

The Maximus logo is displayed in a white, lowercase, sans-serif font in the top left corner of the page. The background of the entire page is a photograph of a person's hands typing on a laptop keyboard, with a blue color overlay and semi-transparent icons of gears and a network diagram.

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

FY 2025
Full Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2025



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

FY 2025
Full Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2025



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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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, 2025
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) 2025.

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.

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:

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FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Cost Allocation Methodology and Process**

- 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.

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:

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Cost Allocation Methodology and Process**

- 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
- CAP: Summary and Detail Schedules
- Supplemental Materials

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

Summary Schedules

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Cost Allocation Methodology and Process**

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*.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Cost Allocation Methodology and Process**

- 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 balance 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.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Cost Allocation Methodology and Process**

which detail allocation schedules to review.

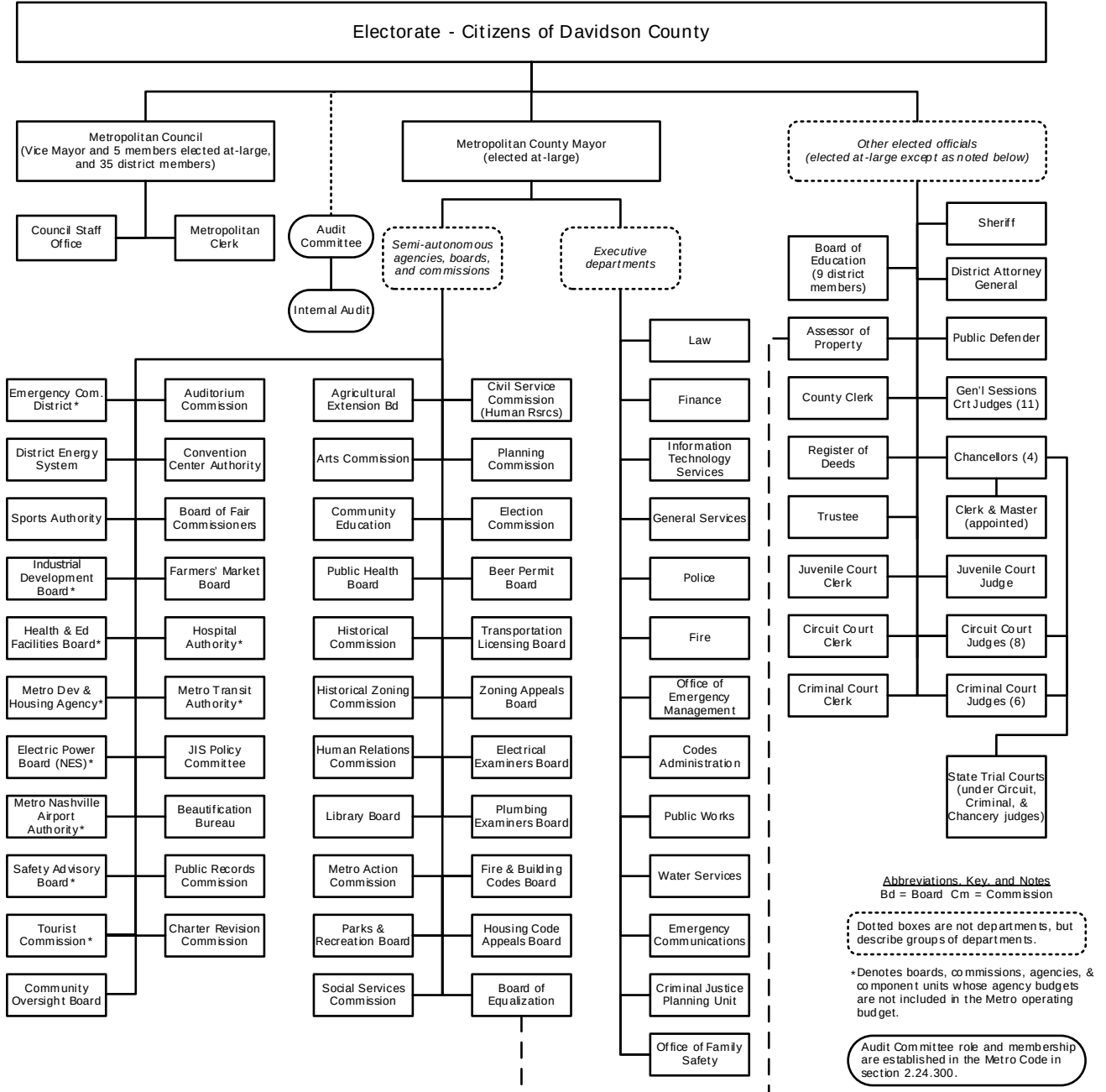
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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, 2025**

Freddie O'Connell, Mayor
Angie Emery Henderson, 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 Zulfat Suara	District #16 Ginny Welsch
At Large Delishia Porterfield	District #17 Terry Vo
At Large Quin Evans Segall	District #18 Tom Cash
At Large Burkley Allen	District #19 Jacob Kupin
At Large Olivia Hill	District #20 Rollin Horton
District # 1 Joy Kimbrough	District #21 Brandon Taylor
District # 2 Kyonzté Toombs	District #22 Sheri Weiner
District # 3 Jennifer Gamble	District #23 Thom Druffel
District # 4 Mike Cortese	District #24 Brenda Gadd
District # 5 Sean Parker	District #25 Jeff Preptit
District # 6 Clay Capp	District #26 Courtney Johnston
District # 7 Emily Benedict	District #27 Robert Nash
District # 8 Deonté Harrell	District #28 David Benton
District # 9 Tonya Hancock	District #29 Tasha Ellis
District #10 Jennifer Frensley Webb	District #30 Sandra Sepulveda
District #11 Jeff Eslick	District #31 John Rutherford
District #12 Erin Evans	District #32 Joy Styles
District #13 Russ Bradford	District #33 Antoinette Lee
District #14 Jordan Huffman	District #34 Sandy Ewing
District #15 Jeff Gregg	District #35 Jason Spain

Section C: Cost Allocation Plan

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Central Service Departments	001 Administrative - Direct	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds
Depreciation	0	0	7,942	211,620	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	162,736	264,063	201,103
001 Administrative - Facility Rental	0	0	43,152	0	0
001 Administrative - Insurance	0	0	18,141	10,647	0
001 Administrative - Post Audits	54,631	151	784	2,801	1,588
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	5,268	15	76	270	153
002 Metropolitan Council	0	0	9,483	33,132	9,694
003 Metropolitan Clerk	0	0	3,838	13,409	3,923
003 Metropolitan Clerk - Records Center	0	0	14,650	14,143	3,695
004 Mayor's Office - Administration	0	0	16,589	57,958	16,958
006 Law	0	21,734	67,698	190,870	381
008 Human Resources	0	0	19,487	68,085	19,920
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	117,624	154,427	0
010 General Services - Fleet Management	0	0	8,007	35,802	(11)
010 General Services - Mail Services	147	0	30,208	3,341	3,773
010 General Services - Real Estate	33,260	92	260,503	1,705	967
012 IOD Network (Injured-On-Duty)	0	0	2,410	0	0
014 Information Technology Service	0	0	31,137	42,840	15,629
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	6,327	3,730	31,146	1,621
015 Finance - Grants & Cost Planning	17,216	48	247	3,698	500
015 Finance - Office of Mgmt & Budget	89,498	683	3,329	11,554	288
015 Finance - Operations	130,548	847	2,821	48,717	1,037
015 Finance - Payroll	0	64	2,046	4,641	534
015 Finance - Purchasing	0	0	0	36,264	0
015 Finance - Treasury	85,895	79	419	34,388	265
015 Finance - Diversity Equity & Inclus	29,596	226	1,101	5,072	95
030 Sheriff's Office - Security Services	0	0	3,143	18,108	46
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	95,218	264	1,366	4,882	2,768
Allocated Costs for Fiscal 2025	541,276	30,529	832,662	1,303,585	284,929

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Central Service Departments	010 General Services	010 General Services - Surplus Property	011 Historical Commission	012 Employee Benefit Board	015 Finance
Depreciation	41,790	3,776	977	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	36,041	14,772	0
001 Administrative - Facility Rental	84,150	93,089	0	0	0
001 Administrative - Insurance	0	0	156	0	0
001 Administrative - Post Audits	774	180	497	145,837	229
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	75	17	48	14,063	22
002 Metropolitan Council	0	3,372	6,617	0	0
003 Metropolitan Clerk	0	1,364	2,678	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	107
004 Mayor's Office - Administration	0	5,898	11,575	0	0
006 Law	0	0	137,027	80,465	0
008 Human Resources	0	6,928	13,597	0	0
010 General Services - Administration	9,786	516,910	0	0	0
010 General Services - Facilities	0	0	713	0	0
010 General Services - Fleet Management	0	(65)	(72)	0	0
010 General Services - Mail Services	0	6	2,921	141,614	0
010 General Services - Real Estate	471	110	302	88,788	139
012 IOD Network (Injured-On-Duty)	0	(1,500)	0	0	6,713
014 Information Technology Service	0	2,177	8,372	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	60,704
015 Finance - Business Assistance	0	0	1,621	1,621	0
015 Finance - Grants & Cost Planning	244	57	7,196	45,958	72
015 Finance - Office of Mgmt & Budget	568	770	1,983	0	995
015 Finance - Operations	16,669	4,281	7,015	33,709	9,539
015 Finance - Payroll	6	399	950	45	65
015 Finance - Purchasing	0	0	19,431	0	0
015 Finance - Treasury	6,400	2,289	272	127,501	3,562
015 Finance - Diversity Equity & Inclus	188	255	656	0	329
030 Sheriff's Office - Security Services	9,727	5,542	84	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,349	314	866	254,185	398
Allocated Costs for Fiscal 2025	172,196	646,169	261,523	948,559	82,875

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Central Service Departments	016 Assessor of Property	017 Trustee	018 County Clerk	019 District Attorney	021 Public Defender
Depreciation	186,566	54,676	157,562	42,166	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	579,682	197,638	354,007	210,163	240,013
001 Administrative - Facility Rental	0	0	0	0	1,762,423
001 Administrative - Insurance	2,916	535	1,564	1,947	1,434
001 Administrative - Post Audits	2,517	675	1,582	2,884	2,819
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	243	65	152	278	272
002 Metropolitan Council	37,739	10,781	32,230	40,348	43,618
003 Metropolitan Clerk	15,273	4,363	13,044	16,329	17,653
003 Metropolitan Clerk - Records Center	13,554	0	2,452	0	25,751
004 Mayor's Office - Administration	66,017	18,860	56,380	70,581	76,302
006 Law	346,578	283,540	6,610	450	1,384
008 Human Resources	77,552	22,154	66,232	82,913	89,635
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	190,603	55,859	191,621	39,932	26,249
010 General Services - Fleet Management	68,473	5,181	14,193	49,991	4,285
010 General Services - Mail Services	17,031	8,261	429,437	14,392	3,619
010 General Services - Real Estate	1,532	411	963	1,756	1,716
012 IOD Network (Injured-On-Duty)	194	(4)	0	0	379
014 Information Technology Service	50,960	12,924	22,622	50,386	19,408
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	5,839	3,730	1,621	1,621	1,621
015 Finance - Grants & Cost Planning	793	213	498	2,316	888
015 Finance - Office of Mgmt & Budget	10,857	3,061	6,555	12,182	12,159
015 Finance - Operations	7,705	3,903	6,250	9,332	13,576
015 Finance - Payroll	6,245	1,868	5,497	5,257	5,613
015 Finance - Purchasing	25,250	0	0	0	0
015 Finance - Treasury	1,237	387	2,046	1,395	1,273
015 Finance - Diversity Equity & Inclus	3,590	1,012	2,168	4,029	4,021
030 Sheriff's Office - Security Services	22,350	6,550	180,765	5,074	4,071
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	4,386	1,176	2,757	5,026	4,913
Allocated Costs for Fiscal 2025	1,745,683	697,818	1,558,806	670,747	2,365,096

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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	454,317	155,531	124,208	183
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	82,548	531,436	353,298	104,794	486,867
001 Administrative - Facility Rental	0	54,935	0	0	6,360
001 Administrative - Insurance	618	1,304	1,714	389	46,280
001 Administrative - Post Audits	691	2,192	1,964	383	4,265
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	67	211	189	37	411
002 Metropolitan Council	13,487	41,439	37,511	6,744	46,025
003 Metropolitan Clerk	5,458	16,771	15,181	2,729	18,627
003 Metropolitan Clerk - Records Center	0	26,462	11,705	33,263	13,997
004 Mayor's Office - Administration	23,593	72,490	65,619	11,796	80,512
006 Law	5,779	56,239	15,885	5,641	33,317
008 Human Resources	27,715	85,157	77,084	13,857	94,580
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	356,232	340,611	76,383	897,613
010 General Services - Fleet Management	(56)	6,408	(20)	0	72,483
010 General Services - Mail Services	9,468	169,922	48,378	14,476	11,597
010 General Services - Real Estate	421	1,335	1,196	233	2,596
012 IOD Network (Injured-On-Duty)	0	11,614	0	0	24,115
014 Information Technology Service	8,576	17,081	29,416	4,383	28,157
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,621	1,621	1,621	1,621	3,730
015 Finance - Grants & Cost Planning	218	691	619	121	14,015
015 Finance - Office of Mgmt & Budget	2,774	3,363	8,013	1,940	18,610
015 Finance - Operations	2,729	4,921	6,913	2,350	27,084
015 Finance - Payroll	1,823	3,464	5,632	1,148	7,026
015 Finance - Purchasing	0	0	0	0	8,416
015 Finance - Treasury	350	682	1,138	204	1,871
015 Finance - Diversity Equity & Inclus	917	1,112	2,650	641	6,613
030 Sheriff's Office - Security Services	10,507	16,216	484	4,989	76,792
038 Health - Employee Health & Wellness	0	0	0	0	1,371
048 Internal Audit	1,205	3,821	3,423	668	7,433
Allocated Costs for Fiscal 2025	200,509	1,941,437	1,185,756	412,997	2,040,945

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Central Service Departments	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services	030 Sheriff's Office	031 Police
Depreciation	392,043	1,073,323	58,022	274,717	1,199,134
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	535,259	544,231	37,458	2,999,916	12,755,302
001 Administrative - Facility Rental	23,017	0	0	31,185	164,749
001 Administrative - Insurance	2,272	2,072	400	294,894	98,724
001 Administrative - Post Audits	3,481	3,620	1,115	24,295	74,097
001 Administrative - Gen Svcs Energy	0	0	0	0	1,665,771
001 Administrative - Miscellaneous	336	349	108	2,343	7,145
002 Metropolitan Council	51,879	57,797	9,694	432,861	879,423
003 Metropolitan Clerk	20,996	23,391	3,923	175,188	355,926
003 Metropolitan Clerk - Records Center	2,259	0	135	267	10,337
004 Mayor's Office - Administration	90,753	101,105	16,958	757,212	1,538,385
006 Law	50,345	6,506	1,557	191,813	1,541,310
008 Human Resources	106,611	118,771	19,920	889,529	1,807,251
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	741,485	1,394,529	42,494	493,428	9,250,476
010 General Services - Fleet Management	(20)	95,266	0	1,011,068	8,148,785
010 General Services - Mail Services	7,990	19,885	170	131,339	47,947
010 General Services - Real Estate	2,119	2,204	679	14,791	305,139
012 IOD Network (Injured-On-Duty)	28,518	388	0	1,349,292	6,017,796
014 Information Technology Service	33,216	47,062	106,709	11,109	711,222
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,621	1,621	1,621	5,839	3,730
015 Finance - Grants & Cost Planning	5,321	6,772	351	7,656	47,285
015 Finance - Office of Mgmt & Budget	15,014	14,918	4,998	85,847	293,638
015 Finance - Operations	24,468	20,732	2,389	72,258	185,319
015 Finance - Payroll	8,276	9,072	1,234	62,818	134,748
015 Finance - Purchasing	36,264	0	0	55,696	170,939
015 Finance - Treasury	1,844	1,916	467	15,325	37,373
015 Finance - Diversity Equity & Inclus	5,194	4,933	1,653	28,389	97,104
030 Sheriff's Office - Security Services	2,082	28,167	2,034	267,375	45,498
038 Health - Employee Health & Wellness	0	0	0	58,167	836,761
048 Internal Audit	6,067	6,310	1,944	42,344	129,147
Allocated Costs for Fiscal 2025	2,198,709	3,584,940	316,032	9,786,959	48,560,463

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Central Service Departments	032 Fire	033 Codes Administration	034 Beer Board	035 Agricultural Extension	037 Social Services
Depreciation	29,042	281,667	12,367	0	63,742
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	9,623,900	674,067	19,682	0	701,720
001 Administrative - Facility Rental	226,783	0	72,783	135,127	663,018
001 Administrative - Insurance	296,975	4,378	154	190	37,555
001 Administrative - Post Audits	47,712	4,007	283	95	1,851
001 Administrative - Gen Svcs Energy	543,817	0	0	0	0
001 Administrative - Miscellaneous	4,601	386	27	9	178
002 Metropolitan Council	635,573	62,799	3,578	3,582	26,536
003 Metropolitan Clerk	257,230	25,416	1,448	1,450	10,740
003 Metropolitan Clerk - Records Center	1,814	830	570	0	5,030
004 Mayor's Office - Administration	1,111,819	109,856	6,259	6,267	46,420
006 Law	445,229	911,834	25,472	692	19,231
008 Human Resources	1,306,102	129,052	7,352	7,361	54,530
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	4,255,767	205,543	9,024	58,018	124,470
010 General Services - Fleet Management	8,152,464	0	12,154	0	39,140
010 General Services - Mail Services	23,320	76,725	2,218	188	2,364
010 General Services - Real Estate	29,048	2,439	172	58	1,127
012 IOD Network (Injured-On-Duty)	9,917,989	69,829	7,904	0	2,106
014 Information Technology Service	242,973	117,299	9,705	3,016	28,623
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,621	3,730	1,621	1,621	1,621
015 Finance - Grants & Cost Planning	16,444	1,263	89	30	6,215
015 Finance - Office of Mgmt & Budget	190,129	17,619	1,236	402	7,777
015 Finance - Operations	109,976	33,929	30,031	1,471	21,257
015 Finance - Payroll	92,875	9,625	489	425	5,799
015 Finance - Purchasing	55,696	19,431	0	0	0
015 Finance - Treasury	24,662	2,593	127	62	1,277
015 Finance - Diversity Equity & Inclus	62,874	7,204	409	133	3,719
030 Sheriff's Office - Security Services	10,041	24,102	1,058	0	0
038 Health - Employee Health & Wellness	537,798	0	0	0	685
048 Internal Audit	83,159	6,983	493	165	3,225
Allocated Costs for Fiscal 2025	38,337,430	2,802,607	226,704	220,362	1,879,955

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Central Service Departments	038 Health	039 Public Library	040 Parks	041 Arts Commission	042 Transportation
Depreciation	1,206	0	0	5,020	60,495
001 Administrative - Corporate Dues	0	0	47,669	0	0
001 Administrative - Employee Benefits	2,600,024	1,383,357	2,021,185	38,283	2,357,077
001 Administrative - Facility Rental	33,761	0	0	24,026	0
001 Administrative - Insurance	99,164	462,213	766,515	117	15,927
001 Administrative - Post Audits	17,525	11,739	19,619	367	20,086
001 Administrative - Gen Svcs Energy	0	52,827	0	0	0
001 Administrative - Miscellaneous	1,690	1,132	1,892	35	1,937
002 Metropolitan Council	255,607	167,278	258,110	4,046	179,539
003 Metropolitan Clerk	103,449	67,701	104,463	1,637	72,663
003 Metropolitan Clerk - Records Center	27,378	15,515	401	0	2,498
004 Mayor's Office - Administration	447,137	292,623	451,517	7,078	314,071
006 Law	279,120	88,830	295,251	142,462	1,130,803
008 Human Resources	525,271	343,757	530,415	8,314	368,952
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,225,899	675,754	1,081,797	17,294	61,524
010 General Services - Fleet Management	184,413	120,499	1,356,367	0	4,039,187
010 General Services - Mail Services	629	47,862	5,455	144	3,863
010 General Services - Real Estate	10,670	7,147	11,944	224	12,228
012 IOD Network (Injured-On-Duty)	144,799	72,931	684,446	3,782	537,837
014 Information Technology Service	184,257	240,508	182,655	6,500	142,841
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,730	1,621	43,800	5,839	138,220
015 Finance - Grants & Cost Planning	84,368	23,410	55,460	116	20,409
015 Finance - Office of Mgmt & Budget	80,918	43,196	61,777	2,168	71,033
015 Finance - Operations	145,501	193,209	384,660	6,645	140,186
015 Finance - Payroll	38,152	25,033	44,268	740	29,061
015 Finance - Purchasing	194,937	314,749	125,005	0	272,664
015 Finance - Treasury	15,384	9,177	20,055	190	19,933
015 Finance - Diversity Equity & Inclus	52,239	27,025	21,806	4,160	23,490
030 Sheriff's Office - Security Services	238,188	43,931	219,380	1,606	7,214
038 Health - Employee Health & Wellness	61,398	0	20,564	0	5,386
048 Internal Audit	30,546	20,459	34,195	640	35,008
Allocated Costs for Fiscal 2025	7,087,360	4,753,483	8,850,672	281,436	10,084,132

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Central Service Departments	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board
Depreciation	0	0	5,092	124,188	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	7,107	0	6,591	25,177	2,484
001 Administrative - Facility Rental	84,914	0	56,029	0	3,778
001 Administrative - Insurance	83	58	1,875	0	0
001 Administrative - Post Audits	187	146	751	1,150	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	18	14	72	111	0
002 Metropolitan Council	1,686	1,686	6,946	19,345	0
003 Metropolitan Clerk	682	682	2,811	7,829	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	2,949	2,949	12,150	33,841	0
006 Law	22,115	554	8,652	14,363	0
008 Human Resources	3,463	3,463	14,273	39,754	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	283,376	93,688	0
010 General Services - Fleet Management	0	0	231,365	0	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Real Estate	114	89	457	700	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	3,424	2,435	28,414	19,171	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,621	1,621	0	0	0
015 Finance - Grants & Cost Planning	59	46	15,724	8,810	0
015 Finance - Office of Mgmt & Budget	921	644	2,909	4,675	0
015 Finance - Operations	2,288	1,021	5,377	10,328	0
015 Finance - Payroll	283	184	884	2,254	22
015 Finance - Purchasing	0	0	19,431	0	0
015 Finance - Treasury	77	57	344	562	2
015 Finance - Diversity Equity & Inclus	534	213	962	1,546	0
030 Sheriff's Office - Security Services	0	0	3,336	28,787	2
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	326	254	1,309	2,004	0
Allocated Costs for Fiscal 2025	132,852	16,116	709,130	438,284	6,289

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Central Service Departments	053 Office of Homeless Services	054 Community Review Board	060 Farmer's Market	061 Municipal Auditorium	062 State Fair Board
Depreciation	0	0	274	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	36,899	96,829	124,124
001 Administrative - Facility Rental	145,129	0	9,540	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	3,274	444	738	765	1,252
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	316	43	71	74	121
002 Metropolitan Council	18,123	0	2,950	3,372	9,909
003 Metropolitan Clerk	7,335	0	1,194	1,364	4,010
003 Metropolitan Clerk - Records Center	0	0	0	0	1,397
004 Mayor's Office - Administration	31,703	0	5,161	5,898	17,334
006 Law	58,800	47,079	75,125	61,822	49,999
008 Human Resources	37,242	11,259	6,062	6,928	20,361
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	24,922	0	0
010 General Services - Fleet Management	18,607	0	0	0	0
010 General Services - Mail Services	0	0	6	331	434
010 General Services - Real Estate	1,993	270	449	466	762
012 IOD Network (Injured-On-Duty)	0	0	0	(3,500)	(3,385)
014 Information Technology Service	3,137	7,935	5,099	5,016	11,821
015 Finance - Accountability	0	0	0	0	37,406
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	1,621	1,621	3,730
015 Finance - Grants & Cost Planning	10,887	140	3,048	241	395
015 Finance - Office of Mgmt & Budget	5,301	1,969	2,382	2,349	3,826
015 Finance - Operations	23,655	2,530	16,887	13,652	32,395
015 Finance - Payroll	1,948	663	491	746	1,980
015 Finance - Purchasing	16,833	0	0	19,431	75,127
015 Finance - Treasury	963	196	384	1,349	1,259
015 Finance - Diversity Equity & Inclus	1,753	651	788	777	1,265
030 Sheriff's Office - Security Services	0	0	568	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	5,706	774	1,286	1,333	2,183
Allocated Costs for Fiscal 2025	392,705	73,952	195,943	220,862	397,706

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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Central Service Departments	064 Sports Authority	065 Water and Sewer - Stormwater Svcs	065 Water and Sewer - Water Services	065 Water and Sewer - General	067 General Hospital
Depreciation	0	38,601	0	107,217	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	8,309	7,039	4,679,840	6,031	3,354,312
001 Administrative - Facility Rental	67,931	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	10,590	5,764	51,125	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,021	556	4,930	0	0
002 Metropolitan Council	1,888	48,048	332,483	0	0
003 Metropolitan Clerk	764	19,446	134,563	0	0
003 Metropolitan Clerk - Records Center	40	0	1,985	0	0
004 Mayor's Office - Administration	3,303	84,051	581,619	0	0
006 Law	44,483	(57,812)	348,038	0	9,022
008 Human Resources	3,879	98,738	683,252	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	106,409	0
010 General Services - Fleet Management	0	(17,745)	3,327,440	0	0
010 General Services - Mail Services	268	0	0	1,118	0
010 General Services - Real Estate	6,448	3,509	31,125	0	0
012 IOD Network (Injured-On-Duty)	0	(56,700)	(510,300)	366,574	1,105
014 Information Technology Service	4,219	38,413	299,612	0	0
015 Finance - Accountability	0	0	0	0	37,406
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	216,715	1,621	0	250,479	0
015 Finance - Grants & Cost Planning	3,337	1,816	16,111	5,632	0
015 Finance - Office of Mgmt & Budget	25,560	21,933	204,088	0	0
015 Finance - Operations	36,545	41,940	386,206	0	117
015 Finance - Payroll	266	5,765	52,603	0	11,736
015 Finance - Purchasing	44,192	0	0	600,409	0
015 Finance - Treasury	12,686	27,035	172,454	0	2,987
015 Finance - Diversity Equity & Inclus	8,452	7,253	67,490	0	0
030 Sheriff's Office - Security Services	0	3,303	0	9,175	0
038 Health - Employee Health & Wellness	0	0	490	0	0
048 Internal Audit	18,458	10,046	89,107	0	0
Allocated Costs for Fiscal 2025	519,356	332,619	10,954,263	1,453,043	3,416,685

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Central Service Departments	068 District Energy System (DES)	070 Community Education Commission	071 Convention Center Authority	072 Waste Services - Solid Waste Operati	073 East Bank Development Authority
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	13,124	186,887	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	268	0	0	0
001 Administrative - Post Audits	4,320	0	19,063	11,946	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	417	0	1,838	1,152	0
002 Metropolitan Council	0	0	66,677	43,833	843
003 Metropolitan Clerk	0	0	26,985	17,740	341
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	0	116,639	76,678	1,474
006 Law	35	0	0	(3,691)	0
008 Human Resources	0	0	137,020	90,076	1,731
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	2,485,749	0
010 General Services - Mail Services	0	1,764	1,824	2,132	0
010 General Services - Real Estate	2,630	0	11,606	7,273	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	0	0	29,565	20,033	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,621	1,621	3,241	0	0
015 Finance - Grants & Cost Planning	1,361	0	6,007	7,988	0
015 Finance - Office of Mgmt & Budget	14,742	0	334	48,149	0
015 Finance - Operations	6,119	0	182,076	74,724	132
015 Finance - Payroll	0	45	8,487	4,933	26
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	3,264	4	164,642	6,013	2
015 Finance - Diversity Equity & Inclus	4,875	0	111	15,922	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	196	0	0
048 Internal Audit	7,529	0	33,226	20,822	0
Allocated Costs for Fiscal 2025	46,911	16,825	996,425	2,931,473	4,550

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Central Service Departments	075 Metro Action Commission (MAC)	077 Metro Devlp & Housing Auth (MDHA)	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public School (MNPS)	083 Industrial Development Board
Depreciation	69,033	0	0	10,226	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	797,896	354	9,565	24,345,425	0
001 Administrative - Facility Rental	723,028	0	0	253,962	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	10,477	0	68	381,405	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,010	0	7	36,782	0
002 Metropolitan Council	132,785	0	421	0	0
003 Metropolitan Clerk	53,741	0	171	0	0
003 Metropolitan Clerk - Records Center	40,043	0	0	0	0
004 Mayor's Office - Administration	232,283	0	737	0	0
006 Law	63,553	24,007	6,368	1,409,038	22,115
008 Human Resources	272,872	0	865	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	225,674	0	0	930,726	0
010 General Services - Fleet Management	81,814	0	0	0	0
010 General Services - Mail Services	2,660	72	0	0	0
010 General Services - Real Estate	6,379	0	42	232,210	0
012 IOD Network (Injured-On-Duty)	76,058	0	0	1,383,957	0
014 Information Technology Service	106,032	1,906	79,603	469,111	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	8,436	1,621	123,669	1,621	0
015 Finance - Grants & Cost Planning	21,604	0	21	120,203	0
015 Finance - Office of Mgmt & Budget	44,574	0	0	918,255	0
015 Finance - Operations	118,593	179	2,579	2,069,486	231
015 Finance - Payroll	19,128	0	71	705,137	0
015 Finance - Purchasing	155,452	0	0	0	0
015 Finance - Treasury	13,167	208	20	195,976	211
015 Finance - Diversity Equity & Inclus	14,740	0	0	303,666	0
030 Sheriff's Office - Security Services	0	0	0	15,119	0
038 Health - Employee Health & Wellness	22,620	0	196	0	0
048 Internal Audit	18,261	0	119	664,777	0
Allocated Costs for Fiscal 2025	3,331,913	28,347	224,522	34,447,081	22,557

