direct Bill	0	8,804	0	22,974	0
Total	19,051,745	3,361,947	8,889,913	5,435,040	4,601,153

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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
FULL 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)	49,890
091 Emergency Communication Center Airport Authority	3,029
Bordeaux Longterm Care	0
Knowles Home	0
All Other	0
Direct Bill	0
Total	<u>106,996</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		632	632	
015 Finance - Operations		249	249	
015 Finance - Property Administration		167	167	
015 Finance - Treasury		99	99	
015 Finance - Diversity Equity & Inclus		97	97	
048 Internal Audit		336	336	
Total Allocated Additions:		1,875	1,875	1,875
Total To Be Allocated:	877,713	1,875		879,588

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,875	1,875	0	0	0
Reallocate Admin Costs		(1,875)	1,534	332	4
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,875	0	1,534	332	4
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	879,588	0	719,865	155,714	2,004

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	145	68,212
005 Election Commission	18,663.00	4.877125	35,034		35,034	75	35,109
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	134	62,890
010 General Services - Administration	10,176.00	2.659252	19,102		19,102	41	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	308	143,879
010 General Services - Surplus Property	21,351.00	5.579568	40,080		40,080	86	40,165
024 Criminal Court Clerk	15,213.00	3.975550	28,558		28,558	61	28,619
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	120	56,445
032 Fire	29,842.00	7.798486	56,019		56,019	120	56,139
038 Health	8,310.00	2.171618	15,599		15,599	33	15,633
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	70	32,866
080 Metro Nashville Public Schools (MNPS)	57,625.00	15.058903	108,173		108,173	231	108,404
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	1,534	719,865

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	332	155,714
Schedule .4 Total for STEM	100	100.000000	155,382		155,382	332	155,714

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	68,212	68,212	0	0	0
005 Election Commission	35,109	35,109	0	0	0
008 Human Resources	3,883	3,883	0	0	0
010 General Services	62,890	62,890	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	143,879	143,879	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	58,669	56,445	0	1,886	338
032 Fire	56,139	56,139	0	0	0
038 Health	15,633	15,633	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)	264,118	108,404	155,714	0	0
All Other	18,367	17,544	0	0	823
Direct Bill	0	0	0	0	0
Total	879,588	719,865	155,714	2,004	2,004

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		508	508	
015 Finance - Office of Mgmt & Budget		4,498	4,498	
015 Finance - Operations		226	226	
015 Finance - Property Administration		1,262	1,262	
015 Finance - Treasury		1,002	1,002	
015 Finance - Diversity Equity & Inclus		688	688	
048 Internal Audit		2,539	2,539	
Total Allocated Additions:		362,115	362,115	362,115
Total To Be Allocated:	6,634,500	362,115		6,996,615

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	362,115	362,115	0	0	0
Reallocate Admin Costs		(362,115)	93,448	146,085	122,583
Unallocated Costs	0	0	0	0	0
2nd Allocation	362,115	0	93,448	146,085	122,583
Total For 001 Administrative - Insurance					
Schedule .3 Total	6,996,615	0	1,805,548	2,822,585	2,368,483

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	21,361	412,723
026 Juvenile Court	29,800	1.691548	28,961		28,961	1,581	30,542
030 Sheriff's Office	193,800	11.000738	188,344		188,344	10,280	198,624
032 Fire	173,000	9.820060	168,129		168,129	9,177	177,306
037 Social Services	23,200	1.316910	22,547		22,547	1,231	23,777
038 Health	63,200	3.587444	61,421		61,421	3,352	64,773
039 Public Library	311,900	17.704490	303,119		303,119	16,544	319,663
040 Parks	495,600	28.131918	481,647		481,647	26,289	507,936
061 Municipal Auditorium	49,600	2.815462	48,204		48,204	2,631	50,834
Schedule .4 Total for Insurance - Buildings	1,761,700	100.000000	1,712,100		1,712,100	93,448	1,805,548

Allocation Basis: Property Premium by Benefiting Department

Allocation Source: FY 2022 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	31,562
015 Finance - Administration	900	0.034702	929		929	51	979
016 Assessor of Property	19,300	0.744168	19,918		19,918	1,087	21,005
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	237	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	17,740
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	8,781	169,671
031 Police	1,008,300	38.877964	1,040,569		1,040,569	56,796	1,097,365
032 Fire	372,300	14.355119	384,215		384,215	20,971	405,185
033 Codes Administration	36,800	1.418932	37,978		37,978	2,073	40,051
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	37,221
038 Health	39,700	1.530750	40,971		40,971	2,236	43,207
039 Public Library	59,400	2.290341	61,301		61,301	3,346	64,647
040 Parks	559,000	21.553885	576,890		576,890	31,487	608,377
042 Transportation	165,000	6.362059	170,281		170,281	9,294	179,575
049 Office of Emergency Management	28,700	1.106613	29,619		29,619	1,617	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	11,319
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	146,085	2,822,585

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	992	19,159
003 Metropolitan Clerk	3,500	0.156425	3,513		3,513	192	3,705
004 Mayor's Office - Administration	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	19,054
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	1,085	20,959
010 General Services - Facilities	31,000	1.385475	31,116		31,116	1,698	32,815
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	1,682	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	20,430
024 Criminal Court Clerk	31,300	1.398883	31,418		31,418	1,715	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	2,071	40,013
027 General Sessions Court	41,700	1.863687	41,857		41,857	2,285	44,141
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	3,627	70,075
031 Police	610,200	27.271508	612,491		612,491	33,433	645,923
032 Fire	404,500	18.078212	406,019		406,019	22,161	428,179
033 Codes Administration	34,200	1.528492	34,328		34,328	1,874	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	32,815
038 Health	92,800	4.147486	93,148		93,148	5,084	98,232
039 Public Library	111,100	4.965363	111,517		111,517	6,087	117,604
040 Parks	210,200	9.394413	210,989		210,989	11,516	222,505
041 Arts Commission	2,200	0.098324	2,208		2,208	120	2,329
042 Transportation	94,200	4.210056	94,554		94,554	5,161	99,714
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	3,495	67,535
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	122,583	2,368,483

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	13,761	0	0	13,761
005 Election Commission	25,009	12,401	435	12,173
006 Law	19,707	0	653	19,054
007 Planning Commission	23,177	6,969	435	15,772
008 Human Resources	21,612	0	653	20,959
010 General Services - Facilities	477,099	412,723	31,562	32,815
011 Historical Commission	3,070	0	0	3,070
014 Information Technology Service	3,705	0	0	3,705
015 Finance - Administration	42,898	0	979	41,918
016 Assessor of Property	53,608	0	21,005	32,603
017 Trustee	10,585	0	0	10,585
018 County Clerk	30,340	0	2,394	27,945
019 District Attorney	39,789	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	25,001	0	4,571	20,430
024 Criminal Court Clerk	33,676	0	544	33,132
025 Clerk and Master - Chancery	7,621	0	0	7,621
026 Juvenile Court	88,294	30,542	17,740	40,013
027 General Sessions Court	44,576	0	435	44,141
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	438,370	198,624	169,671	70,075
031 Police	1,743,288	0	1,097,365	645,923
032 Fire	1,010,670	177,306	405,185	428,179
033 Codes Administration	76,253	0	40,051	36,202
034 Beer Board	2,785	0	1,197	1,588
035 Agricultural Extension	3,705	0	0	3,705
037 Social Services	93,813	23,777	37,221	32,815
038 Health	206,212	64,773	43,207	98,232
039 Public Library	501,913	319,663	64,647	117,604
040 Parks	1,338,817	507,936	608,377	222,505
041 Arts Commission	2,329	0	0	2,329
042 Transportation	279,289	0	179,575	99,714
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	83,920	50,834	33,085	0
064 Sports Authority	11,319	0	11,319	0
070 Community Education Commission	5,293	0	0	5,293
091 Emergency Communication Center	69,603	0	2,068	67,535
All Other	15,784	0	435	15,349
Direct Bill	0	0	0	0
Total	6,996,615	1,805,548	2,822,585	2,368,483

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		83	83	
015 Finance - Office of Mgmt & Budget		2,156	2,156	
015 Finance - Operations		237	237	
015 Finance - Property Administration		205	205	
015 Finance - Treasury		122	122	
015 Finance - Diversity Equity & Inclus		330	330	
048 Internal Audit		413	413	
Total Allocated Additions:		3,827	3,827	3,827
Total To Be Allocated:	1,079,513	3,827		1,083,340

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,827	3,827	0	0
Reallocate Admin Costs		(3,827)	3,479	348
Unallocated Costs	0	0	0	0
2nd Allocation	3,827	0	3,479	348
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,083,340	0	984,839	98,501

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	91	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	868	0.022471	221		221	1	221
004 Mayor's Office - Administration	4,579	0.118541	1,163		1,163	4	1,167
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	6,371
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	605	168,180
014 Information Technology Service	48,900	1.265925	12,423		12,423	45	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	10	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	15	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	3,465

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	994		994	4	997
030 Sheriff's Office	78,377	2.029026	19,912		19,912	72	19,984
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	226	62,876
032 Fire	165,253	4.278075	41,983		41,983	152	42,135
033 Codes Administration	12,545	0.324765	3,187		3,187	11	3,199
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	65	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	47	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	4	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	201	56,012
068 District Energy System (DES)	18,041	0.467046	4,583		4,583	17	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	26,240
075 Metro Action Commission	91,688	2.373622	23,294		23,294	84	23,378
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	1,360	376,797
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	3,479	984,839

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	178	50,331
015 Finance - Grants & Cost Planning	48,000	48.903243	48,000		48,000	170	48,170
Schedule .4 Total for Management Consultant	98,153	100.000000	98,153		98,153	348	98,501

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	221	221	0
004 Mayor's Office - Administration	1,167	1,167	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	51,959	1,628	50,331
009 Register of Deeds	782	782	0
010 General Services	937	937	0
010 General Services - Administration	251	251	0
010 General Services - Facilities	6,371	6,371	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	168,180	168,180	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	48,261	91	48,170
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	3,465	3,465	0
029 Justice Integration Services	997	997	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,984	19,984	0
030 Sheriff's Office - Security Services	4,105	4,105	0
031 Police	62,876	62,876	0
032 Fire	42,135	42,135	0
033 Codes Administration	3,199	3,199	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*	56,012	56,012	0
068 District Energy System (DES)	4,600	4,600	0
070 Community Education Commission	3	3	0
071 Convention Center Authority	26,240	26,240	0
075 Metro Action Commission	23,378	23,378	0
078 Metropolitan Transit Authority (MTA)	73	73	0
080 Metro Nashville Public Schools (MNPS)	376,797	376,797	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	1,083,340	984,839	98,501

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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:	<u>-9,874</u>			-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		6,910	6,910	
015 Finance - Property Administration		109	109	
015 Finance - Treasury		65	65	
048 Internal Audit		220	220	
Total Allocated Additions:	<u>146</u>	<u>7,352</u>	<u>7,497</u>	7,497
Total To Be Allocated:	<u>573,972</u>	<u>7,352</u>		<u>581,323</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,352	7,352	0
Reallocate Admin Costs		(7,352)	7,352
Unallocated Costs	0	0	0
2nd Allocation	7,352	0	7,352
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	581,323	0	581,323

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,110	87,786
032 Fire	487,001.89	84.898900	487,296		487,296	6,241	493,537
Schedule .4 Total for Gen Svcs Energy Program	573,625.68	100.000000	573,972		573,972	7,352	581,323

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	87,786	87,786
032 Fire	493,537	493,537
Direct Bill	0	0
Total	581,323	581,323

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		2,046	2,046	
015 Finance - Operations		52	52	
015 Finance - Property Administration		12	12	
015 Finance - Treasury		494	494	
015 Finance - Diversity Equity & Inclus		313	313	
048 Internal Audit		23	23	
Total Allocated Additions:	16	2,945	2,960	2,960
Total To Be Allocated:	30,261,025	2,945		30,263,969

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,945	2,945	0	0	0
Reallocate Admin Costs		(2,945)	2	1	3
Unallocated Costs	(2,939)	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
FULL 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	2,725	214
Unallocated Costs	(2,725)	(214)
2nd Allocation	0	0
Total For 001 Administrative - Miscellaneous		
Schedule .3 Total	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	868	0.022471	4		4		4
004 Mayor's Office - Administration	4,579	0.118541	23		23		23
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 & Inclusion	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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	20		20		20
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
FULL 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
FULL 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
FULL 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	4	4	0	0
004 Mayor's Office - Administration	23	23	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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	400	400	0	0
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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 002 Metropolitan Council

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

The costs of the **Metropolitan Council** are accounted for in funds 10101 within business units 02101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools). Costs recorded to 30112 COVID Reserve Post 2020 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,884,103			2,884,103
Inbound Costs:				
Depreciation	230,214		230,214	
001 Administrative - Corporate Dues	641,848	1,991	643,839	
001 Administrative - Employee Benefits	331,836	633	332,469	
001 Administrative - Insurance	18,168	992	19,159	
001 Administrative - Post Audits	733	3	735	
001 Administrative - Miscellaneous	15		15	
002 Metropolitan Council		21,832	21,832	
003 Metropolitan Clerk		4,476	4,476	
003 Metropolitan Clerk - Records Center		30	30	
004 Mayor's Office - Administration		27,260	27,260	
006 Law		69,194	69,194	
008 Human Resources		35,882	35,882	
010 General Services - Facilities		99,897	99,897	
010 General Services - Mail Services		7,125	7,125	
014 Information Technology Service		15,850	15,850	
015 Finance - Business Assistance		421	421	
015 Finance - Grants & Cost Planning		221	221	
015 Finance - Office of Mgmt & Budget		2,082	2,082	
015 Finance - Operations		2,411	2,411	
015 Finance - Payroll		3,275	3,275	
015 Finance - Property Administration		549	549	
015 Finance - Treasury		650	650	
015 Finance - Diversity Equity & Inclus		319	319	
030 Sheriff's Office - Security Services		45,274	45,274	
048 Internal Audit		1,104	1,104	
Total Allocated Additions:	1,222,814	341,468	1,564,282	1,564,282
Total To Be Allocated:	4,106,917	341,468		4,448,385

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30112 COVID Reserve Post 2020**
Other Expense & Cost				
501101 Regular Pay	1,631,315	0	1,631,315	0
501102 Leave Pay	120,293	0	120,293	0
501103 Holiday Pay	30,609	0	30,609	0
501104 Overtime Pay	0	0	0	0
501105 Out of Class Pay	42,300	0	42,300	0
501109 Longevity	4,217	0	4,217	0
501160 YE Biweekly Sal/Fringe Accr	9,910	0	9,910	0
501172 Employer OASDI	101,575	0	101,575	0
501173 Employer SSN Medical	23,755	0	23,755	0
501174 Employer Group Health	524,148	0	524,148	0
501175 Employer Dental Group	14,697	0	14,697	0
501176 Employer Group Life	1,399	0	1,399	0
501177 Employer Pension	105,662	0	105,662	0
501181 FSA Pre-Tax Savings	151	0	151	0
501182 Cafe Plan Pre-Tax Savings	14,555	0	14,555	0
502105 Cable Television	358	0	358	0
502220 Other Professional Srvc	129	0	129	0
502229 Management Consultant	0	0	0	0
502351 Network Services	2,609	0	2,119	490
502451 Employee Out-of-town Travel	16,054	0	16,054	0
502453 Employee Local Travel/Park	412	0	412	0
502503 Cell Phone Service	503	0	503	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	3,890	0	3,890	0
502801 Advertising & Promot'n	6,000	0	6,000	0
502851 Subscriptions	512	0	512	0
502882 Tuition	0	0	0	0
502883 Registration	90	0	90	0
502884 Membership Dues	1,217	0	1,217	0
502920 Other Rpr & Maint Srvc	0	0	0	0
502951 Info Systems Charge	167,800	0	167,800	0
502957 Telecommnct'n Charge	10,899	0	10,899	0
502983 Surplus Property	800	0	800	0
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	2,452	0	2,452	0
503120 Computer Software	24,000	0	24,000	0
503130 Computer Hardware <\$10K	19,665	0	19,665	0
503150 Furniture/Fixtures<\$10K	456	0	456	0
503160 Printing Supply	37	0	37	0
503210 Food & Ice	40	0	40	0
503330 Books/Magazines/Periodicals	0	0	0	0
505252 Software License	794	0	794	0
505282 Professional Privilege Tax	800	0	800	0
Departmental Total				
Expenditures Per Financial Statement	2,884,103			
Deductions				
*Total Disallowed Costs	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30112 COVID Reserve Post 2020**
Functional Cost	2,884,103	0	2,883,613	490
Allocation Step 1				
Inbound - All Others	1,222,814	0	1,222,814	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(490)	0	0	(490)
1st Allocation	4,106,427	0	4,106,427	0
Allocation Step 2				
Inbound - All Others	341,468	0	341,468	0
2nd Allocation	341,468	0	341,468	0
Total For 002 Metropolitan Council				
Schedule .3 Total	4,447,895	0	4,447,895	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	45		45	4	49
002 Metropolitan Council	48.48	0.531655	21,832		21,832		21,832
003 Metropolitan Clerk	7.00	0.076765	3,152		3,152	263	3,416
004 Mayor's Office - Administration	31.00	0.339961	13,960		13,960	1,167	15,127
005 Election Commission	25.00	0.274162	11,258		11,258	941	12,199
006 Law	47.00	0.515424	21,166		21,166	1,769	22,935
007 Planning Commission	50.93	0.558523	22,935		22,935	1,917	24,853
008 Human Resources	62.19	0.682005	28,006		28,006	2,341	30,347
009 Register of Deeds	24.50	0.268679	11,033		11,033	922	11,955
010 General Services - Administration	105.00	1.151480	47,285		47,285	3,953	51,238
011 Historical Commission	12.49	0.136971	5,625		5,625	470	6,095
014 Information Technology Service	140.47	1.540461	63,258		63,258	5,288	68,546
015 Finance - Administration	113.98	1.249959	51,329		51,329	4,291	55,620
016 Assessor of Property	73.16	0.802307	32,946		32,946	2,754	35,700
017 Trustee	20.40	0.223716	9,187		9,187	768	9,955
018 County Clerk	74.16	0.813274	33,397		33,397	2,792	36,188
019 District Attorney	91.61	1.004639	41,255		41,255	3,449	44,704
021 Public Defender	90.29	0.990163	40,660		40,660	3,399	44,059
022 Juvenile Court Clerk	30.00	0.328994	13,510		13,510	1,129	14,639
023 Circuit Court Clerk	95.66	1.049053	43,079		43,079	3,601	46,680
024 Criminal Court Clerk	86.00	0.943117	38,728		38,728	3,238	41,966
025 Clerk and Master - Chancery	16.00	0.175464	7,205		7,205	602	7,807
026 Juvenile Court	109.38	1.199513	49,257		49,257	4,118	53,375
027 General Sessions Court	114.45	1.255113	51,540		51,540	4,309	55,849
028 State Trial Courts	131.04	1.437047	59,011		59,011	4,933	63,944
029 Justice Integration Services	19.50	0.213846	8,781		8,781	734	9,515
030 Sheriff's Office	929.33	10.191475	418,505		418,505	34,986	453,492
031 Police	1,815.72	19.912050	817,674		817,674	68,363	886,037
032 Fire	1,315.96	14.431443	592,617		592,617	49,542	642,159
033 Codes Administration	114.70	1.257855	51,653		51,653	4,318	55,971
034 Beer Board	5.49	0.060206	2,472		2,472	207	2,679
035 Agricultural Extension	5.00	0.054832	2,252		2,252	188	2,440
037 Social Services	63.99	0.701745	28,817		28,817	2,409	31,226
038 Health	483.96	5.307335	217,942		217,942	18,220	236,162
039 Public Library	332.43	3.645585	149,703		149,703	12,515	162,218
040 Parks	501.40	5.498591	225,796		225,796	18,876	244,672
041 Arts Commission	8.00	0.087732	3,603		3,603	301	3,904
042 Transportation	283.48	3.108776	127,660		127,660	10,672	138,332
044 Human Relations Commission	3.00	0.032899	1,351		1,351	113	1,464
047 Criminal Justice Planning	4.00	0.043866	1,801		1,801	150	1,952
048 Internal Audit	10.00	0.109665	4,503		4,503	376	4,880
049 Office of Emergency Management	12.87	0.141139	5,796		5,796	484	6,280
051 Office of Family Safety	42.00	0.460592	18,914		18,914	1,581	20,495
052 Community Oversight Board	8.00	0.087732	3,603		3,603	301	3,904
060 Farmer's Market	5.00	0.054832	2,252		2,252	188	2,440
061 Municipal Auditorium	7.00	0.076765	3,152		3,152	263	3,416
062 State Fair Board	15.44	0.169322	6,953		6,953	581	7,534
064 Sports Authority	3.48	0.038163	1,567		1,567	131	1,698
065 Water and Sewer*	894.35	9.807867	402,753		402,753	33,670	436,423
071 Convention Center Authority	144.80	1.587946	65,208		65,208	5,451	70,659
075 Metro Action Commission	303.51	3.328435	136,680		136,680	11,426	148,106
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	450		450	38	488

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

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	83,311		83,311	6,965	90,276
Schedule .4 Total for Metro Council	9,118.70	100.000000	4,106,427		4,106,427	341,468	4,447,895

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2022 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
001 Administrative - Direct	49	49
002 Metropolitan Council	21,832	21,832
003 Metropolitan Clerk	3,416	3,416
004 Mayor's Office - Administration	15,127	15,127
005 Election Commission	12,199	12,199
006 Law	22,935	22,935
007 Planning Commission	24,853	24,853
008 Human Resources	30,347	30,347
009 Register of Deeds	11,955	11,955
010 General Services - Administration	51,238	51,238
011 Historical Commission	6,095	6,095
014 Information Technology Service	68,546	68,546
015 Finance - Administration	55,620	55,620
016 Assessor of Property	35,700	35,700
017 Trustee	9,955	9,955
018 County Clerk	36,188	36,188
019 District Attorney	44,704	44,704
021 Public Defender	44,059	44,059
022 Juvenile Court Clerk	14,639	14,639
023 Circuit Court Clerk	46,680	46,680
024 Criminal Court Clerk	41,966	41,966
025 Clerk and Master - Chancery	7,807	7,807
026 Juvenile Court	53,375	53,375
027 General Sessions Court	55,849	55,849
028 State Trial Courts	63,944	63,944
029 Justice Integration Services	9,515	9,515
030 Sheriff's Office	453,492	453,492
031 Police	886,037	886,037
032 Fire	642,159	642,159
033 Codes Administration	55,971	55,971
034 Beer Board	2,679	2,679
035 Agricultural Extension	2,440	2,440
037 Social Services	31,226	31,226
038 Health	236,162	236,162
039 Public Library	162,218	162,218
040 Parks	244,672	244,672
041 Arts Commission	3,904	3,904
042 Transportation	138,332	138,332
044 Human Relations Commission	1,464	1,464
047 Criminal Justice Planning	1,952	1,952
048 Internal Audit	4,880	4,880
049 Office of Emergency Management	6,280	6,280
051 Office of Family Safety	20,495	20,495
052 Community Oversight Board	3,904	3,904
060 Farmer's Market	2,440	2,440
061 Municipal Auditorium	3,416	3,416
062 State Fair Board	7,534	7,534
064 Sports Authority	1,698	1,698
065 Water and Sewer*	436,423	436,423
071 Convention Center Authority	70,659	70,659
075 Metro Action Commission	148,106	148,106
078 Metropolitan Transit Authority (MTA)	488	488

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
091 Emergency Communication Center	90,276	90,276
Direct Bill	0	0
Total	4,447,895	4,447,895

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

The Metropolitan Clerk prepares the agenda for meetings, attends all sessions, prepares and keeps the minutes and records, and keeps all official documents of the Metropolitan Council. Additionally, the Metropolitan Clerk assists the Metropolitan Council in the facilitation of administrative and legislative functions.

The costs of the Metropolitan Clerk are accounted for in 10101 GSD General Fund within business units 03101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools). Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	705,564			705,564
Inbound Costs:				
Depreciation	55,622		55,622	
001 Administrative - Employee Benefits	77,420	147	77,567	
001 Administrative - Facility Rental	68,067	145	68,212	
001 Administrative - Insurance	3,926	214	4,140	
001 Administrative - Post Audits	179	1	180	
001 Administrative - Miscellaneous	4		4	
002 Metropolitan Council	3,152	263	3,416	
003 Metropolitan Clerk		646	646	
003 Metropolitan Clerk - Records Center		894	894	
004 Mayor's Office - Administration		3,936	3,936	
006 Law		6,215	6,215	
008 Human Resources		5,181	5,181	
010 General Services - Facilities		288,337	288,337	
010 General Services - Mail Services		98	98	
014 Information Technology Service		6,966	6,966	
015 Finance - Business Assistance		421	421	
015 Finance - Grants & Cost Planning		54	54	
015 Finance - Office of Mgmt & Budget		572	572	
015 Finance - Operations		3,125	3,125	
015 Finance - Payroll		389	389	
015 Finance - Property Administration		134	134	
015 Finance - Treasury		122	122	
015 Finance - Diversity Equity & Inclus		87	87	
030 Sheriff's Office - Security Services		32,394	32,394	
048 Internal Audit		270	270	
Total Allocated Additions:	208,370	350,613	558,983	558,983
Total To Be Allocated:	913,934	350,613		1,264,547

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	287,918	0	287,918	0
501102 Leave Pay	30,837	0	30,837	0
501104 Overtime Pay	4,711	0	4,711	0
501109 Longevity	743	0	743	0
501134 Paid Family Leave	841	0	841	0
501160 YE Biweekly Sal/Fringe Accr	1,433	0	1,433	0
501172 Employer OASDI	19,206	0	19,206	0
501173 Employer SSN Medical	4,492	0	4,492	0
501174 Employer Group Health	41,225	0	41,225	0
501175 Employer Dental Group	1,560	0	1,560	0
501176 Employer Group Life	834	0	834	0
501177 Employer Pension	37,758	0	37,758	0
501181 FSA Pre-Tax Savings	37	0	37	0
501182 Cafe Plan Pre-Tax Savings	1,144	0	1,144	0
502105 Cable Television	478	0	478	0
502303 Refuse Disposal	2,627	0	2,627	0
502314 Pre-Employment Checks	0	0	0	0
502339 Recording	392	0	392	0
502351 Network Services	246	0	246	0
502353 Background Checks	11,926	0	11,926	0
502359 Devlop/Framing/Artwork	0	0	0	0
502453 Employee Local Travel/Park	6,916	0	6,916	0
502503 Cell Phone Service	364	0	364	0
502520 Postage & Delivery Srvc	2,937	0	2,937	0
502701 Printing/Binding	(594)	0	(594)	0
502801 Advertising & Promot'n	9,745	0	9,745	0
502851 Subscriptions	21,817	0	21,817	0
502883 Registration	225	0	225	0
502884 Membership Dues	35	0	35	0
502920 Other Rpr & Maint Srvc	8,786	0	0	8,786
502951 Info Systems Charge	74,300	0	74,300	0
502957 Telecmmnct'n Charge	4,241	0	4,241	0
502983 Surplus Property	300	0	300	0
503050 Host & Hostess	101	0	101	0
503100 Offc & Admin Supply	3,320	0	3,320	0
503120 Computer Software	55,388	0	0	55,388
503130 Computer Hardware <\$10K	5,477	0	976	4,501
503150 Furniture/Fixtures<\$10K	1,627	0	1,627	0
503850 Small Equipment Supply	6,795	0	3,500	3,295
503999 Credit Card Clearing	967	0	967	0
505101 Cashier Shortages	50	0	50	0
505233 Rent Equipment	3,817	0	3,817	0
505252 Software License	50,382	0	50,382	0
505279 Notary	160	0	160	0
Departmental Total				
Expenditures Per Financial Statement	705,564			
Deductions				
*Total Disallowed Costs	0	0	0	0

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Functional Cost	705,564	0	633,594	71,970
Allocation Step 1				
Inbound - All Others	208,370	0	208,370	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(71,970)	0	0	(71,970)
1st Allocation	841,964	0	841,964	0
Allocation Step 2				
Inbound - All Others	350,613	0	350,613	0
2nd Allocation	350,613	0	350,613	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	1,192,577	0	1,192,577	0

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	9		9	4	13
002 Metropolitan Council	48.48	0.531655	4,476		4,476		4,476
003 Metropolitan Clerk	7.00	0.076765	646		646		646
004 Mayor's Office - Administration	31.00	0.339961	2,862		2,862	1,199	4,061
005 Election Commission	25.00	0.274162	2,308		2,308	967	3,275
006 Law	47.00	0.515424	4,340		4,340	1,818	6,158
007 Planning Commission	50.93	0.558523	4,703		4,703	1,970	6,673
008 Human Resources	62.19	0.682005	5,742		5,742	2,406	8,148
009 Register of Deeds	24.50	0.268679	2,262		2,262	948	3,210
010 General Services - Administration	105.00	1.151480	9,695		9,695	4,062	13,757
011 Historical Commission	12.49	0.136971	1,153		1,153	483	1,636
014 Information Technology Service	140.47	1.540461	12,970		12,970	5,434	18,404
015 Finance - Administration	113.98	1.249959	10,524		10,524	4,409	14,933
016 Assessor of Property	73.16	0.802307	6,755		6,755	2,830	9,585
017 Trustee	20.40	0.223716	1,884		1,884	789	2,673
018 County Clerk	74.16	0.813274	6,847		6,847	2,869	9,716
019 District Attorney	91.61	1.004639	8,459		8,459	3,544	12,002
021 Public Defender	90.29	0.990163	8,337		8,337	3,493	11,830
022 Juvenile Court Clerk	30.00	0.328994	2,770		2,770	1,160	3,930
023 Circuit Court Clerk	95.66	1.049053	8,833		8,833	3,700	12,533
024 Criminal Court Clerk	86.00	0.943117	7,941		7,941	3,327	11,268
025 Clerk and Master - Chancery	16.00	0.175464	1,477		1,477	619	2,096
026 Juvenile Court	109.38	1.199513	10,099		10,099	4,231	14,331
027 General Sessions Court	114.45	1.255113	10,568		10,568	4,427	14,995
028 State Trial Courts	131.04	1.437047	12,099		12,099	5,069	17,169
029 Justice Integration Services	19.50	0.213846	1,801		1,801	754	2,555
030 Sheriff's Office	929.33	10.191475	85,809		85,809	35,951	121,760
031 Police	1,815.72	19.912050	167,652		167,652	70,249	237,901
032 Fire	1,315.96	14.431443	121,508		121,508	50,908	172,416
033 Codes Administration	114.70	1.257855	10,591		10,591	4,437	15,028
034 Beer Board	5.49	0.060206	507		507	212	719
035 Agricultural Extension	5.00	0.054832	462		462	193	655
037 Social Services	63.99	0.701745	5,908		5,908	2,475	8,384
038 Health	483.96	5.307335	44,686		44,686	18,722	63,408
039 Public Library	332.43	3.645585	30,695		30,695	12,860	43,555
040 Parks	501.40	5.498591	46,296		46,296	19,397	65,693
041 Arts Commission	8.00	0.087732	739		739	309	1,048
042 Transportation	283.48	3.108776	26,175		26,175	10,966	37,141
044 Human Relations Commission	3.00	0.032899	277		277	116	393
047 Criminal Justice Planning	4.00	0.043866	369		369	155	524
048 Internal Audit	10.00	0.109665	923		923	387	1,310
049 Office of Emergency Management	12.87	0.141139	1,188		1,188	498	1,686
051 Office of Family Safety	42.00	0.460592	3,878		3,878	1,625	5,503
052 Community Oversight Board	8.00	0.087732	739		739	309	1,048
060 Farmer's Market	5.00	0.054832	462		462	193	655
061 Municipal Auditorium	7.00	0.076765	646		646	271	917
062 State Fair Board	15.44	0.169322	1,426		1,426	597	2,023
064 Sports Authority	3.48	0.038163	321		321	134	456
065 Water and Sewer*	894.35	9.807867	82,579		82,579	34,598	117,177
071 Convention Center Authority	144.80	1.587946	13,370		13,370	5,601	18,971
075 Metro Action Commission	303.51	3.328435	28,024		28,024	11,741	39,765
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	92		92	39	131

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

Activity - Metro Clerk

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	17,082		17,082	7,157	24,238
Schedule .4 Total for Metro Clerk	9,118.70	100.000000	841,964		841,964	350,613	1,192,577

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2022 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
001 Administrative - Direct	13	13
002 Metropolitan Council	4,476	4,476
003 Metropolitan Clerk	646	646
004 Mayor's Office - Administration	4,061	4,061
005 Election Commission	3,275	3,275
006 Law	6,158	6,158
007 Planning Commission	6,673	6,673
008 Human Resources	8,148	8,148
009 Register of Deeds	3,210	3,210
010 General Services - Administration	13,757	13,757
011 Historical Commission	1,636	1,636
014 Information Technology Service	18,404	18,404
015 Finance - Administration	14,933	14,933
016 Assessor of Property	9,585	9,585
017 Trustee	2,673	2,673
018 County Clerk	9,716	9,716
019 District Attorney	12,002	12,002
021 Public Defender	11,830	11,830
022 Juvenile Court Clerk	3,930	3,930
023 Circuit Court Clerk	12,533	12,533
024 Criminal Court Clerk	11,268	11,268
025 Clerk and Master - Chancery	2,096	2,096
026 Juvenile Court	14,331	14,331
027 General Sessions Court	14,995	14,995
028 State Trial Courts	17,169	17,169
029 Justice Integration Services	2,555	2,555
030 Sheriff's Office	121,760	121,760
031 Police	237,901	237,901
032 Fire	172,416	172,416
033 Codes Administration	15,028	15,028
034 Beer Board	719	719
035 Agricultural Extension	655	655
037 Social Services	8,384	8,384
038 Health	63,408	63,408
039 Public Library	43,555	43,555
040 Parks	65,693	65,693
041 Arts Commission	1,048	1,048
042 Transportation	37,141	37,141
044 Human Relations Commission	393	393
047 Criminal Justice Planning	524	524
048 Internal Audit	1,310	1,310
049 Office of Emergency Management	1,686	1,686
051 Office of Family Safety	5,503	5,503
052 Community Oversight Board	1,048	1,048
060 Farmer's Market	655	655
061 Municipal Auditorium	917	917
062 State Fair Board	2,023	2,023
064 Sports Authority	456	456
065 Water and Sewer*	117,177	117,177
071 Convention Center Authority	18,971	18,971
075 Metro Action Commission	39,765	39,765
078 Metropolitan Transit Authority (MTA)	131	131

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

Receiving Department	Total	Metro Clerk
091 Emergency Communication Center	24,238	24,238
Direct Bill	0	0
Total	1,192,577	1,192,577

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		352	352	
010 General Services - Fleet Management		131	131	
014 Information Technology Service		716	716	
015 Finance - Grants & Cost Planning		17	17	
015 Finance - Office of Mgmt & Budget		184	184	
015 Finance - Operations		965	965	
015 Finance - Payroll		95	95	
015 Finance - Property Administration		42	42	
015 Finance - Treasury		34	34	
015 Finance - Diversity Equity & Inclus		28	28	
048 Internal Audit		84	84	
Total Allocated Additions:	57	2,648	2,705	2,705
Total To Be Allocated:	219,432	2,648		222,080

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,648	0	1,323	1,326
2nd Allocation	2,648	0	1,323	1,326
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	222,080	0	111,034	111,046

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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		30
003 Metropolitan Clerk	295	0.613918	674		674		674
003 Metropolitan Clerk - Records Center	1	0.002081	2		2		2
005 Election Commission	726	1.510863	1,658		1,658	20	1,678
007 Planning Commission	1,104	2.297511	2,521		2,521	31	2,551
008 Human Resources	2,652	5.519021	6,055		6,055	73	6,128
009 Register of Deeds	1,206	2.509781	2,754		2,754	33	2,787
010 General Services - Administration	28	0.058270	64		64	1	65
010 General Services - Facilities	949	1.974944	2,167		2,167	26	2,193
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	183
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	414
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	25	2,059
018 County Clerk	208	0.432864	475		475	6	481
021 Public Defender	4,025	8.376342	9,190		9,190	112	9,301
022 Juvenile Court Clerk	4,568	9.506368	10,430		10,430	127	10,556
023 Circuit Court Clerk	8,640	17.980523	19,727		19,727	242	19,969
024 Criminal Court Clerk	3,809	7.926829	8,697		8,697	105	8,802
025 Clerk and Master - Chancery	4,944	10.288854	11,288		11,288	137	11,425
027 General Sessions Court	63	0.131108	144		144	2	146
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	79	6,632
032 Fire	231	0.480729	527		527	6	534
033 Codes Administration	324	0.674270	740		740	9	749
034 Beer Board	227	0.472405	518		518	6	525
037 Social Services	195	0.405810	445		445	5	451
038 Health	5,345	11.123366	12,204		12,204	148	12,352
039 Public Library	2,403	5.000832	5,486		5,486	67	5,553
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	1,024
All Other	332	0.690918	758		758	9	767
Schedule .4 Total for Records & Storage	48,052	100.000000	109,711		109,711	1,323	111,034

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
FULL 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		220
005 Election Commission	158	6.337746	6,954		6,954	84	7,038
007 Planning Commission	14	0.561572	616		616	7	624
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	69	5,791
015 Finance - Purchasing	130	5.214601	5,721		5,721	69	5,791
015 Finance - Treasury	2	0.080225	88		88	1	89
016 Assessor of Property	124	4.973927	5,457		5,457	66	5,523
021 Public Defender	124	4.973927	5,457		5,457	66	5,523
022 Juvenile Court Clerk	311	12.474930	13,688		13,688	166	13,853
023 Circuit Court Clerk	118	4.733253	5,193		5,193	63	5,256
024 Criminal Court Clerk	158	6.337746	6,954		6,954	84	7,038
025 Clerk and Master - Chancery	88	3.529884	3,873		3,873	47	3,920
027 General Sessions Court	9	0.361011	396		396	5	401
031 Police	156	6.257521	6,866		6,866	83	6,949
034 Beer Board	2	0.080225	88		88	1	89
037 Social Services	16	0.641797	704		704	8	713
038 Health	562	22.543118	24,734		24,734	302	25,036
039 Public Library	45	1.805054	1,981		1,981	24	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	144	12,071
All Other	12	0.481348	528		528	6	534
Schedule .4 Total for Records Requests	2,493	100.000000	109,720		109,720	1,326	111,046

Allocation Basis: Number of Records Requests by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	894	674	220
003 Metropolitan Clerk - Records Center	2	2	0
005 Election Commission	8,715	1,678	7,038
007 Planning Commission	3,175	2,551	624
008 Human Resources	6,796	6,128	668
009 Register of Deeds	2,787	2,787	0
010 General Services - Administration	65	65	0
010 General Services - Facilities	3,351	2,193	1,158
010 General Services - Fleet Management	91	2	89
014 Information Technology Service	132	88	45
015 Finance	183	183	0
015 Finance - Administration	96	7	89
015 Finance - Operations	6,468	677	5,791
015 Finance - Payroll	414	414	0
015 Finance - Purchasing	6,024	233	5,791
015 Finance - Treasury	165	76	89
016 Assessor of Property	7,582	2,059	5,523
018 County Clerk	481	481	0
021 Public Defender	14,825	9,301	5,523
022 Juvenile Court Clerk	24,409	10,556	13,853
023 Circuit Court Clerk	25,225	19,969	5,256
024 Criminal Court Clerk	15,840	8,802	7,038
025 Clerk and Master - Chancery	15,345	11,425	3,920
027 General Sessions Court	546	146	401
028 State Trial Courts	53	53	0
029 Justice Integration Services	81	81	0
030 Sheriff's Office	201	201	0
031 Police	13,581	6,632	6,949
032 Fire	534	534	0
033 Codes Administration	749	749	0
034 Beer Board	614	525	89
037 Social Services	1,163	451	713
038 Health	37,388	12,352	25,036
039 Public Library	7,557	5,553	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	13,095	1,024	12,071
All Other	1,302	767	534
Direct Bill	0	0	0
Total	222,080	111,034	111,046

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .1 - Nature and Extent of Services
For Department 004 Mayor's Office - Administration

The Mayor's Office maintains relationships with federal, state, regional, local and private officials and organizations. The Mayor's Office communicates with the citizens of Nashville-Davidson County on behalf of the consolidated government organizations. The Mayor's Office is responsible for providing executive leadership, execution of the laws of the municipality and appointments of advisory boards and committees.

The costs of the **Mayor's Office** are accounted for in GSD General Fund 10101 within Administration business unit 04101010. For cost allocation plan purposes, these costs have been allocated government-wide using the total number of full-time equivalent (FTE) employees by department (excluding Metro Nashville Public Schools).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,578,517			4,578,517
Inbound Costs:				
Depreciation	303,948		303,948	
001 Administrative - Corporate Dues	42,716	132	42,848	
001 Administrative - Employee Benefits	171,073	326	171,399	
001 Administrative - Insurance	13,049	712	13,761	
001 Administrative - Post Audits	1,163	4	1,167	
001 Administrative - Miscellaneous	23		23	
002 Metropolitan Council	13,960	1,167	15,127	
003 Metropolitan Clerk	2,862	1,199	4,061	
004 Mayor's Office - Administration		17,431	17,431	
006 Law		73,857	73,857	
008 Human Resources		22,944	22,944	
010 General Services - Facilities		131,892	131,892	
010 General Services - Mail Services		934	934	
014 Information Technology Service		17,388	17,388	
015 Finance - Business Assistance		10,544	10,544	
015 Finance - Grants & Cost Planning		3,584	3,584	
015 Finance - Office of Mgmt & Budget		3,186	3,186	
015 Finance - Operations		2,907	2,907	
015 Finance - Payroll		1,702	1,702	
015 Finance - Property Administration		871	871	
015 Finance - Treasury		687	687	
015 Finance - Diversity Equity & Inclusion		488	488	
030 Sheriff's Office - Security Services		59,354	59,354	
048 Internal Audit		1,752	1,752	
Total Allocated Additions:	<u>548,794</u>	<u>353,062</u>	901,857	901,857
Total To Be Allocated:	<u>5,127,311</u>	<u>353,062</u>		<u>5,480,374</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Other Expense & Cost			
501101 Regular Pay	2,871,359	0	2,871,359
501102 Leave Pay	277,339	0	277,339
501103 Holiday Pay	24,272	0	24,272
501105 Out of Class Pay	2,886	0	2,886
501109 Longevity	3,300	0	3,300
501134 Paid Family Leave	11,628	0	11,628
501160 YE Biweekly Sal/Fringe Accr	16,881	0	16,881
501172 Employer OASDI	180,753	0	180,753
501173 Employer SSN Medical	44,337	0	44,337
501174 Employer Group Health	331,860	0	331,860
501175 Employer Dental Group	9,562	0	9,562
501176 Employer Group Life	4,401	0	4,401
501177 Employer Pension	348,722	0	348,722
501181 FSA Pre-Tax Savings	1,058	0	1,058
501182 Cafe Plan Pre-Tax Savings	9,103	0	9,103
502105 Cable Television	3,815	0	3,815
502223 Legal Services	29,160	0	29,160
502229 Management Consultant	49,920	0	49,920
502314 Pre-Employment Checks	0	0	0
502330 Other Purchased Srvc	40,368	0	40,368
502359 Devlop/Framing/Artwork	24	0	24
502401 Transport Non-employee	14,693	0	14,693
502451 Employee Out-of-town Travel	4,839	0	4,839
502452 Employee Air Travel	2,407	0	2,407
502453 Employee Local Travel/Park	12	0	12
502501 Telephone & Telegraph	0	0	0
502503 Cell Phone Service	17,110	0	17,110
502520 Postage & Delivery Srvc	48	0	48
502701 Printing/Binding	3,313	0	3,313
502801 Advertising & Promot'n	14,375	0	14,375
502851 Subscriptions	3,833	0	3,833
502883 Registration	4,337	0	4,337
502884 Membership Dues	4,000	0	4,000
502920 Other Rpr & Maint Srvc	209	0	209
502951 Info Systems Charge	172,800	0	172,800
502957 Telecmmnct'n Charge	23,239	0	23,239
502983 Surplus Property	1,400	0	1,400
503050 Host & Hostess	9,614	0	9,614
503100 Offc & Admin Supply	14,322	0	14,322
503130 Computer Hardware <\$10K	14,684	0	14,684
503150 Furniture/Fixtures<\$10K	4,610	0	4,610
505174 Interest Expense MIP	3	0	3
505233 Rent Equipment	5,839	0	5,839
505252 Software License	2,082	0	2,082
Departmental Total			
Expenditures Per Financial Statement	4,578,517		
Deductions			
*Total Disallowed Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Functional Cost	4,578,517	0	4,578,517
Allocation Step 1			
Inbound - All Others	548,794	0	548,794
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,127,311	0	5,127,311
Allocation Step 2			
Inbound - All Others	353,062	0	353,062
2nd Allocation	353,062	0	353,062
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	5,480,374	0	5,480,374

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	0.10	0.001097	56		56	4	60
002 Metropolitan Council	48.48	0.531655	27,260		27,260		27,260
003 Metropolitan Clerk	7.00	0.076765	3,936		3,936		3,936
004 Mayor's Office - Administration	31.00	0.339961	17,431		17,431		17,431
005 Election Commission	25.00	0.274162	14,057		14,057	977	15,034
006 Law	47.00	0.515424	26,427		26,427	1,837	28,264
007 Planning Commission	50.93	0.558523	28,637		28,637	1,991	30,628
008 Human Resources	62.19	0.682005	34,969		34,969	2,431	37,399
009 Register of Deeds	24.50	0.268679	13,776		13,776	958	14,734
010 General Services - Administration	105.00	1.151480	59,040		59,040	4,104	63,144
011 Historical Commission	12.49	0.136971	7,023		7,023	488	7,511
014 Information Technology Service	140.47	1.540461	78,984		78,984	5,491	84,475
015 Finance - Administration	113.98	1.249959	64,089		64,089	4,455	68,545
016 Assessor of Property	73.16	0.802307	41,137		41,137	2,860	43,996
017 Trustee	20.40	0.223716	11,471		11,471	797	12,268
018 County Clerk	74.16	0.813274	41,699		41,699	2,899	44,598
019 District Attorney	91.61	1.004639	51,511		51,511	3,581	55,092
021 Public Defender	90.29	0.990163	50,769		50,769	3,529	54,298
022 Juvenile Court Clerk	30.00	0.328994	16,869		16,869	1,173	18,041
023 Circuit Court Clerk	95.66	1.049053	53,788		53,788	3,739	57,527
024 Criminal Court Clerk	86.00	0.943117	48,357		48,357	3,362	51,718
025 Clerk and Master - Chancery	16.00	0.175464	8,997		8,997	625	9,622
026 Juvenile Court	109.38	1.199513	61,503		61,503	4,275	65,778
027 General Sessions Court	114.45	1.255113	64,354		64,354	4,474	68,827
028 State Trial Courts	131.04	1.437047	73,682		73,682	5,122	78,804
029 Justice Integration Services	19.50	0.213846	10,965		10,965	762	11,727
030 Sheriff's Office	929.33	10.191475	522,549		522,549	36,327	558,875
031 Police	1,815.72	19.912050	1,020,953		1,020,953	70,981	1,091,935
032 Fire	1,315.96	14.431443	739,945		739,945	51,440	791,385
033 Codes Administration	114.70	1.257855	64,494		64,494	4,483	68,978
034 Beer Board	5.49	0.060206	3,087		3,087	214	3,301
035 Agricultural Extension	5.00	0.054832	2,811		2,811	195	3,007
037 Social Services	63.99	0.701745	35,981		35,981	2,501	38,482
038 Health	483.96	5.307335	272,124		272,124	18,918	291,041
039 Public Library	332.43	3.645585	186,921		186,921	12,994	199,915
040 Parks	501.40	5.498591	281,930		281,930	19,599	301,529
041 Arts Commission	8.00	0.087732	4,498		4,498	313	4,811
042 Transportation	283.48	3.108776	159,397		159,397	11,081	170,478
044 Human Relations Commission	3.00	0.032899	1,687		1,687	117	1,804
047 Criminal Justice Planning	4.00	0.043866	2,249		2,249	156	2,405
048 Internal Audit	10.00	0.109665	5,623		5,623	391	6,014
049 Office of Emergency Management	12.87	0.141139	7,237		7,237	503	7,740
051 Office of Family Safety	42.00	0.460592	23,616		23,616	1,642	25,258
052 Community Oversight Board	8.00	0.087732	4,498		4,498	313	4,811
060 Farmer's Market	5.00	0.054832	2,811		2,811	195	3,007
061 Municipal Auditorium	7.00	0.076765	3,936		3,936	273	4,209
062 State Fair Board	15.44	0.169322	8,682		8,682	603	9,285
064 Sports Authority	3.48	0.038163	1,957		1,957	136	2,093
065 Water and Sewer*	894.35	9.807867	502,880		502,880	34,959	537,839
071 Convention Center Authority	144.80	1.587946	81,419		81,419	5,660	87,079
075 Metro Action Commission	303.51	3.328435	170,659		170,659	11,864	182,523
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	562		562	39	601

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

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	104,023		104,023	7,231	111,254
Schedule .4 Total for Mayors Office Admin	9,118.70	100.000000	5,127,311		5,127,311	353,062	5,480,374

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2022 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
001 Administrative - Direct	60	60
002 Metropolitan Council	27,260	27,260
003 Metropolitan Clerk	3,936	3,936
004 Mayor's Office - Administration	17,431	17,431
005 Election Commission	15,034	15,034
006 Law	28,264	28,264
007 Planning Commission	30,628	30,628
008 Human Resources	37,399	37,399
009 Register of Deeds	14,734	14,734
010 General Services - Administration	63,144	63,144
011 Historical Commission	7,511	7,511
014 Information Technology Service	84,475	84,475
015 Finance - Administration	68,545	68,545
016 Assessor of Property	43,996	43,996
017 Trustee	12,268	12,268
018 County Clerk	44,598	44,598
019 District Attorney	55,092	55,092
021 Public Defender	54,298	54,298
022 Juvenile Court Clerk	18,041	18,041
023 Circuit Court Clerk	57,527	57,527
024 Criminal Court Clerk	51,718	51,718
025 Clerk and Master - Chancery	9,622	9,622
026 Juvenile Court	65,778	65,778
027 General Sessions Court	68,827	68,827
028 State Trial Courts	78,804	78,804
029 Justice Integration Services	11,727	11,727
030 Sheriff's Office	558,875	558,875
031 Police	1,091,935	1,091,935
032 Fire	791,385	791,385
033 Codes Administration	68,978	68,978
034 Beer Board	3,301	3,301
035 Agricultural Extension	3,007	3,007
037 Social Services	38,482	38,482
038 Health	291,041	291,041
039 Public Library	199,915	199,915
040 Parks	301,529	301,529
041 Arts Commission	4,811	4,811
042 Transportation	170,478	170,478
044 Human Relations Commission	1,804	1,804
047 Criminal Justice Planning	2,405	2,405
048 Internal Audit	6,014	6,014
049 Office of Emergency Management	7,740	7,740
051 Office of Family Safety	25,258	25,258
052 Community Oversight Board	4,811	4,811
060 Farmer's Market	3,007	3,007
061 Municipal Auditorium	4,209	4,209
062 State Fair Board	9,285	9,285
064 Sports Authority	2,093	2,093
065 Water and Sewer*	537,839	537,839
071 Convention Center Authority	87,079	87,079
075 Metro Action Commission	182,523	182,523
078 Metropolitan Transit Authority (MTA)	601	601

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
091 Emergency Communication Center	111,254	111,254
Direct Bill	0	0
Total	5,480,374	5,480,374

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	327	171,860	
001 Administrative - Insurance	18,687	1,020	19,707	
001 Administrative - Post Audits	5,550	20	5,570	
001 Administrative - Miscellaneous	111	0	111	
002 Metropolitan Council	21,166	1,769	22,935	
003 Metropolitan Clerk	4,340	1,818	6,158	
004 Mayor's Office - Administration	26,427	1,837	28,264	
006 Law		2,252,095	2,252,095	
008 Human Resources		34,786	34,786	
010 General Services - Facilities		25,736	25,736	
010 General Services - Fleet Management		193	193	
010 General Services - Mail Services		8,455	8,455	
014 Information Technology Service		16,170	16,170	
015 Finance - Business Assistance		421	421	
015 Finance - Grants & Cost Planning		1,672	1,672	
015 Finance - Office of Mgmt & Budget		4,865	4,865	
015 Finance - Operations		20,959	20,959	
015 Finance - Payroll		2,537	2,537	
015 Finance - Property Administration		4,155	4,155	
015 Finance - Purchasing		22,394	22,394	
015 Finance - Treasury		3,242	3,242	
015 Finance - Diversity Equity & Inclusion		744	744	
030 Sheriff's Office - Security Services		12,262	12,262	
048 Internal Audit		8,360	8,360	
Total Allocated Additions:	307,123	2,425,840	2,732,964	2,732,964
Total To Be Allocated:	7,050,312	2,425,840		9,476,153