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Central Service Departments	088 Airport Authority	090 Debt Service	091 Emergency Communication Center	Bordeaux Longterm Care	Hospital Authority
Depreciation	0	0	11,088	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	39,096	0	450,482	1,819,753	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	3,549	0	0
001 Administrative - Post Audits	0	0	5,464	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	527	0	0
002 Metropolitan Council	0	0	92,724	0	0
003 Metropolitan Clerk	0	0	37,527	0	0
003 Metropolitan Clerk - Records Center	0	0	752	0	0
004 Mayor's Office - Administration	0	0	162,204	0	0
006 Law	9,148	0	27,860	346	184,004
008 Human Resources	0	0	190,547	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	261,126	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	285	0	0
010 General Services - Real Estate	0	0	3,327	0	0
012 IOD Network (Injured-On-Duty)	0	0	38,320	55,204	0
014 Information Technology Service	0	0	133,695	0	10,555
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	1,621	1,621	1,621	0
015 Finance - Grants & Cost Planning	0	0	1,722	0	0
015 Finance - Office of Mgmt & Budget	0	0	22,762	0	0
015 Finance - Operations	0	6,117	10,726	0	0
015 Finance - Payroll	135	0	12,699	7,039	0
015 Finance - Purchasing	0	0	8,416	0	0
015 Finance - Treasury	11	9,284	2,661	577	0
015 Finance - Diversity Equity & Inclus	0	0	7,527	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	0	0	9,523	0	0
Allocated Costs for Fiscal 2025	48,389	17,022	1,497,135	1,884,539	194,559

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
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Central Service Departments	Knowles Home	Medical Examiner	Nashville Electric Service (NES)	All Other	Total Allocated
Depreciation	0	0	0	253,863	5,511,671
001 Administrative - Corporate Dues	0	0	0	22,122	69,791
001 Administrative - Employee Benefits	200,991	0	0	222,326	76,551,262
001 Administrative - Facility Rental	0	0	0	0	4,762,869
001 Administrative - Insurance	0	0	0	802	2,175,827
001 Administrative - Post Audits	0	(98)	0	0	966,169
001 Administrative - Gen Svcs Energy	0	0	0	0	2,262,416
001 Administrative - Miscellaneous	0	(9)	0	0	93,169
002 Metropolitan Council	0	0	0	0	4,184,240
003 Metropolitan Clerk	0	0	0	0	1,693,450
003 Metropolitan Clerk - Records Center	0	0	0	337	271,366
004 Mayor's Office - Administration	0	0	0	0	7,319,563
006 Law	34,782	277	8,825	76,855	8,929,813
008 Human Resources	0	0	0	0	8,609,871
010 General Services - Administration	0	0	0	0	526,696
010 General Services - Facilities	0	0	0	3,006,089	27,017,380
010 General Services - Fleet Management	0	0	0	1,570	29,552,724
010 General Services - Mail Services	0	0	0	0	1,289,582
010 General Services - Real Estate	0	(59)	0	0	1,108,273
012 IOD Network (Injured-On-Duty)	0	0	0	0	20,228,872
014 Information Technology Service	0	0	93,260	52,652	3,836,868
015 Finance - Accountability	0	0	0	821,285	896,098
015 Finance - Administration	0	0	0	0	60,704
015 Finance - Business Assistance	1,621	0	0	10,057	925,972
015 Finance - Grants & Cost Planning	0	(31)	0	73,775	669,689
015 Finance - Office of Mgmt & Budget	0	0	0	0	2,405,228
015 Finance - Operations	0	8	0	67,374	4,823,263
015 Finance - Payroll	871	0	0	569	1,353,903
015 Finance - Purchasing	0	0	0	0	2,274,036
015 Finance - Treasury	71	28	0	99,044	1,137,571
015 Finance - Diversity Equity & Inclus	0	0	0	0	843,126
030 Sheriff's Office - Security Services	0	0	0	59,986	1,375,399
038 Health - Employee Health & Wellness	0	0	0	196	1,545,825
048 Internal Audit	0	(170)	0	0	1,683,973
Allocated Costs for Fiscal 2025	238,337	(55)	102,085	4,768,901	226,956,660

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
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Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	0	0	(8,497,058)		
001 Administrative - Corporate Dues	0	0	0		
001 Administrative - Employee Benefits	0	0	0	11,817,900	
001 Administrative - Facility Rental	0	6,613,598	0		
001 Administrative - Insurance	0	0	0	419,400	
001 Administrative - Post Audits	0	0	0		
001 Administrative - Gen Svcs Energy	0	0	0		
001 Administrative - Miscellaneous	0	0	0		
002 Metropolitan Council	0	0	0		
003 Metropolitan Clerk	0	23,945	0		
003 Metropolitan Clerk - Records Center	0	0	0		
004 Mayor's Office - Administration	0	513,002	0		
006 Law	524,400	706,917	45,889,181		
008 Human Resources	0	429,254	0		
010 General Services - Administration	0	0	0		
010 General Services - Facilities	647,400	15,447,284	0	1,184	
010 General Services - Fleet Management	39,335,800	0	1,485,429		
010 General Services - Mail Services	19,100	0	0		
010 General Services - Real Estate	0	0	0		
012 IOD Network (Injured-On-Duty)	1,986,000	0	1,033,467	(131,302)	
014 Information Technology Service	0	35,932,336	51,687,329		
015 Finance - Accountability	0	0	0		
015 Finance - Administration	0	0	0		
015 Finance - Business Assistance	0	0	0		
015 Finance - Grants & Cost Planning	0	0	0		
015 Finance - Office of Mgmt & Budget	0	0	0		
015 Finance - Operations	0	0	0		
015 Finance - Payroll	0	0	0		
015 Finance - Purchasing	0	0	0		
015 Finance - Treasury	0	0	1,468,429		
015 Finance - Diversity Equity & Inclus	0	0	0		
030 Sheriff's Office - Security Services	0	0	15,818,821		
038 Health - Employee Health & Wellness	0	0	0		
048 Internal Audit	0	0	0		
Allocated Costs for Fiscal 2025	42,512,700	59,666,336	108,885,598	12,107,182	450,128,476

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule C - Summary of Allocated Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
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Level: Detail

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,497,058		0	
001 Administrative - Corporate Dues	924,000		0		0	
001 Administrative - Employee Benefits	91,436,559	(11,817,900)	0		0	
001 Administrative - Facility Rental	12,003,600		0	(6,613,598)	0	
001 Administrative - Insurance	3,096,000	(419,400)	0		0	
001 Administrative - Post Audits	1,161,631		0		0	
001 Administrative - Gen Svcs Energy	2,255,548		0		0	
001 Administrative - Miscellaneous	99,953		0		0	
002 Metropolitan Council	3,561,880		0		0	
003 Metropolitan Clerk	965,304		0	(23,945)	0	
003 Metropolitan Clerk - Records Center	268,843		0		0	
004 Mayor's Office - Administration	6,555,043		0	(513,002)	0	
006 Law	56,619,559		(45,889,181)	(706,917)	(524,400)	
008 Human Resources	8,426,988		0	(429,254)	0	
010 General Services - Administration	1,691,181		0		0	
010 General Services - Facilities	46,108,189	(1,184)	0	(15,447,284)	(647,400)	
010 General Services - Fleet Management	64,563,548		(1,485,429)		(39,335,800)	
010 General Services - Mail Services	1,173,020		0		(19,100)	
010 General Services - Real Estate	752,867		0		0	
012 IOD Network (Injured-On-Duty)	23,133,471	131,302	(1,033,467)		(1,986,000)	
014 Information Technology Service	87,374,726		(51,687,329)	(35,932,336)	0	
015 Finance - Accountability	782,574		0		0	
015 Finance - Administration	2,582,297		0		0	
015 Finance - Business Assistance	1,447,053		0		0	
015 Finance - Grants & Cost Planning	429,072		0		0	
015 Finance - Office of Mgmt & Budget	2,046,564		0		0	
015 Finance - Operations	4,061,538		0		0	
015 Finance - Payroll	1,094,380		0		0	
015 Finance - Purchasing	1,990,295		0		0	
015 Finance - Treasury	2,200,282		(1,468,429)		0	
015 Finance - Diversity Equity & Inclus	812,637		0		0	
030 Sheriff's Office - Security Services	17,273,348		(15,818,821)		0	
038 Health - Employee Health & Wellness	1,551,601		0		0	
048 Internal Audit	1,684,925		0		0	
001 Administrative - Direct						541,276
004 Mayor's Office						30,529
005 Election Commission						832,662
007 Planning Commission						1,303,585
009 Register of Deeds						284,929
010 General Services						172,196
010 General Services - Surplus Property						646,169
011 Historical Commission						261,523
012 Employee Benefit Board						948,559
015 Finance						82,875
016 Assessor of Property						1,745,683
017 Trustee						697,818
018 County Clerk						1,558,806
019 District Attorney						670,747
021 Public Defender						2,365,096
022 Juvenile Court Clerk						200,509
023 Circuit Court Clerk						1,941,437
024 Criminal Court Clerk						1,185,756

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule C - Summary of Allocated Costs

NASHVILLE (TN) - FULL COST
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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
025 Clerk and Master - Chancery						412,997
026 Juvenile Court						2,040,945
027 General Sessions Court						2,198,709
028 State Trial Courts						3,584,940
029 Justice Integration Services						316,032
030 Sheriff's Office						9,786,959
031 Police						48,560,463
032 Fire						38,337,430
033 Codes Administration						2,802,607
034 Beer Board						226,704
035 Agricultural Extension						220,362
037 Social Services						1,879,955
038 Health						7,087,360
039 Public Library						4,753,483
040 Parks						8,850,672
041 Arts Commission						281,436
042 Transportation						10,084,132
044 Human Relations Commission						132,852
047 Criminal Justice Planning						16,116
049 Office of Emergency Management						709,130
051 Office of Family Safety						438,284
052 Community Oversight Board						6,289
053 Office of Homeless Services						392,705
054 Community Review Board						73,952
060 Farmer's Market						195,943
061 Municipal Auditorium						220,862
062 State Fair Board						397,706
064 Sports Authority						519,356
065 Water and Sewer - Stormwater Svcs						332,619
065 Water and Sewer - Water Services						10,954,263
065 Water and Sewer - General						1,453,043
067 General Hospital						3,416,685
068 District Energy System (DES)						46,911
070 Community Education Commission						16,825
071 Convention Center Authority						996,425
072 Waste Services - Solid Waste Operati						2,931,473
073 East Bank Development Authority						4,550
075 Metro Action Commission (MAC)						3,331,913
077 Metro Devlp & Housing Auth (MDHA)						28,347
078 Metropolitan Transit Authority (MTA)						224,522
080 Metro Nashville Public School (MNPS)						34,447,081
083 Industrial Development Board						22,557
088 Airport Authority						48,389
090 Debt Service						17,022
091 Emergency Communication Center						1,497,135
Bordeaux Longterm Care						1,884,539
Hospital Authority						194,559
Knowles Home						238,337
Medical Examiner						(55)
Nashville Electric Service (NES)						102,085
All Other						4,768,901
Totals	450,128,476	(12,107,182)	(108,885,598)	(59,666,336)	(42,512,700)	226,956,660

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
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Schedule C - Summary of Allocated Costs

Deviation: 0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
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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	0	0	0
001 Administrative - Corporate Dues	0	(3,910)	0	0	0
001 Administrative - Employee Benefits	0	0	(103,255)	0	0
001 Administrative - Facility Rental	0	0	0	(24,800)	0
001 Administrative - Insurance	0	0	0	0	(506,171)
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	230,868	0	308,528	0	968
003 Metropolitan Clerk	65,294	0	64,548	194,318	219
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	304,811	858,119	191,676	0	700
005 Election Commission	7,942	0	162,736	43,152	18,141
006 Law	59,479	0	139,547	0	1,011
007 Planning Commission	211,620	0	264,063	0	10,647
008 Human Resources	112,904	0	361,799	8,021	1,108
009 Register of Deeds	0	0	201,103	0	0
010 General Services	41,790	0	0	84,150	0
010 General Services - Administration	99,692	0	809,585	5,926	190
010 General Services - Facilities	659,855	0	100,210	63,439	1,000,121
010 General Services - Fleet Management	13,197	0	0	316,329	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Real Estate	116,394	0	0	0	0
010 General Services - Surplus Property	3,776	0	0	93,089	0
011 Historical Commission	977	0	36,041	0	156
012 Employee Benefit Board	0	0	14,772	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	1,154,504	0	642,123	3,783	190
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	525,692	0	2,185
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Purchasing	77,776	0	0	0	0
015 Finance - Treasury	47	0	0	1,627	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	186,566	0	579,682	0	2,916
017 Trustee	54,676	0	197,638	0	535
018 County Clerk	157,562	0	354,007	0	1,564
019 District Attorney	42,166	0	210,163	0	1,947
021 Public Defender	0	0	240,013	1,762,423	1,434
022 Juvenile Court Clerk	0	0	82,548	0	618
023 Circuit Court Clerk	454,317	0	531,436	54,935	1,304
024 Criminal Court Clerk	155,531	0	353,298	0	1,714
025 Clerk and Master - Chancery	124,208	0	104,794	0	389
026 Juvenile Court	183	0	486,867	6,360	46,280
027 General Sessions Court	392,043	0	535,259	23,017	2,272
028 State Trial Courts	1,073,323	0	544,231	0	2,072

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
029 Justice Integration Services	58,022	0	37,458	0	400
030 Sheriff's Office	274,717	0	2,999,916	31,185	294,894
030 Sheriff's Office - Security Services	41,149	0	0	262	0
031 Police	1,199,134	0	12,755,302	164,749	98,724
032 Fire	29,042	0	9,623,900	226,783	296,975
033 Codes Administration	281,667	0	674,067	0	4,378
034 Beer Board	12,367	0	19,682	72,783	154
035 Agricultural Extension	0	0	0	135,127	190
037 Social Services	63,742	0	701,720	663,018	37,555
038 Health	1,206	0	2,600,024	33,761	99,164
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,383,357	0	462,213
040 Parks	0	47,669	2,021,185	0	766,515
041 Arts Commission	5,020	0	38,283	24,026	117
042 Transportation	60,495	0	2,357,077	0	15,927
044 Human Relations Commission	0	0	7,107	84,914	83
047 Criminal Justice Planning	0	0	0	0	58
048 Internal Audit	0	0	26,943	58,227	253
049 Office of Emergency Management	5,092	0	6,591	56,029	1,875
051 Office of Family Safety	124,188	0	25,177	0	0
052 Community Oversight Board	0	0	2,484	3,778	0
053 Office of Homeless Services	0	0	0	145,129	0
054 Community Review Board	0	0	0	0	0
060 Farmer's Market	274	0	36,899	9,540	0
061 Municipal Auditorium	0	0	96,829	0	0
062 State Fair Board	0	0	124,124	0	0
064 Sports Authority	0	0	8,309	67,931	0
065 Water and Sewer - Stormwater Svcs	38,601	0	7,039	0	0
065 Water and Sewer - Water Services	0	0	4,679,840	0	0
065 Water and Sewer - General	107,217	0	6,031	0	0
067 General Hospital	0	0	3,354,312	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	13,124	0	268
071 Convention Center Authority	0	0	186,887	0	0
072 Waste Services - Solid Waste Operati	0	0	0	0	0
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	69,033	0	797,896	723,028	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	354	0	0
078 Metropolitan Transit Authority (MTA)	0	0	9,565	0	0
080 Metro Nashville Public School (MNPS)	10,226	0	24,345,425	253,962	0
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	39,096	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	11,088	0	450,482	0	3,549
Bordeaux Longterm Care	0	0	1,819,753	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	200,991	0	0
Medical Examiner	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	253,863	22,122	222,326	0	802
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Unallocated	0	0	0	6,613,598	0
Cost Adjustments	(8,497,058)	0	0	0	0
Disallowed	0	0	11,817,900	0	419,400
Total Expenditures	0	924,000	91,436,559	12,003,600	3,096,000

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

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	54,631	0	5,268	0	0
001 Administrative - Corporate Dues	200	0	19	0	0
001 Administrative - Employee Benefits	10,826	0	1,039	0	0
001 Administrative - Facility Rental	2,593	0	249	0	0
001 Administrative - Insurance	578	0	56	0	0
001 Administrative - Post Audits	(6,217)	0	24	0	0
001 Administrative - Gen Svcs Energy	490	(6,868)	47	0	0
001 Administrative - Miscellaneous	22	0	(1,001)	0	0
002 Metropolitan Council	774	0	75	(886,522)	6,035
003 Metropolitan Clerk	210	0	20	2,739	(863,928)
003 Metropolitan Clerk - Records Center	58	0	6	0	0
004 Mayor's Office	151	0	15	0	0
004 Mayor's Office - Administration	1,333	0	128	17,702	7,164
005 Election Commission	784	0	76	9,483	3,838
006 Law	12,231	0	1,179	23,602	9,552
007 Planning Commission	2,801	0	270	33,132	13,409
008 Human Resources	73,155	0	176	31,269	12,655
009 Register of Deeds	1,588	0	153	9,694	3,923
010 General Services	774	0	75	0	0
010 General Services - Administration	367	0	35	24,867	10,064
010 General Services - Facilities	6,912	0	667	0	0
010 General Services - Fleet Management	14,023	0	1,352	36,247	14,670
010 General Services - Mail Services	255	0	25	0	0
010 General Services - Real Estate	163	0	16	0	0
010 General Services - Surplus Property	180	0	17	3,372	1,364
011 Historical Commission	497	0	48	6,617	2,678
012 Employee Benefit Board	145,837	0	14,063	0	0
012 IOD Network (Injured-On-Duty)	5,053	0	487	0	0
014 Information Technology Service	14,547	0	1,403	69,750	28,229
015 Finance	229	0	22	0	0
015 Finance - Accountability	170	0	16	0	0
015 Finance - Administration	561	0	54	49,135	19,886
015 Finance - Business Assistance	314	0	30	0	0
015 Finance - Grants & Cost Planning	49,870	0	9	0	0
015 Finance - Office of Mgmt & Budget	445	0	43	0	0
015 Finance - Operations	882	0	85	0	0
015 Finance - Payroll	238	0	23	0	0
015 Finance - Purchasing	432	0	42	0	0
015 Finance - Treasury	348	0	34	3,793	1,535
015 Finance - Diversity Equity & Inclus	177	0	17	0	0
016 Assessor of Property	2,517	0	243	37,739	15,273
017 Trustee	675	0	65	10,781	4,363
018 County Clerk	1,582	0	152	32,230	13,044
019 District Attorney	2,884	0	278	40,348	16,329
021 Public Defender	2,819	0	272	43,618	17,653
022 Juvenile Court Clerk	691	0	67	13,487	5,458
023 Circuit Court Clerk	2,192	0	211	41,439	16,771
024 Criminal Court Clerk	1,964	0	189	37,511	15,181
025 Clerk and Master - Chancery	383	0	37	6,744	2,729
026 Juvenile Court	4,265	0	411	46,025	18,627
027 General Sessions Court	3,481	0	336	51,879	20,996
028 State Trial Courts	3,620	0	349	57,797	23,391

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	002 Metropolitan 9.5	003 Metropolitan 10.5
029 Justice Integration Services	1,115	0	108	9,694	3,923
030 Sheriff's Office	24,295	0	2,343	432,861	175,188
030 Sheriff's Office - Security Services	3,751	0	362	0	0
031 Police	74,097	1,665,771	7,145	879,423	355,926
032 Fire	47,712	543,817	4,601	635,573	257,230
033 Codes Administration	4,007	0	386	62,799	25,416
034 Beer Board	283	0	27	3,578	1,448
035 Agricultural Extension	95	0	9	3,582	1,450
037 Social Services	1,851	0	178	26,536	10,740
038 Health	17,525	0	1,690	255,607	103,449
038 Health - Employee Health & Wellness	337	0	33	0	0
039 Public Library	11,739	52,827	1,132	167,278	67,701
040 Parks	19,619	0	1,892	258,110	104,463
041 Arts Commission	367	0	35	4,046	1,637
042 Transportation	20,086	0	1,937	179,539	72,663
044 Human Relations Commission	187	0	18	1,686	682
047 Criminal Justice Planning	146	0	14	1,686	682
048 Internal Audit	366	0	35	5,058	2,047
049 Office of Emergency Management	751	0	72	6,946	2,811
051 Office of Family Safety	1,150	0	111	19,345	7,829
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	3,274	0	316	18,123	7,335
054 Community Review Board	444	0	43	0	0
060 Farmer's Market	738	0	71	2,950	1,194
061 Municipal Auditorium	765	0	74	3,372	1,364
062 State Fair Board	1,252	0	121	9,909	4,010
064 Sports Authority	10,590	0	1,021	1,888	764
065 Water and Sewer - Stormwater Svcs	5,764	0	556	48,048	19,446
065 Water and Sewer - Water Services	51,125	0	4,930	332,483	134,563
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	4,320	0	417	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	19,063	0	1,838	66,677	26,985
072 Waste Services - Solid Waste Operati	11,946	0	1,152	43,833	17,740
073 East Bank Development Authority	0	0	0	843	341
075 Metro Action Commission (MAC)	10,477	0	1,010	132,785	53,741
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	68	0	7	421	171
080 Metro Nashville Public School (MNPS)	381,405	0	36,782	0	0
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	5,464	0	527	92,724	37,527
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	(98)	0	(9)	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
Unallocated	0	0	0	0	23,945
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,161,631	2,255,548	99,953	3,561,880	965,304

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	003 Metropolitan 11.5	004 Mayor's Office 12.5	006 Law 13.5	008 Human Resources 14.5	010 General Services 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	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	500,742	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	2,038	35,300	89,491	41,458	0
003 Metropolitan Clerk	888	4,545	0	5,338	0
003 Metropolitan Clerk - Records Center	(22,497)	0	6,028	0	0
004 Mayor's Office	0	0	21,734	0	0
004 Mayor's Office - Administration	0	(1,743,712)	65,488	34,493	0
005 Election Commission	14,650	16,589	67,698	19,487	0
006 Law	0	41,288	(691,382)	45,991	0
007 Planning Commission	14,143	57,958	190,870	68,085	0
008 Human Resources	11,178	54,699	67,303	(1,127,497)	0
009 Register of Deeds	3,695	16,958	381	19,920	0
010 General Services	0	0	0	0	9,786
010 General Services - Administration	43	43,500	44,057	51,101	(7,662,576)
010 General Services - Facilities	2,837	0	0	0	3,073,017
010 General Services - Fleet Management	0	63,407	536	74,486	5,276,125
010 General Services - Mail Services	3	0	0	0	232,544
010 General Services - Real Estate	31	0	51,002	0	245,375
010 General Services - Surplus Property	0	5,898	0	6,928	516,910
011 Historical Commission	0	11,575	137,027	13,597	0
012 Employee Benefit Board	0	0	80,465	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	95	122,014	58,755	143,334	0
015 Finance	107	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	15	85,953	234,302	100,972	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	15,066	0	0
015 Finance - Office of Mgmt & Budget	18	0	0	0	0
015 Finance - Operations	1,545	0	0	0	0
015 Finance - Payroll	824	0	0	0	0
015 Finance - Purchasing	288	0	108,215	0	0
015 Finance - Treasury	132	6,635	11,894	7,794	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	13,554	66,017	346,578	77,552	0
017 Trustee	0	18,860	283,540	22,154	0
018 County Clerk	2,452	56,380	6,610	66,232	0
019 District Attorney	0	70,581	450	82,913	0
021 Public Defender	25,751	76,302	1,384	89,635	0
022 Juvenile Court Clerk	0	23,593	5,779	27,715	0
023 Circuit Court Clerk	26,462	72,490	56,239	85,157	0
024 Criminal Court Clerk	11,705	65,619	15,885	77,084	0
025 Clerk and Master - Chancery	33,263	11,796	5,641	13,857	0
026 Juvenile Court	13,997	80,512	33,317	94,580	0
027 General Sessions Court	2,259	90,753	50,345	106,611	0
028 State Trial Courts	0	101,105	6,506	118,771	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

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
029 Justice Integration Services	135	16,958	1,557	19,920	0
030 Sheriff's Office	267	757,212	191,813	889,529	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	10,337	1,538,385	1,541,310	1,807,251	0
032 Fire	1,814	1,111,819	445,229	1,306,102	0
033 Codes Administration	830	109,856	911,834	129,052	0
034 Beer Board	570	6,259	25,472	7,352	0
035 Agricultural Extension	0	6,267	692	7,361	0
037 Social Services	5,030	46,420	19,231	54,530	0
038 Health	27,378	447,137	279,120	525,271	0
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	15,515	292,623	88,830	343,757	0
040 Parks	401	451,517	295,251	530,415	0
041 Arts Commission	0	7,078	142,462	8,314	0
042 Transportation	2,498	314,071	1,130,803	368,952	0
044 Human Relations Commission	0	2,949	22,115	3,463	0
047 Criminal Justice Planning	0	2,949	554	3,463	0
048 Internal Audit	40	8,847	7,752	10,393	0
049 Office of Emergency Management	0	12,150	8,652	14,273	0
051 Office of Family Safety	0	33,841	14,363	39,754	0
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	0	31,703	58,800	37,242	0
054 Community Review Board	0	0	47,079	11,259	0
060 Farmer's Market	0	5,161	75,125	6,062	0
061 Municipal Auditorium	0	5,898	61,822	6,928	0
062 State Fair Board	1,397	17,334	49,999	20,361	0
064 Sports Authority	40	3,303	44,483	3,879	0
065 Water and Sewer - Stormwater Svcs	0	84,051	(57,812)	98,738	0
065 Water and Sewer - Water Services	1,985	581,619	348,038	683,252	0
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	9,022	0	0
068 District Energy System (DES)	0	0	35	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	0	116,639	0	137,020	0
072 Waste Services - Solid Waste Operati	0	76,678	(3,691)	90,076	0
073 East Bank Development Authority	0	1,474	0	1,731	0
075 Metro Action Commission (MAC)	40,043	232,283	63,553	272,872	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	24,007	0	0
078 Metropolitan Transit Authority (MTA)	0	737	6,368	865	0
080 Metro Nashville Public School (MNPS)	0	0	1,409,038	0	0
083 Industrial Development Board	0	0	22,115	0	0
088 Airport Authority	0	0	9,148	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	752	162,204	27,860	190,547	0
Bordeaux Longterm Care	0	0	346	0	0
Hospital Authority	0	0	184,004	0	0
Knowles Home	0	0	34,782	0	0
Medical Examiner	0	0	277	0	0
Nashville Electric Service (NES)	0	0	8,825	0	0
All Other	337	0	76,855	0	0
Total Allocated					
Direct Bills	0	0	524,400	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

NASHVILLE (TN) - FULL COST
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Level: Detail

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
Unallocated	0	513,002	706,917	429,254	0
Cost Adjustments	0	0	45,889,181	0	0
Disallowed	0	0	0	0	0
Total Expenditures	268,843	6,555,043	56,619,559	8,426,988	1,691,181

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
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Level: Detail

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	010 General Servi 19.5	012 IOD Network (20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	147	33,260	0
001 Administrative - Corporate Dues	0	0	0	89	0
001 Administrative - Employee Benefits	0	0	0	4,823	0
001 Administrative - Facility Rental	0	0	0	1,155	0
001 Administrative - Insurance	0	0	0	258	0
001 Administrative - Post Audits	0	0	0	112	0
001 Administrative - Gen Svcs Energy	0	0	0	217	0
001 Administrative - Miscellaneous	0	0	0	10	0
002 Metropolitan Council	127,674	0	7,844	343	0
003 Metropolitan Clerk	489,536	0	112	93	0
003 Metropolitan Clerk - Records Center	0	5,853	0	26	0
004 Mayor's Office	0	0	0	92	0
004 Mayor's Office - Administration	168,566	0	1,537	590	0
005 Election Commission	117,624	8,007	30,208	260,503	2,410
006 Law	32,893	5,838	10,640	175,057	611
007 Planning Commission	154,427	35,802	3,341	1,705	0
008 Human Resources	171,825	5,826	11,124	811	0
009 Register of Deeds	0	(11)	3,773	967	0
010 General Services	0	0	0	471	0
010 General Services - Administration	5,678,786	193,554	754	163	3,272
010 General Services - Facilities	(5,554,430)	(2,542)	0	3,062	0
010 General Services - Fleet Management	0	(6,129,776)	3	6,212	7,223
010 General Services - Mail Services	0	(146)	(239,129)	113	0
010 General Services - Real Estate	0	0	632	(565,411)	0
010 General Services - Surplus Property	0	(65)	6	110	(1,500)
011 Historical Commission	713	(72)	2,921	302	0
012 Employee Benefit Board	0	0	141,614	88,788	0
012 IOD Network (Injured-On-Duty)	(41,600)	0	0	3,076	14,027
014 Information Technology Service	1,740,412	127,417	1,422	8,856	(8,698)
015 Finance	0	0	0	139	6,713
015 Finance - Accountability	0	0	0	103	0
015 Finance - Administration	181,279	0	315	341	0
015 Finance - Business Assistance	0	0	0	191	0
015 Finance - Grants & Cost Planning	0	0	0	57	0
015 Finance - Office of Mgmt & Budget	0	0	433	271	0
015 Finance - Operations	0	0	8,158	537	0
015 Finance - Payroll	0	0	40,587	145	0
015 Finance - Purchasing	0	0	662	263	0
015 Finance - Treasury	0	0	19,017	212	0
015 Finance - Diversity Equity & Inclus	0	0	0	107	0
016 Assessor of Property	190,603	68,473	17,031	1,532	194
017 Trustee	55,859	5,181	8,261	411	(4)
018 County Clerk	191,621	14,193	429,437	963	0
019 District Attorney	39,932	49,991	14,392	1,756	0
021 Public Defender	26,249	4,285	3,619	1,716	379
022 Juvenile Court Clerk	0	(56)	9,468	421	0
023 Circuit Court Clerk	356,232	6,408	169,922	1,335	11,614
024 Criminal Court Clerk	340,611	(20)	48,378	1,196	0
025 Clerk and Master - Chancery	76,383	0	14,476	233	0
026 Juvenile Court	897,613	72,483	11,597	2,596	24,115
027 General Sessions Court	741,485	(20)	7,990	2,119	28,518
028 State Trial Courts	1,394,529	95,266	19,885	2,204	388