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	307,123	0	307,123	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(27,090)	0	0	0	0
1st Allocation	7,023,222	0	6,673,783	349,439	0
Allocation Step 2					
Inbound - All Others	2,425,840	0	2,425,840	0	0
2nd Allocation	2,425,840	0	2,425,840	0	0
Total For 006 Law					
Schedule .3 Total	9,449,063	0	9,099,624	349,439	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Srvc	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 Srvc	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 Srvc	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
FULL 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
FULL 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	69,194		69,194		69,194
003 Metropolitan Clerk	92.75	0.093121	6,215		6,215		6,215
003 Metropolitan Clerk - Records Center	5.25	0.005271	352		352		352
004 Mayor's Office	125.50	0.126002	8,409		8,409	4,775	13,184
004 Mayor's Office - Administration	1,102.27	1.106678	73,857		73,857		73,857
005 Election Commission	565.93	0.568193	37,920		37,920	21,532	59,452
006 Law	33,610.99	33.745400	2,252,095		2,252,095		2,252,095
007 Planning Commission	871.55	0.875035	58,398		58,398	33,160	91,558
008 Human Resources	461.92	0.463767	30,951		30,951	17,575	48,526
009 Register of Deeds	9.58	0.009618	642		642	364	1,006
010 General Services - Administration	320.17	0.321450	21,453		21,453	12,182	33,635
010 General Services - Fleet Management	6.17	0.006195	413		413	235	648
011 Historical Commission	1,033.92	1.038055	69,278		69,278	39,338	108,616
012 Employee Benefit Board	569.67	0.571948	38,171		38,171	21,675	59,845
014 Information Technology Service	174.00	0.174696	11,659		11,659	6,620	18,279
015 Finance - Administration	1,510.60	1.516641	101,217		101,217	57,475	158,692
015 Finance - Grants & Cost Planning	15.17	0.015231	1,016		1,016	577	1,593
015 Finance - Property Administration	343.17	0.344542	22,994		22,994	13,057	36,051
015 Finance - Purchasing	646.83	0.649417	43,341		43,341	24,610	67,951
015 Finance - Treasury	190.25	0.191011	12,748		12,748	7,238	19,986
016 Assessor of Property	2,117.18	2.125647	141,861		141,861	80,554	222,415
017 Trustee	2,229.58	2.238496	149,392		149,392	84,830	234,223
018 County Clerk	23.33	0.023423	1,563		1,563	887	2,451
019 District Attorney	9.08	0.009116	608		608	345	954
021 Public Defender	49.17	0.049367	3,295		3,295	1,871	5,165
022 Juvenile Court Clerk	135.00	0.135540	9,046		9,046	5,136	14,182
023 Circuit Court Clerk	84.75	0.085089	5,679		5,679	3,224	8,903
024 Criminal Court Clerk	75.75	0.076053	5,076		5,076	2,882	7,958
025 Clerk and Master - Chancery	34.00	0.034136	2,278		2,278	1,293	3,572
026 Juvenile Court	155.08	0.155700	10,391		10,391	5,900	16,291
027 General Sessions Court	563.72	0.565974	37,772		37,772	21,448	59,220
028 State Trial Courts	147.33	0.147919	9,872		9,872	5,605	15,477
030 Sheriff's Office	3,304.41	3.317624	221,411		221,411	125,725	347,136
031 Police	7,412.93	7.442575	496,701		496,701	282,045	778,747
032 Fire	3,388.00	3.401549	227,012		227,012	128,906	355,918
033 Codes Administration	4,174.52	4.191214	279,713		279,713	158,831	438,544
034 Beer Board	255.75	0.256773	17,136		17,136	9,731	26,867
037 Social Services	252.83	0.253841	16,941		16,941	9,619	26,560
038 Health	2,697.46	2.708247	180,743		180,743	102,632	283,375
039 Public Library	122.58	0.123070	8,213		8,213	4,664	12,877
040 Parks	2,282.16	2.291286	152,915		152,915	86,831	239,746
041 Arts Commission	437.58	0.439330	29,320		29,320	16,649	45,969
042 Transportation	4,274.42	4.291514	286,406	(83,400)	203,006	162,632	365,639
044 Human Relations Commission	50.50	0.050702	3,384		3,384	1,921	5,305
047 Criminal Justice Planning	9.00	0.009036	603		603	342	945
048 Internal Audit	52.83	0.053041	3,540		3,540	2,010	5,550
049 Office of Emergency Management	42.33	0.042499	2,836		2,836	1,610	4,447
051 Office of Family Safety	136.08	0.136624	9,118		9,118	5,177	14,295
052 Community Oversight Board	92.92	0.093292	6,226		6,226	3,535	9,761
060 Farmer's Market	237.25	0.238199	15,897		15,897	9,027	24,924
061 Municipal Auditorium	162.50	0.163150	10,888		10,888	6,183	17,071

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
062 State Fair Board	612.33	0.614779	41,029		41,029	23,298	64,327
064 Sports Authority	417.25	0.418919	27,958		27,958	15,875	43,833
065 Water and Sewer*	4,323.46	4.340750	289,692	(249,000)	40,692	164,498	205,190
067 General Hospital	668.83	0.671505	44,815		44,815	25,448	70,262
068 District Energy System (DES)	198.50	0.199294	13,300		13,300	7,552	20,853
071 Convention Center Authority	15.75	0.015813	1,055		1,055	599	1,654
075 Metro Action Commission	548.17	0.550362	36,730		36,730	20,857	57,587
077 Metro Development & Housing Authorit	69.25	0.069527	4,640		4,640	2,635	7,275
078 Metropolitan Transit Authority (MTA)	23.00	0.023092	1,541		1,541	875	2,416
080 Metro Nashville Public Schools (MNPS)	13,231.78	13.284694	886,592	(192,000)	694,592	503,448	1,198,040
083 Industrial Development Board	276.00	0.277104	18,493		18,493	10,501	28,994
091 Emergency Communication Center	41.50	0.041666	2,781		2,781	1,579	4,360
Airport Authority	3.00	0.003012	201		201	114	315
Bordeaux Longterm Care	1.50	0.001506	100		100	57	157
Hospital Authority	836.92	0.840267	56,078		56,078	31,843	87,920
Knowles Home	46.00	0.046184	3,082		3,082	1,750	4,832
Medical Examiner	51.33	0.051535	3,439		3,439	1,953	5,392
Nashville Electric Service (NES)	0.75	0.000753	50		50	28	79
All Other	537.99	0.540141	36,048		36,048	20,469	56,517
Schedule .4 Total for Legal Services	99,601.69	100.000000	6,673,783	(524,400)	6,149,383	2,425,840	8,575,224
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	99,601.69	100.000000		0	6,673,783	2,425,840	9,099,624

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	69,194	69,194	0	0
003 Metropolitan Clerk	6,215	6,215	0	0
003 Metropolitan Clerk - Records Center	352	352	0	0
004 Mayor's Office	13,184	13,184	0	0
004 Mayor's Office - Administration	73,857	73,857	0	0
005 Election Commission	59,452	59,452	0	0
006 Law	2,252,095	2,252,095	0	0
007 Planning Commission	91,558	91,558	0	0
008 Human Resources	48,526	48,526	0	0
009 Register of Deeds	1,006	1,006	0	0
010 General Services - Administration	33,635	33,635	0	0
010 General Services - Fleet Management	648	648	0	0
011 Historical Commission	108,616	108,616	0	0
012 Employee Benefit Board	59,845	59,845	0	0
014 Information Technology Service	18,279	18,279	0	0
015 Finance - Administration	158,692	158,692	0	0
015 Finance - Grants & Cost Planning	1,593	1,593	0	0
015 Finance - Property Administration	36,051	36,051	0	0
015 Finance - Purchasing	67,951	67,951	0	0
015 Finance - Treasury	19,986	19,986	0	0
016 Assessor of Property	222,415	222,415	0	0
017 Trustee	234,223	234,223	0	0
018 County Clerk	2,451	2,451	0	0
019 District Attorney	954	954	0	0
021 Public Defender	5,165	5,165	0	0
022 Juvenile Court Clerk	14,182	14,182	0	0
023 Circuit Court Clerk	8,903	8,903	0	0
024 Criminal Court Clerk	7,958	7,958	0	0
025 Clerk and Master - Chancery	3,572	3,572	0	0
026 Juvenile Court	16,291	16,291	0	0
027 General Sessions Court	59,220	59,220	0	0
028 State Trial Courts	15,477	15,477	0	0
030 Sheriff's Office	347,136	347,136	0	0
031 Police	778,747	778,747	0	0
032 Fire	355,918	355,918	0	0
033 Codes Administration	438,544	438,544	0	0
034 Beer Board	26,867	26,867	0	0
037 Social Services	26,560	26,560	0	0
038 Health	283,375	283,375	0	0
039 Public Library	12,877	12,877	0	0
040 Parks	239,746	239,746	0	0
041 Arts Commission	45,969	45,969	0	0
042 Transportation	365,639	365,639	0	0
044 Human Relations Commission	5,305	5,305	0	0
047 Criminal Justice Planning	945	945	0	0
048 Internal Audit	5,550	5,550	0	0
049 Office of Emergency Management	4,447	4,447	0	0
051 Office of Family Safety	14,295	14,295	0	0
052 Community Oversight Board	9,761	9,761	0	0
060 Farmer's Market	24,924	24,924	0	0
061 Municipal Auditorium	17,071	17,071	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
062 State Fair Board	64,327	64,327	0	0
064 Sports Authority	43,833	43,833	0	0
065 Water and Sewer*	205,190	205,190	0	0
067 General Hospital	70,262	70,262	0	0
068 District Energy System (DES)	20,853	20,853	0	0
071 Convention Center Authority	1,654	1,654	0	0
075 Metro Action Commission	57,587	57,587	0	0
077 Metro Development & Housing Authorit	7,275	7,275	0	0
078 Metropolitan Transit Authority (MTA)	2,416	2,416	0	0
080 Metro Nashville Public Schools (MNPS)	1,198,040	1,198,040	0	0
083 Industrial Development Board	28,994	28,994	0	0
091 Emergency Communication Center	4,360	4,360	0	0
Airport Authority	315	315	0	0
Bordeaux Longterm Care	157	157	0	0
Hospital Authority	87,920	87,920	0	0
Knowles Home	4,832	4,832	0	0
Medical Examiner	5,392	5,392	0	0
Nashville Electric Service (NES)	79	79	0	0
All Other	56,517	56,517	0	0
Direct Bill	524,400	524,400	0	0
Total	9,449,063	9,099,624	349,439	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	742	390,026	
001 Administrative - Facility Rental	3,875	8	3,883	
001 Administrative - Insurance	20,494	1,118	21,612	
001 Administrative - Post Audits	51,775	184	51,959	
001 Administrative - Miscellaneous	33		33	
002 Metropolitan Council	28,006	2,341	30,347	
003 Metropolitan Clerk	5,742	2,406	8,148	
003 Metropolitan Clerk - Records Center	6,715	81	6,796	
004 Mayor's Office - Administration	34,969	2,431	37,399	
006 Law	30,951	17,575	48,526	
008 Human Resources		46,029	46,029	
010 General Services - Facilities		15,210	15,210	
010 General Services - Fleet Management		256	256	
010 General Services - Mail Services		13,066	13,066	
014 Information Technology Service		29,694	29,694	
015 Finance - Business Assistance		14,592	14,592	
015 Finance - Grants & Cost Planning		489	489	
015 Finance - Office of Mgmt & Budget		4,330	4,330	
015 Finance - Operations		5,945	5,945	
015 Finance - Payroll		3,691	3,691	
015 Finance - Property Administration		1,215	1,215	
015 Finance - Purchasing		44,789	44,789	
015 Finance - Treasury		1,088	1,088	
015 Finance - Diversity Equity & Inclus		663	663	
030 Sheriff's Office - Security Services		2,163	2,163	
048 Internal Audit		2,444	2,444	
Total Allocated Additions:	572,236	212,549	784,786	784,786
Total To Be Allocated:	6,956,993	212,549		7,169,543

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	572,236	0	56,022	211,499	142,029
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(207,891)	0	0	0	0
1st Allocation	6,749,102	0	535,626	2,187,790	2,033,650
Allocation Step 2					
Inbound - All Others	212,549	0	20,806	78,570	52,751
Unallocated Costs	(8,840)	0	0	0	0
2nd Allocation	203,709	0	20,806	78,570	52,751
Total For 008 Human Resources					
Schedule .3 Total	6,952,812	0	556,432	2,266,360	2,086,401

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Telecommnct'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
FULL 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	125,320	13,562	23,805
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(207,891)
1st Allocation	1,882,074	109,963	0
Allocation Step 2			
Inbound - All Others	46,546	5,036	8,840
Unallocated Costs	0	0	(8,840)
2nd Allocation	46,546	5,036	0
Total For 008 Human Resources			
Schedule .3 Total	1,928,620	114,999	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,848		2,848		2,848
003 Metropolitan Clerk	7.00	0.076765	411		411		411
004 Mayor's Office - Administration	31.00	0.339961	1,821		1,821		1,821
005 Election Commission	25.00	0.274162	1,468		1,468	58	1,526
006 Law	47.00	0.515424	2,761		2,761		2,761
007 Planning Commission	50.93	0.558523	2,992		2,992	119	3,110
008 Human Resources	62.19	0.682005	3,653		3,653		3,653
009 Register of Deeds	24.50	0.268679	1,439		1,439	57	1,496
010 General Services - Administration	105.00	1.151480	6,168		6,168	245	6,412
011 Historical Commission	12.49	0.136971	734		734	29	763
014 Information Technology Service	140.47	1.540461	8,251		8,251	327	8,578
015 Finance - Administration	113.98	1.249959	6,695		6,695	266	6,961
016 Assessor of Property	73.16	0.802307	4,297		4,297	170	4,468
017 Trustee	20.40	0.223716	1,198		1,198	47	1,246
018 County Clerk	74.16	0.813274	4,356		4,356	173	4,529
019 District Attorney	91.61	1.004639	5,381		5,381	213	5,594
021 Public Defender	90.29	0.990163	5,304		5,304	210	5,514
022 Juvenile Court Clerk	30.00	0.328994	1,762		1,762	70	1,832
023 Circuit Court Clerk	95.66	1.049053	5,619		5,619	223	5,842
024 Criminal Court Clerk	86.00	0.943117	5,052		5,052	200	5,252
025 Clerk and Master - Chancery	16.00	0.175464	940		940	37	977
026 Juvenile Court	109.38	1.199513	6,425		6,425	255	6,680
027 General Sessions Court	114.45	1.255113	6,723		6,723	267	6,989
028 State Trial Courts	131.04	1.437047	7,697		7,697	305	8,002
029 Justice Integration Services	19.50	0.213846	1,145		1,145	45	1,191
030 Sheriff's Office	929.33	10.191475	54,588		54,588	2,167	56,755
031 Police	1,815.72	19.912050	106,655		106,655	4,243	110,898
032 Fire	1,315.96	14.431443	77,299		77,299	3,068	80,367
033 Codes Administration	114.70	1.257855	6,737		6,737	267	7,005
034 Beer Board	5.49	0.060206	322		322	13	335
035 Agricultural Extension	5.00	0.054832	294		294	11	305
037 Social Services	63.99	0.701745	3,759		3,759	149	3,908
038 Health	483.96	5.307335	28,427		28,427	1,128	29,556
039 Public Library	332.43	3.645585	19,527		19,527	775	20,302
040 Parks	501.40	5.498591	29,452		29,452	1,169	30,621
041 Arts Commission	8.00	0.087732	470		470	18	488
042 Transportation	283.48	3.108776	16,651		16,651	661	17,312
044 Human Relations Commission	3.00	0.032899	176		176	7	183
047 Criminal Justice Planning	4.00	0.043866	235		235	9	244
048 Internal Audit	10.00	0.109665	587		587	23	610
049 Office of Emergency Management	12.87	0.141139	756		756	30	786
051 Office of Family Safety	42.00	0.460592	2,467		2,467	98	2,565
052 Community Oversight Board	8.00	0.087732	470		470	18	488
060 Farmer's Market	5.00	0.054832	294		294	11	305
061 Municipal Auditorium	7.00	0.076765	411		411	16	427
062 State Fair Board	15.44	0.169322	907		907	36	943
064 Sports Authority	3.48	0.038163	204		204	8	212
065 Water and Sewer*	894.35	9.807867	52,533		52,533	2,085	54,619
071 Convention Center Authority	144.80	1.587946	8,505		8,505	337	8,843
075 Metro Action Commission	303.51	3.328435	17,828		17,828	707	18,535
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	59		59	2	61

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,867		10,867	431	11,298
Schedule .4 Total for Employee Relations	9,118.70	100.000000	535,626		535,626	20,806	556,432

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	25
002 Metropolitan Council	48.48	0.531655	11,631		11,631		11,631
003 Metropolitan Clerk	7.00	0.076765	1,679		1,679		1,679
004 Mayor's Office - Administration	31.00	0.339961	7,438		7,438		7,438
005 Election Commission	25.00	0.274162	5,998		5,998	220	6,218
006 Law	47.00	0.515424	11,276		11,276		11,276
007 Planning Commission	50.93	0.558523	12,219		12,219	448	12,668
008 Human Resources	62.19	0.682005	14,921		14,921		14,921
009 Register of Deeds	24.50	0.268679	5,878		5,878	215	6,094
010 General Services - Administration	105.00	1.151480	25,192		25,192	924	26,116
011 Historical Commission	12.49	0.136971	2,997		2,997	110	3,106
014 Information Technology Service	140.47	1.540461	33,702		33,702	1,237	34,939
015 Finance - Administration	113.98	1.249959	27,346		27,346	1,003	28,350
016 Assessor of Property	73.16	0.802307	17,553		17,553	644	18,197
017 Trustee	20.40	0.223716	4,894		4,894	179	5,074
018 County Clerk	74.16	0.813274	17,793		17,793	653	18,445
019 District Attorney	91.61	1.004639	21,979		21,979	807	22,786
021 Public Defender	90.29	0.990163	21,663		21,663	795	22,457
022 Juvenile Court Clerk	30.00	0.328994	7,198		7,198	264	7,462
023 Circuit Court Clerk	95.66	1.049053	22,951		22,951	842	23,793
024 Criminal Court Clerk	86.00	0.943117	20,633		20,633	757	21,390
025 Clerk and Master - Chancery	16.00	0.175464	3,839		3,839	141	3,980
026 Juvenile Court	109.38	1.199513	26,243		26,243	963	27,206
027 General Sessions Court	114.45	1.255113	27,459		27,459	1,008	28,467
028 State Trial Courts	131.04	1.437047	31,440		31,440	1,154	32,593
029 Justice Integration Services	19.50	0.213846	4,678		4,678	171	4,850
030 Sheriff's Office	929.33	10.191475	222,968		222,968	8,183	231,151
031 Police	1,815.72	19.912050	435,634		435,634	15,996	451,630
032 Fire	1,315.96	14.431443	315,730		315,730	11,587	327,317
033 Codes Administration	114.70	1.257855	27,519		27,519	1,010	28,529
034 Beer Board	5.49	0.060206	1,317		1,317	48	1,365
035 Agricultural Extension	5.00	0.054832	1,200		1,200	44	1,243
037 Social Services	63.99	0.701745	15,353		15,353	563	15,916
038 Health	483.96	5.307335	116,113		116,113	4,261	120,375
039 Public Library	332.43	3.645585	79,758		79,758	2,927	82,685
040 Parks	501.40	5.498591	120,298		120,298	4,415	124,713
041 Arts Commission	8.00	0.087732	1,919		1,919	70	1,990
042 Transportation	283.48	3.108776	68,013		68,013	2,496	70,509
044 Human Relations Commission	3.00	0.032899	720		720	26	746
047 Criminal Justice Planning	4.00	0.043866	960		960	35	995
048 Internal Audit	10.00	0.109665	2,399		2,399	88	2,487
049 Office of Emergency Management	12.87	0.141139	3,088		3,088	113	3,201
051 Office of Family Safety	42.00	0.460592	10,077		10,077	370	10,446
052 Community Oversight Board	8.00	0.087732	1,919		1,919	70	1,990
060 Farmer's Market	5.00	0.054832	1,200		1,200	44	1,243
061 Municipal Auditorium	7.00	0.076765	1,679		1,679	61	1,741
062 State Fair Board	15.44	0.169322	3,704		3,704	136	3,840
064 Sports Authority	3.48	0.038163	835		835	30	865
065 Water and Sewer*	894.35	9.807867	214,576		214,576	7,875	222,451
071 Convention Center Authority	144.80	1.587946	34,741		34,741	1,275	36,016
075 Metro Action Commission	303.51	3.328435	72,819		72,819	2,672	75,492
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	240		240	9	249

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	44,386		44,386	1,629	46,015
Schedule .4 Total for Workforce Management	9,118.70	100.000000	2,187,790		2,187,790	78,570	2,266,360

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,812		10,812		10,812
003 Metropolitan Clerk	7.00	0.076765	1,561		1,561		1,561
004 Mayor's Office - Administration	31.00	0.339961	6,914		6,914		6,914
005 Election Commission	25.00	0.274162	5,576		5,576	148	5,723
006 Law	47.00	0.515424	10,482		10,482		10,482
007 Planning Commission	50.93	0.558523	11,358		11,358	301	11,659
008 Human Resources	62.19	0.682005	13,870		13,870		13,870
009 Register of Deeds	24.50	0.268679	5,464		5,464	145	5,609
010 General Services - Administration	105.00	1.151480	23,417		23,417	621	24,038
011 Historical Commission	12.49	0.136971	2,786		2,786	74	2,859
014 Information Technology Service	140.47	1.540461	31,328		31,328	830	32,158
015 Finance - Administration	113.98	1.249959	25,420		25,420	674	26,093
016 Assessor of Property	73.16	0.802307	16,316		16,316	432	16,749
017 Trustee	20.40	0.223716	4,550		4,550	120	4,670
018 County Clerk	74.16	0.813274	16,539		16,539	438	16,977
019 District Attorney	91.61	1.004639	20,431		20,431	541	20,972
021 Public Defender	90.29	0.990163	20,136		20,136	534	20,670
022 Juvenile Court Clerk	30.00	0.328994	6,691		6,691	177	6,868
023 Circuit Court Clerk	95.66	1.049053	21,334		21,334	565	21,899
024 Criminal Court Clerk	86.00	0.943117	19,180		19,180	508	19,688
025 Clerk and Master - Chancery	16.00	0.175464	3,568		3,568	94	3,663
026 Juvenile Court	109.38	1.199513	24,394		24,394	646	25,040
027 General Sessions Court	114.45	1.255113	25,525		25,525	676	26,201
028 State Trial Courts	131.04	1.437047	29,225		29,225	774	29,999
029 Justice Integration Services	19.50	0.213846	4,349		4,349	115	4,464
030 Sheriff's Office	929.33	10.191475	207,259		207,259	5,494	212,753
031 Police	1,815.72	19.912050	404,942		404,942	10,743	415,685
032 Fire	1,315.96	14.431443	293,485		293,485	7,780	301,265
033 Codes Administration	114.70	1.257855	25,580		25,580	678	26,258
034 Beer Board	5.49	0.060206	1,224		1,224	32	1,257
035 Agricultural Extension	5.00	0.054832	1,115		1,115	29	1,144
037 Social Services	63.99	0.701745	14,271		14,271	378	14,649
038 Health	483.96	5.307335	107,933		107,933	2,861	110,794
039 Public Library	332.43	3.645585	74,138		74,138	1,965	76,104
040 Parks	501.40	5.498591	111,822		111,822	2,964	114,786
041 Arts Commission	8.00	0.087732	1,784		1,784	47	1,831
042 Transportation	283.48	3.108776	63,222		63,222	1,676	64,897
044 Human Relations Commission	3.00	0.032899	669		669	18	687
047 Criminal Justice Planning	4.00	0.043866	892		892	23	915
048 Internal Audit	10.00	0.109665	2,230		2,230	59	2,289
049 Office of Emergency Management	12.87	0.141139	2,870		2,870	76	2,946
051 Office of Family Safety	42.00	0.460592	9,367		9,367	248	9,615
052 Community Oversight Board	8.00	0.087732	1,784		1,784	47	1,831
060 Farmer's Market	5.00	0.054832	1,115		1,115	29	1,144
061 Municipal Auditorium	7.00	0.076765	1,561		1,561	41	1,602
062 State Fair Board	15.44	0.169322	3,443		3,443	91	3,535
064 Sports Authority	3.48	0.038163	776		776	20	796
065 Water and Sewer*	894.35	9.807867	199,458		199,458	5,287	204,745
071 Convention Center Authority	144.80	1.587946	32,293		32,293	856	33,149
075 Metro Action Commission	303.51	3.328435	67,689		67,689	1,794	69,483
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	223		223	6	229

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	41,259		41,259	1,093	42,352
Schedule .4 Total for Benefits Program	9,118.70	100.000000	2,033,650		2,033,650	52,751	2,086,401

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	21		21	0	21
002 Metropolitan Council	48.48	0.531655	10,006		10,006		10,006
003 Metropolitan Clerk	7.00	0.076765	1,445		1,445		1,445
004 Mayor's Office - Administration	31.00	0.339961	6,398		6,398		6,398
005 Election Commission	25.00	0.274162	5,160		5,160	130	5,290
006 Law	47.00	0.515424	9,701		9,701		9,701
007 Planning Commission	50.93	0.558523	10,512		10,512	265	10,777
008 Human Resources	62.19	0.682005	12,836		12,836		12,836
009 Register of Deeds	24.50	0.268679	5,057		5,057	128	5,184
010 General Services - Administration	105.00	1.151480	21,672		21,672	547	22,219
011 Historical Commission	12.49	0.136971	2,578		2,578	65	2,643
014 Information Technology Service	140.47	1.540461	28,993		28,993	733	29,725
015 Finance - Administration	113.98	1.249959	23,525		23,525	594	24,120
016 Assessor of Property	73.16	0.802307	15,100		15,100	382	15,482
017 Trustee	20.40	0.223716	4,211		4,211	106	4,317
018 County Clerk	74.16	0.813274	15,306		15,306	387	15,693
019 District Attorney	91.61	1.004639	18,908		18,908	478	19,386
021 Public Defender	90.29	0.990163	18,636		18,636	471	19,106
022 Juvenile Court Clerk	30.00	0.328994	6,192		6,192	156	6,348
023 Circuit Court Clerk	95.66	1.049053	19,744		19,744	499	20,243
024 Criminal Court Clerk	86.00	0.943117	17,750		17,750	448	18,199
025 Clerk and Master - Chancery	16.00	0.175464	3,302		3,302	83	3,386
026 Juvenile Court	109.38	1.199513	22,576		22,576	570	23,146
027 General Sessions Court	114.45	1.255113	23,622		23,622	597	24,219
028 State Trial Courts	131.04	1.437047	27,046		27,046	683	27,730
029 Justice Integration Services	19.50	0.213846	4,025		4,025	101	4,126
030 Sheriff's Office	929.33	10.191475	191,811		191,811	4,848	196,659
031 Police	1,815.72	19.912050	374,760		374,760	9,480	384,240
032 Fire	1,315.96	14.431443	271,610		271,610	6,865	278,475
033 Codes Administration	114.70	1.257855	23,674		23,674	598	24,272
034 Beer Board	5.49	0.060206	1,133		1,133	28	1,162
035 Agricultural Extension	5.00	0.054832	1,032		1,032	26	1,058
037 Social Services	63.99	0.701745	13,207		13,207	334	13,541
038 Health	483.96	5.307335	99,888		99,888	2,524	102,412
039 Public Library	332.43	3.645585	68,613		68,613	1,734	70,347
040 Parks	501.40	5.498591	103,488		103,488	2,615	106,103
041 Arts Commission	8.00	0.087732	1,651		1,651	42	1,693
042 Transportation	283.48	3.108776	58,509		58,509	1,479	59,988
044 Human Relations Commission	3.00	0.032899	619		619	15	635
047 Criminal Justice Planning	4.00	0.043866	826		826	21	846
048 Internal Audit	10.00	0.109665	2,064		2,064	52	2,116
049 Office of Emergency Management	12.87	0.141139	2,656		2,656	67	2,723
051 Office of Family Safety	42.00	0.460592	8,669		8,669	219	8,888
052 Community Oversight Board	8.00	0.087732	1,651		1,651	42	1,693
060 Farmer's Market	5.00	0.054832	1,032		1,032	26	1,058
061 Municipal Auditorium	7.00	0.076765	1,445		1,445	36	1,481
062 State Fair Board	15.44	0.169322	3,187		3,187	80	3,267
064 Sports Authority	3.48	0.038163	718		718	18	736
065 Water and Sewer*	894.35	9.807867	184,591		184,591	4,665	189,257
071 Convention Center Authority	144.80	1.587946	29,886		29,886	755	30,641
075 Metro Action Commission	303.51	3.328435	62,644		62,644	1,583	64,227
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	206		206	5	211

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	38,184		38,184	965	39,148
Schedule .4 Total for Admin & Customer Svc Program	9,118.70	100.000000	1,882,074		1,882,074	46,546	1,928,620

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	585		585		585
003 Metropolitan Clerk	7.00	0.076765	84		84		84
004 Mayor's Office - Administration	31.00	0.339961	374		374		374
005 Election Commission	25.00	0.274162	301		301	14	315
006 Law	47.00	0.515424	567		567		567
007 Planning Commission	50.93	0.558523	614		614	29	643
008 Human Resources	62.19	0.682005	750		750		750
009 Register of Deeds	24.50	0.268679	295		295	14	309
010 General Services - Administration	105.00	1.151480	1,266		1,266	59	1,325
011 Historical Commission	12.49	0.136971	151		151	7	158
014 Information Technology Service	140.47	1.540461	1,694		1,694	79	1,773
015 Finance - Administration	113.98	1.249959	1,375		1,375	64	1,439
016 Assessor of Property	73.16	0.802307	882		882	41	923
017 Trustee	20.40	0.223716	246		246	11	257
018 County Clerk	74.16	0.813274	894		894	42	936
019 District Attorney	91.61	1.004639	1,105		1,105	52	1,156
021 Public Defender	90.29	0.990163	1,089		1,089	51	1,140
022 Juvenile Court Clerk	30.00	0.328994	362		362	17	379
023 Circuit Court Clerk	95.66	1.049053	1,154		1,154	54	1,207
024 Criminal Court Clerk	86.00	0.943117	1,037		1,037	48	1,085
025 Clerk and Master - Chancery	16.00	0.175464	193		193	9	202
026 Juvenile Court	109.38	1.199513	1,319		1,319	62	1,381
027 General Sessions Court	114.45	1.255113	1,380		1,380	64	1,445
028 State Trial Courts	131.04	1.437047	1,580		1,580	74	1,654
029 Justice Integration Services	19.50	0.213846	235		235	11	246
030 Sheriff's Office	929.33	10.191475	11,207		11,207	524	11,731
031 Police	1,815.72	19.912050	21,896		21,896	1,034	22,930
032 Fire	1,315.96	14.431443	15,869		15,869	742	16,612
033 Codes Administration	114.70	1.257855	1,383		1,383	65	1,448
034 Beer Board	5.49	0.060206	66		66	3	69
035 Agricultural Extension	5.00	0.054832	60		60	3	63
037 Social Services	63.99	0.701745	772		772	36	808
038 Health	483.96	5.307335	5,836		5,836	273	6,109
039 Public Library	332.43	3.645585	4,009		4,009	187	4,196
040 Parks	501.40	5.498591	6,046		6,046	283	6,329
041 Arts Commission	8.00	0.087732	96		96	4	101
042 Transportation	283.48	3.108776	3,419		3,419	160	3,578
044 Human Relations Commission	3.00	0.032899	36		36	2	38
047 Criminal Justice Planning	4.00	0.043866	48		48	2	50
048 Internal Audit	10.00	0.109665	121		121	6	126
049 Office of Emergency Management	12.87	0.141139	155		155	7	162
051 Office of Family Safety	42.00	0.460592	506		506	23	530
052 Community Oversight Board	8.00	0.087732	96		96	4	101
060 Farmer's Market	5.00	0.054832	60		60	3	63
061 Municipal Auditorium	7.00	0.076765	84		84	4	88
062 State Fair Board	15.44	0.169322	186		186	9	195
064 Sports Authority	3.48	0.038163	42		42	2	44
065 Water and Sewer*	894.35	9.807867	10,785		10,785	505	11,290
071 Convention Center Authority	144.80	1.587946	1,746		1,746	82	1,828
075 Metro Action Commission	303.51	3.328435	3,660		3,660	171	3,831
078 Metropolitan Transit Authority (MTA)	1.00	0.010966	12		12	0	13

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,231		2,231	104	2,335
Schedule .4 Total for Safety Administration	9,118.70	100.000000	109,963		109,963	5,036	114,999

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	76	6	25	23	21
002 Metropolitan Council	35,882	2,848	11,631	10,812	10,006
003 Metropolitan Clerk	5,181	411	1,679	1,561	1,445
004 Mayor's Office - Administration	22,944	1,821	7,438	6,914	6,398
005 Election Commission	19,073	1,526	6,218	5,723	5,290
006 Law	34,786	2,761	11,276	10,482	9,701
007 Planning Commission	38,857	3,110	12,668	11,659	10,777
008 Human Resources	46,029	3,653	14,921	13,870	12,836
009 Register of Deeds	18,692	1,496	6,094	5,609	5,184
010 General Services - Administration	80,111	6,412	26,116	24,038	22,219
011 Historical Commission	9,528	763	3,106	2,859	2,643
014 Information Technology Service	107,173	8,578	34,939	32,158	29,725
015 Finance - Administration	86,962	6,961	28,350	26,093	24,120
016 Assessor of Property	55,818	4,468	18,197	16,749	15,482
017 Trustee	15,563	1,246	5,074	4,670	4,317
018 County Clerk	56,581	4,529	18,445	16,977	15,693
019 District Attorney	69,895	5,594	22,786	20,972	19,386
021 Public Defender	68,887	5,514	22,457	20,670	19,106
022 Juvenile Court Clerk	22,888	1,832	7,462	6,868	6,348
023 Circuit Court Clerk	72,984	5,842	23,793	21,899	20,243
024 Criminal Court Clerk	65,614	5,252	21,390	19,688	18,199
025 Clerk and Master - Chancery	12,206	977	3,980	3,663	3,386
026 Juvenile Court	83,453	6,680	27,206	25,040	23,146
027 General Sessions Court	87,321	6,989	28,467	26,201	24,219
028 State Trial Courts	99,978	8,002	32,593	29,999	27,730
029 Justice Integration Services	14,877	1,191	4,850	4,464	4,126
030 Sheriff's Office	709,049	56,755	231,151	212,753	196,659
031 Police	1,385,382	110,898	451,630	415,685	384,240
032 Fire	1,004,035	80,367	327,317	301,265	278,475
033 Codes Administration	87,511	7,005	28,529	26,258	24,272
034 Beer Board	4,187	335	1,365	1,257	1,162
035 Agricultural Extension	3,814	305	1,243	1,144	1,058
037 Social Services	48,821	3,908	15,916	14,649	13,541
038 Health	369,245	29,556	120,375	110,794	102,412
039 Public Library	253,633	20,302	82,685	76,104	70,347
040 Parks	382,552	30,621	124,713	114,786	106,103
041 Arts Commission	6,103	488	1,990	1,831	1,693
042 Transportation	216,286	17,312	70,509	64,897	59,988
044 Human Relations Commission	2,288	183	746	687	635
047 Criminal Justice Planning	3,051	244	995	915	846
048 Internal Audit	7,629	610	2,487	2,289	2,116
049 Office of Emergency Management	9,818	786	3,201	2,946	2,723
051 Office of Family Safety	32,044	2,565	10,446	9,615	8,888
052 Community Oversight Board	6,103	488	1,990	1,831	1,693
060 Farmer's Market	3,814	305	1,243	1,144	1,058
061 Municipal Auditorium	5,340	427	1,741	1,602	1,481
062 State Fair Board	11,779	943	3,840	3,535	3,267
064 Sports Authority	2,654	212	865	796	736
065 Water and Sewer*	682,361	54,619	222,451	204,745	189,257
071 Convention Center Authority	110,477	8,843	36,016	33,149	30,641
075 Metro Action Commission	231,568	18,535	75,492	69,483	64,227
078 Metropolitan Transit Authority (MTA)	762	61	249	229	211

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	141,148	11,298	46,015	42,352	39,148
Direct Bill	0	0	0	0	0
Total	6,952,812	556,432	2,266,360	2,086,401	1,928,620

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	585
003 Metropolitan Clerk	84
004 Mayor's Office - Administration	374
005 Election Commission	315
006 Law	567
007 Planning Commission	643
008 Human Resources	750
009 Register of Deeds	309
010 General Services - Administration	1,325
011 Historical Commission	158
014 Information Technology Service	1,773
015 Finance - Administration	1,439
016 Assessor of Property	923
017 Trustee	257
018 County Clerk	936
019 District Attorney	1,156
021 Public Defender	1,140
022 Juvenile Court Clerk	379
023 Circuit Court Clerk	1,207
024 Criminal Court Clerk	1,085
025 Clerk and Master - Chancery	202
026 Juvenile Court	1,381
027 General Sessions Court	1,445
028 State Trial Courts	1,654
029 Justice Integration Services	246
030 Sheriff's Office	11,731
031 Police	22,930
032 Fire	16,612
033 Codes Administration	1,448
034 Beer Board	69
035 Agricultural Extension	63
037 Social Services	808
038 Health	6,109
039 Public Library	4,196
040 Parks	6,329
041 Arts Commission	101
042 Transportation	3,578
044 Human Relations Commission	38
047 Criminal Justice Planning	50
048 Internal Audit	126
049 Office of Emergency Management	162
051 Office of Family Safety	530
052 Community Oversight Board	101
060 Farmer's Market	63
061 Municipal Auditorium	88
062 State Fair Board	195
064 Sports Authority	44
065 Water and Sewer*	11,290
071 Convention Center Authority	1,828
075 Metro Action Commission	3,831
078 Metropolitan Transit Authority (MTA)	13

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,335
Direct Bill	0
Total	<u>114,999</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,534	805,170	
001 Administrative - Facility Rental	19,102	41	19,143	
001 Administrative - Post Audits	250	1	251	
001 Administrative - Miscellaneous	5		5	
002 Metropolitan Council	47,285	3,953	51,238	
003 Metropolitan Clerk	9,695	4,062	13,757	
003 Metropolitan Clerk - Records Center	64	1	65	
004 Mayor's Office - Administration	59,040	4,104	63,144	
006 Law	21,453	12,182	33,635	
008 Human Resources	77,715	2,396	80,111	
010 General Services - Facilities		20,901	20,901	
010 General Services - Fleet Management		56	56	
010 General Services - Mail Services		687	687	
014 Information Technology Service		4,065	4,065	
015 Finance - Business Assistance		421	421	
015 Finance - Grants & Cost Planning		75	75	
015 Finance - Office of Mgmt & Budget		854	854	
015 Finance - Operations		1,680	1,680	
015 Finance - Payroll		2,881	2,881	
015 Finance - Property Administration		187	187	
015 Finance - Purchasing		673,171	673,171	
015 Finance - Treasury		396	396	
015 Finance - Diversity Equity & Inclus		131	131	
030 Sheriff's Office - Security Services		8,787	8,787	
038 Health - Employee Health & Wellness		10,193	10,193	
048 Internal Audit		376	376	
Total Allocated Additions:	<u>1,048,988</u>	<u>753,133</u>	1,802,121	1,802,121
Total To Be Allocated:	<u>2,032,397</u>	<u>753,133</u>		<u>2,785,530</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,048,988	0	1,048,988
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,032,397	0	2,032,397
Allocation Step 2			
Inbound - All Others	753,133	0	753,133
2nd Allocation	753,133	0	753,133
Total For 010 General Services - Administration			
Schedule .3 Total	2,785,530	0	2,785,530

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,386		4,386	1,625	6,010
010 General Services - Facilities	3,379,466.81	38.545474	783,397		783,397	290,298	1,073,695
010 General Services - Fleet Management	4,393,085.57	50.106591	1,018,365		1,018,365	377,369	1,395,734
010 General Services - Mail Services	340,654.82	3.885436	78,967		78,967	29,262	108,230
010 General Services - Surplus Property	635,354.63	7.246719	147,282		147,282	54,577	201,860
Schedule .4 Total for Business Office	8,767,480.30	100.000000	2,032,397		2,032,397	753,133	2,785,530

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,010	6,010
010 General Services - Facilities	1,073,695	1,073,695
010 General Services - Fleet Management	1,395,734	1,395,734
010 General Services - Mail Services	108,230	108,230
010 General Services - Surplus Property	201,860	201,860
Direct Bill	0	0
Total	2,785,530	2,785,530

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	24,692	477,099	
001 Administrative - Post Audits	6,348	23	6,371	
001 Administrative - Miscellaneous	30,197	3	30,199	
003 Metropolitan Clerk - Records Center	3,311	40	3,351	
010 General Services - Administration	783,397	290,298	1,073,695	
010 General Services - Fleet Management		1,710	1,710	
010 General Services - Mail Services		13	13	
014 Information Technology Service		67,272	67,272	
015 Finance - Business Assistance		159,930	159,930	
015 Finance - Grants & Cost Planning		1,913	1,913	
015 Finance - Office of Mgmt & Budget		15,494	15,494	
015 Finance - Operations		83,748	83,748	
015 Finance - Payroll		1,511	1,511	
015 Finance - Property Administration		4,753	4,753	
015 Finance - Treasury		3,722	3,722	
015 Finance - Diversity Equity & Inclus		2,371	2,371	
030 Sheriff's Office - Security Services		439,348	439,348	
048 Internal Audit		9,562	9,562	
Total Allocated Additions:	2,070,886	1,106,436	3,177,322	3,177,322
Total To Be Allocated:	31,673,718	1,106,436		32,780,154

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	2,070,886	0	2,070,886	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(6,188,559)	0	0	(6,188,559)
1st Allocation	25,485,159	0	25,485,159	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,106,436	0	1,106,436	0
2nd Allocation	1,106,436	0	1,106,436	0
Total For 010 General Services - Facilities				
Schedule .3 Total	26,591,595	0	26,591,595	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	99,897		99,897		99,897
003 Metropolitan Clerk	260,408.99	1.131392	288,337		288,337		288,337
004 Mayor's Office - Administration	119,117.10	0.517525	131,892		131,892		131,892
005 Election Commission	129,035.61	0.560617	142,874		142,874	6,348	149,222
006 Law	23,243.64	0.100986	25,736		25,736		25,736
007 Planning Commission	132,687.55	0.576484	146,918		146,918	6,527	153,445
008 Human Resources	13,736.70	0.059681	15,210		15,210		15,210
010 General Services - Administration	18,876.25	0.082011	20,901		20,901		20,901
010 General Services - Fleet Management	1,323,465.11	5.750021	1,465,402		1,465,402	65,107	1,530,509
010 General Services - Surplus Property	142,098.99	0.617373	157,339		157,339	6,990	164,329
011 Historical Commission	15,798.36	0.068639	17,493		17,493	777	18,270
014 Information Technology Service	1,295,939.00	5.630429	1,434,924		1,434,924	63,753	1,498,677
015 Finance - Administration	19,312.31	0.083906	21,384		21,384	950	22,333
015 Finance - Office of Mgmt & Budget	89,085.90	0.387049	98,640		98,640	4,382	103,022
015 Finance - Operations	112,985.57	0.490885	125,103		125,103	5,558	130,661
015 Finance - Property Administration	16,900.74	0.073428	18,713		18,713	831	19,545
015 Finance - Purchasing	58,588.90	0.254550	64,872		64,872	2,882	67,755
015 Finance - Treasury	24,507.50	0.106477	27,136		27,136	1,205	28,341
016 Assessor of Property	188,061.57	0.817066	208,231		208,231	9,252	217,482
017 Trustee	55,114.06	0.239452	61,025		61,025	2,711	63,736
018 County Clerk	179,562.52	0.780140	198,820		198,820	8,833	207,653
019 District Attorney	22,056.19	0.095827	24,422		24,422	1,085	25,507
021 Public Defender	16,680.58	0.072472	18,470		18,470	820	19,290
022 Juvenile Court Clerk	43,400.46	0.188561	48,055		48,055	2,135	50,190
023 Circuit Court Clerk	229,243.45	0.995987	253,829		253,829	11,277	265,106
024 Criminal Court Clerk	226,495.71	0.984049	250,786		250,786	11,142	261,929
025 Clerk and Master - Chancery	48,539.14	0.210887	53,745		53,745	2,388	56,133
026 Juvenile Court	510,697.89	2.218815	565,469		565,469	25,123	590,592
027 General Sessions Court	866,952.52	3.766624	959,930		959,930	42,649	1,002,579
028 State Trial Courts	512,385.56	2.226147	567,337		567,337	25,206	592,544
029 Justice Integration Services	22,674.34	0.098513	25,106		25,106	1,115	26,221
030 Sheriff's Office - Security Services	274,402.06	1.192187	303,831		303,831	13,499	317,330
031 Police	5,232,168.88	22.732055	5,793,301		5,793,301	257,398	6,050,699
032 Fire	2,700,167.19	11.731339	2,989,750		2,989,750	132,833	3,122,583
033 Codes Administration	138,064.83	0.599846	152,872		152,872	6,792	159,664
034 Beer Board	8,904.10	0.038685	9,859		9,859	438	10,297
035 Agricultural Extension	29,962.51	0.130177	33,176		33,176	1,474	34,650
037 Social Services	79,096.78	0.343650	87,580		87,580	3,891	91,471
038 Health	782,509.81	3.399748	866,431		866,431	38,495	904,926
038 Health - Employee Health & Wellness	34,954.38	0.151865	38,703		38,703	1,720	40,423
039 Public Library	429,419.47	1.865687	475,473		475,473	21,125	496,598
040 Parks	726,436.38	3.156127	804,344		804,344	35,737	840,081
041 Arts Commission	12,794.63	0.055588	14,167		14,167	629	14,796
042 Transportation	17,968.77	0.078068	19,896		19,896	884	20,780
044 Human Relations Commission	9,663.41	0.041984	10,700		10,700	475	11,175
048 Internal Audit	35,038.04	0.152229	38,796		38,796	1,724	40,519
049 Office of Emergency Management	217,572.05	0.945279	240,906		240,906	10,703	251,609
051 Office of Family Safety	54,462.76	0.236623	60,304		60,304	2,679	62,983
064 Sports Authority	7,434.79	0.032302	8,232		8,232	366	8,598
065 Water and Sewer*	182,753.30	0.794003	202,353		202,353	8,990	211,343
075 Metro Action Commission	317,336.18	1.378721	351,369	(328,600)	22,769	15,611	38,380

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	424,647		424,647	18,867	443,514
091 Emergency Communication Center	266,330.75	1.157120	294,894		294,894	13,102	307,996
IKON Printing	108,379.58	0.470874	120,003		120,003	5,332	125,335
All Other	4,159,489.95	18.071617	4,605,580	(683,300)	3,922,280	204,624	4,126,904
Schedule .4 Total for Facilities	23,016,699.99	100.000000	25,485,159	(1,011,900)	24,473,259	1,106,436	25,579,695
Direct Billed				1,011,900	1,011,900		1,011,900
Schedule .3 Total for Facilities	23,016,699.99	100.000000		0	25,485,159	1,106,436	26,591,595

Allocation Basis: Total Facilities Costs by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	99,897	99,897
003 Metropolitan Clerk	288,337	288,337
004 Mayor's Office - Administration	131,892	131,892
005 Election Commission	149,222	149,222
006 Law	25,736	25,736
007 Planning Commission	153,445	153,445
008 Human Resources	15,210	15,210
010 General Services - Administration	20,901	20,901
010 General Services - Fleet Management	1,530,509	1,530,509
010 General Services - Surplus Property	164,329	164,329
011 Historical Commission	18,270	18,270
014 Information Technology Service	1,498,677	1,498,677
015 Finance - Administration	22,333	22,333
015 Finance - Office of Mgmt & Budget	103,022	103,022
015 Finance - Operations	130,661	130,661
015 Finance - Property Administration	19,545	19,545
015 Finance - Purchasing	67,755	67,755
015 Finance - Treasury	28,341	28,341
016 Assessor of Property	217,482	217,482
017 Trustee	63,736	63,736
018 County Clerk	207,653	207,653
019 District Attorney	25,507	25,507
021 Public Defender	19,290	19,290
022 Juvenile Court Clerk	50,190	50,190
023 Circuit Court Clerk	265,106	265,106
024 Criminal Court Clerk	261,929	261,929
025 Clerk and Master - Chancery	56,133	56,133
026 Juvenile Court	590,592	590,592
027 General Sessions Court	1,002,579	1,002,579
028 State Trial Courts	592,544	592,544
029 Justice Integration Services	26,221	26,221
030 Sheriff's Office - Security Services	317,330	317,330
031 Police	6,050,699	6,050,699
032 Fire	3,122,583	3,122,583
033 Codes Administration	159,664	159,664
034 Beer Board	10,297	10,297
035 Agricultural Extension	34,650	34,650
037 Social Services	91,471	91,471
038 Health	904,926	904,926
038 Health - Employee Health & Wellness	40,423	40,423
039 Public Library	496,598	496,598
040 Parks	840,081	840,081
041 Arts Commission	14,796	14,796
042 Transportation	20,780	20,780
044 Human Relations Commission	11,175	11,175
048 Internal Audit	40,519	40,519
049 Office of Emergency Management	251,609	251,609
051 Office of Family Safety	62,983	62,983
064 Sports Authority	8,598	8,598
065 Water and Sewer*	211,343	211,343
075 Metro Action Commission	38,380	38,380
080 Metro Nashville Public Schools (MNPS)	443,514	443,514

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	307,996	307,996
IKON Printing	125,335	125,335
All Other	4,126,904	4,126,904
Direct Bill	1,011,900	1,011,900
Total	26,591,595	26,591,595

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	99	51,957	
001 Administrative - Facility Rental	143,571	308	143,879	
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	413	235	648	
010 General Services - Administration	1,018,365	377,369	1,395,734	
010 General Services - Facilities	1,465,402	65,107	1,530,509	
010 General Services - Fleet Management		97,912	97,912	
010 General Services - Mail Services		117	117	
014 Information Technology Service		51,681	51,681	
015 Finance - Grants & Cost Planning		3,270	3,270	
015 Finance - Office of Mgmt & Budget		16,719	16,719	
015 Finance - Operations		152,181	152,181	
015 Finance - Payroll		2,332	2,332	
015 Finance - Property Administration		8,127	8,127	
015 Finance - Treasury		2,195	2,195	
015 Finance - Diversity Equity & Inclus		2,559	2,559	
030 Sheriff's Office - Security Services		47,933	47,933	
048 Internal Audit		16,350	16,350	
Total Allocated Additions:	2,705,375	844,533	3,549,909	3,549,909
Total To Be Allocated:	45,296,188	844,533		46,140,722

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	2,705,375	0	2,705,375	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	45,296,188	0	26,787,280	18,508,908

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	844,533	0	844,533	0
2nd Allocation	844,533	0	844,533	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	46,140,722	0	27,631,814	18,508,908

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,231	(2,100)	131		131
005 Election Commission	2,300.00	0.009122	2,444	(2,300)	144	77	221
006 Law	3,100.00	0.012295	3,293	(3,100)	193		193
007 Planning Commission	5,900.00	0.023400	6,268	(5,900)	368	198	566
008 Human Resources	4,100.00	0.016261	4,356	(4,100)	256		256
009 Register of Deeds	300.00	0.001190	319	(300)	19	10	29
010 General Services - Administration	900.00	0.003570	956	(900)	56		56
010 General Services - Facilities	27,400.00	0.108672	29,110	(27,400)	1,710		1,710
010 General Services - Mail Services	5,100.00	0.020227	5,418	(5,100)	318	171	489
010 General Services - Surplus Property	3,100.00	0.012295	3,293	(3,100)	193	104	297
014 Information Technology Service	32,400.00	0.128503	34,422	(32,400)	2,022	1,087	3,109
016 Assessor of Property	46,100.00	0.182839	48,978	(46,100)	2,878	1,546	4,424
017 Trustee	700.00	0.002776	744	(700)	44	23	67
018 County Clerk	5,600.00	0.022210	5,949	(5,600)	349	188	537
019 District Attorney	20,300.00	0.080512	21,567	(20,300)	1,267	681	1,948
021 Public Defender	2,600.00	0.010312	2,762	(2,600)	162	87	249
022 Juvenile Court Clerk	600.00	0.002380	638	(600)	38	20	58
023 Circuit Court Clerk	4,100.00	0.016261	4,356	(4,100)	256	137	393
024 Criminal Court Clerk	3,000.00	0.011898	3,187	(3,000)	187	101	288
026 Juvenile Court	32,700.00	0.129692	34,741	(32,700)	2,041	1,097	3,138
027 General Sessions Court	2,600.00	0.010312	2,762	(2,600)	162	87	249
028 State Trial Courts	36,500.00	0.144764	38,778	(36,500)	2,278	1,224	3,503
030 Sheriff's Office	810,400.00	3.214152	860,984	(810,400)	50,584	27,185	77,769
031 Police	6,275,400.00	24.889058	6,667,102	(6,275,400)	391,702	210,513	602,215
032 Fire	5,833,200.00	23.135234	6,197,300	(5,833,200)	364,100	195,677	559,776
034 Beer Board	6,400.00	0.025383	6,799	(6,400)	399	215	614
037 Social Services	15,400.00	0.061078	16,361	(15,400)	961	517	1,478
038 Health	110,000.00	0.436274	116,866	(110,000)	6,866	3,690	10,556
039 Public Library	58,200.00	0.230829	61,833	(58,200)	3,633	1,952	5,585
040 Parks	1,456,500.00	5.776670	1,547,413	(1,456,500)	90,913	48,859	139,771
042 Transportation	4,643,900.00	18.418315	4,933,766	(4,643,900)	289,866	155,781	445,647
049 Office of Emergency Management	60,700.00	0.240744	64,489	(60,700)	3,789	2,036	5,825
065 Water and Sewer*	5,532,400.00	21.942223	5,877,725	(5,532,400)	345,325	185,586	530,911
075 Metro Action Commission	159,800.00	0.633788	169,775	(159,800)	9,975	5,361	15,335
080 Metro Nashville Public Schools (MNPS)	3,900.00	0.015468	4,143	(3,900)	243	131	374
All Other	5,790.00	0.022964	6,151	(5,790)	361	194	556
Schedule .4 Total for GS Fleet Management	25,213,490.00	100.000000	26,787,280	(25,213,490)	1,573,790	844,533	2,418,324
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	26,787,280	844,533	27,631,814

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	131	131	0
005 Election Commission	221	221	0
006 Law	193	193	0
007 Planning Commission	566	566	0
008 Human Resources	256	256	0
009 Register of Deeds	4,790	29	4,761
010 General Services - Administration	56	56	0
010 General Services - Facilities	1,710	1,710	0
010 General Services - Fleet Management	97,912	0	97,912
010 General Services - Mail Services	489	489	0
010 General Services - Surplus Property	297	297	0
014 Information Technology Service	14,272	3,109	11,162
016 Assessor of Property	41,985	4,424	37,561
017 Trustee	4,907	67	4,840
018 County Clerk	6,721	537	6,184
019 District Attorney	7,235	1,948	5,287
021 Public Defender	3,529	249	3,280
022 Juvenile Court Clerk	58	58	0
023 Circuit Court Clerk	393	393	0
024 Criminal Court Clerk	288	288	0
026 Juvenile Court	16,126	3,138	12,989
027 General Sessions Court	249	249	0
028 State Trial Courts	8,013	3,503	4,510
030 Sheriff's Office	532,162	77,769	454,393
031 Police	4,439,427	602,215	3,837,212
032 Fire	5,223,654	559,776	4,663,878
033 Codes Administration	40,229	0	40,229
034 Beer Board	3,831	614	3,217
037 Social Services	13,972	1,478	12,494
038 Health	54,819	10,556	44,264
039 Public Library	32,778	5,585	27,193
040 Parks	822,317	139,771	682,545
042 Transportation	4,089,915	445,647	3,644,269
049 Office of Emergency Management	5,825	5,825	0
065 Water and Sewer*	5,395,791	530,911	4,864,880
075 Metro Action Commission	61,183	15,335	45,848
080 Metro Nashville Public Schools (MNPS)	374	374	0
All Other	556	556	0
Direct Bill	25,213,490	25,213,490	0
Total	46,140,722	27,631,814	18,508,908

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	78,967	29,262	108,230	
010 General Services - Fleet Management	318	171	489	
014 Information Technology Service		796	796	
015 Finance - Grants & Cost Planning		93	93	
015 Finance - Office of Mgmt & Budget		745	745	
015 Finance - Operations		2,698	2,698	
015 Finance - Payroll		235	235	
015 Finance - Property Administration		231	231	
015 Finance - Treasury		161	161	
015 Finance - Diversity Equity & Inclus		114	114	
048 Internal Audit		465	465	
Total Allocated Additions:	<u>79,600</u>	<u>34,971</u>	114,571	114,571
Total To Be Allocated:	<u>1,293,903</u>	<u>34,971</u>		<u>1,328,874</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	79,600	0	79,600
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,293,903	0	1,293,903
Allocation Step 2			
Inbound - All Others	34,971	0	34,971
2nd Allocation	34,971	0	34,971
Total For 010 General Services - Mail Services			
Schedule .3 Total	1,328,874	0	1,328,874

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	137		137	4	140
002 Metropolitan Council	6,141.86	0.550640	7,125		7,125		7,125
003 Metropolitan Clerk	84.48	0.007574	98		98		98
004 Mayor's Office	48.12	0.004314	56		56	1	57
004 Mayor's Office - Administration	805.08	0.072178	934		934		934
005 Election Commission	26,634.88	2.387914	30,897		30,897	855	31,752
006 Law	7,288.48	0.653439	8,455		8,455		8,455
007 Planning Commission	2,371.04	0.212572	2,750		2,750	76	2,827
008 Human Resources	11,263.41	1.009806	13,066		13,066		13,066
009 Register of Deeds	2,515.97	0.225566	2,919		2,919	81	2,999
010 General Services - Administration	592.01	0.053076	687		687		687
010 General Services - Facilities	10.92	0.000979	13		13		13
010 General Services - Fleet Management	100.56	0.009016	117		117		117
011 Historical Commission	1,761.82	0.157954	2,044		2,044	56	2,100
012 Employee Benefit Board	74,435.32	6.673397	86,347		86,347	2,390	88,737
014 Information Technology Service	1,571.48	0.140889	1,823		1,823	50	1,873
015 Finance - Administration	200.58	0.017983	233		233	6	239
015 Finance - Office of Mgmt & Budget	286.54	0.025689	332		332	9	341
015 Finance - Operations	6,204.05	0.556216	7,197		7,197	199	7,396
015 Finance - Payroll	22,471.90	2.014688	26,068		26,068	721	26,790
015 Finance - Property Administration	297.48	0.026670	345		345	9	355
015 Finance - Purchasing	453.29	0.040639	526		526	14	540
015 Finance - Treasury	11,802.27	1.058116	13,691		13,691	379	14,070
016 Assessor of Property	8,209.91	0.736048	9,524		9,524	263	9,787
017 Trustee	5,546.67	0.497279	6,434		6,434	178	6,612
018 County Clerk	507,517.87	45.500822	588,737		588,737	16,300	605,037
019 District Attorney	12,073.20	1.082406	14,005		14,005	388	14,393
021 Public Defender	2,481.83	0.222505	2,879		2,879	80	2,959
022 Juvenile Court Clerk	8,540.82	0.765716	9,908		9,908	274	10,182
023 Circuit Court Clerk	112,332.57	10.071024	130,309		130,309	3,607	133,916
024 Criminal Court Clerk	25,822.75	2.315103	29,955		29,955	829	30,784
025 Clerk and Master - Chancery	10,658.11	0.955538	12,364		12,364	342	12,706
026 Juvenile Court	7,221.76	0.647457	8,377		8,377	232	8,609
027 General Sessions Court	5,570.21	0.499390	6,462		6,462	179	6,640
028 State Trial Courts	7,856.72	0.704384	9,114		9,114	252	9,366
029 Justice Integration Services	72.24	0.006477	84		84	2	86
030 Sheriff's Office - Security Services	78,791.75	7.063967	91,401		91,401	2,530	93,931
031 Police	24,188.20	2.168560	28,059		28,059	776	28,836
032 Fire	2,125.41	0.190551	2,466		2,466	68	2,534
033 Codes Administration	62,429.74	5.597053	72,420		72,420	2,005	74,425
034 Beer Board	511.65	0.045871	594		594	16	610
035 Agricultural Extension	88.94	0.007974	103		103	3	106
037 Social Services	1,998.86	0.179205	2,319		2,319	64	2,383
038 Health	418.83	0.037550	486		486	13	499
039 Public Library	28,687.97	2.571981	33,279		33,279	921	34,200
040 Parks	3,441.12	0.308509	3,992		3,992	110	4,102
041 Arts Commission	135.07	0.012110	157		157	4	161
042 Transportation	2,339.10	0.209709	2,713		2,713	75	2,788
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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
061 Municipal Auditorium	220.92	0.019806	256		256	7	263
062 State Fair Board	289.32	0.025939	336		336	9	345
064 Sports Authority	113.41	0.010168	132		132	4	135
065 Water and Sewer*	3,615.18	0.324114	4,194		4,194	116	4,310
070 Community Education Commission	956.15	0.085722	1,109		1,109	31	1,140
071 Convention Center Authority	1,138.18	0.102042	1,320		1,320	36	1,357
075 Metro Action Commission	12,158.94	1.090093	14,105	(13,862)	243	390	633
077 Metro Development & Housing Authorit	48.12	0.004314	56	(116)	(60)	1	(59)
091 Emergency Communication Center	194.34	0.017423	225		225	6	232
All Other	3.56	0.000319	4		4	0	4
Schedule .4 Total for GS Mail Services	1,115,403.70	100.000000	1,293,903	(13,978)	1,279,925	34,971	1,314,896
Direct Billed				13,978	13,978		13,978
Schedule .3 Total for GS Mail Services	1,115,403.70	100.000000		0	1,293,903	34,971	1,328,874

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,125	7,125
003 Metropolitan Clerk	98	98
004 Mayor's Office	57	57
004 Mayor's Office - Administration	934	934
005 Election Commission	31,752	31,752
006 Law	8,455	8,455
007 Planning Commission	2,827	2,827
008 Human Resources	13,066	13,066
009 Register of Deeds	2,999	2,999
010 General Services - Administration	687	687
010 General Services - Facilities	13	13
010 General Services - Fleet Management	117	117
011 Historical Commission	2,100	2,100
012 Employee Benefit Board	88,737	88,737
014 Information Technology Service	1,873	1,873
015 Finance - Administration	239	239
015 Finance - Office of Mgmt & Budget	341	341
015 Finance - Operations	7,396	7,396
015 Finance - Payroll	26,790	26,790
015 Finance - Property Administration	355	355
015 Finance - Purchasing	540	540
015 Finance - Treasury	14,070	14,070
016 Assessor of Property	9,787	9,787
017 Trustee	6,612	6,612
018 County Clerk	605,037	605,037
019 District Attorney	14,393	14,393
021 Public Defender	2,959	2,959
022 Juvenile Court Clerk	10,182	10,182
023 Circuit Court Clerk	133,916	133,916
024 Criminal Court Clerk	30,784	30,784
025 Clerk and Master - Chancery	12,706	12,706
026 Juvenile Court	8,609	8,609
027 General Sessions Court	6,640	6,640
028 State Trial Courts	9,366	9,366
029 Justice Integration Services	86	86
030 Sheriff's Office - Security Services	93,931	93,931
031 Police	28,836	28,836
032 Fire	2,534	2,534
033 Codes Administration	74,425	74,425
034 Beer Board	610	610
035 Agricultural Extension	106	106
037 Social Services	2,383	2,383
038 Health	499	499
039 Public Library	34,200	34,200
040 Parks	4,102	4,102
041 Arts Commission	161	161
042 Transportation	2,788	2,788
044 Human Relations Commission	57	57
048 Internal Audit	110	110
060 Farmer's Market	5	5
061 Municipal Auditorium	263	263

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
062 State Fair Board	345	345
064 Sports Authority	135	135
065 Water and Sewer*	4,310	4,310
070 Community Education Commission	1,140	1,140
071 Convention Center Authority	1,357	1,357
075 Metro Action Commission	633	633
077 Metro Development & Housing Authorit	(59)	(59)
091 Emergency Communication Center	232	232
All Other	4	4
 Direct Bill	 13,978	 13,978
 Total	 <u>1,328,874</u>	 <u>1,328,874</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	-37,593,535			
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	1,295	679,958	
001 Administrative - Facility Rental	146	0	146	
001 Administrative - Insurance	3,513	192	3,705	
001 Administrative - Post Audits	12,423	45	12,468	
001 Administrative - Miscellaneous	250	0	250	
002 Metropolitan Council	63,258	5,288	68,546	
003 Metropolitan Clerk	12,970	5,434	18,404	
003 Metropolitan Clerk - Records Center	131	1	132	
004 Mayor's Office - Administration	78,984	5,491	84,475	
006 Law	11,659	6,620	18,279	
008 Human Resources	103,967	3,206	107,173	
010 General Services - Facilities	1,434,924	63,753	1,498,677	
010 General Services - Fleet Management	13,185	1,087	14,272	
010 General Services - Mail Services	1,823	50	1,873	
014 Information Technology Service		-169,398	-169,398	
015 Finance - Business Assistance		22,690	22,690	
015 Finance - Grants & Cost Planning		3,743	3,743	
015 Finance - Office of Mgmt & Budget		24,452	24,452	
015 Finance - Operations		42,911	42,911	
015 Finance - Payroll		8,009	8,009	
015 Finance - Property Administration		9,302	9,302	
015 Finance - Purchasing		159,440	159,440	
015 Finance - Treasury		4,158	4,158	
015 Finance - Diversity Equity & Inclus		3,742	3,742	
030 Sheriff's Office - Security Services		89,601	89,601	
048 Internal Audit		18,715	18,715	
Total Allocated Additions:	3,557,155	309,825	3,866,981	3,866,981
Total To Be Allocated:	25,340,057	309,825		25,649,883

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	3,557,155	0	3,557,155	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(20,873,939)	0	0	0	0
1st Allocation	4,466,118	0	3,259,182	68,896	1,138,040
Allocation Step 2					
Inbound - All Others	309,825	0	309,825	0	0
2nd Allocation	309,825	0	309,825	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,775,944	0	3,569,008	68,896	1,138,040

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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**
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 Telecommnct'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
FULL 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
FULL 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
FULL 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
FULL 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	15,492		15,492		15,492
003 Metropolitan Clerk	78,540.66	0.208921	6,809		6,809		6,809
003 Metropolitan Clerk - Records Center	8,074.76	0.021479	700		700		700
004 Mayor's Office - Administration	196,039.02	0.521470	16,996		16,996		16,996
005 Election Commission	242,841.68	0.645967	21,053		21,053	2,021	23,074
006 Law	182,301.88	0.484929	15,805		15,805		15,805
007 Planning Commission	474,742.83	1.262831	41,158		41,158	3,950	45,108
008 Human Resources	334,784.36	0.890537	29,024		29,024		29,024
009 Register of Deeds	152,689.50	0.406159	13,237		13,237	1,270	14,508
010 General Services - Administration	44,605.11	0.118651	3,867		3,867		3,867
010 General Services - Facilities	697,782.71	1.856124	60,494		60,494		60,494
010 General Services - Fleet Management	539,518.06	1.435135	46,774		46,774		46,774
010 General Services - Mail Services	8,969.39	0.023859	778		778		778
010 General Services - Surplus Property	73,831.89	0.196395	6,401		6,401	614	7,015
011 Historical Commission	69,939.58	0.186042	6,063		6,063	582	6,645
012 Employee Benefit Board	3,198.31	0.008508	277		277	26	304
014 Information Technology Service	(1,909,857.92)	(5.080283)	(165,576)		(165,576)		(165,576)
015 Finance - Accountability	13,810.77	0.036737	1,197		1,197	115	1,312
015 Finance - Administration	42,347.67	0.112646	3,671		3,671	352	4,024
015 Finance - Business Assistance	21,512.01	0.057223	1,865		1,865	179	2,044
015 Finance - Grants & Cost Planning	10,012.20	0.026633	868		868	83	951
015 Finance - Office of Mgmt & Budget	52,611.51	0.139948	4,561		4,561	438	4,999
015 Finance - Operations	211,309.71	0.562091	18,320		18,320	1,758	20,078
015 Finance - Payroll	29,276.28	0.077876	2,538		2,538	243	2,782
015 Finance - Property Administration	14,485.53	0.038532	1,256		1,256	120	1,376
015 Finance - Purchasing	40,242.33	0.107046	3,489		3,489	335	3,824
015 Finance - Treasury	64,793.99	0.172354	5,617		5,617	539	6,156
016 Assessor of Property	528,892.57	1.406871	45,853		45,853	4,401	50,253
017 Trustee	626,756.41	1.667192	54,337		54,337	5,215	59,552
018 County Clerk	238,049.47	0.633219	20,638		20,638	1,981	22,619
019 District Attorney	376,228.80	1.000781	32,617		32,617	3,131	35,748
021 Public Defender	176,984.00	0.470783	15,344		15,344	1,473	16,816
022 Juvenile Court Clerk	81,306.39	0.216278	7,049		7,049	676	7,725
023 Circuit Court Clerk	212,544.99	0.565376	18,427		18,427	1,768	20,195
024 Criminal Court Clerk	194,583.37	0.517598	16,869		16,869	1,619	18,488
025 Clerk and Master - Chancery	40,107.10	0.106686	3,477		3,477	334	3,811
026 Juvenile Court	218,743.32	0.581864	18,964		18,964	1,820	20,784
027 General Sessions Court	306,654.04	0.815710	26,585		26,585	2,552	29,137
028 State Trial Courts	501,472.87	1.333934	43,475		43,475	4,173	47,648
029 Justice Integration Services	1,193,990.24	3.176052	103,513		103,513	9,935	113,448
030 Sheriff's Office	123,863.21	0.329480	10,738		10,738	1,031	11,769
030 Sheriff's Office - Security Services	1,679,712.29	4.468088	145,623		145,623	13,977	159,600
031 Police	6,493,557.50	17.273068	562,961		562,961	54,041	617,003
032 Fire	1,801,817.92	4.792893	156,209		156,209	14,993	171,202
033 Codes Administration	1,278,807.63	3.401669	110,867		110,867	10,641	121,508
034 Beer Board	74,370.57	0.197828	6,448		6,448	619	7,066
035 Agricultural Extension	24,695.88	0.065692	2,141		2,141	205	2,346
037 Social Services	219,643.67	0.584259	19,042		19,042	1,828	20,870
038 Health	2,133,515.24	5.675219	184,966		184,966	17,753	202,719
039 Public Library	2,307,418.93	6.137808	200,042		200,042	19,200	219,242
040 Parks	1,435,187.12	3.817643	124,424		124,424	11,942	136,366

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,864		4,864	467	5,330
042 Transportation	947,655.86	2.520795	82,157		82,157	7,885	90,043
044 Human Relations Commission	22,279.02	0.059263	1,931		1,931	185	2,117
047 Criminal Justice Planning	18,359.05	0.048836	1,592		1,592	153	1,744
048 Internal Audit	55,067.35	0.146481	4,774		4,774	458	5,232
049 Office of Emergency Management	188,999.34	0.502744	16,385		16,385	1,573	17,958
051 Office of Family Safety	106,654.93	0.283706	9,246		9,246	887	10,134
052 Community Oversight Board	40,081.25	0.106617	3,475		3,475	333	3,808
060 Farmer's Market	48,272.12	0.128405	4,185		4,185	401	4,586
061 Municipal Auditorium	44,626.33	0.118707	3,869		3,869	371	4,240
062 State Fair Board	105,039.35	0.279408	9,106		9,106	874	9,980
064 Sports Authority	38,763.23	0.103111	3,361		3,361	322	3,683
065 Water and Sewer*	3,668,678.28	9.758802	318,057		318,057	30,527	348,584
071 Convention Center Authority	318,300.00	0.846688	27,595		27,595	2,648	30,244
075 Metro Action Commission	1,039,646.62	2.765493	90,132		90,132	8,651	98,783
077 Metro Development & Housing Authorit	31,000.00	0.082461	2,688		2,688	258	2,945
078 Metropolitan Transit Authority (MTA)	662,000.00	1.760941	57,392		57,392	5,508	62,901
080 Metro Nashville Public Schools (MNPS)	3,752,600.04	9.982036	325,333		325,333	31,225	356,558
091 Emergency Communication Center	904,962.99	2.407230	78,456		78,456	7,530	85,986
Bordeaux Longterm Care	13,115.68	0.034888	1,137		1,137	109	1,246
Hospital Authority	95,438.40	0.253869	8,274		8,274	794	9,068
Knowles Home	3,894.72	0.010360	338		338	32	370
Nashville Electric Service (NES)	804,800.00	2.140794	69,772		69,772	6,697	76,469
All Other	481,192.20	1.279987	41,717		41,717	4,004	45,721
Schedule .4 Total for Information Systems	37,593,534.64	100.000000	3,259,182		3,259,182	309,825	3,569,008

Allocation Basis: Total Information Systems Billings by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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
FULL 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
FULL 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
FULL 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	15,850	15,492	358	0
003 Metropolitan Clerk	6,966	6,809	157	0
003 Metropolitan Clerk - Records Center	716	700	16	0
004 Mayor's Office - Administration	17,388	16,996	392	0
005 Election Commission	23,560	23,074	486	0
006 Law	16,170	15,805	365	0
007 Planning Commission	46,058	45,108	950	0
008 Human Resources	29,694	29,024	670	0
009 Register of Deeds	14,813	14,508	306	0
010 General Services - Administration	4,065	3,867	89	109
010 General Services - Facilities	67,272	60,494	1,367	5,411
010 General Services - Fleet Management	51,681	46,774	1,059	3,849
010 General Services - Mail Services	796	778	18	0
010 General Services - Surplus Property	7,163	7,015	148	0
011 Historical Commission	6,785	6,645	140	0
012 Employee Benefit Board	310	304	6	0
014 Information Technology Service	(169,398)	(165,576)	(3,822)	0
015 Finance - Accountability	1,340	1,312	28	0
015 Finance - Administration	4,108	4,024	85	0
015 Finance - Business Assistance	2,087	2,044	43	0
015 Finance - Grants & Cost Planning	971	951	20	0
015 Finance - Office of Mgmt & Budget	5,104	4,999	105	0
015 Finance - Operations	20,501	20,078	423	0
015 Finance - Payroll	2,840	2,782	59	0
015 Finance - Property Administration	1,405	1,376	29	0
015 Finance - Purchasing	3,904	3,824	81	0
015 Finance - Treasury	6,286	6,156	130	0
016 Assessor of Property	51,312	50,253	1,059	0
017 Trustee	60,806	59,552	1,254	0
018 County Clerk	23,095	22,619	476	0
019 District Attorney	37,909	35,748	745	1,416
021 Public Defender	17,171	16,816	354	0
022 Juvenile Court Clerk	7,888	7,725	163	0
023 Circuit Court Clerk	20,620	20,195	425	0
024 Criminal Court Clerk	18,878	18,488	389	0
025 Clerk and Master - Chancery	3,891	3,811	80	0
026 Juvenile Court	24,291	20,784	421	3,087
027 General Sessions Court	31,267	29,137	605	1,525
028 State Trial Courts	50,529	47,648	993	1,888
029 Justice Integration Services	115,838	113,448	2,390	0
030 Sheriff's Office	12,017	11,769	248	0
030 Sheriff's Office - Security Services	236,161	159,600	2,956	73,605
031 Police	940,167	617,003	11,277	311,887
032 Fire	302,862	171,202	2,896	128,764
033 Codes Administration	125,150	121,508	2,553	1,089
034 Beer Board	8,082	7,066	144	872
035 Agricultural Extension	2,396	2,346	49	0
037 Social Services	21,309	20,870	440	0
038 Health	214,319	202,719	4,229	7,371
039 Public Library	224,727	219,242	4,613	872
040 Parks	145,703	136,366	2,836	6,500
041 Arts Commission	5,443	5,330	112	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	120,107	90,043	1,740	28,324
044 Human Relations Commission	2,161	2,117	45	0
047 Criminal Justice Planning	1,781	1,744	37	0
048 Internal Audit	5,342	5,232	110	0
049 Office of Emergency Management	34,009	17,958	291	15,760
051 Office of Family Safety	10,347	10,134	213	0
052 Community Oversight Board	3,888	3,808	80	0
060 Farmer's Market	4,683	4,586	97	0
061 Municipal Auditorium	4,329	4,240	89	0
062 State Fair Board	10,190	9,980	210	0
064 Sports Authority	3,761	3,683	78	0
065 Water and Sewer*	362,932	348,584	7,303	7,045
071 Convention Center Authority	30,881	30,244	637	0
075 Metro Action Commission	100,864	98,783	2,081	0
077 Metro Development & Housing Authorit	3,007	2,945	62	0
078 Metropolitan Transit Authority (MTA)	64,226	62,901	1,325	0
080 Metro Nashville Public Schools (MNPS)	477,678	356,558	6,881	114,239
091 Emergency Communication Center	100,834	85,986	1,739	13,109
Bordeaux Longterm Care	1,272	1,246	26	0
Hospital Authority	9,259	9,068	191	0
Knowles Home	378	370	8	0
Nashville Electric Service (NES)	366,978	76,469	10	290,499
All Other	166,769	45,721	228	120,820
Direct Bill	0	0	0	0
Total	4,775,944	3,569,008	68,896	1,138,040

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,225	115	1,340	
015 Finance - Administration		107,835	107,835	
015 Finance - Grants & Cost Planning		39	39	
015 Finance - Office of Mgmt & Budget		380	380	
015 Finance - Operations		950	950	
015 Finance - Payroll		195	195	
015 Finance - Property Administration		98	98	
015 Finance - Treasury		77	77	
015 Finance - Diversity Equity & Inclus		58	58	
048 Internal Audit		197	197	
Total Allocated Additions:	1,358	109,946	111,304	111,304
Total To Be Allocated:	515,943	109,946		625,889

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,358	0	559	447	353
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	515,943	0	212,308	169,697	133,939
Allocation Step 2					
Inbound - All Others	109,946	0	45,243	36,161	28,542
2nd Allocation	109,946	0	45,243	36,161	28,542
Total For 015 Finance - Accountability					
Schedule .3 Total	625,889	0	257,551	205,858	162,480

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	30,330		30,330	6,463	36,793
028 State Trial Courts	2	28.571429	60,659		60,659	12,927	73,586
031 Police	3	42.857143	90,989		90,989	19,390	110,379
051 Office of Family Safety	1	14.285714	30,330		30,330	6,463	36,793
Schedule .4 Total for Grants	7	100.000000	212,308		212,308	45,243	257,551

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2022 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	169,697		169,697	36,161	205,858
Schedule .4 Total for Community Partnerships	100	100.000000	169,697		169,697	36,161	205,858

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	133,939		133,939	28,542	162,480
Schedule .4 Total for Grants & Cost Planning	100	100.000000	133,939		133,939	28,542	162,480

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	36,793	36,793	0	0
015 Finance - Grants & Cost Planning	162,480	0	0	162,480
028 State Trial Courts	73,586	73,586	0	0
031 Police	110,379	110,379	0	0
051 Office of Family Safety	36,793	36,793	0	0
All Other	205,858	0	205,858	0
Direct Bill	0	0	0	0
Total	625,889	257,551	205,858	162,480

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,235	648,890	
001 Administrative - Insurance	40,677	2,220	42,898	
001 Administrative - Post Audits	364	1	365	
001 Administrative - Miscellaneous	7		7	
002 Metropolitan Council	51,329	4,291	55,620	
003 Metropolitan Clerk	10,524	4,409	14,933	
003 Metropolitan Clerk - Records Center	95	1	96	
004 Mayor's Office - Administration	64,089	4,455	68,545	
006 Law	101,217	57,475	158,692	
008 Human Resources	84,361	2,601	86,962	
010 General Services - Facilities	21,384	950	22,333	
010 General Services - Mail Services	233	6	239	
014 Information Technology Service	3,756	352	4,108	
015 Finance - Business Assistance		4,470	4,470	
015 Finance - Grants & Cost Planning		5,499	5,499	
015 Finance - Office of Mgmt & Budget		885	885	
015 Finance - Operations		1,836	1,836	
015 Finance - Payroll		1,860	1,860	
015 Finance - Property Administration		272	272	
015 Finance - Purchasing		6,590	6,590	
015 Finance - Treasury		346	346	
015 Finance - Diversity Equity & Inclus		135	135	
030 Sheriff's Office - Security Services		9,691	9,691	
048 Internal Audit		548	548	
Total Allocated Additions:	1,074,970	110,131	1,185,101	1,185,101
Total To Be Allocated:	2,506,785	110,131		2,616,916

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,074,970	0	1,074,970

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,506,785	0	2,506,785
Allocation Step 2			
Inbound - All Others	110,131	0	110,131
2nd Allocation	110,131	0	110,131
Total For 015 Finance - Administration			
Schedule .3 Total	2,616,916	0	2,616,916

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	13,968		13,968	641	14,609
015 Finance - Accountability	430,313.82	4.301743	107,835		107,835		107,835
015 Finance - Business Assistance	1,001,779.92	10.014551	251,043		251,043	11,525	262,568
015 Finance - Grants & Cost Planning	344,651.29	3.445395	86,369		86,369	3,965	90,333
015 Finance - Office of Mgmt & Budget	1,465,855.44	14.653801	367,339		367,339	16,864	384,203
015 Finance - Operations	2,758,376.22	27.574817	691,241		691,241	31,734	722,976
015 Finance - Payroll	694,101.32	6.938763	173,940		173,940	7,985	181,925
015 Finance - Property Administration	435,866.00	4.357247	109,227		109,227	5,014	114,241
015 Finance - Purchasing	1,390,739.22	13.902883	348,515		348,515	16,000	364,515
015 Finance - Treasury	1,174,190.52	11.738098	294,249		294,249	13,508	307,757
015 Finance - Diversity Equity & Inclus	251,632.16	2.515506	63,058		63,058	2,895	65,953
Schedule .4 Total for Administration	10,003,243.63	100.000000	2,506,785		2,506,785	110,131	2,616,916

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	14,609	14,609
015 Finance - Accountability	107,835	107,835
015 Finance - Business Assistance	262,568	262,568
015 Finance - Grants & Cost Planning	90,333	90,333
015 Finance - Office of Mgmt & Budget	384,203	384,203
015 Finance - Operations	722,976	722,976
015 Finance - Payroll	181,925	181,925
015 Finance - Property Administration	114,241	114,241
015 Finance - Purchasing	364,515	364,515
015 Finance - Treasury	307,757	307,757
015 Finance - Diversity Equity & Inclus	65,953	65,953
Direct Bill	0	0
Total	2,616,916	2,616,916

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,908	179	2,087	
015 Finance - Administration	251,043	11,525	262,568	
015 Finance - Grants & Cost Planning		88	88	
015 Finance - Office of Mgmt & Budget		750	750	
015 Finance - Operations		1,325	1,325	
015 Finance - Payroll		538	538	
015 Finance - Property Administration		219	219	
015 Finance - Treasury		184	184	
015 Finance - Diversity Equity & Inclus		115	115	
048 Internal Audit		441	441	
Total Allocated Additions:	253,250	15,364	268,614	268,614
Total To Be Allocated:	1,405,744	15,364		1,421,108

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Telecmnct'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	253,250	253,250	0	0	0
Reallocate Admin Costs		(591,278)	245,380	292,919	26,430
Unallocated Costs	0	0	0	0	0
1st Allocation	1,405,744	0	583,408	696,405	62,845

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,364	15,364	0	0	0
Reallocate Admin Costs		(15,364)	6,376	7,611	687
Unallocated Costs	0	0	0	0	0
2nd Allocation	15,364	0	6,376	7,611	687
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,421,108	0	589,784	704,017	63,532

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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/>		
<u>Other Expense & Cost</u>		
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
<u>Departmental Total</u>		
Expenditures Per Financial Statement		
<u>Deductions</u>		
*Total Disallowed Costs	0	0
Functional Cost	14,638	21,899
<u>Allocation Step 1</u>		
Inbound - All Others	0	0
Reallocate Admin Costs	10,643	15,905
Unallocated Costs	0	0
1st Allocation	25,281	37,804

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	276	413
Unallocated Costs	0	0
2nd Allocation	276	413
Total For 015 Finance - Business Assistance		
Schedule .3 Total	25,557	38,218

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	583,408		583,408	6,376	589,784
Schedule .4 Total for Vendor Assistance	100	100.000000	583,408		583,408	6,376	589,784

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	5	1.453488	10,122		10,122		10,122
005 Election Commission	1	0.290698	2,024		2,024	32	2,056
007 Planning Commission	3	0.872093	6,073		6,073	95	6,168
008 Human Resources	7	2.034884	14,171		14,171		14,171
010 General Services - Facilities	79	22.965116	159,930		159,930		159,930
011 Historical Commission	1	0.290698	2,024		2,024	32	2,056
014 Information Technology Service	11	3.197674	22,269		22,269		22,269
015 Finance	5	1.453488	10,122		10,122	158	10,281
015 Finance - Administration	2	0.581395	4,049		4,049		4,049
015 Finance - Grants & Cost Planning	1	0.290698	2,024		2,024	32	2,056
016 Assessor of Property	1	0.290698	2,024		2,024	32	2,056
017 Trustee	1	0.290698	2,024		2,024	32	2,056
026 Juvenile Court	1	0.290698	2,024		2,024	32	2,056
030 Sheriff's Office	2	0.581395	4,049		4,049	63	4,112
031 Police	4	1.162791	8,098		8,098	127	8,225
033 Codes Administration	3	0.872093	6,073		6,073	95	6,168
038 Health	1	0.290698	2,024		2,024	32	2,056
039 Public Library	4	1.162791	8,098		8,098	127	8,225
040 Parks	22	6.395349	44,538		44,538	698	45,235
041 Arts Commission	1	0.290698	2,024		2,024	32	2,056
042 Transportation	68	19.767442	137,661		137,661	2,157	139,818
048 Internal Audit	3	0.872093	6,073		6,073	95	6,168
060 Farmer's Market	1	0.290698	2,024		2,024	32	2,056
061 Municipal Auditorium	2	0.581395	4,049		4,049	63	4,112
062 State Fair Board	6	1.744186	12,147		12,147	190	12,337
064 Sports Authority	4	1.162791	8,098		8,098	127	8,225
065 Water and Sewer*	94	27.325579	190,297		190,297	2,983	193,280
068 District Energy System (DES)	1	0.290698	2,024		2,024	32	2,056
071 Convention Center Authority	1	0.290698	2,024		2,024	32	2,056
075 Metro Action Commission	1	0.290698	2,024		2,024	32	2,056
All Other	8	2.325581	16,195		16,195	254	16,449
Schedule .4 Total for Procurement Post Award	344	100.000000	696,405		696,405	7,611	704,017

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	62,845		62,845	687	63,532
Schedule .4 Total for Procurement Accountability	1	100.000000	62,845		62,845	687	63,532

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	421		421		421
002 Metropolitan Council	4	1.666667	421		421		421
003 Metropolitan Clerk	4	1.666667	421		421		421
004 Mayor's Office - Administration	4	1.666667	421		421		421
005 Election Commission	4	1.666667	421		421	5	427
006 Law	4	1.666667	421		421		421
007 Planning Commission	4	1.666667	421		421	5	427
008 Human Resources	4	1.666667	421		421		421
009 Register of Deeds	4	1.666667	421		421	5	427
010 General Services - Administration	4	1.666667	421		421		421
011 Historical Commission	4	1.666667	421		421	5	427
012 Employee Benefit Board	4	1.666667	421		421	5	427
014 Information Technology Service	4	1.666667	421		421		421
015 Finance - Administration	4	1.666667	421		421		421
016 Assessor of Property	4	1.666667	421		421	5	427
017 Trustee	4	1.666667	421		421	5	427
018 County Clerk	4	1.666667	421		421	5	427
019 District Attorney	4	1.666667	421		421	5	427
021 Public Defender	4	1.666667	421		421	5	427
022 Juvenile Court Clerk	4	1.666667	421		421	5	427
023 Circuit Court Clerk	4	1.666667	421		421	5	427
024 Criminal Court Clerk	4	1.666667	421		421	5	427
025 Clerk and Master - Chancery	4	1.666667	421		421	5	427
026 Juvenile Court	4	1.666667	421		421	5	427
027 General Sessions Court	4	1.666667	421		421	5	427
028 State Trial Courts	4	1.666667	421		421	5	427
029 Justice Integration Services	4	1.666667	421		421	5	427
030 Sheriff's Office	4	1.666667	421		421	5	427
031 Police	4	1.666667	421		421	5	427
032 Fire	4	1.666667	421		421	5	427
033 Codes Administration	4	1.666667	421		421	5	427
034 Beer Board	4	1.666667	421		421	5	427
035 Agricultural Extension	4	1.666667	421		421	5	427
037 Social Services	4	1.666667	421		421	5	427
038 Health	4	1.666667	421		421	5	427
039 Public Library	4	1.666667	421		421	5	427
040 Parks	4	1.666667	421		421	5	427
041 Arts Commission	4	1.666667	421		421	5	427
042 Transportation	8	3.333316	843		843	15	858
044 Human Relations Commission	4	1.666667	421		421	5	427
047 Criminal Justice Planning	4	1.666667	421		421	5	427
060 Farmer's Market	4	1.666667	421		421	5	427
061 Municipal Auditorium	4	1.666667	421		421	5	427
062 State Fair Board	4	1.666667	421		421	5	427
064 Sports Authority	4	1.666667	421		421	5	427
065 Water and Sewer*	8	3.333333	843		843	11	854
068 District Energy System (DES)	4	1.666667	421		421	5	427
070 Community Education Commission	4	1.666667	421		421	5	427
071 Convention Center Authority	8	3.333333	843		843	11	853
075 Metro Action Commission	4	1.666667	421		421	5	427
078 Metropolitan Transit Authority (MTA)	4	1.666667	421		421	5	427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	421		421	5	427
090 Debt Service	4	1.666667	421		421	5	427
091 Emergency Communication Center	4	1.666667	421		421	5	427
Bordeaux Longterm Care	4	1.666667	421		421	5	427
Knowles Home	4	1.666667	421		421	5	427
All Other	4	1.666667	421		421	5	427
Schedule .4 Total for Prompt Pay	240	100.000000	25,281		25,281	276	25,557

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

Allocation Source: FY 2022 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	37,804		37,804	413	38,218
Schedule .4 Total for COI	100	100.000000	37,804		37,804	413	38,218

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	421	0	0	0	421
002 Metropolitan Council	421	0	0	0	421
003 Metropolitan Clerk	421	0	0	0	421
004 Mayor's Office - Administration	10,544	0	10,122	0	421
005 Election Commission	2,483	0	2,056	0	427
006 Law	421	0	0	0	421
007 Planning Commission	6,595	0	6,168	0	427
008 Human Resources	14,592	0	14,171	0	421
009 Register of Deeds	427	0	0	0	427
010 General Services - Administration	421	0	0	0	421
010 General Services - Facilities	159,930	0	159,930	0	0
011 Historical Commission	2,483	0	2,056	0	427
012 Employee Benefit Board	427	0	0	0	427
014 Information Technology Service	22,690	0	22,269	0	421
015 Finance	10,281	0	10,281	0	0
015 Finance - Administration	4,470	0	4,049	0	421
015 Finance - Grants & Cost Planning	2,056	0	2,056	0	0
015 Finance - Purchasing	628,002	589,784	0	0	0
016 Assessor of Property	2,483	0	2,056	0	427
017 Trustee	2,483	0	2,056	0	427
018 County Clerk	427	0	0	0	427
019 District Attorney	427	0	0	0	427
021 Public Defender	427	0	0	0	427
022 Juvenile Court Clerk	427	0	0	0	427
023 Circuit Court Clerk	427	0	0	0	427
024 Criminal Court Clerk	427	0	0	0	427
025 Clerk and Master - Chancery	427	0	0	0	427
026 Juvenile Court	2,483	0	2,056	0	427
027 General Sessions Court	427	0	0	0	427
028 State Trial Courts	427	0	0	0	427
029 Justice Integration Services	427	0	0	0	427
030 Sheriff's Office	4,539	0	4,112	0	427
031 Police	8,651	0	8,225	0	427
032 Fire	427	0	0	0	427
033 Codes Administration	6,595	0	6,168	0	427
034 Beer Board	427	0	0	0	427
035 Agricultural Extension	427	0	0	0	427
037 Social Services	427	0	0	0	427
038 Health	2,483	0	2,056	0	427
039 Public Library	8,651	0	8,225	0	427
040 Parks	45,662	0	45,235	0	427
041 Arts Commission	2,483	0	2,056	0	427
042 Transportation	140,676	0	139,818	0	858
044 Human Relations Commission	427	0	0	0	427
047 Criminal Justice Planning	427	0	0	0	427
048 Internal Audit	6,168	0	6,168	0	0
060 Farmer's Market	2,483	0	2,056	0	427
061 Municipal Auditorium	4,539	0	4,112	0	427
062 State Fair Board	12,764	0	12,337	0	427
064 Sports Authority	8,651	0	8,225	0	427
065 Water and Sewer*	194,134	0	193,280	0	854
068 District Energy System (DES)	2,483	0	2,056	0	427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	427	0	0	0	427
071 Convention Center Authority	2,909	0	2,056	0	853
075 Metro Action Commission	66,015	0	2,056	63,532	427
078 Metropolitan Transit Authority (MTA)	427	0	0	0	427
080 Metro Nashville Public Schools (MNPS)	427	0	0	0	427
090 Debt Service	427	0	0	0	427
091 Emergency Communication Center	427	0	0	0	427
Bordeaux Longterm Care	427	0	0	0	427
Knowles Home	427	0	0	0	427
All Other	16,876	0	16,449	0	427
Direct Bill	0	0	0	0	0
Total	1,421,108	589,784	704,017	63,532	25,557

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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	38,218
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
FULL 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>38,218</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	170	48,261	
001 Administrative - Miscellaneous	2		2	
006 Law	1,016	577	1,593	
014 Information Technology Service	888	83	971	
015 Finance - Accountability	133,939	28,542	162,480	
015 Finance - Administration	86,369	3,965	90,333	
015 Finance - Business Assistance	2,024	32	2,056	
015 Finance - Grants & Cost Planning		27	27	
015 Finance - Office of Mgmt & Budget		229	229	
015 Finance - Operations		792	792	
015 Finance - Payroll		142	142	
015 Finance - Property Administration		68	68	
015 Finance - Treasury		54	54	
015 Finance - Diversity Equity & Inclus		35	35	
048 Internal Audit		137	137	
Total Allocated Additions:	<u>272,329</u>	<u>34,853</u>	307,181	307,181
Total To Be Allocated:	<u>628,869</u>	<u>34,853</u>		<u>663,721</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	272,329	272,329	0	0	0
Reallocate Admin Costs		(283,988)	105,635	133,521	44,832
Unallocated Costs	0	0	0	0	0
1st Allocation	628,869	0	233,920	295,672	99,277
Allocation Step 2					
Inbound - All Others	34,853	34,853	0	0	0
Reallocate Admin Costs		(34,853)	12,964	16,387	5,502
Unallocated Costs	0	0	0	0	0
2nd Allocation	34,853	0	12,964	16,387	5,502
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	663,721	0	246,884	312,059	104,779

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	3	1.382488	3,234		3,234		3,234
011 Historical Commission	5	2.304147	5,390		5,390	310	5,700
015 Finance - Administration	5	2.304147	5,390		5,390		5,390
022 Juvenile Court Clerk	8	3.686636	8,624		8,624	496	9,120
027 General Sessions Court	4	1.843318	4,312		4,312	248	4,560
028 State Trial Courts	6	2.764977	6,468		6,468	372	6,840
030 Sheriff's Office	3	1.382488	3,234		3,234	186	3,420
031 Police	15	6.912442	16,169		16,169	930	17,100
032 Fire	2	0.921659	2,156		2,156	124	2,280
034 Beer Board	1	0.460829	1,078		1,078	62	1,140
037 Social Services	8	3.686636	8,624		8,624	496	9,120
038 Health	51	23.502308	54,977		54,977	3,165	58,142
039 Public Library	9	4.147465	9,702		9,702	558	10,260
040 Parks	33	15.207373	35,573		35,573	2,047	37,620
041 Arts Commission	8	3.686636	8,624		8,624	496	9,120
042 Transportation	2	0.921659	2,156		2,156	124	2,280
049 Office of Emergency Management	10	4.608295	10,780		10,780	620	11,400
051 Office of Family Safety	4	1.843318	4,312		4,312	248	4,560
061 Municipal Auditorium	2	0.921659	2,156		2,156	124	2,280
065 Water and Sewer*	17	7.834101	18,325		18,325	1,054	19,380
075 Metro Action Commission	21	9.677419	22,637		22,637	1,303	23,940
Schedule .4 Total for Grants Coordination	217	100.000000	233,920		233,920	12,964	246,884

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,600		7,600	448	8,048
001 Administrative - Corporate Dues	685	0.017733	52		52		52
001 Administrative - Employee Benefits	61,899	1.602443	4,738		4,738		4,738
001 Administrative - Facility Rental	878	0.022730	67		67		67
001 Administrative - Insurance	6,635	0.171767	508		508		508
001 Administrative - Post Audits	1,080	0.027959	83		83		83
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	221		221		221
003 Metropolitan Clerk	706	0.018277	54		54		54
003 Metropolitan Clerk - Records Center	219	0.005669	17		17		17
004 Mayor's Office	868	0.022471	66		66	4	70
004 Mayor's Office - Administration	4,579	0.118541	350		350		350
005 Election Commission	4,407	0.114089	337		337	20	357
006 Law	21,845	0.565524	1,672		1,672		1,672
007 Planning Commission	6,491	0.168039	497		497	29	526
008 Human Resources	6,385	0.165295	489		489		489
009 Register of Deeds	3,066	0.079373	235		235	14	248
010 General Services	3,676	0.095164	281		281	16	298
010 General Services - Administration	983	0.025448	75		75		75
010 General Services - Facilities	24,986	0.646838	1,913		1,913		1,913
010 General Services - Fleet Management	42,722	1.105988	3,270		3,270		3,270
010 General Services - Mail Services	1,214	0.031428	93		93		93
010 General Services - Surplus Property	708	0.018329	54		54	3	57
011 Historical Commission	1,410	0.036502	108		108	6	114
012 Employee Benefit Board	659,602	17.075797	50,488		50,488	2,976	53,464
014 Information Technology Service	48,900	1.265925	3,743		3,743		3,743
015 Finance	1,059	0.027415	81		81	5	86
015 Finance - Accountability	515	0.013332	39		39		39
015 Finance - Administration	1,432	0.037072	110		110		110
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	117		117	7	124
015 Finance - Operations	3,027	0.078363	232		232	14	245
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	115		115	7	122
015 Finance - Treasury	1,379	0.035700	106		106	6	112
015 Finance - Diversity Equity & Inclus	253	0.006550	19		19	1	20
016 Assessor of Property	7,781	0.201435	596		596	35	631
017 Trustee	2,561	0.066299	196		196	11	207
018 County Clerk	5,617	0.145413	430		430	25	455
019 District Attorney	10,452	0.270582	800		800	47	847
021 Public Defender	9,781	0.253211	749		749	44	793
022 Juvenile Court Clerk	2,362	0.061148	181		181	11	191
023 Circuit Court Clerk	8,718	0.225692	667		667	39	706
024 Criminal Court Clerk	6,950	0.179922	532		532	31	563
025 Clerk and Master - Chancery	1,563	0.040463	120		120	7	127
026 Juvenile Court	15,903	0.411697	1,217		1,217	72	1,289
027 General Sessions Court	13,513	0.349825	1,034		1,034	61	1,095
028 State Trial Courts	13,588	0.351767	1,040		1,040	61	1,101

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	299		299	18	317
030 Sheriff's Office	78,377	2.029026	5,999		5,999	353	6,353
030 Sheriff's Office - Security Services	16,099	0.416771	1,232		1,232	72	1,305
031 Police	246,599	6.383962	18,876		18,876	1,112	19,988
032 Fire	165,253	4.278075	12,649		12,649	745	13,395
033 Codes Administration	12,545	0.324765	960		960	57	1,017
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	765		765	45	810
038 Health	70,425	1.823165	5,391		5,391	318	5,708
038 Health - Employee Health & Wellness	1,028	0.026613	79		79	5	83
039 Public Library	38,304	0.991615	2,932		2,932	173	3,105
040 Parks	47,234	1.222795	3,615		3,615	213	3,828
041 Arts Commission	1,623	0.042016	124		124	7	131
042 Transportation	50,936	1.318633	3,899		3,899	230	4,129
044 Human Relations Commission	540	0.013980	41		41	2	44
047 Criminal Justice Planning	527	0.013643	40		40	2	43
048 Internal Audit	1,357	0.035130	104		104	6	110
049 Office of Emergency Management	9,109	0.235814	697		697	41	738
051 Office of Family Safety	3,529	0.091359	270		270	16	286
052 Community Oversight Board	1,031	0.026691	79		79	5	83
060 Farmer's Market	2,299	0.059517	176		176	10	186
061 Municipal Auditorium	2,099	0.054339	161		161	9	170
062 State Fair Board	3,832	0.099203	293		293	17	310
064 Sports Authority	39,758	1.029256	3,043		3,043	179	3,222
065 Water and Sewer*	219,680	5.687082	16,815		16,815	991	17,806
068 District Energy System (DES)	18,041	0.467046	1,381		1,381	81	1,462
070 Community Education Commission	13	0.000337	1		1	0	1
071 Convention Center Authority	102,914	2.664241	7,877		7,877	464	8,342
075 Metro Action Commission	91,688	2.373622	7,018		7,018	414	7,432
078 Metropolitan Transit Authority (MTA)	286	0.007404	22		22	1	23
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	113,117		113,117	6,674	119,792
091 Emergency Communication Center	17,859	0.462334	1,367		1,367	80	1,447
Bordeaux Longterm Care	213	0.005514	16		16	1	17
Knowles Home	1,980	0.051258	152		152	9	160
Medical Examiner	5,712	0.147872	437		437	26	463
Schedule .4 Total for Cost Planning	3,862,789	100.000000	295,672		295,672	16,387	312,059

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	99,277		99,277	5,502	104,779
Schedule .4 Total for Direct Appropriations	100	100.000000	99,277		99,277	5,502	104,779

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	8,048	0	8,048	0
001 Administrative - Corporate Dues	52	0	52	0
001 Administrative - Employee Benefits	4,738	0	4,738	0
001 Administrative - Facility Rental	67	0	67	0
001 Administrative - Insurance	508	0	508	0
001 Administrative - Post Audits	83	0	83	0
001 Administrative - Gen Svcs Energy	44	0	44	0
001 Administrative - Miscellaneous	5	0	5	0
002 Metropolitan Council	221	0	221	0
003 Metropolitan Clerk	54	0	54	0
003 Metropolitan Clerk - Records Center	17	0	17	0
004 Mayor's Office	70	0	70	0
004 Mayor's Office - Administration	3,584	3,234	350	0
005 Election Commission	357	0	357	0
006 Law	1,672	0	1,672	0
007 Planning Commission	526	0	526	0
008 Human Resources	489	0	489	0
009 Register of Deeds	248	0	248	0
010 General Services	298	0	298	0
010 General Services - Administration	75	0	75	0
010 General Services - Facilities	1,913	0	1,913	0
010 General Services - Fleet Management	3,270	0	3,270	0
010 General Services - Mail Services	93	0	93	0
010 General Services - Surplus Property	57	0	57	0
011 Historical Commission	5,814	5,700	114	0
012 Employee Benefit Board	53,464	0	53,464	0
014 Information Technology Service	3,743	0	3,743	0
015 Finance	86	0	86	0
015 Finance - Accountability	39	0	39	0
015 Finance - Administration	5,499	5,390	110	0
015 Finance - Business Assistance	88	0	88	0
015 Finance - Grants & Cost Planning	27	0	27	0
015 Finance - Office of Mgmt & Budget	124	0	124	0
015 Finance - Operations	245	0	245	0
015 Finance - Payroll	76	0	76	0
015 Finance - Property Administration	43	0	43	0
015 Finance - Purchasing	122	0	122	0
015 Finance - Treasury	112	0	112	0
015 Finance - Diversity Equity & Inclus	20	0	20	0
016 Assessor of Property	631	0	631	0
017 Trustee	207	0	207	0
018 County Clerk	455	0	455	0
019 District Attorney	847	0	847	0
021 Public Defender	793	0	793	0
022 Juvenile Court Clerk	9,311	9,120	191	0
023 Circuit Court Clerk	706	0	706	0
024 Criminal Court Clerk	563	0	563	0
025 Clerk and Master - Chancery	127	0	127	0
026 Juvenile Court	1,289	0	1,289	0
027 General Sessions Court	5,655	4,560	1,095	0
028 State Trial Courts	7,941	6,840	1,101	0
029 Justice Integration Services	317	0	317	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,773	3,420	6,353	0
030 Sheriff's Office - Security Services	1,305	0	1,305	0
031 Police	37,088	17,100	19,988	0
032 Fire	15,674	2,280	13,395	0
033 Codes Administration	1,017	0	1,017	0
034 Beer Board	1,193	1,140	53	0
035 Agricultural Extension	26	0	26	0
037 Social Services	9,930	9,120	810	0
038 Health	63,850	58,142	5,708	0
038 Health - Employee Health & Wellness	83	0	83	0
039 Public Library	13,365	10,260	3,105	0
040 Parks	41,448	37,620	3,828	0
041 Arts Commission	9,251	9,120	131	0
042 Transportation	6,408	2,280	4,129	0
044 Human Relations Commission	44	0	44	0
047 Criminal Justice Planning	43	0	43	0
048 Internal Audit	110	0	110	0
049 Office of Emergency Management	12,138	11,400	738	0
051 Office of Family Safety	4,846	4,560	286	0
052 Community Oversight Board	83	0	83	0
060 Farmer's Market	186	0	186	0
061 Municipal Auditorium	2,450	2,280	170	0
062 State Fair Board	310	0	310	0
064 Sports Authority	3,222	0	3,222	0
065 Water and Sewer*	37,186	19,380	17,806	0
068 District Energy System (DES)	1,462	0	1,462	0
070 Community Education Commission	1	0	1	0
071 Convention Center Authority	8,342	0	8,342	0
075 Metro Action Commission	31,372	23,940	7,432	0
078 Metropolitan Transit Authority (MTA)	23	0	23	0
080 Metro Nashville Public Schools (MNPS)	119,792	0	119,792	0
091 Emergency Communication Center	1,447	0	1,447	0
Bordeaux Longterm Care	17	0	17	0
Knowles Home	160	0	160	0
Medical Examiner	463	0	463	0
All Other	104,779	0	0	104,779
Direct Bill	0	0	0	0
Total	663,721	246,884	312,059	104,779

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	98,640	4,382	103,022	
010 General Services - Mail Services	332	9	341	
014 Information Technology Service	4,666	438	5,104	
015 Finance - Administration	367,339	16,864	384,203	
015 Finance - Grants & Cost Planning	117	7	124	
015 Finance - Office of Mgmt & Budget		1,184	1,184	
015 Finance - Operations		1,238	1,238	
015 Finance - Payroll		603	603	
015 Finance - Property Administration		290	290	
015 Finance - Treasury		232	232	
015 Finance - Diversity Equity & Inclus		181	181	
030 Sheriff's Office - Security Services		8,389	8,389	
048 Internal Audit		584	584	
Total Allocated Additions:	546,802	34,402	581,204	581,204
Total To Be Allocated:	2,073,597	34,402		2,107,999

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	546,802	546,802	0
Reallocate Admin Costs		(546,802)	546,802
Unallocated Costs	0	0	0
1st Allocation	2,073,597	0	2,073,597
Allocation Step 2			
Inbound - All Others	34,402	34,402	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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		(34,402)	34,402
Unallocated Costs	0	0	0
2nd Allocation	34,402	0	34,402
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,107,999	0	2,107,999

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	20,421		20,421	363	20,784
001 Administrative - Corporate Dues	784	0.024698	512		512		512
001 Administrative - Employee Benefits	81,679	2.573147	53,357		53,357		53,357
001 Administrative - Facility Rental	967	0.030464	632		632		632
001 Administrative - Insurance	6,885	0.216899	4,498		4,498		4,498
001 Administrative - Post Audits	3,301	0.103992	2,156		2,156		2,156
001 Administrative - Miscellaneous	3,132	0.098668	2,046		2,046		2,046
002 Metropolitan Council	3,187	0.100401	2,082		2,082		2,082
003 Metropolitan Clerk	875	0.027565	572		572		572
003 Metropolitan Clerk - Records Center	281	0.008852	184		184		184
004 Mayor's Office	539	0.016980	352		352	6	358
004 Mayor's Office - Administration	4,877	0.153641	3,186		3,186		3,186
005 Election Commission	4,406	0.138803	2,878		2,878	51	2,929
006 Law	7,447	0.234604	4,865		4,865		4,865
007 Planning Commission	7,441	0.234415	4,861		4,861	86	4,947
008 Human Resources	6,629	0.208834	4,330		4,330		4,330
009 Register of Deeds	296	0.009325	193		193	3	197
010 General Services - Administration	1,307	0.041175	854		854		854
010 General Services - Facilities	23,719	0.747224	15,494		15,494		15,494
010 General Services - Fleet Management	25,594	0.806292	16,719		16,719		16,719
010 General Services - Mail Services	1,140	0.035914	745		745		745
010 General Services - Surplus Property	824	0.025959	538		538	10	548
011 Historical Commission	1,472	0.046373	962		962	17	979
014 Information Technology Service	37,431	1.179195	24,452		24,452		24,452
015 Finance	341	0.010743	223		223	4	227
015 Finance - Accountability	582	0.018335	380		380		380
015 Finance - Administration	1,355	0.042687	885		885		885
015 Finance - Business Assistance	1,148	0.036166	750		750		750
015 Finance - Grants & Cost Planning	351	0.011058	229		229		229
015 Finance - Office of Mgmt & Budget	1,812	0.057084	1,184		1,184		1,184
015 Finance - Operations	3,091	0.097376	2,019		2,019	36	2,055
015 Finance - Payroll	1,022	0.032196	668		668	12	679
015 Finance - Property Administration	614	0.019343	401		401	7	408
015 Finance - Purchasing	1,503	0.047349	982		982	17	999
015 Finance - Treasury	1,663	0.052390	1,086		1,086	19	1,106
015 Finance - Diversity Equity & Inclus	343	0.010806	224		224	4	228
016 Assessor of Property	9,210	0.290144	6,016		6,016	107	6,123
017 Trustee	2,874	0.090540	1,877		1,877	33	1,911
018 County Clerk	5,759	0.181427	3,762		3,762	67	3,829
019 District Attorney	11,262	0.354789	7,357		7,357	131	7,488
021 Public Defender	10,841	0.341526	7,082		7,082	126	7,208
022 Juvenile Court Clerk	2,213	0.069717	1,446		1,446	26	1,471
023 Circuit Court Clerk	3,495	0.110104	2,283		2,283	41	2,324
024 Criminal Court Clerk	7,112	0.224051	4,646		4,646	83	4,729
025 Clerk and Master - Chancery	1,745	0.054973	1,140		1,140	20	1,160
026 Juvenile Court	16,522	0.520495	10,793		10,793	192	10,985
027 General Sessions Court	13,672	0.430711	8,931		8,931	159	9,090
028 State Trial Courts	13,457	0.423938	8,791		8,791	156	8,947
029 Justice Integration Services	3,975	0.125225	2,597		2,597	46	2,643
030 Sheriff's Office	77,178	2.431351	50,416		50,416	897	51,313
030 Sheriff's Office - Security Services	15,155	0.477431	9,900		9,900	176	10,076