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	010 General Servi 19.5	012 IOD Network () 20.5
029 Justice Integration Services	42,494	0	170	679	0
030 Sheriff's Office	493,428	1,011,068	131,339	14,791	1,349,292
030 Sheriff's Office - Security Services	0	(16,428)	0	2,284	0
031 Police	9,250,476	8,148,785	47,947	305,139	6,017,796
032 Fire	4,255,767	8,152,464	23,320	29,048	9,917,989
033 Codes Administration	205,543	0	76,725	2,439	69,829
034 Beer Board	9,024	12,154	2,218	172	7,904
035 Agricultural Extension	58,018	0	188	58	0
037 Social Services	124,470	39,140	2,364	1,127	2,106
038 Health	1,225,899	184,413	629	10,670	144,799
038 Health - Employee Health & Wellness	0	0	0	205	0
039 Public Library	675,754	120,499	47,862	7,147	72,931
040 Parks	1,081,797	1,356,367	5,455	11,944	684,446
041 Arts Commission	17,294	0	144	224	3,782
042 Transportation	61,524	4,039,187	3,863	12,228	537,837
044 Human Relations Commission	0	0	0	114	0
047 Criminal Justice Planning	0	0	0	89	0
048 Internal Audit	0	0	227	223	0
049 Office of Emergency Management	283,376	231,365	0	457	0
051 Office of Family Safety	93,688	0	0	700	0
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	0	18,607	0	1,993	0
054 Community Review Board	0	0	0	270	0
060 Farmer's Market	24,922	0	6	449	0
061 Municipal Auditorium	0	0	331	466	(3,500)
062 State Fair Board	0	0	434	762	(3,385)
064 Sports Authority	0	0	268	6,448	0
065 Water and Sewer - Stormwater Svcs	0	(17,745)	0	3,509	(56,700)
065 Water and Sewer - Water Services	0	3,327,440	0	31,125	(510,300)
065 Water and Sewer - General	106,409	0	1,118	0	366,574
067 General Hospital	0	0	0	0	1,105
068 District Energy System (DES)	0	0	0	2,630	0
070 Community Education Commission	0	0	1,764	0	0
071 Convention Center Authority	0	0	1,824	11,606	0
072 Waste Services - Solid Waste Operati	0	2,485,749	2,132	7,273	0
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	225,674	81,814	2,660	6,379	76,058
077 Metro Devlp & Housing Auth (MDHA)	0	0	72	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0	42	0
080 Metro Nashville Public School (MNPS)	930,726	0	0	232,210	1,383,957
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	261,126	0	285	3,327	38,320
Bordeaux Longterm Care	0	0	0	0	55,204
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	0	(59)	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	3,006,089	1,570	0	0	0
Total Allocated					
Direct Bills	647,400	39,335,800	19,100	0	1,986,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	010 General Servi 19.5	012 IOD Network (20.5
Unallocated	15,447,284	0	0	0	0
Cost Adjustments	0	1,485,429	0	0	1,033,467
Disallowed	1,184	0	0	0	(131,302)
Total Expenditures	46,108,189	64,563,548	1,173,020	752,867	23,133,471

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	014 Information T 21.5	015 Finance - Acc 22.5	015 Finance - Adm 23.5	015 Finance - Bus 24.5	015 Finance - Gra 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	17,216
001 Administrative - Corporate Dues	0	0	0	1,578	60
001 Administrative - Employee Benefits	0	0	0	0	3,249
001 Administrative - Facility Rental	0	0	0	0	778
001 Administrative - Insurance	0	0	0	0	173
001 Administrative - Post Audits	0	0	0	0	75
001 Administrative - Gen Svcs Energy	0	0	0	0	146
001 Administrative - Miscellaneous	0	0	0	0	6
002 Metropolitan Council	10,922	0	0	1,578	231
003 Metropolitan Clerk	15,108	0	0	1,578	62
003 Metropolitan Clerk - Records Center	806	0	0	0	17
004 Mayor's Office	0	0	0	6,327	48
004 Mayor's Office - Administration	22,422	0	0	1,578	7,068
005 Election Commission	31,137	0	0	3,730	247
006 Law	14,180	0	0	1,578	3,650
007 Planning Commission	42,840	0	0	31,146	3,698
008 Human Resources	28,627	0	0	7,692	546
009 Register of Deeds	15,629	0	0	1,621	500
010 General Services	0	0	0	0	244
010 General Services - Administration	3,882	0	0	1,578	1,444
010 General Services - Facilities	60,113	0	0	220,108	2,063
010 General Services - Fleet Management	39,029	0	0	0	4,185
010 General Services - Mail Services	899	0	0	0	76
010 General Services - Real Estate	1,048	0	97,564	0	49
010 General Services - Surplus Property	2,177	0	0	0	57
011 Historical Commission	8,372	0	0	1,621	7,196
012 Employee Benefit Board	0	0	0	1,621	45,958
012 IOD Network (Injured-On-Duty)	224	0	0	0	1,508
014 Information Technology Service	(4,491,619)	0	0	36,225	8,344
015 Finance	0	0	60,704	0	72
015 Finance - Accountability	1,342	(190,283)	186,077	0	51
015 Finance - Administration	7,904	0	(1,430,867)	1,578	5,504
015 Finance - Business Assistance	2,148	0	387,008	(393,961)	94
015 Finance - Grants & Cost Planning	727	76,760	123,387	14,763	(282,194)
015 Finance - Office of Mgmt & Budget	3,563	0	586,233	0	140
015 Finance - Operations	17,550	0	1,116,495	0	278
015 Finance - Payroll	3,549	0	256,375	0	75
015 Finance - Purchasing	3,345	0	541,628	616,770	136
015 Finance - Treasury	3,111	0	424,757	0	110
015 Finance - Diversity Equity & Inclus	787	0	232,936	0	55
016 Assessor of Property	50,960	0	0	5,839	793
017 Trustee	12,924	0	0	3,730	213
018 County Clerk	22,622	0	0	1,621	498
019 District Attorney	50,386	0	0	1,621	2,316
021 Public Defender	19,408	0	0	1,621	888
022 Juvenile Court Clerk	8,576	0	0	1,621	218
023 Circuit Court Clerk	17,081	0	0	1,621	691
024 Criminal Court Clerk	29,416	0	0	1,621	619
025 Clerk and Master - Chancery	4,383	0	0	1,621	121
026 Juvenile Court	28,157	0	0	3,730	14,015
027 General Sessions Court	33,216	0	0	1,621	5,321
028 State Trial Courts	47,062	0	0	1,621	6,772

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	014 Information T 21.5	015 Finance - Acc 22.5	015 Finance - Adm 23.5	015 Finance - Bus 24.5	015 Finance - Gra 25.5
029 Justice Integration Services	106,709	0	0	1,621	351
030 Sheriff's Office	11,109	0	0	5,839	7,656
030 Sheriff's Office - Security Services	163,966	0	0	0	1,182
031 Police	711,222	0	0	3,730	47,285
032 Fire	242,973	0	0	1,621	16,444
033 Codes Administration	117,299	0	0	3,730	1,263
034 Beer Board	9,705	0	0	1,621	89
035 Agricultural Extension	3,016	0	0	1,621	30
037 Social Services	28,623	0	0	1,621	6,215
038 Health	184,257	0	0	3,730	84,368
038 Health - Employee Health & Wellness	0	0	0	0	106
039 Public Library	240,508	0	0	1,621	23,410
040 Parks	182,655	0	0	43,800	55,460
041 Arts Commission	6,500	0	0	5,839	116
042 Transportation	142,841	0	0	138,220	20,409
044 Human Relations Commission	3,424	0	0	1,621	59
047 Criminal Justice Planning	2,435	0	0	1,621	46
048 Internal Audit	4,558	0	0	8,436	115
049 Office of Emergency Management	28,414	0	0	0	15,724
051 Office of Family Safety	19,171	0	0	0	8,810
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	3,137	0	0	0	10,887
054 Community Review Board	7,935	0	0	0	140
060 Farmer's Market	5,099	0	0	1,621	3,048
061 Municipal Auditorium	5,016	0	0	1,621	241
062 State Fair Board	11,821	37,406	0	3,730	395
064 Sports Authority	4,219	0	0	216,715	3,337
065 Water and Sewer - Stormwater Svcs	38,413	0	0	1,621	1,816
065 Water and Sewer - Water Services	299,612	0	0	0	16,111
065 Water and Sewer - General	0	0	0	250,479	5,632
067 General Hospital	0	37,406	0	0	0
068 District Energy System (DES)	0	0	0	1,621	1,361
070 Community Education Commission	0	0	0	1,621	0
071 Convention Center Authority	29,565	0	0	3,241	6,007
072 Waste Services - Solid Waste Operati	20,033	0	0	0	7,988
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	106,032	0	0	8,436	21,604
077 Metro Devlp & Housing Auth (MDHA)	1,906	0	0	1,621	0
078 Metropolitan Transit Authority (MTA)	79,603	0	0	123,669	21
080 Metro Nashville Public School (MNPS)	469,111	0	0	1,621	120,203
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	0	0	0	1,621	0
091 Emergency Communication Center	133,695	0	0	1,621	1,722
Bordeaux Longterm Care	0	0	0	1,621	0
Hospital Authority	10,555	0	0	0	0
Knowles Home	0	0	0	1,621	0
Medical Examiner	0	0	0	0	(31)
Nashville Electric Service (NES)	93,260	0	0	0	0
All Other	52,652	821,285	0	10,057	73,775
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	014 Information T 21.5	015 Finance - Acc 22.5	015 Finance - Adm 23.5	015 Finance - Bus 24.5	015 Finance - Gra 25.5
Unallocated	35,932,336	0	0	0	0
Cost Adjustments	51,687,329	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	87,374,726	782,574	2,582,297	1,447,053	429,072

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	015 Finance - Off 26.5	015 Finance - Ope 27.5	015 Finance - Pay 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	89,498	130,548	0	0	85,895
001 Administrative - Corporate Dues	795	505	0	0	55
001 Administrative - Employee Benefits	43,945	1,715	0	0	4,278
001 Administrative - Facility Rental	10,325	1,061	0	0	712
001 Administrative - Insurance	2,303	122	0	0	173
001 Administrative - Post Audits	3,657	636	0	0	69
001 Administrative - Gen Svcs Energy	0	4,984	0	0	133
001 Administrative - Miscellaneous	587	140	0	0	6
002 Metropolitan Council	3,615	4,688	3,735	0	503
003 Metropolitan Clerk	919	3,654	472	0	105
003 Metropolitan Clerk - Records Center	255	1,077	99	8,063	24
004 Mayor's Office	683	847	64	0	79
004 Mayor's Office - Administration	5,532	3,558	2,160	18,386	531
005 Election Commission	3,329	2,821	2,046	0	419
006 Law	8,954	26,635	3,044	18,386	29,704
007 Planning Commission	11,554	48,717	4,641	36,264	34,388
008 Human Resources	8,267	7,155	4,726	110,317	869
009 Register of Deeds	288	1,037	534	0	265
010 General Services	568	16,669	6	0	6,400
010 General Services - Administration	1,911	1,724	3,331	665,450	361
010 General Services - Facilities	26,626	118,633	1,748	0	9,863
010 General Services - Fleet Management	34,220	162,744	4,081	0	7,258
010 General Services - Mail Services	1,107	3,145	216	0	86
010 General Services - Real Estate	628	965	240	36,772	63
010 General Services - Surplus Property	770	4,281	399	0	2,289
011 Historical Commission	1,983	7,015	950	19,431	272
012 Employee Benefit Board	0	33,709	45	0	127,501
012 IOD Network (Injured-On-Duty)	0	1,688	0	0	6,766
014 Information Technology Service	45,587	64,180	9,883	108,057	17,055
015 Finance	995	9,539	65	0	3,562
015 Finance - Accountability	765	904	242	0	65
015 Finance - Administration	2,394	2,587	2,143	109,342	320
015 Finance - Business Assistance	1,255	1,260	571	0	130
015 Finance - Grants & Cost Planning	360	732	146	0	37
015 Finance - Office of Mgmt & Budget	(594,651)	1,214	712	0	177
015 Finance - Operations	3,765	(1,205,049)	1,658	0	370
015 Finance - Payroll	1,076	1,666	(305,418)	0	104
015 Finance - Purchasing	1,719	1,768	744	(1,358,515)	175
015 Finance - Treasury	1,467	3,347	461	0	(487,493)
015 Finance - Diversity Equity & Inclus	753	1,112	382	0	82
016 Assessor of Property	10,857	7,705	6,245	25,250	1,237
017 Trustee	3,061	3,903	1,868	0	387
018 County Clerk	6,555	6,250	5,497	0	2,046
019 District Attorney	12,182	9,332	5,257	0	1,395
021 Public Defender	12,159	13,576	5,613	0	1,273
022 Juvenile Court Clerk	2,774	2,729	1,823	0	350
023 Circuit Court Clerk	3,363	4,921	3,464	0	682
024 Criminal Court Clerk	8,013	6,913	5,632	0	1,138
025 Clerk and Master - Chancery	1,940	2,350	1,148	0	204
026 Juvenile Court	18,610	27,084	7,026	8,416	1,871
027 General Sessions Court	15,014	24,468	8,276	36,264	1,844
028 State Trial Courts	14,918	20,732	9,072	0	1,916

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	015 Finance - Off 26.5	015 Finance - Ope 27.5	015 Finance - Pay 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
029 Justice Integration Services	4,998	2,389	1,234	0	467
030 Sheriff's Office	85,847	72,258	62,818	55,696	15,325
030 Sheriff's Office - Security Services	19,955	15,552	4,103	0	1,418
031 Police	293,638	185,319	134,748	170,939	37,373
032 Fire	190,129	109,976	92,875	55,696	24,662
033 Codes Administration	17,619	33,929	9,625	19,431	2,593
034 Beer Board	1,236	30,031	489	0	127
035 Agricultural Extension	402	1,471	425	0	62
037 Social Services	7,777	21,257	5,799	0	1,277
038 Health	80,918	145,501	38,152	194,937	15,384
038 Health - Employee Health & Wellness	1,423	2,093	393	0	129
039 Public Library	43,196	193,209	25,033	314,749	9,177
040 Parks	61,777	384,660	44,268	125,005	20,055
041 Arts Commission	2,168	6,645	740	0	190
042 Transportation	71,033	140,186	29,061	272,664	19,933
044 Human Relations Commission	921	2,288	283	0	77
047 Criminal Justice Planning	644	1,021	184	0	57
048 Internal Audit	1,824	2,082	607	0	155
049 Office of Emergency Management	2,909	5,377	884	19,431	344
051 Office of Family Safety	4,675	10,328	2,254	0	562
052 Community Oversight Board	0	0	22	0	2
053 Office of Homeless Services	5,301	23,655	1,948	16,833	963
054 Community Review Board	1,969	2,530	663	0	196
060 Farmer's Market	2,382	16,887	491	0	384
061 Municipal Auditorium	2,349	13,652	746	19,431	1,349
062 State Fair Board	3,826	32,395	1,980	75,127	1,259
064 Sports Authority	25,560	36,545	266	44,192	12,686
065 Water and Sewer - Stormwater Svcs	21,933	41,940	5,765	0	27,035
065 Water and Sewer - Water Services	204,088	386,206	52,603	0	172,454
065 Water and Sewer - General	0	0	0	600,409	0
067 General Hospital	0	117	11,736	0	2,987
068 District Energy System (DES)	14,742	6,119	0	0	3,264
070 Community Education Commission	0	0	45	0	4
071 Convention Center Authority	334	182,076	8,487	0	164,642
072 Waste Services - Solid Waste Operati	48,149	74,724	4,933	0	6,013
073 East Bank Development Authority	0	132	26	0	2
075 Metro Action Commission (MAC)	44,574	118,593	19,128	155,452	13,167
077 Metro Devlp & Housing Auth (MDHA)	0	179	0	0	208
078 Metropolitan Transit Authority (MTA)	0	2,579	71	0	20
080 Metro Nashville Public School (MNPS)	918,255	2,069,486	705,137	0	195,976
083 Industrial Development Board	0	231	0	0	211
088 Airport Authority	0	0	135	0	11
090 Debt Service	0	6,117	0	0	9,284
091 Emergency Communication Center	22,762	10,726	12,699	8,416	2,661
Bordeaux Longterm Care	0	0	7,039	0	577
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	871	0	71
Medical Examiner	0	8	0	0	28
Nashville Electric Service (NES)	0	0	0	0	0
All Other	0	67,374	569	0	99,044
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Off 26.5	015 Finance - Ope 27.5	015 Finance - Pay 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	1,468,429
Disallowed	0	0	0	0	0
Total Expenditures	2,046,564	4,061,538	1,094,380	1,990,295	2,200,282

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Schedule D - Detail of Allocated Costs

NASHVILLE (TN) ~ FULL COST
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Level: Detail

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Depreciation	0	0	0	0	0
001 Administrative - Direct	29,596	0	0	95,218	541,276
001 Administrative - Corporate Dues	262	0	0	348	0
001 Administrative - Employee Benefits	14,484	0	0	18,896	0
001 Administrative - Facility Rental	3,403	0	0	4,525	0
001 Administrative - Insurance	759	0	0	1,009	0
001 Administrative - Post Audits	1,205	0	0	438	0
001 Administrative - Gen Svcs Energy	0	0	0	850	0
001 Administrative - Miscellaneous	193	0	0	38	0
002 Metropolitan Council	1,192	7,320	0	1,343	0
003 Metropolitan Clerk	303	13,503	0	364	0
003 Metropolitan Clerk - Records Center	84	0	0	101	0
004 Mayor's Office	226	0	0	264	30,529
004 Mayor's Office - Administration	18,133	9,722	0	2,313	0
005 Election Commission	1,101	3,143	0	1,366	832,662
006 Law	2,951	2,154	0	21,228	0
007 Planning Commission	5,072	18,108	0	4,882	1,303,585
008 Human Resources	17,875	14,392	0	3,177	0
009 Register of Deeds	95	46	0	2,768	284,929
010 General Services	188	9,727	0	1,349	172,196
010 General Services - Administration	630	4,320	11,353	637	0
010 General Services - Facilities	8,776	186,923	0	11,998	0
010 General Services - Fleet Management	11,279	18,832	0	24,338	0
010 General Services - Mail Services	365	0	0	442	0
010 General Services - Real Estate	207	13,979	0	283	0
010 General Services - Surplus Property	255	5,542	0	314	646,169
011 Historical Commission	656	84	0	866	261,523
012 Employee Benefit Board	0	0	0	254,185	948,559
012 IOD Network (Injured-On-Duty)	0	0	0	8,770	0
014 Information Technology Service	15,026	53,682	196	25,248	0
015 Finance	329	0	0	398	82,875
015 Finance - Accountability	252	0	0	295	0
015 Finance - Administration	97,431	0	0	973	0
015 Finance - Business Assistance	414	0	0	545	0
015 Finance - Grants & Cost Planning	119	0	0	162	0
015 Finance - Office of Mgmt & Budget	632	0	0	772	0
015 Finance - Operations	1,209	1,567	0	1,531	0
015 Finance - Payroll	346	0	0	412	0
015 Finance - Purchasing	552	3,251	0	750	0
015 Finance - Treasury	471	97	0	605	0
015 Finance - Diversity Equity & Inclus	(236,715)	0	0	306	0
016 Assessor of Property	3,590	22,350	0	4,386	1,745,683
017 Trustee	1,012	6,550	0	1,176	697,818
018 County Clerk	2,168	180,765	0	2,757	1,558,806
019 District Attorney	4,029	5,074	0	5,026	670,747
021 Public Defender	4,021	4,071	0	4,913	2,365,096
022 Juvenile Court Clerk	917	10,507	0	1,205	200,509
023 Circuit Court Clerk	1,112	16,216	0	3,821	1,941,437
024 Criminal Court Clerk	2,650	484	0	3,423	1,185,756
025 Clerk and Master - Chancery	641	4,989	0	668	412,997
026 Juvenile Court	6,613	76,792	1,371	7,433	2,040,945
027 General Sessions Court	5,194	2,082	0	6,067	2,198,709
028 State Trial Courts	4,933	28,167	0	6,310	3,584,940

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
029 Justice Integration Services	1,653	2,034	0	1,944	316,032
030 Sheriff's Office	28,389	267,375	58,167	42,344	9,786,959
030 Sheriff's Office - Security Services	6,599	(250,666)	0	6,511	0
031 Police	97,104	45,498	836,761	129,147	48,560,463
032 Fire	62,874	10,041	537,798	83,159	38,337,430
033 Codes Administration	7,204	24,102	0	6,983	2,802,607
034 Beer Board	409	1,058	0	493	226,704
035 Agricultural Extension	133	0	0	165	220,362
037 Social Services	3,719	0	685	3,225	1,879,955
038 Health	52,239	238,188	61,398	30,546	7,087,360
038 Health - Employee Health & Wellness	470	0	(5,774)	585	0
039 Public Library	27,025	43,931	0	20,459	4,753,483
040 Parks	21,806	219,380	20,564	34,195	8,850,672
041 Arts Commission	4,160	1,606	0	640	281,436
042 Transportation	23,490	7,214	5,386	35,008	10,084,132
044 Human Relations Commission	534	0	0	326	132,852
047 Criminal Justice Planning	213	0	0	254	16,116
048 Internal Audit	603	52	0	(138,842)	0
049 Office of Emergency Management	962	3,336	0	1,309	709,130
051 Office of Family Safety	1,546	28,787	0	2,004	438,284
052 Community Oversight Board	0	2	0	0	6,289
053 Office of Homeless Services	1,753	0	0	5,706	392,705
054 Community Review Board	651	0	0	774	73,952
060 Farmer's Market	788	568	0	1,286	195,943
061 Municipal Auditorium	777	0	0	1,333	220,862
062 State Fair Board	1,265	0	0	2,183	397,706
064 Sports Authority	8,452	0	0	18,458	519,356
065 Water and Sewer - Stormwater Svcs	7,253	3,303	0	10,046	332,619
065 Water and Sewer - Water Services	67,490	0	490	89,107	10,954,263
065 Water and Sewer - General	0	9,175	0	0	1,453,043
067 General Hospital	0	0	0	0	3,416,685
068 District Energy System (DES)	4,875	0	0	7,529	46,911
070 Community Education Commission	0	0	0	0	16,825
071 Convention Center Authority	111	0	196	33,226	996,425
072 Waste Services - Solid Waste Operati	15,922	0	0	20,822	2,931,473
073 East Bank Development Authority	0	0	0	0	4,550
075 Metro Action Commission (MAC)	14,740	0	22,620	18,261	3,331,913
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	28,347
078 Metropolitan Transit Authority (MTA)	0	0	196	119	224,522
080 Metro Nashville Public School (MNPS)	303,666	15,119	0	664,777	34,447,081
083 Industrial Development Board	0	0	0	0	22,557
088 Airport Authority	0	0	0	0	48,389
090 Debt Service	0	0	0	0	17,022
091 Emergency Communication Center	7,527	0	0	9,523	1,497,135
Bordeaux Longterm Care	0	0	0	0	1,884,539
Hospital Authority	0	0	0	0	194,559
Knowles Home	0	0	0	0	238,337
Medical Examiner	0	0	0	(170)	(55)
Nashville Electric Service (NES)	0	0	0	0	102,085
All Other	0	59,986	196	0	4,768,901
Total Allocated					226,956,660
Direct Bills	0	0	0	0	42,512,700

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Unallocated	0	0	0	0	59,666,336
Cost Adjustments	0	15,818,821	0	0	108,885,598
Disallowed	0	0	0	0	12,107,182
Total Expenditures	812,637	17,273,348	1,551,601	1,684,925	450,128,476

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2025 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 2025 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 2025 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 2025 Pensioner Information - Human Resources
3.4.4 Death Benefit Payments	Total Death Benefit Expense by Benefiting Department	FY 2025 Payments - Human Resources
3.4.5 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2025 Pensioner Information - Human Resources
3.4.6 Police/Fire Retire Match	Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2025 Pensioner Information - Human Resources
3.4.7 Civil Service Retire Match	Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept	FY 2025 Pensioner Information - Human Resources
3.4.8 Teacher Pens Match	Direct Allocation to 080 MNPS	Direct Assignment
3.4.9 Unemployment Compensation	Unemployment Benefit Charges (excl. Unknown) by Department	FY 2025 Unemployment Benefit Charges - Human Resources
001 Administrative - Facility Rental		
4.4.1 Single Occupant/Other	Total Lease Expense by Benefiting Department	FY 2025 Public Property Report
4.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
4.4.3 150 2nd Ave	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
4.4.4 3055 Lebanon Road	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
4.4.5 1281 Murfreesboro Pike	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
001 Administrative - Post Audits		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
6.4.1 Post Audits	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 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 2025 - Energy Fund Utilities - General Services
001 Administrative - Miscellaneous		
8.4.1 GSD-USD Study	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
002 Metropolitan Council		
9.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2025 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 2025 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 2025 Records Stored and Requests Report - Metro Clerk
11.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2025 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 2025 Human Resources Model - Human Resources
006 Law		
13.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2025 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 2025 Human Resources Model - Human Resources
14.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
14.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
14.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
14.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
010 General Services - Administration		
15.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2025 Expenditure Report - Finance-Operations
010 General Services - Facilities		
16.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2025 General Services Rate Model - General Services
010 General Services - Fleet Management		
17.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2025 Fleet Management Billings Report - Finance-Operations
17.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2025 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
010 General Services - Mail Services		
18.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2025 Postal Charges Report - General Services
010 General Services - Real Estate		
19.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
19.4.2 Lease Administration	Total Number of Leases Administered by Benefiting Department	FY 2025 Public Property Lease Report
012 IOD Network (Injured-On-Duty)		
20.4.1 Injured-On-Duty	Total IOD Payment Allocations by Benefiting Department	FY 2025 IOD Summary - Finance-Cost Planning
20.4.2 IOD Clinic - Health Occupancy	Direct Allocation to 038 Health	Direct Assignment
014 Information Technology Service		
21.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2025 Information Systems Billings Report - Finance-Operations
21.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2025 Information Systems Billings Report - Finance-Operations
21.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2025 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
22.4.1 Community Partnerships	Direct Allocation to All Other	Direct Assignment
22.4.2 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
22.4.3 Procurement Monitoring/COI	Direct Allocation to 015 Finance-Purchasing Department	Direct Assignment
22.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
22.4.5 Special Projects	Number of Special Projects by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
22.4.6 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
22.4.7 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
015 Finance - Administration		
23.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2025 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
24.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing Department	Direct Assignment
24.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2025 Business Assistance Report - Finance-Business Assistance
24.4.3 Department Auditing and Monitoring	Direct Allocation to 015 Finance-Purchasing Department	Direct Assignment
24.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
24.4.5 Tennessee Titans	Direct Allocation to 064 Sports Authority	Direct Assignment
24.4.6 Choose How You Move	Direct Allocation to 078 Metro Transit Authority (MTA)	Direct Assignment
015 Finance - Grants & Cost Planning		
25.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2025 Grant Assessment Report - Finance-Grants Coordination
25.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
25.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
26.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
015 Finance - Operations		
27.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2025 Transaction Count Reports - Finance-Operations
27.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2025 Transaction Count Reports - Finance-Operations
27.4.3 Collections	Percentage of Total Collections by Benefiting Department	FY 2025 Collections Report
015 Finance - Payroll		
28.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2025 Active Employee Reports - Human Resources
015 Finance - Purchasing		
29.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2025 KPI Details Report - Finance-Purchasing
29.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2025 KPI Details Report - Finance-Purchasing
29.4.3 Agency Specific Procurement	Direct Allocation to 064 Sports Authority	FY 2025 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
30.4.1 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2025 Average Weighted MIP Balances by Fund - Finance-Treasury
30.4.2 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2025 Active Employee Reports - Human Resources
30.4.3 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
30.4.4 Pension Asset Management	Direct Allocation to 012 Employee Benefit Board	Direct Assignment
015 Finance - Diversity Equity & Inclus		
31.4.1 Departmental Meetings	Total Meeting Hours by Benefiting Department	FY 2025 DEI Staff Hours - Finance-DEI
31.4.2 Policy Work	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
31.4.3 All Other Programs	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
32.4.1 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.3 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2025 Active Employee Reports - Human Resources
32.4.4 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.5 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.6 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.7 Fulton	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.8 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.9 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
32.4.10 Department Specific	Direct Allocation to 018 County Clerk	Direct Assignment
32.4.11 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
33.4.1 Employee Health & Wellness	Number of Procedures by Benefiting Department	FY 2025 CSMP Activity by Department Report - Health
048 Internal Audit		
34.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
001 Administrative - Direct	5,217	0.06	317	0.03	14,273	0.02	3,234	0.06
004 Mayor's Office	225	0.00	15	0.00	579	0.00	14	0.00
005 Election Commission	44,188	0.52	2,104	0.23	181,640	0.23	44,038	0.82
007 Planning Commission	236,539	2.79	6,800	0.74	288,195	0.36	2,239	0.04
009 Register of Deeds	6,330	0.07	1,942	0.21	205,786	0.26	591	0.01
010 General Services	42,296	0.50	23	0.00	1,736	0.00	84,052	1.56
010 General Services - Surplus Property	18,400	0.22	972	0.11	50,982	0.06	94,124	1.74
011 Historical Commission	6,422	0.08	1,400	0.15	42,115	0.05	428	0.01
012 Employee Benefit Board	11,060	0.13	529	0.06	36,172	0.05	8,571	0.16
015 Finance	432	0.01	157	0.02	8,673	0.01	61	0.00
016 Assessor of Property	216,213	2.55	7,735	0.84	605,957	0.76	3,015	0.06
017 Trustee	64,162	0.76	2,286	0.25	207,458	0.26	800	0.01
018 County Clerk	175,941	2.07	6,419	0.69	374,322	0.47	2,230	0.04
019 District Attorney	65,001	0.77	8,046	0.87	229,087	0.29	2,469	0.05
021 Public Defender	14,156	0.17	8,576	0.93	254,106	0.32	1,761,119	32.60
022 Juvenile Court Clerk	4,998	0.06	2,662	0.29	87,373	0.11	722	0.01
023 Circuit Court Clerk	475,454	5.60	8,194	0.89	550,855	0.69	57,708	1.07
024 Criminal Court Clerk	178,294	2.10	7,443	0.81	371,652	0.47	2,629	0.05
025 Clerk and Master - Chancery	128,484	1.51	1,341	0.15	108,357	0.14	505	0.01
026 Juvenile Court	36,543	0.43	9,182	0.99	515,328	0.65	10,961	0.20
027 General Sessions Court	428,115	5.04	10,326	1.12	563,726	0.71	27,139	0.50
028 State Trial Courts	1,126,986	13.27	11,532	1.25	582,581	0.73	5,903	0.11
029 Justice Integration Services	91,534	1.08	2,252	0.24	58,009	0.07	894	0.02
030 Sheriff's Office	460,660	5.43	85,354	9.24	3,152,965	3.96	62,549	1.16
031 Police	1,830,715	21.56	177,739	19.24	13,335,696	16.75	305,870	5.66
032 Fire	349,565	4.12	127,892	13.85	9,998,085	12.56	352,301	6.52
033 Codes Administration	340,437	4.01	13,102	1.42	726,435	0.91	4,093	0.08
034 Beer Board	16,654	0.20	764	0.08	23,810	0.03	73,000	1.35
035 Agricultural Extension	2,747	0.03	713	0.08	2,087	0.00	135,143	2.50
037 Social Services	79,885	0.94	5,305	0.57	714,753	0.90	663,476	12.28
038 Health	135,330	1.59	50,903	5.51	2,720,653	3.42	51,081	0.95
039 Public Library	125,265	1.48	33,806	3.66	1,488,027	1.87	12,125	0.22
040 Parks	141,203	1.66	99,478	10.77	2,173,550	2.73	34,102	0.63
041 Arts Commission	9,354	0.11	885	0.10	43,042	0.05	24,267	0.45
042 Transportation	184,546	2.17	38,184	4.13	2,549,888	3.20	68,777	1.27
044 Human Relations Commission	1,522	0.02	353	0.04	8,536	0.01	84,843	1.57
047 Criminal Justice Planning	1,024	0.01	338	0.04	890	0.00	94	0.00
049 Office of Emergency Management	21,088	0.25	1,505	0.16	18,206	0.02	57,469	1.06
051 Office of Family Safety	135,379	1.59	3,854	0.42	34,635	0.04	1,204	0.02
052 Community Oversight Board	0	0.00	0	0.00	2,482	0.00	3,770	0.07
053 Office of Homeless Services	5,486	0.06	3,598	0.39	7,269	0.01	145,910	2.70
054 Community Review Board	2,933	0.03	60	0.01	2,672	0.00	69	0.00
060 Farmer's Market	3,706	0.04	642	0.07	40,548	0.05	9,780	0.18
061 Municipal Auditorium	3,279	0.04	723	0.08	100,394	0.13	234	0.00
062 State Fair Board	7,941	0.09	2,072	0.22	133,344	0.17	601	0.01
064 Sports Authority	4,508	0.05	605	0.07	20,863	0.03	68,566	1.27
065 Water and Sewer - Stormwater Svcs	63,410	0.75	9,822	1.06	41,096	0.05	11,217	0.21
065 Water and Sewer - Water Services	172,115	2.03	67,461	7.30	4,880,022	6.13	48,666	0.90