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
031 Police	249,436	7.858024	162,944		162,944	2,899	165,843
032 Fire	157,154	4.950849	102,661		102,661	1,827	104,487
033 Codes Administration	13,605	0.428601	8,887		8,887	158	9,045
034 Beer Board	656	0.020666	429		429	8	436
035 Agricultural Extension	370	0.011656	242		242	4	246
037 Social Services	11,087	0.349276	7,243		7,243	129	7,371
038 Health	84,171	2.651653	54,985		54,985	978	55,963
038 Health - Employee Health & Wellness	775	0.024415	506		506	9	515
039 Public Library	36,205	1.140572	23,651		23,651	421	24,072
040 Parks	51,499	1.622382	33,642		33,642	598	34,240
041 Arts Commission	2,271	0.071544	1,484		1,484	26	1,510
042 Transportation	58,273	1.835784	38,067		38,067	677	38,744
044 Human Relations Commission	555	0.017484	363		363	6	369
047 Criminal Justice Planning	588	0.018524	384		384	7	391
048 Internal Audit	1,633	0.051445	1,067		1,067	19	1,086
049 Office of Emergency Management	2,772	0.087327	1,811		1,811	32	1,843
051 Office of Family Safety	4,123	0.129888	2,693		2,693	48	2,741
052 Community Oversight Board	1,566	0.049334	1,023		1,023	18	1,041
060 Farmer's Market	1,952	0.061494	1,275		1,275	23	1,298
061 Municipal Auditorium	3,940	0.124122	2,574		2,574	46	2,619
062 State Fair Board	3,144	0.099046	2,054		2,054	36	2,090
064 Sports Authority	21,196	0.667741	13,846		13,846	246	14,093
065 Water and Sewer*	251,805	7.932654	164,491		164,491	2,927	167,418
068 District Energy System (DES)	14,228	0.448227	9,294		9,294	165	9,460
071 Convention Center Authority	49,867	1.570968	32,576		32,576	580	33,155
075 Metro Action Commission	117,799	3.711042	76,952		76,952	1,369	78,321
080 Metro Nashville Public Schools (MNPS)	1,543,612	48.628663	1,008,364		1,008,364	17,947	1,026,311
091 Emergency Communication Center	17,889	0.563560	11,686		11,686	208	11,894
Bordeaux Longterm Care	320	0.010081	209		209	4	213
Knowles Home	2,100	0.066157	1,372		1,372	24	1,396
Medical Examiner	5,924	0.186625	3,870		3,870	69	3,939
Schedule .4 Total for Budget Planning & Mgmt	3,174,284	100.000000	2,073,597		2,073,597	34,402	2,107,999

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	20,784	20,784
001 Administrative - Corporate Dues	512	512
001 Administrative - Employee Benefits	53,357	53,357
001 Administrative - Facility Rental	632	632
001 Administrative - Insurance	4,498	4,498
001 Administrative - Post Audits	2,156	2,156
001 Administrative - Miscellaneous	2,046	2,046
002 Metropolitan Council	2,082	2,082
003 Metropolitan Clerk	572	572
003 Metropolitan Clerk - Records Center	184	184
004 Mayor's Office	358	358
004 Mayor's Office - Administration	3,186	3,186
005 Election Commission	2,929	2,929
006 Law	4,865	4,865
007 Planning Commission	4,947	4,947
008 Human Resources	4,330	4,330
009 Register of Deeds	197	197
010 General Services - Administration	854	854
010 General Services - Facilities	15,494	15,494
010 General Services - Fleet Management	16,719	16,719
010 General Services - Mail Services	745	745
010 General Services - Surplus Property	548	548
011 Historical Commission	979	979
014 Information Technology Service	24,452	24,452
015 Finance	227	227
015 Finance - Accountability	380	380
015 Finance - Administration	885	885
015 Finance - Business Assistance	750	750
015 Finance - Grants & Cost Planning	229	229
015 Finance - Office of Mgmt & Budget	1,184	1,184
015 Finance - Operations	2,055	2,055
015 Finance - Payroll	679	679
015 Finance - Property Administration	408	408
015 Finance - Purchasing	999	999
015 Finance - Treasury	1,106	1,106
015 Finance - Diversity Equity & Inclus	228	228
016 Assessor of Property	6,123	6,123
017 Trustee	1,911	1,911
018 County Clerk	3,829	3,829
019 District Attorney	7,488	7,488
021 Public Defender	7,208	7,208
022 Juvenile Court Clerk	1,471	1,471
023 Circuit Court Clerk	2,324	2,324
024 Criminal Court Clerk	4,729	4,729
025 Clerk and Master - Chancery	1,160	1,160
026 Juvenile Court	10,985	10,985
027 General Sessions Court	9,090	9,090
028 State Trial Courts	8,947	8,947
029 Justice Integration Services	2,643	2,643
030 Sheriff's Office	51,313	51,313
030 Sheriff's Office - Security Services	10,076	10,076
031 Police	165,843	165,843

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
032 Fire	104,487	104,487
033 Codes Administration	9,045	9,045
034 Beer Board	436	436
035 Agricultural Extension	246	246
037 Social Services	7,371	7,371
038 Health	55,963	55,963
038 Health - Employee Health & Wellness	515	515
039 Public Library	24,072	24,072
040 Parks	34,240	34,240
041 Arts Commission	1,510	1,510
042 Transportation	38,744	38,744
044 Human Relations Commission	369	369
047 Criminal Justice Planning	391	391
048 Internal Audit	1,086	1,086
049 Office of Emergency Management	1,843	1,843
051 Office of Family Safety	2,741	2,741
052 Community Oversight Board	1,041	1,041
060 Farmer's Market	1,298	1,298
061 Municipal Auditorium	2,619	2,619
062 State Fair Board	2,090	2,090
064 Sports Authority	14,093	14,093
065 Water and Sewer*	167,418	167,418
068 District Energy System (DES)	9,460	9,460
071 Convention Center Authority	33,155	33,155
075 Metro Action Commission	78,321	78,321
080 Metro Nashville Public Schools (MNPS)	1,026,311	1,026,311
091 Emergency Communication Center	11,894	11,894
Bordeaux Longterm Care	213	213
Knowles Home	1,396	1,396
Medical Examiner	3,939	3,939
Direct Bill	0	0
Total	2,107,999	2,107,999

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	77	6,468	
010 General Services - Facilities	125,103	5,558	130,661	
010 General Services - Mail Services	7,197	199	7,396	
014 Information Technology Service	18,742	1,758	20,501	
015 Finance - Administration	691,241	31,734	722,976	
015 Finance - Grants & Cost Planning	232	14	245	
015 Finance - Office of Mgmt & Budget	2,019	36	2,055	
015 Finance - Operations		2,868	2,868	
015 Finance - Payroll		1,315	1,315	
015 Finance - Property Administration		576	576	
015 Finance - Treasury		473	473	
015 Finance - Diversity Equity & Inclus		309	309	
030 Sheriff's Office - Security Services		13,914	13,914	
048 Internal Audit		1,158	1,158	
Total Allocated Additions:	959,782	59,991	1,019,773	1,019,773
Total To Be Allocated:	3,986,928	59,991		4,046,919

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	959,782	0	714,749	245,032
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	3,986,928	0	2,816,699	1,170,228

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	59,991	0	44,675	15,316
2nd Allocation	59,991	0	44,675	15,316
<hr/>				
Total For 015 Finance - Operations				
Schedule .3 Total	4,046,919	0	2,861,375	1,185,545

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	54,948		54,948	944	55,893
001 Administrative - Corporate Dues	34.00	0.008272	233		233		233
001 Administrative - Employee Benefits	259.00	0.063016	1,775		1,775		1,775
001 Administrative - Facility Rental	21.00	0.005109	144		144		144
001 Administrative - Insurance	33.00	0.008029	226		226		226
001 Administrative - Post Audits	20.00	0.004866	137		137		137
001 Administrative - Gen Svcs Energy	573.00	0.139413	3,927		3,927		3,927
001 Administrative - Miscellaneous	6.00	0.001460	41		41		41
002 Metropolitan Council	251.00	0.061069	1,720		1,720		1,720
003 Metropolitan Clerk	326.00	0.079317	2,234		2,234		2,234
003 Metropolitan Clerk - Records Center	120.00	0.029196	822		822		822
004 Mayor's Office	215.00	0.052310	1,473		1,473	25	1,499
004 Mayor's Office - Administration	305.00	0.074208	2,090		2,090		2,090
005 Election Commission	560.00	0.136250	3,838		3,838	66	3,904
006 Law	2,140.00	0.520670	14,666		14,666		14,666
007 Planning Commission	2,377.00	0.578333	16,290		16,290	280	16,570
008 Human Resources	659.00	0.160337	4,516		4,516		4,516
009 Register of Deeds	167.00	0.040632	1,144		1,144	20	1,164
010 General Services	1,257.00	0.305833	8,614		8,614	148	8,762
010 General Services - Administration	189.00	0.045984	1,295		1,295		1,295
010 General Services - Facilities	7,254.00	1.764925	49,713		49,713		49,713
010 General Services - Fleet Management	13,763.00	3.348588	94,320		94,320		94,320
010 General Services - Mail Services	283.00	0.068855	1,939		1,939		1,939
010 General Services - Surplus Property	567.00	0.137953	3,886		3,886	67	3,952
011 Historical Commission	477.00	0.116056	3,269		3,269	56	3,325
012 Employee Benefit Board	3,462.00	0.842317	23,725		23,725	408	24,133
014 Information Technology Service	4,364.00	1.061777	29,907		29,907		29,907
015 Finance	349.00	0.084913	2,392		2,392	41	2,433
015 Finance - Accountability	121.00	0.029440	829		829		829
015 Finance - Administration	211.00	0.051337	1,446		1,446		1,446
015 Finance - Business Assistance	151.00	0.036739	1,035		1,035		1,035
015 Finance - Grants & Cost Planning	104.00	0.025304	713		713		713
015 Finance - Office of Mgmt & Budget	156.00	0.037955	1,069		1,069		1,069
015 Finance - Operations	330.00	0.080290	2,262		2,262		2,262
015 Finance - Payroll	264.00	0.064232	1,809		1,809	31	1,840
015 Finance - Property Administration	107.00	0.026033	733		733	12	746
015 Finance - Purchasing	194.00	0.047201	1,329		1,329	23	1,352
015 Finance - Treasury	568.00	0.138196	3,893		3,893	67	3,959
015 Finance - Diversity Equity & Inclus	64.00	0.015571	439		439	7	446
016 Assessor of Property	770.00	0.187344	5,277		5,277	91	5,367
017 Trustee	253.00	0.061556	1,734		1,734	30	1,764
018 County Clerk	549.00	0.133574	3,762		3,762	65	3,827
019 District Attorney	1,141.00	0.277609	7,819		7,819	134	7,954
021 Public Defender	1,151.00	0.280043	7,888		7,888	135	8,023
022 Juvenile Court Clerk	388.00	0.094402	2,659		2,659	46	2,705
023 Circuit Court Clerk	454.00	0.110460	3,111		3,111	53	3,165
024 Criminal Court Clerk	644.00	0.156688	4,413		4,413	76	4,489
025 Clerk and Master - Chancery	219.00	0.053284	1,501		1,501	26	1,527
026 Juvenile Court	2,945.00	0.716529	20,182		20,182	347	20,529
027 General Sessions Court	2,600.00	0.632590	17,818		17,818	306	18,124
028 State Trial Courts	2,381.00	0.579306	16,317		16,317	280	16,598

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	202.00	0.049147	1,384		1,384	24	1,408
030 Sheriff's Office	5,828.00	1.417974	39,940		39,940	686	40,626
030 Sheriff's Office - Security Services	1,576.00	0.383447	10,800		10,800	185	10,986
031 Police	17,315.00	4.212803	118,662		118,662	2,039	120,701
032 Fire	7,436.00	1.809206	50,960		50,960	876	51,836
033 Codes Administration	3,688.00	0.897304	25,274		25,274	434	25,709
034 Beer Board	761.00	0.185154	5,215		5,215	90	5,305
035 Agricultural Extension	183.00	0.044525	1,254		1,254	21	1,276
037 Social Services	3,076.00	0.748402	21,080		21,080	362	21,442
038 Health	14,872.00	3.618412	101,920		101,920	1,752	103,671
038 Health - Employee Health & Wellness	247.00	0.060096	1,693		1,693	29	1,722
039 Public Library	15,333.00	3.730575	105,079		105,079	1,806	106,885
040 Parks	31,483.00	7.659930	215,757		215,757	3,708	219,465
041 Arts Commission	942.00	0.229192	6,456		6,456	111	6,566
042 Transportation	9,441.00	2.297030	64,700		64,700	1,112	65,812
044 Human Relations Commission	201.00	0.048904	1,377		1,377	24	1,401
047 Criminal Justice Planning	120.00	0.029196	822		822	14	836
048 Internal Audit	266.00	0.064719	1,823		1,823	31	1,854
049 Office of Emergency Management	729.00	0.177368	4,996		4,996	86	5,082
051 Office of Family Safety	706.00	0.171772	4,838		4,838	83	4,921
052 Community Oversight Board	235.00	0.057176	1,610		1,610	28	1,638
060 Farmer's Market	1,049.00	0.255226	7,189		7,189	123	7,312
061 Municipal Auditorium	917.00	0.223109	6,284		6,284	108	6,392
062 State Fair Board	1,496.00	0.363982	10,252		10,252	176	10,428
064 Sports Authority	1,241.00	0.301940	8,505		8,505	146	8,651
065 Water and Sewer*	43,322.00	10.540402	296,891		296,891	5,102	301,993
067 General Hospital	14.00	0.003406	96		96	2	98
068 District Energy System (DES)	546.00	0.132844	3,742		3,742	64	3,806
070 Community Education Commission	22.00	0.005353	151		151	3	153
071 Convention Center Authority	10,110.00	2.459800	69,285		69,285	1,191	70,476
075 Metro Action Commission	19,549.00	4.756344	133,972		133,972	2,302	136,274
077 Metro Development & Housing Authorit	9.00	0.002190	62		62	1	63
078 Metropolitan Transit Authority (MTA)	253.00	0.061556	1,734		1,734	30	1,764
080 Metro Nashville Public Schools (MNPS)	151,910.00	36.960262	1,041,062		1,041,062	17,899	1,058,961
083 Industrial Development Board	30.00	0.007299	206		206	3	209
090 Debt Service	676.00	0.164473	4,633		4,633	80	4,712
091 Emergency Communication Center	1,165.00	0.283449	7,984		7,984	137	8,121
Bordeaux Longterm Care	95.00	0.023114	651		651	11	662
Hospital Authority	58.00	0.014112	397		397	7	404
Knowles Home	39.00	0.009489	267		267	4	272
Medical Examiner	54.00	0.013138	370		370	6	376
Schedule .4 Total for Accounting and Reporting	411,009.00	100.000000	2,816,699		2,816,699	44,675	2,861,375

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,523		1,523	22	1,545
001 Administrative - Corporate Dues	34	0.015315	179		179		179
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	100		100		100
001 Administrative - Gen Svcs Energy	566	0.254947	2,983		2,983		2,983
001 Administrative - Miscellaneous	2	0.000901	11		11		11
002 Metropolitan Council	131	0.059007	690		690		690
003 Metropolitan Clerk	169	0.076124	891		891		891
003 Metropolitan Clerk - Records Center	27	0.012162	142		142		142
004 Mayor's Office	100	0.045044	527		527	8	535
004 Mayor's Office - Administration	155	0.069818	817		817		817
005 Election Commission	297	0.133780	1,566		1,566	23	1,588
006 Law	1,194	0.537821	6,294		6,294		6,294
007 Planning Commission	776	0.349539	4,090		4,090	60	4,150
008 Human Resources	271	0.122068	1,428		1,428		1,428
009 Register of Deeds	102	0.045944	538		538	8	545
010 General Services	963	0.433770	5,076		5,076	74	5,150
010 General Services - Administration	73	0.032882	385		385		385
010 General Services - Facilities	6,457	2.908467	34,036		34,036		34,036
010 General Services - Fleet Management	10,977	4.944439	57,861		57,861		57,861
010 General Services - Mail Services	144	0.064863	759		759		759
010 General Services - Surplus Property	115	0.051800	606		606	9	615
011 Historical Commission	180	0.081079	949		949	14	962
012 Employee Benefit Board	1,176	0.529713	6,199		6,199	90	6,289
014 Information Technology Service	2,467	1.111226	13,004		13,004		13,004
015 Finance	148	0.066665	780		780	11	791
015 Finance - Accountability	23	0.010360	121		121		121
015 Finance - Administration	74	0.033332	390		390		390
015 Finance - Business Assistance	55	0.024774	290		290		290
015 Finance - Grants & Cost Planning	15	0.006757	79		79		79
015 Finance - Office of Mgmt & Budget	32	0.014414	169		169		169
015 Finance - Operations	115	0.051800	606		606		606
015 Finance - Payroll	162	0.072971	854		854	12	866
015 Finance - Property Administration	12	0.005405	63		63	1	64
015 Finance - Purchasing	82	0.036936	432		432	6	438
015 Finance - Treasury	132	0.059458	696		696	10	706
015 Finance - Diversity Equity & Inclus	8	0.003603	42		42	1	43
016 Assessor of Property	602	0.271163	3,173		3,173	46	3,219
017 Trustee	125	0.056305	659		659	10	668
018 County Clerk	290	0.130627	1,529		1,529	22	1,551
019 District Attorney	657	0.295937	3,463		3,463	50	3,514
021 Public Defender	655	0.295036	3,453		3,453	50	3,503
022 Juvenile Court Clerk	97	0.043692	511		511	7	519
023 Circuit Court Clerk	173	0.077925	912		912	13	925
024 Criminal Court Clerk	286	0.128825	1,508		1,508	22	1,529
025 Clerk and Master - Chancery	100	0.045044	527		527	8	535
026 Juvenile Court	1,010	0.454941	5,324		5,324	78	5,402
027 General Sessions Court	590	0.265757	3,110		3,110	45	3,155
028 State Trial Courts	1,116	0.502687	5,883		5,883	86	5,968
029 Justice Integration Services	97	0.043692	511		511	7	519

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,465	1.560762	18,264		18,264	267	18,531
030 Sheriff's Office - Security Services	1,165	0.524758	6,141		6,141	90	6,231
031 Police	9,134	4.114285	48,147		48,147	703	48,850
032 Fire	4,771	2.149031	25,149		25,149	367	25,516
033 Codes Administration	798	0.359448	4,206		4,206	61	4,268
034 Beer Board	32	0.014414	169		169	2	171
035 Agricultural Extension	29	0.013063	153		153	2	155
037 Social Services	1,749	0.787813	9,219		9,219	134	9,354
038 Health	6,460	2.909818	34,051		34,051	497	34,549
038 Health - Employee Health & Wellness	126	0.056755	664		664	10	674
039 Public Library	10,934	4.925070	57,635		57,635	842	58,476
040 Parks	9,047	4.075097	47,688		47,688	696	48,384
041 Arts Commission	447	0.201345	2,356		2,356	34	2,391
042 Transportation	4,597	2.070655	24,231		24,231	354	24,585
044 Human Relations Commission	117	0.052701	617		617	9	626
047 Criminal Justice Planning	35	0.015765	184		184	3	187
048 Internal Audit	78	0.035134	411		411	6	417
049 Office of Emergency Management	491	0.221164	2,588		2,588	38	2,626
051 Office of Family Safety	301	0.135581	1,587		1,587	23	1,610
052 Community Oversight Board	110	0.049548	580		580	8	588
060 Farmer's Market	445	0.200444	2,346		2,346	34	2,380
061 Municipal Auditorium	450	0.202696	2,372		2,372	35	2,407
062 State Fair Board	595	0.268010	3,136		3,136	46	3,182
064 Sports Authority	355	0.159905	1,871		1,871	27	1,898
065 Water and Sewer*	19,766	8.903323	104,189		104,189	1,521	105,710
067 General Hospital	12	0.005405	63		63	1	64
068 District Energy System (DES)	187	0.084232	986		986	14	1,000
070 Community Education Commission	2	0.000901	11		11	0	11
071 Convention Center Authority	2,640	1.189152	13,916		13,916	203	14,119
075 Metro Action Commission	16,064	7.235808	84,675		84,675	1,236	85,912
077 Metro Development & Housing Authorit	8	0.003603	42		42	1	43
078 Metropolitan Transit Authority (MTA)	174	0.078376	917		917	13	930
080 Metro Nashville Public Schools (MNPS)	93,344	42.045517	492,031		492,031	7,193	499,224
083 Industrial Development Board	8	0.003603	42		42	1	43
090 Debt Service	198	0.089186	1,044		1,044	15	1,059
091 Emergency Communication Center	312	0.140536	1,645		1,645	24	1,668
Bordeaux Longterm Care	86	0.038738	453		453	7	460
Hospital Authority	24	0.010810	126		126	2	128
Knowles Home	39	0.017567	206		206	3	208
Medical Examiner	36	0.016216	190		190	3	192
Schedule .4 Total for Accounts Payable	222,007	100.000000	1,170,228		1,170,228	15,316	1,185,545

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	57,438	55,893	1,545
001 Administrative - Corporate Dues	412	233	179
001 Administrative - Employee Benefits	1,859	1,775	84
001 Administrative - Facility Rental	249	144	105
001 Administrative - Insurance	226	226	0
001 Administrative - Post Audits	237	137	100
001 Administrative - Gen Svcs Energy	6,910	3,927	2,983
001 Administrative - Miscellaneous	52	41	11
002 Metropolitan Council	2,411	1,720	690
003 Metropolitan Clerk	3,125	2,234	891
003 Metropolitan Clerk - Records Center	965	822	142
004 Mayor's Office	2,033	1,499	535
004 Mayor's Office - Administration	2,907	2,090	817
005 Election Commission	5,492	3,904	1,588
006 Law	20,959	14,666	6,294
007 Planning Commission	20,720	16,570	4,150
008 Human Resources	5,945	4,516	1,428
009 Register of Deeds	1,709	1,164	545
010 General Services	13,912	8,762	5,150
010 General Services - Administration	1,680	1,295	385
010 General Services - Facilities	83,748	49,713	34,036
010 General Services - Fleet Management	152,181	94,320	57,861
010 General Services - Mail Services	2,698	1,939	759
010 General Services - Surplus Property	4,567	3,952	615
011 Historical Commission	4,287	3,325	962
012 Employee Benefit Board	30,422	24,133	6,289
014 Information Technology Service	42,911	29,907	13,004
015 Finance	3,224	2,433	791
015 Finance - Accountability	950	829	121
015 Finance - Administration	1,836	1,446	390
015 Finance - Business Assistance	1,325	1,035	290
015 Finance - Grants & Cost Planning	792	713	79
015 Finance - Office of Mgmt & Budget	1,238	1,069	169
015 Finance - Operations	2,868	2,262	606
015 Finance - Payroll	2,706	1,840	866
015 Finance - Property Administration	810	746	64
015 Finance - Purchasing	1,791	1,352	438
015 Finance - Treasury	4,665	3,959	706
015 Finance - Diversity Equity & Inclus	489	446	43
016 Assessor of Property	8,587	5,367	3,219
017 Trustee	2,432	1,764	668
018 County Clerk	5,378	3,827	1,551
019 District Attorney	11,467	7,954	3,514
021 Public Defender	11,526	8,023	3,503
022 Juvenile Court Clerk	3,223	2,705	519
023 Circuit Court Clerk	4,090	3,165	925
024 Criminal Court Clerk	6,019	4,489	1,529
025 Clerk and Master - Chancery	2,061	1,527	535
026 Juvenile Court	25,931	20,529	5,402
027 General Sessions Court	21,279	18,124	3,155
028 State Trial Courts	22,566	16,598	5,968
029 Justice Integration Services	1,927	1,408	519

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	59,157	40,626	18,531
030 Sheriff's Office - Security Services	17,216	10,986	6,231
031 Police	169,551	120,701	48,850
032 Fire	77,351	51,836	25,516
033 Codes Administration	29,976	25,709	4,268
034 Beer Board	5,476	5,305	171
035 Agricultural Extension	1,430	1,276	155
037 Social Services	30,796	21,442	9,354
038 Health	138,220	103,671	34,549
038 Health - Employee Health & Wellness	2,395	1,722	674
039 Public Library	165,361	106,885	58,476
040 Parks	267,849	219,465	48,384
041 Arts Commission	8,957	6,566	2,391
042 Transportation	90,397	65,812	24,585
044 Human Relations Commission	2,027	1,401	626
047 Criminal Justice Planning	1,023	836	187
048 Internal Audit	2,271	1,854	417
049 Office of Emergency Management	7,707	5,082	2,626
051 Office of Family Safety	6,531	4,921	1,610
052 Community Oversight Board	2,226	1,638	588
060 Farmer's Market	9,692	7,312	2,380
061 Municipal Auditorium	8,799	6,392	2,407
062 State Fair Board	13,610	10,428	3,182
064 Sports Authority	10,549	8,651	1,898
065 Water and Sewer*	407,703	301,993	105,710
067 General Hospital	162	98	64
068 District Energy System (DES)	4,806	3,806	1,000
070 Community Education Commission	164	153	11
071 Convention Center Authority	84,595	70,476	14,119
075 Metro Action Commission	222,186	136,274	85,912
077 Metro Development & Housing Authorit	105	63	43
078 Metropolitan Transit Authority (MTA)	2,694	1,764	930
080 Metro Nashville Public Schools (MNPS)	1,558,185	1,058,961	499,224
083 Industrial Development Board	252	209	43
090 Debt Service	5,771	4,712	1,059
091 Emergency Communication Center	9,789	8,121	1,668
Bordeaux Longterm Care	1,122	662	460
Hospital Authority	532	404	128
Knowles Home	480	272	208
Medical Examiner	569	376	192
Direct Bill	0	0	0
Total	4,046,919	2,861,375	1,185,545

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	414	
010 General Services - Mail Services	26,068	721	26,790	
014 Information Technology Service	2,597	243	2,840	
015 Finance - Administration	173,940	7,985	181,925	
015 Finance - Grants & Cost Planning	72	4	76	
015 Finance - Office of Mgmt & Budget	668	12	679	
015 Finance - Operations	2,663	43	2,706	
015 Finance - Payroll		403	403	
015 Finance - Property Administration		180	180	
015 Finance - Treasury		147	147	
015 Finance - Diversity Equity & Inclus		102	102	
048 Internal Audit		362	362	
Total Allocated Additions:	206,662	10,209	216,871	216,871
Total To Be Allocated:	1,152,856	10,209		1,163,065

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	206,662	0	206,662
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,152,856	0	1,152,856
Allocation Step 2			
Inbound - All Others	10,209	0	10,209
2nd Allocation	10,209	0	10,209

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,163,065	0	1,163,065

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	265		265		265
002 Metropolitan Council	1,868	0.284081	3,275		3,275		3,275
003 Metropolitan Clerk	222	0.033761	389		389		389
003 Metropolitan Clerk - Records Center	54	0.008212	95		95		95
004 Mayor's Office	66	0.010037	116		116	1	117
004 Mayor's Office - Administration	971	0.147668	1,702		1,702		1,702
005 Election Commission	13,895	2.113122	24,361		24,361	222	24,583
006 Law	1,447	0.220057	2,537		2,537		2,537
007 Planning Commission	1,656	0.251841	2,903		2,903	26	2,930
008 Human Resources	2,105	0.320124	3,691		3,691		3,691
009 Register of Deeds	232	0.035282	407		407	4	410
010 General Services - Administration	1,643	0.249864	2,881		2,881		2,881
010 General Services - Facilities	862	0.131091	1,511		1,511		1,511
010 General Services - Fleet Management	1,330	0.202264	2,332		2,332		2,332
010 General Services - Mail Services	134	0.020378	235		235		235
010 General Services - Surplus Property	207	0.031480	363		363	3	366
011 Historical Commission	394	0.059919	691		691	6	697
012 Employee Benefit Board	22	0.003346	39		39	0	39
014 Information Technology Service	4,568	0.694692	8,009		8,009		8,009
015 Finance	210	0.031936	368		368	3	371
015 Finance - Accountability	111	0.016881	195		195		195
015 Finance - Administration	1,061	0.161355	1,860		1,860		1,860
015 Finance - Business Assistance	307	0.046688	538		538		538
015 Finance - Grants & Cost Planning	81	0.012318	142		142		142
015 Finance - Office of Mgmt & Budget	344	0.052315	603		603		603
015 Finance - Operations	750	0.114058	1,315		1,315		1,315
015 Finance - Payroll	230	0.034978	403		403		403
015 Finance - Property Administration	100	0.015208	175		175	2	177
015 Finance - Purchasing	374	0.056877	656		656	6	662
015 Finance - Treasury	267	0.040605	468		468	4	472
015 Finance - Diversity Equity & Inclus	60	0.009125	105		105	1	106
016 Assessor of Property	2,894	0.440113	5,074		5,074	46	5,120
017 Trustee	895	0.136110	1,569		1,569	14	1,583
018 County Clerk	2,607	0.396467	4,571		4,571	42	4,612
019 District Attorney	2,784	0.423385	4,881		4,881	44	4,925
021 Public Defender	2,603	0.395859	4,564		4,564	41	4,605
022 Juvenile Court Clerk	921	0.140064	1,615		1,615	15	1,629
023 Circuit Court Clerk	1,754	0.266745	3,075		3,075	28	3,103
024 Criminal Court Clerk	2,759	0.419583	4,837		4,837	44	4,881
025 Clerk and Master - Chancery	601	0.091399	1,054		1,054	9	1,063
026 Juvenile Court	3,719	0.565577	6,520		6,520	59	6,580
027 General Sessions Court	4,105	0.624280	7,197		7,197	65	7,262
028 State Trial Courts	4,517	0.686936	7,919		7,919	72	7,991
029 Justice Integration Services	544	0.082730	954		954	9	962
030 Sheriff's Office	27,828	4.232022	48,789		48,789	444	49,233
030 Sheriff's Office - Security Services	1,870	0.284386	3,279		3,279	30	3,308
031 Police	63,513	9.658920	111,353		111,353	1,014	112,367
032 Fire	42,723	6.497222	74,904		74,904	682	75,586
033 Codes Administration	4,150	0.631123	7,276		7,276	66	7,342
034 Beer Board	180	0.027374	316		316	3	318
035 Agricultural Extension	155	0.023572	272		272	2	274

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
037 Social Services	3,196	0.486041	5,603		5,603	51	5,654
038 Health	16,849	2.562360	29,540		29,540	269	29,809
038 Health - Employee Health & Wellness	163	0.024789	286		286	3	288
039 Public Library	10,934	1.662819	19,170		19,170	174	19,344
040 Parks	18,642	2.835035	32,684		32,684	298	32,981
041 Arts Commission	379	0.057638	664		664	6	670
042 Transportation	11,984	1.822501	21,011		21,011	191	21,202
044 Human Relations Commission	101	0.015360	177		177	2	179
047 Criminal Justice Planning	93	0.014143	163		163	1	164
048 Internal Audit	293	0.044559	514		514	5	518
049 Office of Emergency Management	400	0.060831	701		701	6	708
051 Office of Family Safety	945	0.143714	1,657		1,657	15	1,672
052 Community Oversight Board	204	0.031024	358		358	3	361
060 Farmer's Market	217	0.033001	380		380	3	384
061 Municipal Auditorium	314	0.047752	550		550	5	555
062 State Fair Board	986	0.149949	1,729		1,729	16	1,744
064 Sports Authority	115	0.017489	202		202	2	203
065 Water and Sewer*	31,204	4.745436	54,708		54,708	498	55,206
070 Community Education Commission	31	0.004714	54		54	0	55
071 Convention Center Authority	3,860	0.587020	6,767		6,767	61	6,829
075 Metro Action Commission	9,871	1.501160	17,306		17,306	158	17,464
078 Metropolitan Transit Authority (MTA)	37	0.005627	65		65	1	65
080 Metro Nashville Public Schools (MNPS)	324,433	49.339065	568,811		568,811	5,187	573,998
091 Emergency Communication Center	5,392	0.820004	9,453		9,453	86	9,539
Airport Authority	120	0.018249	210		210	2	212
Bordeaux Longterm Care	3,565	0.542157	6,250		6,250	57	6,307
Hospital Authority	5,771	0.877641	10,118		10,118	92	10,210
Knowles Home	388	0.059006	680		680	6	686
All Other	227	0.034522	398		398	4	402
Schedule .4 Total for Payroll	657,558	100.000000	1,152,856		1,152,856	10,209	1,163,065

Allocation Basis: Number of Payroll Transactions by Benefiting Department

Allocation Source: FY 2022 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	265	265
002 Metropolitan Council	3,275	3,275
003 Metropolitan Clerk	389	389
003 Metropolitan Clerk - Records Center	95	95
004 Mayor's Office	117	117
004 Mayor's Office - Administration	1,702	1,702
005 Election Commission	24,583	24,583
006 Law	2,537	2,537
007 Planning Commission	2,930	2,930
008 Human Resources	3,691	3,691
009 Register of Deeds	410	410
010 General Services - Administration	2,881	2,881
010 General Services - Facilities	1,511	1,511
010 General Services - Fleet Management	2,332	2,332
010 General Services - Mail Services	235	235
010 General Services - Surplus Property	366	366
011 Historical Commission	697	697
012 Employee Benefit Board	39	39
014 Information Technology Service	8,009	8,009
015 Finance	371	371
015 Finance - Accountability	195	195
015 Finance - Administration	1,860	1,860
015 Finance - Business Assistance	538	538
015 Finance - Grants & Cost Planning	142	142
015 Finance - Office of Mgmt & Budget	603	603
015 Finance - Operations	1,315	1,315
015 Finance - Payroll	403	403
015 Finance - Property Administration	177	177
015 Finance - Purchasing	662	662
015 Finance - Treasury	472	472
015 Finance - Diversity Equity & Inclus	106	106
016 Assessor of Property	5,120	5,120
017 Trustee	1,583	1,583
018 County Clerk	4,612	4,612
019 District Attorney	4,925	4,925
021 Public Defender	4,605	4,605
022 Juvenile Court Clerk	1,629	1,629
023 Circuit Court Clerk	3,103	3,103
024 Criminal Court Clerk	4,881	4,881
025 Clerk and Master - Chancery	1,063	1,063
026 Juvenile Court	6,580	6,580
027 General Sessions Court	7,262	7,262
028 State Trial Courts	7,991	7,991
029 Justice Integration Services	962	962
030 Sheriff's Office	49,233	49,233
030 Sheriff's Office - Security Services	3,308	3,308
031 Police	112,367	112,367
032 Fire	75,586	75,586
033 Codes Administration	7,342	7,342
034 Beer Board	318	318
035 Agricultural Extension	274	274
037 Social Services	5,654	5,654

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	29,809	29,809
038 Health - Employee Health & Wellness	288	288
039 Public Library	19,344	19,344
040 Parks	32,981	32,981
041 Arts Commission	670	670
042 Transportation	21,202	21,202
044 Human Relations Commission	179	179
047 Criminal Justice Planning	164	164
048 Internal Audit	518	518
049 Office of Emergency Management	708	708
051 Office of Family Safety	1,672	1,672
052 Community Oversight Board	361	361
060 Farmer's Market	384	384
061 Municipal Auditorium	555	555
062 State Fair Board	1,744	1,744
064 Sports Authority	203	203
065 Water and Sewer*	55,206	55,206
070 Community Education Commission	55	55
071 Convention Center Authority	6,829	6,829
075 Metro Action Commission	17,464	17,464
078 Metropolitan Transit Authority (MTA)	65	65
080 Metro Nashville Public Schools (MNPS)	573,998	573,998
091 Emergency Communication Center	9,539	9,539
Airport Authority	212	212
Bordeaux Longterm Care	6,307	6,307
Hospital Authority	10,210	10,210
Knowles Home	686	686
All Other	402	402
Direct Bill	0	0
Total	1,163,065	1,163,065

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	22,994	13,057	36,051	
010 General Services - Facilities	18,713	831	19,545	
010 General Services - Mail Services	345	9	355	
014 Information Technology Service	1,285	120	1,405	
015 Finance - Administration	109,227	5,014	114,241	
015 Finance - Grants & Cost Planning	41	2	43	
015 Finance - Office of Mgmt & Budget	401	7	408	
015 Finance - Operations	796	13	810	
015 Finance - Payroll	175	2	177	
015 Finance - Property Administration		102	102	
015 Finance - Treasury		78	78	
015 Finance - Diversity Equity & Inclus		61	61	
030 Sheriff's Office - Security Services		1,154	1,154	
048 Internal Audit		205	205	
Total Allocated Additions:	<u>197,879</u>	<u>20,658</u>	218,537	218,537
Total To Be Allocated:	<u>734,790</u>	<u>20,658</u>		<u>755,448</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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			
Functional Cost	536,911	0	536,911
Allocation Step 1			
Inbound - All Others	197,879	0	197,879
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	734,790	0	734,790

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	20,658	0	20,658
2nd Allocation	20,658	0	20,658
Total For 015 Finance - Property Administration			
Schedule .3 Total	755,448	0	755,448

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	18,888		18,888	566	19,454
001 Administrative - Corporate Dues	685	0.017733	130		130		130
001 Administrative - Employee Benefits	61,899	1.602443	11,775		11,775		11,775
001 Administrative - Facility Rental	878	0.022730	167		167		167
001 Administrative - Insurance	6,635	0.171767	1,262		1,262		1,262
001 Administrative - Post Audits	1,080	0.027959	205		205		205
001 Administrative - Gen Svcs Energy	574	0.014860	109		109		109
001 Administrative - Miscellaneous	61	0.001579	12		12		12
002 Metropolitan Council	2,884	0.074661	549		549		549
003 Metropolitan Clerk	706	0.018277	134		134		134
003 Metropolitan Clerk - Records Center	219	0.005669	42		42		42
004 Mayor's Office	868	0.022471	165		165	5	170
004 Mayor's Office - Administration	4,579	0.118541	871		871		871
005 Election Commission	4,407	0.114089	838		838	25	863
006 Law	21,845	0.565524	4,155		4,155		4,155
007 Planning Commission	6,491	0.168039	1,235		1,235	37	1,272
008 Human Resources	6,385	0.165295	1,215		1,215		1,215
009 Register of Deeds	3,066	0.079373	583		583	17	601
010 General Services	3,676	0.095164	699		699	21	720
010 General Services - Administration	983	0.025448	187		187		187
010 General Services - Facilities	24,986	0.646838	4,753		4,753		4,753
010 General Services - Fleet Management	42,722	1.105988	8,127		8,127		8,127
010 General Services - Mail Services	1,214	0.031428	231		231		231
010 General Services - Surplus Property	708	0.018329	135		135	4	139
011 Historical Commission	1,410	0.036502	268		268	8	276
012 Employee Benefit Board	659,602	17.075797	125,471		125,471	3,758	129,229
014 Information Technology Service	48,900	1.265925	9,302		9,302		9,302
015 Finance	1,059	0.027415	201		201	6	207
015 Finance - Accountability	515	0.013332	98		98		98
015 Finance - Administration	1,432	0.037072	272		272		272
015 Finance - Business Assistance	1,152	0.029823	219		219		219
015 Finance - Grants & Cost Planning	357	0.009242	68		68		68
015 Finance - Office of Mgmt & Budget	1,527	0.039531	290		290		290
015 Finance - Operations	3,027	0.078363	576		576		576
015 Finance - Payroll	946	0.024490	180		180		180
015 Finance - Property Administration	537	0.013902	102		102		102
015 Finance - Purchasing	1,501	0.038858	285		285	9	294
015 Finance - Treasury	1,379	0.035700	262		262	8	270
015 Finance - Diversity Equity & Inclus	253	0.006550	48		48	1	49
016 Assessor of Property	7,781	0.201435	1,480		1,480	44	1,524
017 Trustee	2,561	0.066299	487		487	15	502
018 County Clerk	5,617	0.145413	1,068		1,068	32	1,100
019 District Attorney	10,452	0.270582	1,988		1,988	59	2,048
021 Public Defender	9,781	0.253211	1,860		1,860	56	1,916
022 Juvenile Court Clerk	2,362	0.061148	449		449	13	463
023 Circuit Court Clerk	8,718	0.225692	1,658		1,658	50	1,708
024 Criminal Court Clerk	6,950	0.179922	1,322		1,322	39	1,361
025 Clerk and Master - Chancery	1,563	0.040463	297		297	9	306
026 Juvenile Court	15,903	0.411697	3,025		3,025	90	3,116
027 General Sessions Court	13,513	0.349825	2,570		2,570	77	2,647
028 State Trial Courts	13,588	0.351767	2,585		2,585	77	2,662

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	744		744	22	766
030 Sheriff's Office	78,377	2.029026	14,909		14,909	446	15,355
030 Sheriff's Office - Security Services	16,099	0.416771	3,062		3,062	92	3,154
031 Police	246,599	6.383962	46,909		46,909	1,405	48,314
032 Fire	165,253	4.278075	31,435		31,435	941	32,376
033 Codes Administration	12,545	0.324765	2,386		2,386	71	2,458
034 Beer Board	656	0.016983	125		125	4	128
035 Agricultural Extension	324	0.008388	62		62	2	63
037 Social Services	9,996	0.258777	1,901		1,901	57	1,958
038 Health	70,425	1.823165	13,396		13,396	401	13,797
038 Health - Employee Health & Wellness	1,028	0.026613	196		196	6	201
039 Public Library	38,304	0.991615	7,286		7,286	218	7,504
040 Parks	47,234	1.222795	8,985		8,985	269	9,254
041 Arts Commission	1,623	0.042016	309		309	9	318
042 Transportation	50,936	1.318633	9,689		9,689	290	9,979
044 Human Relations Commission	540	0.013980	103		103	3	106
047 Criminal Justice Planning	527	0.013643	100		100	3	103
048 Internal Audit	1,357	0.035130	258		258	8	266
049 Office of Emergency Management	9,109	0.235814	1,733		1,733	52	1,785
051 Office of Family Safety	3,529	0.091359	671		671	20	691
052 Community Oversight Board	1,031	0.026691	196		196	6	202
060 Farmer's Market	2,299	0.059517	437		437	13	450
061 Municipal Auditorium	2,099	0.054339	399		399	12	411
062 State Fair Board	3,832	0.099203	729		729	22	751
064 Sports Authority	39,758	1.029256	7,563		7,563	226	7,789
065 Water and Sewer*	219,680	5.687082	41,788		41,788	1,251	43,039
068 District Energy System (DES)	18,041	0.467046	3,432		3,432	103	3,534
070 Community Education Commission	13	0.000337	2		2	0	3
071 Convention Center Authority	102,914	2.664241	19,577		19,577	586	20,163
075 Metro Action Commission	91,688	2.373622	17,441		17,441	522	17,963
078 Metropolitan Transit Authority (MTA)	286	0.007404	54		54	2	56
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	281,111		281,111	8,425	289,537
091 Emergency Communication Center	17,859	0.462334	3,397		3,397	102	3,499
Bordeaux Longterm Care	213	0.005514	40		40	1	42
Knowles Home	1,980	0.051258	377		377	11	388
Medical Examiner	5,712	0.147872	1,086		1,086	32	1,119
Schedule .4 Total for Public Property Services	3,862,789	100.000000	734,790		734,790	20,658	755,448

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,454	19,454
001 Administrative - Corporate Dues	130	130
001 Administrative - Employee Benefits	11,775	11,775
001 Administrative - Facility Rental	167	167
001 Administrative - Insurance	1,262	1,262
001 Administrative - Post Audits	205	205
001 Administrative - Gen Svcs Energy	109	109
001 Administrative - Miscellaneous	12	12
002 Metropolitan Council	549	549
003 Metropolitan Clerk	134	134
003 Metropolitan Clerk - Records Center	42	42
004 Mayor's Office	170	170
004 Mayor's Office - Administration	871	871
005 Election Commission	863	863
006 Law	4,155	4,155
007 Planning Commission	1,272	1,272
008 Human Resources	1,215	1,215
009 Register of Deeds	601	601
010 General Services	720	720
010 General Services - Administration	187	187
010 General Services - Facilities	4,753	4,753
010 General Services - Fleet Management	8,127	8,127
010 General Services - Mail Services	231	231
010 General Services - Surplus Property	139	139
011 Historical Commission	276	276
012 Employee Benefit Board	129,229	129,229
014 Information Technology Service	9,302	9,302
015 Finance	207	207
015 Finance - Accountability	98	98
015 Finance - Administration	272	272
015 Finance - Business Assistance	219	219
015 Finance - Grants & Cost Planning	68	68
015 Finance - Office of Mgmt & Budget	290	290
015 Finance - Operations	576	576
015 Finance - Payroll	180	180
015 Finance - Property Administration	102	102
015 Finance - Purchasing	294	294
015 Finance - Treasury	270	270
015 Finance - Diversity Equity & Inclusion	49	49
016 Assessor of Property	1,524	1,524
017 Trustee	502	502
018 County Clerk	1,100	1,100
019 District Attorney	2,048	2,048
021 Public Defender	1,916	1,916
022 Juvenile Court Clerk	463	463
023 Circuit Court Clerk	1,708	1,708
024 Criminal Court Clerk	1,361	1,361
025 Clerk and Master - Chancery	306	306
026 Juvenile Court	3,116	3,116
027 General Sessions Court	2,647	2,647
028 State Trial Courts	2,662	2,662
029 Justice Integration Services	766	766

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,355	15,355
030 Sheriff's Office - Security Services	3,154	3,154
031 Police	48,314	48,314
032 Fire	32,376	32,376
033 Codes Administration	2,458	2,458
034 Beer Board	128	128
035 Agricultural Extension	63	63
037 Social Services	1,958	1,958
038 Health	13,797	13,797
038 Health - Employee Health & Wellness	201	201
039 Public Library	7,504	7,504
040 Parks	9,254	9,254
041 Arts Commission	318	318
042 Transportation	9,979	9,979
044 Human Relations Commission	106	106
047 Criminal Justice Planning	103	103
048 Internal Audit	266	266
049 Office of Emergency Management	1,785	1,785
051 Office of Family Safety	691	691
052 Community Oversight Board	202	202
060 Farmer's Market	450	450
061 Municipal Auditorium	411	411
062 State Fair Board	751	751
064 Sports Authority	7,789	7,789
065 Water and Sewer*	43,039	43,039
068 District Energy System (DES)	3,534	3,534
070 Community Education Commission	3	3
071 Convention Center Authority	20,163	20,163
075 Metro Action Commission	17,963	17,963
078 Metropolitan Transit Authority (MTA)	56	56
080 Metro Nashville Public Schools (MNPS)	289,537	289,537
091 Emergency Communication Center	3,499	3,499
Bordeaux Longterm Care	42	42
Knowles Home	388	388
Medical Examiner	1,119	1,119
Direct Bill	0	0
Total	755,448	755,448

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	72	6,024	
006 Law	43,341	24,610	67,951	
010 General Services - Facilities	64,872	2,882	67,755	
010 General Services - Mail Services	526	14	540	
014 Information Technology Service	3,569	335	3,904	
015 Finance - Administration	348,515	16,000	364,515	
015 Finance - Business Assistance	621,213	6,789	628,002	
015 Finance - Grants & Cost Planning	115	7	122	
015 Finance - Office of Mgmt & Budget	982	17	999	
015 Finance - Operations	1,762	29	1,791	
015 Finance - Payroll	656	6	662	
015 Finance - Property Administration	285	9	294	
015 Finance - Treasury		235	235	
015 Finance - Diversity Equity & Inclus		150	150	
030 Sheriff's Office - Security Services		6,276	6,276	
048 Internal Audit		574	574	
Total Allocated Additions:	<u>1,179,422</u>	<u>58,006</u>	<u>1,237,429</u>	1,237,429
Total To Be Allocated:	<u>2,680,387</u>	<u>58,006</u>		<u>2,738,394</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,179,422	1,179,422	0	0	0
Reallocate Admin Costs		(1,547,909)	1,196,268	346,307	5,335
Unallocated Costs	0	0	0	0	0
1st Allocation	2,680,387	0	2,071,479	599,671	9,238

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	58,006	58,006	0	0	0
Reallocate Admin Costs		(58,006)	44,829	12,977	200
Unallocated Costs	0	0	0	0	0
2nd Allocation	58,006	0	44,829	12,977	200
Total For 015 Finance - Purchasing					
Schedule .3 Total	2,738,394	0	2,116,309	612,648	9,437

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	44,789		44,789	1,532	46,321
005 Election Commission	1	0.540541	11,197		11,197	383	11,580
006 Law	2	1.081081	22,394		22,394		22,394
008 Human Resources	4	2.162162	44,789		44,789		44,789
010 General Services - Administration	56	30.270270	627,042		627,042		627,042
011 Historical Commission	1	0.540541	11,197		11,197	383	11,580
014 Information Technology Service	6	3.243243	67,183		67,183		67,183
015 Finance	5	2.702703	55,986		55,986	1,916	57,902
030 Sheriff's Office	2	1.081081	22,394		22,394	766	23,161
031 Police	2	1.081081	22,394		22,394	766	23,161
032 Fire	1	0.540541	11,197		11,197	383	11,580
033 Codes Administration	2	1.081081	22,394		22,394	766	23,161
037 Social Services	2	1.081081	22,394		22,394	766	23,161
038 Health	1	0.540541	11,197		11,197	383	11,580
039 Public Library	2	1.081081	22,394		22,394	766	23,161
040 Parks	4	2.162162	44,789		44,789	1,532	46,321
041 Arts Commission	1	0.540541	11,197		11,197	383	11,580
042 Transportation	11	5.945946	123,169		123,169	4,215	127,384
049 Office of Emergency Management	1	0.540541	11,197		11,197	383	11,580
061 Municipal Auditorium	1	0.540541	11,197		11,197	383	11,580
062 State Fair Board	3	1.621622	33,591		33,591	1,149	34,741
065 Water and Sewer*	67	36.216214	750,213		750,213	25,674	775,887
075 Metro Action Commission	6	3.243243	67,183		67,183	2,299	69,482
Schedule .4 Total for Competitive Procurements	185	100.000000	2,071,479		2,071,479	44,829	2,116,309

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,590		6,590	188	6,778
010 General Services - Administration	7	7.692308	46,128		46,128		46,128
014 Information Technology Service	14	15.384615	92,257		92,257		92,257
015 Finance - Administration	1	1.098901	6,590		6,590		6,590
016 Assessor of Property	1	1.098901	6,590		6,590	188	6,778
021 Public Defender	5	5.494505	32,949		32,949	940	33,889
030 Sheriff's Office	4	4.395604	26,359		26,359	752	27,111
031 Police	22	24.175826	144,976		144,976	4,139	149,115
038 Health	9	9.890110	59,308		59,308	1,693	61,001
039 Public Library	7	7.692308	46,128		46,128	1,316	47,445
040 Parks	3	3.296703	19,769		19,769	564	20,333
041 Arts Commission	2	2.197802	13,180		13,180	376	13,556
048 Internal Audit	2	2.197802	13,180		13,180	376	13,556
062 State Fair Board	1	1.098901	6,590		6,590	188	6,778
065 Water and Sewer*	8	8.791209	52,718		52,718	1,504	54,223
075 Metro Action Commission	2	2.197802	13,180		13,180	376	13,556
091 Emergency Communication Center	2	2.197802	13,180		13,180	376	13,556
Schedule .4 Total for Non-Competitive Procurements	91	100.000000	599,671		599,671	12,977	612,648

Allocation Basis: Number of Non-Competitive Procurements by Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,238		9,238	200	9,437
Schedule .4 Total for Agency Specific Procurements	100	100.000000	9,238		9,238	200	9,437

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	53,099	46,321	6,778	0
005 Election Commission	11,580	11,580	0	0
006 Law	22,394	22,394	0	0
008 Human Resources	44,789	44,789	0	0
010 General Services - Administration	673,171	627,042	46,128	0
011 Historical Commission	11,580	11,580	0	0
014 Information Technology Service	159,440	67,183	92,257	0
015 Finance	57,902	57,902	0	0
015 Finance - Administration	6,590	0	6,590	0
016 Assessor of Property	6,778	0	6,778	0
021 Public Defender	33,889	0	33,889	0
030 Sheriff's Office	50,272	23,161	27,111	0
031 Police	172,276	23,161	149,115	0
032 Fire	11,580	11,580	0	0
033 Codes Administration	23,161	23,161	0	0
037 Social Services	23,161	23,161	0	0
038 Health	82,018	11,580	61,001	9,437
039 Public Library	70,606	23,161	47,445	0
040 Parks	66,655	46,321	20,333	0
041 Arts Commission	25,136	11,580	13,556	0
042 Transportation	127,384	127,384	0	0
048 Internal Audit	13,556	0	13,556	0
049 Office of Emergency Management	11,580	11,580	0	0
061 Municipal Auditorium	11,580	11,580	0	0
062 State Fair Board	41,518	34,741	6,778	0
065 Water and Sewer*	830,109	775,887	54,223	0
075 Metro Action Commission	83,037	69,482	13,556	0
091 Emergency Communication Center	13,556	0	13,556	0
Direct Bill	0	0	0	0
Total	2,738,394	2,116,309	612,648	9,437

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	12,748	7,238	19,986	
010 General Services - Facilities	27,136	1,205	28,341	
010 General Services - Mail Services	13,691	379	14,070	
014 Information Technology Service	5,747	539	6,286	
015 Finance - Administration	294,249	13,508	307,757	
015 Finance - Grants & Cost Planning	106	6	112	
015 Finance - Office of Mgmt & Budget	1,086	19	1,106	
015 Finance - Operations	4,588	77	4,665	
015 Finance - Payroll	468	4	472	
015 Finance - Property Administration	262	8	270	
015 Finance - Treasury		112	112	
015 Finance - Diversity Equity & Inclusion		166	166	
030 Sheriff's Office - Security Services		2,625	2,625	
048 Internal Audit		528	528	
Total Allocated Additions:	384,171	26,418	410,589	410,589
Total To Be Allocated:	722,641	26,418		749,059

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	384,171	0	71,505	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	722,641	0	202,575	29,467	67,389
Allocation Step 2					
Inbound - All Others	26,418	0	4,916	0	0
2nd Allocation	26,418	0	4,916	0	0
Total For 015 Finance - Treasury					
Schedule .3 Total	749,059	0	207,491	29,467	67,389