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
065 Water and Sewer - General	124,656	1.47	443	0.05	31,209	0.04	352	0.01
067 General Hospital	188	0.00	35	0.00	3,351,737	4.21	41	0.00
068 District Energy System (DES)	372	0.00	25	0.00	1,238	0.00	252	0.00
070 Community Education Commission	11	0.00	1	0.00	13,184	0.02	1	0.00
071 Convention Center Authority	23,794	0.28	13,380	1.45	219,010	0.28	4,503	0.08
072 Waste Services - Solid Waste Operati	35,133	0.41	9,910	1.07	79,420	0.10	40,428	0.75
073 East Bank Development Authority	147	0.00	164	0.02	185	0.00	39	0.00
075 Metro Action Commission (MAC)	141,375	1.67	26,545	2.87	866,298	1.09	732,272	13.55
077 Metro Devlp & Housing Auth (MDHA)	771	0.01	19	0.00	1,092	0.00	11	0.00
078 Metropolitan Transit Authority (MTA)	23,327	0.27	415	0.04	26,465	0.03	266	0.00
080 Metro Nashville Public School (MNPS)	227,489	2.68	5,322	0.58	24,575,717	30.87	279,540	5.17
083 Industrial Development Board	202	0.00	11	0.00	351	0.00	5	0.00
088 Airport Authority	83	0.00	4	0.00	39,190	0.05	2	0.00
090 Debt Service	96	0.00	14	0.00	573	0.00	14	0.00
091 Emergency Communication Center	71,902	0.85	18,543	2.01	497,399	0.62	5,504	0.10
Bordeaux Longterm Care	39	0.00	7	0.00	1,817,734	2.28	18	0.00
Hospital Authority	4,783	0.06	122	0.01	4,577	0.01	66	0.00
Knowles Home	319	0.00	18	0.00	201,340	0.25	9	0.00
Medical Examiner	(3)	0.00	0	0.00	(1)	0.00	(5)	0.00
Nashville Electric Service (NES)	20,046	0.24	234	0.03	11,507	0.01	194	0.00
All Other	339,218	4.00	23,032	2.49	300,693	0.38	6,854	0.13
Total Allocated	8,489,688	100.00	923,654	100.00	79,597,830	100.00	5,403,016	100.00
Unallocated & Direct Billing	7,370		346		20,829		6,600,584	
Adjustments & Disallowed	(8,497,058)		0		11,817,900		0	
Total Expenditures	0		924,000		91,436,559		12,003,600	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
001 Administrative - Direct	278	0.01	55,693	4.82	0	0.00	5,228	5.24
004 Mayor's Office	8	0.00	184	0.02	0	0.00	17	0.02
005 Election Commission	19,651	0.73	1,320	0.11	0	0.00	108	0.11
007 Planning Commission	13,502	0.50	4,151	0.36	0	0.00	320	0.32
009 Register of Deeds	239	0.01	1,871	0.16	0	0.00	161	0.16
010 General Services	163	0.01	817	0.07	0	0.00	76	0.08
010 General Services - Surplus Property	8,029	0.30	410	0.04	0	0.00	31	0.03
011 Historical Commission	336	0.01	1,332	0.12	0	0.00	69	0.07
012 Employee Benefit Board	861	0.03	148,601	12.85	0	0.00	13,954	13.98
015 Finance	109	0.00	274	0.02	0	0.00	24	0.02
016 Assessor of Property	8,140	0.30	4,013	0.35	0	0.00	319	0.32
017 Trustee	2,113	0.08	1,328	0.11	0	0.00	108	0.11
018 County Clerk	7,574	0.28	2,449	0.21	0	0.00	182	0.18
019 District Attorney	3,495	0.13	3,969	0.34	0	0.00	303	0.30
021 Public Defender	2,357	0.09	4,120	0.36	0	0.00	323	0.32
022 Juvenile Court Clerk	732	0.03	987	0.09	0	0.00	73	0.07
023 Circuit Court Clerk	10,694	0.40	3,284	0.28	0	0.00	247	0.25
024 Criminal Court Clerk	10,436	0.39	2,912	0.25	0	0.00	218	0.22
025 Clerk and Master - Chancery	2,322	0.09	573	0.05	0	0.00	44	0.04
026 Juvenile Court	61,569	2.30	6,486	0.56	0	0.00	458	0.46
027 General Sessions Court	20,741	0.77	5,190	0.45	0	0.00	383	0.38
028 State Trial Courts	36,728	1.37	5,670	0.49	0	0.00	409	0.41
029 Justice Integration Services	2,550	0.10	1,750	0.15	0	0.00	147	0.15
030 Sheriff's Office	267,060	9.98	38,108	3.30	0	0.00	2,944	2.95
031 Police	342,212	12.79	106,550	9.22	1,660,714	73.63	8,529	8.55
032 Fire	381,530	14.26	70,114	6.06	542,167	24.04	5,623	5.63
033 Codes Administration	10,734	0.40	6,961	0.60	0	0.00	555	0.56
034 Beer Board	530	0.02	459	0.04	0	0.00	37	0.04
035 Agricultural Extension	1,631	0.06	214	0.02	0	0.00	15	0.01
037 Social Services	35,150	1.31	3,158	0.27	0	0.00	220	0.22
038 Health	117,487	4.39	29,622	2.56	0	0.00	1,888	1.89
039 Public Library	409,530	15.30	17,937	1.55	52,667	2.33	1,302	1.30
040 Parks	679,466	25.39	30,787	2.66	0	0.00	2,181	2.19
041 Arts Commission	649	0.02	669	0.06	0	0.00	56	0.06
042 Transportation	32,656	1.22	30,091	2.60	0	0.00	2,447	2.45
044 Human Relations Commission	123	0.00	282	0.02	0	0.00	24	0.02
047 Criminal Justice Planning	87	0.00	188	0.02	0	0.00	15	0.02
049 Office of Emergency Management	8,973	0.34	2,199	0.19	0	0.00	94	0.09
051 Office of Family Safety	2,621	0.10	2,207	0.19	0	0.00	123	0.12
052 Community Oversight Board	0	0.00	1	0.00	0	0.00	0	0.00
053 Office of Homeless Services	194	0.01	4,454	0.39	0	0.00	327	0.33
054 Community Review Board	102	0.00	631	0.05	0	0.00	51	0.05
060 Farmer's Market	706	0.03	1,132	0.10	0	0.00	83	0.08
061 Municipal Auditorium	103	0.00	960	0.08	0	0.00	85	0.08
062 State Fair Board	257	0.01	1,622	0.14	0	0.00	136	0.14
064 Sports Authority	221	0.01	11,002	0.95	0	0.00	1,028	1.03
065 Water and Sewer - Stormwater Svcs	2,887	0.11	7,288	0.63	0	0.00	611	0.61
065 Water and Sewer - Water Services	13,052	0.49	61,831	5.35	0	0.00	5,303	5.31

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
065 Water and Sewer - General	2,920	0.11	793	0.07	0	0.00	32	0.03
067 General Hospital	22	0.00	494	0.04	0	0.00	46	0.05
068 District Energy System (DES)	23	0.00	4,405	0.38	0	0.00	413	0.41
070 Community Education Commission	230	0.01	3	0.00	0	0.00	0	0.00
071 Convention Center Authority	940	0.04	20,779	1.80	0	0.00	1,851	1.85
072 Waste Services - Solid Waste Operati	9,996	0.37	15,265	1.32	0	0.00	1,332	1.33
073 East Bank Development Authority	5	0.00	14	0.00	0	0.00	0	0.00
075 Metro Action Commission (MAC)	15,213	0.57	15,363	1.33	0	0.00	1,125	1.13
077 Metro Devlp & Housing Auth (MDHA)	25	0.00	39	0.00	0	0.00	3	0.00
078 Metropolitan Transit Authority (MTA)	877	0.03	447	0.04	0	0.00	38	0.04
080 Metro Nashville Public School (MNPS)	30,467	1.14	397,520	34.38	0	0.00	37,290	37.36
083 Industrial Development Board	5	0.00	28	0.00	0	0.00	3	0.00
088 Airport Authority	2	0.00	17	0.00	0	0.00	2	0.00
090 Debt Service	8	0.00	6	0.00	0	0.00	0	0.00
091 Emergency Communication Center	11,356	0.42	7,825	0.68	0	0.00	596	0.60
Bordeaux Longterm Care	5	0.00	270	0.02	0	0.00	25	0.03
Hospital Authority	149	0.01	278	0.02	0	0.00	25	0.03
Knowles Home	8	0.00	73	0.01	0	0.00	7	0.01
Medical Examiner	0	0.00	(99)	(0.01)	0	0.00	(9)	(0.01)
Nashville Electric Service (NES)	720	0.03	292	0.03	0	0.00	25	0.03
All Other	82,725	3.09	6,544	0.57	0	0.00	123	0.12
Total Allocated	2,676,283	100.00	1,156,207	100.00	2,255,548	100.00	99,805	100.00
Unallocated & Direct Billing	317		5,424		0		148	
Adjustments & Disallowed	419,400		0		0		0	
Total Expenditures	3,096,000		1,161,631		2,255,548		99,953	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
001 Administrative - Direct	1,322	0.04	349	0.04	53	0.02	2,244	0.04
004 Mayor's Office	61	0.00	16	0.00	1	0.00	104	0.00
005 Election Commission	8,770	0.25	2,318	0.25	13,559	5.05	14,875	0.25
007 Planning Commission	28,346	0.80	7,491	0.80	13,178	4.91	48,084	0.80
009 Register of Deeds	8,095	0.23	2,139	0.23	3,439	1.28	13,732	0.23
010 General Services	97	0.00	26	0.00	6	0.00	164	0.00
010 General Services - Surplus Property	4,055	0.11	1,072	0.11	46	0.02	6,877	0.11
011 Historical Commission	5,837	0.16	1,543	0.16	26	0.01	9,902	0.16
012 Employee Benefit Board	2,206	0.06	583	0.06	46	0.02	3,742	0.06
015 Finance	654	0.02	173	0.02	105	0.04	1,110	0.02
016 Assessor of Property	32,244	0.91	8,522	0.91	12,637	4.71	54,697	0.91
017 Trustee	9,528	0.27	2,518	0.27	42	0.02	16,163	0.27
018 County Clerk	26,756	0.75	7,072	0.75	2,383	0.89	45,386	0.75
019 District Attorney	33,540	0.94	8,864	0.94	133	0.05	56,895	0.94
021 Public Defender	35,748	1.00	9,447	1.00	23,882	8.90	60,639	1.00
022 Juvenile Court Clerk	11,095	0.31	2,932	0.31	42	0.02	18,821	0.31
023 Circuit Court Clerk	34,154	0.96	9,026	0.96	24,560	9.15	57,936	0.96
024 Criminal Court Clerk	31,027	0.87	8,200	0.87	10,941	4.08	52,632	0.87
025 Clerk and Master - Chancery	5,590	0.16	1,477	0.16	30,696	11.44	9,482	0.16
026 Juvenile Court	38,276	1.08	10,116	1.08	13,132	4.89	64,929	1.08
027 General Sessions Court	43,045	1.21	11,376	1.21	2,312	0.86	73,017	1.21
028 State Trial Courts	48,072	1.35	12,705	1.35	296	0.11	81,545	1.35
029 Justice Integration Services	9,386	0.26	2,480	0.26	169	0.06	15,922	0.26
030 Sheriff's Office	355,787	9.99	94,030	9.99	1,651	0.62	603,524	9.99
031 Police	740,873	20.81	195,807	20.81	13,205	4.92	1,256,736	20.81
032 Fire	533,105	14.97	140,893	14.97	4,118	1.54	904,302	14.97
033 Codes Administration	54,613	1.53	14,434	1.53	1,005	0.37	92,642	1.53
034 Beer Board	3,184	0.09	841	0.09	547	0.20	5,401	0.09
035 Agricultural Extension	2,972	0.08	785	0.08	16	0.01	5,042	0.08
037 Social Services	22,114	0.62	5,844	0.62	4,737	1.77	37,512	0.62
038 Health	212,181	5.96	56,076	5.96	26,193	9.76	359,925	5.96
039 Public Library	140,915	3.96	37,242	3.96	14,975	5.58	239,038	3.96
040 Parks	216,792	6.09	57,295	6.09	1,408	0.52	367,747	6.09
041 Arts Commission	3,689	0.10	975	0.10	18	0.01	6,257	0.10
042 Transportation	159,167	4.47	42,066	4.47	3,034	1.13	269,996	4.47
044 Human Relations Commission	1,470	0.04	388	0.04	6	0.00	2,494	0.04
047 Criminal Justice Planning	1,410	0.04	373	0.04	6	0.00	2,392	0.04
049 Office of Emergency Management	6,276	0.18	1,658	0.18	51	0.02	10,646	0.18
051 Office of Family Safety	16,065	0.45	4,246	0.45	70	0.03	27,252	0.45
052 Community Oversight Board	0	0.00	0	0.00	0	0.00	0	0.00
053 Office of Homeless Services	15,000	0.42	3,964	0.42	63	0.02	25,446	0.42
054 Community Review Board	249	0.01	66	0.01	15	0.01	422	0.01
060 Farmer's Market	2,675	0.08	707	0.08	17	0.01	4,538	0.08
061 Municipal Auditorium	3,016	0.08	797	0.08	17	0.01	5,117	0.08
062 State Fair Board	8,637	0.24	2,283	0.24	1,336	0.50	14,652	0.24
064 Sports Authority	2,524	0.07	667	0.07	63	0.02	4,281	0.07
065 Water and Sewer - Stormwater Svcs	40,942	1.15	10,820	1.15	176	0.07	69,449	1.15
065 Water and Sewer - Water Services	281,199	7.90	74,318	7.90	3,045	1.13	476,999	7.90

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
065 Water and Sewer - General	1,840	0.05	487	0.05	65	0.02	3,130	0.05
067 General Hospital	147	0.00	39	0.00	7	0.00	249	0.00
068 District Energy System (DES)	106	0.00	28	0.00	3	0.00	180	0.00
070 Community Education Commission	4	0.00	1	0.00	0	0.00	7	0.00
071 Convention Center Authority	55,773	1.57	14,740	1.57	273	0.10	94,611	1.57
072 Waste Services - Solid Waste Operati	41,312	1.16	10,918	1.16	215	0.08	70,076	1.16
073 East Bank Development Authority	683	0.02	181	0.02	2	0.00	1,159	0.02
075 Metro Action Commission (MAC)	110,650	3.11	29,243	3.11	37,411	13.94	187,698	3.11
077 Metro Devlp & Housing Auth (MDHA)	78	0.00	21	0.00	1	0.00	132	0.00
078 Metropolitan Transit Authority (MTA)	1,728	0.05	457	0.05	12	0.00	2,932	0.05
080 Metro Nashville Public School (MNPS)	22,161	0.62	5,861	0.62	1,192	0.44	37,600	0.62
083 Industrial Development Board	44	0.00	12	0.00	0	0.00	75	0.00
088 Airport Authority	18	0.00	5	0.00	0	0.00	31	0.00
090 Debt Service	60	0.00	16	0.00	3	0.00	102	0.00
091 Emergency Communication Center	77,297	2.17	20,428	2.17	1,011	0.38	131,119	2.17
Bordeaux Longterm Care	28	0.00	7	0.00	4	0.00	48	0.00
Hospital Authority	507	0.01	134	0.01	3	0.00	860	0.01
Knowles Home	74	0.00	19	0.00	1	0.00	125	0.00
Medical Examiner	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	975	0.03	258	0.03	8	0.00	1,655	0.03
All Other	4,191	0.12	1,107	0.12	617	0.23	7,095	0.12
Total Allocated	3,560,437	100.00	940,978	100.00	268,282	100.00	6,039,594	100.00
Unallocated & Direct Billing	1,443		24,326		561		515,449	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	3,561,880		965,304		268,843		6,555,043	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	006 Law	%	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%
001 Administrative - Direct	7,909	0.08	2,995	0.04	1,309	0.08	8,210	0.03
004 Mayor's Office	20,392	0.21	139	0.00	25	0.00	187	0.00
005 Election Commission	79,733	0.84	19,826	0.25	11,662	0.69	159,088	0.53
007 Planning Commission	187,430	1.97	64,085	0.80	3,384	0.20	163,707	0.55
009 Register of Deeds	1,326	0.01	18,299	0.23	321	0.02	8,463	0.03
010 General Services	472	0.00	219	0.00	1,895	0.11	5,834	0.02
010 General Services - Surplus Property	3,752	0.04	9,158	0.11	98,853	5.85	292,083	0.97
011 Historical Commission	129,683	1.37	13,202	0.16	440	0.03	6,741	0.02
012 Employee Benefit Board	87,252	0.92	4,991	0.06	7,856	0.46	28,442	0.09
015 Finance	3,734	0.04	1,480	0.02	62	0.00	2,851	0.01
016 Assessor of Property	329,704	3.47	72,899	0.90	6,123	0.36	205,053	0.68
017 Trustee	265,829	2.80	21,549	0.27	1,746	0.10	59,404	0.20
018 County Clerk	10,533	0.11	60,479	0.75	17,092	1.01	227,195	0.76
019 District Attorney	4,551	0.05	75,816	0.94	2,319	0.14	66,617	0.22
021 Public Defender	5,401	0.06	80,803	1.00	968	0.06	40,798	0.14
022 Juvenile Court Clerk	6,490	0.07	25,081	0.31	520	0.03	7,352	0.02
023 Circuit Court Clerk	58,227	0.61	77,201	0.96	11,564	0.68	348,595	1.16
024 Criminal Court Clerk	20,283	0.21	70,135	0.87	7,478	0.44	326,801	1.09
025 Clerk and Master - Chancery	7,041	0.07	12,632	0.16	1,767	0.10	72,505	0.24
026 Juvenile Court	48,792	0.51	86,520	1.07	16,598	0.98	823,945	2.75
027 General Sessions Court	57,824	0.61	97,303	1.21	12,837	0.76	684,549	2.28
028 State Trial Courts	19,681	0.21	108,662	1.35	24,326	1.44	1,273,566	4.24
029 Justice Integration Services	4,417	0.05	21,217	0.26	1,520	0.09	80,184	0.27
030 Sheriff's Office	262,143	2.76	804,244	9.98	40,141	2.37	680,429	2.27
031 Police	1,608,218	16.94	1,674,710	20.78	403,787	23.88	9,404,236	31.34
032 Fire	545,344	5.74	1,205,029	14.95	334,641	19.79	4,765,104	15.88
033 Codes Administration	859,719	9.05	123,487	1.53	7,773	0.46	252,074	0.84
034 Beer Board	24,673	0.26	7,198	0.09	730	0.04	14,265	0.05
035 Agricultural Extension	1,320	0.01	6,719	0.08	982	0.06	53,519	0.18
037 Social Services	27,369	0.29	49,987	0.62	2,910	0.17	129,161	0.43
038 Health	317,089	3.34	479,646	5.95	27,479	1.63	1,233,517	4.11
039 Public Library	193,160	2.03	318,562	3.95	20,120	1.19	752,211	2.51
040 Parks	437,203	4.60	490,068	6.08	76,699	4.54	1,259,013	4.20
041 Arts Commission	133,526	1.41	8,344	0.10	488	0.03	19,448	0.06
042 Transportation	1,094,583	11.53	359,842	4.47	183,758	10.87	689,379	2.30
044 Human Relations Commission	20,863	0.22	3,325	0.04	57	0.00	1,802	0.01
047 Criminal Justice Planning	709	0.01	3,188	0.04	29	0.00	1,318	0.00
049 Office of Emergency Management	12,635	0.13	14,188	0.18	6,543	0.39	269,169	0.90
051 Office of Family Safety	15,841	0.17	36,316	0.45	1,771	0.10	94,930	0.32
052 Community Oversight Board	0	0.00	0	0.00	0	0.00	0	0.00
053 Office of Homeless Services	57,451	0.61	33,911	0.42	305	0.02	6,250	0.02
054 Community Review Board	44,227	0.47	10,435	0.13	115	0.01	3,490	0.01
060 Farmer's Market	70,862	0.75	6,051	0.08	541	0.03	25,319	0.08
061 Municipal Auditorium	59,202	0.62	6,823	0.08	144	0.01	3,352	0.01
062 State Fair Board	51,979	0.55	19,531	0.24	249	0.01	8,373	0.03
064 Sports Authority	47,887	0.50	5,709	0.07	395	0.02	6,505	0.02
065 Water and Sewer - Stormwater Svcs	(52,104)	(0.55)	92,545	1.15	26,738	1.58	103,468	0.34
065 Water and Sewer - Water Services	353,049	3.72	635,653	7.89	94,506	5.59	461,823	1.54