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	127,227	99,270	86,169
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	59,568	150,285	113,864	99,493
Allocation Step 2				
Inbound - All Others	0	8,751	6,826	5,924
2nd Allocation	0	8,751	6,826	5,924
Total For 015 Finance - Treasury				
Schedule .3 Total	59,568	159,037	120,690	105,417

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	202,575		202,575	4,916	207,491
Schedule .4 Total for Collections - Convention Center	100	100.000000	202,575		202,575	4,916	207,491

Allocation Basis: Direct Allocation to 071 Convention Center Authority
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	275	0.029175	20		20		20
004 Mayor's Office - Administration	4,579	0.485793	327		327		327
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 & Inclusion	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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
035 Agricultural Extension	324	0.034374	23		23		23
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
FULL 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
FULL 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	4,739		4,739	294	5,033
001 Administrative - Corporate Dues	166.42	0.007351	11		11		11
001 Administrative - Employee Benefits	23,324.99	1.030251	1,548		1,548		1,548
001 Administrative - Facility Rental	213.37	0.009424	14		14		14
001 Administrative - Insurance	5,372.99	0.237322	357		357		357
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	488		488		488
002 Metropolitan Council	701.68	0.030993	47		47		47
003 Metropolitan Clerk	307.83	0.013597	20		20		20
003 Metropolitan Clerk - Records Center	53.33	0.002356	3		3		3
004 Mayor's Office	7,817.23	0.345282	519		519	32	551
004 Mayor's Office - Administration	1,113.02	0.049161	74		74		74
005 Election Commission	1,139.37	0.050325	76		76	5	80
006 Law	29,570.67	1.306119	1,963		1,963		1,963
007 Planning Commission	19,045.72	0.841238	1,264		1,264	78	1,342
008 Human Resources	1,552.11	0.068556	103		103		103
009 Register of Deeds	101.53	0.004485	7		7	0	7
010 General Services	4,986.26	0.220240	331		331	20	351
010 General Services - Administration	239.06	0.010559	16		16		16
010 General Services - Facilities	18,917.22	0.835562	1,256		1,256		1,256
010 General Services - Fleet Management	13,017.00	0.574953	864		864		864
010 General Services - Mail Services	295.19	0.013038	20		20		20
010 General Services - Surplus Property	2,450.00	0.108215	163		163	10	173
011 Historical Commission	365.42	0.016140	24		24	1	26
012 Employee Benefit Board	115,740.42	5.112184	7,683		7,683	476	8,159
014 Information Technology Service	31,747.75	1.402279	2,107		2,107		2,107
015 Finance	16,299.42	0.719936	1,082		1,082	67	1,149
015 Finance - Accountability	125.09	0.005525	8		8		8
015 Finance - Administration	348.07	0.015374	23		23		23
015 Finance - Business Assistance	280.17	0.012375	19		19		19
015 Finance - Grants & Cost Planning	86.67	0.003828	6		6		6
015 Finance - Office of Mgmt & Budget	371.16	0.016394	25		25		25
015 Finance - Operations	735.89	0.032504	49		49		49
015 Finance - Payroll	230.02	0.010160	15		15		15
015 Finance - Property Administration	130.52	0.005765	9		9		9
015 Finance - Purchasing	364.88	0.016117	24		24		24
015 Finance - Treasury	147.89	0.006532	10		10		10
015 Finance - Diversity Equity & Inclus	61.58	0.002720	4		4	0	4
016 Assessor of Property	2,085.91	0.092133	138		138	9	147
017 Trustee	505.02	0.022306	33		33	2	35
018 County Clerk	1,923.70	0.084969	128		128	8	135
019 District Attorney	3,429.78	0.151491	228		228	14	242
021 Public Defender	2,377.83	0.105027	158		158	10	168
022 Juvenile Court Clerk	348.23	0.015381	23		23	1	24
023 Circuit Court Clerk	750.34	0.033142	50		50	3	53
024 Criminal Court Clerk	1,783.48	0.078775	118		118	7	126
025 Clerk and Master - Chancery	380.07	0.016787	25		25	1	27
026 Juvenile Court	3,963.52	0.175066	263		263	16	279
027 General Sessions Court	4,183.02	0.184761	278		278	17	295
028 State Trial Courts	3,336.17	0.147357	221		221	14	235

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	1,156.59	0.051086	77		77	5	81
030 Sheriff's Office	30,962.63	1.367601	2,055		2,055	127	2,182
030 Sheriff's Office - Security Services	3,913.76	0.172868	260		260	16	276
031 Police	73,581.21	3.250038	4,884		4,884	303	5,187
032 Fire	42,489.64	1.876742	2,820		2,820	175	2,995
033 Codes Administration	5,391.27	0.238129	358		358	22	380
034 Beer Board	159.35	0.007038	11		11	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
037 Social Services	4,262.21	0.188259	283		283	17	300
038 Health	21,694.62	0.958238	1,440		1,440	89	1,529
038 Health - Employee Health & Wellness	250.02	0.011043	17		17	1	18
039 Public Library	20,357.72	0.899188	1,351		1,351	84	1,435
040 Parks	26,896.51	1.188003	1,785		1,785	111	1,896
041 Arts Commission	964.29	0.042592	64		64	4	68
042 Transportation	27,993.01	1.236434	1,858		1,858	115	1,973
044 Human Relations Commission	131.39	0.005803	9		9	0	9
047 Criminal Justice Planning	128.21	0.005663	8		8	0	9
048 Internal Audit	331.11	0.014625	22		22	1	23
049 Office of Emergency Management	8,897.75	0.393008	591		591	36	627
051 Office of Family Safety	913.40	0.040344	61		61	4	64
052 Community Oversight Board	294.24	0.012996	19		19	1	21
060 Farmer's Market	759.00	0.033525	50		50	3	53
061 Municipal Auditorium	4,486.85	0.198181	298		298	18	316
062 State Fair Board	1,495.70	0.066064	99		99	6	105
064 Sports Authority	58,220.96	2.571585	3,865		3,865	239	4,104
065 Water and Sewer*	558,422.59	24.665192	37,073		37,073	2,305	39,378
067 General Hospital	1,964.45	0.086769	130		130	8	138
068 District Energy System (DES)	6,980.32	0.308317	463		463	29	492
070 Community Education Commission	14.00	0.000618	1		1	0	1
071 Convention Center Authority	220,580.00	9.742885	14,642		14,642	908	15,550
075 Metro Action Commission	28,316.86	1.250739	1,880		1,880	116	1,996
077 Metro Development & Housing Authorit	2,827.40	0.124885	188		188	12	199
078 Metropolitan Transit Authority (MTA)	12,604.14	0.556717	837		837	52	888
080 Metro Nashville Public Schools (MNPS)	254,275.69	11.231204	16,879		16,879	1,046	17,925
083 Industrial Development Board	79.00	0.003489	5		5	0	5
090 Debt Service	77,094.00	3.405195	5,117		5,117	317	5,435
091 Emergency Communication Center	4,359.79	0.192569	289		289	18	307
Bordeaux Longterm Care	51.85	0.002290	3		3	0	4
Hospital Authority	12,047.87	0.532147	800		800	49	849
Knowles Home	481.33	0.021260	32		32	2	34
Medical Examiner	1,388.68	0.061337	92		92	6	98
All Other	345,071.00	15.241577	22,906		22,906	1,420	24,325
Schedule .4 Total for Cash Operations	2,264,011.06	100.000000	150,285		150,285	8,751	159,037

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
FULL 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	26		26		26
002 Metropolitan Council	1,868	0.284081	323		323		323
003 Metropolitan Clerk	222	0.033761	38		38		38
003 Metropolitan Clerk - Records Center	54	0.008212	9		9		9
004 Mayor's Office	66	0.010037	11		11	1	12
004 Mayor's Office - Administration	971	0.147668	168		168		168
005 Election Commission	13,895	2.113122	2,406		2,406	148	2,554
006 Law	1,447	0.220057	250		250		250
007 Planning Commission	1,656	0.251841	287		287	18	304
008 Human Resources	2,105	0.320124	365		365		365
009 Register of Deeds	232	0.035282	40		40	2	42
010 General Services - Administration	1,643	0.249864	284		284		284
010 General Services - Facilities	862	0.131091	149		149		149
010 General Services - Fleet Management	1,330	0.202264	230		230		230
010 General Services - Mail Services	134	0.020378	23		23		23
010 General Services - Surplus Property	207	0.031480	36		36	2	38
011 Historical Commission	394	0.059919	68		68	4	72
012 Employee Benefit Board	22	0.003346	4		4	0	4
014 Information Technology Service	4,568	0.694692	791		791		791
015 Finance	210	0.031936	36		36	2	38
015 Finance - Accountability	111	0.016881	19		19		19
015 Finance - Administration	1,061	0.161355	184		184		184
015 Finance - Business Assistance	307	0.046688	53		53		53
015 Finance - Grants & Cost Planning	81	0.012318	14		14		14
015 Finance - Office of Mgmt & Budget	344	0.052315	60		60		60
015 Finance - Operations	750	0.114058	130		130		130
015 Finance - Payroll	230	0.034978	40		40		40
015 Finance - Property Administration	100	0.015208	17		17		17
015 Finance - Purchasing	374	0.056877	65		65		65
015 Finance - Treasury	267	0.040605	46		46		46
015 Finance - Diversity Equity & Inclus	60	0.009125	10		10	1	11
016 Assessor of Property	2,894	0.440113	501		501	31	532
017 Trustee	895	0.136110	155		155	9	164
018 County Clerk	2,607	0.396467	451		451	28	479
019 District Attorney	2,784	0.423385	482		482	30	512
021 Public Defender	2,603	0.395859	451		451	28	478
022 Juvenile Court Clerk	921	0.140064	159		159	10	169
023 Circuit Court Clerk	1,754	0.266745	304		304	19	322
024 Criminal Court Clerk	2,759	0.419583	478		478	29	507
025 Clerk and Master - Chancery	601	0.091399	104		104	6	110
026 Juvenile Court	3,719	0.565577	644		644	40	684
027 General Sessions Court	4,105	0.624280	711		711	44	754
028 State Trial Courts	4,517	0.686936	782		782	48	830
029 Justice Integration Services	544	0.082730	94		94	6	100
030 Sheriff's Office	27,828	4.232022	4,819		4,819	297	5,116
030 Sheriff's Office - Security Services	1,870	0.284386	324		324	20	344
031 Police	63,513	9.658920	10,998		10,998	679	11,677
032 Fire	42,723	6.497222	7,398		7,398	456	7,854
033 Codes Administration	4,150	0.631123	719		719	44	763
034 Beer Board	180	0.027374	31		31	2	33
035 Agricultural Extension	155	0.023572	27		27	2	28

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
037 Social Services	3,196	0.486041	553		553	34	587
038 Health	16,849	2.562360	2,918		2,918	180	3,098
038 Health - Employee Health & Wellness	163	0.024789	28		28	2	30
039 Public Library	10,934	1.662819	1,893		1,893	117	2,010
040 Parks	18,642	2.835035	3,228		3,228	199	3,427
041 Arts Commission	379	0.057638	66		66	4	70
042 Transportation	11,984	1.822501	2,075		2,075	128	2,203
044 Human Relations Commission	101	0.015360	17		17	1	18
047 Criminal Justice Planning	93	0.014143	16		16	1	17
048 Internal Audit	293	0.044559	51		51	3	54
049 Office of Emergency Management	400	0.060831	69		69	4	73
051 Office of Family Safety	945	0.143714	164		164	10	174
052 Community Oversight Board	204	0.031024	35		35	2	37
060 Farmer's Market	217	0.033001	37		37	2	40
061 Municipal Auditorium	314	0.047752	54		54	3	58
062 State Fair Board	986	0.149949	171		171	10	181
064 Sports Authority	115	0.017489	20		20	1	21
065 Water and Sewer*	31,204	4.745436	5,403		5,403	333	5,736
070 Community Education Commission	31	0.004714	5		5	0	6
071 Convention Center Authority	3,860	0.587020	668		668	41	709
075 Metro Action Commission	9,871	1.501160	1,709		1,709	105	1,815
078 Metropolitan Transit Authority (MTA)	37	0.005627	6		6	0	7
080 Metro Nashville Public Schools (MNPS)	324,433	49.339065	56,185		56,185	3,475	59,660
091 Emergency Communication Center	5,392	0.820004	934		934	58	991
Airport Authority	120	0.018249	21		21	1	22
Bordeaux Longterm Care	3,565	0.542157	617		617	38	655
Hospital Authority	5,771	0.877641	999		999	62	1,061
Knowles Home	388	0.059006	67		67	4	71
All Other	227	0.034522	39		39	2	41
Schedule .4 Total for Investment Cmtee Support	657,558	100.000000	113,864		113,864	6,826	120,690

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,558		2,558	162	2,720
001 Administrative - Corporate Dues	685	0.017733	18		18		18
001 Administrative - Employee Benefits	61,899	1.602443	1,594		1,594		1,594
001 Administrative - Facility Rental	878	0.022730	23		23		23
001 Administrative - Insurance	6,635	0.171767	171		171		171
001 Administrative - Post Audits	1,080	0.027959	28		28		28
001 Administrative - Gen Svcs Energy	574	0.014860	15		15		15
001 Administrative - Miscellaneous	61	0.001579	2		2		2
002 Metropolitan Council	2,884	0.074661	74		74		74
003 Metropolitan Clerk	706	0.018277	18		18		18
003 Metropolitan Clerk - Records Center	219	0.005669	6		6		6
004 Mayor's Office	868	0.022471	22		22	1	24
004 Mayor's Office - Administration	4,579	0.118541	118		118		118
005 Election Commission	4,407	0.114089	113		113	7	121
006 Law	21,845	0.565524	563		563		563
007 Planning Commission	6,491	0.168039	167		167	11	178
008 Human Resources	6,385	0.165295	164		164		164
009 Register of Deeds	3,066	0.079373	79		79	5	84
010 General Services	3,676	0.095164	95		95	6	101
010 General Services - Administration	983	0.025448	25		25		25
010 General Services - Facilities	24,986	0.646838	643		643		643
010 General Services - Fleet Management	42,722	1.105988	1,100		1,100		1,100
010 General Services - Mail Services	1,214	0.031428	31		31		31
010 General Services - Surplus Property	708	0.018329	18		18	1	19
011 Historical Commission	1,410	0.036502	36		36	2	38
012 Employee Benefit Board	659,602	17.075797	16,989		16,989	1,078	18,068
014 Information Technology Service	48,900	1.265925	1,259		1,259		1,259
015 Finance	1,059	0.027415	27		27	2	29
015 Finance - Accountability	515	0.013332	13		13		13
015 Finance - Administration	1,432	0.037072	37		37		37
015 Finance - Business Assistance	1,152	0.029823	30		30		30
015 Finance - Grants & Cost Planning	357	0.009242	9		9		9
015 Finance - Office of Mgmt & Budget	1,527	0.039531	39		39		39
015 Finance - Operations	3,027	0.078363	78		78		78
015 Finance - Payroll	946	0.024490	24		24		24
015 Finance - Property Administration	537	0.013902	14		14		14
015 Finance - Purchasing	1,501	0.038858	39		39		39
015 Finance - Treasury	1,379	0.035700	35		35		35
015 Finance - Diversity Equity & Inclusion	253	0.006550	6		6	0	7
016 Assessor of Property	7,781	0.201435	200		200	13	213
017 Trustee	2,561	0.066299	66		66	4	70
018 County Clerk	5,617	0.145413	145		145	9	154
019 District Attorney	10,452	0.270582	269		269	17	286
021 Public Defender	9,781	0.253211	252		252	16	268
022 Juvenile Court Clerk	2,362	0.061148	61		61	4	65
023 Circuit Court Clerk	8,718	0.225692	224		224	14	239
024 Criminal Court Clerk	6,950	0.179922	179		179	11	190
025 Clerk and Master - Chancery	1,563	0.040463	40		40	2	43
026 Juvenile Court	15,903	0.411697	410		410	26	435
027 General Sessions Court	13,513	0.349825	348		348	22	370
028 State Trial Courts	13,588	0.351767	350		350	22	372

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	101		101	6	107
030 Sheriff's Office	78,377	2.029026	2,019		2,019	128	2,147
030 Sheriff's Office - Security Services	16,099	0.416771	415		415	26	441
031 Police	246,599	6.383962	6,352		6,352	403	6,755
032 Fire	165,253	4.278075	4,256		4,256	270	4,526
033 Codes Administration	12,545	0.324765	323		323	20	344
034 Beer Board	656	0.016983	17		17	1	18
035 Agricultural Extension	324	0.008388	8		8	0	9
037 Social Services	9,996	0.258777	257		257	16	274
038 Health	70,425	1.823165	1,814		1,814	115	1,929
038 Health - Employee Health & Wellness	1,028	0.026613	26		26	2	28
039 Public Library	38,304	0.991615	987		987	63	1,049
040 Parks	47,234	1.222795	1,217		1,217	77	1,294
041 Arts Commission	1,623	0.042016	42		42	3	44
042 Transportation	50,936	1.318633	1,312		1,312	83	1,395
044 Human Relations Commission	540	0.013980	14		14	1	15
047 Criminal Justice Planning	527	0.013643	13		13	1	14
048 Internal Audit	1,357	0.035130	35		35	2	37
049 Office of Emergency Management	9,109	0.235814	235		235	15	249
051 Office of Family Safety	3,529	0.091359	91		91	6	96
052 Community Oversight Board	1,031	0.026691	27		27	2	28
060 Farmer's Market	2,299	0.059517	59		59	4	63
061 Municipal Auditorium	2,099	0.054339	54		54	3	57
062 State Fair Board	3,832	0.099203	99		99	6	105
064 Sports Authority	39,758	1.029256	1,024		1,024	65	1,089
065 Water and Sewer*	219,680	5.687082	5,658		5,658	359	6,017
068 District Energy System (DES)	18,041	0.467046	465		465	29	494
070 Community Education Commission	13	0.000337	0		0	0	0
071 Convention Center Authority	102,914	2.664241	2,651		2,651	168	2,819
075 Metro Action Commission	91,688	2.373622	2,362		2,362	150	2,511
078 Metropolitan Transit Authority (MTA)	286	0.007404	7		7	0	8
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	38,068		38,068	2,423	40,490
091 Emergency Communication Center	17,859	0.462334	460		460	29	489
Bordeaux Longterm Care	213	0.005514	5		5	0	6
Knowles Home	1,980	0.051258	51		51	3	54
Medical Examiner	5,712	0.147872	147		147	9	156
Schedule .4 Total for Investor Relations	3,862,789	100.000000	99,493		99,493	5,924	105,417

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,292	0	0	1,539	0
001 Administrative - Corporate Dues	78	0	0	49	0
001 Administrative - Employee Benefits	7,594	0	0	4,425	0
001 Administrative - Facility Rental	99	0	0	63	0
001 Administrative - Insurance	1,002	0	0	474	0
001 Administrative - Post Audits	122	0	0	77	0
001 Administrative - Gen Svcs Energy	65	0	0	41	0
001 Administrative - Miscellaneous	494	0	0	4	0
002 Metropolitan Council	650	0	0	206	0
003 Metropolitan Clerk	122	0	0	45	0
003 Metropolitan Clerk - Records Center	34	0	0	16	0
004 Mayor's Office	606	0	0	20	0
004 Mayor's Office - Administration	687	0	0	327	0
005 Election Commission	3,070	0	0	315	0
006 Law	3,242	0	0	466	0
007 Planning Commission	31,721	0	29,467	430	0
008 Human Resources	1,088	0	0	456	0
009 Register of Deeds	157	0	0	24	0
010 General Services	452	0	0	0	0
010 General Services - Administration	396	0	0	70	0
010 General Services - Facilities	3,722	0	0	1,674	0
010 General Services - Fleet Management	2,195	0	0	0	0
010 General Services - Mail Services	161	0	0	87	0
010 General Services - Surplus Property	230	0	0	0	0
011 Historical Commission	228	0	0	92	0
012 Employee Benefit Board	26,230	0	0	0	0
014 Information Technology Service	4,158	0	0	0	0
015 Finance	1,216	0	0	0	0
015 Finance - Accountability	77	0	0	37	0
015 Finance - Administration	346	0	0	102	0
015 Finance - Business Assistance	184	0	0	82	0
015 Finance - Grants & Cost Planning	54	0	0	26	0
015 Finance - Office of Mgmt & Budget	232	0	0	109	0
015 Finance - Operations	473	0	0	216	0
015 Finance - Payroll	147	0	0	68	0
015 Finance - Property Administration	78	0	0	38	0
015 Finance - Purchasing	235	0	0	107	0
015 Finance - Treasury	112	0	0	21	0
015 Finance - Diversity Equity & Inclus	40	0	0	18	0
016 Assessor of Property	1,447	0	0	555	0
017 Trustee	444	0	0	174	0
018 County Clerk	1,147	0	0	378	0
019 District Attorney	1,741	0	0	702	0
021 Public Defender	1,613	0	0	699	0
022 Juvenile Court Clerk	416	0	0	157	0
023 Circuit Court Clerk	834	0	0	221	0
024 Criminal Court Clerk	1,310	0	0	487	0
025 Clerk and Master - Chancery	291	0	0	112	0
026 Juvenile Court	2,349	0	0	950	0
027 General Sessions Court	2,343	0	0	924	0
028 State Trial Courts	2,150	0	0	713	0
029 Justice Integration Services	568	0	0	280	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	14,899	0	0	5,454	0
030 Sheriff's Office - Security Services	2,211	0	0	1,151	0
031 Police	40,730	0	0	17,111	0
032 Fire	26,597	0	0	11,221	0
033 Codes Administration	2,373	0	0	887	0
034 Beer Board	109	0	0	47	0
035 Agricultural Extension	66	0	0	23	0
037 Social Services	1,658	0	0	497	0
038 Health	8,340	0	0	1,785	0
038 Health - Employee Health & Wellness	149	0	0	74	0
039 Public Library	6,847	0	0	2,354	0
040 Parks	9,761	0	0	3,144	0
041 Arts Commission	265	0	0	83	0
042 Transportation	8,687	0	0	3,115	0
044 Human Relations Commission	81	0	0	39	0
047 Criminal Justice Planning	78	0	0	38	0
048 Internal Audit	211	0	0	97	0
049 Office of Emergency Management	1,042	0	0	92	0
051 Office of Family Safety	518	0	0	184	0
052 Community Oversight Board	158	0	0	72	0
060 Farmer's Market	156	0	0	0	0
061 Municipal Auditorium	431	0	0	0	0
062 State Fair Board	391	0	0	0	0
064 Sports Authority	5,214	0	0	0	0
065 Water and Sewer*	51,131	0	0	0	0
067 General Hospital	138	0	0	0	0
068 District Energy System (DES)	986	0	0	0	0
070 Community Education Commission	7	0	0	0	0
071 Convention Center Authority	226,569	207,491	0	0	0
075 Metro Action Commission	6,322	0	0	0	0
077 Metro Development & Housing Authorit	199	0	0	0	0
078 Metropolitan Transit Authority (MTA)	903	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	118,075	0	0	0	0
083 Industrial Development Board	5	0	0	0	0
090 Debt Service	5,435	0	0	0	0
091 Emergency Communication Center	3,064	0	0	1,277	0
Airport Authority	22	0	0	0	0
Bordeaux Longterm Care	680	0	0	15	0
Hospital Authority	1,910	0	0	0	0
Knowles Home	301	0	0	142	0
Medical Examiner	662	0	0	408	0
All Other	83,935	0	0	0	59,568
Direct Bill	0	0	0	0	0
Total	749,059	207,491	29,467	67,389	59,568

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,033	0	2,720
001 Administrative - Corporate Dues	11	0	18
001 Administrative - Employee Benefits	1,548	26	1,594
001 Administrative - Facility Rental	14	0	23
001 Administrative - Insurance	357	0	171
001 Administrative - Post Audits	17	0	28
001 Administrative - Gen Svcs Energy	9	0	15
001 Administrative - Miscellaneous	488	0	2
002 Metropolitan Council	47	323	74
003 Metropolitan Clerk	20	38	18
003 Metropolitan Clerk - Records Center	3	9	6
004 Mayor's Office	551	12	24
004 Mayor's Office - Administration	74	168	118
005 Election Commission	80	2,554	121
006 Law	1,963	250	563
007 Planning Commission	1,342	304	178
008 Human Resources	103	365	164
009 Register of Deeds	7	42	84
010 General Services	351	0	101
010 General Services - Administration	16	284	25
010 General Services - Facilities	1,256	149	643
010 General Services - Fleet Management	864	230	1,100
010 General Services - Mail Services	20	23	31
010 General Services - Surplus Property	173	38	19
011 Historical Commission	26	72	38
012 Employee Benefit Board	8,159	4	18,068
014 Information Technology Service	2,107	791	1,259
015 Finance	1,149	38	29
015 Finance - Accountability	8	19	13
015 Finance - Administration	23	184	37
015 Finance - Business Assistance	19	53	30
015 Finance - Grants & Cost Planning	6	14	9
015 Finance - Office of Mgmt & Budget	25	60	39
015 Finance - Operations	49	130	78
015 Finance - Payroll	15	40	24
015 Finance - Property Administration	9	17	14
015 Finance - Purchasing	24	65	39
015 Finance - Treasury	10	46	35
015 Finance - Diversity Equity & Inclus	4	11	7
016 Assessor of Property	147	532	213
017 Trustee	35	164	70
018 County Clerk	135	479	154
019 District Attorney	242	512	286
021 Public Defender	168	478	268
022 Juvenile Court Clerk	24	169	65
023 Circuit Court Clerk	53	322	239
024 Criminal Court Clerk	126	507	190
025 Clerk and Master - Chancery	27	110	43
026 Juvenile Court	279	684	435
027 General Sessions Court	295	754	370
028 State Trial Courts	235	830	372
029 Justice Integration Services	81	100	107

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,182	5,116	2,147
030 Sheriff's Office - Security Services	276	344	441
031 Police	5,187	11,677	6,755
032 Fire	2,995	7,854	4,526
033 Codes Administration	380	763	344
034 Beer Board	11	33	18
035 Agricultural Extension	5	28	9
037 Social Services	300	587	274
038 Health	1,529	3,098	1,929
038 Health - Employee Health & Wellness	18	30	28
039 Public Library	1,435	2,010	1,049
040 Parks	1,896	3,427	1,294
041 Arts Commission	68	70	44
042 Transportation	1,973	2,203	1,395
044 Human Relations Commission	9	18	15
047 Criminal Justice Planning	9	17	14
048 Internal Audit	23	54	37
049 Office of Emergency Management	627	73	249
051 Office of Family Safety	64	174	96
052 Community Oversight Board	21	37	28
060 Farmer's Market	53	40	63
061 Municipal Auditorium	316	58	57
062 State Fair Board	105	181	105
064 Sports Authority	4,104	21	1,089
065 Water and Sewer*	39,378	5,736	6,017
067 General Hospital	138	0	0
068 District Energy System (DES)	492	0	494
070 Community Education Commission	1	6	0
071 Convention Center Authority	15,550	709	2,819
075 Metro Action Commission	1,996	1,815	2,511
077 Metro Development & Housing Authorit	199	0	0
078 Metropolitan Transit Authority (MTA)	888	7	8
080 Metro Nashville Public Schools (MNPS)	17,925	59,660	40,490
083 Industrial Development Board	5	0	0
090 Debt Service	5,435	0	0
091 Emergency Communication Center	307	991	489
Airport Authority	0	22	0
Bordeaux Longterm Care	4	655	6
Hospital Authority	849	1,061	0
Knowles Home	34	71	54
Medical Examiner	98	0	156
All Other	24,325	41	0
Direct Bill	0	0	0
Total	159,037	120,690	105,417

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	63,058	2,895	65,953	
015 Finance - Grants & Cost Planning	19	1	20	
015 Finance - Office of Mgmt & Budget	224	4	228	
015 Finance - Operations	481	8	489	
015 Finance - Payroll	105	1	106	
015 Finance - Property Administration	48	1	49	
015 Finance - Treasury	39	1	40	
015 Finance - Diversity Equity & Inclus		34	34	
048 Internal Audit		97	97	
Total Allocated Additions:	<u>64,040</u>	<u>3,042</u>	67,082	67,082
Total To Be Allocated:	<u>317,337</u>	<u>3,042</u>		<u>320,379</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	64,040	0	64,040
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	317,337	0	317,337
Allocation Step 2			
Inbound - All Others	3,042	0	3,042
2nd Allocation	3,042	0	3,042
Total For 015 Finance - Diversity Equity & Inclusion			
Schedule .3 Total	320,379	0	320,379

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
001 Administrative - Direct	31,261	0.984821	3,125		3,125	32	3,157
001 Administrative - Corporate Dues	784	0.024698	78		78		78
001 Administrative - Employee Benefits	81,679	2.573147	8,166		8,166		8,166
001 Administrative - Facility Rental	967	0.030464	97		97		97
001 Administrative - Insurance	6,885	0.216899	688		688		688
001 Administrative - Post Audits	3,301	0.103992	330		330		330
001 Administrative - Miscellaneous	3,132	0.098668	313		313		313
002 Metropolitan Council	3,187	0.100401	319		319		319
003 Metropolitan Clerk	875	0.027565	87		87		87
003 Metropolitan Clerk - Records Center	281	0.008852	28		28		28
004 Mayor's Office	539	0.016980	54		54	1	54
004 Mayor's Office - Administration	4,877	0.153641	488		488		488
005 Election Commission	4,406	0.138803	440		440	5	445
006 Law	7,447	0.234604	744		744		744
007 Planning Commission	7,441	0.234415	744		744	8	751
008 Human Resources	6,629	0.208834	663		663		663
009 Register of Deeds	296	0.009325	30		30	0	30
010 General Services - Administration	1,307	0.041175	131		131		131
010 General Services - Facilities	23,719	0.747224	2,371		2,371		2,371
010 General Services - Fleet Management	25,594	0.806292	2,559		2,559		2,559
010 General Services - Mail Services	1,140	0.035914	114		114		114
010 General Services - Surplus Property	824	0.025959	82		82	1	83
011 Historical Commission	1,472	0.046373	147		147	1	149
014 Information Technology Service	37,431	1.179195	3,742		3,742		3,742
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	135		135		135
015 Finance - Business Assistance	1,148	0.036166	115		115		115
015 Finance - Grants & Cost Planning	351	0.011058	35		35		35
015 Finance - Office of Mgmt & Budget	1,812	0.057084	181		181		181
015 Finance - Operations	3,091	0.097376	309		309		309
015 Finance - Payroll	1,022	0.032196	102		102		102
015 Finance - Property Administration	614	0.019343	61		61		61
015 Finance - Purchasing	1,503	0.047349	150		150		150
015 Finance - Treasury	1,663	0.052390	166		166		166
015 Finance - Diversity Equity & Inclus	343	0.010806	34		34		34
016 Assessor of Property	9,210	0.290144	921		921	9	930
017 Trustee	2,874	0.090540	287		287	3	290
018 County Clerk	5,759	0.181427	576		576	6	582
019 District Attorney	11,262	0.354789	1,126		1,126	12	1,137
021 Public Defender	10,841	0.341526	1,084		1,084	11	1,095
022 Juvenile Court Clerk	2,213	0.069717	221		221	2	223
023 Circuit Court Clerk	3,495	0.110104	349		349	4	353
024 Criminal Court Clerk	7,112	0.224051	711		711	7	718
025 Clerk and Master - Chancery	1,745	0.054973	174		174	2	176
026 Juvenile Court	16,522	0.520495	1,652		1,652	17	1,669
027 General Sessions Court	13,672	0.430711	1,367		1,367	14	1,381
028 State Trial Courts	13,457	0.423938	1,345		1,345	14	1,359
029 Justice Integration Services	3,975	0.125225	397		397	4	401
030 Sheriff's Office	77,178	2.431351	7,716		7,716	79	7,795
030 Sheriff's Office - Security Services	15,155	0.477431	1,515		1,515	16	1,531

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
031 Police	249,436	7.858024	24,936		24,936	257	25,193
032 Fire	157,154	4.950849	15,711		15,711	162	15,873
033 Codes Administration	13,605	0.428601	1,360		1,360	14	1,374
034 Beer Board	656	0.020666	66		66	1	66
035 Agricultural Extension	370	0.011656	37		37	0	37
037 Social Services	11,087	0.349276	1,108		1,108	11	1,120
038 Health	84,171	2.651653	8,415		8,415	87	8,501
038 Health - Employee Health & Wellness	775	0.024415	77		77	1	78
039 Public Library	36,205	1.140572	3,619		3,619	37	3,657
040 Parks	51,499	1.622382	5,148		5,148	53	5,201
041 Arts Commission	2,271	0.071544	227		227	2	229
042 Transportation	58,273	1.835784	5,826		5,826	60	5,886
044 Human Relations Commission	555	0.017484	55		55	1	56
047 Criminal Justice Planning	588	0.018524	59		59	1	59
048 Internal Audit	1,633	0.051445	163		163	2	165
049 Office of Emergency Management	2,772	0.087327	277		277	3	280
051 Office of Family Safety	4,123	0.129888	412		412	4	416
052 Community Oversight Board	1,566	0.049334	157		157	2	158
060 Farmer's Market	1,952	0.061494	195		195	2	197
061 Municipal Auditorium	3,940	0.124122	394		394	4	398
062 State Fair Board	3,144	0.099046	314		314	3	317
064 Sports Authority	21,196	0.667741	2,119		2,119	22	2,141
065 Water and Sewer*	251,805	7.932654	25,173		25,173	259	25,432
068 District Energy System (DES)	14,228	0.448227	1,422		1,422	15	1,437
071 Convention Center Authority	49,867	1.570968	4,985		4,985	51	5,036
075 Metro Action Commission	117,799	3.711042	11,777		11,777	121	11,898
080 Metro Nashville Public Schools (MNPS)	1,543,612	48.628663	154,321		154,321	1,594	155,915
091 Emergency Communication Center	17,889	0.563560	1,788		1,788	18	1,807
Bordeaux Longterm Care	320	0.010081	32		32	0	32
Knowles Home	2,100	0.066157	210		210	2	212
Medical Examiner	5,924	0.186625	592		592	6	598
Schedule .4 Total for Diversity, Equity & Inclusion	3,174,284	100.000000	317,337		317,337	3,042	320,379

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

Allocation Source: FY 2022 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,157	3,157
001 Administrative - Corporate Dues	78	78
001 Administrative - Employee Benefits	8,166	8,166
001 Administrative - Facility Rental	97	97
001 Administrative - Insurance	688	688
001 Administrative - Post Audits	330	330
001 Administrative - Miscellaneous	313	313
002 Metropolitan Council	319	319
003 Metropolitan Clerk	87	87
003 Metropolitan Clerk - Records Center	28	28
004 Mayor's Office	54	54
004 Mayor's Office - Administration	488	488
005 Election Commission	445	445
006 Law	744	744
007 Planning Commission	751	751
008 Human Resources	663	663
009 Register of Deeds	30	30
010 General Services - Administration	131	131
010 General Services - Facilities	2,371	2,371
010 General Services - Fleet Management	2,559	2,559
010 General Services - Mail Services	114	114
010 General Services - Surplus Property	83	83
011 Historical Commission	149	149
014 Information Technology Service	3,742	3,742
015 Finance	34	34
015 Finance - Accountability	58	58
015 Finance - Administration	135	135
015 Finance - Business Assistance	115	115
015 Finance - Grants & Cost Planning	35	35
015 Finance - Office of Mgmt & Budget	181	181
015 Finance - Operations	309	309
015 Finance - Payroll	102	102
015 Finance - Property Administration	61	61
015 Finance - Purchasing	150	150
015 Finance - Treasury	166	166
015 Finance - Diversity Equity & Inclus	34	34
016 Assessor of Property	930	930
017 Trustee	290	290
018 County Clerk	582	582
019 District Attorney	1,137	1,137
021 Public Defender	1,095	1,095
022 Juvenile Court Clerk	223	223
023 Circuit Court Clerk	353	353
024 Criminal Court Clerk	718	718
025 Clerk and Master - Chancery	176	176
026 Juvenile Court	1,669	1,669
027 General Sessions Court	1,381	1,381
028 State Trial Courts	1,359	1,359
029 Justice Integration Services	401	401
030 Sheriff's Office	7,795	7,795
030 Sheriff's Office - Security Services	1,531	1,531
031 Police	25,193	25,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
032 Fire	15,873	15,873
033 Codes Administration	1,374	1,374
034 Beer Board	66	66
035 Agricultural Extension	37	37
037 Social Services	1,120	1,120
038 Health	8,501	8,501
038 Health - Employee Health & Wellness	78	78
039 Public Library	3,657	3,657
040 Parks	5,201	5,201
041 Arts Commission	229	229
042 Transportation	5,886	5,886
044 Human Relations Commission	56	56
047 Criminal Justice Planning	59	59
048 Internal Audit	165	165
049 Office of Emergency Management	280	280
051 Office of Family Safety	416	416
052 Community Oversight Board	158	158
060 Farmer's Market	197	197
061 Municipal Auditorium	398	398
062 State Fair Board	317	317
064 Sports Authority	2,141	2,141
065 Water and Sewer*	25,432	25,432
068 District Energy System (DES)	1,437	1,437
071 Convention Center Authority	5,036	5,036
075 Metro Action Commission	11,898	11,898
080 Metro Nashville Public Schools (MNPS)	155,915	155,915
091 Emergency Communication Center	1,807	1,807
Bordeaux Longterm Care	32	32
Knowles Home	212	212
Medical Examiner	598	598
Direct Bill	0	0
Total	320,379	320,379

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	303,831	13,499	317,330	
010 General Services - Mail Services	91,401	2,530	93,931	
014 Information Technology Service	222,184	13,977	236,161	
015 Finance - Grants & Cost Planning	1,232	72	1,305	
015 Finance - Office of Mgmt & Budget	9,900	176	10,076	
015 Finance - Operations	16,941	275	17,216	
015 Finance - Payroll	3,279	30	3,308	
015 Finance - Property Administration	3,062	92	3,154	
015 Finance - Treasury	2,149	62	2,211	
015 Finance - Diversity Equity & Inclus	1,515	16	1,531	
030 Sheriff's Office - Security Services		34,882	34,882	
048 Internal Audit		6,161	6,161	
Total Allocated Additions:	717,485	71,786	789,271	789,271
Total To Be Allocated:	4,725,274	71,786		4,797,060

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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 Telecommnct'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
FULL 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	717,485	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,725,274	0	795,355	487,580	161,650
Allocation Step 2					
Inbound - All Others	71,786	0	0	0	0
2nd Allocation	71,786	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	4,797,060	0	795,355	487,580	161,650

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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 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
FULL 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
FULL 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
FULL 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
FULL 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	717,485
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	41,348	717,485
Allocation Step 2		
Inbound - All Others	0	71,786
2nd Allocation	0	71,786
Total For 030 Sheriff's Office - Security Services		
Schedule .3 Total	41,348	789,271

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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 - Administration	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
FULL 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
FULL 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
FULL 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
FULL 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 - Administration	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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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	717,485		717,485	71,786	789,271
Schedule .4 Total for Admin Support Svcs	100	100.000000	717,485		717,485	71,786	789,271

Allocation Basis: Direct Allocation to 030 Sheriff's Office
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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	1,430,961	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
FULL 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	4,797,060	795,355	487,580	161,650	478,137

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - Administration	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
FULL 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
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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 - Administration	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
FULL 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
FULL 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 - Administration	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	789,271
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
FULL 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>789,271</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	38,703	1,720	40,423	
015 Finance - Grants & Cost Planning	79	5	83	
015 Finance - Office of Mgmt & Budget	506	9	515	
015 Finance - Operations	2,357	39	2,395	
015 Finance - Payroll	286	3	288	
015 Finance - Property Administration	196	6	201	
015 Finance - Treasury	145	4	149	
015 Finance - Diversity Equity & Inclus	77	1	78	
048 Internal Audit		393	393	
Total Allocated Additions:	42,615	2,179	44,794	44,794
Total To Be Allocated:	1,071,076	2,179		1,073,255

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42,615	0	42,615	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(74,040)	0	0	0	(74,040)
1st Allocation	997,036	0	919,146	77,890	0
Allocation Step 2					
Inbound - All Others	2,179	0	2,179	0	0
2nd Allocation	2,179	0	2,179	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	999,215	0	921,325	77,890	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,193		10,193		10,193
026 Juvenile Court	26	0.703273	6,464		6,464	15	6,479
030 Sheriff's Office	483	13.064647	120,083		120,083	288	120,371
031 Police	1,972	53.340547	490,278		490,278	1,176	491,454
032 Fire	236	6.383554	58,674		58,674	141	58,815
037 Social Services	1	0.027049	249		249	1	249
038 Health	567	15.336760	140,967		140,967	338	141,305
040 Parks	122	3.299973	30,331		30,331	73	30,404
042 Transportation	45	1.217203	11,188		11,188	27	11,214
065 Water and Sewer*	20	0.540979	4,972		4,972	12	4,984
075 Metro Action Commission	184	4.977008	45,746		45,746	110	45,855
Schedule .4 Total for Employee Health & Wellness	3,697	100.000000	919,146		919,146	2,179	921,325

Allocation Basis: Number of Examinations and Procedures by Benefiting Department

Allocation Source: FY 2022 CSMP Activity by Department Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	10,193	10,193	0
012 Employee Benefit Board	77,890	0	77,890
026 Juvenile Court	6,479	6,479	0
030 Sheriff's Office	120,371	120,371	0
031 Police	491,454	491,454	0
032 Fire	58,815	58,815	0
037 Social Services	249	249	0
038 Health	141,305	141,305	0
040 Parks	30,404	30,404	0
042 Transportation	11,214	11,214	0
065 Water and Sewer*	4,984	4,984	0
075 Metro Action Commission	45,855	45,855	0
Direct Bill	0	0	0
Total	999,215	921,325	77,890

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	51	26,645	
001 Administrative - Insurance	4,818	263	5,081	
001 Administrative - Post Audits	345	1	346	
001 Administrative - Miscellaneous	7		7	
002 Metropolitan Council	4,503	376	4,880	
003 Metropolitan Clerk	923	387	1,310	
003 Metropolitan Clerk - Records Center	127	1	128	
004 Mayor's Office - Administration	5,623	391	6,014	
006 Law	3,540	2,010	5,550	
008 Human Resources	7,401	227	7,629	
010 General Services - Facilities	38,796	1,724	40,519	
010 General Services - Mail Services	107	3	110	
014 Information Technology Service	4,884	458	5,342	
015 Finance - Business Assistance	6,073	95	6,168	
015 Finance - Grants & Cost Planning	104	6	110	
015 Finance - Office of Mgmt & Budget	1,067	19	1,086	
015 Finance - Operations	2,234	37	2,271	
015 Finance - Payroll	514	5	518	
015 Finance - Property Administration	258	8	266	
015 Finance - Purchasing	13,180	376	13,556	
015 Finance - Treasury	205	6	211	
015 Finance - Diversity Equity & Inclusion	163	2	165	
030 Sheriff's Office - Security Services	121		121	
048 Internal Audit		519	519	
Total Allocated Additions:	<u>121,587</u>	<u>6,964</u>	128,551	128,551
Total To Be Allocated:	<u>1,478,958</u>	<u>6,964</u>		<u>1,485,922</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Telecommnct'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
FULL 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	121,587	0	121,587	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(601)	0	0	(601)
1st Allocation	1,478,357	0	1,478,357	0
Allocation Step 2				
Inbound - All Others	6,964	0	6,964	0
2nd Allocation	6,964	0	6,964	0
Total For 048 Internal Audit				
Schedule .3 Total	1,485,321	0	1,485,321	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	38,002		38,002	192	38,194
001 Administrative - Corporate Dues	685	0.017733	262		262		262
001 Administrative - Employee Benefits	61,899	1.602443	23,690		23,690		23,690
001 Administrative - Facility Rental	878	0.022730	336		336		336
001 Administrative - Insurance	6,635	0.171767	2,539		2,539		2,539
001 Administrative - Post Audits	1,080	0.027959	413		413		413
001 Administrative - Gen Svcs Energy	574	0.014860	220		220		220
001 Administrative - Miscellaneous	61	0.001579	23		23		23
002 Metropolitan Council	2,884	0.074661	1,104		1,104		1,104
003 Metropolitan Clerk	706	0.018277	270		270		270
003 Metropolitan Clerk - Records Center	219	0.005669	84		84		84
004 Mayor's Office	868	0.022471	332		332	1	334
004 Mayor's Office - Administration	4,579	0.118541	1,752		1,752		1,752
005 Election Commission	4,407	0.114089	1,687		1,687	8	1,695
006 Law	21,845	0.565524	8,360		8,360		8,360
007 Planning Commission	6,491	0.168039	2,484		2,484	12	2,496
008 Human Resources	6,385	0.165295	2,444		2,444		2,444
009 Register of Deeds	3,066	0.079373	1,173		1,173	6	1,179
010 General Services	3,676	0.095164	1,407		1,407	7	1,414
010 General Services - Administration	983	0.025448	376		376		376
010 General Services - Facilities	24,986	0.646838	9,562		9,562		9,562
010 General Services - Fleet Management	42,722	1.105988	16,350		16,350		16,350
010 General Services - Mail Services	1,214	0.031428	465		465		465
010 General Services - Surplus Property	708	0.018329	271		271	1	272
011 Historical Commission	1,410	0.036502	540		540	3	542
012 Employee Benefit Board	659,602	17.075797	252,441		252,441	1,274	253,716
014 Information Technology Service	48,900	1.265925	18,715		18,715		18,715
015 Finance	1,059	0.027415	405		405	2	407
015 Finance - Accountability	515	0.013332	197		197		197
015 Finance - Administration	1,432	0.037072	548		548		548
015 Finance - Business Assistance	1,152	0.029823	441		441		441
015 Finance - Grants & Cost Planning	357	0.009242	137		137		137
015 Finance - Office of Mgmt & Budget	1,527	0.039531	584		584		584
015 Finance - Operations	3,027	0.078363	1,158		1,158		1,158
015 Finance - Payroll	946	0.024490	362		362		362
015 Finance - Property Administration	537	0.013902	205		205		205
015 Finance - Purchasing	1,501	0.038858	574		574		574
015 Finance - Treasury	1,379	0.035700	528		528		528
015 Finance - Diversity Equity & Inclus	253	0.006550	97		97		97
016 Assessor of Property	7,781	0.201435	2,978		2,978	15	2,993
017 Trustee	2,561	0.066299	980		980	5	985
018 County Clerk	5,617	0.145413	2,150		2,150	11	2,160
019 District Attorney	10,452	0.270582	4,000		4,000	20	4,020
021 Public Defender	9,781	0.253211	3,743		3,743	19	3,762
022 Juvenile Court Clerk	2,362	0.061148	904		904	4	908
023 Circuit Court Clerk	8,718	0.225692	3,336		3,336	17	3,353
024 Criminal Court Clerk	6,950	0.179922	2,660		2,660	13	2,673
025 Clerk and Master - Chancery	1,563	0.040463	598		598	3	601
026 Juvenile Court	15,903	0.411697	6,086		6,086	30	6,117
027 General Sessions Court	13,513	0.349825	5,172		5,172	26	5,197
028 State Trial Courts	13,588	0.351767	5,200		5,200	26	5,226

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
029 Justice Integration Services	3,912	0.101274	1,497		1,497	7	1,504
030 Sheriff's Office	78,377	2.029026	29,996		29,996	151	30,147
030 Sheriff's Office - Security Services	16,099	0.416771	6,161		6,161		6,161
031 Police	246,599	6.383962	94,378		94,378	476	94,854
032 Fire	165,253	4.278075	63,245		63,245	319	63,564
033 Codes Administration	12,545	0.324765	4,801		4,801	24	4,825
034 Beer Board	656	0.016983	251		251	1	252
035 Agricultural Extension	324	0.008388	124		124	1	124
037 Social Services	9,996	0.258777	3,826		3,826	19	3,845
038 Health	70,425	1.823165	26,953		26,953	136	27,089
038 Health - Employee Health & Wellness	1,028	0.026613	393		393		393
039 Public Library	38,304	0.991615	14,660		14,660	74	14,733
040 Parks	47,234	1.222795	18,077		18,077	91	18,168
041 Arts Commission	1,623	0.042016	621		621	3	624
042 Transportation	50,936	1.318633	19,494		19,494	98	19,592
044 Human Relations Commission	540	0.013980	207		207	1	208
047 Criminal Justice Planning	527	0.013643	202		202	1	202
048 Internal Audit	1,357	0.035130	519		519		519
049 Office of Emergency Management	9,109	0.235814	3,486		3,486	17	3,504
051 Office of Family Safety	3,529	0.091359	1,351		1,351	7	1,357
052 Community Oversight Board	1,031	0.026691	394		394	2	396
060 Farmer's Market	2,299	0.059517	880		880	4	884
061 Municipal Auditorium	2,099	0.054339	803		803	4	807
062 State Fair Board	3,832	0.099203	1,466		1,466	7	1,474
064 Sports Authority	39,758	1.029256	15,216		15,216	77	15,293
065 Water and Sewer*	219,680	5.687082	84,075		84,075	424	84,499
068 District Energy System (DES)	18,041	0.467046	6,904		6,904	35	6,939
070 Community Education Commission	13	0.000337	5		5	0	5
071 Convention Center Authority	102,914	2.664241	39,387		39,387	199	39,586
075 Metro Action Commission	91,688	2.373622	35,090		35,090	177	35,267
078 Metropolitan Transit Authority (MTA)	286	0.007404	109		109	0	110
080 Metro Nashville Public Schools (MNPS)	1,477,779	38.256787	565,580		565,580	2,867	568,447
091 Emergency Communication Center	17,859	0.462334	6,835		6,835	34	6,869
Bordeaux Longterm Care	213	0.005514	81		81	0	82
Knowles Home	1,980	0.051258	758		758	4	761
Medical Examiner	5,712	0.147872	2,186		2,186	11	2,197
Schedule .4 Total for Internal Audit	3,862,789	100.000000	1,478,357		1,478,357	6,964	1,485,321

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	38,194	38,194
001 Administrative - Corporate Dues	262	262
001 Administrative - Employee Benefits	23,690	23,690
001 Administrative - Facility Rental	336	336
001 Administrative - Insurance	2,539	2,539
001 Administrative - Post Audits	413	413
001 Administrative - Gen Svcs Energy	220	220
001 Administrative - Miscellaneous	23	23
002 Metropolitan Council	1,104	1,104
003 Metropolitan Clerk	270	270
003 Metropolitan Clerk - Records Center	84	84
004 Mayor's Office	334	334
004 Mayor's Office - Administration	1,752	1,752
005 Election Commission	1,695	1,695
006 Law	8,360	8,360
007 Planning Commission	2,496	2,496
008 Human Resources	2,444	2,444
009 Register of Deeds	1,179	1,179
010 General Services	1,414	1,414
010 General Services - Administration	376	376
010 General Services - Facilities	9,562	9,562
010 General Services - Fleet Management	16,350	16,350
010 General Services - Mail Services	465	465
010 General Services - Surplus Property	272	272
011 Historical Commission	542	542
012 Employee Benefit Board	253,716	253,716
014 Information Technology Service	18,715	18,715
015 Finance	407	407
015 Finance - Accountability	197	197
015 Finance - Administration	548	548
015 Finance - Business Assistance	441	441
015 Finance - Grants & Cost Planning	137	137
015 Finance - Office of Mgmt & Budget	584	584
015 Finance - Operations	1,158	1,158
015 Finance - Payroll	362	362
015 Finance - Property Administration	205	205
015 Finance - Purchasing	574	574
015 Finance - Treasury	528	528
015 Finance - Diversity Equity & Inclus	97	97
016 Assessor of Property	2,993	2,993
017 Trustee	985	985
018 County Clerk	2,160	2,160
019 District Attorney	4,020	4,020
021 Public Defender	3,762	3,762
022 Juvenile Court Clerk	908	908
023 Circuit Court Clerk	3,353	3,353
024 Criminal Court Clerk	2,673	2,673
025 Clerk and Master - Chancery	601	601
026 Juvenile Court	6,117	6,117
027 General Sessions Court	5,197	5,197
028 State Trial Courts	5,226	5,226
029 Justice Integration Services	1,504	1,504

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	30,147	30,147
030 Sheriff's Office - Security Services	6,161	6,161
031 Police	94,854	94,854
032 Fire	63,564	63,564
033 Codes Administration	4,825	4,825
034 Beer Board	252	252
035 Agricultural Extension	124	124
037 Social Services	3,845	3,845
038 Health	27,089	27,089
038 Health - Employee Health & Wellness	393	393
039 Public Library	14,733	14,733
040 Parks	18,168	18,168
041 Arts Commission	624	624
042 Transportation	19,592	19,592
044 Human Relations Commission	208	208
047 Criminal Justice Planning	202	202
048 Internal Audit	519	519
049 Office of Emergency Management	3,504	3,504
051 Office of Family Safety	1,357	1,357
052 Community Oversight Board	396	396
060 Farmer's Market	884	884
061 Municipal Auditorium	807	807
062 State Fair Board	1,474	1,474
064 Sports Authority	15,293	15,293
065 Water and Sewer*	84,499	84,499
068 District Energy System (DES)	6,939	6,939
070 Community Education Commission	5	5
071 Convention Center Authority	39,586	39,586
075 Metro Action Commission	35,267	35,267
078 Metropolitan Transit Authority (MTA)	110	110
080 Metro Nashville Public Schools (MNPS)	568,447	568,447
091 Emergency Communication Center	6,869	6,869
Bordeaux Longterm Care	82	82
Knowles Home	761	761
Medical Examiner	2,197	2,197
Direct Bill	0	0
Total	1,485,321	1,485,321