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	006 Law	%	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%
065 Water and Sewer - General	34,369	0.36	4,233	0.05	1,960	0.12	102,701	0.34
067 General Hospital	8,938	0.09	330	0.00	40	0.00	583	0.00
068 District Energy System (DES)	682	0.01	240	0.00	102	0.01	676	0.00
070 Community Education Commission	66	0.00	10	0.00	56	0.00	185	0.00
071 Convention Center Authority	11,055	0.12	126,078	1.56	1,113	0.07	31,122	0.10
072 Waste Services - Solid Waste Operati	2,739	0.03	93,372	1.16	116,166	6.87	361,763	1.21
073 East Bank Development Authority	43	0.00	1,545	0.02	3	0.00	176	0.00
075 Metro Action Commission (MAC)	83,912	0.88	250,133	3.10	18,525	1.10	267,151	0.89
077 Metro Devlp & Housing Auth (MDHA)	22,450	0.24	177	0.00	38	0.00	843	0.00
078 Metropolitan Transit Authority (MTA)	8,950	0.09	3,909	0.05	601	0.04	31,314	0.10
080 Metro Nashville Public School (MNPS)	1,389,818	14.64	50,201	0.62	29,880	1.77	1,079,441	3.60
083 Industrial Development Board	20,630	0.22	101	0.00	20	0.00	96	0.00
088 Airport Authority	8,533	0.09	41	0.00	9	0.00	40	0.00
090 Debt Service	316	0.00	137	0.00	8	0.00	218	0.00
091 Emergency Communication Center	36,551	0.38	174,727	2.17	5,707	0.34	302,444	1.01
Bordeaux Longterm Care	467	0.00	64	0.00	15	0.00	32	0.00
Hospital Authority	171,781	1.81	1,153	0.01	245	0.01	4,831	0.02
Knowles Home	32,470	0.34	168	0.00	34	0.00	172	0.00
Medical Examiner	254	0.00	0	0.00	(2)	0.00	(6)	0.00
Nashville Electric Service (NES)	9,488	0.10	2,206	0.03	501	0.03	26,056	0.09
All Other	104,378	1.10	9,402	0.12	54,364	3.21	2,662,546	8.87
Total Allocated	9,495,290	100.00	8,058,432	100.00	1,690,949	100.00	30,002,710	100.00
Unallocated & Direct Billing	1,235,088		368,556		232		16,104,295	
Adjustments & Disallowed	45,889,181		0		0		1,184	
Total Expenditures	56,619,559		8,426,988		1,691,181		46,108,189	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	010 General Services - Real Estate	%	012 IOD Network (Injured-On-Duty)	%
001 Administrative - Direct	195	0.00	1,293	0.11	18,893	2.51	0	0.00
004 Mayor's Office	15	0.00	27	0.00	348	0.05	1	0.00
005 Election Commission	10,767	0.05	25,327	2.20	132,753	17.65	2,379	0.01
007 Planning Commission	37,607	0.16	3,689	0.32	3,727	0.50	(74)	0.00
009 Register of Deeds	476	0.00	3,197	0.28	591	0.08	(32)	0.00
010 General Services	209	0.00	89	0.01	281	0.04	3	0.00
010 General Services - Surplus Property	10,153	0.04	120	0.01	123	0.02	(1,323)	(0.01)
011 Historical Commission	(333)	0.00	2,641	0.23	2,064	0.27	(9)	0.00
012 Employee Benefit Board	836	0.00	119,814	10.39	51,339	6.82	17	0.00
015 Finance	19	0.00	63	0.01	139	0.02	6,717	0.03
016 Assessor of Property	61,450	0.26	14,863	1.29	5,721	0.76	128	0.00
017 Trustee	4,885	0.02	7,255	0.63	4,100	0.54	(11)	0.00
018 County Clerk	15,834	0.07	355,919	30.86	762	0.10	(16)	0.00
019 District Attorney	47,984	0.20	12,290	1.07	1,123	0.15	(98)	0.00
021 Public Defender	5,369	0.02	3,384	0.29	1,199	0.16	338	0.00
022 Juvenile Court Clerk	(231)	0.00	7,965	0.69	344	0.05	(17)	0.00
023 Circuit Court Clerk	8,402	0.04	141,067	12.23	1,645	0.22	11,610	0.06
024 Criminal Court Clerk	1,864	0.01	40,432	3.51	1,015	0.13	(48)	0.00
025 Clerk and Master - Chancery	1,020	0.00	12,062	1.05	236	0.03	(6)	0.00
026 Juvenile Court	68,386	0.29	10,127	0.88	2,137	0.28	24,112	0.12
027 General Sessions Court	2,590	0.01	7,212	0.63	2,107	0.28	28,492	0.14
028 State Trial Courts	96,632	0.41	17,071	1.48	1,616	0.21	339	0.00
029 Justice Integration Services	3,337	0.01	285	0.02	575	0.08	(219)	0.00
030 Sheriff's Office	857,898	3.61	113,056	9.80	13,326	1.77	1,350,028	6.67
031 Police	6,803,340	28.66	50,500	4.38	183,035	24.33	6,022,637	29.75
032 Fire	6,621,653	27.89	26,044	2.26	26,445	3.52	9,926,226	49.03
033 Codes Administration	4,894	0.02	65,171	5.65	13,981	1.86	69,691	0.34
034 Beer Board	10,169	0.04	1,942	0.17	476	0.06	7,894	0.04
035 Agricultural Extension	222	0.00	189	0.02	65	0.01	(4)	0.00
037 Social Services	37,831	0.16	2,307	0.20	1,066	0.14	2,056	0.01
038 Health	166,754	0.70	3,496	0.30	10,808	1.44	144,563	0.71
039 Public Library	101,387	0.43	41,712	3.62	6,272	0.83	72,546	0.36
040 Parks	1,031,732	4.35	8,085	0.70	12,063	1.60	685,041	3.38
041 Arts Commission	333	0.00	323	0.03	2,069	0.28	3,780	0.02
042 Transportation	2,974,763	12.53	6,775	0.59	24,389	3.24	539,553	2.67
044 Human Relations Commission	121	0.00	44	0.00	377	0.05	(6)	0.00
047 Criminal Justice Planning	78	0.00	16	0.00	63	0.01	(5)	0.00
049 Office of Emergency Management	222,567	0.94	105	0.01	491	0.07	(32)	0.00
051 Office of Family Safety	828	0.00	193	0.02	648	0.09	(37)	0.00
052 Community Oversight Board	0	0.00	1	0.00	0	0.00	0	0.00
053 Office of Homeless Services	18,377	0.08	247	0.02	1,973	0.26	(3)	0.00
054 Community Review Board	279	0.00	90	0.01	802	0.11	(14)	0.00
060 Farmer's Market	264	0.00	142	0.01	1,288	0.17	(6)	0.00
061 Municipal Auditorium	205	0.00	415	0.04	1,136	0.15	(3,507)	(0.02)
062 State Fair Board	458	0.00	593	0.05	1,224	0.16	(3,395)	(0.02)
064 Sports Authority	223	0.00	516	0.04	4,364	0.58	(7)	0.00
065 Water and Sewer - Stormwater Svcs	(172,318)	(0.73)	755	0.07	2,300	0.31	(56,547)	(0.28)
065 Water and Sewer - Water Services	2,805,642	11.82	6,006	0.52	26,388	3.51	(510,102)	(2.52)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	010 General Services - Real Estate	%	012 IOD Network (Injured-On-Duty)	%
065 Water and Sewer - General	334	0.00	1,119	0.10	729	0.10	366,809	1.81
067 General Hospital	11	0.00	336	0.03	286	0.04	1,106	0.01
068 District Energy System (DES)	15	0.00	53	0.00	1,495	0.20	0	0.00
070 Community Education Commission	5	0.00	1,462	0.13	1	0.00	0	0.00
071 Convention Center Authority	1,135	0.00	3,966	0.34	6,773	0.90	(65)	0.00
072 Waste Services - Solid Waste Operati	1,797,290	7.57	2,482	0.22	5,496	0.73	995	0.00
073 East Bank Development Authority	2	0.00	5	0.00	0	0.00	0	0.00
075 Metro Action Commission (MAC)	39,857	0.17	497	0.04	5,128	0.68	76,062	0.38
077 Metro Devlp & Housing Auth (MDHA)	73	0.00	89	0.01	327	0.04	(3)	0.00
078 Metropolitan Transit Authority (MTA)	2,418	0.01	63	0.01	258	0.03	(164)	0.00
080 Metro Nashville Public School (MNPS)	18,510	0.08	25,280	2.19	156,046	20.74	1,384,751	6.84
083 Industrial Development Board	14	0.00	26	0.00	298	0.04	1	0.00
088 Airport Authority	6	0.00	13	0.00	125	0.02	1	0.00
090 Debt Service	3	0.00	101	0.01	6	0.00	0	0.00
091 Emergency Communication Center	4,787	0.02	1,128	0.10	2,574	0.34	38,077	0.19
Bordeaux Longterm Care	2	0.00	183	0.02	97	0.01	55,238	0.27
Hospital Authority	442	0.00	201	0.02	2,496	0.33	(12)	0.00
Knowles Home	22	0.00	59	0.01	479	0.06	2	0.00
Medical Examiner	0	0.00	0	0.00	(30)	0.00	0	0.00
Nashville Electric Service (NES)	2,092	0.01	46	0.00	220	0.03	(142)	0.00
All Other	9,761	0.04	1,305	0.11	1,594	0.21	17	0.00
Total Allocated	23,741,940	100.00	1,153,329	100.00	752,288	100.00	20,245,310	100.00
Unallocated & Direct Billing	39,336,179		19,691		579		1,985,996	
Adjustments & Disallowed	1,485,429		0		0		902,165	
Total Expenditures	64,563,548		1,173,020		752,867		23,133,471	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	014 Information Technology Service	%	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%
001 Administrative - Direct	(108)	0.04	1,505	0.19	56,849	2.20	1,342	0.09
004 Mayor's Office	(5)	0.00	5	0.00	1,175	0.05	4,941	0.34
005 Election Commission	(2,648)	1.08	37	0.00	23,056	0.89	6,592	0.46
007 Planning Commission	(3,667)	1.50	351	0.04	26,818	1.04	31,836	2.20
009 Register of Deeds	(1,300)	0.53	49	0.01	1,018	0.04	1,620	0.11
010 General Services	(8)	0.00	23	0.00	3,661	0.14	151	0.01
010 General Services - Surplus Property	(215)	0.09	15	0.00	6,275	0.24	5,668	0.39
011 Historical Commission	(724)	0.30	632	0.08	5,558	0.22	4,445	0.31
012 Employee Benefit Board	(156)	0.06	3,996	0.51	57,469	2.23	4,258	0.29
015 Finance	(17)	0.01	15	0.00	41,194	1.60	343	0.02
016 Assessor of Property	(4,350)	1.78	104	0.01	10,789	0.42	10,986	0.76
017 Trustee	(1,133)	0.46	34	0.00	2,894	0.11	3,743	0.26
018 County Clerk	(1,987)	0.81	61	0.01	5,672	0.22	4,050	0.28
019 District Attorney	(4,151)	1.70	220	0.03	6,467	0.25	2,748	0.19
021 Public Defender	(1,687)	0.69	101	0.01	6,887	0.27	2,253	0.16
022 Juvenile Court Clerk	(730)	0.30	24	0.00	1,767	0.07	1,536	0.11
023 Circuit Court Clerk	(1,574)	0.64	79	0.01	4,526	0.18	4,842	0.33
024 Criminal Court Clerk	(2,558)	1.05	72	0.01	5,725	0.22	4,594	0.32
025 Clerk and Master - Chancery	(399)	0.16	14	0.00	1,675	0.06	2,108	0.15
026 Juvenile Court	(2,356)	0.96	1,241	0.16	15,901	0.62	11,776	0.81
027 General Sessions Court	(2,849)	1.16	490	0.06	16,608	0.64	12,865	0.89
028 State Trial Courts	(4,124)	1.68	621	0.08	13,784	0.53	12,576	0.87
029 Justice Integration Services	(8,771)	3.58	54	0.01	3,435	0.13	3,254	0.23
030 Sheriff's Office	(8,809)	3.60	931	0.12	65,142	2.53	24,069	1.66
031 Police	(31,566)	12.90	4,759	0.61	227,130	8.80	128,376	8.88
032 Fire	(9,780)	4.00	1,877	0.24	125,950	4.88	63,789	4.41
033 Codes Administration	(9,916)	4.05	183	0.02	17,410	0.67	10,009	0.69
034 Beer Board	(762)	0.31	13	0.00	5,175	0.20	1,588	0.11
035 Agricultural Extension	(266)	0.11	5	0.00	838	0.03	1,759	0.12
037 Social Services	(2,433)	0.99	558	0.07	7,798	0.30	2,997	0.21
038 Health	(14,858)	6.07	7,438	0.95	90,076	3.49	46,667	3.23
039 Public Library	(20,222)	8.26	2,148	0.27	90,952	3.53	57,448	3.97
040 Parks	(15,485)	6.33	4,971	0.64	117,573	4.56	69,451	4.80
041 Arts Commission	(567)	0.23	18	0.00	2,676	0.10	4,882	0.34
042 Transportation	(11,454)	4.68	1,992	0.25	117,903	4.57	162,288	11.22
044 Human Relations Commission	(288)	0.12	8	0.00	890	0.03	1,351	0.09
047 Criminal Justice Planning	(203)	0.08	5	0.00	582	0.02	1,324	0.09
049 Office of Emergency Management	(1,047)	0.43	1,373	0.18	7,418	0.29	5,648	0.39
051 Office of Family Safety	(1,631)	0.67	772	0.10	4,610	0.18	1,275	0.09
052 Community Oversight Board	0	0.00	0	0.00	4	0.00	0	0.00
053 Office of Homeless Services	(311)	0.13	951	0.12	8,747	0.34	2,901	0.20
054 Community Review Board	(662)	0.27	16	0.00	1,099	0.04	179	0.01
060 Farmer's Market	(445)	0.18	269	0.03	3,851	0.15	1,663	0.11
061 Municipal Auditorium	(434)	0.18	27	0.00	5,615	0.22	4,221	0.29
062 State Fair Board	(1,022)	0.42	30,136	3.85	21,279	0.82	14,064	0.97
064 Sports Authority	(417)	0.17	305	0.04	48,953	1.90	177,366	12.27
065 Water and Sewer - Stormwater Svcs	(3,357)	1.37	190	0.02	19,298	0.75	3,890	0.27
065 Water and Sewer - Water Services	(25,024)	10.22	1,624	0.21	150,285	5.83	14,004	0.97

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	014 Information Technology Service	%	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%
065 Water and Sewer - General	(147)	0.06	534	0.07	111,391	4.32	282,224	19.52
067 General Hospital	(11)	0.00	30,104	3.85	7,618	0.30	29	0.00
068 District Energy System (DES)	(8)	0.00	119	0.02	5,035	0.20	1,380	0.10
070 Community Education Commission	0	0.00	0	0.00	232	0.01	1,275	0.09
071 Convention Center Authority	(2,643)	1.08	553	0.07	58,734	2.28	4,241	0.29
072 Waste Services - Solid Waste Operati	(2,210)	0.90	765	0.10	33,574	1.30	7,663	0.53
073 East Bank Development Authority	(1)	0.00	0	0.00	28	0.00	6	0.00
075 Metro Action Commission (MAC)	(9,153)	3.74	1,950	0.25	59,088	2.29	36,409	2.52
077 Metro Devlp & Housing Auth (MDHA)	(160)	0.07	1	0.00	338	0.01	1,310	0.09
078 Metropolitan Transit Authority (MTA)	(6,542)	2.67	23	0.00	18,147	0.70	98,529	6.81
080 Metro Nashville Public School (MNPS)	(30,111)	12.30	10,837	1.38	646,818	25.07	26,970	1.87
083 Industrial Development Board	(3)	0.00	1	0.00	101	0.00	10	0.00
088 Airport Authority	(1)	0.00	0	0.00	38	0.00	4	0.00
090 Debt Service	(4)	0.00	1	0.00	2,657	0.10	1,294	0.09
091 Emergency Communication Center	(10,100)	4.13	199	0.03	13,161	0.51	7,117	0.49
Bordeaux Longterm Care	(3)	0.00	7	0.00	1,503	0.06	1,284	0.09
Hospital Authority	(1,198)	0.49	8	0.00	404	0.02	238	0.02
Knowles Home	(5)	0.00	2	0.00	425	0.02	1,287	0.09
Medical Examiner	0	0.00	(3)	0.00	(4)	0.00	(1)	0.00
Nashville Electric Service (NES)	18,464	(7.54)	14	0.00	878	0.03	1,028	0.07
All Other	5,528	(2.26)	667,105	85.25	159,227	6.17	33,772	2.34
Total Allocated	(244,784)	100.00	782,532	100.00	2,579,848	100.00	1,445,806	100.00
Unallocated & Direct Billing	35,932,181		42		2,449		1,247	
Adjustments & Disallowed	51,687,329		0		0		0	
Total Expenditures	87,374,726		782,574		2,582,297		1,447,053	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%
001 Administrative - Direct	10,460	2.44	69,725	3.42	100,164	2.47	177	0.02
004 Mayor's Office	37	0.01	553	0.03	706	0.02	59	0.01
005 Election Commission	257	0.06	3,366	0.16	3,537	0.09	1,798	0.16
007 Planning Commission	2,437	0.57	10,020	0.49	38,994	0.96	3,918	0.36
009 Register of Deeds	341	0.08	514	0.03	1,090	0.03	474	0.04
010 General Services	158	0.04	522	0.03	12,900	0.32	17	0.00
010 General Services - Surplus Property	102	0.02	828	0.04	3,451	0.08	484	0.04
011 Historical Commission	4,392	1.02	1,793	0.09	5,891	0.15	823	0.08
012 Employee Benefit Board	27,765	6.48	1,147	0.06	27,245	0.67	289	0.03
015 Finance	107	0.02	827	0.04	7,439	0.18	88	0.01
016 Assessor of Property	723	0.17	9,799	0.48	8,509	0.21	5,200	0.48
017 Trustee	238	0.06	2,890	0.14	4,064	0.10	1,590	0.15
018 County Clerk	421	0.10	6,033	0.30	6,729	0.17	4,510	0.41
019 District Attorney	1,531	0.36	10,240	0.50	8,332	0.21	4,316	0.39
021 Public Defender	704	0.16	11,134	0.55	11,238	0.28	4,539	0.41
022 Juvenile Court Clerk	166	0.04	2,336	0.11	2,317	0.06	1,477	0.13
023 Circuit Court Clerk	552	0.13	3,656	0.18	5,870	0.14	2,911	0.27
024 Criminal Court Clerk	499	0.12	7,112	0.35	7,163	0.18	4,589	0.42
025 Clerk and Master - Chancery	99	0.02	1,716	0.08	2,286	0.06	942	0.09
026 Juvenile Court	8,624	2.01	15,917	0.78	24,623	0.61	5,765	0.53
027 General Sessions Court	3,405	0.79	13,066	0.64	22,045	0.54	6,750	0.62
028 State Trial Courts	4,319	1.01	13,595	0.67	21,484	0.53	7,442	0.68
029 Justice Integration Services	379	0.09	4,996	0.24	3,560	0.09	1,215	0.11
030 Sheriff's Office	6,471	1.51	88,232	4.32	77,688	1.91	53,891	4.93
031 Police	33,054	7.71	259,238	12.70	224,250	5.52	111,354	10.18
032 Fire	13,041	3.04	168,082	8.23	141,387	3.48	76,370	6.98
033 Codes Administration	1,273	0.30	16,242	0.80	30,723	0.76	8,182	0.75
034 Beer Board	92	0.02	1,186	0.06	23,083	0.57	432	0.04
035 Agricultural Extension	36	0.01	494	0.02	1,381	0.03	352	0.03
037 Social Services	3,881	0.91	7,335	0.36	17,501	0.43	4,680	0.43
038 Health	51,686	12.05	68,333	3.35	121,258	2.99	31,138	2.85
039 Public Library	14,930	3.48	38,494	1.89	156,837	3.86	20,754	1.90
040 Parks	34,545	8.06	55,155	2.70	310,783	7.65	36,225	3.31
041 Arts Commission	125	0.03	1,919	0.09	5,590	0.14	643	0.06
042 Transportation	13,848	3.23	64,695	3.17	137,265	3.38	24,842	2.27
044 Human Relations Commission	53	0.01	834	0.04	1,875	0.05	239	0.02
047 Criminal Justice Planning	34	0.01	532	0.03	828	0.02	154	0.01
049 Office of Emergency Management	9,541	2.23	2,892	0.14	5,754	0.14	812	0.07
051 Office of Family Safety	5,364	1.25	3,989	0.20	8,660	0.21	1,861	0.17
052 Community Oversight Board	0	0.00	4	0.00	0	0.00	18	0.00
053 Office of Homeless Services	6,609	1.54	4,399	0.22	18,581	0.46	1,604	0.15
054 Community Review Board	108	0.03	1,648	0.08	2,174	0.05	553	0.05
060 Farmer's Market	1,871	0.44	2,021	0.10	13,330	0.33	431	0.04
061 Municipal Auditorium	185	0.04	2,000	0.10	10,781	0.27	632	0.06
062 State Fair Board	320	0.07	3,325	0.16	25,363	0.62	1,661	0.15
064 Sports Authority	2,117	0.49	20,191	0.99	28,208	0.69	366	0.03
065 Water and Sewer - Stormwater Svcs	1,319	0.31	18,365	0.90	36,513	0.90	4,854	0.44
065 Water and Sewer - Water Services	11,285	2.63	167,776	8.22	316,285	7.79	43,330	3.96

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%
065 Water and Sewer - General	3,708	0.86	849	0.04	1,235	0.03	394	0.04
067 General Hospital	94	0.02	1,511	0.07	218	0.01	9,183	0.84
068 District Energy System (DES)	828	0.19	11,439	0.56	4,736	0.12	15	0.00
070 Community Education Commission	1	0.00	8	0.00	5	0.00	36	0.00
071 Convention Center Authority	3,845	0.90	1,276	0.06	139,692	3.44	6,980	0.64
072 Waste Services - Solid Waste Operati	5,314	1.24	41,093	2.01	72,928	1.80	4,632	0.42
073 East Bank Development Authority	1	0.00	3	0.00	104	0.00	22	0.00
075 Metro Action Commission (MAC)	13,548	3.16	37,885	1.86	96,896	2.39	15,706	1.44
077 Metro Devlp & Housing Auth (MDHA)	9	0.00	38	0.00	219	0.01	11	0.00
078 Metropolitan Transit Authority (MTA)	157	0.04	871	0.04	3,244	0.08	269	0.02
080 Metro Nashville Public School (MNPS)	75,295	17.56	732,063	35.86	1,614,287	39.75	554,132	50.64
083 Industrial Development Board	5	0.00	16	0.00	224	0.01	6	0.00
088 Airport Authority	3	0.00	24	0.00	20	0.00	108	0.01
090 Debt Service	5	0.00	15	0.00	4,719	0.12	7	0.00
091 Emergency Communication Center	1,382	0.32	19,706	0.97	11,453	0.28	10,437	0.95
Bordeaux Longterm Care	52	0.01	805	0.04	48	0.00	5,502	0.50
Hospital Authority	58	0.01	239	0.01	544	0.01	68	0.01
Knowles Home	14	0.00	115	0.01	80	0.00	690	0.06
Medical Examiner	(18)	0.00	0	0.00	6	0.00	0	0.00
Nashville Electric Service (NES)	99	0.02	676	0.03	1,013	0.02	146	0.01
All Other	44,876	10.47	3,881	0.19	63,347	1.56	1,075	0.10
Total Allocated	428,778	100.00	2,041,678	100.00	4,060,749	100.00	1,094,171	100.00
Unallocated & Direct Billing	294		4,886		789		209	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	429,072		2,046,564		4,061,538		1,094,380	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) - FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%	030 Sheriff's Office - Security Services	%
001 Administrative - Direct	2,634	0.13	56,772	7.76	24,093	2.97	493	0.03
004 Mayor's Office	73	0.00	91	0.01	236	0.03	8	0.00
005 Election Commission	10,689	0.54	509	0.07	1,207	0.15	8,224	0.57
007 Planning Commission	24,771	1.25	24,130	3.30	5,826	0.72	20,302	1.40
009 Register of Deeds	611	0.03	149	0.02	258	0.03	416	0.03
010 General Services	555	0.03	4,395	0.60	318	0.04	9,747	0.67
010 General Services - Surplus Property	22,819	1.15	1,592	0.22	339	0.04	5,871	0.40
011 Historical Commission	12,001	0.60	456	0.06	881	0.11	370	0.03
012 Employee Benefit Board	5,090	0.26	55,671	7.61	2,506	0.31	1,130	0.08
015 Finance	1,203	0.06	2,466	0.34	1,929	0.24	37	0.00
016 Assessor of Property	18,842	0.95	1,523	0.21	3,721	0.46	24,968	1.72
017 Trustee	1,191	0.06	832	0.11	1,071	0.13	7,307	0.50
018 County Clerk	5,269	0.27	1,359	0.19	2,261	0.28	182,744	12.57
019 District Attorney	2,314	0.12	871	0.12	3,702	0.46	6,614	0.45
021 Public Defender	1,953	0.10	744	0.10	4,018	0.50	5,031	0.35
022 Juvenile Court Clerk	554	0.03	206	0.03	888	0.11	10,797	0.74
023 Circuit Court Clerk	4,571	0.23	564	0.08	1,529	0.19	19,236	1.32
024 Criminal Court Clerk	3,508	0.18	769	0.11	2,646	0.33	3,551	0.24
025 Clerk and Master - Chancery	1,279	0.06	143	0.02	632	0.08	5,624	0.39
026 Juvenile Court	11,494	0.58	1,311	0.18	6,274	0.77	83,540	5.75
027 General Sessions Court	26,846	1.35	1,313	0.18	5,312	0.66	7,994	0.55
028 State Trial Courts	8,869	0.45	1,429	0.20	5,008	0.62	38,478	2.65
029 Justice Integration Services	2,501	0.13	575	0.08	1,717	0.21	4,185	0.29
030 Sheriff's Office	54,591	2.75	10,124	1.38	33,006	4.07	27,963	1.92
031 Police	241,530	12.16	29,244	4.00	93,180	11.50	134,705	9.27
032 Fire	131,230	6.61	18,725	2.56	60,451	7.46	53,672	3.69
033 Codes Administration	17,740	0.89	3,687	0.50	7,524	0.93	28,294	1.95
034 Beer Board	588	0.03	156	0.02	599	0.07	1,344	0.09
035 Agricultural Extension	407	0.02	57	0.01	205	0.03	458	0.03
037 Social Services	2,041	0.10	855	0.12	3,900	0.48	1,577	0.11
038 Health	132,424	6.67	10,466	1.43	52,443	6.47	252,330	17.36
039 Public Library	199,751	10.05	6,414	0.88	30,222	3.73	54,746	3.77
040 Parks	102,899	5.18	13,800	1.89	25,326	3.13	233,758	16.08
041 Arts Commission	522	0.03	416	0.06	4,181	0.52	1,906	0.13
042 Transportation	211,992	10.67	16,029	2.19	26,628	3.29	16,614	1.14
044 Human Relations Commission	148	0.01	97	0.01	536	0.07	82	0.01
047 Criminal Justice Planning	96	0.00	37	0.01	202	0.02	59	0.00
049 Office of Emergency Management	13,887	0.70	362	0.05	1,257	0.16	5,747	0.40
051 Office of Family Safety	1,286	0.06	391	0.05	1,543	0.19	29,916	2.06
052 Community Oversight Board	0	0.00	1	0.00	1	0.00	2	0.00
053 Office of Homeless Services	10,704	0.54	601	0.08	1,868	0.23	310	0.02
054 Community Review Board	322	0.02	219	0.03	571	0.07	165	0.01
060 Farmer's Market	473	0.02	397	0.05	805	0.10	873	0.06
061 Municipal Auditorium	11,764	0.59	1,029	0.14	937	0.12	178	0.01
062 State Fair Board	45,002	2.27	928	0.13	1,978	0.24	459	0.03
064 Sports Authority	28,049	1.41	8,388	1.15	8,294	1.02	276	0.02
065 Water and Sewer - Stormwater Svcs	8,193	0.41	18,538	2.53	6,769	0.84	5,064	0.35
065 Water and Sewer - Water Services	37,760	1.90	118,141	16.15	60,444	7.46	11,006	0.76

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%	030 Sheriff's Office - Security Services	%
065 Water and Sewer - General	355,609	17.90	263	0.04	7,167	0.88	10,911	0.75
067 General Hospital	78	0.00	1,889	0.26	558	0.07	6	0.00
068 District Energy System (DES)	225	0.01	2,049	0.28	3,773	0.47	38	0.00
070 Community Education Commission	21	0.00	2	0.00	13	0.00	0	0.00
071 Convention Center Authority	3,849	0.19	112,901	15.43	3,320	0.41	1,433	0.10
072 Waste Services - Solid Waste Operati	28,697	1.44	4,163	0.57	14,130	1.74	3,414	0.23
073 East Bank Development Authority	15	0.00	1	0.00	8	0.00	9	0.00
075 Metro Action Commission (MAC)	102,113	5.14	8,886	1.21	15,513	1.91	6,944	0.48
077 Metro Devlp & Housing Auth (MDHA)	74	0.00	199	0.03	25	0.00	38	0.00
078 Metropolitan Transit Authority (MTA)	2,049	0.10	272	0.04	977	0.12	1,344	0.09
080 Metro Nashville Public School (MNPS)	40,830	2.06	104,872	14.33	254,766	31.44	33,127	2.28
083 Industrial Development Board	27	0.00	192	0.03	8	0.00	5	0.00
088 Airport Authority	11	0.00	24	0.00	8	0.00	2	0.00
090 Debt Service	86	0.00	6,425	0.88	122	0.02	6	0.00
091 Emergency Communication Center	10,767	0.54	1,810	0.25	7,229	0.89	4,870	0.34
Bordeaux Longterm Care	41	0.00	286	0.04	304	0.04	2	0.00
Hospital Authority	417	0.02	411	0.06	77	0.01	222	0.02
Knowles Home	51	0.00	105	0.01	52	0.01	8	0.00
Medical Examiner	(1)	0.00	24	0.00	0	0.00	(1)	0.00
Nashville Electric Service (NES)	1,342	0.07	226	0.03	218	0.03	1,150	0.08
All Other	17,287	0.87	69,637	9.52	2,785	0.34	82,041	5.64
Total Allocated	1,986,624	100.00	731,606	100.00	810,297	100.00	1,453,740	100.00
Unallocated & Direct Billing	3,671		247		2,340		787	
Adjustments & Disallowed	0		1,468,429		0		15,818,821	
Total Expenditures	1,990,295		2,200,282		812,637		17,273,348	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
001 Administrative - Direct	9	0.00	88,147	5.24	541,276	0.24	0	0.00
004 Mayor's Office	0	0.00	291	0.02	30,529	0.01	0	0.00
005 Election Commission	102	0.01	1,830	0.11	832,662	0.37	0	0.00
007 Planning Commission	26	0.00	5,424	0.32	1,303,585	0.57	0	0.00
009 Register of Deeds	3	0.00	2,720	0.16	284,929	0.13	0	0.00
010 General Services	12	0.00	1,288	0.08	172,196	0.08	0	0.00
010 General Services - Surplus Property	626	0.04	397	0.02	646,169	0.28	0	0.00
011 Historical Commission	2	0.00	1,165	0.07	261,523	0.12	0	0.00
012 Employee Benefit Board	51	0.00	235,225	13.98	948,559	0.42	0	0.00
015 Finance	0	0.00	405	0.02	82,875	0.04	0	0.00
016 Assessor of Property	44	0.00	5,392	0.32	1,745,683	0.77	0	0.00
017 Trustee	11	0.00	1,821	0.11	697,818	0.31	0	0.00
018 County Clerk	116	0.01	3,059	0.18	1,558,806	0.69	0	0.00
019 District Attorney	18	0.00	5,122	0.30	670,747	0.30	0	0.00
021 Public Defender	7	0.00	5,440	0.32	2,365,096	1.04	0	0.00
022 Juvenile Court Clerk	3	0.00	1,228	0.07	200,509	0.09	0	0.00
023 Circuit Court Clerk	82	0.01	4,169	0.25	1,941,437	0.86	0	0.00
024 Criminal Court Clerk	56	0.00	3,683	0.22	1,185,756	0.52	0	0.00
025 Clerk and Master - Chancery	13	0.00	739	0.04	412,997	0.18	0	0.00
026 Juvenile Court	1,493	0.10	7,747	0.46	2,040,945	0.90	0	0.00
027 General Sessions Court	99	0.01	6,480	0.39	2,198,709	0.97	0	0.00
028 State Trial Courts	189	0.01	6,950	0.41	3,584,940	1.58	0	0.00
029 Justice Integration Services	17	0.00	2,508	0.15	316,032	0.14	0	0.00
030 Sheriff's Office	58,216	3.75	49,551	2.95	9,786,959	4.31	0	0.00
031 Police	836,467	53.91	143,633	8.54	48,560,463	21.40	0	0.00
032 Fire	538,018	34.68	94,438	5.61	38,337,430	16.89	0	0.00
033 Codes Administration	55	0.00	9,401	0.56	2,802,607	1.23	0	0.00
034 Beer Board	5	0.00	632	0.04	226,704	0.10	0	0.00
035 Agricultural Extension	8	0.00	251	0.01	220,362	0.10	0	0.00
037 Social Services	705	0.05	3,719	0.22	1,879,955	0.83	0	0.00
038 Health	61,377	3.96	31,892	1.90	7,087,360	3.12	0	0.00
039 Public Library	154	0.01	22,057	1.31	4,753,483	2.09	0	0.00
040 Parks	21,003	1.35	36,756	2.18	8,850,672	3.90	0	0.00
041 Arts Commission	3	0.00	951	0.06	281,436	0.12	0	0.00
042 Transportation	6,529	0.42	41,065	2.44	10,084,132	4.44	0	0.00
044 Human Relations Commission	0	0.00	403	0.02	132,852	0.06	0	0.00
047 Criminal Justice Planning	0	0.00	256	0.02	16,116	0.01	0	0.00
049 Office of Emergency Management	50	0.00	1,605	0.10	709,130	0.31	0	0.00
051 Office of Family Safety	14	0.00	2,086	0.12	438,284	0.19	0	0.00
052 Community Oversight Board	0	0.00	2	0.00	6,289	0.00	0	0.00
053 Office of Homeless Services	1	0.00	5,517	0.33	392,705	0.17	0	0.00
054 Community Review Board	1	0.00	863	0.05	73,952	0.03	0	0.00
060 Farmer's Market	4	0.00	1,404	0.08	195,943	0.09	0	0.00
061 Municipal Auditorium	1	0.00	1,433	0.09	220,862	0.10	0	0.00
062 State Fair Board	2	0.00	2,317	0.14	397,706	0.18	0	0.00
064 Sports Authority	3	0.00	17,338	1.03	519,356	0.23	0	0.00
065 Water and Sewer - Stormwater Svcs	171	0.01	10,262	0.61	332,619	0.15	0	0.00
065 Water and Sewer - Water Services	1,094	0.07	89,279	5.31	10,954,263	4.83	0	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs**

NASHVILLE (TN) ~ FULL COST
ALLOCATION PLAN
2025 Version 1.0005
Level: Detail

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
065 Water and Sewer - General	16	0.00	708	0.04	1,453,043	0.64	0	0.00
067 General Hospital	0	0.00	773	0.05	3,416,685	1.51	0	0.00
068 District Energy System (DES)	1	0.00	6,971	0.41	46,911	0.02	0	0.00
070 Community Education Commission	0	0.00	4	0.00	16,825	0.01	0	0.00
071 Convention Center Authority	203	0.01	31,211	1.86	996,425	0.44	0	0.00
072 Waste Services - Solid Waste Operati	736	0.05	22,266	1.32	2,931,473	1.29		
073 East Bank Development Authority	0	0.00	1	0.00	4,550	0.00		
075 Metro Action Commission (MAC)	22,669	1.46	19,003	1.13	3,331,913	1.47	0	0.00
077 Metro Devlp & Housing Auth (MDHA)	0	0.00	60	0.00	28,347	0.01	0	0.00
078 Metropolitan Transit Authority (MTA)	204	0.01	667	0.04	224,522	0.10	0	0.00
080 Metro Nashville Public School (MNPS)	236	0.02	628,871	37.38	34,447,081	15.18	0	0.00
083 Industrial Development Board	0	0.00	44	0.00	22,557	0.01	0	0.00
088 Airport Authority	0	0.00	27	0.00	48,389	0.02	0	0.00
090 Debt Service	0	0.00	8	0.00	17,022	0.01	0	0.00
091 Emergency Communication Center	48	0.00	10,079	0.60	1,497,135	0.66	0	0.00
Bordeaux Longterm Care	0	0.00	425	0.03	1,884,539	0.83	0	0.00
Hospital Authority	1	0.00	429	0.03	194,559	0.09	0	0.00
Knowles Home	0	0.00	114	0.01	238,337	0.11	0	0.00
Medical Examiner	0	0.00	(157)	(0.01)	(55)	0.00	0	0.00
Nashville Electric Service (NES)	7	0.00	446	0.03	102,085	0.04	0	0.00
All Other	620	0.04	2,155	0.13	4,768,901	2.10	0	0.00
Total Allocated	1,551,601	100.00	1,682,445	100.00	226,956,660	100.00		
Unallocated & Direct Billing	0		2,480		102,179,036			
Adjustments & Disallowed	0		0		120,992,780			
Total Expenditures	1,551,601		1,684,925		450,128,476			