Section D: Supplemental Data

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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
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
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101107 ADM Cnty Teach Retire Match					6,900,400	6,900,400
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101108 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					4,592,400	4,592,400
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			877,713
Indirect	001-03 Administrative - Facility Rental Total						877,713			877,713
Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101301 ADM Self-Insured Liability			2,552,700		9,256,800	11,809,500
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		6,302,300	8,539,800
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		15,559,100	22,193,600
Indirect	001-05 Administrative - Post Audits	10101 GSD General	001 Administrative	01101412 ADM Post Audit			1,070,513			1,070,513
Indirect	001-05 Administrative - Post Audits Total						1,070,513			1,070,513
Indirect	001-06 Administrative - Gen Svcs Energy Program	10101 GSD General	001 Administrative	01101159 ADM Gen Svcs Energy Prgrm			573,826		9,874	583,700
Indirect	001-06 Administrative - Gen Svcs Energy Program Total						573,826		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 - Miscellaneous	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 Administrative - Miscellaneous Total						61,009		30,200,000	30,261,009
Indirect	002-01 Metropolitan Council	10101 GSD General	002 Metropolitan Council	02101000 MCO Administration	1,838,644	785,942	259,227			2,883,813
Indirect	002-01 Metropolitan Council	30112 COVID Reserve Post 2020	002 Metropolitan Council	02920201 MCO COVID Reserve Post 2020						498
Indirect	002-01 Metropolitan Council Total				1,838,644	785,942	259,217			2,884,103
Indirect	003-01 Metropolitan Clerk	10101 GSD General	003 Metropolitan Clerk	03101000 MCL Administration	326,483	106,256	200,805		50	633,594
Indirect	003-01 Metropolitan Clerk	3003 General Fund 4% Reserve	003 Metropolitan Clerk	03201000 4% MCL Metropolitan Clerk			71,970			71,970
Indirect	003-01 Metropolitan Clerk Total				326,483	106,256	272,775		50	705,564
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	003 Metropolitan Clerk	03103000 MCL Records Center			117,601			117,601
Indirect	003-02 Metropolitan Clerk - Records Center Total						117,601			117,601
Indirect	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
Indirect	004-01 Mayor's Office Total				3,207,665	929,796	441,056			4,578,517
Indirect	006 Law	10101 GSD General	006 Law	06110010 LAW Contracts All Services			53,521			53,521
Indirect	006 Law	10101 GSD General	006 Law	06110110 LAW Client Adv/Supp All Servic	62,518		1,644			64,162
Indirect	006 Law	10101 GSD General	006 Law	06110210 LAW Legislation All Services	1,608,044		478,137			2,086,181
Indirect	006 Law	10101 GSD General	006 Law	06110310 LAW Lit/Admin Hear All Service	39,246		772			40,018
Indirect	006 Law	10101 GSD General	006 Law	06110310 LAW Lit/Admin Hear All Service	2,501,673		185,833		192,228	3,079,734
Indirect	006 Law	10101 GSD General	006 Law	06110510 LAW Claims All Services	163,247		2,058			165,305
Indirect	006 Law	10101 GSD General	006 Law	06110610 LAW Insurance Services	98,230		1,029			99,259
Indirect	006 Law	3003 General Fund 4% Reserve	006 Law	06201000 4% LAW Department of Law			8,943			8,943
Indirect	006 Law	30039 Flood 2010	006 Law	06701510 LAW Flood 2010			4,225			4,225
Indirect	006 Law	30056 Flood 2010 Insurance Recovery	006 Law	06701000 LAW Flood 2010 Insurance Recov			5,577			5,577
Indirect	006 Law	30094 Tornadoes 3/2020 Insurance Recovery	006 Law	06713320 LAW Tornadoes Insurance 3/3/2020			737			737
Indirect	006 Law	30099 COVID-19 Pandemic	006 Law	06902020 LAW COVID-19			1,998			1,998
Indirect	006 Law	30112 COVID Reserve Post 2020	006 Law	06902022 LAW COVID Reserve Post 2020			5,610			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	50123 Employee Blanket Bond	006 Law	06503000 LAW Employee Blanket Bond			11,091			11,091
Indirect	006 Law	50135 Employee Professional Liability	006 Law	06504000 LAW Employee Prof Liability			270		150,000	150,270
Indirect	006 Law	50267 Judgments & Losses	006 Law	06505000 LAW Judgments and Losses	708		2,116,511		1,088,000	3,202,219
Indirect	006 Law	55543 MNPS Self-Insured Liability	006 Law	06506000 LAW MNPS Self Insured Liability			1,826,030			1,826,030
Indirect	006 Law Total				4,479,675	1,386,313	15,975,640	192,228	1,933,000	23,969,856
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126100 HR Employee 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			1,695,027
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126500 HR Benefits Program	879,537		344,609			1,224,146
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126600 HR Admin & Customer Sv Program	749,530		266,910			1,016,440
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126700 HR Veterans Affairs Officer	141,454		4,739			146,193
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126800 HR Safety Administration	1,282		16,161			17,443
Indirect	008 Human Resources Total				3,444,955	1,235,044	1,704,788			6,384,787
Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10101000 x-GSR Administration			1,167			1,167
Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10170100 GSR Business Office	586,396		229,138			815,534
Indirect	010-01 General Services - Administration Total				586,396		229,138			815,534
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103210 GSR BOSS Support Services	1,515,696		566,430			2,082,126
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103220 GSR BOSS Building Services	421,193		147,107			568,300
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	10103280 GSR SS ADA Compliance	263,540		92,832			356,372
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103270 GSR BOSS Construction Services					27,052	27,052
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103280 GSR Sustainability	295,875		76,793			372,668
Indirect	010-02 General Services - Facilities	3003 General Fund 4% Reserve	010 General Services	10201000 4% GSR General Services			1,642			1,642
Indirect	010-02 General Services - Facilities	3003 General Fund 4% Reserve	010 General Services	10201001 4% GSR General ServicesR010820			382,392			382,392
Indirect	010-02 General Services - Facilities	3003 General Fund 4% Reserve	010 General Services	10203000 4% GSR Buildings			1,181,624		123,402	1,305,026
Indirect	010-02 General Services - Facilities Total				2,496,307	883,162	21,606,460	123,402	4,493,501	29,683,832
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10505100 x-GSR OFM Administration			182			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		4,162,600	5,777,017
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510030 OFM Heavy Veh/Equip Repairs	1,281,712		577,748		1,874,271	2,935,231
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			190,755
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510410 OFM Fuel	232,422		90,961			323,383
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510610 OFM Asset Management	291,509		113,561		18,748,435	19,153,505
Indirect	010-03 General Services - Fleet Management Total				3,037,898	1,355,187	18,748,435			22,141,520
Indirect	010-04 General Services - Mail Services									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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								
Indirect	010-04 General Services - Mail Services Total						229,422	111,233	873,648			1,214,303
Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14201000 4% ITS Administration					4,223,222			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	1,231,311		4,694,509
Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14201500 4% ITS Obsolete Servers					154,553	155,510		310,063
Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14202000 4% ITS Telecom Govt Access					42,434			42,434
Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	014 Information Technology Service	14203000 4% ITS PC Repl 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			418
Indirect	014 Information Technology Service	34150 Nashville Educ Comm & Arts TV	014 Information Technology Service	14105100 ITS Nash Educ Comm & Arts TV					226			226
Indirect	014 Information Technology Service	34155 Nash Educ Comm & Arts TV/Capital	014 Information Technology Service	14305155 ITS NECAT Capital Only					189,356			189,356
Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	14404017 ITS Info Security Mgmt Program					4,328			4,328
Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	14405017 ITS Fiberoptic Cabling Expans					14,970			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			21,767
Indirect	014 Information Technology Service	40021 GSD FY21 Cap Projs RS2021-757	014 Information Technology Service	14400221 ITS X- Radio System Upgrade/Main					4,941,793			4,941,793
Indirect	014 Information Technology Service	40021 GSD FY21 Cap Projs RS2021-757	014 Information Technology Service	14401021 ITS Experient Res - Tech Constrctr Projs					969,168	213,531		1,182,699
Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-1201	014 Information Technology Service	14401022 ITS Infrastrc Growth-Fiberoptic Ntwk					80,271			80,271
Indirect	014 Information Technology Service	40118 GSD FY188 Capital Projects	014 Information Technology Service	14401118 ITS + POL-FamilyJusdCt-Tech					7,705			7,705
Indirect	014 Information Technology Service	40118 GSD FY188 Capital Projects	014 Information Technology Service	14402118 ITS Expans Private Fwy/Cable					18,958			18,958
Indirect	014 Information Technology Service	40119 GSD FY198 Capital Projects	014 Information Technology Service	14402119 ITS FiberSecure Cable Network					518,672			518,672
Indirect	014 Information Technology Service	40119 GSD FY198 Capital Projects	014 Information Technology Service	14403119 X-ITS InfoSecur Mgmt Prg Consts					51,905			51,905
Indirect	014 Information Technology Service	40119 GSD FY198 Capital Projects	014 Information Technology Service	14404119 ITS Server & Storage Space					92,452	12,958		105,410
Indirect	014 Information Technology Service	40119 GSD FY198 Capital Projects	014 Information Technology Service	14405119 X-ITS MgmtSecur InfoEvent Mgmt					2,387			2,387
Indirect	014 Information Technology Service	40119 GSD FY198 Capital Projects	014 Information Technology Service	14408119 ITS 800MHz Radio Syst Exp/Upgrd					637,617			637,617
Indirect	014 Information Technology Service	40414 ITS Non-Bond Fund Cap Projs	014 Information Technology Service	14440350 ITS Interest Non-Bond Cap Proj					752			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	309,961			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			702,212			884,063
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521016 ITS PEG Studio Management	92,545	40,047			171,531			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	275,000		1,515,422
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521061 ITS Employee Health & Accnt 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	456,219	148,383			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	132,203			250,229			745,678
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521091 ITS Desktop Support	1,049,348	392,125			1,596,585			1,596,585
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521092 ITS IT Applications and Services	443,588	127,369			385,084			959,041
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521101 ITS Enterprise Server/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 Comm Svcs	1,418,044	475,121			2,750,944		60,933	4,705,944
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521122 ITS Cabling Infl 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 Mgmt	106,046	25,699			572,311			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	14580210 ITS Data Infrastructure Support	144,609	48,375			95,428			288,412
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14590410 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-Alloc'dFinTrans					1,206,936			1,206,936
Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14591000 ITS Elimination							(346,948)	(346,948)
Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14501018 ITS Technology Revolving					2,038,931			2,038,931
Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14502020 ITS Replacement Fd Program Spec Fd Dpts					223,355			223,355
Indirect	014 Information Technology Service Total				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	015-01 Finance - Accountability Total				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			1,110,127			1,431,815
Indirect	015-02 Finance - Administration Total				1,047,567	274,121			1,110,127			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				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				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				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 Accty and Reporting	1,544,364	483,383			74,223			2,101,950
Indirect	015-06 Finance - Operations Total				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				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				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				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			113,375			493,869
Indirect	015-10 Finance - Treasury	51180 Treasury Management	015 Finance	15515210 FIN TRE InvestmentCnteesSupport	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				882,917	291,275			205,128			1,379,320
Indirect	015-11 Finance - Diversity Equity & Inclusion	10101 GSD General	015 Finance	15160820 FIN Diversity Equities and Inclusion					253,418			253,418
Indirect	015-11 Finance - Diversity Equity & Inclusion Total								253,418			253,418
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				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	38151191 HEA Civil Svcs Med Exam Clinic	489,727	161,998			376,796			1,028,461
Indirect	038-01 Health - Employee Health & Wellness Total				489,727	161,998			376,796			1,028,461
Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109110 IA Advisory Services	29,782	10,240			700			40,722
Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109210 IA Intergrity Hotline SuggBox	59,566	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				870,100	257,575			228,696			1,357,371
Indirect Total					47,778,47							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101228 ADM Affordable Housing Develop							-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101237 ADM Commuter Rail					1,500,000		1,500,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101244 ADM Disaster Response				228,031			228,031
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101286 ADM Contingency Local Match							95,886
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101315 ADM PayPlan Improvements							15,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101326 ADM Property Tax Relief Progrm					5,721,500		5,721,500
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101336 ADM TIF History Review							-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101339 ADM Cure Violence - N Nashville Pilot						1,000,000	1,000,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101344 ADM Contingy Criminal Fees and Fines							-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101346 ADM Homeless Prfrnc Review & Recmtn Sup				33,392			33,392
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101349 ADM Transpotainment	50,000						50,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101416 ADM Subsidy Advance Planning				156,900		50,000	206,900
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101499 ADM General Revenue				95,886			95,886
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101502 ADM Contr Nashville Symphony					15,000		15,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101503 ADM Contr Adventure Sci Ctr					125,000		125,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101506 ADM Contr Partnership 2020					175,000		175,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101521 ADM Contr Humane Assoc					12,500		12,500
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101534 ADM Contr Sister Cities					40,000		40,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101566 ADM Contingency Utility Incr					994		994
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101578 ADM Barnes Affordable HsgTrust						12,500,000	12,500,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101587 ADM Contr Alignment Nashville					150,000		150,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101613 ADM Correctional Healthcare	55,728		28,841	20,803,036			20,887,605
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101646 ADM Entrepreneur Center					75,000		75,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101650 ADM Small Business Incentive							-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101658 ADM Sell-Insured Excise Tax				79,561			79,561
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101676 ADM Ballpark Debt Svcs Contrib					500,000		500,000
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101686 ADM Public Educ Fund							137,500
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101687 ADM Summer Youth Employ Prg						2,079,100	2,079,100
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101691 ADM NCAC Nash Constr Readiness						315,300	315,300
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101700 ADM Music City Inc-EksLodge Restoration							-
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101955 ADM Tax Increment Payment-DB						1,774,166	1,774,166
Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101995 ADM Transfer 4% Funding							54,438,710
Direct	001 Administrative - Direct	10103 MIP Metro Investment Pool	001 Administrative	01116000 ADM MIP Expense				1,106,894			1,106,894
Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191153 ADM USD ITS Services							-
Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191309 ADM Contingency Account							-
Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191326 ADM Property Tax Relief					465,500		465,500
Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191566 ADM Contingency Utility Incr							-
Direct	001 Administrative - Direct	30003 General Fund 4% Reserve	001 Administrative	01200000 4% ADM Revenue				9,159			9,159
Direct	001 Administrative - Direct	30005 Central Business Imp District	001 Administrative	01701000 ADM Cntrl Business Imp District				155	4,116,452		4,116,607
Direct	001 Administrative - Direct	30039 Flood 2010	001 Administrative	01700510 ADM Flood 2010 Interest				59,469			59,469
Direct	001 Administrative - Direct	30057 Flood 2010 Donations	001 Administrative	01830510 ADM Interest Flood 10 Donation							2
Direct	001 Administrative - Direct	30058 FEMA Flood Revenue	001 Administrative	01831510 ADM FEMA Flood Revenue				4,714			4,714
Direct	001 Administrative - Direct	30064 CBID Fee Event and Marketing	001 Administrative	01104100 ADM CBID Fee Event & Marketing				1,704,177			1,704,177
Direct	001 Administrative - Direct	30085 Hurricane Florence 2018	001 Administrative	01703310 ADM Hurricane Florence Rev				173			173
Direct	001 Administrative - Direct	30089 Hotel Doc Touret Promotion DS	001 Administrative	01103300 ADM HOT Touret Promotion DS						1,130,600	1,130,600
Direct	001 Administrative - Direct	30089 Hurricane Doran 2019	001 Administrative	01703320 ADM Hurricane Doran Rev				39			39
Direct	001 Administrative - Direct	30092 Tornadoes 3/2020 Response/Relief	001 Administrative	01713320 ADM Tornadoes 3/2020 Rev & Int				23,502			23,502
Direct	001 Administrative - Direct	30095 Storms/Straight Line Winds 5/3/20	001 Administrative	01705320 ADM Storms S/L Winds 5/3/20				11	2,960		2,971
Direct	001 Administrative - Direct	30097 Hurricane Laura 8/20	001 Administrative	01710820 ADM Hurricane Laura Rev				12			12
Direct	001 Administrative - Direct	30098 Hurricane Sally 9/20	001 Administrative	01710830 ADM Hurricane Sally Rev				109			109
Direct	001 Administrative - Direct	30099 COVID-19 Pandemic	001 Administrative	01602020 ADM COVID-19 Rev & Int				1,059			1,059
Direct	001 Administrative - Direct	30102 DUI Offender	001 Administrative	01101495 ADM DUI Offender Interest				35			35
Direct	001 Administrative - Direct	30108 Hurricane Delta 10/20	001 Administrative	01710840 ADM Hurricane Delta 10/20				190			190
Direct	001 Administrative - Direct	30109 Winter Storm 2/2021	001 Administrative	01713340 ADM Winter Storm 2/2021 Rev & Int				897			897
Direct	001 Administrative - Direct	30112 COVID Reserve Post 2020	001 Administrative	01602021 ADM COVID Reserve Post 2020 Rev & Int				46,138			46,138
Direct	001 Administrative - Direct	30116 COVID FEMA	001 Administrative	01602022 ADM COVID FEMA Rev & Int				29,608			29,608
Direct	001 Administrative - Direct	30117 COVID Vaccination Distribution	001 Administrative	01702021 ADM COVID Vaccination Distribution Rev & Int				3,593			3,593
Direct	001 Administrative - Direct	30119 Tornadoes 12/2021 Response/Relief	001 Administrative	01712021 ADM Tornadoes 12/2021 Rev & Int				643			643
Direct	001 Administrative - Direct	30121 Nashville 12/2020 Bombing	001 Administrative	01711220 ADM Nashville 12/2020 Bombing Rev & Int				453			453
Direct	001 Administrative - Direct	30130 DA Mediation Services Fund	001 Administrative	01105100 ADM Contr Mediation Services					68,391		68,400
Direct	001 Administrative - Direct	30142 Storm/Flood 3/2021	001 Administrative	01701420 ADM Storm/Flood 3/2021 Rev & Int				9			4,323
Direct	001 Administrative - Direct	30143 Hurricane Ida 8/2021	001 Administrative	01710850 ADM Hurricane Ida 8/2021				105			105
Direct	001 Administrative - Direct	30144 Waverly Storm/Flood 8/2021	001 Administrative	01705430 ADM Waverly Storm/Flood 8/2021 Rev&Int				39			39
Direct	001 Administrative - Direct	30163 Civil Unrest May 2020	001 Administrative	01703030 ADM Civil Unrest				4,059			4,059
Direct	001 Administrative - Direct	30195 CBID Safety & Assessment Fund	001 Administrative	01701095 ADM CBID Additional Sales Fee				3,151,294			3,151,294
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01602025 ADM American Rescue Plan Rev & Int				27,105			27,105
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702026 ADM ARP Unltd Way Housing					3,000,000		3,000,000
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702027 ADM ARP Convention and Visitors Corp				250,000			250,000
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702028 ADM ARP Unltd Way Childcare					1,536,500		1,536,500
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702029 ADM ARP Raphah Institute Childcare					455,750		455,750
Direct	001 Administrative - Direct	30360 Rainy Day Fund	001 Administrative	01601360 ADM Rainy Day Fund Transfers				605			605
Direct	001 Administrative - Direct	35300 MNPS Other Federal Grants	001 Administrative	01700110 ADM Education Svc Eliminations						(188,232)	(188,232)
Direct	001 Administrative - Direct	38005 Gules Central Business Imp Dst	001 Administrative	01781000 ADM Gules Cntrl Business ImpDst				62	727,765		727,827
Direct	001 Administrative - Direct	39005 So Nash Central Business ImpDt	001 Administrative	01791000 ADM So Nash Cntrl Bus Imp Dstr					419,856		419,856
Direct	001 Administrative - Direct	40018 GSD FY18 Capital Projects	001 Administrative	01403018 ADM Affordable Housing	15,123		6,170	152,506	848,472		1,022,271
Direct	001 Administrative - Direct	40202 GSD Capital Improvement Plan	001 Administrative	01402101 ADM GSD CapImpPlan 02 Interest				10			10
Direct	001 Administrative - Direct	40400 GSD Externally Funded Cap Prjg	001 Administrative	01440400 ADM GSD Externally Funded CapPrjg Int				45,477			45,477
Direct	001 Administrative - Direct	52200 IOD Network (Injured-On-Duty)	001 Administrative	01552200 ADM IOD Network				243			243
Direct	001 Administrative - Direct	71015 x-Flexible Benefits Plan 2019	001 Administrative	01600110 x-ADM Flexible Benefits Interest				2			2
Direct	001 Administrative - Direct	71018 Flexible Benefits Plan 2022	001 Administrative	01600113 ADM Flexible Benefits Interest 2022				3,077			3,077
Direct	001 Administrative - Direct	73188 James M Cowan Endowment	001 Administrative	01602000 ADM James M. Cowan Endowment				2			2
Direct	001 Administrative - Direct	73172 John W Watkins MD Memorial	001 Administrative	01603000 ADM John W. Watkins MD Memorial				1			1
Direct	001 Administrative - Direct	73180 Cecil R Crawford Endowment	001 Administrative	01604000 PAR Cecil R Crawford Endowment				23			23
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700401 ADM GSD GEN Debt				548,147	(177,287)		370,860
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700402 ADM GSD FIS Debt				929,696	(10,200)		919,496
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700403 ADM GSD VEG Debt				36,733	(37,433)		(600)
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700404 ADM GSD LAW Debt				3,576,968	(197,407)		3,379,561
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700405 ADM GSD FIR Debt				(106,729)			(106,729)
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700406 ADM GSD REG Debt				90,492	(3,506)		86,986
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700407 ADM GSD CCN Debt				(300)			(300)
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700408 ADM GSD VEG Debt				3,340	(6,850)		(3,510)
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700409 ADM GSD HEA Debt				162,195	(125,686)		36,509
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700410 ADM GSD LIB Debt				188,552	(37,032)		151,520
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700411 ADM GSD PW0 Debt				(359,844)			(359,844)
Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700412 ADM GSD VEG Debt				292,680	(175,349)		117,331
Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700300 ADM General Fixed Assets				6,754,703	(5,254,877)		1,499,826
Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700301 ADM GEN Fixed Assets				14,602,658	(7,000,109)		(62,397,451)
Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700302 ADM FIS Fixed Assets				856,923			856,923
Direct	001 Administrative - Direct	90241 GSD General Fixed Assets									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				Object Type				Non Operating		Transfers		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
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 LBL Fixed Assets			3,137,461	(23,278)			3,114,183	
Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700311 ADM PWO 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 Total	98431 USD Bonded Debt & Interest	001 Administrative	01790405 ADM USD FIR Debt	300,022						300,022	
Direct	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04101013 MAY Financial Empowerment	6,897,173	35,011	92,851,337	(74,895,891)		74,828,438	99,106,068	
Direct	004 Mayor's Office	30076 Mayor's Office Donations	004 Mayor's Office	04701010 MAY Donations Interest							275,296	
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 Reduct Pilot	114,988	25,752	121,085		2,333,783		261,825	
Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hsg	004 Mayor's Office	04701010 MAYECO Barnes Fund for Affordable Hsg	79,640	27,097	19,991				2,480,511	
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 CnsmrFinProtection			69,390				69,390	
Direct	004 Mayor's Office Total				194,628	52,849	620,782		16,058,743		16,926,962	
Direct	005 Election Commission	10101 GSD General	001 Administrative	01101667 ADM Election Day & EarlyVoting	82,722	54,161	1,015,116				1,151,999	
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	05305100 ELE Voting Machine Sys Grant			51				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	100,839	265,274	33,851				399,974	
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	44,396				513,762	
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	07302022 PLA COVID Reserve Post 2020			1,780				1,780	
Direct	007 Planning Commission	30114 Barnes Fund for Affordable Hsg	007 Planning Commission	07301000 PLA Barnes Fund for Affordable Housing	79,240	25,293	50,382		5,450,087		5,614,002	
Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902024 PLA ARP Pandemic Emergency Response			300				300	
Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902025 PLA ARP Affordable Housing					20,000,000		20,000,000	
Direct	007 Planning Commission	30702 Advance Planning & Research	007 Planning Commission	07305050 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			2,177				2,177	
Direct	007 Planning Commission	30704 Planning Grant Fund	007 Planning Commission	07304060 PLA CMAQ CompleteTrips Federal	9,112	3,333	4,261			1,668	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 GIS 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 Plan'g & Infrastur 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	1,478,859		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			273,453		151		273,604	
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	30099 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	30118 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/Bldg Maintenance			190				190	
Direct	010 General Services	40015 GSD FY15 Capital Projects	010 General Services	10402015 GSR Energy Improvements			34,804				34,804	
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	10404011 GSR Major Fleet					9,250		9,250	
Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10405017 GSR New Firetrucks			1,105		72,108		73,213	
Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10407017 GSR A A Birch Renovate	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	118,336		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	10403021 GSR OFM Fleet Replacement							1,521,538	
Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10401021 GSR Building Opers Major Maint			1,302,428		3,577,195		4,879,623	
Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10402021 GSR Sustainability Revolv Innovation Fd			329,091				329,091	
Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10403021 GSR Sheriff Site Eval/Relo			98,225		220,678		318,903	
Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10402022 GSR Building Opers Major Maintenance			41,422				41,422	
Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10401022 GSR OFM Replacements / Additions	3,527	1,394	173,766		232,740		181,913	
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 Sheriff's Start Fac Assessmnt/Maj Repairs			25,027				25,027	
Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10405022 GSR Sheriff's Start Fac Assessmnt/Maj Repairs			1,913				1,913	
Direct	010 General Services	40118 GSD FY18B Capital Projects	010 General Services	10407118 GSR Relocation Services			60,095		2,424		62,519	
Direct	010 General Services	40119 GSD FY19B Capital Projects	010 General Services	10403119 GSR ECC Power Supply Upgrades	9,944	3,131	90,004		529,796		641,875	
Direct	010 General Services	40119 GSD FY19B Capital Projects	010 General Services	10404119 GSR PoliceHqdr/FJIC ConstCont			51,812		51,812		51,812	
Direct	010 General Services	40119 GSD FY19B Capital Projects	010 General Services	10405119 GSR MobileOffc Renov & Upgrds			207,248				207,248	
Direct	010 General Services	40119 GSD FY19B Capital Projects	010 General Services	10406119 GSR OFM Replacements Heavy Fleet					711,868		711,868	
Direct	010 General Services	40119 GSD FY19B Capital Projects	010 General Services	10407119 GSR Donelson Library			19,185		828,275		847,460	
Direct	010 General Services	40122 GSD FY22B Capital Projects	010 General Services	10401122 GSR Global Mail-Master Plan&Implementatn			12,765		44,343,356		44,343,121	
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10402022 GSR Sheriff's Headquarters			119,203		185,418		304,681	
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10402022 GSR Sheriff's Headquarters			211,291		530,503		741,794	
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10403220 GSR Fleet Replacement					2,094,895		2,094,895	
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	011 Historical Commission	10101 GSD General	011 Historical Commission	11105200 HIS Info Educ & Tourism Comm	60,112	25,219	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	11332800 HIS Centennial Park Preserv 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 Plan			75,000			75,000	
Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	011 Historical Commission	11332920 HIS THCC 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	278		400,278	
Direct	012 Employee Benefit Board	52177 Employees Med Benefit Trust	012 Employee Benefit Board	12501000 BEN Employee Med Insurance	144,364	60,044	138,670.674		3,260	138,875.342	
Direct	012 Employee Benefit Board	52180igna Choice Plan	012 Employee Benefit Board	12506000 BENigna Choice Plan	144,473	61,040	150,862.165			150,862.165	
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			614.547		52	614.547	
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			18,090		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	12601300 BEN AETNA 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			63.594			63.594	
Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601320 BEN PERSGO 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	75013 BS 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			108,809			108,809	
Direct	012 Employee Benefit Board	80190 County Retirement	012 Employee Benefit Board	12600160 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			2,772,521	
Direct	012 Employee Benefit Board	80200 Guaranteed Pension Plan	012 Employee Benefit Board	12601000 BEN Guaranteed Pension Plan					33,577,400	33,577,400	
Direct	012 Employee Benefit Board	85173 MNPS NonCertif 85174 PensionPl	012 Employee Benefit Board	12600305 BEN MNPS NonCertif 85174Pensio			197,280			197,280	
Direct	012 Employee Benefit Board	85174 MNPS Retirement-Former County	012 Employee Benefit Board	12600306 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	88368 USD Closed Pension Plans Fund	012 Employee Benefit Board	12604000 BEN USD Closed Pension Plan Interest			225			225	
Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12604100 BEN USD Govt 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			39,035,195	698,637,580
Direct	015 Finance	30003 General Fund 4% Reserve	015 Finance	15202000 4% FIN Accounts					106,576	106,576	
Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301100 FIN Finance Grant Interest			1			1	
Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301200 FIN Comptroller Grants							
Direct	015 Finance	30002 Tomoades 3/2020 Response/Relief	015 Finance	15703320 FIN Tomoades 3/2020	6,965	1,668	71,477			80,110	
Direct	015 Finance	30095 Storms/Straight Line Winds 5/3/20	015 Finance	15703320 FIN Storms SL Winds 5/3/20	1,218	380	4			1,602	
Direct	015 Finance	30096 FIN TN Direct Appropriation Grant	015 Finance	15302021 FIN TN FY21 Direct Appropriation Grant			171		6,000,000	6,000,171	
Direct	015 Finance	30099 COVID-19 Pandemic	015 Finance	15902020 FIN COVID-19	854					854	
Direct	015 Finance	30110 Finance MCC Administration	015 Finance	15701000 FIN Finance MCC Administration			62			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		(1,064,134)	(1,064,119)	
Direct	015 Finance	30116 COVID FEMA	015 Finance	15302022 FIN COVID FEMA	4,965	795	438,928			444,688	
Direct	015 Finance	30142 StormFlood 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 Budget'g & Innov						34,575	
Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902024 FIN ARP Pandemic Emergency Response			395			395	
Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	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	15400201 FIN 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 Pldt-N Nash Infra			50,000			50,000	
Direct	015 Finance	40119 GSD FY19B Capital Projects	015 Finance	15401119 FIN Affordd Housing Commitmt					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	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16102000 ASR Assessment	46,646	9,083	1,060,467		2,998,989	4,935,866	9,061,081
Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16104000 ASR Board of Equalization	4,517,591	1,742,199	1,095,279			7,355,069	
Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16105000 ASR Hearing Officer Review			25,001			25,001	
Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16106000 ASR Personal Property Audit			352,743			352,743	
Direct	016 Assessor of Property	30003 General Fund 4% Reserve	016 Assessor of Property	16201000 4% ASR Assessor of Property			17,836		75,000	92,836	
Direct	016 Assessor of Property	30099 COVID-19 Pandemic	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			1,040	
Direct	016 Assessor of Property Total				4,543,567	1,744,157	1,492,899		75,000	7,855,823	
Direct	017 Trustee	10101 GSD General	017 Trustee	17101000 TRU Administration	1,167,940	436,728	834,946		1,900	2,441,514	
Direct	017 Trustee	30003 General Fund 4% Reserve	017 Trustee	17201000 4% TRU Trustee			44,011			44,011	
Direct	017 Trustee	30099 COVID-19 Pandemic	017 Trustee	17902020 TRU COVID-19	67,726	9,245				76,971	
Direct	017 Trustee Total				1,235,666	445,973	878,957		1,900	2,562,496	
Direct	018 County Clerk	10101 GSD General	018 County Clerk	18101000 COU Admin	3,501,643	1,304,105	486,939			5,292,687	
Direct	018 County Clerk	30099 COVID-19 Pandemic	018 County Clerk	18902020 COU COVID-19			261,808			261,808	
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			26,858	
Direct	018 County Clerk	30318 County Clerk EIVS Fees	018 County Clerk	18703000 COU County Clerk EIVS Fees			35,231			35,231	
Direct	018 County Clerk Total				3,723,926	1,343,630	548,073			5,616,629	
Direct	019 District Attorney	10101 GSD General	019 District Attorney	19101000 DA Administration	6,307,398	2,035,829	1,477,258		28,445	9,842,911	
Direct	019 District Attorney	30101 Metro Major Drug Program	019 District Attorney	19103000 DA Drug Program Interest			56			56	
Direct	019 District Attorney	30101 Metro Major Drug Program	019 District Attorney	19103020 DA Federal Drug Program	224,610	46,048				361,235	
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	019 District Attorney	19102000 DA Fraud & Economic Crime			9,660			9,660	
Direct	019 District Attorney	30104 DA Special Operations	019 District Attorney	19303010 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	19302021 DA Family Voca Grant	193,359	75,204				268,563	
Direct	019 District Attorney Total				6,725,367	2,157,081	1,569,741		28,445	10,480,634	
Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101000 PDF Administration	608,001	191,655	122,114			921,770	
Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101100 PDF General Services Team	1,725,089	551,511	225,484			2,502,084	
Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101200 PDF Criminal Court Team	3,442,384	1,120,040	397,040			4,959,464	
Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101300 PDF Appellate Court Team	247,025	82,127	21,010			350,162	
Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101400 PDF Juvenile Court Team	749,881	273,756	20,880			1,044,517	
Direct	021 Public Defender Total				6,772,380	2,219,089	788,988			9,781,397	

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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								
Direct	022 Juvenile Court Clerk Total				1,598,180	624,366	139,948					2,362,494
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	156,791					2,845,728
Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23104000 CIR Probate Court Clerk			9,724					9,724
Direct	023 Circuit Court Clerk Fees	30035 Circuit Court Clerk Fees	023 Circuit Court Clerk	23701000 CIR Circuit Court Clerk Fees	3,686,200	1,502,597	443,759					5,632,556
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	327,424					6,809,783
Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	024 Criminal Court Clerk	24701000 CCC Crim Ct Clk Computerizat'n			47					47
Direct	024 Criminal Court Clerk	30099 COVID-19 Pandemic	024 Criminal Court Clerk	24902000 CCC COVID-19	56,842	10,599						67,441
Direct	024 Criminal Court Clerk	33024 Criminal Cr Clk Victims Asst	024 Criminal Court Clerk	24702100 CCC CASA Victims Asst			14,460					14,460
Direct	024 Criminal Court Clerk	33024 Criminal Cr Clk Victims Asst	024 Criminal Court Clerk	24702200 CCC Mary Parish Cr VictimAsst			14,460					14,460
Direct	024 Criminal Court Clerk	33024 Criminal Cr Clk Victims Asst	024 Criminal Court Clerk	24702300 CCC YMCA DomViol VictimAsst			14,460					14,460
Direct	024 Criminal Court Clerk	33024 Criminal Cr Clk Victims Asst	024 Criminal Court Clerk	24702500 CCC Nash Ch Alliance VictimAsst			14,460					14,460
Direct	024 Criminal Court Clerk	33024 Criminal Cr Clk Victims Asst	024 Criminal Court Clerk	24702600 CCC Sexual Assault CrVictimAsst			14,460					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	189,293					1,563,468
Direct	025 Clerk and Master - Chancery Total				1,008,109	366,066	189,293					1,563,468
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26110310 JUV S/Nash Gang Prob Key			306,105					306,105
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26110320 JUV Recovery Court			12,245					12,245
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111360 JUV Foster Care Review Board			373,792					373,792
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111410 JUV Case Support Key			742,968					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					5,401,301
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	29,267					449,554
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111960 JUV SIA One		331,879	30,091					361,970
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111970 JUV SIA Two		232,092	34,466					266,558
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112110 JUV CISafety&Security Key		622,544	29,493					652,037
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112210 JUV SvcOP/Process Key		112,411	50,102					162,513
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112310 JUV Judicial Actions Key		727,259	33,202					760,461
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112325 JUV Youth Violence OPF		261,125	185,531					446,656
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112510 JUV ALOB Exc Exc Product		66,600	35,171					101,771
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112610 JUV ALOB Finance Payroll Autho		82,772	12,003					94,775
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26112910 JUV ALOB Records Mgmt Key		97,255	14,338					111,593
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26113110 JUV ALOB Exc Leader Key		628,772	195,853					824,625
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26114050 JUV STAR Team		118,890	55,587					174,477
Direct	026 Juvenile Court	30003 General Fund 4% Reserve	026 Juvenile Court	26201000 4% JUV Juvenile Court			55,459					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	5,467			30,662		258,544
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26312550 JUV State Supplement		78,744	2,072					80,816
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	026 Juvenile Court	26312600 JUV Interper 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			187,233		252,027
Direct	026 Juvenile Court	40021 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26313400 JUV JUV CESF Grant						45,938		45,938
Direct	026 Juvenile Court	40022 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26400121 JUV JJC Process Program Mgr						64,200		64,200
Direct	026 Juvenile Court	40022 GSD FY22 Cap Projs RS2021-1201	026 Juvenile Court	26401021 JUV JJC Port Trailer Adnl Court Area		1,176	464			5,603	16,614	7,257
Direct	026 Juvenile Court		026 Juvenile Court	26400022 JUV New Facility-Juv Justice Ctr-Phase 1			9,467			9,070,443		9,079,910
Direct	026 Juvenile Court Total				7,004,917	2,539,630	6,439,096			9,087,057		26,036,556
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27101000 GSC Judges	5,077,161	1,625,781	199,452					6,902,404
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27103021 GSC General Probation	1,602,284	596,973	160,309			2		2,359,568
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27105000 GSC Music City Community Court	99,031	36,316						135,347
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27106011 GSC Traffic School	269,084	125,448	258,610					653,142
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27116000 GSC Administration	1,149,203	465,357	341,217					1,955,777
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27117000 GSC Drug Court	215,126	103,256	345,264					563,646
Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27310200 GSC Mental Health Court	361,816	127,301	84,843					573,960
Direct	027 General Sessions Court	30027 General Sessions Court Tr	027 General Sessions Court	27117100 GSC Drug Court Treatment			5,064					5,064
Direct	027 General Sessions Court	30099 COVID-19 Pandemic	027 General Sessions Court	27902020 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					7,794
Direct	027 General Sessions Court	30102 DUI Offender	027 General Sessions Court	27112200 GSC GS Drug Court			1,841					1,841
Direct	027 General Sessions Court	30112 COVID Reserve Post 2020	027 General Sessions Court	27902022 GSC COVID Reserve Post 2020			472,871			34,404		507,275
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	027 General Sessions Court	27310110 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	27310120 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	27310140 GSC Christian ARTS		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)					(722)
Direct	027 General Sessions Court Total				8,858,387	3,104,459	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	827,786					9,778,503
Direct	028 State Trial Courts	10101 GSD General	028 State Trial Courts	28105100 STC Jury Expense			194,040					194,040
Direct	028 State Trial Courts	30003 General Fund 4% Reserve	028 State Trial Courts	28201000 4% STC State Trials Courts			110,239			640		110,879
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28702000 STC Drug Court Fines	111,370	8,726	13,882					133,978
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28705000 STC DUI Supervision	71,208	22,891	2,851					96,950
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	028 State Trial Courts	28706000 STC Drug Lab Staff	28,833	15,735	930					45,498
Direct	028 State Trial Courts	30112 COVID Reserve Post 2020	028 State Trial Courts	28902020 STC COVID Reserve Post 2020			46,126					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					55,000
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320140 STC Community Corrections Grnt		356,447	115,053			88,891		1,403,032
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320160 STC Drug Court Staff		328,308	53,839					382,147
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28320200 STC Dept of Medications		671,167	212,537			4		1,144,209
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	2832190 STC Court Interpreter Endowmnt		68,102	32,612					100,714
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	028 State Trial Courts	28322300 STC Governor's Hwy Safety Offc		51,858	18,733					70,591
Direct	028 State Trial Courts Total				8,802,816	3,152,724	1,632,253			644	88,891	13,677,328
Direct	029 Justice Integration Services	10101 GSD General	029 Justice Integration Services	29105710 JIS ALOB Excas Leader Key	1,782,845	603,744	1,523,490					3,910,079
Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	029 Justice Integration Services	29201000 4% JIS Justice Integration Srv			2,237					2,237
Direct	029 Justice Integration Services Total				1,782,845	603,744	1,525,727					3,912,316
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	765,030					5,268,030
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 Programs Key			(1,200)					(1,

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	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	398,667	95,311	1,403,736			1,903,736
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	30125030 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 Servi	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 DDO 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 CDF Support	682,823	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	11,309			301,025
Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127400 SHE BCC Offender Management	1,156,679	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			1,773,268	126,779		1,900,047
Direct	030 Sheriff's Office	30099 COVID-19 Pandemic	030 Sheriff	30902020 SHE COVID-19	8,622	1,811				10,433
Direct	030 Sheriff's Office	30112 COVID Reserve Post 2020	030 Sheriff	30902022 SHE COVID Reserve Post 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	98,654			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 Core 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 COSSAP 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 Expans			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	76,138			1,795,172
Direct	031 Police	10101 GSD General	031 Police	31121051 POL Heavy Hvs Svcs Key	852,219	290,465	294,367			1,437,051
Direct	031 Police	10101 GSD General	031 Police	31121053 POL Mental Health Co-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	1,008,061	486,777			5,368,831
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	189,288			599,261
Direct	031 Police	10101 GSD General	031 Police	31121301 POL Crime Analysis Key	374,557	132,546	8,138			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 Process Oper Key			500		5,263	5,763
Direct	031 Police	10101 GSD General	031 Police	31121419 POL Task Force VCrimex Key			500			500
Direct	031 Police	10101 GSD General	031 Police	31121451 POL Youth Services Key	2,497,908	850,642	110,295			3,458,845
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	42,839			1,139,145
Direct	031 Police	10101 GSD General	031 Police	31121456 POL Family Intervention Program	962,082	370,092	29,902		34,601	1,396,677
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			9,086,086
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)	91,824	39,949	185,731			317,504
Direct	031 Police	10101 GSD General	031 Police	31121461 POL Alternative Police Response(APR) Unit	7,141	1,467	8,608			15,216
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	120,292			7,200,292
Direct	031 Police	10101 GSD General	031 Police	31121703 POL SISU	474,224	150,501	113,173		57,403	755,301
Direct	031 Police	10101 GSD General	031 Police	31121751 POL Forensic Services Key	1,806,735	682,777	148,528			2,638,040
Direct	031 Police	10101 GSD General	031 Police	31121760 POL Crime Lab	1,579,018	1,252,878	979,116		33,992	3,845,904
Direct	031 Police	10101 GSD General	031 Police	31121801 POL Property & Evidence Key	1,062,765	359,185	80,224			1,502,174
Direct	031 Police	10101 GSD General	031 Police	31121810 POL Police Found	105,964	32,713	6,234			144,911
Direct	031 Police	10101 GSD General	031 Police	31121850 POL Facility Mgmt and Security	911,566	377,399	62,123			1,351,088
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			4,311,495
Direct	031 Police	10101 GSD General	031 Police	31122051 POL Tactical Inves Key	2,488,864	891,442	975,128		509	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 Warrants Key	1,462,616	548,757	96,172			2,107,745
Direct	031 Police	10101 GSD General	031 Police	31122310 POL Precinct 9						
Direct	031 Police	10101 GSD General	031 Police	31122401 POL East Sector Key	6,988,490	2,529,881	815,106		27,103	10,360,580
Direct	031 Police	10101 GSD General	031 Police	31122403 POL Patrol South Sector Key	9,506,045	3,477,689	967,900		6,842	13,958,656
Direct	031 Police	10101 GSD General	031 Police	31122405 POL Patrol Hermitage Key	8,593,258	3,177,619	840,226			12,611,093
Direct	031 Police	10101 GSD General	031 Police	31122407 POL Patrol Hennessee Sector Key	6,875,697	2,456,680	783,526			10,115,903
Direct	031 Police	10101 GSD General	031 Police	31122409 POL Patrol West Sector Key	6,874,152	2,524,194	754,398			10,152,744
Direct	031 Police	10101 GSD General	031 Police	31122411 POL Patrol North Sector Key	7,439,063	2,669,690	760,306		23,521	10,892,310
Direct	031 Police	10101 GSD General	031 Police	31122413 POL Midtown Hvs Precinct	7,782,020	2,802,903	673,768		36,716	11,295,407
Direct	031 Police	10101 GSD General	031 Police	31122414 POL Madison Precinct	7,032,267	2,618,230	738,875		6,842	10,396,214
Direct	031 Police	10101 GSD General	031 Police	31122415 POL Madison Precinct	633,242	227,531	149,830			1,010,603
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	36,285	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	1,540,599	198,302			5,897,041
Direct	031 Police	10101 GSD General	031 Police	31160000 POL ALOB Non Allocat 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 Authorization	103,242	33,342	10,710			147,294
Direct	031 Police	10101 GSD General	031 Police	31160420 POL ALOB Fiscal Affairs	317,995	737,545				2,038,904
Direct	031 Police	10101 GSD General	031 Police	31160510 POL ALOB Procurement Serv	205,444	98,959	145,378			449,781
Direct	031 Police	10101 GSD General	031 Police	31160610 POL ALOB Records Mgmt Servi	2,439,708	1,043,967	119,888			3,

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	30084 POL * 2017 JAG Grant	031 Police	31322343 POL * JAG Grant 2017	-	-	-	-	24,922	24,922
Direct	031 Police	30086 POL JAG Grant 2018	031 Police	31322344 POL JAG Grant 2018	-	-	54,151	-	25,327	79,478
Direct	031 Police	30090 POL 2019 JAG Grant	031 Police	31322345 POL 2019 JAG Grant	-	-	244,046	-	13,546	257,592
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	31322355 POL DNA CEBR Program Grant	-	-	358	-	-	358
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	31322365 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)	(323,803)	-	-	(639,214)
Direct	031 Police	30109 Winter Storm 2/2021	031 Police	31703340 POL Winter Storm 2/2021	(162,381)	(32,461)	-	-	-	(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	31902022 POL COVID FEMA	275,574	55,423	323,993	-	-	654,990
Direct	031 Police	30117 COVID Vaccination Distribution	031 Police	31702021 POL COVID Vaccination Distribution	823	237	-	-	-	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	18,815	7,305	-	-	-	26,120
Direct	031 Police	30146 Police Unhealth Substance Abuse	031 Police	31740204 POL Unhealth 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 Forfeit	-	-	-	-	-	-
Direct	031 Police	30157 Police Sex Offender Registrari	031 Police	31760200 POL Sex Offender Registrations	-	-	66,489	-	-	66,489
Direct	031 Police	30158 Police Donations Fund	031 Police	31601000 POL HarbaughEstate K9 Donation	-	-	3	-	-	3
Direct	031 Police	30158 Police Donations Fund	031 Police	31601100 POL Woodmen Life Donation	-	-	3	-	-	3
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 Traffickig	-	-	-	-	-	-
Direct	031 Police	30163 Civil Unrest May 2020	031 Police	31700530 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 Activities Task Force Key	-	-	158	-	-	158
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321406 POL Violent Crime TF Key	-	-	18,815	5,263	-	24,078
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321407 POL DEA Task Force Key	-	-	38,887	13,796	-	52,683
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321408 POL FBI Terrorism Key	-	-	1,842	383	-	2,225
Direct	031 Police	30200 Police Task Force Fund	031 Police	31322503 POL MDHA Patrol TF Key	-	-	418,860	169,923	25,747	773,061
Direct	031 Police	30200 Police Task Force Fund	031 Police	31721400 POL COPS CPDLEMHWA	-	-	1,848	-	158,731	160,579
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722203 POL Mid TN Jnt Fug Task Force	-	-	10,904	-	-	10,904
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722205 POL MDHA Cayce PI	-	-	61,316	-	-	61,316
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722206 POL MDHA Sudekum Nagler	-	-	160,873	52,451	-	213,324
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722207 POL MDHA Edgell Housing	-	-	93,129	29,874	-	123,003
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722208 POL MDHA Cumberland View Apt	-	-	113,804	39,405	-	153,209
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722209 POL MDHA Preston Taylor Homes	-	-	84,456	26,368	-	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	-	-	17,282	-	6,894	24,176
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	31300319 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	31330853 POL ICAAC 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	29,160	-	-	519,163
Direct	031 Police	32231 Police Grant Fund	031 Police	31331540 POL Governor Hwy Safety Gt 13	383,663	131,184	9,732	-	-	524,579
Direct	031 Police	32231 Police Grant Fund	031 Police	31332700 POL VOCA LEVC Grant	47,281	17,384	8,983	-	-	73,648
Direct	031 Police	32231 Police Grant Fund	031 Police	31332710 POL Project Safe Neighborhoods	81,991	29,535	-	-	-	111,526
Direct	031 Police	32231 Police Grant Fund	031 Police	31332720 POL COPS CPDLEMHWA	-	-	35,807	-	-	35,807
Direct	031 Police	32231 Police Grant Fund	031 Police	31332740 POL CESF ICAAC Grant FY22	6,637	2,461	26,972	12,585	-	48,655
Direct	031 Police	40016 GSD FY16 Capital Projects	031 Police	31401016 POL South Police Precinct	1,176	464	-	260,901	-	262,541
Direct	031 Police	40016 GSD FY16 Capital Projects	031 Police	31402016 POL Family Justice Center	-	-	1,823	33,194	-	35,017
Direct	031 Police	40018 GSD FY18 Capital Projects	031 Police	31401018 POL Body/Dash Cameras	-	-	249,859	68,322	-	318,181
Direct	031 Police	40020 GSD FY208 Cap Projs RS2020-213	031 Police	31400220 POL Replace 2 Helicopters	-	-	4,792	3,332,826	-	3,337,618
Direct	031 Police	40020 GSD FY208 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	375,000	5,587,098	972,392	253,451,162
Direct	032 Fire	10101 GSD General	032 Fire	32114111 FIR GSD Fire Support	912,584	339,353	863,496	-	-	1,251,937
Direct	032 Fire	10101 GSD General	032 Fire	32114210 FIR GSD EMS Support	1,592,724	575,171	1,265,515	-	-	3,031,391
Direct	032 Fire	10101 GSD General	032 Fire	32114310 FIR GSD Fire Hyd Inspect Forms	-	-	126,515	-	-	126,515
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	494,837	140,003	-	-	1,942,612
Direct	032 Fire	10101 GSD General	032 Fire	32115210 FIR GSD Specialized Services	748,987	275,562	12,391	-	-	1,036,940
Direct	032 Fire	10101 GSD General	032 Fire	32115410 FIR GSD EMS Operations	25,862,341	9,775,956	75,887	-	-	35,714,184
Direct	032 Fire	10101 GSD General	032 Fire	32115510 FIR GSD Fire Operations	9,548,332	3,716,070	37,438	-	-	13,301,840
Direct	032 Fire	10101 GSD General	032 Fire	32116210 FIR GSD Pub Fire Educ-Com Svc	-	-	4,773	-	-	4,773
Direct	032 Fire	10101 GSD General	032 Fire	32116310 FIR GSD Fire Prevention	1,353,517	500,411	23,575	-	-	1,877,503
Direct	032 Fire	10101 GSD General	032 Fire	32160000 FIR GSD ALOB NonAlloc'd Fin Tr	-	-	-	-	-	-
Direct	032 Fire	10101 GSD General	032 Fire	32160110 FIR GSD IT Systems	389,752	119,256	2,604,829	-	-	3,113,837
Direct	032 Fire	10101 GSD General	032 Fire	32160210 FIR GSD Facilities Maint	345,081	148,241	1,294,619	-	-	1,787,941
Direct	032 Fire	10101 GSD General	032 Fire	32160710 FIR GSD Occup Health & Safety	112,667	333,438	192,366	-	-	638,471
Direct	032 Fire	10101 GSD General	032 Fire	32160810 FIR GSD Admin	1,810,999	580,863	56,181	-	-	2,448,043
Direct	032 Fire	18301 USD General	032 Fire	32194510 FIR USD Logistics	640,292	270,062	6,679,717	-	-	7,590,071
Direct	032 Fire	18301 USD General	032 Fire	32195510 FIR USD Fire Operations	53,454,866	20,933,572	11,256	-	-	74,399,694
Direct	032 Fire	18301 USD General	032 Fire	32196000 FIR USD ALOB Non Alloc'd Fin	-	-	-	-	-	-
Direct	032 Fire	18301 USD General	032 Fire	32196010 FIR USD Administration	-	-	925,495	-	-	925,495
Direct	032 Fire	18301 USD General	032 Fire	32196210 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	1,654,332	622,431	1,802	-	-	2,278,565
Direct	032 Fire	18301 USD General	032 Fire	32197010 FIR USD Facilities Mgmt	-	-	39,387	-	-	39,387
Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32214800 4% FIR Pres Equip Legis	-	-	3,855,153	-	-	3,855,153
Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	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	-	-	724,040	16,398	-	740,438
Direct	032 Fire	30048 FIR Fire Dept Donations	032 Fire	32700000 FIR Donations Interest	-	-	2	-	-	2
Direct	032 Fire	30081 Hurricane Harvey Texas 2017	032 Fire	32703200 FIR Hurricane Harvey TX 2017	-	-	(192)	-	-	(192)
Direct	032 Fire	30086 Hurricane Sally 9/20	032 Fire	32710830 FIR Hurricane Sally 9/20	-	-	194	-	-	194
Direct	032 Fire	30099 COVID-19 Pandemic	032 Fire	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	98,832	40,334	751,809	-	-	890,975
Direct	032 Fire	30116 COVID FEMA	032 Fire	32302022 FIR COVID FEMA	111,879	-	564,720	-	-	676,599
Direct	032 Fire	30119 Tennessee 12/2021 Response/Relief	032 Fire	32712022 FIR Tennessee 12/2021 Response/Relief	-	-	37,218	-	-	37,218
Direct	032 Fire	30143 Hurricane Ida 8/2021	032 Fire	32710840 FIR Hurricane Ida 8/2021	78,788	21,370	1,170	-	-	101,928
Direct	032 Fire	30172 FIR HazMat Recovery	032 Fire	32705540 FIR HazMat Recovery	-	-	2	-	-	2
Direct	032 Fire	30216 American Rescue Plan Act-COVID Stimulus	032 Fire	32902025 FIR ARP Fleet & Equipment	-	-	1,766,916	-	-	1,766,916
Direct	032 Fire	30219 FIR Titans Stadium Special Events	032 Fire	32703100 FIR Special Events Interest	-	-	9	-	-	9
Direct	032 Fire	30219 FIR Titans Stadium Special Events	032 Fire	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	-	-	-	-	-	-
Direct	032 Fire	40021 GSD FY21 Cap Projs RS2021-757</								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	032 Fire	40220 GSD FY2026 Cap Projs RS2020-213	032 Fire	32400220 FIR Replace Fire Stations 2 25			812,237			812,237
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	138,640	51,337	98,310			288,287
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120110 COD Const/Land Use Key Produ	1,726,718	625,427	156,117			2,508,262
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120140 COD Security/Busid Key	70,137		101,873			171,010
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120210 COD Better Rhoads Key Product	1,442,388	604,905	738,426			2,783,719
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	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 Produ			145,146			145,146
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	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	597,089		265,104			1,055,944
Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	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			3,410	71,576		74,986
Direct	033 Codes Administration	30600 Demolition Fund	033 Codes Administration	33701000 COD Demolition Projects			134,502			134,502
Direct	033 Codes Administration Total				6,963,554	2,830,602	2,750,951	70,937		12,516,144
Direct	034 Beer Board	10101 GSD General	034 Beer Board	34101000 BBD Administration			1,098			1,098
Direct	034 Beer Board	10101 GSD General	034 Beer Board	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	192,361	89,109	21,593			303,063
Direct	034 Beer Board	10101 GSD General	034 Beer Board	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	84,069	3,681	9,599			97,349
Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	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	56,393	4,295	13,455			74,143
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			16			16
Direct	036 Soil and Water Conservation Total						16			16
Direct	037 Social Services	10101 GSD General	037 Social Services	37121100 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			1,415			1,415
Direct	037 Social Services	10101 GSD General	037 Social Services	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			76,385		133,471	209,856
Direct	037 Social Services	10101 GSD General	037 Social Services	37122400 SOC Family Services	1,342,186	482,436	208,278	105,661		2,138,561
Direct	037 Social Services	10101 GSD General	037 Social Services	37122500 SOC Burial Assistance Program	44,314	15,385	587,888			647,587
Direct	037 Social Services	10101 GSD General	037 Social Services	37122600 SOC War Shelter	99,291	34,687	101,814			235,792
Direct	037 Social Services	10101 GSD General	037 Social Services	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	604,215	196,910	173,030			976,155
Direct	037 Social Services	30007 Social Services Donations	037 Social Services	37702000 SOC Interest for Donations			7			7
Direct	037 Social Services	30099 COVID-19 Pandemic	037 Social Services	37902020 SOC COVID-19			342			342
Direct	037 Social Services	30112 COVID Reserve Post 2020	037 Social Services	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			354			354
Direct	037 Social Services	30216 American Rescue Plan Act-COVID Stimulus	037 Social Services	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			187,621		18,318	205,939
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312600 SOC HMS Capacity Building			66,377			66,377
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312660 SOC HMS 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 ESC-GV Emer Solution Grant COVID19			87,912		14,730	102,627
Direct	037 Social Services	32137 Social Srv Homelessness Grant	037 Social Services	37312710 SOC Nashville Coordinated Entry Grant	48,127	17,391	73,198			138,716
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322300 SOC Nutrition Program	424,598	127,889	738,499			1,291,286
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	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			3,903		73,478	77,381
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322500 SOC Home Delivered Meals						
Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322550 SOC Options Meals			32,019			32,019
Direct	037 Social Services Total				3,957,713	1,340,957	4,697,309	136,764	291,621	10,524,424
Direct	038 Health	10101 GSD General	038 Health	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	181,648	31,449	5,675			218,772
Direct	038 Health	10101 GSD General	038 Health	38151001 HEA Behavioral Health Services	402,416	145,190	3,582			551,188
Direct	038 Health	10101 GSD General	038 Health	38151032 HEA Public Health Clinics	1,417,723	694,173	305,135			2,417,031
Direct	038 Health	10101 GSD General	038 Health	38151034 HEA Family Planning Clinic Fe			57,438			57,438
Direct	038 Health	10101 GSD General	038 Health	38151036 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						
Direct	038 Health	10101 GSD General	038 Health	38151051 HEA Oral Health Svcs	449,640	176,180	98,968			724,801
Direct	038 Health	10101 GSD General	038 Health	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	119,886	35,426	71,831			227,143
Direct	038 Health	10101 GSD General	038 Health	38151111 HEA Forensic Med Exam Office			(750)			(750)
Direct	038 Health	10101 GSD General	038 Health	38151121 HEA Tuberculosis Elimination	294,204	81,071	27,101			402,376
Direct	038 Health	10101 GSD General	038 Health	38151131 HEA STD/HIV Prevention/Intervent	510,782	188,973	60,745			760,500
Direct	038 Health	10101 GSD General	038 Health	38151141 HEA Communicable Disease Emerg Prep	421,299	169,726	2,127			593,152
Direct	038 Health	10101 GSD General	038 Health	38151151 HEA Community Develop and Plan	44,165	16,938	4,149			65,252
Direct	038 Health	10101 GSD General	038 Health	38151171 HEA Project Access Nashville	160,508	61,461	1,585			223,554
Direct	038 Health	10101 GSD General	038 Health	38151172 HEA "Community Health Admin	197,507	63,147	1,845			262,499
Direct	038 Health	10101 GSD General	038 Health	38151173 HEA Pharmacy	73,409	11,518	(38,753)			46,174
Direct	038 Health	10101 GSD General	038 Health	38151181 HEA Health Care for Homeless			355,200			355,200
Direct	038 Health	10101 GSD General	038 Health	38151201 HEA "Air Quality	129,173	43,549	10,862			183,584
Direct	038 Health	10101 GSD General	038 Health	38151203 HEA Air Pollution	226,565	73,934	7,010			307,509
Direct	038 Health	10101 GSD General	038 Health	38151222 HEA Animal Servs All Other	1,390,261	530,461	2,851,882			4,772,604
Direct	038 Health	10101 GSD General	038 Health	38151224 HEA Engineering Svcs Investiga	124,725	47,504	6,901			179,130
Direct	038 Health	10101 GSD General	038 Health	38151226 HEA Ofc Environmental Health	160,265	41,003	581			201,849
Direct	038 Health	10101 GSD General	038 Health	38151227 HEA School Health	650,537	260,591	6,872			917,000
Direct	038 Health	10101 GSD General	038 Health	38151232 HEA Food & Public Fac Protectio	1,165,480	448,877	56,476			1,670,833
Direct	038 Health	10101 GSD General	038 Health	38151239 HEA Mental Health Cooperative			2,531,907			2,531,907
Direct	038 Health	10101 GSD General	038 Health	38151241 HEA Pest Mgmt Svcs	206,530	74,078	12,623			293,231
Direct	038 Health	10101 GSD General	038 Health	38160110 HEA ALOB Information Technology	376,185	147,304	2,150,800			2,674,389
Direct	038 Health	10101 GSD General	038 Health	38160210 HEA ALOB Facilities Mgmt	644,738	326,213	626,808			1,597,759
Direct	038 Health	10101 GSD General	038 Health	38160310 HEA ALOB Resources	193,699	323,244	198,899			615,842
Direct	038 Health	10101 GSD General	038 Health	38160410 HEA ALOB Finance	624,865	220,017	25,645			870,527
Direct	038 Health	10101 GSD General	038 Health	38160610 HEA ALOB Records Mgmt Services	382,374	151,055	174,015			1,247,444
Direct	038 Health	10101 GSD General	038 Health	38160810 HEA ALOB Executive Leadersh	991,777	320,919	49,365			1,362,051
Direct	038 Health	10101 GSD General	038 Health	38161000 HEA Nonprofit Exp Clearing			2,459			2,459
Direct	038 Health	30003 General Fund 4% Reserve	038 Health	38201000 4% HEA Health Department			149,430			149,430
Direct	038 Health	30006 Animal Control Donations	038 Health	38701000 HEA Animal Control Donations			28,050			28,050
Direct	038 Health	30072 Animal Education and Welfare	038 Health	38702000 HEA Animal Education/Welfare			2			2
Direct	038 Health	30099 COVID-19 Pandemic	038 Health	38902020 HEA COVID-19	174		4,929			5,103
Direct	038 Health	30112 COVID Reserve Post 2020	038 Health	38902022 HEA COVID Reserve Post 2020			1,794,891			1,794,891
Direct	038 Health	30116 COVID FEMA	038 Health	38302022 HEA COVID FEMA			12,030			12,030
Direct	038 Health	30117 COVID Vaccination Distribution	038 Health	38702021 HEA COVID Vaccination Distribution			22,808			22,808
Direct	038 Health	30204 Health Title V Clean Air Act	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	38700200 HEA Clean Air Permit Prgm	160,180	72,903	291,323		59,937	593,343
Direct	038 Health	30216 American Rescue Plan Act-COVID Stimulus	038 Health	38902027 HEA Behav Health Pilot Prog W POL Pcts			485,805			485,805
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38350265 HEA Tobacco Settlement	74,239	28,427	3,499		20,564	126,729
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38350268 HEA Chronic Disease PreventMgt	35,448	12,842	1,087		9,700	59,077
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38350400 HEA HIV PrEP	117,172					