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
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	8,497,058			
Total Departmental Cost	8,497,058			8,497,058
Adjustments:				
Total To Be Allocated:	8,497,058			8,497,058

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	8,497,058	0	149,665	1,230,802	27,264
Functional Cost	8,497,058	0	149,665	1,230,802	27,264
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	8,497,058	0	149,665	1,230,802	27,264
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	8,497,058	0	149,665	1,230,802	27,264

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	57,758	2,502,872	281,198	1,412,584	681,520
Functional Cost	57,758	2,502,872	281,198	1,412,584	681,520
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	57,758	2,502,872	281,198	1,412,584	681,520
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	57,758	2,502,872	281,198	1,412,584	681,520

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	332,319	1,098,527	722,549
Functional Cost	332,319	1,098,527	722,549
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	332,319	1,098,527	722,549
Allocation Step 2			
2nd Allocation	0	0	0
Total For Depreciation			
Schedule .3 Total	332,319	1,098,527	722,549

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	6.272451	9,388		9,388		9,388
014 Information Technology Service	1,328.72	4.761577	7,126		7,126		7,126
030 Sheriff's Office - Security Services	70.19	0.251532	376		376		376
037 Social Services	11,884.64	42.589582	63,742		63,742		63,742
075 Metro Action Commission (MAC)	12,871.16	46.124858	69,033		69,033		69,033
Schedule .4 Total for Clifford Allen Building	27,905.04	100.000000	149,665		149,665	0	149,665

Allocation Basis: Occupied Square Footage by Benefiting Department
 Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5,386.61	3.617000	44,518		44,518		44,518
014 Information Technology Service	3,598.00	2.415985	29,736		29,736		29,736
019 District Attorney	2,832.42	1.901913	23,409		23,409		23,409
023 Circuit Court Clerk	14,053.69	9.436771	116,148		116,148		116,148
024 Criminal Court Clerk	18,818.98	12.636567	155,531		155,531		155,531
027 General Sessions Court	47,336.34	31.785403	391,215		391,215		391,215
028 State Trial Courts	25,867.94	17.369802	213,788		213,788		213,788
030 Sheriff's Office	28,838.63	19.364561	238,339		238,339		238,339
030 Sheriff's Office - Security Services	1,542.02	1.035435	12,744		12,744		12,744
031 Police	650.15	0.436563	5,373		5,373		5,373
Schedule .4 Total for AA Birch Building	148,924.78	100.000000	1,230,802		1,230,802	0	1,230,802

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,046.28	4.552088	1,241		1,241		1,241
014 Information Technology Service	20,207.53	44.953013	12,256		12,256		12,256
049 Office of Emergency Management	4,417.81	9.827716	2,679		2,679		2,679
091 Emergency Communication Center	18,280.94	40.667183	11,088		11,088		11,088
Schedule .4 Total for Communications Building	44,952.56	100.000000	27,264		27,264	0	27,264

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 BOSS Square Foot by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	48,471.22	9.657156	5,578		5,578		5,578
005 Election Commission	10,763.93	2.144550	1,239		1,239		1,239
008 Human Resources	2,000.88	0.398645	230		230		230
010 General Services	20,990.75	4.182089	2,415		2,415		2,415
010 General Services - Facilities	18,974.52	3.780386	2,183		2,183		2,183
010 General Services - Fleet Management	114,684.24	22.849099	13,197		13,197		13,197
010 General Services - Surplus Property	32,812.56	6.537406	3,776		3,776		3,776
014 Information Technology Service	1,423.70	0.283651	164		164		164
015 Finance - Treasury	405.88	0.080865	47		47		47
023 Circuit Court Clerk	13,703.18	2.730151	1,577		1,577		1,577
026 Juvenile Court	1,586.47	0.316080	183		183		183
027 General Sessions Court	7,190.74	1.432646	827		827		827
030 Sheriff's Office	7,778.94	1.549836	895		895		895
030 Sheriff's Office - Security Services	65.41	0.013032	8		8		8
031 Police	44,934.85	8.952588	5,171		5,171		5,171
032 Fire	46,394.19	9.243340	5,339		5,339		5,339
038 Health	10,480.11	2.088003	1,206		1,206		1,206
041 Arts Commission	7,047.68	1.404143	811		811		811
049 Office of Emergency Management	20,964.01	4.176761	2,412		2,412		2,412
060 Farmer's Market	2,379.62	0.474103	274		274		274
080 Metro Nashville Public School (MNPS)	88,867.33	17.705470	10,226		10,226		10,226
Schedule .4 Total for Metro Southeast	501,920.21	100.000000	57,758		57,758	0	57,758

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	9.224118	230,868		230,868		230,868
003 Metropolitan Clerk	3,506.43	2.385917	59,716		59,716		59,716
004 Mayor's Office - Administration	17,897.87	12.178434	304,811		304,811		304,811
006 Law	3,492.46	2.376411	59,479		59,479		59,479
010 General Services - Administration	817.18	0.556042	13,917		13,917		13,917
010 General Services - Facilities	13,171.21	8.962224	224,313		224,313		224,313
014 Information Technology Service	8,063.71	5.486874	137,329		137,329		137,329
015 Finance - Operations	2,901.76	1.974475	49,419		49,419		49,419
023 Circuit Court Clerk	19,763.99	13.448218	336,592		336,592		336,592
025 Clerk and Master - Chancery	7,293.22	4.962602	124,208		124,208		124,208
028 State Trial Courts	50,470.17	34.341943	859,535		859,535		859,535
029 Justice Integration Services	3,406.92	2.318206	58,022		58,022		58,022
030 Sheriff's Office	2,083.46	1.417670	35,482		35,482		35,482
030 Sheriff's Office - Security Services	539.16	0.366866	9,182		9,182		9,182
Schedule .4 Total for Courthouse	146,963.64	100.000000	2,502,872		2,502,872	0	2,502,872

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Administration	2,919.48	28.964015	81,446		81,446		81,446
010 General Services - Facilities	2,670.30	26.491912	74,495		74,495		74,495
014 Information Technology Service	1,671.16	16.579495	46,621		46,621		46,621
015 Finance - Purchasing	2,647.22	26.262937	73,851		73,851		73,851
030 Sheriff's Office - Security Services	28.25	0.280267	788		788		788
041 Arts Commission	143.27	1.421374	3,997		3,997		3,997
Schedule .4 Total for Lindsley Hall	10,079.68	100.000000	281,198		281,198	0	281,198

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
008 Human Resources	10,991.04	6.822749	96,377		96,377		96,377
010 General Services	3,840.91	2.384266	33,680		33,680		33,680
010 General Services - Facilities	9,574.37	5.943343	83,955		83,955		83,955
010 General Services - Real Estate	11,353.97	7.048039	99,559		99,559		99,559
014 Information Technology Service	80,225.15	49.800203	703,470		703,470		703,470
016 Assessor of Property	18,199.11	11.297198	159,582		159,582		159,582
017 Trustee	5,333.50	3.310799	46,768		46,768		46,768
018 County Clerk	15,369.78	9.540876	134,773		134,773		134,773
030 Sheriff's Office - Security Services	398.43	0.247328	3,494		3,494		3,494
042 Transportation	5,807.76	3.605199	50,926		50,926		50,926
Schedule .4 Total for Howard Office Building	161,094.02	100.000000	1,412,584		1,412,584	0	1,412,584

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.881941	6,011		6,011		6,011
007 Planning Commission	14,744.99	27.843310	189,758		189,758		189,758
010 General Services - Facilities	2,472.76	4.669371	31,823		31,823		31,823
011 Historical Commission	68.06	0.128519	876		876		876
014 Information Technology Service	2,703.36	5.104818	34,790		34,790		34,790
030 Sheriff's Office - Security Services	135.18	0.255264	1,740		1,740		1,740
032 Fire	1,651.57	3.118698	21,255		21,255		21,255
033 Codes Administration	19,625.61	37.059499	252,568		252,568		252,568
034 Beer Board	861.67	1.627112	11,089		11,089		11,089
042 Transportation	66.69	0.125932	858		858		858
065 Water and Sewer - Stormwater Svcs	2,689.56	5.078759	34,613		34,613		34,613
065 Water and Sewer - General	7,470.53	14.106777	96,141		96,141		96,141
Schedule .4 Total for Metro Office Building	52,957.03	100.000000	681,520		681,520	0	681,520

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.208383	693		693		693
007 Planning Commission	14,744.99	6.578745	21,862		21,862		21,862
008 Human Resources	10,991.04	4.903852	16,296		16,296		16,296
010 General Services	3,840.91	1.713692	5,695		5,695		5,695
010 General Services - Administration	2,919.48	1.302579	4,329		4,329		4,329
010 General Services - Facilities	14,717.43	6.566449	21,822		21,822		21,822
010 General Services - Real Estate	11,353.97	5.065780	16,835		16,835		16,835
011 Historical Commission	68.06	0.030366	101		101		101
014 Information Technology Service	84,599.67	37.745680	125,436		125,436		125,436
015 Finance - Purchasing	2,647.22	1.181105	3,925		3,925		3,925
016 Assessor of Property	18,199.11	8.119864	26,984		26,984		26,984
017 Trustee	5,333.50	2.379638	7,908		7,908		7,908
018 County Clerk	15,369.78	6.857507	22,789		22,789		22,789
030 Sheriff's Office - Security Services	561.86	0.250684	833		833		833
032 Fire	1,651.57	0.736878	2,449		2,449		2,449
033 Codes Administration	19,625.61	8.756323	29,099		29,099		29,099
034 Beer Board	861.67	0.384450	1,278		1,278		1,278
041 Arts Commission	143.27	0.063923	212		212		212
042 Transportation	5,874.45	2.620993	8,710		8,710		8,710
065 Water and Sewer - Stormwater Svcs	2,689.56	1.199996	3,988		3,988		3,988
065 Water and Sewer - General	7,470.53	3.333113	11,077		11,077		11,077
Schedule .4 Total for Fulton Campus Garage	224,130.73	100.000000	332,319		332,319	0	332,319

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	46,737		46,737		46,737
014 Information Technology Service	2,568.52	1.657960	18,213		18,213		18,213
031 Police	145,760.94	94.087562	1,033,577		1,033,577		1,033,577
Schedule .4 Total for Police Headquarters	154,920.52	100.000000	1,098,527		1,098,527	0	1,098,527

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16.522269	119,381		119,381		119,381
014 Information Technology Service	1,612.68	5.447610	39,362		39,362		39,362
019 District Attorney	768.50	2.595982	18,757		18,757		18,757
030 Sheriff's Office - Security Services	491.00	1.658591	11,984		11,984		11,984
031 Police	6,351.00	21.453588	155,013		155,013		155,013
051 Office of Family Safety	5,088.10	17.187530	124,188		124,188		124,188
All Other	10,401.00	35.134430	253,863		253,863		253,863
Schedule .4 Total for Family Justice Center	29,603.44	100.000000	722,549		722,549	0	722,549

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
002 Metropolitan Council	230,868	0	0	0	0
003 Metropolitan Clerk	65,294	0	0	0	5,578
004 Mayor's Office - Administration	304,811	0	0	0	0
005 Election Commission	7,942	0	0	0	1,239
006 Law	59,479	0	0	0	0
007 Planning Commission	211,620	0	0	0	0
008 Human Resources	112,904	0	0	0	230
010 General Services	41,790	0	0	0	2,415
010 General Services - Administration	99,692	0	0	0	0
010 General Services - Facilities	659,855	9,388	44,518	1,241	2,183
010 General Services - Fleet Management	13,197	0	0	0	13,197
010 General Services - Real Estate	116,394	0	0	0	0
010 General Services - Surplus Property	3,776	0	0	0	3,776
011 Historical Commission	977	0	0	0	0
014 Information Technology Service	1,154,504	7,126	29,736	12,256	164
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Purchasing	77,776	0	0	0	0
015 Finance - Treasury	47	0	0	0	47
016 Assessor of Property	186,566	0	0	0	0
017 Trustee	54,676	0	0	0	0
018 County Clerk	157,562	0	0	0	0
019 District Attorney	42,166	0	23,409	0	0
023 Circuit Court Clerk	454,317	0	116,148	0	1,577
024 Criminal Court Clerk	155,531	0	155,531	0	0
025 Clerk and Master - Chancery	124,208	0	0	0	0
026 Juvenile Court	183	0	0	0	183
027 General Sessions Court	392,043	0	391,215	0	827
028 State Trial Courts	1,073,323	0	213,788	0	0
029 Justice Integration Services	58,022	0	0	0	0
030 Sheriff's Office	274,717	0	238,339	0	895
030 Sheriff's Office - Security Services	41,149	376	12,744	0	8
031 Police	1,199,134	0	5,373	0	5,171
032 Fire	29,042	0	0	0	5,339
033 Codes Administration	281,667	0	0	0	0
034 Beer Board	12,367	0	0	0	0
037 Social Services	63,742	63,742	0	0	0
038 Health	1,206	0	0	0	1,206
041 Arts Commission	5,020	0	0	0	811
042 Transportation	60,495	0	0	0	0
049 Office of Emergency Management	5,092	0	0	2,679	2,412
051 Office of Family Safety	124,188	0	0	0	0
060 Farmer's Market	274	0	0	0	274
065 Water and Sewer - Stormwater Svcs	38,601	0	0	0	0
065 Water and Sewer - General	107,217	0	0	0	0
075 Metro Action Commission (MAC)	69,033	69,033	0	0	0
080 Metro Nashville Public School (MNPS)	10,226	0	0	0	10,226
091 Emergency Communication Center	11,088	0	0	11,088	0
All Other	253,863	0	0	0	0
Direct Bill	0	0	0	0	0
Total	8,497,058	149,665	1,230,802	27,264	57,758

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	230,868	0	0	0	0
003 Metropolitan Clerk	59,716	0	0	0	0
004 Mayor's Office - Administration	304,811	0	0	0	0
005 Election Commission	0	0	0	6,011	693
006 Law	59,479	0	0	0	0
007 Planning Commission	0	0	0	189,758	21,862
008 Human Resources	0	0	96,377	0	16,296
010 General Services	0	0	33,680	0	5,695
010 General Services - Administration	13,917	81,446	0	0	4,329
010 General Services - Facilities	224,313	74,495	83,955	31,823	21,822
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Real Estate	0	0	99,559	0	16,835
010 General Services - Surplus Property	0	0	0	0	0
011 Historical Commission	0	0	0	876	101
014 Information Technology Service	137,329	46,621	703,470	34,790	125,436
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Purchasing	0	73,851	0	0	3,925
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	159,582	0	26,984
017 Trustee	0	0	46,768	0	7,908
018 County Clerk	0	0	134,773	0	22,789
019 District Attorney	0	0	0	0	0
023 Circuit Court Clerk	336,592	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	124,208	0	0	0	0
026 Juvenile Court	0	0	0	0	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	859,535	0	0	0	0
029 Justice Integration Services	58,022	0	0	0	0
030 Sheriff's Office	35,482	0	0	0	0
030 Sheriff's Office - Security Services	9,182	788	3,494	1,740	833
031 Police	0	0	0	0	0
032 Fire	0	0	0	21,255	2,449
033 Codes Administration	0	0	0	252,568	29,099
034 Beer Board	0	0	0	11,089	1,278
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	3,997	0	0	212
042 Transportation	0	0	50,926	858	8,710
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	0	0	0
060 Farmer's Market	0	0	0	0	0
065 Water and Sewer - Stormwater Svcs	0	0	0	34,613	3,988
065 Water and Sewer - General	0	0	0	96,141	11,077
075 Metro Action Commission (MAC)	0	0	0	0	0
080 Metro Nashville Public School (MNPS)	0	0	0	0	0
091 Emergency Communication Center	0	0	0	0	0
All Other	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,502,872	281,198	1,412,584	681,520	332,319

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	46,737	119,381
010 General Services - Fleet Management	0	0
010 General Services - Real Estate	0	0
010 General Services - Surplus Property	0	0
011 Historical Commission	0	0
014 Information Technology Service	18,213	39,362
015 Finance - Operations	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	18,757
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
026 Juvenile Court	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	11,984
031 Police	1,033,577	155,013
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
042 Transportation	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	124,188
060 Farmer's Market	0	0
065 Water and Sewer - Stormwater Svcs	0	0
065 Water and Sewer - General	0	0
075 Metro Action Commission (MAC)	0	0
080 Metro Nashville Public School (MNPS)	0	0
091 Emergency Communication Center	0	0
All Other	0	253,863
Direct Bill	0	0
Total	1,098,527	722,549

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 have been allocated to the benefiting department for which the costs were incurred.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	924,000			924,000
Inbound Costs:				
001 Administrative - Post Audits		200	200	
001 Administrative - Miscellaneous		19	19	
010 General Services - Real Estate		89	89	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		60	60	
015 Finance - Office of Mgmt & Budget		795	795	
015 Finance - Operations		505	505	
015 Finance - Treasury		55	55	
015 Finance - Diversity Equity & Inclus		262	262	
048 Internal Audit		348	348	
Total Allocated Additions:		3,910	3,910	3,910
Total To Be Allocated:	924,000	3,910		927,910

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues**

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	259,625	0	259,625
502884 Membership Dues	664,375	0	664,375
Departmental Total			
Expenditures Per Financial Statement	924,000		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	924,000	0	924,000
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	924,000	0	924,000
Allocation Step 2			
Inbound - All Others	3,910	3,910	0
Reallocate Admin Costs		(3,910)	3,910
Unallocated Costs	0	0	0
2nd Allocation	3,910	0	3,910
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	927,910	0	927,910

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
004 Mayor's Office - Administration	854,502.81	92.478659	854,503		854,503	3,616	858,119
040 Parks	47,468.69	5.137304	47,469		47,469	201	47,669
All Other	22,028.50	2.384037	22,029		22,029	93	22,122
Schedule .4 Total for Corporate Dues	924,000.00	100.000000	924,000		924,000	3,910	927,910

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2025 Analysis of Expenditures - Finance-Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues**

Receiving Department	Total	Corporate Dues
004 Mayor's Office - Administration	858,119	858,119
040 Parks	47,669	47,669
All Other	22,122	22,122
Direct Bill	0	0
Total	927,910	927,910

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, Police, Fire and MNPS).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools (MNPS).
- **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 based on the total death benefit payment expense 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, Police, Fire and MNPS).
- **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, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	91,436,559			91,436,559
Deductions:				
531010 Transfer IOD Pensioner	-6,575,100			
531011 Transfer IOD Employee	-5,242,800			
Total Deductions:	-11,817,900			-11,817,900
Inbound Costs:				
001 Administrative - Employee Benefits		64,073	64,073	
001 Administrative - Post Audits		10,826	10,826	
001 Administrative - Miscellaneous		1,039	1,039	
010 General Services - Real Estate		4,823	4,823	
015 Finance - Grants & Cost Planning		3,249	3,249	
015 Finance - Office of Mgmt & Budget		43,945	43,945	
015 Finance - Operations		1,715	1,715	
015 Finance - Treasury		4,278	4,278	
015 Finance - Diversity Equity & Inclus		14,484	14,484	
048 Internal Audit		18,896	18,896	
Total Allocated Additions:		167,329	167,329	167,329
Total To Be Allocated:	79,618,659	167,329		79,785,988

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	42,820,907	0	0	0	42,820,907
501175 Employer Dental Group	3,631,135	0	0	0	3,631,135
501176 Employer Group Life	3,232,848	0	0	0	0
501177 Employer Pension	271,549	0	0	271,549	0
505207 Insurance-Unemployment Comp	169,820	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
*531010 Transfer IOD Pensioner	6,575,100	0	0	0	0
*531011 Transfer IOD Employee	5,242,800	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	91,436,559				
Deductions					
*Total Disallowed Costs	(11,817,900)	0	0	0	0
Functional Cost	79,618,659	0	3,501,900	7,171,949	46,452,042
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	79,618,659	0	3,501,900	7,171,949	46,452,042
Allocation Step 2					
Inbound - All Others	167,329	167,329	0	0	0
Reallocate Admin Costs		(167,329)	7,360	15,073	97,625
Unallocated Costs	0	0	0	0	0
2nd Allocation	167,329	0	7,360	15,073	97,625
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	79,785,988	0	3,509,260	7,187,022	46,549,667

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Death Benefit Payments	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens 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	3,232,848	0	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	0	0	0	0
*531011 Transfer IOD Employee	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	8,873,000	5,424,700	4,592,400
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 200,000	 3,232,848	 8,873,000	 5,424,700	 4,592,400
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	200,000	3,232,848	8,873,000	5,424,700	4,592,400
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	420	6,794	18,648	11,401	9,651
Unallocated Costs	0	0	0	0	0
2nd Allocation	420	6,794	18,648	11,401	9,651
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,420	3,239,642	8,891,648	5,436,101	4,602,051

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Unemployment Compensation
Other Expense & Cost	
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
505207 Insurance-Unemployment Comp	169,820
531001 Transfer Operational	0
*531010 Transfer IOD Pensioner	0
*531011 Transfer IOD Employee	0
531702 Transfer Guaranteed Pension	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	169,820
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	169,820
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	357
Unallocated Costs	0
2nd Allocation	357
Total For 001 Administrative - Employee Benefits	
Schedule .3 Total	170,177

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Employee Benefits	141,098.58	0.141048	4,939		4,939		4,939
002 Metropolitan Council	112,571.46	0.112531	3,941		3,941	8	3,949
003 Metropolitan Clerk	227,949.96	0.227869	7,980		7,980	17	7,996
004 Mayor's Office - Administration	557,040.81	0.556843	19,500		19,500	41	19,541
005 Election Commission	575,318.47	0.575114	20,140		20,140	42	20,182
006 Law	605,200.45	0.604985	21,186		21,186	44	21,230
007 Planning Commission	861,027.84	0.860722	30,142		30,142	63	30,205
008 Human Resources	1,122,204.13	1.121805	39,284		39,284	83	39,367
009 Register of Deeds	662,460.59	0.662225	23,190		23,190	49	23,239
010 General Services - Administration	2,471,962.23	2.471083	86,535		86,535	182	86,717
011 Historical Commission	118,357.02	0.118315	4,143		4,143	9	4,152
012 Employee Benefit Board	42,614.46	0.042599	1,492		1,492	3	1,495
014 Information Technology Service	2,287,562.33	2.286749	80,080		80,080	169	80,248
015 Finance - Administration	1,873,969.93	1.873303	65,601		65,601	138	65,739
016 Assessor of Property	1,640,531.53	1.639948	57,429		57,429	121	57,550
017 Trustee	739,625.09	0.739362	25,892		25,892	54	25,946
018 County Clerk	890,012.35	0.889696	31,156		31,156	66	31,222
019 District Attorney	725,229.09	0.724971	25,388		25,388	53	25,441
021 Public Defender	888,843.56	0.888527	31,115		31,115	65	31,181
022 Juvenile Court Clerk	158,765.90	0.158709	5,558		5,558	12	5,569
023 Circuit Court Clerk	1,624,641.54	1.624064	56,873		56,873	120	56,993
024 Criminal Court Clerk	1,030,693.14	1.030327	36,081		36,081	76	36,157
025 Clerk and Master - Chancery	389,775.45	0.389637	13,645		13,645	29	13,673
026 Juvenile Court	1,605,455.23	1.604884	56,201		56,201	118	56,320
027 General Sessions Court	1,980,753.24	1.980049	69,339		69,339	146	69,485
028 State Trial Courts	1,424,652.30	1.424146	49,872		49,872	105	49,977
029 Justice Integration Services	166,613.97	0.166555	5,833		5,833	12	5,845
030 Sheriff's Office	9,053,683.67	9.050463	316,938		316,938	667	317,605
033 Codes Administration	2,137,742.83	2.136982	74,835		74,835	157	74,992
034 Beer Board	39,781.08	0.039767	1,393		1,393	3	1,395
037 Social Services	1,719,046.80	1.718435	60,178		60,178	127	60,304
038 Health	7,956,747.14	7.953917	278,538		278,538	586	279,124
039 Public Library	3,578,800.71	3.577528	125,281		125,281	264	125,545
040 Parks	6,559,890.89	6.557558	229,639		229,639	483	230,122
041 Arts Commission	85,685.22	0.085655	3,000		3,000	6	3,006
042 Transportation	7,333,761.14	7.331153	256,730		256,730	540	257,270
044 Human Relations Commission	21,741.24	0.021734	761		761	2	763
048 Internal Audit	113,882.37	0.113842	3,987		3,987	8	3,995
049 Office of Emergency Management	41,289.54	0.041275	1,445		1,445	3	1,448
051 Office of Family Safety	39,944.32	0.039930	1,398		1,398	3	1,401
052 Community Oversight Board	20,678.58	0.020671	724		724	1	725
060 Farmer's Market	52,006.03	0.051988	1,821		1,821	4	1,824
061 Municipal Auditorium	347,333.28	0.347210	12,159		12,159	26	12,184
062 State Fair Board	294,937.56	0.294833	10,325		10,325	22	10,346
064 Sports Authority	31,637.34	0.031626	1,108		1,108	2	1,110
065 Water and Sewer - Stormwater Svcs	17,424.78	0.017419	610		610	1	611
065 Water and Sewer - Water Services	15,869,947.85	15.864301	555,552		555,552	1,173	556,724
067 General Hospital	10,028,094.88	10.024528	351,049		351,049	739	351,788
070 Community Education Commission	24,183.72	0.024175	847		847	2	848
071 Convention Center Authority	601,185.90	0.600972	21,045		21,045	44	21,090
075 Metro Action Commission (MAC)	1,704,327.13	1.703721	59,663		59,663	126	59,788
078 Metropolitan Transit Authority (MTA)	42,124.50	0.042110	1,475		1,475	3	1,478

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
088 Airport Authority	152,514.66	0.152460	5,339		5,339	11	5,350
091 Emergency Communication Center	1,756,167.07	1.755542	61,477		61,477	129	61,607
Bordeaux Longterm Care	4,507,243.07	4.505640	157,783		157,783	332	158,115
Knowles Home	550,608.72	0.550413	19,275		19,275	40	19,315
All Other	428,238.05	0.428086	14,991		14,991	31	15,023
Schedule .4 Total for County Retire Match	100,035,580.72	100.000000	3,501,900		3,501,900	7,360	3,509,260

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 School (MNPS)	100	100.000000	7,171,949		7,171,949	15,073	7,187,022
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	7,171,949		7,171,949	15,073	7,187,022

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, 2025
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	19	0.105368	48,946		48,946		48,946
002 Metropolitan Council	115	0.637755	296,250		296,250	623	296,873
003 Metropolitan Clerk	16	0.088731	41,217		41,217	87	41,304
004 Mayor's Office - Administration	52	0.288376	133,957		133,957	282	134,238
005 Election Commission	39	0.216282	100,467		100,467	211	100,679
006 Law	31	0.171917	79,859		79,859	168	80,027
007 Planning Commission	67	0.371562	172,598		172,598	363	172,961
008 Human Resources	95	0.526841	244,728		244,728	515	245,243
009 Register of Deeds	52	0.288376	133,957		133,957	282	134,238
010 General Services - Administration	213	1.181233	548,707		548,707	1,154	549,861
011 Historical Commission	9	0.049911	23,185		23,185	49	23,233
012 Employee Benefit Board	4	0.022183	10,304		10,304	22	10,326
014 Information Technology Service	154	0.854037	396,718		396,718	835	397,552
015 Finance - Administration	129	0.715395	332,316		332,316	699	333,015
016 Assessor of Property	158	0.876220	407,022		407,022	856	407,878
017 Trustee	47	0.260648	121,076		121,076	255	121,331
018 County Clerk	98	0.543478	252,457		252,457	531	252,988
019 District Attorney	50	0.277285	128,805		128,805	271	129,075
021 Public Defender	58	0.321650	149,413		149,413	314	149,727
022 Juvenile Court Clerk	25	0.138642	64,402		64,402	135	64,537
023 Circuit Court Clerk	139	0.770852	358,076		358,076	753	358,830
024 Criminal Court Clerk	95	0.526841	244,728		244,728	515	245,243
025 Clerk and Master - Chancery	25	0.138642	64,402		64,402	135	64,537
026 Juvenile Court	124	0.687666	319,435		319,435	672	320,107
027 General Sessions Court	130	0.720941	334,892		334,892	704	335,596
028 State Trial Courts	150	0.831854	386,413		386,413	813	387,226
029 Justice Integration Services	8	0.044366	20,609		20,609	43	20,652
030 Sheriff's Office	775	4.297915	1,996,469		1,996,469	4,200	2,000,670
031 Police	2,788	15.461402	7,182,137		7,182,137	15,110	7,197,247
032 Fire	2,083	11.551686	5,365,994		5,365,994	11,289	5,377,283
033 Codes Administration	175	0.970497	450,816		450,816	948	451,764
034 Beer Board	6	0.033274	15,456		15,456	32	15,489
037 Social Services	198	1.098048	510,066		510,066	1,073	511,139
038 Health	679	3.765528	1,749,165		1,749,165	3,680	1,752,845
039 Public Library	383	2.124002	986,642		986,642	2,076	988,718
040 Parks	521	2.889308	1,342,143		1,342,143	2,824	1,344,966
041 Arts Commission	11	0.061003	28,337		28,337	60	28,397
042 Transportation	623	3.454969	1,604,904		1,604,904	3,376	1,608,280
044 Human Relations Commission	2	0.011091	5,152		5,152	11	5,163
048 Internal Audit	6	0.033274	15,456		15,456	32	15,489
049 Office of Emergency Management	1	0.005546	2,576		2,576	5	2,582
051 Office of Family Safety	8	0.044366	20,609		20,609	43	20,652
060 Farmer's Market	12	0.066548	30,913		30,913	65	30,978
061 Municipal Auditorium	24	0.133097	61,826		61,826	130	61,956
062 State Fair Board	35	0.194099	90,163		90,163	190	90,353
064 Sports Authority	2	0.011091	5,152		5,152	11	5,163
065 Water and Sewer - Stormwater Svcs	2	0.011091	5,152		5,152	11	5,163
065 Water and Sewer - Water Services	1,189	6.593833	3,062,970		3,062,970	6,444	3,069,414
067 General Hospital	886	4.913487	2,282,415		2,282,415	4,802	2,287,217
070 Community Education Commission	4	0.022183	10,304		10,304	22	10,326
071 Convention Center Authority	48	0.266193	123,652		123,652	260	123,912
075 Metro Action Commission (MAC)	227	1.258873	584,772		584,772	1,230	586,002

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
078 Metropolitan Transit Authority (MTA)	2	0.011091	5,152		5,152	11	5,163
080 Metro Nashville Public School (MNPS)	4,522	25.077643	11,649,077		11,649,077	24,511	11,673,588
088 Airport Authority	9	0.049911	23,185		23,185	49	23,233
091 Emergency Communication Center	105	0.582298	270,489		270,489	569	271,058
Bordeaux Longterm Care	511	2.833851	1,316,382		1,316,382	2,769	1,319,151
Knowles Home	53	0.293922	136,533		136,533	287	136,820
All Other	40	0.221828	103,044		103,044	217	103,260
Schedule .4 Total for Health Insurance Match	18,032	100.000000	46,452,042		46,452,042	97,625	46,549,667

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
010 General Services - Facilities	100,000	50.000000	100,000		100,000	210	100,210
031 Police	100,000	50.000000	100,000		100,000	210	100,210
Schedule .4 Total for Death Benefit Payments	200,000	100.000000	200,000		200,000	420	200,420

Allocation Basis: Total Death Benefit Expense by Benefiting Department
Allocation Source: FY 2025 Payments - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	8.00	0.078470	2,537		2,537		2,537
002 Metropolitan Council	5.00	0.049044	1,586		1,586	3	1,589
003 Metropolitan Clerk	9.00	0.088279	2,854		2,854	6	2,860
004 Mayor's Office - Administration	24.00	0.235410	7,610		7,610	16	7,626
005 Election Commission	26.00	0.255027	8,245		8,245	17	8,262
006 Law	17.00	0.166748	5,391		5,391	11	5,402
007 Planning Commission	29.00	0.284453	9,196		9,196	19	9,215
008 Human Resources	51.00	0.500245	16,172		16,172	34	16,206
009 Register of Deeds	24.00	0.235410	7,610		7,610	16	7,626
010 General Services - Administration	122.00	1.196665	38,686		38,686	81	38,768
011 Historical Commission	7.00	0.068661	2,220		2,220	5	2,224
012 Employee Benefit Board	2.00	0.019617	634		634	1	635
014 Information Technology Service	95.00	0.931829	30,125		30,125	63	30,188
015 Finance - Administration	79.00	0.774890	25,051		25,051	53	25,104
016 Assessor of Property	79.00	0.774890	25,051		25,051	53	25,104
017 Trustee	32.00	0.313879	10,147		10,147	21	10,169
018 County Clerk	59.00	0.578715	18,709		18,709	39	18,748
019 District Attorney	29.00	0.284453	9,196		9,196	19	9,215
021 Public Defender	34.00	0.333497	10,781		10,781	23	10,804
022 Juvenile Court Clerk	12.00	0.117705	3,805		3,805	8	3,813
023 Circuit Court Clerk	86.00	0.843551	27,271		27,271	57	27,328
024 Criminal Court Clerk	50.00	0.490436	15,855		15,855	33	15,888
025 Clerk and Master - Chancery	17.00	0.166748	5,391		5,391	11	5,402
026 Juvenile Court	73.00	0.716037	23,148		23,148	49	23,197
027 General Sessions Court	69.00	0.676802	21,880		21,880	46	21,926
028 State Trial Courts	86.00	0.843551	27,271		27,271	57	27,328
029 Justice Integration Services	6.00	0.058852	1,903		1,903	4	1,907
030 Sheriff's Office	514.00	5.041687	162,990		162,990	343	163,333
031 Police	1,533.00	15.036783	486,116		486,116	1,022	487,139
032 Fire	1,012.00	9.926435	320,907		320,907	675	321,581
033 Codes Administration	98.00	0.961256	31,076		31,076	65	31,141
034 Beer Board	2.00	0.019617	634		634	1	635
037 Social Services	116.00	1.137813	36,784		36,784	77	36,861
038 Health	412.00	4.041197	130,646		130,646	275	130,921
039 Public Library	226.00	2.216773	71,665		71,665	151	71,816
040 Parks	286.00	2.805297	90,691		90,691	191	90,882
041 Arts Commission	7.00	0.068661	2,220		2,220	5	2,224
042 Transportation	281.00	2.756253	89,105		89,105	187	89,293
048 Internal Audit	4.00	0.039235	1,268		1,268	3	1,271
049 Office of Emergency Management	1.00	0.009809	317		317	1	318
051 Office of Family Safety	3.00	0.029426	951		951	2	953
052 Community Oversight Board	2.00	0.019617	634		634	1	635
060 Farmer's Market	4.00	0.039235	1,268		1,268	3	1,271
061 Municipal Auditorium	12.00	0.117705	3,805		3,805	8	3,813
062 State Fair Board	21.00	0.205983	6,659		6,659	14	6,673
064 Sports Authority	1.00	0.009809	317		317	1	318
065 Water and Sewer - Stormwater Svcs	1.00	0.009809	317		317	1	318
065 Water and Sewer - Water Services	602.00	5.904855	190,895		190,895	401	191,296
067 General Hospital	522.00	5.120157	165,527		165,527	348	165,875
070 Community Education Commission	2.00	0.019617	634		634	1	635
071 Convention Center Authority	29.00	0.284453	9,196		9,196	19	9,215
075 Metro Action Commission (MAC)	140.00	1.373222	44,394		44,394	93	44,488

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
078 Metropolitan Transit Authority (MTA)	2.00	0.019617	634		634	1	635
080 Metro Nashville Public School (MNPS)	2,778.00	27.248652	880,907		880,907	1,856	882,763
088 Airport Authority	7.00	0.068661	2,220		2,220	5	2,224
091 Emergency Communication Center	64.00	0.627759	20,294		20,294	43	20,337
Bordeaux Longterm Care	307.00	3.011280	97,350		97,350	205	97,555
Knowles Home	47.00	0.461010	14,904		14,904	31	14,935
All Other	29.00	0.284453	9,196		9,196	19	9,215
Schedule .4 Total for Life Insurance Match	10,195.00	100.000000	3,232,848		3,232,848	6,794	3,239,642

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	47,487,029.58	55.857053	4,956,196		4,956,196	10,416	4,966,612
032 Fire	37,528,248.94	44.142947	3,916,804		3,916,804	8,232	3,925,035
Schedule .4 Total for Police/Fire Retire Match	85,015,278.52	100.000000	8,873,000		8,873,000	18,648	8,891,648

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department
Allocation Source: FY 2025 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Employee Benefits	141,098.58	0.141048	7,651		7,651		7,651
002 Metropolitan Council	112,571.46	0.112531	6,104		6,104	13	6,117
003 Metropolitan Clerk	227,949.96	0.227869	12,361		12,361	26	12,387
004 Mayor's Office - Administration	557,040.81	0.556843	30,207		30,207	63	30,271
005 Election Commission	575,318.47	0.575114	31,198		31,198	66	31,264
006 Law	605,200.45	0.604985	32,819		32,819	69	32,888
007 Planning Commission	861,027.84	0.860722	46,692		46,692	98	46,790
008 Human Resources	1,122,204.13	1.121805	60,855		60,855	128	60,983
009 Register of Deeds	662,460.59	0.662225	35,924		35,924	76	35,999
010 General Services - Administration	2,471,962.23	2.471083	134,049		134,049	282	134,331
011 Historical Commission	118,357.02	0.118315	6,418		6,418	13	6,432
012 Employee Benefit Board	42,614.46	0.042599	2,311		2,311	5	2,316
014 Information Technology Service	2,287,562.33	2.286749	124,049		124,049	261	124,310
015 Finance - Administration	1,873,969.93	1.873303	101,621		101,621	214	101,835
016 Assessor of Property	1,640,531.53	1.639948	88,962		88,962	187	89,149
017 Trustee	739,625.09	0.739362	40,108		40,108	84	40,193
018 County Clerk	890,012.35	0.889696	48,263		48,263	101	48,365
019 District Attorney	725,229.09	0.724971	39,328		39,328	83	39,410
021 Public Defender	888,843.56	0.888527	48,200		48,200	101	48,301
022 Juvenile Court Clerk	158,765.90	0.158709	8,609		8,609	18	8,628
023 Circuit Court Clerk	1,624,641.54	1.624064	88,101		88,101	185	88,286
024 Criminal Court Clerk	1,030,693.14	1.030327	55,892		55,892	118	56,010
025 Clerk and Master - Chancery	389,775.45	0.389637	21,137		21,137	44	21,181
026 Juvenile Court	1,605,455.23	1.604884	87,060		87,060	183	87,243
027 General Sessions Court	1,980,753.24	1.980049	107,412		107,412	226	107,638
028 State Trial Courts	1,424,652.30	1.424146	77,256		77,256	163	77,418
029 Justice Integration Services	166,613.97	0.166555	9,035		9,035	19	9,054
030 Sheriff's Office	9,053,683.67	9.050463	490,960		490,960	1,033	491,994
033 Codes Administration	2,137,742.83	2.136982	115,925		115,925	244	116,169
034 Beer Board	39,781.08	0.039767	2,157		2,157	5	2,162
037 Social Services	1,719,046.80	1.718435	93,220		93,220	196	93,416
038 Health	7,956,747.14	7.953917	431,476		431,476	908	432,384
039 Public Library	3,578,800.71	3.577528	194,070		194,070	408	194,479
040 Parks	6,559,890.89	6.557558	355,728		355,728	749	356,476
041 Arts Commission	85,685.22	0.085655	4,647		4,647	10	4,656
042 Transportation	7,333,761.14	7.331153	397,693		397,693	837	398,530
044 Human Relations Commission	21,741.24	0.021734	1,179		1,179	2	1,181
048 Internal Audit	113,882.37	0.113842	6,176		6,176	13	6,189
049 Office of Emergency Management	41,289.54	0.041275	2,239		2,239	5	2,244
051 Office of Family Safety	39,944.32	0.039930	2,166		2,166	5	2,171
052 Community Oversight Board	20,678.58	0.020671	1,121		1,121	2	1,124
060 Farmer's Market	52,006.03	0.051988	2,820		2,820	6	2,826
061 Municipal Auditorium	347,333.28	0.347210	18,835		18,835	40	18,875
062 State Fair Board	294,937.56	0.294833	15,994		15,994	34	16,027
064 Sports Authority	31,637.34	0.031626	1,716		1,716	4	1,719
065 Water and Sewer - Stormwater Svcs	17,424.78	0.017419	945		945	2	947
065 Water and Sewer - Water Services	15,869,947.85	15.864301	860,591		860,591	1,815	862,405
067 General Hospital	10,028,094.88	10.024528	543,801		543,801	1,144	544,945
070 Community Education Commission	24,183.72	0.024175	1,311		1,311	3	1,314
071 Convention Center Authority	601,185.90	0.600972	32,601		32,601	69	32,669
075 Metro Action Commission (MAC)	1,704,327.13	1.703721	92,422		92,422	194	92,616
078 Metropolitan Transit Authority (MTA)	42,124.50	0.042110	2,284		2,284	5	2,289

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
088 Airport Authority	152,514.66	0.152460	8,271		8,271	17	8,288
091 Emergency Communication Center	1,756,167.07	1.755542	95,233		95,233	200	95,433
Bordeaux Longterm Care	4,507,243.07	4.505640	244,417		244,417	514	244,932
Knowles Home	550,608.72	0.550413	29,858		29,858	63	29,921
All Other	428,238.05	0.428086	23,222		23,222	49	23,271
Schedule .4 Total for Civil Service Retire Match	100,035,580.72	100.000000	5,424,700		5,424,700	11,401	5,436,101

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 School (MNPS)	100	100.000000	4,592,400		4,592,400	9,651	4,602,051
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	9,651	4,602,051

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, 2025
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
005 Election Commission	1,864.82	1.380298	2,344		2,344	5	2,349
007 Planning Commission	3,883.80	2.874701	4,882		4,882	10	4,892
010 General Services - Administration	(72.97)	(0.054011)	(92)		(92)	0	(92)
014 Information Technology Service	7,800.00	5.773384	9,804		9,804	21	9,825
018 County Clerk	2,131.16	1.577437	2,679		2,679	6	2,684
019 District Attorney	5,573.56	4.125424	7,006		7,006	15	7,020
027 General Sessions Court	487.10	0.360540	612		612	1	614
028 State Trial Courts	1,811.18	1.340595	2,277		2,277	5	2,281
030 Sheriff's Office	20,891.64	15.463522	26,260		26,260	55	26,315
031 Police	3,250.00	2.405577	4,085		4,085	9	4,094
038 Health	3,771.15	2.791320	4,740		4,740	10	4,750
039 Public Library	2,222.88	1.645326	2,794		2,794	6	2,800
040 Parks	(1,002.01)	(0.741665)	(1,260)		(1,260)	(3)	(1,262)
042 Transportation	2,941.10	2.176936	3,697		3,697	8	3,705
062 State Fair Board	575.04	0.425632	723		723	1	724
065 Water and Sewer - General	4,788.22	3.544133	6,019		6,019	13	6,031
067 General Hospital	3,562.68	2.637016	4,478		4,478	9	4,488
075 Metro Action Commission (MAC)	11,910.00	8.815514	14,971		14,971	31	15,002
077 Metro Devlp & Housing Auth (MDHA)	280.92	0.207931	353		353	1	354
091 Emergency Communication Center	1,625.00	1.202788	2,043		2,043	4	2,047
All Other	56,807.46	42.047602	71,405		71,405	151	71,556
Schedule .4 Total for Unemployment Compensation	135,102.73	100.000000	169,820		169,820	357	170,177

Allocation Basis: Unemployment Benefit Charges (excl. Unknown) by Department

Allocation Source: FY 2025 Unemployment Benefit Charges - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Employee Benefits	64,073	4,939	0	48,946	0
002 Metropolitan Council	308,528	3,949	0	296,873	0
003 Metropolitan Clerk	64,548	7,996	0	41,304	0
004 Mayor's Office - Administration	191,676	19,541	0	134,238	0
005 Election Commission	162,736	20,182	0	100,679	0
006 Law	139,547	21,230	0	80,027	0
007 Planning Commission	264,063	30,205	0	172,961	0
008 Human Resources	361,799	39,367	0	245,243	0
009 Register of Deeds	201,103	23,239	0	134,238	0
010 General Services - Administration	809,585	86,717	0	549,861	0
010 General Services - Facilities	100,210	0	0	0	100,210
011 Historical Commission	36,041	4,152	0	23,233	0
012 Employee Benefit Board	14,772	1,495	0	10,326	0
014 Information Technology Service	642,123	80,248	0	397,552	0
015 Finance - Administration	525,692	65,739	0	333,015	0
016 Assessor of Property	579,682	57,550	0	407,878	0
017 Trustee	197,638	25,946	0	121,331	0
018 County Clerk	354,007	31,222	0	252,988	0
019 District Attorney	210,163	25,441	0	129,075	0
021 Public Defender	240,013	31,181	0	149,727	0
022 Juvenile Court Clerk	82,548	5,569	0	64,537	0
023 Circuit Court Clerk	531,436	56,993	0	358,830	0
024 Criminal Court Clerk	353,298	36,157	0	245,243	0
025 Clerk and Master - Chancery	104,794	13,673	0	64,537	0
026 Juvenile Court	486,867	56,320	0	320,107	0
027 General Sessions Court	535,259	69,485	0	335,596	0
028 State Trial Courts	544,231	49,977	0	387,226	0
029 Justice Integration Services	37,458	5,845	0	20,652	0
030 Sheriff's Office	2,999,916	317,605	0	2,000,670	0
031 Police	12,755,302	0	0	7,197,247	100,210
032 Fire	9,623,900	0	0	5,377,283	0
033 Codes Administration	674,067	74,992	0	451,764	0
034 Beer Board	19,682	1,395	0	15,489	0
037 Social Services	701,720	60,304	0	511,139	0
038 Health	2,600,024	279,124	0	1,752,845	0
039 Public Library	1,383,357	125,545	0	988,718	0
040 Parks	2,021,185	230,122	0	1,344,966	0
041 Arts Commission	38,283	3,006	0	28,397	0
042 Transportation	2,357,077	257,270	0	1,608,280	0
044 Human Relations Commission	7,107	763	0	5,163	0
048 Internal Audit	26,943	3,995	0	15,489	0
049 Office of Emergency Management	6,591	1,448	0	2,582	0
051 Office of Family Safety	25,177	1,401	0	20,652	0
052 Community Oversight Board	2,484	725	0	0	0
060 Farmer's Market	36,899	1,824	0	30,978	0
061 Municipal Auditorium	96,829	12,184	0	61,956	0
062 State Fair Board	124,124	10,346	0	90,353	0
064 Sports Authority	8,309	1,110	0	5,163	0
065 Water and Sewer - Stormwater Svcs	7,039	611	0	5,163	0
065 Water and Sewer - Water Services	4,679,840	556,724	0	3,069,414	0
065 Water and Sewer - General	6,031	0	0	0	0
067 General Hospital	3,354,312	351,788	0	2,287,217	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
070 Community Education Commission	13,124	848	0	10,326	0
071 Convention Center Authority	186,887	21,090	0	123,912	0
075 Metro Action Commission (MAC)	797,896	59,788	0	586,002	0
077 Metro Devlp & Housing Auth (MDHA)	354	0	0	0	0
078 Metropolitan Transit Authority (MTA)	9,565	1,478	0	5,163	0
080 Metro Nashville Public School (MNPS)	24,345,425	0	7,187,022	11,673,588	0
088 Airport Authority	39,096	5,350	0	23,233	0
091 Emergency Communication Center	450,482	61,607	0	271,058	0
Bordeaux Longterm Care	1,819,753	158,115	0	1,319,151	0
Knowles Home	200,991	19,315	0	136,820	0
All Other	222,326	15,023	0	103,260	0
Direct Bill	0	0	0	0	0
Total	79,785,988	3,509,260	7,187,022	46,549,667	200,420

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match	Unemployment Compensation
001 Administrative - Employee Benefits	2,537	0	7,651	0	0
002 Metropolitan Council	1,589	0	6,117	0	0
003 Metropolitan Clerk	2,860	0	12,387	0	0
004 Mayor's Office - Administration	7,626	0	30,271	0	0
005 Election Commission	8,262	0	31,264	0	2,349
006 Law	5,402	0	32,888	0	0
007 Planning Commission	9,215	0	46,790	0	4,892
008 Human Resources	16,206	0	60,983	0	0
009 Register of Deeds	7,626	0	35,999	0	0
010 General Services - Administration	38,768	0	134,331	0	(92)
010 General Services - Facilities	0	0	0	0	0
011 Historical Commission	2,224	0	6,432	0	0
012 Employee Benefit Board	635	0	2,316	0	0
014 Information Technology Service	30,188	0	124,310	0	9,825
015 Finance - Administration	25,104	0	101,835	0	0
016 Assessor of Property	25,104	0	89,149	0	0
017 Trustee	10,169	0	40,193	0	0
018 County Clerk	18,748	0	48,365	0	2,684
019 District Attorney	9,215	0	39,410	0	7,020
021 Public Defender	10,804	0	48,301	0	0
022 Juvenile Court Clerk	3,813	0	8,628	0	0
023 Circuit Court Clerk	27,328	0	88,286	0	0
024 Criminal Court Clerk	15,888	0	56,010	0	0
025 Clerk and Master - Chancery	5,402	0	21,181	0	0
026 Juvenile Court	23,197	0	87,243	0	0
027 General Sessions Court	21,926	0	107,638	0	614
028 State Trial Courts	27,328	0	77,418	0	2,281
029 Justice Integration Services	1,907	0	9,054	0	0
030 Sheriff's Office	163,333	0	491,994	0	26,315
031 Police	487,139	4,966,612	0	0	4,094
032 Fire	321,581	3,925,035	0	0	0
033 Codes Administration	31,141	0	116,169	0	0
034 Beer Board	635	0	2,162	0	0
037 Social Services	36,861	0	93,416	0	0
038 Health	130,921	0	432,384	0	4,750
039 Public Library	71,816	0	194,479	0	2,800
040 Parks	90,882	0	356,476	0	(1,262)
041 Arts Commission	2,224	0	4,656	0	0
042 Transportation	89,293	0	398,530	0	3,705
044 Human Relations Commission	0	0	1,181	0	0
048 Internal Audit	1,271	0	6,189	0	0
049 Office of Emergency Management	318	0	2,244	0	0
051 Office of Family Safety	953	0	2,171	0	0
052 Community Oversight Board	635	0	1,124	0	0
060 Farmer's Market	1,271	0	2,826	0	0
061 Municipal Auditorium	3,813	0	18,875	0	0
062 State Fair Board	6,673	0	16,027	0	724
064 Sports Authority	318	0	1,719	0	0
065 Water and Sewer - Stormwater Svcs	318	0	947	0	0
065 Water and Sewer - Water Services	191,296	0	862,405	0	0
065 Water and Sewer - General	0	0	0	0	6,031
067 General Hospital	165,875	0	544,945	0	4,488

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Life Insurance Match	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match	Unemployment Compensation
070 Community Education Commission	635	0	1,314	0	0
071 Convention Center Authority	9,215	0	32,669	0	0
075 Metro Action Commission (MAC)	44,488	0	92,616	0	15,002
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	354
078 Metropolitan Transit Authority (MTA)	635	0	2,289	0	0
080 Metro Nashville Public School (MNPS)	882,763	0	0	4,602,051	0
088 Airport Authority	2,224	0	8,288	0	0
091 Emergency Communication Center	20,337	0	95,433	0	2,047
Bordeaux Longterm Care	97,555	0	244,932	0	0
Knowles Home	14,935	0	29,921	0	0
All Other	9,215	0	23,271	0	71,556
Direct Bill	0	0	0	0	0
Total	3,239,642	8,891,648	5,436,101	4,602,051	170,177

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 for multiple facilities. For cost allocation purposes, these costs have been allocated as follows:

Costs associated with the multi-occupant facilities, including the Metro Southeast Building, 150 2nd Ave, 3055 Lebanon Road, and 1281 Murfreesboro Pike have been allocated based on the total square footage per department occupying the facilities. Department-specific rental costs or those associated with single-occupant facilities have been directly allocated to the benefiting departments.

Rental costs associated with external entities or vacant facilities have not been allocated within this plan.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,003,600			12,003,600
Inbound Costs:				
001 Administrative - Post Audits		2,593	2,593	
001 Administrative - Miscellaneous		249	249	
010 General Services - Real Estate		1,155	1,155	
015 Finance - Grants & Cost Planning		778	778	
015 Finance - Office of Mgmt & Budget		10,325	10,325	
015 Finance - Operations		1,061	1,061	
015 Finance - Treasury		712	712	
015 Finance - Diversity Equity & Inclus		3,403	3,403	
048 Internal Audit		4,525	4,525	
Total Allocated Additions:		24,800	24,800	24,800
Total To Be Allocated:	12,003,600	24,800		12,028,400

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental**

	Total	G&A	Single Occupant/Other	Metro Southeast	150 2nd Ave
Other Expense & Cost					
502453 Employee Local Travel/Park	1,003	0	1,003	0	0
505231 Rent Building & Land	12,002,597	0	8,681	1,597,027	2,134,060
Departmental Total					
Expenditures Per Financial Statement	12,003,600				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	12,003,600	0	9,684	1,597,027	2,134,060
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(6,599,962)	0	0	0	0
1st Allocation	5,403,638	0	9,684	1,597,027	2,134,060
Allocation Step 2					
Inbound - All Others	24,800	24,800	0	0	0
Reallocate Admin Costs		(24,800)	20	3,300	4,409
Unallocated Costs	(13,636)	0	0	0	0
2nd Allocation	11,164	0	20	3,300	4,409
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	5,414,802	0	9,704	1,600,327	2,138,469

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental

	3055 Lebanon Road	1281 Murfreesboro Pike	Not Allocated**
Other Expense & Cost			
502453 Employee Local Travel/Park	0	0	0
505231 Rent Building & Land	806,481	856,386	6,599,962
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	806,481	856,386	6,599,962
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(6,599,962)
1st Allocation	806,481	856,386	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,666	1,769	13,636
Unallocated Costs	0	0	(13,636)
2nd Allocation	1,666	1,769	0
Total For 001 Administrative - Facility Rental			
Schedule .3 Total	808,147	858,155	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - Single Occupant/Other

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	13,616	61.066511	5,914		5,914	12	5,926
052 Community Oversight Board	8,681	38.933489	3,770		3,770	8	3,778
Schedule .4 Total for Single Occupant/Other	22,297	100.000000	9,684		9,684	20	9,704

Allocation Basis: Total Lease Expense by Benefiting Department
Allocation Source: FY 2025 Public Property Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	48,471.22	12.142393	193,917		193,917	401	194,318
005 Election Commission	10,763.93	2.696443	43,063		43,063	89	43,152
008 Human Resources	2,000.88	0.501235	8,005		8,005	16	8,021
010 General Services	20,990.75	5.258335	83,977		83,977	173	84,150
010 General Services - Facilities	15,824.53	3.964160	63,309		63,309	131	63,439
010 General Services - Fleet Management	78,905.78	19.766471	315,676		315,676	654	316,329
010 General Services - Surplus Property	23,220.50	5.816904	92,898		92,898	192	93,089
014 Information Technology Service	943.70	0.236404	3,775		3,775	8	3,783
015 Finance - Treasury	405.88	0.101676	1,624		1,624	3	1,627
023 Circuit Court Clerk	13,703.18	3.432746	54,822		54,822	113	54,935
026 Juvenile Court	1,586.47	0.397422	6,347		6,347	13	6,360
027 General Sessions Court	5,741.43	1.438270	22,970		22,970	47	23,017
030 Sheriff's Office	7,778.94	1.948681	31,121		31,121	64	31,185
030 Sheriff's Office - Security Services	65.41	0.016386	262		262	1	262
031 Police	41,095.51	10.294724	164,410		164,410	340	164,749
032 Fire	33,572.68	8.410200	134,313		134,313	277	134,591
038 Health	8,421.53	2.109654	33,692		33,692	70	33,761
041 Arts Commission	5,993.10	1.501315	23,976		23,976	49	24,026
049 Office of Emergency Management	13,976.01	3.501092	55,913		55,913	116	56,029
060 Farmer's Market	2,379.62	0.596112	9,520		9,520	20	9,540
080 Metro Nashville Public School (MNPS)	63,348.97	15.869377	253,438		253,438	523	253,962
Schedule .4 Total for Metro Southeast	399,190.02	100.000000	1,597,027		1,597,027	3,300	1,600,327

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - 150 2nd Ave

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
021 Public Defender	36,322	82.415139	1,758,789		1,758,789	3,634	1,762,423
032 Fire	1,900	4.311127	92,002		92,002	190	92,192
034 Beer Board	1,500	3.403522	72,633		72,633	150	72,783
044 Human Relations Commission	1,750	3.970775	84,739		84,739	175	84,914
048 Internal Audit	1,200	2.722817	58,107		58,107	120	58,227
064 Sports Authority	1,400	3.176620	67,791		67,791	140	67,931
Schedule .4 Total for 150 2nd Ave	44,072	100.000000	2,134,060		2,134,060	4,409	2,138,469

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - 3055 Lebanon Road

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
037 Social Services	23,756	82.041718	661,651		661,651	1,367	663,018
053 Office of Homeless Services	5,200	17.958282	144,830		144,830	299	145,129
Schedule .4 Total for 3055 Lebanon Road	28,956	100.000000	806,481		806,481	1,666	808,147

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - 1281 Murfreesboro Pike

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	6,900	15.746235	134,849		134,849	279	135,127
075 Metro Action Commission (MAC)	36,920	84.253765	721,537		721,537	1,491	723,028
Schedule .4 Total for 1281 Murfreesboro Pike	43,820	100.000000	856,386		856,386	1,769	858,155

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

Receiving Department	Total	Single Occupant/Other	Metro Southeast	150 2nd Ave	3055 Lebanon Road
003 Metropolitan Clerk	194,318	0	194,318	0	0
005 Election Commission	43,152	0	43,152	0	0
008 Human Resources	8,021	0	8,021	0	0
010 General Services	84,150	0	84,150	0	0
010 General Services - Administration	5,926	5,926	0	0	0
010 General Services - Facilities	63,439	0	63,439	0	0
010 General Services - Fleet Management	316,329	0	316,329	0	0
010 General Services - Surplus Property	93,089	0	93,089	0	0
014 Information Technology Service	3,783	0	3,783	0	0
015 Finance - Treasury	1,627	0	1,627	0	0
021 Public Defender	1,762,423	0	0	1,762,423	0
023 Circuit Court Clerk	54,935	0	54,935	0	0
026 Juvenile Court	6,360	0	6,360	0	0
027 General Sessions Court	23,017	0	23,017	0	0
030 Sheriff's Office	31,185	0	31,185	0	0
030 Sheriff's Office - Security Services	262	0	262	0	0
031 Police	164,749	0	164,749	0	0
032 Fire	226,783	0	134,591	92,192	0
034 Beer Board	72,783	0	0	72,783	0
035 Agricultural Extension	135,127	0	0	0	0
037 Social Services	663,018	0	0	0	663,018
038 Health	33,761	0	33,761	0	0
041 Arts Commission	24,026	0	24,026	0	0
044 Human Relations Commission	84,914	0	0	84,914	0
048 Internal Audit	58,227	0	0	58,227	0
049 Office of Emergency Management	56,029	0	56,029	0	0
052 Community Oversight Board	3,778	3,778	0	0	0
053 Office of Homeless Services	145,129	0	0	0	145,129
060 Farmer's Market	9,540	0	9,540	0	0
064 Sports Authority	67,931	0	0	67,931	0
075 Metro Action Commission (MAC)	723,028	0	0	0	0
080 Metro Nashville Public School (MNPS)	253,962	0	253,962	0	0
Direct Bill	0	0	0	0	0
Total	5,414,802	9,704	1,600,327	2,138,469	808,147