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38350600 HEA STARS Grant		65,617	28,191				93,808
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351015 HEA Health Start Svcs		203,485	99,555	9,579	10,652		323,271
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38351021 HEA Family Planning Grant		606,156	186,702	67,515			860,373
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351022 HEA School Health Gr CAH AIOlther		3,826,488	1,430,231	4,410,231			9,667,029
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351031 HEA ChildCare Immunization Aud		35,002	18,156	784			53,942
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	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	38351040 HEA HIV Grant		3,026,402	1,261,675	192,486			4,480,563
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351045 HEA Health Start Initiative		376,468	162,362	363,849	151,899		1,054,568
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351053 HEA Oral HealthTDH Grant		477,943	198,176	130,025			907,144
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38351064 HEA Child Safety Seat				4,259			4,259
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351082 HEA Opioid Readiness Grant		46,900	11,701	100,441			159,042
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351087 HEA Hospital PreparednessGrant		53,882	9,353				63,235
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38351124 HEA TB Outpatient Grant		792,330	339,078	147,903	206,934		1,486,245
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351126 HEA * TB Diagnostic Studies				282	1,265		1,547
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351133 HEA STD Grant STD		103,076	49,143	3,772	6,863		162,854
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	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	38351138 HEA HIV Rapid Testing		78,036	19,633	546	4,920		103,195
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351139 HEA Ryan White Medical Service		56,170	56,170	727	5,755		93,780
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351146 HEA Emerg Preparedness Grant		278,095	93,658	155,770	94,380		621,903
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38351166 HEA Tobacco Grant		37,949	13,552		11,933		63,434
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351174 HEA CDC 1907 Grant					58,901		58,901
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38351205 HEA 105 Grant		220,750	92,860	34,452			348,062
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351218 HEA Food Inspector Training							-
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351219 HEA *Animal Ctr Medical Svcs					(1,969)		(1,969)
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38351245 HEA Grant And		334,008	91,441	299,756			725,205
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38361310 HEA Ryan White-COVID				525,269			525,269
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38361800 HEA Child Fatality Review Serv				7,000			7,000
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38362000 HEA *Viral Hepatitis Grant		51,282	22,141			7,276	80,699
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363100 HEA HIV/AIDS Early Interv Serv		33,928	13,143	30	3,731		50,836
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363200 HEA PPHF Grant		144,328	52,366	74			197,395
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363300 HEA Friends of MACC				39,225			39,225
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363600 HEA Opioid Overdose Reduction Grant		170,549	72,119	(2,701)			240,967
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363610 HEA High Impact Area Opioid		184,269	67,466		82,380		334,135
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363630 HEA PHEP COVID Grant		379,899	122,833	11,387,187	30,107		11,920,026
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	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	38363660 HEA COVID Disabilities Grant		228,286	46,325	191,308			465,919
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363670 HEA A Step Ahead Grant				(8,181)			(8,181)
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38363690 HEA Comm Overdose Prev&Emp NACCHO Grant							-
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38363710 HEA COVID ELC Reopening Schools Grant					26,010		26,010
Direct	038 Health	32200 HEA Health Dept Grant Fund	038 Health	38363720 HEA COVID ELC Travelers HealthFund Grant							-
Direct	038 Health	32200 HEA Health Dept Grant Fund	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	38363900 HEA Music City PreP Grant							-
Direct	038 Health	32201 HEA Donations Fund	038 Health	38601000 HEA David Trowbridge Donation							-
Direct	038 Health Total					27,238,800	10,475,582	32,710,301	30,107	1,560,362	72,015,152
Direct	039 Public Library	10101 GSD General	039 Public Library	39101010 LIB Administrative Support		1,278,079	466,193	23,710			1,777,362
Direct	039 Public Library	10101 GSD General	039 Public Library	39101020 LIB Public Relations		280,025	127,053	88,282			495,360
Direct	039 Public Library	10101 GSD General	039 Public Library	39101030 LIB Technical Services		819,945	311,457	2,913,484			4,044,886
Direct	039 Public Library	10101 GSD General	039 Public Library	39101050 LIB Coordination Center		156,231					156,231
Direct	039 Public Library	10101 GSD General	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	39101070 LIB Special Collections		422,003	153,622	8,449			584,074
Direct	039 Public Library	10101 GSD General	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	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	39102000 LIB Operation & Maintenance		1,613,750	694,523	2,685,212			4,993,485
Direct	039 Public Library	10101 GSD General	039 Public Library	39102100 LIB Production Services		27,610	4,832	80,164			112,606
Direct	039 Public Library	10101 GSD General	039 Public Library	39103203 LIB BW Circulation		310,452	147,856	28,536			486,844
Direct	039 Public Library	10101 GSD General	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	39103207 LIB Reference Services		669,802	289,747	915			960,464
Direct	039 Public Library	10101 GSD General	039 Public Library	39103211 LIB Teen Services		178,621	83,903	3,132			235,656
Direct	039 Public Library	10101 GSD General	039 Public Library	39103212 LIB Digital Inclusion		82,005	24,501	3,208			109,714
Direct	039 Public Library	10101 GSD General	039 Public Library	39103213 LIB Performing Artists		269,363	100,504				369,867
Direct	039 Public Library	10101 GSD General	039 Public Library	39103230 LIB Public Technology Program		168,629	72,245	1,543			242,617
Direct	039 Public Library	10101 GSD General	039 Public Library	39103240 LIB Studio NPL		152,465					152,465
Direct	039 Public Library	10101 GSD General	039 Public Library	39103303 LIB Heritageage 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	144,242			954,572
Direct	039 Public Library	10101 GSD General	039 Public Library	39103305 LIB Bellevue		653,868	274,708	19,268			947,844
Direct	039 Public Library	10101 GSD General	039 Public Library	39103310 LIB Bookends		445,832	194,546				640,378
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	102,644	23,449			365,112
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 Edgewhill		134,175	43,904	14,493			192,572
Direct	039 Public Library	10101 GSD General	039 Public Library	39103335 LIB Goodlettsville		690,774	221,869	67,517			980,160
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		53,164	14,144	1,442			71,750
Direct	039 Public Library	10101 GSD General	039 Public Library	39103350 LIB Inglewood		297,430	118,065	23,253			438,748
Direct	039 Public Library	10101 GSD General	039 Public Library	39103355 LIB Lookout		134,860		73,255			208,115
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	31,686			266,163
Direct	039 Public Library	10101 GSD General	039 Public Library	39103375 LIB Richmond Park		249,359	101,005	35,132			385,496
Direct	039 Public Library	10101 GSD General	039 Public Library	39103380 LIB Southside		690,774	221,869	67,517			

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	039 Public Library	30099 COVID-19 Pandemic	039 Public Library	39902020 LIB COVID-19	112,972	-	(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	30116 COVID FEMA	039 Public Library	39302022 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 TSP 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 Disadv Grant- LCO Prog Key	-	-	9,000	-	1,000	10,000
Direct	039 Public Library	30401 Library Services	039 Public Library	39304046 LIB Gen Lib Svcs GrantKey	-	-	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 NYL Neighborhood Builders	37,007	10,148	-	-	-	47,155
Direct	039 Public Library	30401 Library Services	039 Public Library	39304098 LIB Emergency Connectivity Funds	-	-	102,227	-	-	102,227
Direct	039 Public Library	30403 Talking Library	039 Public Library	39305002 LIB Talking Library	-	-	-	-	-	-
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39700110 LIB Special Projects Interest	-	-	294	-	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	39706280 LIB ChildrenYA Programming Fo	-	-	304,801	-	-	304,801
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	-	-	941	-	-	941
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706350 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	-	-	204	-	-	204
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 Archives Friends Funds	-	-	-	-	-	-
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706620 LIB Bellevue Friends Funds	-	-	1,580	-	-	1,580
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706630 LIB Bordeaux Friends Funds	-	-	451	-	-	451
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706640 LIB Donelson Friends Funds	-	-	1,947	-	-	1,947
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706650 LIB East Friends Funds	-	-	-	-	-	-
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706660 LIB Edgehill Friends Funds	-	-	603	-	-	603
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706670 LIB Edmondson Pk Friends Funds	-	-	7,534	-	-	7,534
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706680 LIB Goodlettsville Friends Lun	-	-	4,445	-	-	4,445
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706690 LIB Green Hills Friends Funds	-	-	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 Fnds	-	-	1,518	-	-	1,518
Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706810 LIB Southeast 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 ElectronicMaterialsFriends	-	-	-	-	-	-
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	7,794,805
Direct	040 Parks	10101 GSD General	040 Parks	40101220 PAR Facility Repair Sessions	1,070,869	550,704	3,222,161	-	-	5,222,161
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	40101310 PAR Per	1,061,214	408,400	1,501,824	-	-	2,971,438
Direct	040 Parks	10101 GSD General	040 Parks	40104110 PAR Comm Ctr Drop-in Activitie	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	90	949	-	-	1,129
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	295,737	1,098,821	-	-	1,098,821
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 Athletic/Recreational Classes	464,269	172,641	32,879	-	-	669,789
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	-	-	30,075
Direct	040 Parks	10101 GSD General	040 Parks	40106240 PAR Instructional Programs	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	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	(18,003)	-	-	48,472
Direct	040 Parks	10101 GSD General	040 Parks	40107610 PAR Dept Leadership Sessions	252,541	75,863	48,397	-	188,900	565,701
Direct	040 Parks	10101 GSD General	040 Parks	40107710 PAR Safety Inspections	107,508	42,254	17,522	-	-	167,284

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 Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total			
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	223,587		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 Seasonal	32,884		2,466	-		35,350			
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			
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 Golf Seasonal	963		13,938	-		13,921			
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			
Direct	040 Parks	10101 GSD General	040 Parks	40150610 PAR McCabe Golf Course	707,129		312,313	398,300		1,417,832			
Direct	040 Parks	10101 GSD General	040 Parks	40150620 PAR McCabe Golf Seasonal	32,633		2,460	-		35,093			
Direct	040 Parks	10101 GSD General	040 Parks	40150710 PAR Vinny Links Golf Course	5,901		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			
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			
Direct	040 Parks	10101 GSD General	040 Parks	40150910 PAR Waverly Golf Course	398,968		14,133	398,968		792,069			
Direct	040 Parks	10101 GSD General	040 Parks	40150920 PAR Waverly Golf Seasonal	320,176		24,105	17,073		361,354			
Direct	040 Parks	10101 GSD General	040 Parks	40151010 PAR Sportsplex	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			
Direct	040 Parks	10101 GSD General	040 Parks	40151210 PAR Hamilton Creek Marina	112,592		51,355	55,244		219,191			
Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40201000 4% PAR Parks				155,284		155,284			
Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220100 4% PAR Structures/Facilities				239,222	33,070	329,874		602,166	
Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220200 4% PAR Area Maintenance				374,102		374,102		374,102	
Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40230300 4% PAR Cultural Recreation				8,664		8,664		8,664	
Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40230400 4% PAR Revenue Producing Fac.				192,657		192,657		192,657	
Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701190 PAR Donations				37,597	68,486	106,083		106,083	
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		6,039	
Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701220 PAR Donations Interest				10		10		10	
Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701230 PAR Parks Donations General Unspecified				2,102		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		65,664	
Direct	040 Parks	30099 COVID-19 Pandemic	040 Parks	40902020 PAR COVID-19				4,243		4,243		4,243	
Direct	040 Parks	30109 Winter Storm 2/2021	040 Parks	40703340 PAR Winter Storm 2/2021				(16,874)		(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		14,133	
Direct	040 Parks	30119 Tornadoes 12/2021 Response/Relief	040 Parks	40702021 PAR Tornadoes 12/2021 Response/Relief				12,817		12,817		12,817	
Direct	040 Parks	30142 Storm/Flood 3/2021	040 Parks	40701420 PAR Storm/Flood 3/2021				86,537		86,537		86,537	
Direct	040 Parks	30163 Civil Unrest May 2020	040 Parks	40700530 PAR Civil Unrest				405,894		405,894		405,894	
Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902024 PAR ARP Brookmeade & Homeless				31,422		31,422		31,422	
Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902025 PAR ARP Pandemic Emergency Response				2,627		2,627		2,627	
Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170200 PAR Spec Proj Structures				-		-		-	
Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170500 PAR Tree Replacement				7,463		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 Contribution to Parks	569		220	24,491		25,280		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		67	
Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782400 PAR NAZA Alterschool Program	38,611		5,197	89,411		132,219		132,219	
Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782500 PAR Disabilities Program	5,552		1,092	7,667		14,311		14,311	
Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782550 PAR Opportunity/Now HomeBU ONLY	(50)		(4)	-		(54)		(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	40709090 PAR Golf Cart Rentals				310,937		310,937		310,937	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40300900 PAR Art Explosion I				77		77		77	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40383870 PAR NPSA Healthy OutOfSchool17				531		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		96,574	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384000 PAR FOWP Roof Chimney Repair 2020				6,710	(13,466)	2,070,750		(13,466)	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384010 PAR Parthenon W-Fl 2020				6,710		6,710		6,710	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40384020 PAR Shelby Park Improvements 2021	12,423		4,545	14,311		16,968		16,968	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783132 PAR FWOP Staffing Grant 01	44,127		3,276	1,106		48,509		48,509	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783142 PAR Warner SW/EAT Grant 01	30,604		2,297	32,901		32,901		32,901	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783610 PAR TwoRiversMansion Staff-14	8,758			8,758		8,758		8,758	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783630 PAR TwoRiversMans Seasonl 15-16	1,200		93	1,293		1,293		1,293	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783635 PAR FriendsTwoRiversChristmas				-		-		-	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783660 PAR Parthenon Museum Staff Grant	1,448		111	1,559		1,559		1,559	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	040 Parks	40783665 PAR NPF Community Ctr Improvements 2022				2,162		2,162		2,162	
Direct	040 Parks	33000 PAR Parks Master Plan	040 Parks	40704101 PAR Master Plan Proj Mgmt	105,381		42,784	141,476		148,165		148,165	
Direct	040 Parks	40009 GSD FY10 Capital Projects Fund	040 Parks	40411010 PAR Land Acq Antioch				141,476		141,476		141,476	
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	040 Parks	40409013 PAR Deferred Maintenance				336,575		336,575		336,575	
Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40403014 PAR Centennial Prk Master Plan				500		500		500	
Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40404014 PAR Shelby Park Master Plan				637,740	5,430	643,170		643,170	
Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40405014 PAR Deferred Maintenance				68,363	20,742	89,105		89,105	
Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40405015 PAR Stones River/Ravenwood				(18)	(18)	(18)		(18)	
Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40406015 PAR Deferred Maintenance				227,829		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		1,977,013	
Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40403016 PAR Maintenance				61,434	46,582	108,016		108,016	
Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40408016 PAR Nashville Zoo				123,545		123,545		123,545	
Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40401017 PAR Greenways				12,978	(993)	11,985		11,985	
Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40403017 PAR Centennial Park	(2,480)			283,906		281,326		281,326	
Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40404017 PAR Land Acquisition				918,975		918,975		918,975	
Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40405017 PAR Maintenance/Small Park Imp				387,985	37,059	425,044		425,044	
Direct	040 Parks	40018 GSD FY18 Capital Projects	040 Parks	40401018 PAR Land Acq				1,317		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		29,551	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40404021 PAR Playgrounds Systemwide				301,936		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		72,617	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40405021 PAR Fort Negley Repair				273,381		273,381		273,381	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40412021 PAR EAB Park Tree Inventory				124,592	42,188	166,780		166,780	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40413021 PAR Belts Bend Property				10,285	1,506,456	1,516,741		1,516,741	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40414021 PAR Clinton Fisk Park Imprmnts				119,547		119,547		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		175,963	
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40416021 PAR Fall Park Phase II				240,767		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		349,625	
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40405022 PAR Roof Replacements				95,614		95,614		95,614	
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40406022 PAR General Repairs Fund				14,162		14,162		14,162	
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40416022 PAR Npsa Rec Center Prcl Repairs				95,304		95,304		95,304	
Direct	040 Parks	40113 GSD FY18B Capital Projects	040 Parks	40420113 PAR Paving/Maintenance				345,499		345,499		345,499	
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40402118 PAR Centennial Park Master Pl				164,440		164,440		164,440	
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40404118 PAR General Maint County Wide				32,607		32,607		32,607	
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40405118 PAR Greenways				54,489	84,285	138,774		138,774	
Direct	040 Parks	40119 GSD FY19B Capital Projects	040 Parks	40401119 PAR Deferred Maint				763,839	43,708	807,547		807,547	

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)		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					
Direct	040 Parks	40119 GSD FY198 Capital Projects	040 Parks	40402119 PAR Greenways		174,526			174,526
Direct	040 Parks	40119 GSD FY198 Capital Projects	040 Parks	40403119 PAR Mill Ridge Park Phase 1A		26,585	5,947,804	67,452	6,041,841
Direct	040 Parks	40119 GSD FY198 Capital Projects	040 Parks	40404119 PAR Ravenwood Park Phase 1A		1,950	3,797,589		3,799,539
Direct	040 Parks	40220 GSD FY208 Cap Progs RS2020-213	040 Parks	40401220 PAR Davidson St Along Cumberland River			45,646		45,646
Direct	040 Parks	40220 GSD FY208 Cap Progs RS2020-213	040 Parks	40402220 PAR Sewer Mainline/Related Buildings		23,603	122,555		146,158
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40404400 PAR Interest NonBond Fd CapProj			659		659
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	189,774		216,510
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	70,783,195
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41105000 ART Basic Grants			2,425,047		2,425,286
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106000 ART Public Art & Artist Devel		43,870	201,908		263,203
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106100 ART Cultural Vitality Index		233,055	79,426		432,014
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106200 ART Grants Development		104,767	18,775		160,678
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106250 ART Grants Development		179,848	82,391	45,345	307,584
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106300 ART Non-Allocated Fin 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	30411 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	32014 Arts Com Contrib/Donations Fun	041 Arts Commission	41702001 ART Unrestricted Donations					
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41310260 ART TAC Arts Build Communities			7,407	41,973	49,380
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41310270 ART TAC Major Cultural Inst			76,178		76,178
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41310360 ART AFTA DIAL Intern Grant			12,000		12,000
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	041 Arts Commission	41310370 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	418,840
Direct	041 Arts Commission	40017 GSD FY17 Capital Projects	041 Arts Commission	41404117 ART Percent for the Arts			84,159	450,000	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	5,432,296
Direct	042 Nashville Department of Transportation	10101 GSD General	001 Administrative	01101348 ADM NDOT Cap/Fin/ProjMgmtSysRplcmntAnsys			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		121,649
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		177,959
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42141710 NDOT GSD ITS Construction		196,248	57,210	9,322	262,780
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		118,124	276,144		394,268
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42142270 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	42142832 NDOT GSD Traffic Sign & Marking		464,031	205,810	287,944	957,785
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	96,367	708,045
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	4214710 NDOT GSD Compost Program				581,440	581,440
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42145210 NDOT TL Enforcement		104,569	36,897	14,607	148,373
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42145230 NDOT TL Permitting		274,486	100,473	56,033	430,992
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	245,986
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42146020 NDOT GSD Active Transportation		229,679	63,215	7,555	300,449
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42161000 NDOT Non-Residential Clearing					
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transport	42161110 NDOT GSD Administration		1,405,027	445,566	926,455	34,158
Direct	042 Nashville Department of Transportation	18301 USD General	042 Nashville Department of Transport	42192170 NDOT USD Roadway All Other		690,561	282,000	9,210,158	10,182,719
Direct	042 Nashville Department of Transportation	18301 USD General	042 Nashville Department of Transport	42197110 NDOT USD Administration			28,135		28,135
Direct	042 Nashville Department of Transportation	30003 General Fund 4% Reserve	042 Nashville Department of Transport	42201000 4% NDOT GSD Public Works				52,950	52,950
Direct	042 Nashville Department of Transportation	30003 General Fund 4% Reserve	042 Nashville Department of Transport	42206000 4% NDOT Div of Equipment			280,464	29,010	319,826
Direct	042 Nashville Department of Transportation	30092 Tomatoes 3/2020 Response/Relief	042 Nashville Department of Transport	42703320 NDOT Tomatoes 3/3/2020			769		769
Direct	042 Nashville Department of Transportation	30109 Winter Storm 2/2021	042 Nashville Department of Transport	42703340 NDOT Winter Storm 2/2021		(218,076)	(34,415)		(252,491)
Direct	042 Nashville Department of Transportation	30112 COVID Reserve Post 2020	042 Nashville Department of Transport	42902022 NDOT COVID Reserve Post 2020			48,304		48,304
Direct	042 Nashville Department of Transportation	30119 Tomatoes 12/2021 Response/Relief	042 Nashville Department of Transport	42702021 NDOT Tomatoes 12/2021 Response/Relief		54,707	9,790		64,497
Direct	042 Nashville Department of Transportation	30142 Storm/Flood 3/2021	042 Nashville Department of Transport	42701420 NDOT Storm/Flood 3/2021			1,207,512		1,207,512
Direct	042 Nashville Department of Transportation	30143 Hurricane Ida 8/2021	042 Nashville Department of Transport	42710850 NDOT Hurricane Ida 8/2021			17,781		17,781
Direct	042 Nashville Department of Transportation	30216 American Rescue Plan Act-COVID Stimulus	042 Nashville Department of Transport	42902025 NDOT ARP Pandemic Emergency Response				89,280	89,280
Direct	042 Nashville Department of Transportation	30408 NDOT Grants	042 Nashville Department of Transport	42330400 NDOT TODT TDM CMAQ Grant Phase 1			35,883		35,883
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42701000 NDOT Sidewalks Interest			184		184
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42701100 NDOT PedestrianBenefitZone 10			74,798		74,798
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42701200 NDOT PedestrianBenefitZone 12					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42702100 NDOT PedestrianBenefitZone 3			330,933		330,933
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42702210 NDOT PedestrianBenefitZone 4					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42703000 NDOT PedestrianBenefitZone 7					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42704100 NDOT PedestrianBenefitZone 6			354,643		354,643
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42704110 NDOT PedestrianBenefitZone 8			161,926		161,926
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705100 NDOT PedestrianBenefitZone 5			422,028		422,028
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705110 NDOT PedestrianBenefitZone 16					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705120 NDOT PedestrianBenefitZone 15					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705130 NDOT PedestrianBenefitZone 1			264,780		264,780
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705140 NDOT PedestrianBenefitZone 2					
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705160 NDOT PedestrianBenefitZone 13			115,603		115,603
Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transport	42705170 NDOT PedestrianBenefitZone 14					
Direct	042 Nashville Department of Transportation	30509 NDOT Surplus Parking Fund	042 Nashville Department of Transport	42341400 NDOT Surplus Parking Funds			2,572,188		2,572,188
Direct	042 Nashville Department of Transportation	30511 NDOT Paving	042 Nashville Department of Transport	42701000 NDOT Paving			1,325,356		1,325,356
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transport	42401013 NDOT Sidewalks GSD			82,205		82,205
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transport	42402013 NDOT Paving/Resurfacing GSD			295,148		295,148
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transport	42403013 NDOT Bikeways GSD			98,360		98,360
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transport	42405013 NDOT Corridor Redevelopment GSD			16,306		16,306
Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transport	42406013 NDOT Road Projects GSD			70,636		70,636
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42402014 NDOT Paving/Resurfacing GSD			72,444		72,444
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42403014 NDOT Bikeways GSD			43,280		43,280
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42404014 NDOT Bridges GSD			28,200		28,200
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42410104 NDOT Bridges/Overpasses-Redirection			1,107,900		1,107,900
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42411014 NDOT Bikeways-Redirect			163,896		163,896
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transport	42415014 NDOT Traffic Calming-Redirect			539,535		539,535
Direct	042 Nashville Department of Transportation	40015 GSD FY15 Capital Projects	042 Nashville Department of Transport	42403015 NDOT Traffic/Signal Controls GSD			18,000		18,000
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42401016 NDOT Sidewalks GSD			363,344		363,344
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42402016 NDOT Paving GSD			295,087		295,087

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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42403016 NDOT Traffic/Signal Controls GSD		68,795					68,795
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42404016 NDOT Roads Bridges Bikeways GSD		453,027			30,000		483,027
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42405016 NDOT Landfill Engineering Mnt GSD		4,647					4,647
Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transport	42406016 NDOT SWalk Paving Rlwy-Recall		(914,138)			(1,545)		(915,683)
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transport	42401017 NDOT Sidewalks GSD		5,492			(7,525)		(2,033)
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transport	42420017 NDOT Paving GSD		476,629					476,629
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transport	42405017 NDOT Station Blvd Project GSD		3,472,765					3,472,765
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transport	42407017 NDOT Traffic Signalization GSD		109,387					109,387
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transport	42408017 NDOT Road Reconstruction GSD		58,413					58,413
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transport	42401018 NDOT Paving GSD		264,996					264,996
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transport	42420018 NDOT Sidewalks GSD		8,215,136		1,232,691			9,447,827
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transport	42403018 NDOT Bikeways GSD		841,395					841,395
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transport	42404018 NDOT Roadway Reconstruct/Improv		132,607					132,607
Direct	042 Nashville Department of Transportation	40020 GSD FY20 Cap Projs RS2019-100	042 Nashville Department of Transport	42420020 NDOT Roadway ROW Reconstr/Improv & Maint		12,693					12,693
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transport	42400021 NDOT Madison Station Blvd-Phase 2		2,449,914					2,449,914
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transport	42401021 NDOT Solid Waste		91,879					91,879
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transport	42402021 NDOT Satellite City Pmk-Road Infrastr		978,500					978,500
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transport	42441121 NDOT Pro Pedestrian Hill-Speed Bumps		11,250					11,250
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transport	42400022 NDOT State of Good Repair		305,690					305,690
Direct	042 Nashville Department of Transportation	40118 GSD FY18B Capital Projects	042 Nashville Department of Transport	42402118 NDOT Roadway Construct & Improve		71,716			40,877		112,593
Direct	042 Nashville Department of Transportation	40118 GSD FY18B Capital Projects	042 Nashville Department of Transport	42403118 NDOT Traffic Management Program		1,921					1,921
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42401119 NDOT Paving Program		1,548,859					1,548,859
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42402119 NDOT Sidewalks Program		4,399,606					4,399,606
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42403119 NDOT Road Program		(811,772)					(811,772)
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42405119 NDOT Solid Waste-Recycle Equip						996,824	996,824
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42406119 NDOT Traffic Mgmt Program		23,037					23,037
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42407119 NDOT Traffic Calming		106,767					106,767
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42408119 NDOT Bikeways Program		18,850					18,850
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transport	42409119 NDOT East Bank/Cowan-Infrastrct		8,379,665					8,379,665
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transport	42400020 NDOT Traffic Management		158,146					158,146
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transport	42401020 NDOT Paving Program		2,620,645					2,620,645
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transport	42402020 NDOT Sidewalk Program		2,252					2,252
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transport	42403020 NDOT Roadways/ROW Improv/Maintenance		1,314,159					1,314,159
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412013 NDOT Development Infrastructure		9,174					9,174
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412014 NDOT Harding Place Sidewalks		23,947					23,947
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412021 NDOT Roadway Maint Dickerson Pk		(1,819)					(1,819)
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412022 NDOT Hart Ln Safety Improvements		1,167,003			1,545		1,168,548
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412030 NDOT Pitts Ave RR Xing 348675R		142,779					142,779
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412050 NDOT BRT Line Murfreesboro Pike		77,295					77,295
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412110 NDOT Planning 2nd Ave Infra Recovery		274,200					274,200
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transport	42412120 NDOT 2nd Ave Infrastructure Recovery		84,433					84,433
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transport	42440010 NDOT (Planning) Interest-Non-Bond-CapProjs		3					3
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transport	42440020 NDOT TDM CMAQ Grant		5,382					5,382
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transport	42440100 NDOT Interest Non-Bond Cap Projs		989					989
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transport	42440200 NDOT E. Trinity Lane		2,293,000					2,293,000
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42403021 NDOT State of Good Repair - Paving		14,454,726					14,454,726
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42404021 NDOT State of Good Repair - Sidewalks		1,873,095					1,873,095
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42405021 NDOT State of Good Repair-Bridge Program		3,297,365			18,407		3,315,772
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42406021 NDOT State of Good Repair-Bridge/Lighting		1,196,316					1,196,316
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42407021 NDOT Sidewalk-Walk/Bike/Updates-Lw/Broad		2,293,000					2,293,000
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42408021 NDOT Jefferson St Cap - Roadways ROW		198,727					198,727
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42409021 NDOT Restoration/Resiliency-Roadways/ROW		1,717,537				142,615	1,860,152
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42409121 NDOT East Bank - Planning		35,193	4,026				39,219
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42410021 NDOT Safety/Vision/ZeroS/Traffic-Calm/TrafficMgt		515,201					515,201
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42413021 NDOT Traffic/Signal Upgrd-TrafficCalm		499,985					499,985
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42414021 NDOT TrafficMgt&Signal Upgrd-Traf MgtPrg		1,834,004					1,834,004
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42415021 NDOT TrafficMgt&Signal Upgrd-Roadways/ROW		30,580					30,580
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transport	42416021 NDOT Downtown Neighbhd/TrafficProj-Roadways		116,489					116,489
Direct	042 Nashville Department of Transportation	48011 USD FY11 Capital Projects Fund	042 Nashville Department of Transport	42406011 NDOT USD Paving/Resurfacing		135					135
Direct	042 Nashville Department of Transportation Total					17,355,046	6,965,501	95,307,798	1,747,725	32,091,251	163,467,321
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	212,617			540,486
Direct	047 Criminal Justice Planning	10101 GSD General	047 Criminal Justice Planning	47102000 CJP Reporting Program		356,453	111,073	59,896			527,422
Direct	047 Criminal Justice Planning Total					356,453	111,073	59,896			527,422
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		-		-			-
Direct	049 Office of Emergency Management	30112 COVID Reserve Post 2020	049 Office of Emergency Management	49902022 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 Tomatoes 12/2021 Response/Relief	049 Office of Emergency Management	49712021 OEM Tomatoes 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	49301026 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 FY19-22				145,577			145,577
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301275 OEM Homeland Security FY20-23				52,764			52,764
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301280 OEM Hazardous Mats Emerg Prep				28			28
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Management	49301285 OEM Hazardous Mats 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					717,438	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	117,973			2,576,467
Direct	051 Office of Family Safety	30003 General Fund 4% Reserve	051 Office of Family Safety	51201000 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				12,993			12,993
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303420 OFS Stop Grant				23,743			23,743
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety	51303430 OFS Enhancing Language Access Grant				36,978			36,978
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										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	6051000 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	6051100 FAR Grow Local Kitchen		-	-	-	-	-	-
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	6051200 FAR Marketing Service Program		-	-	57,142	-	36,100	93,242
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	6051300 FAR Non Alloc Financial Trans		-	-	347,813	-	-	347,813
Direct	060 Farmer's Market Total					322,210	96,484	1,880,437	320	57,559	2,877,019
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	61902020 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 (RS2021-966)		-	-	17,101	-	-	17,101
Direct	061 Municipal Auditorium	32238 Municipal Grant Fund	061 Municipal Auditorium	61301000 MUN SVOG 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 SVOG 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)	(6,354)	(65,335)	-	-	(82,028)
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	1,200	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 StormFlood 3/2021	062 State Fair Board	62701420 BFC StormFlood 3/2021		-	-	12,707	-	-	12,707
Direct	062 State Fair Board	30262 BFC Grants/Sponsorships	062 State Fair Board	62701000 BFC D&O 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	-	713,439	716,361
Direct	062 State Fair Board	60156 State Fair	062 State Fair Board	62507000 BFC Tennessee State Fair Imp		-	-	(109,505)	-	399,000	289,495
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	229,100	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
Direct	064 Sports Authority	30003 General Fund 4% Reserve	064 Sports Authority	64201000 SPA Bonded Debt & Interest		-	-	-	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 Proj Exp		-	-	24,762	5,486,548	-	5,511,310
Direct	064 Sports Authority	30281 SPA Stadium S2 Ticket Tax	064 Sports Authority	64720100 SPA Stadium S2 Ticket Tax Rev		-	-	704	-	-	704
Direct	064 Sports Authority	30281 SPA Stadium S2 Ticket Tax	064 Sports Authority	64720200 SPA Stadium S2 Ticket Tax Exp		-	-	3,500	-	1,028,895	1,032,395
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	064 Sports Authority	64730000 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		-	-	759,604	10,055,651	-	27,588,314
Direct	064 Sports Authority	30289 SPA Arena Revenue 2019	064 Sports Authority	64740300 SPA Arena Revenue 2019		118,523	40,921	17,720,703	-	-	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	-	373,542	385,092
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	064 Sports Authority	64701200 SPA Ballpark Revenue 2013B		-	-	1,763	-	632,005	633,768
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	64401010 SPA MLS Infrastructure		-	-	-	575,209	13,266,334	13,841,544
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 Cont Bellevue IceRink	064 Sports Authority	64401420 SPA NHC Cont Bellevue IceRink		-	-	1	-	-	1
Direct	064 Sports Authority	40298 SPA MLS Soccer Const Rev Bds 2020	064 Sports Authority	64401430 SPA MLS Soccer Bd Proceeds COI		-	-	5,681	-	-	5,681
Direct	064 Sports Authority	40298 SPA MLS Soccer Const Rev Bds 2020	064 Sports Authority	64401440 SPA MLS Soccer Construction Goals		-	-	-	100,380,570	-	100,380,570
Direct	064 Sports Authority	40299 SPA MLS Soccer Cap Int Rev Bds 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 Const	064 Sports Authority	64401460 SPA MLS Contribution Soccer Const		-	-	-	-	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	60008 SPA Sports Authority - CU	064 Sports Authority	64303000 SPA Facilities Management		201,374	73,016	1,201,240	-	-	1,475,630
Direct	064 Sports Authority	91264 SPA Bonded Debt & Interest	064 Sports Authority	64700000 SPA Bonded Debt & Interest		9,348	-	-	-	-	9,348
Direct	064 Sports Authority	91964 SPA General Fixed Assets	064 Sports Authority	64700000 SPA General Fixed Assets		-	-	-	-	-	-
Direct	064 Sports Authority Total					329,245	113,937	39,320,325	36,315,306	92,355,509	168,434,322
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 Proj		-	-	939,882	471,603	-	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	553,787	-	6,035,464
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801240 W&S SW Century Creek Acq Proj		-	-	30,000	-	-	30,000
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 Proj		-	-	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 Proj Revenue		-	-	395	-	-	395
Direct	065 Water and Sewer - Stormwater Services	37041 W&S Stormwater Tree Bank	065 Water and Sewer	65791001 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		-	-	-	-	-	-
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 FY18Cap	065 Water and Sewer	65411118 W&S Stormwater FY18B SF Projs		-	-	101,176	1,927,573	-	2,028,749
Direct	065 Water and Sewer - Stormwater Services	41119 W&S GSD Stormwater/SF FY19Cap	065 Water and Sewer	65411119 W&S Stormwater FY19B SF Projs		-	-	-	2,190,499	-	2,190,499
Direct	065 Water and Sewer - Stormwater Services	47352 W&S Stormwater Quality Project	065 Water and Sewer	65494000 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		-	-	(24,000)	-	8,600,000	8,576,000
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582700 W&S SW Elimination		-	-	-	-	(28,717,425)	(28,717,425)
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581750 W&S SW Stormwater Pump Station		-	-	10,882	-	-	10,882
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581800 W&S SW Gm Admin		437,859	155,746	25,741	-	7,979,300	8,598,646
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581810 W&S SW Devl Review & Permit		834,754	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		2,608,523	1,153,947	1,833,594	-	-	5,596,164
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581840 W&S SW Water Quality		1,424,834	473,227	597,265	-	-	2,495,326
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	98,879	-	-	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 NonBnd		7,141	-	-	-	-	7,141
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581890 W&S SW Parks Asset Home Buyout		114,816	8,767	-	-	-	123,583
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	5,964	-	-	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		-	-	1,298	-	-	1,298
Direct	065 Water and Sewer - Stormwater Services Total					6,642,863	2,562,384	15,196,815	9,213,435	17,019,577	50,635,074
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 Solid Waste Pub Relations		122,153	40,172	60,092	-	14,116	245,533
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											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301200 W/S TN Direct Appr Riparian Clean Up		-	-	-	-	-	-
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301300 W/S TN Direct Appr Emerald Ash Borer		-	-	-	-	-	-
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301400 W/S TN Direct Appr Waste Ops Assessment		153,000			931,367	1,084,367	
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301500 W/S TN Direct Appr Heavy Equip		167,490			167,490	167,490	
Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301600 W/S TN Direct Appr Home Buy Out		-			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 - 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		909					909
Direct	065 Water and Sewer - Water Services	27344 W/S 2013 Debt Service Reserve	065 Water and Sewer	65560344 W/S 2013 Debt Reserve		730			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		1,280					1,280
Direct	065 Water and Sewer - Water Services	27346 W/S 2017B Debt Service Reserve	065 Water and Sewer	65560346 W/S 2017B Debt Reserve		730					730
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	3003 General Fund 4% Reserve	065 Water and Sewer	65201000 4% W/S Debt Services		354,710					354,710
Direct	065 Water and Sewer - Water Services	30112 COVID Reserve Post 2020	065 Water and Sewer	65592022 W/S COVID Reserve Post 2020		8,336					8,336
Direct	065 Water and Sewer - Water Services	40017 OSD FY17 Capital Projects	065 Water and Sewer	65401017 W/S FY17 StormwaterHomeBuyouts					24,106		24,106
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65490164 W/S Consent Decree Related Pro					(66,708)		(66,708)
Direct	065 Water and Sewer - Water Services	4735 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	4735 W/S Extension & Replacement	065 Water and Sewer	65530103 W/S CW/WTP Misc Imprv		238,135	97,545	41			5,142,353
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530104 W/S DOW/WTP Misc Imprv					2,226,463		2,226,463
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530105 W/S WC/WTP Misc Imprv					1,660,246		1,660,246
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530106 W/S OMH WTP Misc Imprv		300,359	114,297	43			4,176,682
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530107 W/S KRH WTP Misc Imprv		44,658	16,528	8			2,619,607
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530110 W/S W/S OSC-C/D Residentl AMR					2,190,742		2,190,742
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530112 W/S Gen Facilities Impr		7,746,962					1,107,122
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530113 W/S TDOT Misc Projects					666,387		666,387
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530117 W/S Water Audit D3W G5					957,750		957,750
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530120 W/S Lay & Deed Water					7,078,637		7,078,637
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530123 W/S W/S Extn Syst Projs					3,128,737		3,128,737
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530131 W/S WFS Misc Improvements					173,466		173,466
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530132 W/S WRES Misc Improvements		103,528	30,919	176			912,735
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530133 W/S Lay & Deed Sewer					10,002,080		10,002,080
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530143 W/S SPS Misc Improvements					1,820,756		1,820,756
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530144 W/S Gen Caplt Prog Mgmt					1,242,291		1,242,291
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530164 W/S OAP Misc Sewer Reh					19,190,633		19,190,633
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530173 W/S OAP CTE/Dept ProgMgt					2,903,391		2,903,391
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530177 W/S Laboratory Upgrades		9,656	4,039		13,411		27,106
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65530223 W/S OSC Sewer Loc AMR Meters					543,158		543,158
Direct	065 Water and Sewer - Water Services	4735 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	4735 W/S Extension & Replacement	065 Water and Sewer	65530276 W/S Cust Info Syst Replacement					291,085		291,085
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572110 W/S Ext & Replace Revenue				(1,131)	3,575,977		3,574,846
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572120 W/S Ext & Replace Debt Service					27,066,495		27,066,495
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572130 W/S Ext & Replace Capital		98,881,450			25,309,913		98,881,450
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572140 W/S Ext & Replace W-L-P					-		-
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572150 W/S Capital Comm EOP				(7,996)	1,680,876		1,672,880
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572160 W/S Capital M/S Upgr		256,311	93,588		(342,453)		7,446
Direct	065 Water and Sewer - Water Services	4735 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	4735 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	4735 W/S Extension & Replacement	065 Water and Sewer	65572171 W/S Capital Meter Prog		425,460	190,377		(603,509)		12,328
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572225 W/S Financial Support Capital		351,312	134,827		(475,121)		11,018
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572271 W/S Engr Admin - Capital		146,381	46,380	37			5,823
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572272 W/S Engr Admin - Capital		792,404	265		(2,878,800)		61,960
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572274 W/S Engr OAP Sup - Capital		543,204	88		(688,010)		29,384
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572276 W/S Engr Planning - Capital		1,007,224	107		(1,355,506)		41,313
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572281 W/S Engr Inspection - Capital		1,526,164	562,634		(2,047,485)		19,926
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572310 W/S Engr Admin - Capital		19,926	7,212		(25,748)		527,243
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572435 W/S Lead Svr Repl		204,649			(715,301)		16,591
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572592 W/S Capital SPS Impr		311,312	16				435,211
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572627 W/S Capital DC/WTP Improv		128,540	48,063		(1,690,642)		(1,516,019)
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572652 W/S Capital W/C/WTP Improv		62,963	20,429				83,012
Direct	065 Water and Sewer - Water Services	4735 W/S Extension & Replacement	065 Water and Sewer	65572660 W/S Capital Bkcs Mgmt		50,396	21,777		4		72,177
Direct	065 Water and Sewer - Water Services	47336 W/S SRF Capital Proj 2020	065 Water and Sewer	65480050 W/S SRF Cap Proj 2020 Interest					7,343		7,343
Direct	065 Water and Sewer - Water Services	47336 W/S SRF Capital Proj 2020	065 Water and Sewer	65480100 W/S SRF Drinking Water					19,990,395		19,990,395
Direct	065 Water and Sewer - Water Services	47336 W/S SRF Capital Proj 2020	065 Water and Sewer	65480200 W/S SRF Clean Water				(115)	5,457,130		5,457,015
Direct	065 Water and Sewer - Water Services	47337 W/S Revenue Bonds Series 2021A	001 Administrative	01447337 ADM W/S Cap Proj Revenue 2021				33,041			33,041
Direct	065 Water and Sewer - Water Services	47337 W/S Revenue Bonds Series 2021A	065 Water and Sewer	65470164 W/S Const of Intermediate Pump Station					50,375,177		50,375,177
Direct	065 Water and Sewer - Water Services	47337 W/S Revenue Bonds Series 2021A	065 Water and Sewer	65470165 W/S Headworks General Construction					34,346,745		34,346,745
Direct	065 Water and Sewer - Water Services	47337 W/S Revenue Bonds Series 2021A	065 Water and Sewer	65470166 W/S CSS 3rd Ave Improvements					3,171,462		3,171,462
Direct	065 Water and Sewer - Water Services	47344 X-W/S Rev Bonds 2013 Constr	001 Administrative	01447344 x-ADM W/S 2013 Rev Bonds					766,641		766,641
Direct	065 Water and Sewer - Water Services	47345 W/S Rev Bonds 2013 Unspent CP	001 Administrative	01447345 ADM W/S Rev Bonds UnspentCP					18,459,634		18,459,634
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490101 W/S Information Systems					116,993		116,993
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490103 W/S Central Waste Water Treatm					7,993,220		7,993,220
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490104 W/S Dry Creek Waste Water Tre					7,069,741		7,069,741
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490105 W/S Whites Creek Waste Water T					753,154		753,154
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490106 W/S Omohundrow Water Treatm					5,639,842		5,639,842
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490107 W/S KR Harrington Water Treatm					1,375,586		1,375,586
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490112 W/S Misc Capital Projects					2,453,959		2,453,959
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490124 W/S Engineering Water					4,484,227		4,484,227
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490131 W/S Reservoirs					85,303		85,303
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490132 W/S Reservoirs					1,005,679		1,005,679
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490138 W/S Engineering Sewer					2,017,888		2,017,888
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490143 W/S Route Svcs Sewer Pumping					835,209		835,209
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490164 W/S Consent Decree Related Pro					78,082,779		78,082,779
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65490170 W/S CSO Misc Sewer Rehab					1,210		1,210
Direct	065 Water and Sewer - Water Services	47410 W/S Construction Cap Proj FY10	065 Water and Sewer	65492010 W/S Flood 2010							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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													
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	6555670 W&S ALOB Exec. Lead Key	796,587		262,539			968,400				7,566,500			9,994,026
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 Singlar						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	6556010 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	6556110 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	6556210 W&S Permits Key						942							942
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556310 W&S Phone Center Key	1,085,933		394,940										1,578,902
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556410 W&S W&S Field Activ Key	2,022,025		821,781			693,601							3,505,178
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556440 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	6556520 W&S Fleet Svcs Coordinator	373,873				162,825	59,436							595,834
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556530 W&S System Svcs Gen Admin	524,475				162,218	8,982,007							11,123,739
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556540 W&S Admin Supp Svcs						3,079							3,079
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556610 W&S Sewer Maint Key Day Cre	2,478,113				951,942	261,367							3,538,320
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556630 W&S Sewer Night Sewer Rp						39							39
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556810 W&S Water Treatment Day Crew	6,316,918				2,495,212	1,911,828							9,386,769
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556820 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	6557010 W&S Comm & Contract Key						45							45
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557020 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	6557030 W&S Consent Decree Compl OAP	83,873				22,809								107,573
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557110 W&S Devol Review Key	1,278,246				460,502	37,789							1,024,465
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557910 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	6557920 W&S Telemetry & Controls						-							-
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557930 W&S Sewer Pump Stat Maint	1,890,165				730,899	1,516,140							4,098,133
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558010 W&S Dry Creek Repairs Key	576,619				228,648	800,030							1,405,297
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558020 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	6558030 W&S Whites Creek Repairs Key	306,529				131,584	628,947							1,067,060
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558310 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	6558320 W&S Wastewater Central Key	3,259,990				1,194,220	17,775,036							22,226,346
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558330 W&S Whites 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	6558340 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	6558350 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	6558360 W&S Whites Creek Administratio	96,803				35,613	2,189							134,605
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558370 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	6558620 W&S Laboratory Analysis	590,894				217,318	559,339							1,366,191
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558830 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	6558830 W&S Stadium Storm SPS MaintRp						(905)							(905)
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558840 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	6559010 W&S Telemetry & Controls						93,525							93,525
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 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	6559030 W&S Reservoir General	194,435				77,369	2,488,292							2,760,126
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559040 W&S Water Pump Station Maint	897,944				356,971	174,419							1,429,334
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559210 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	6559220 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	606,556				264,104	380,077							1,249,737
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6560210 W&S Omohundro Operations	1,638,640				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	223,066				72,483	103,207							428,496
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 OHUD 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	8,389,754							9,444,796
Direct	065 Water and Sewer - Water Services	67332 W&S Operating Reserve	065 Water and Sewer	6557400 W&S Convert Operating Rp													
Direct	065 Water and Sewer - Water Services Total				46,158,374				17,723,150	216,041,112							277,656,552
Direct	067 General Hospital	30003 General Fund 4% Reserve	067 General Hospital	67201000 4% GHO General Hospital													919,231
Direct	067 General Hospital	40119 GSD FY198 Capital Projects	067 General Hospital	67401119 GHO Misc Repairs Maint Equipmt													(107,063)
Direct	067 General Hospital Total																812,168
Direct	068 District Energy System (DES)	10101 GSD General	001 Administrative	0110218 ADM District Energy System													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
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	068 DES-District Energy System	6891000 DES Debt Service GO Bonds						62,830							62,830
Direct	068 District Energy System (DES)	49116 USDO DES FY16 SIF Capital Prjds	068 DES-District Energy System	68401016 DES FY16 Misc Service Projects						1,526,998							1,742,090
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	068 DES-District Energy System	68512000 DES CAFR Eliminations													17,815,364
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	068 DES-District Energy System	68510000 DES Oper General Account						16,774,701							(22,222,648)
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
Direct	068 District Energy System (DES) Total									19,567,792							1,961,200
Direct	070 Community Education Commission	30170 Community Education Commission	070 Community Education Commission	70701000 CEC Community Educ Commission	10,870				2,372	(69)							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
Direct	071 Convention Center Authority	23101 CCA Debt Svcs Reserve 2010A-1	071 Convention Center Authority	71130150 CCA Debt Service Resrv 2010A-1													56,516
Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	071 Convention Center Authority	71130200 CCA Debt Service 2010A-2													

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
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	593,330	2,779		974,202
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71512550 CCA MCC 705 3/4 Ave							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 Program		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							216,672
Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Authority	71515100 CCA MCC Finance & Admin		92,540	1,111,232		441,600		2,064,678
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	178,098	469,461			1,895,630
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	71520000 CCA MCC Purchasing/OBE		236,336	62,420	6,155			324,911
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	071 Convention Center Authority	71530100 CCA Revenue 2010A				19,599,987			19,599,987
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	071 Convention Center Authority	71530300 CCA Revenue 2010B				878			26,667,133
Direct	071 Convention Center Authority Total					9,006,887	2,442,822	91,464,309	108,425,601		18,806,120
Direct	075 Metro Action Commission (MAC)	10101 GSD General	001 Administrative	01101204 ADM Metro Action Commission				637			7,794,500
Direct	075 Metro Action Commission (MAC)	30099 COVID-19 Pandemic	075 Metro Action Commission	75902020 MAC COVID-19 Pandemic				(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)	31503 MAC Admin & Leasehold	001 Administrative	01700111 ADM MAC CAFR Consolidate				1,623,789	(5,491,854)		(5,491,854)
Direct	075 Metro Action Commission (MAC)	31503 MAC Admin & Leasehold	075 Metro Action Commission	75701000 MAC Admin & LH Oper		1,305,675	428,573	1,623,789			3,387,639
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	3,686,931	2,888,271			534,500
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308450 MAC Early Head Start		1,114,101	435,717	236,764			1,885,582
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308460 MAC Head Start/Early COVID Cares				531,403	61,357		641,224
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commission	75308470 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				-			-
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303101 MAC LIHEAP		40,058	10,782	26,667	32,030		14,862
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303101 MAC LIHEAP		228,718	91,239	4,960,049			421,711
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303103 MAC LIHEAP Cares Act				163,050			13,044
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303104 MAC LIHEAP Supplemental				(24)			(24)
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commission	75303150 MAC LIHWAP Grant				1,211			167
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
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
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	075 Metro Action Commission	75303300 MAC Summer Food		93,818	17,199	503,458			735,475
Direct	075 Metro Action Commission (MAC)	31506 MAC CAFCP	075 Metro Action Commission	75302200 MAC CAFCP		269,967	83,482	681,145			1,115,710
Direct	075 Metro Action Commission (MAC)	31508 MAC B/F/A/F Care Program	075 Metro Action Commission	75302300 MAC HS B/F & A/F Care		80,020	12,406	186,186			9,346
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	075 Metro Action Commission	75705000 MAC Parent Club Federal Fd				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
Direct	075 Metro Action Commission (MAC)	31514 MAC Community Poverty Summit	075 Metro Action Commission	75306100 MAC Community PovertySummit(CPS)				23,413			2,668
Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	075 Metro Action Commission	75308540 MAC Share the Warmth Program				26,186			26,186
Direct	075 Metro Action Commission (MAC)	31521 MAC The Kresge Foundation Grant	075 Metro Action Commission	75308630 MAC The Kresge Foundation Grant		141,686	51,954	58			23,603
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75311000 MAC Youth Employment		33,045	1,321,849				1,793,383
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75311010 MAC Youth Opportunity/Non-Foundation			2,912	181			2,316
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commission	75311030 MAC WIOA Youth Grant		157,437	57,894	303,706			63,249
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75312000 MAC Workforce		121,133	49,521	4,544			26,182
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commission	75312010 MAC Green Jobs Initiative				3			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	4,912	440,880			11,552
Direct	075 Metro Action Commission (MAC)	31524 MAC VOCA	075 Metro Action Commission	75314000 MAC VOCA II				44,570			5,430
Direct	075 Metro Action Commission (MAC)	31525 MAC CDBG-CV - MDHA	075 Metro Action Commission	75313100 MAC CDBG COVID-19 - MDHA		3,428	1,680	124,991			15,317
Direct	075 Metro Action Commission (MAC)	31526 MAC Federal COVID Rent-Utility Asst	075 Metro Action Commission	75902030 MAC COVID Rent-Utility Assistance		210,535	66,022	15,152,421			15,428,978
Direct	075 Metro Action Commission (MAC)	31526 MAC Federal COVID Rent-Utility Asst	075 Metro Action Commission	75902130 MAC ERA II				(25,859)			(25,859)
Direct	075 Metro Action Commission (MAC)	31527 MAC ERA II Emergency Rent Assistance	075 Metro Action Commission	75302130 MAC ERA II Emergency Rent Assistance		99,628	24,809	22,434,279			22,588,799
Direct	075 Metro Action Commission (MAC)	31528 MAC State Reallocated Funding	075 Metro Action Commission	75313400 MAC ERA THDA Part 1		669,785	221,426	18,641,093			19,532,304
Direct	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			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 (MDHA)	10101 GSD General	001 Administrative	01101698 ADM MDHA VASH Pilot Program							89,000
Direct	077 Metro Development & Housing Authority (MDHA)	10101 GSD General	001 Administrative	01101998 ADM MDHA Prop Tax Increments							10,917,080
Direct	077 Metro Development & Housing Authority (MDHA)	18301 USD General	001 Administrative	01191998 ADM MDHA Prop Tax Increments							2,019,824
Direct	077 Metro Development & Housing Authority (MDHA)	40022 GSD FY22 Cap Projs RS2021-1201	077 MDHA	77401022 MDHA Afrhd Hous'g-Infra Partcpn Agrmnts							2,719,222
Direct	077 Metro Development & Housing Authority (MDHA) Total										15,745,126
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	001 Administrative	01101304 ADM Subsidy MTA							51,835,900
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	078 MTA	78403015 MTA BRT Life Infrastructure							327,225
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78405018 RTA - Fed / State Grants							1,176,939
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78406018 BTA Fare Collection System							1,793,299
Direct	078 Metropolitan Transit Authority (MTA)	40019 GSD FY18 Capital Projects	078 MTA	78407018 MTA TSU Circulator							242,756
Direct	078 Metropolitan Transit Authority (MTA)	40021 GSD FY21 Cap Projs RS2021-757	078 MTA	78403021 MTA Shelter Impvments & Nbrhd Trans Ctrs							586,716
Direct	078 Metropolitan Transit Authority (MTA)	40119 GSD FY19B Capital Projects	078 MTA	78402119 MTA Grant Matching							625,039
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	078 MTA	78501000 MTA Administration		225,371	60,688	13			912
Direct	078 Metropolitan Transit Authority (MTA) Total					225,371	60,688	13			56,588,796
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102151 ADM Schools Paraprof/APTesting							1,200,000
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102154 ADM MNPS Advocacy Centers							1,400,000
Direct	080 Metro Nashville Public Schools (MNPS)	10101 GSD General	001 Administrative	01102155 ADM MNPS Psychologists							545,900
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	080 MNPS	80106000 MNPS Debt Service				37,495,978			112,041,526
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	080 MNPS	80106100 MNPS Debt Svc-General Revenue							22,845
Direct	080 Metro Nashville Public Schools (MNPS)	30002 Tomatoes 3/2020 Response/Relief	080 MNPS	80703320 MNPS Tomatoes 3/3/2020							(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)	30112 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)	35019 Tomatoes 12/2021 Response/Relief	080 MNPS	80712021 MNPS Tomatoes 12/2021 Response/Relief							457,890
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	080 MNPS	80705010 MNPS NAECCS6 Litton MS							2,378
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701015 MNPS ELL Program Donations		5,325	408	1,378			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	80701018 MNPS Debt Svc-ClientS		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	80701025 MNPS MMU - NEPE		537	90	1,284			14,841
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701026 MNPS QSCB Interest Payment							1,625,455
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701045 MNPS STAR							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 I3 grant							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
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 Battelle TVA STEM				11,911			11,911
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701155 MNPS TSU Agriculture Biocience		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				171,360
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701165 MNPS Special Ed High Cost Fund							7,277
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701184 MNPS Cane Ridge Elem Elevates Grant				45,101			16,770
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701200 MNPS NoVo Foundation SEL	35,931		13,751				12,437
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701202 MNPS Notes for Education Grant FY20				16,770			3,600
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701235 MNPS Grievie Hall - P.TSO Pad							6,588
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701260 MNPS Donelson MS CMA Grant				9,148	1,604		14,192
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701397 MNPS Harris Hillman West TN Healthcare							3,286
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701444 MNPS Hillwood Spurwink Grant							3,286
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701450 MNPS Hume Fogg - Seneca/Amazon Arts							
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701451 MNPS Hull Jackson Rogers Group							
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701498 MNPS Kennedy NCWIT AspireIT (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
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701576 MNPS M View Elem PTA Donation							10,115
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701655 MNPS TN Science FAFSA Franzy Innovation				10,861			8,935
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701725 MNPS Tusculum Elem - FBC Stage Curtains				8,935			11,435
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701790 MNPS Whitlitt - Boks PAG							713
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701910 MNPS Youth Court Restorative Team				5,783			155,014
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702007 MNPS IT Dept Dell Technology	111,763		43,251				2,683
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702014 MNPS Amazon First Computer Science	13,224						38,714
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702021 MNPS TN Titans Foundation							861,136
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702035 MNPS Charter School Office	675,308		167,384				3,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702036 MNPS Charter School Office App	22,923		4,108				3,850
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702130 MNPS Bellevue CMA Grant							11,143
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702149 MNPS TVA Robotics							4,075
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702308 MNPS Fall Hamilton Mortenson Messer MLS Stadium							8,268
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702400 MNPS Haynes Trinity Neighborhood Coalition							2,429
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702410 MNPS Head Woman In Tech K-12 Teacher							31,794
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702533 MNPS Meigs Community Achieves							4,650
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702555 MNPS Meigs Prismax Technologies							(11,756)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702665 MNPS Robertson Academy Supplies							391,026
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702929 MNPS Before/AfterCare PreKCtr			113,590				301
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703029 MNPS Special Projects NEU Foundation							450,866
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703037 MNPS MNPS New Skills Ready Grant				137,201			1,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703550 MNPS Maplewood Bridgestone							11,428
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703590 MNPS Napier Ingram Donations							9,854
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703787 MNPS Whites Creek Amazon Grant							7,723
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704590 MNPS NFL Foundation							25,312
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704783 MNPS Creswell Mehary BRIDGE to Success							19,894
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704787 MNPS Whites Creek Mehary Partnership							238
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704911 MNPS ACTION FOR HEALTHY KIDS							20,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80706833 MNPS Pearl County Collegial Scholarship							13,663
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709002 MNPS Literacy Rollout PD - NPEF	50		8				26,313
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709003 MNPS PROCUREMENT REBATES							679
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709370 MNPS Graburey Trickett Foundation							807
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709595 MNPS Neelys Bend Elem - Farm Berau Garden							2,672
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80707930 MNPS Whitlitt - Foundation							600
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80711590 MNPS Napier SCNDCC Parenting		600					1,600,390
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101001 MNPS Director of Schools		1,600,390	428,089	1,432,349			5,689,223
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101002 MNPS Curriculum & Instruction		5,689,223	1,772,434	4,845,849			720,557
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101003 MNPS Purchasing		720,557	266,562	10,550			696,322
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101004 MNPS General Purpose		696,322	290,447				(1,125,022)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101005 MNPS School Operating Budgets				234,690			4,108,822
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101006 MNPS Human Resources & Org Dev		4,108,822					10,791,767
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101007 Technology Services		10,791,767	3,881,675	9,938,296	134,448		604,781
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101008 MNPS Student Services		604,781	267,342	100,524			105
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101009 x - MNPS K Twelve Administration				105			2,801,033
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101010 MNPS Discipline Services		2,801,033	856,913	485,989			17,839
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101011 MNPS Chief Operating Officer		17,839	57,023	1,149			312,615
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101014 MNPS Instructional Support		312,615	72,003	876			244,294
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101015 MNPS Business/IT Facility Svc		244,294	78,730	84,981			342,397
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101016 MNPS Guidance		342,397	92,831	160,857			22,316,936
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101017 MNPS Operations				22,316,936			11,569
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101018 MNPS Library Media & Tech							704,900
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101019 MNPS Textbook Services							89,630
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101020 MNPS School Social Work	3,347,341		1,100,967				4,999,490
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101022 MNPS Transportation	4,999,490		1,974,248	5,227,494			504,508
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101023 MNPS Construction	504,508		132,666	420,731			638,470
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101025 MNPS Attendance	638,470		243,369	7,547			1,721,899
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101026 MNPS Student Family Services	1,721,899		887,860	36,889			3,520,960
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101027 MNPS Info Mgmt & Decision	3,520,960		1,569,979	38,899			1,582,182
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101028 MNPS Community Achieves	1,582,182		577,823	383,229			50,221
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101029 MNPS Extended Learning Service	50,221		12,124	324			1,800
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101030 MNPS Special Education	1,800						89,691
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101033 MNPS Smaller Learning Comm SLC		89,691	26,245	587,513			49,963
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101035 MNPS Charter Sch Office		49,963	17,068	79			241,193
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101036 MNPS Student Services		241,193	93,431	(9,542,840)		9,542,840	79,934
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101037 MNPS Career & Technical Edu		79,934		(25,449)			949,498
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101038 MNPS Career & Technical Edu		949,498					760,304
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101041 MNPS Financial Operations		760,304	318,096	31,750			183,661
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101043 MNPS School Audit		183,661	91,029		32,909		781,448
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101044 MNPS Insurance and Retirement		781,448	436,990	11,428			1,299,653
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101045 MNPS Insurance and Retirement		1,299,653	148,635	4,801,742		126	148,635
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101046 MNPS Mail and Delivery		148,635	2,241	58,244			10,653
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101047 MNPS Pupil Personnel		10,653	4,092,927	1,310,337			141,745
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101048 MNPS Library Services		141,745	43,060	317,292			355,629
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101050 MNPS Homebound		355,629	97,033	48,403			86,284
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101051 MNPS Hearing Impaired		86,284					1,008,522
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101052 MNPS Speech		1,008,522	249,048	92			189,795
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101053 MNPS Employee Relations		189,795					1,600,893
Direct	080 Metro Nashville Public Schools (MNPS)</										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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								
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101072 MNPS Curriculum&Instruction-MS		140,441		33,022	988			174,451
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101074 MNPS Federal Programs		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		269,434		81,885	356,476			706,595
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101083 MNPS Supply Center		237,585		104,861	24,379			366,825
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101085 MNPS Maintenance		8,389,478		6,034,804	7,038,121		120,333	19,191,217
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101088 MNPS Communications		1,147,533		377,760	274,578			1,799,871
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101090 MNPS County Pension Employees					521,931			521,931
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101091 MNPS City Pension Employees					232,399			232,399
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101092 MNPS Metro Pension Employees					250,291		4,285,000	29,297,291
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101095 MNPS Bus Drivers		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		2,218,557		725,163	221,364			3,165,074
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101105 MNPS Aarqui Elementary		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		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					344,375			344,375
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101114 MNPS W A Bass Adult Program		506,883		166,823	34,933			762,639
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101115 x-MNPSBailey Middle					32,113			32,113
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101116 MNPS W A Bass ALC		1,037,679		347,977	18,986			1,404,622
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101117 MNPS W A Bass		434,486		151,968	129,697			716,151
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101120 MNPS Jere Baxter Middle		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		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		3,103,230		1,030,107	234,090			4,367,427
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101132 MNPS Bellshire Elementary		2,196,762		774,820	135,877			3,107,459
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101142 MNPS The Big Picture School					1,654,292			1,654,292
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101145 MNPS Norman Binkley Elementary		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 Ivanetha H Davis ELC		1,503,985		536,987	191,516			2,232,488
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101155 MNPSBrock Church Middle					25,062			25,062
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101165 MNPS Buena Vista Elementary		33,452		15,122	64,188			112,762
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101175 MNPS Ida B Wells Elementary		1,816,215		583,626	235,910			2,635,751
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101182 MNPS Cane Ridge High		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		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 Carter-Lawrence Elem		1,383,754		441,650	121,946			1,947,350
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101186 MNPS Croft Middle		698,136		235,784	197,394			1,121,314
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101200 MNPS Chadwell Elementary		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		1,310,838		1,052,122	165,020			4,347,980
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101211 MNPS The Academy-Old Cocklir		954,197		343,475	43,475			1,341,047
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101215 MNPS Buena Vista Elementary		2,203,541		746,647	155,913			3,106,101
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101220 x-MNPS Cohn Adult High School								-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101225 MNPS Cole Elementary		1,606,140		4,853,142				6,671,768
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101230 MNPS Hattie Cotton Elementary		1,726,181		622,227	169,937			2,518,345
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101232 MNPS Crieve Hill Elementary		2,520,654		955,610	140,192			3,616,456
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101235 MNPS Croft Middle		4,230,818		1,540,638	222,739			6,994,195
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101240 MNPS Cumberland Elementary		2,483,954		826,952	241,866			3,552,772
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101242 MNPS Nashville School of Arts		2,933,898		978,777	340,293			4,252,968
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101252 MNPS Dupont Elementary		2,690,346		903,243	176,347			3,769,936
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101260 MNPS Dupont Elementary		3,761,624		1,367,369	380,031			5,509,024
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101265 MNPS Dugout Elementary		2,215,064		843,598	178,676			3,237,348
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101270 MNPS Dupont Hadley Middle		3,288,586		1,182,009	233,153			4,703,748
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101275 MNPS Dupont Tyler Middle		3,200,434		1,051,196	316,522			4,568,152
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101278 MNPS Eagle View Elementary		3,661,011		1,234,027	217,972			5,113,010
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101280 MNPS Eagle View Elementary		3,107,381		1,082,516	113,238			4,303,135
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101284 MNPS McGuder Assess Center								9,673
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101285 MNPS John Early Museum Magnet		1,479,423		450,729	192,997			2,123,149
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101290 MNPS East Nashville Magnet		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	80101295 MNPS East Middle								242,314
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101298 MNPS East Nashville Middle		1,836,551		613,759	214,800			2,665,110
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101308 MNPS Fall-Hamilton Elementary		2,225,263		766,504	172,168			3,163,935
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101310 MNPS J E Moss Elementary		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		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 Gateway Elementary		3,098,494		1,054,899	192,469			4,224,862
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101325 MNPS Glenciff High		6,371,751		2,225,384	685,246			9,282,421
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101330 MNPS Glendale Elementary		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		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-MNPSGlenn Elementary								-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101345 MNPS Glenn Elementary		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		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		3,097,308		1,029,436	230,124			4,356,868
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101360 MNPS Gowder Elementary		3,302,676		1,176,426	230,350			4,709,452
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101365 MNPS Gra Mar Middle					147,494			147,494
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101370 MNPS Granberry Elementary		4,035,173		1,490,026	183,967			5,709,166
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101375 MNPS Julia Green Elementary		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 Alex Green Elementary		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		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		2,206,731		836,865	187,634			3,231,230
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101400 MNPS Harpeth Middle		1,531,573		595,950	256,324			2,383,847
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101405 MNPS Haywood Elementary		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		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 Hickman Jackson Elementary		2,092,819		709,263	104,389			3,034,389
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101419 MNPS Cambridge Early Learning		1,096,526		435,979	102,069			1,634,574
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101420 MNPS Hickman Elementary		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		862,349		264,191	131,295			1,257,835
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101434 MNPS H G Hill Middle		3,725,884		1,327,877	381,222			5,434,983
Direct	080 Metro Nashville Public Schools (MNPS)											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	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	80101520 MNPS Lockeland Elementary	1,770,256	656,871	133,969				2,561,096
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101522 MNPS Ruby Major Elementary	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	1,689,812	572,882	270,190				2,541,884
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101532 MNPS McGavock High	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 Middle College High Sch	999,275	325,549	153,058				1,480,872
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101540 MNPS McMurray Middle	4,222,643	1,363,791	312,285				5,898,719
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101545 MNPS Madison Middle School	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	12,400	2,588	549				15,537
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101550 MNPS Maplewood High	4,010,721	1,365,421	500,695		2,144		5,976,981
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101551 MNPS Thurgood Marshall Middle	4,545,756	1,591,943	304,000				6,441,759
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101552 MNPS Henry C Maxwell Elem	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	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	3,045,534	1,131,640	155,732				4,332,906
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101562 MNPS William Henry Cliver MS	944,449	325,549	360,673				1,640,671
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101563 MNPS John Trowood Moore MS	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	3,442,734	1,145,601	235,225				4,823,660
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101576 MNPS M View Elementary	4,122,959	1,504,600	235,847				5,863,042
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101577 MNPS Park Avenue Elementary	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	1,553,162	497,047	195,906				2,246,105
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101590 MNPS Napier Elementary	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 Noxys Bend Elementary	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	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 Wiliam Henry Cliver MS	4,653,438	1,650,254	453,021				6,756,713
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101613 MNPS The Academy at Opry Mills	680,968	253,284	42,228				976,480
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS John Overton High	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	3,158,184	1,130,759	185,552				4,474,495
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101620 MNPS Park Avenue Elementary	2,170,826	704,569	232,203				3,108,197
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101632 MNPS Pearl Cohn High	3,599,810	1,086,517	440,652				5,126,979
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101640 MNPS Pennington Elementary	1,828,850	636,807	120,645				2,586,302
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101650 MNPS Percy Priest Elementary	2,620,673	1,014,174	123,077				3,757,924
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101655 MNPS Martin Preless Dev Ctr	-	-	213,017				213,017
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101665 MNPS Wm Henry Cliver MS	213,243	64,165	41,795				319,203
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101670 MNPS Rossbank Elementary	2,341,957	882,671	127,021				3,351,649
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101675 MNPS Ross Park Middle	2,167,099	714,134	210,499				3,097,282
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101681 MNPS Rose Early Learning Ctr	1,487,503	504,893	199,976				2,192,172
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101682 MNPS Mary Werthan Shayne Elem	4,124,834	1,436,303	164,841				5,725,778
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101685 MNPS Shaws Elementary	2,326,736	840,690	125,648				3,293,074
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101686 MNPS Smith Springs Elem	3,599,663	1,167,396	337,258				5,104,317
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101690 MNPS Stanford Elementary	2,699,788	1,067,560	154,336				3,921,684
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101700 x-MNPS Walter Stokes	-	-	-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101703 MNPS Stratford STEM Magnet MS	1,653,934	57,003	68,611				2,019,550
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101705 MNPS Stratford STEM Magnet HS	5,313,003	1,724,350	488,756		2,213		7,528,322
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101710 MNPS Stratford Elementary	2,581,528	893,686	257,526				3,732,740
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101715 MNPS Sylvan Park Elementary	2,453,077	921,295	148,664				3,523,036
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101717 MNPS Tullip Grove Elementary	3,085,529	1,174,631	442,254				4,699,214
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101718 MNPS The Cohn Learning Center	-	-	70,039				70,039
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101725 MNPS Tusculum Elementary	4,017,320	1,300,023	282,684				5,600,037
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101730 MNPS Two Rivers Middle	2,337,590	723,116	311,741				3,372,447
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101735 MNPS Una Elementary	3,653,546	1,309,618	189,036				5,152,200
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101740 MNPS Nashville Virtual School	629,410	223,026	82,772				1,135,108
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101755 MNPS Warner Elementary	2,235,068	719,895	172,159				3,127,122
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101765 MNPS Waverly Belmont ES	2,723,921	981,279	145,539				3,851,739
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101770 MNPS West End Middle	2,791,784	958,674	246,236				3,996,694
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101775 MNPS Westmeade Elementary	2,553,547	924,024	128,639				3,606,410
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101783 MNPS Nashville Creative Prep SOA	1,714,278	578,895	2,889,219				6,042,192
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101784 MNPS Robert Churchwell Museum	1,522,317	539,439	138,690				2,600,452
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101787 MNPS Whites Creek High	2,877,585	967,260	73,811				4,578,656
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101790 MNPS John B Whititt Elem	2,550,439	925,581	176,688				3,652,708
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101805 MNPS West Middle	4,139,265	1,374,618	524,490				6,038,373
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101828 MNPS ELL	4,528,728	1,435,397	795,804				6,759,929
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101835 MNPS Safety and Security	2,145,371	830,661	648,575				3,624,607
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101865 MNPS Vision	48,360	15,339	1,052				64,751
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101881 MNPS Day to Day Sub Area I	2,959,994	223,371	1				3,183,366
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101884 MNPS Sub A Central Aides	467,931	35,902					503,833
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101888 MNPS Staff Development	-	-	7,586				7,586
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101894 MNPS BEP Teacher Supply	-	-	1,297,022				1,297,022
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101901 MNPS Advocacy Centers	-	-	425,894				425,894
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101911 MNPS Old Bellevue FD	-	-	6,155				6,155
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101925 MNPS Fixed Assets & Inventory	1,475,736	623,310	242,296				2,341,342
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101995 MNPS Special Ed Bus Sub	8,616,207	3,787,845					12,404,052
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80111000 MNPS General Revenue	-	-	148,694		6,970,865		7,119,559
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80122045 MNPS Project 22 Transportation	359,867	71,923	431,790				863,580
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80150045 MNPS Project 60	2,013,575	393,971	252,729			188,143,217	188,399,946
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80198045 MNPS Project 98	53,957	7,324	14,898				76,179
Direct	080 Metro Nashville Public Schools (MNPS)	35132 x-MNPS Federal/State Grants	080 MNPS	80302020 x-MNPS Federal/State Grants	-	-	-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	080 MNPS	80704005 MNPS Unemployment Compensation	-	-	80,262				80,262
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701181 MNPS Cameron College Prep	-	-	9,115,436				9,115,436
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701286 MNPS East End Prep	-	-	11,614,656				11,614,656
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701305 MNPS Explore Community	-	-	7,185,631				7,185,631
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701457 MNPS Intrepid Prep	-	-	12,247,881				12,247,881
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701493 MNPS KIPP Kierulck ES(KIRK)	-	-	5,385,975				5,385,975
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701501 MNPS KIPP Nash College Prep ES	-	-	6,072,107				6,072,107
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701502 MNPS KIPP Academy	-	-	5,361,133				5,361,133
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701503 MNPS KIPP Nash College Prep MS	-	-	4,893,528				4,893,528
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701504 MNPS KIPP Collegiate High Sch	-	-	6,				

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701686 MNPS STEM Prep HS				7,329,139			7,329,139
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701712 MNPS STRIVE Collegiate Academy				4,857,556			4,857,556
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701743 MNPS Valor Flagship Academy				19,413,222			19,413,222
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701744 MNPS Valor Voyager Academy				7,147,666			7,147,666
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302221 MNPS IDEA Preschool FY21		14,808	5,719				20,527
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302722 MNPS IDEA Preschool FY22		205,485	90,094	13,109		16,623	325,311
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303719 MNPS IDEA-Part B FY19			17				17
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303720 MNPS IDEA-Part B FY20			4,325	2,934			7,259
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303721 MNPS IDEA-Part B FY21		7,100,917	2,594,437	(6,403)		123,688	9,842,549
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303722 MNPS IDEA-Part B FY22		2,886,413	848,953	3,834,500		375,746	7,945,962
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80312721 MNPS IDEA SPDG Incentive Funds FY21				(1,261)			(1,261)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80312722 MNPS IDEA SPDG Incentive Funds FY22				5,010			5,010
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313720 MNPS SP ED TRANS SCH-WORK FY20						557	557
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313721 MNPS SP ED TRANS SCH-WORK FY21		94,376	30,461	315			125,152
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313722 MNPS SP ED TRANS SCH-WORK FY22		40,858	595	595			54,256
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314721 MNPS IDEA Exploration Grant FY21		5,371	920	215			6,506
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314722 MNPS IDEA Implementation Grant FY22				110,887			110,887
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80322722 MNPS IDEA Project Implementation FY22							
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80350322 MNPS ARP IDEA		1,773,977	612,490	1,103,173		174,772	3,664,412
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393122 MNPS ARP IDEA PRESCHOOL		110,358	47,538	215			168,127
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302019 MNPS Title I FY2018 - 2019				2,631			2,631
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302020 MNPS Title I FY2019 - 2020				900			900
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302021 MNPS Title I FY2020 - 2021				5,892,093	1,778,366	1,463,458	9,133,917
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302109 MNPS Title IA ATSI				24,304			24,304
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302120 MNPS TITLE IA ATSI FY20				20,399			20,399
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302121 MNPS Title IA ATSI FY21				105,375			105,375
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302122 MNPS Title IA ATSI FY22				17,706			17,706
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302123 MNPS Title IA ATSI FY23				12,892,338			12,892,338
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312018 MNPS Title I SIG Priority Sch				219,911			219,911
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312107 MNPS Title IA Neglected				312,343			312,343
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312108 MNPS Title ID Delinquent				252,061			252,061
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312203 MNPS Title I-C FY22				9,997			9,997
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80324021 MNPS Title I-C Priority ILG				1,540			1,540
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80332022 MNPS Title IA Turnaround Action Grant FY22		835,485	231,006	123		53,109	1,119,723
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80701000 MNPS Nutrition Svc Revenue				7,220			7,220
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80703000 MNPS Nutrition Svc Commodities				2,838,647			2,838,647
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705031 MNPS Nutrition Service Central		1,707,712	552,435	2,178,979		5,670	4,444,736
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705032 MNPS Nutrition Svc Internal		292,540	116,677	12,566		3,024	424,797
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705034 MNPS Nutrition Service Subs		3,974	304	437			4,715
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705079 MNPS Nutrition Service Roving		85,517	118,852	3,276			208,645
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705100 MNPS Margaret Allen Middle		103,415	80,768	168,284			352,323
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705101 MNPS Norman Angell Elementary		286,530	206,290	286,290			779,110
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705110 MNPS Antioch High		278,744	205,952	373,171			859,866
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705111 MNPS Antioch Middle		138,603	129,054	248,805			516,462
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705118 MNPS Brick Church College Prep		99,700	106,249	123,640			330,345
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705120 MNPS Brainerd Junior High		114,357	167,526	187,526			469,409
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705122 MNPS Lakeside Elementary		74,330	122,295	229,827			426,452
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705130 MNPS Bellevue Middle		106,561	92,552	176,066			375,179
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705135 MNPS Bellshire Elementary		102,595	52,556	222,639			377,790
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705142 MNPS The Big Picture School		20,795	15,517	3,084			39,396
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705145 MNPS Norman Angell Elementary		120,320	115,221	263,726			649,267
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705152 MNPS Ivanetta H Davis ELC		78,043	62,363	136,848			377,217
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705165 MNPS Buena Vista Elem EO		(30)	30	253			253
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705175 MNPS Ida B Wells Elementary		69,198	30,135	187,522			287,420
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705181 MNPS Cameron College Prep		185,316	98,362	301,102			584,780
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705182 MNPS Cannon Ridge High		293,038	186,293	399,293			878,624
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705184 MNPS Cane Ridge Elementary		103,363	169,538	355,454			628,355
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705185 MNPS Carter Lawrence Elem		71,607	54,879	160,215			286,701
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705200 MNPS Chadwell Elementary		87,696	63,649	200,024			351,379
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705205 MNPS East Nashville Elementary		112,946	117,550	265,270			595,766
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705215 MNPS Cockhill Elementary		122,606	68,776	181,329			372,711
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705225 MNPS Cole Elementary		197,926	197,926	480,839			876,691
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705230 MNPS Hattie Cotton Elementary		105,789	67,728	196,198			370,471
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705235 MNPS Crittiev Hill Elementary		45,967	22,574	109,631			178,172
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705238 MNPS Croft Hill Elise Mid		108,515	61,293	182,231			352,039
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705240 MNPS Cumberland Elementary		119,893	85,873	286,613		(1)	302,705
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705242 MNPS Nashville School of Arts		42,902	33,077	123,763			200,742
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705250 MNPS Dodson Elementary Annex				118			118
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705252 MNPS Dodson Elementary		111,579	87,162	200,656			409,397
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705260 MNPS Dodson Middle		131,177	110,175	213,444		(25)	351,127
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705265 MNPS Dupont Elementary		72,357	69,223	169,771			311,729
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705270 MNPS Dupont Hadley Middle		131,222	127,864	184,044			443,130
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705275 MNPS Dupont Tyler Middle		131,218	122,926	220,015			474,159
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705278 MNPS Eagle View Elementary		111,932	107,523	370,795			850,250
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705280 MNPS Eakin Elementary		75,370	46,315	206,643			328,328
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705285 MNPS John Early Museum Magnet		104,488	52,727	123,424			280,640
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705288 MNPS East End Preparatory		166,881	133,358	368,320			668,559
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705290 MNPS East Nashville Magnet		68,288	59,661	83,376			211,891
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705295 x-MNPS East Middle				(4)			(4)
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705296 MNPS East Nash Magnet Middle		86,361	84,624	99,454			270,440
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705308 MNPS Fall Hamilton Elem EO		93,551	75,026	239,295			407,872
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705310 MNPS J E Moss Elementary		192,043	117,429	399,198			708,670
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705315 MNPS John E Moss Elem		130,053	97,247	264,503			591,803
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705320 MNPS Glenciff Elementary		136,152	83,508	300,392			520,052
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705325 MNPS Glenciff High		182,472	76,479	282,472			541,423
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705330 MNPS Glendale Elementary		39,938	49,429	99,993			189,360
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705335 MNPS Glenmary Elementary		84,839	47,102	268,090			399,991
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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								
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705410 MNPS Cambridge Early Learning	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	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	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	77,143	40,388	133,362			29	945	252,068
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705440 MNPS Hillwood Elementary	123,299	68,294	202,336				567	359,067
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705448 MNPS Cora Hove School	24,239	5,485	44,265				189	74,178
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705450 MNPS Hume Fogg Magnet	71,464	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	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	202,887	68,358	337,357				945	552,282
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705455 MNPS Ingleswood Elementary	71,816	20,925	134,747			(30)	567	228,025
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705460 MNPS Andrew Jackson Elementary	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	55,261	27,658	102,765				378	188,062
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705470 MNPS Joelton Middle	-	-	5,254					5,254
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705475 MNPS Johnson School	-	-	54					54
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705480 MNPS Johnson ALC	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	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	137,618	63,038	325,131				945	526,732
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705496 MNPS A J Williams Elementary	147,602	68,358	337,357				945	552,282
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705497 MNPS Martin Luther King Magnet	99,788	45,849	205,903				756	352,366
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705498 MNPS Kennedy Middle	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	-	-	-					-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705500 MNPS Robert E Lillard Elem	-	-	-				1,880	1,880
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705502 MNPS KIPP Academy	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	-	-	7,261					7,261
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705507 MNPS LEAD Prep Southeast	176,697	80,151	264,540				1,323	522,711
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705510 MNPS Isaac Litton Middle	79,734	29,011	133,961				567	243,263
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705520 MNPS Lookland Elementary	17,443	3,948	76,695			(21)	945	81,465
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705522 MNPS Ruby Major Elementary	101,082	46,704	225,383				756	374,925
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705530 MNPS McGavock Elementary	67,053	31,200	178,160				378	278,791
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705532 MNPS McGavock High	272,431	147,017	380,766				2,079	802,293
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705533 MNPS McKissack Middle	60,170	22,406	120,921				945	204,064
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705540 MNPS Madison Middle School	199,254	69,765	245,197				1,134	458,303
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705545 MNPS Madison Middle School	127,567	44,825	190,682				945	364,019
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705550 MNPS Maplewood High	94,895	33,235	138,682				567	267,379
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705551 MNPS Thurgood Marshall Middle	149,220	65,294	229,956				945	445,415
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705552 MNPS William Henry Harrison Elementary	151,583	64,998	323,975				945	567,401
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705555 MNPS Meigs Middle Magnet	77,940	42,995	140,505			100	756	262,305
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705560 MNPS Dan Mills Elementary	67,578	34,771	151,998				567	254,914
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705563 MNPS John Trotwood Moore MS	46,674	23,124	91,152				378	161,328
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705575 MNPS Thomas A Edison Elem	155,400	62,263	474,579				945	713,187
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705576 MNPS M Vann Elementary	108,917	49,348	168,917				1,134	438,099
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705577 MNPS Apollo Middle	119,756	30,789	252,508				1,134	403,373
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705585 MNPS Murrell School	30,217	15,351	37,006				189	82,763
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705590 MNPS Nagler Elementary EO	119,157	47,289	245,585				945	412,787
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705592 MNPS Nashville Classical	113,019	47,289	227,151				567	387,696
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705595 MNPS Neelys Bend Elementary	73,422	31,692	183,099				378	288,561
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705600 MNPS Neelys Bend Middle	-	-	465					465
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705601 MNPS Neelys Bend College Prep	101,185	67,867	194,475				756	384,103
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705610 MNPS Old Center Elementary	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 Oliver MS	104,467	69,346	190,748				756	365,361
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705615 MNPS Overton High	189,559	93,205	372,254			160	1,323	656,601
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705618 MNPS Paragon Mills Elementary	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	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	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	49,984	25,860	138,965				189	214,979
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705650 MNPS Percy Priest Elementary	46,627	33,866	117,924				189	198,606
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705655 MNPS Rosebank Elementary	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	56,379	22,473	122,190				189	201,231
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705680 MNPS Ross Early Learning Ctr	-	-	-					-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705681 MNPS Ross Early Learning Ctr	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	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	109,276	37,737	248,407				567	395,967
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705686 MNPS Smith Springs Elem	161,925	57,319	367,864				756	587,864
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705690 MNPS Starke Elementary	70,282	16,565	116,297				567	203,691
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705695 MNPS Stiem Middle School	-	-	15,986					15,986
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705696 MNPS Stiem High School	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	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	116,740	47,399	192,239				756	363,194
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705715 MNPS Sylvan Park Elementary	67,167	42,124	110,538				378	220,207
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705717 MNPS Tulip Grove Elementary	94,867	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	-	-	-					-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705725 MNPS Tusculum Elementary	235,807	96,969	573,202				1,701	907,689
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705730 MNPS Two Rivers Middle	98,964	35,168	149,475				567	284,191
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705735 MNPS Una Elementary	72,593	39,0784	152,774				1,134	627,285
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705755 MNPS Waverly Elementary EO	91,454	42,025	196,237				567	330,283
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705765 MNPS Waverly Belmont ES	74,943	24,250	167,119				378	266,690
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705770 MNPS Wrentham Middle	37,667	90,716	93,626				567	181,669
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705775 MNPS Westmeade Elementary	79,620	49,270	185,966				945	315,831
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705783 MNPS Creswell Middle Prep SOA	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	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	58,998	31,496	160,973			(200)	567	261,834

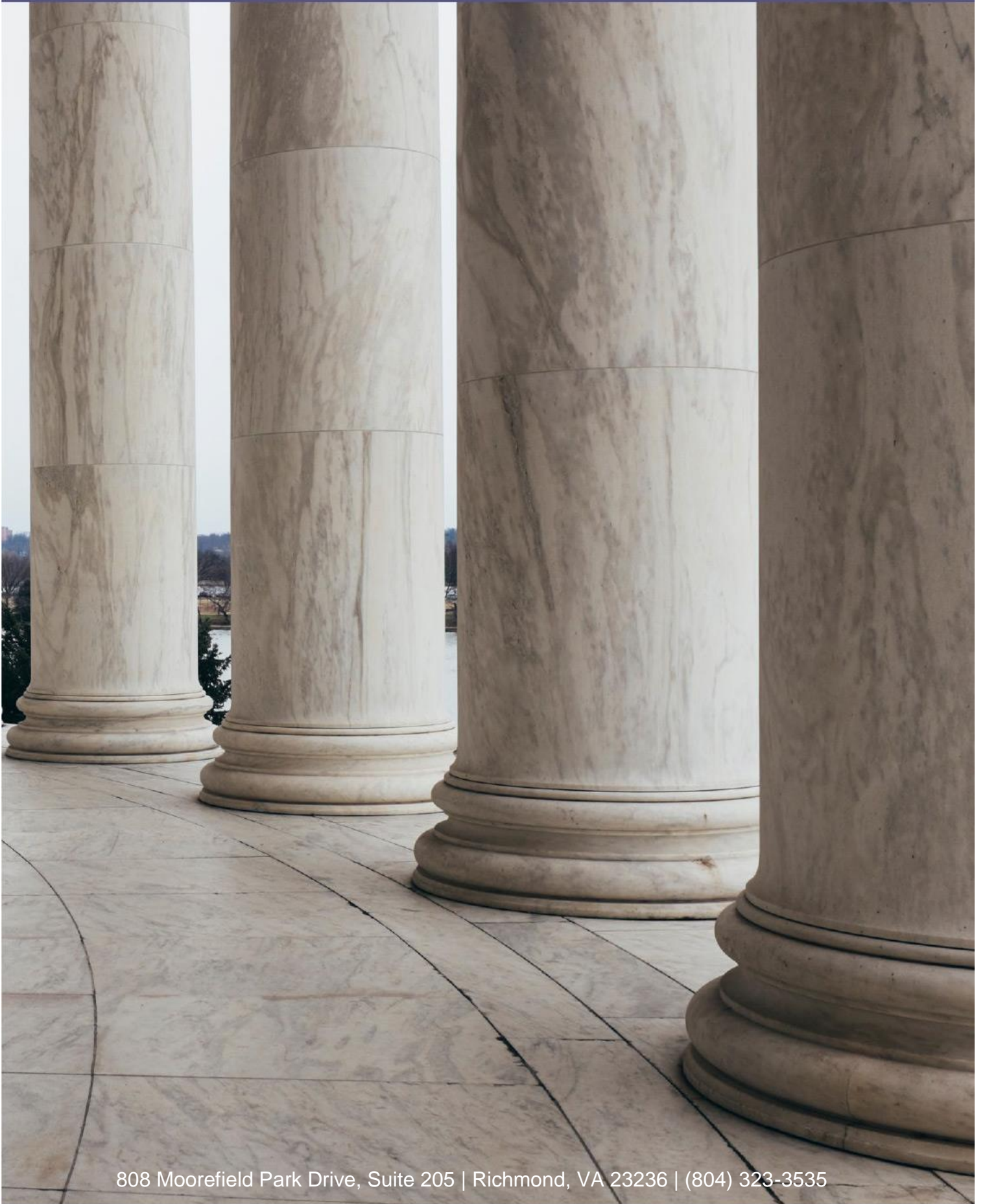
NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80301217 MNPS ACE Initiative		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					5,000		5,000
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303121 MNPS CSH FY2021		109,348	41,253		2,107		150,808
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303122 MNPS CSH FY2022		52,344	21,383		6,110	557	82,384
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305021 MNPS LEAPS Lottery for Ed FY21					48,246		48,246
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305022 MNPS LEAPS Lottery for Ed FY22		96,653		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					7,729		7,729
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305622 MNPS FRC FY2022				236,843			236,843
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305619 MNPS TN Safe Schools FY19		56,995		22,986		139	82,689
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308520 MNPS TN Safe Schools FY20		44,456		3,980	74,557	(5,190)	117,942
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308521 MNPS TN Safe Schools FY21		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		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		3,444,240		533,867	438,602		4,416,709
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309122 MNPS Summer Learning Camp Transportation FY22		625,129		126,893	193,567		945,589
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309222 MNPS MS Summer Bridge Camp FY22		1,441,100					1,681,871
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309322 MNPS Summer Learning Camp FY22		4,908,320		810,098			5,718,328
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309422 MNPS STREAM Starting Camp FY22		173,780		29,507			203,287
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309911 MNPS Epidemiology & Laboratory Capacity		107,077		39,540			10,893,628
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80311221 MNPS VOCA Grant FY21		58,109		17,421	756		76,286
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80311222 MNPS VOCA Grant FY22		30,468		8,537	421		39,426
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314018 MNPS Priority School State Gr		2		(52)	652,335		652,305
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314020 MNPS Competitive Priority School FY2020		1,569		2,801			102,665
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314119 MNPS School Level Impr Grant		284,866		48,468	555,013		888,347
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315020 MNPS PreK State FY20		9,687		6,145			15,832
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315021 MNPS PreK State FY21		2,520,163		857,988			3,378,151
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315022 MNPS PreK State FY22		310,694		957,697		72,245	1,340,636
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80303020 MNPS Adaptive Learning Technol					8,700	329	9,029
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304020 MNPS Homeless Education FY20					612		612
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304021 MNPS Homeless Education FY21		70,983		27,821			98,804
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304022 MNPS Homeless Education FY22		37,359		14,737		17,181	953,306
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304122 MNPS Other Federal Grants		28,953		8,449			37,402
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309922 MNPS ESSER/CARES Act		243,806		108,380	3,414,129	109,494	3,880,825
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309922 MNPS ESSER 2.0		1,645,635		254,920	11,833,306		13,734,361
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313222 MNPS Carl Perkins FY20		(116)		116	159,872		159,872
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313221 MNPS Carl Perkins FY21		5,108		5,576	370,899		381,583
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313222 MNPS Carl Perkins FY22		34,153		3,352	1,162,079		1,269,584
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315216 MNPS Preschool Expansion		164,232		54,695	260		219,186
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315313 MNPS Gear Up Nashville FY13		(181)		181			-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315314 MNPS GEAR UP TN 3.0		80,048		11,618	31,628	139	123,433
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315319 MNPS Gear Up Nashville FY19		576,134		221,470	955,459		1,754,313
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316621 MNPS 21st CCLC Cohort FY21		85,768		26,354	11,349		123,471
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316622 MNPS 21st CCLC Cohort 2018		105,714		24,158	11,287	139	146,138
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316720 MNPS 21st CCLC-P-PreK FY20		4,464		421			4,885
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316721 MNPS 21st CCLC-P-PreK FY21		140,809		31,564	28		172,399
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316722 MNPS 21st CCLC Cohort 2019		55,942		12,604	97	836	69,479
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80332102 MNPS Jere Baxter Turnaround Pilot					125,000		125,000
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80390003 MNPS ESSER 3 Planning Grant					35,000		35,000
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80390004 MNPS TN All Corps Grant					121,138		121,138
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80390005 MNPS TN Early Learning Networks					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		2,738,214		(1,177,888)	14,328,780		15,887,106
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80391023 MNPS ESSER 3.0 District Spending					972		972
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80392022 MNPS ESSER 2.0 SCHOOLS		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	80391022 MNPS ESSER 3.0 District Spending		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	80392022 MNPS ESSER 3.0 SCHOOLS					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		296,113		70,987			467,367
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303516 MNPS GROW STEM		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		476,762		170,044	1,363,600	836	2,011,242
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306850 MNPS Magnet Schools Asst Prog 2021		129,058		38,530			474,418
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306900 x-MNPS Magnet School Grant					1,087		1,087
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306901 MNPS Magnet Schools Asst		1,046,515		308,563	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		29,345		8,619	208,956		246,920
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	080 MNPS	80404218 MNPS Overton Cluster ES					3,016		36,774
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405416 MNPS Pleasant Hillsboro					(4,900)		9,800
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405916 MNPS Emergency Constr/Conting					311,900		419,458
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405417 MNPS Hillsboro HS Renovation					(3,587)		428,597
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405517 MNPS Hillwood HS Planning						12,987	12,987
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405917 MNPS Emergency/Contingency Funds					54,408		40,415
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406117 MNPS Pannington Elem Renovate					48,858		48,858
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406217 MNPS Facilities Assessment Rpt					135,514		135,514
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406817 MNPS Overton HS Renovation						519,495	519,495
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80401018 MNPS Hillsboro HS Phase 2					(14,711)		2,123,240
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80405918 MNPS asbestos/Environment					(1,429)		1,429
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80408018 MNPS Emerg Constrct/Contingcy					64,796		106,184
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80418018 MNPS HVAC Upgrades/Repairs					(497,671)		(497,671)
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80401021 MNPS Hillwood High Bellevue-Constr Phase					(411)		56,386,617
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80402022 MNPS Perry Ridge High School-Addition							1,016,232
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80403021 MNPS Cane Ridge Middle -New (Design Phs)					58,703		1,013,470
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80404021 MNPS Environmental Remediation /Testing					18,467		(23,268)
Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80406021 MNPS HVAC Upgrades					2,153,859		16,643,760
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401022 MNPS Hillwood High (Final Phase)							83,044
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401122 MNPS Hillwood High Replacae Projs					1,765,063		504,040
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401222 MNPS Plumbing Upgrades					13,464		13,464
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402022 MNPS Runers Lane-Track/Stadium					83,262		83,262
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402222 MNPS Facility Condition Assessment					478,241		478,241
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80403022 MNPS Perry Ridge Elem-Design					142,742		142,742
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405122 MNPS Paving Upgrades					5,294		1,349,954
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405222 MNPS Fire Alarm Remediations						202,983	202,983
Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405322 MNPS Interior Building Imprmnts					1		

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 Cost Reconciliation

Sum of FY22 Actual (Rounded)				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							
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80401119 MNPS Hillwood HS Phase 1					6,249		6,249
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80402119 MNPS School Imprmnts Small Pr			241,743				241,743
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80406119 MNPS HVAC Upgrades			(747,226)				(747,226)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80407119 MNPS Plumbing Upgrades			(70,280)				(70,280)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80408119 MNPS Electrical Upgrades			(173,219)				(173,219)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80409119 MNPS Exterior Building Imprvmt			(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			47,261		291,003		338,264
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80413119 MNPS Site Improvements			53,253		14,151		67,404
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80415119 MNPS Roof Repair Replacements			(5,325)				(5,325)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80415119 MNPS Paving Upgrades			(8,219)		(74,740)		(82,959)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80416119 MNPS Environmental Remediat Test			(10,155)				(10,155)
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80417119 MNPS CadeWork Furn Lab Upgrade			84,248				84,248
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80418119 MNPS Tech Improve Replace	16,250		466,956				483,206
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80419119 MNPS ADA Compliance			178,421		18,743		197,164
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80421119 MNPS Emergency Constructn Contng			1,667,622		263,816		1,931,438
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80400220 MNPS Goodlettsville Elem Replacement			471,333		2,259,097		2,730,430
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80401220 MNPS Lakeview Elem-Design			30,269		810,483		840,752
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80402220 MNPS Pearl Ctrm High-Track & Stadium			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			99,264				99,264
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80405220 MNPS School Safety & Security			99,215				99,215
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80406220 MNPS Bus & Fleet Vehicle Replacement					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			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			940				940
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80410220 MNPS Electrical Upgrades			468,042		4,583,792		5,051,834
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80420220 MNPS HVAC Upgrades			1,564,254		100,550		1,664,804
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80430220 MNPS Roof Repair/Replacement			17,263		1,899,377		1,916,640
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80440220 MNPS Exterior Building Improvements					195,470		1,287,271
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80450220 MNPS Interior Building Improvements			193,723		947,502		1,141,225
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80460220 MNPS Plumbing Upgrades			225,671		74,540		300,211
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80470220 MNPS Environmental Remediation			89,338		29,720		119,058
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80484220 MNPS Tornado Misc Repairs/Clean-Up			9,782				9,782
Direct	080 Metro Nashville Public Schools (MNPS)	45900 MNPS New-Bond/Cap Proj	080 MNPS	80403301 MNPS MIP Interest Fund 45900			15				15
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80501044 MNPS Prof Insurance Trust		162,624	73,113	152,606,000			152,842,662
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80502000 MNPS 04 Retires Loc			8,703				8,703
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80701944 MNPS Daily Grind Cafe		48,583	18,125	56,416			123,124
Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	080 MNPS	80501021 MNPS Printing		104,781	53,118	1,076,468			1,234,367
Direct	080 Metro Nashville Public Schools (MNPS)	75015 MNPS Flexible Benefit 2020	001 Administrative	01600312 ADM MNPS Flexible Benefits Plan 2020							390
Direct	080 Metro Nashville Public Schools (MNPS)	75017 MNPS Flexible Benefit 2022	001 Administrative	01600314 ADM MNPS Flexible Benefits Plan 2022							1,821
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletic	080 MNPS	80601270 MNPS Emerg Asst Athletics						(12,677)	(12,656)
Direct	080 Metro Nashville Public Schools (MNPS)	75271 MNPS Charlotte & Elbert Brooks	080 MNPS	80602271 MNPS Charlotte-Elbert Brooks			21				3
Direct	080 Metro Nashville Public Schools (MNPS)	75272 MNPS Jn Hixxer Memorial Sch	080 MNPS	80602272 MNPS John Hixxer Harris Schola			1				1
Direct	080 Metro Nashville Public Schools (MNPS)	75273 MNPS Goodloe Cockrill Medal Fd	080 MNPS	80602273 MNPS Goodloe Cockrill Medal			3				3
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medal Fd	080 MNPS	80602274 MNPS Mark S. Cockrill Medal			86				86
Direct	080 Metro Nashville Public Schools (MNPS)	75275 MNPS Hrs Hilman Sch Scholshr	080 MNPS	80602275 MNPS Harris Hillman School			1,719				1,719
Direct	080 Metro Nashville Public Schools (MNPS)	75276 MNPS Hillwood Commn Art Scholshr	080 MNPS	80601276 MNPS Hillwood Commn Art Scholshr			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 Waters Scholarship			1				1
Direct	080 Metro Nashville Public Schools (MNPS)	75281 MNPS Chris O. Frazier Scholshr	080 MNPS	80602281 MNPS Charles O Frazier Scholshr			2				2
Direct	080 Metro Nashville Public Schools (MNPS)	75282 MNPS Ml. Adms James Schlsp Fd	080 MNPS	80602282 MNPS Nettie Adams James Schola			3				3
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS Bonded Debt & Interest	001 Administrative	01750100 ADM General MNPS Debt		741,138		(50,300)			237,838
Direct	080 Metro Nashville Public Schools (MNPS) Total	95242 MNPS General Fixed Assets	080 MNPS	80700300 MNPS General Fixed Assets				49	(100,515,308)		(99,975,783)
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	083 Industrial Development Board	83701000 DB Industrial Dev Board-CU		598,798,648	202,971,452	691,627,150	92,822,718	211,147,391	1,797,867,559
Direct	083 Industrial Development Board Total							49	8,755,000		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	20115 GSD Debt Service	090 Debt Service	90101100 DS GSD Debt Service CP Activit				1,143,064			1,143,064
Direct	090 Debt Service	20115 GSD Debt Service	090 Debt Service	90109115 DS GSD Debt Service Revenue				90,676			90,676
Direct	090 Debt Service	20283 SPA Stadium Debt Srv 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 Srv 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				60,298	800,000		860,298
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	20305 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				103,308			103,308
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 Activit				103,937			103,937
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90191290 DS USD FV20 Cash Deficit Repayment				-			-
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90198315 DS USD Debt Srv General Rev				6,293			6,293
Direct	090 Debt Service Total							96,144,593	161,413,672	486,425	258,044,690
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91110010 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 Respon Mark Key Product		162,532		313,561			476,093
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	192			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			1,445,501
Direct	091 Emergency Communication Center	10101 GSD General	091 Emergency Communication Center	91112210 ECC Admin		246,293	90,720				337,013
Direct	091 Emergency Communication Center	30103 General Fund 4% Reserve	091 Emergency Communication Center	91201000 ECC				6,620			6,620
Direct	091 Emergency Communication Center	30109 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	01101432 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	Knowles Home	10101 GSD General	001 Administrative	01101433 ADM Knowles Home Mgmt Contract				1,980,000			1,980,000
Direct	Knowles 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 Total											

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