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

Receiving Department	1281 Murfreesboro Pike
003 Metropolitan Clerk	0
005 Election Commission	0
008 Human Resources	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 - Treasury	0
021 Public Defender	0
023 Circuit Court Clerk	0
026 Juvenile Court	0
027 General Sessions Court	0
030 Sheriff's Office	0
030 Sheriff's Office - Security Services	0
031 Police	0
032 Fire	0
034 Beer Board	0
035 Agricultural Extension	135,127
037 Social Services	0
038 Health	0
041 Arts Commission	0
044 Human Relations Commission	0
048 Internal Audit	0
049 Office of Emergency Management	0
052 Community Oversight Board	0
053 Office of Homeless Services	0
060 Farmer's Market	0
064 Sports Authority	0
075 Metro Action Commission (MAC)	723,028
080 Metro Nashville Public School (MNPS)	0
Direct Bill	0
Total	<u>858,155</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,096,000			3,096,000
Deductions:				
531001 Transfer Operational	-419,400			
Total Deductions:	-419,400			-419,400
Inbound Costs:				
001 Administrative - Post Audits		578	578	
001 Administrative - Miscellaneous		56	56	
006 Law		500,742	500,742	
010 General Services - Real Estate		258	258	
015 Finance - Grants & Cost Planning		173	173	
015 Finance - Office of Mgmt & Budget		2,303	2,303	
015 Finance - Operations		122	122	
015 Finance - Treasury		173	173	
015 Finance - Diversity Equity & Inclus		759	759	
048 Internal Audit		1,009	1,009	
Total Allocated Additions:		506,171	506,171	506,171
Total To Be Allocated:	2,676,600	506,171		3,182,771

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,436,500	0	2,436,500	0	0
505955 Insurance-Liab/PropDmg	139,000	0	0	139,000	0
505957 Insurance-Premium J&L	101,100	0	0	0	101,100
*531001 Transfer Operational	419,400	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,096,000				
Deductions					
*Total Disallowed Costs	(419,400)	0	0	0	0
Functional Cost					
Functional Cost	2,676,600	0	2,436,500	139,000	101,100
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,676,600	0	2,436,500	139,000	101,100
Allocation Step 2					
Inbound - All Others	506,171	506,171	0	0	0
Reallocate Admin Costs		(506,171)	460,766	26,286	19,119
Unallocated Costs	0	0	0	0	0
2nd Allocation	506,171	0	460,766	26,286	19,119
Total For 001 Administrative - Insurance					
Schedule .3 Total	3,182,771	0	2,897,266	165,286	120,219

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	31,200	0.603949	14,715		14,715	2,783	17,498
007 Planning Commission	17,500	0.338753	8,254		8,254	1,561	9,814
010 General Services - Facilities	1,780,300	34.461866	839,663		839,663	158,789	998,453
026 Juvenile Court	77,000	1.490515	36,316		36,316	6,868	43,184
030 Sheriff's Office	501,300	9.703833	236,434		236,434	44,712	281,146
032 Fire	447,400	8.660472	211,012		211,012	39,904	250,917
037 Social Services	60,000	1.161440	28,298		28,298	5,351	33,650
038 Health	163,300	3.161053	77,019		77,019	14,565	91,584
039 Public Library	806,600	15.613628	380,426		380,426	71,942	452,368
040 Parks	1,281,400	24.804491	604,361		604,361	114,291	718,652
Schedule .4 Total for Insurance - Buildings	5,166,000	100.000000	2,436,500		2,436,500	460,766	2,897,266

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2025 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	500	0.017945	25		25	5	30
005 Election Commission	500	0.017945	25		25	5	30
006 Law	800	0.028712	40		40	8	47
007 Planning Commission	500	0.017945	25		25	5	30
008 Human Resources	800	0.028712	40		40	8	47
010 General Services - Administration	3,200	0.114848	160		160	30	190
015 Finance - Administration	1,000	0.035890	50		50	9	59
016 Assessor of Property	21,200	0.760866	1,058		1,058	200	1,258
018 County Clerk	2,500	0.089725	125		125	24	148
019 District Attorney	5,100	0.183038	254		254	48	302
021 Public Defender	800	0.028712	40		40	8	47
022 Juvenile Court Clerk	500	0.017945	25		25	5	30
023 Circuit Court Clerk	4,600	0.165093	229		229	43	273
024 Criminal Court Clerk	600	0.021534	30		30	6	36
026 Juvenile Court	18,000	0.646018	898		898	170	1,068
027 General Sessions Court	500	0.017945	25		25	5	30
028 State Trial Courts	7,700	0.276352	384		384	73	457
029 Justice Integration Services	100	0.003589	5		5	1	6
030 Sheriff's Office	171,900	6.169472	8,576		8,576	1,622	10,197
031 Police	1,112,200	39.916733	55,484		55,484	10,494	65,978
032 Fire	410,600	14.736389	20,484		20,484	3,874	24,357
033 Codes Administration	40,600	1.457130	2,025		2,025	383	2,408
034 Beer Board	1,200	0.043068	60		60	11	71
037 Social Services	37,700	1.353049	1,881		1,881	356	2,236
038 Health	43,800	1.571977	2,185		2,185	413	2,598
039 Public Library	65,500	2.350788	3,268		3,268	618	3,885
040 Parks	616,600	22.129706	30,760		30,760	5,817	36,577
042 Transportation	183,200	6.575028	9,139		9,139	1,728	10,868
049 Office of Emergency Management	31,600	1.134121	1,576		1,576	298	1,875
091 Emergency Communication Center	2,100	0.075369	105		105	20	125
All Other	400	0.014356	20		20	4	24
Schedule .4 Total for Insurance - Liab/PropDmg	2,786,300	100.000000	139,000		139,000	26,286	165,286

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department

Allocation Source: FY 2025 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	19,900	0.805244	814		814	154	968
003 Metropolitan Clerk	3,900	0.157812	160		160	30	190
004 Mayor's Office - Administration	14,400	0.582689	589		589	111	700
005 Election Commission	12,600	0.509853	515		515	97	613
006 Law	19,800	0.801198	810		810	153	963
007 Planning Commission	16,500	0.667665	675		675	128	803
008 Human Resources	21,800	0.882127	892		892	169	1,060
010 General Services - Facilities	34,300	1.387933	1,403		1,403	265	1,669
011 Historical Commission	3,200	0.129487	131		131	25	156
014 Information Technology Service	3,900	0.157812	160		160	30	190
015 Finance - Administration	43,700	1.768300	1,788		1,788	338	2,126
016 Assessor of Property	34,100	1.379841	1,395		1,395	264	1,659
017 Trustee	11,000	0.445110	450		450	85	535
018 County Clerk	29,100	1.177518	1,190		1,190	225	1,416
019 District Attorney	33,800	1.367701	1,383		1,383	261	1,644
021 Public Defender	28,500	1.153239	1,166		1,166	220	1,386
022 Juvenile Court Clerk	12,100	0.489621	495		495	94	589
023 Circuit Court Clerk	21,200	0.857848	867		867	164	1,031
024 Criminal Court Clerk	34,500	1.396026	1,411		1,411	267	1,678
025 Clerk and Master - Chancery	8,000	0.323716	327		327	62	389
026 Juvenile Court	41,700	1.687371	1,706		1,706	323	2,028
027 General Sessions Court	46,100	1.865415	1,886		1,886	357	2,243
028 State Trial Courts	33,200	1.343422	1,358		1,358	257	1,615
029 Justice Integration Services	8,100	0.327763	331		331	63	394
030 Sheriff's Office	73,000	2.953911	2,986		2,986	565	3,551
031 Police	673,100	27.236676	27,536		27,536	5,209	32,746
032 Fire	446,100	18.051228	18,250		18,250	3,451	21,701
033 Codes Administration	40,500	1.638814	1,657		1,657	313	1,970
034 Beer Board	1,700	0.068790	70		70	13	83
035 Agricultural Extension	3,900	0.157812	160		160	30	190
037 Social Services	34,300	1.387933	1,403		1,403	265	1,669
038 Health	102,400	4.143568	4,189		4,189	792	4,981
039 Public Library	122,500	4.956905	5,011		5,011	948	5,959
040 Parks	232,000	9.387772	9,491		9,491	1,795	11,286
041 Arts Commission	2,400	0.097115	98		98	19	117
042 Transportation	104,000	4.208311	4,255		4,255	805	5,059
044 Human Relations Commission	1,700	0.068790	70		70	13	83
047 Criminal Justice Planning	1,200	0.048557	49		49	9	58
048 Internal Audit	5,200	0.210416	213		213	40	253
070 Community Education Commission	5,500	0.222555	225		225	43	268
091 Emergency Communication Center	70,400	2.848703	2,880		2,880	545	3,425
All Other	16,000	0.647433	655		655	124	778
Schedule .4 Total for Insurance - Premium J&L	2,471,300	100.000000	101,100		101,100	19,119	120,219

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2025 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance**

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	968	0	0	968
003 Metropolitan Clerk	219	0	30	190
004 Mayor's Office - Administration	700	0	0	700
005 Election Commission	18,141	17,498	30	613
006 Law	1,011	0	47	963
007 Planning Commission	10,647	9,814	30	803
008 Human Resources	1,108	0	47	1,060
010 General Services - Administration	190	0	190	0
010 General Services - Facilities	1,000,121	998,453	0	1,669
011 Historical Commission	156	0	0	156
014 Information Technology Service	190	0	0	190
015 Finance - Administration	2,185	0	59	2,126
016 Assessor of Property	2,916	0	1,258	1,659
017 Trustee	535	0	0	535
018 County Clerk	1,564	0	148	1,416
019 District Attorney	1,947	0	302	1,644
021 Public Defender	1,434	0	47	1,386
022 Juvenile Court Clerk	618	0	30	589
023 Circuit Court Clerk	1,304	0	273	1,031
024 Criminal Court Clerk	1,714	0	36	1,678
025 Clerk and Master - Chancery	389	0	0	389
026 Juvenile Court	46,280	43,184	1,068	2,028
027 General Sessions Court	2,272	0	30	2,243
028 State Trial Courts	2,072	0	457	1,615
029 Justice Integration Services	400	0	6	394
030 Sheriff's Office	294,894	281,146	10,197	3,551
031 Police	98,724	0	65,978	32,746
032 Fire	296,975	250,917	24,357	21,701
033 Codes Administration	4,378	0	2,408	1,970
034 Beer Board	154	0	71	83
035 Agricultural Extension	190	0	0	190
037 Social Services	37,555	33,650	2,236	1,669
038 Health	99,164	91,584	2,598	4,981
039 Public Library	462,213	452,368	3,885	5,959
040 Parks	766,515	718,652	36,577	11,286
041 Arts Commission	117	0	0	117
042 Transportation	15,927	0	10,868	5,059
044 Human Relations Commission	83	0	0	83
047 Criminal Justice Planning	58	0	0	58
048 Internal Audit	253	0	0	253
049 Office of Emergency Management	1,875	0	1,875	0
070 Community Education Commission	268	0	0	268
091 Emergency Communication Center	3,549	0	125	3,425
All Other	802	0	24	778
Direct Bill	0	0	0	0
Total	3,182,771	2,897,266	165,286	120,219

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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.

Management Consulting services recorded to business unit 01101412 represent expenditures associated with cost allocation plan services and Human Resource studies. These costs have been allocated to their respective cost centers based on the total expenditures identified to each

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,161,631			1,161,631
Inbound Costs:				
001 Administrative - Post Audits		251	251	
001 Administrative - Miscellaneous		24	24	
010 General Services - Real Estate		112	112	
015 Finance - Grants & Cost Planning		75	75	
015 Finance - Office of Mgmt & Budget		3,657	3,657	
015 Finance - Operations		636	636	
015 Finance - Treasury		69	69	
015 Finance - Diversity Equity & Inclus		1,205	1,205	
048 Internal Audit		438	438	
Total Allocated Additions:		6,468	6,468	6,468
Total To Be Allocated:	1,161,631	6,468		1,168,099

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Post Audits

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
501101 Regular Pay	28,506	0	28,506	0
501109 Longevity	935	0	935	0
501160 YE Biweekly Sal/Fringe Accr	90	0	90	0
501172 Employer OASDI	1,825	0	1,825	0
501173 Employer SSN Medical	427	0	427	0
502224 Accounting Service	875,485	0	875,485	0
502229 Management Consultant	179,855	0	59,424	120,431
502330 Other Purchased Srvc	4,685	0	4,685	0
502701 Printing/Binding	2,626	0	2,626	0
502883 Registration	1,400	0	1,400	0
505252 Software License	65,797	0	65,797	0
Departmental Total				
Expenditures Per Financial Statement	1,161,631			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,161,631	0	1,041,200	120,431
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,161,631	0	1,041,200	120,431
Allocation Step 2				
Inbound - All Others	6,468	6,468	0	0
Reallocate Admin Costs		(6,468)	5,797	671
Unallocated Costs	0	0	0	0
2nd Allocation	6,468	0	5,797	671
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,168,099	0	1,046,997	121,102

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	54,324		54,324	307	54,631
001 Administrative - Corporate Dues	924	0.019166	200		200		200
001 Administrative - Employee Benefits	50,126	1.039748	10,826		10,826		10,826
001 Administrative - Facility Rental	12,004	0.248995	2,593		2,593		2,593
001 Administrative - Insurance	2,677	0.055528	578		578		578
001 Administrative - Post Audits	1,162	0.024103	251		251		251
001 Administrative - Gen Svcs Energy	2,256	0.046795	487		487	3	490
001 Administrative - Miscellaneous	100	0.002074	22		22	0	22
002 Metropolitan Council	3,562	0.073885	769		769	4	774
003 Metropolitan Clerk	965	0.020017	208		208	1	210
003 Metropolitan Clerk - Records Center	269	0.005580	58		58	0	58
004 Mayor's Office	697	0.014458	151		151	1	151
004 Mayor's Office - Administration	6,136	0.127277	1,325		1,325	7	1,333
005 Election Commission	3,609	0.074860	779		779	4	784
006 Law	56,313	1.168083	12,162		12,162	69	12,231
007 Planning Commission	12,897	0.267518	2,785		2,785	16	2,801
008 Human Resources	8,427	0.174799	1,820		1,820	10	1,830
009 Register of Deeds	7,313	0.151691	1,579		1,579	9	1,588
010 General Services	3,564	0.073927	770		770	4	774
010 General Services - Administration	1,691	0.035076	365		365	2	367
010 General Services - Facilities	31,827	0.660177	6,874		6,874	39	6,912
010 General Services - Fleet Management	64,564	1.339231	13,944		13,944	79	14,023
010 General Services - Mail Services	1,173	0.024331	253		253	1	255
010 General Services - Real Estate	752	0.015598	162		162	1	163
010 General Services - Surplus Property	829	0.017196	179		179	1	180
011 Historical Commission	2,288	0.047459	494		494	3	497
012 Employee Benefit Board	671,465	13.927986	145,018		145,018	819	145,837
012 IOD Network (Injured-On-Duty)	23,265	0.482579	5,025		5,025	28	5,053
014 Information Technology Service	66,978	1.389303	14,465		14,465	82	14,547
015 Finance	1,053	0.021842	227		227	1	229
015 Finance - Accountability	783	0.016242	169		169	1	170
015 Finance - Administration	2,582	0.053558	558		558	3	561
015 Finance - Business Assistance	1,447	0.030015	313		313	2	314
015 Finance - Grants & Cost Planning	429	0.008899	93		93	0	93
015 Finance - Office of Mgmt & Budget	2,047	0.042460	442		442	2	445
015 Finance - Operations	4,062	0.084257	877		877	5	882
015 Finance - Payroll	1,094	0.022692	236		236	1	238
015 Finance - Purchasing	1,990	0.041278	430		430	2	432
015 Finance - Treasury	1,604	0.033271	346		346	2	348
015 Finance - Diversity Equity & Inclus	813	0.016864	176		176	1	177
016 Assessor of Property	11,588	0.240366	2,503		2,503	14	2,517
017 Trustee	3,108	0.064468	671		671	4	675
018 County Clerk	7,283	0.151069	1,573		1,573	9	1,582
019 District Attorney	13,279	0.275442	2,868		2,868	16	2,884
021 Public Defender	12,979	0.269219	2,803		2,803	16	2,819
022 Juvenile Court Clerk	3,183	0.066024	687		687	4	691
023 Circuit Court Clerk	10,094	0.209377	2,180		2,180	12	2,192
024 Criminal Court Clerk	9,042	0.187555	1,953		1,953	11	1,964
025 Clerk and Master - Chancery	1,764	0.036590	381		381	2	383
026 Juvenile Court	19,635	0.407283	4,241		4,241	24	4,265
027 General Sessions Court	16,029	0.332484	3,462		3,462	19	3,481

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	3,600		3,600	20	3,620
029 Justice Integration Services	5,136	0.106534	1,109		1,109	6	1,115
030 Sheriff's Office	111,858	2.320235	24,158		24,158	136	24,295
030 Sheriff's Office - Security Services	17,273	0.358288	3,730		3,730	21	3,751
031 Police	341,161	7.076595	73,682		73,682	416	74,097
032 Fire	219,678	4.556711	47,444		47,444	268	47,712
033 Codes Administration	18,448	0.382661	3,984		3,984	22	4,007
034 Beer Board	1,302	0.027007	281		281	2	283
035 Agricultural Extension	436	0.009044	94		94	0	95
037 Social Services	8,521	0.176748	1,840		1,840	10	1,851
038 Health	80,691	1.673748	17,427		17,427	98	17,525
038 Health - Employee Health & Wellness	1,552	0.032193	335		335	2	337
039 Public Library	54,047	1.121080	11,673		11,673	66	11,739
040 Parks	90,332	1.873728	19,509		19,509	110	19,619
041 Arts Commission	1,692	0.035097	365		365	2	367
042 Transportation	92,479	1.918263	19,973		19,973	113	20,086
044 Human Relations Commission	863	0.017901	186		186	1	187
047 Criminal Justice Planning	672	0.013939	145		145	1	146
048 Internal Audit	1,685	0.034951	364		364	2	366
049 Office of Emergency Management	3,460	0.071770	747		747	4	751
051 Office of Family Safety	5,296	0.109853	1,144		1,144	6	1,150
053 Office of Homeless Services	15,073	0.312654	3,255		3,255	18	3,274
054 Community Review Board	2,045	0.042419	442		442	2	444
060 Farmer's Market	3,397	0.070463	734		734	4	738
061 Municipal Auditorium	3,522	0.073056	761		761	4	765
062 State Fair Board	5,767	0.119623	1,246		1,246	7	1,252
064 Sports Authority	48,761	1.011434	10,531		10,531	59	10,590
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	5,732		5,732	32	5,764
065 Water and Sewer - Water Services	235,389	4.882600	50,838		50,838	287	51,125
068 District Energy System (DES)	19,889	0.412551	4,295		4,295	24	4,320
071 Convention Center Authority	87,772	1.820627	18,956		18,956	107	19,063
072 Waste Services - Solid Waste Operati	55,004	1.140931	11,879		11,879	67	11,946
075 Metro Action Commission (MAC)	48,240	1.000627	10,419		10,419	59	10,477
078 Metropolitan Transit Authority (MTA)	315	0.006534	68		68	0	68
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	379,259		379,259	2,146	381,405
091 Emergency Communication Center	25,158	0.521844	5,433		5,433	31	5,464
Medical Examiner	(450)	(0.009334)	(97)		(97)	(1)	(98)
Schedule .4 Total for Post Audits	4,820,977	100.000000	1,041,200		1,041,200	5,797	1,046,997

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	70,928	58.896602	70,930		70,930	395	71,325
015 Finance - Grants & Cost Planning	49,500	41.103398	49,501		49,501	276	49,777
Schedule .4 Total for Management Consultant	120,428	100.000000	120,431		120,431	671	121,102

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, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Direct	54,631	54,631	0
001 Administrative - Corporate Dues	200	200	0
001 Administrative - Employee Benefits	10,826	10,826	0
001 Administrative - Facility Rental	2,593	2,593	0
001 Administrative - Insurance	578	578	0
001 Administrative - Post Audits	251	251	0
001 Administrative - Gen Svcs Energy	490	490	0
001 Administrative - Miscellaneous	22	22	0
002 Metropolitan Council	774	774	0
003 Metropolitan Clerk	210	210	0
003 Metropolitan Clerk - Records Center	58	58	0
004 Mayor's Office	151	151	0
004 Mayor's Office - Administration	1,333	1,333	0
005 Election Commission	784	784	0
006 Law	12,231	12,231	0
007 Planning Commission	2,801	2,801	0
008 Human Resources	73,155	1,830	71,325
009 Register of Deeds	1,588	1,588	0
010 General Services	774	774	0
010 General Services - Administration	367	367	0
010 General Services - Facilities	6,912	6,912	0
010 General Services - Fleet Management	14,023	14,023	0
010 General Services - Mail Services	255	255	0
010 General Services - Real Estate	163	163	0
010 General Services - Surplus Property	180	180	0
011 Historical Commission	497	497	0
012 Employee Benefit Board	145,837	145,837	0
012 IOD Network (Injured-On-Duty)	5,053	5,053	0
014 Information Technology Service	14,547	14,547	0
015 Finance	229	229	0
015 Finance - Accountability	170	170	0
015 Finance - Administration	561	561	0
015 Finance - Business Assistance	314	314	0
015 Finance - Grants & Cost Planning	49,870	93	49,777
015 Finance - Office of Mgmt & Budget	445	445	0
015 Finance - Operations	882	882	0
015 Finance - Payroll	238	238	0
015 Finance - Purchasing	432	432	0
015 Finance - Treasury	348	348	0
015 Finance - Diversity Equity & Inclus	177	177	0
016 Assessor of Property	2,517	2,517	0
017 Trustee	675	675	0
018 County Clerk	1,582	1,582	0
019 District Attorney	2,884	2,884	0
021 Public Defender	2,819	2,819	0
022 Juvenile Court Clerk	691	691	0
023 Circuit Court Clerk	2,192	2,192	0
024 Criminal Court Clerk	1,964	1,964	0
025 Clerk and Master - Chancery	383	383	0
026 Juvenile Court	4,265	4,265	0
027 General Sessions Court	3,481	3,481	0
028 State Trial Courts	3,620	3,620	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
029 Justice Integration Services	1,115	1,115	0
030 Sheriff's Office	24,295	24,295	0
030 Sheriff's Office - Security Services	3,751	3,751	0
031 Police	74,097	74,097	0
032 Fire	47,712	47,712	0
033 Codes Administration	4,007	4,007	0
034 Beer Board	283	283	0
035 Agricultural Extension	95	95	0
037 Social Services	1,851	1,851	0
038 Health	17,525	17,525	0
038 Health - Employee Health & Wellness	337	337	0
039 Public Library	11,739	11,739	0
040 Parks	19,619	19,619	0
041 Arts Commission	367	367	0
042 Transportation	20,086	20,086	0
044 Human Relations Commission	187	187	0
047 Criminal Justice Planning	146	146	0
048 Internal Audit	366	366	0
049 Office of Emergency Management	751	751	0
051 Office of Family Safety	1,150	1,150	0
053 Office of Homeless Services	3,274	3,274	0
054 Community Review Board	444	444	0
060 Farmer's Market	738	738	0
061 Municipal Auditorium	765	765	0
062 State Fair Board	1,252	1,252	0
064 Sports Authority	10,590	10,590	0
065 Water and Sewer - Stormwater Svcs	5,764	5,764	0
065 Water and Sewer - Water Services	51,125	51,125	0
068 District Energy System (DES)	4,320	4,320	0
071 Convention Center Authority	19,063	19,063	0
072 Waste Services - Solid Waste Operati	11,946	11,946	0
075 Metro Action Commission (MAC)	10,477	10,477	0
078 Metropolitan Transit Authority (MTA)	68	68	0
080 Metro Nashville Public School (MNPS)	381,405	381,405	0
091 Emergency Communication Center	5,464	5,464	0
Medical Examiner	(98)	(98)	0
Direct Bill	0	0	0
Total	1,168,099	1,046,997	121,102

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Gen Svcs Energy**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,255,548			2,255,548
Inbound Costs:				
001 Administrative - Post Audits	487	3	490	
001 Administrative - Miscellaneous		47	47	
010 General Services - Real Estate		217	217	
015 Finance - Grants & Cost Planning		146	146	
015 Finance - Operations		4,984	4,984	
015 Finance - Treasury		133	133	
048 Internal Audit		850	850	
Total Allocated Additions:	487	6,380	6,868	6,868
Total To Be Allocated:	2,256,035	6,380		2,262,416

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,982,161	0	1,982,161
502103 Gas	273,387	0	273,387
Departmental Total			
Expenditures Per Financial Statement	2,255,548		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,255,548	0	2,255,548
Allocation Step 1			
Inbound - All Others	487	487	0
Reallocate Admin Costs		(487)	487
Unallocated Costs	0	0	0
1st Allocation	2,256,035	0	2,256,035
Allocation Step 2			
Inbound - All Others	6,380	6,380	0
Reallocate Admin Costs		(6,380)	6,380
Unallocated Costs	0	0	0
2nd Allocation	6,380	0	6,380
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	2,262,416	0	2,262,416

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,660,714.23	73.627977	1,661,073		1,661,073	4,698	1,665,771
032 Fire	542,166.57	24.037024	542,284		542,284	1,534	543,817
039 Public Library	52,667.02	2.334999	52,678		52,678	149	52,827
Schedule .4 Total for Gen Svcs Energy Program	2,255,547.82	100.000000	2,256,035		2,256,035	6,380	2,262,416

Allocation Basis: Total Utility Costs by Benefiting Department

Allocation Source: FY 2025 - Energy Fund Utilities - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Gen Svcs Energy

Receiving Department	Total	Gen Svcs Energy Program
031 Police	1,665,771	1,665,771
032 Fire	543,817	543,817
039 Public Library	52,827	52,827
Direct Bill	0	0
Total	2,262,416	2,262,416

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:

- **GSD-USD Study** - these costs have been allocated government-wide based on the total modified expenditures (in 000's) by benefiting department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Miscellaneous**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	99,953			99,953
Inbound Costs:				
001 Administrative - Post Audits	22	0	22	
001 Administrative - Miscellaneous		2	2	
010 General Services - Real Estate		10	10	
015 Finance - Grants & Cost Planning		6	6	
015 Finance - Office of Mgmt & Budget		587	587	
015 Finance - Operations		140	140	
015 Finance - Treasury		6	6	
015 Finance - Diversity Equity & Inclus		193	193	
048 Internal Audit		38	38	
Total Allocated Additions:	22	981	1,003	1,003
Total To Be Allocated:	99,975	981		100,956

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous

	Total	G&A	GSD-USD Study
Other Expense & Cost			
502229 Management Consultant	99,953	0	99,953
Departmental Total			
Expenditures Per Financial Statement	99,953		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	99,953	0	99,953
Allocation Step 1			
Inbound - All Others	22	22	0
Reallocate Admin Costs		(22)	22
Unallocated Costs	0	0	0
1st Allocation	99,975	0	99,975
Allocation Step 2			
Inbound - All Others	981	981	0
Reallocate Admin Costs		(981)	981
Unallocated Costs	0	0	0
2nd Allocation	981	0	981
Total For 001 Administrative - Miscellaneous			
Schedule .3 Total	100,956	0	100,956

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	5,216		5,216	52	5,268
001 Administrative - Corporate Dues	924	0.019166	19		19		19
001 Administrative - Employee Benefits	50,126	1.039748	1,039		1,039		1,039
001 Administrative - Facility Rental	12,004	0.248995	249		249		249
001 Administrative - Insurance	2,677	0.055528	56		56		56
001 Administrative - Post Audits	1,162	0.024103	24		24		24
001 Administrative - Gen Svcs Energy	2,256	0.046795	47		47		47
001 Administrative - Miscellaneous	100	0.002074	2		2		2
002 Metropolitan Council	3,562	0.073885	74		74	1	75
003 Metropolitan Clerk	965	0.020017	20		20	0	20
003 Metropolitan Clerk - Records Center	269	0.005580	6		6	0	6
004 Mayor's Office	697	0.014458	14		14	0	15
004 Mayor's Office - Administration	6,136	0.127277	127		127	1	128
005 Election Commission	3,609	0.074860	75		75	1	76
006 Law	56,313	1.168083	1,168		1,168	12	1,179
007 Planning Commission	12,897	0.267518	267		267	3	270
008 Human Resources	8,427	0.174799	175		175	2	176
009 Register of Deeds	7,313	0.151691	152		152	1	153
010 General Services	3,564	0.073927	74		74	1	75
010 General Services - Administration	1,691	0.035076	35		35	0	35
010 General Services - Facilities	31,827	0.660177	660		660	7	667
010 General Services - Fleet Management	64,564	1.339231	1,339		1,339	13	1,352
010 General Services - Mail Services	1,173	0.024331	24		24	0	25
010 General Services - Real Estate	752	0.015598	16		16	0	16
010 General Services - Surplus Property	829	0.017196	17		17	0	17
011 Historical Commission	2,288	0.047459	47		47	0	48
012 Employee Benefit Board	671,465	13.927986	13,924		13,924	139	14,063
012 IOD Network (Injured-On-Duty)	23,265	0.482579	482		482	5	487
014 Information Technology Service	66,978	1.389303	1,389		1,389	14	1,403
015 Finance	1,053	0.021842	22		22	0	22
015 Finance - Accountability	783	0.016242	16		16	0	16
015 Finance - Administration	2,582	0.053558	54		54	1	54
015 Finance - Business Assistance	1,447	0.030015	30		30	0	30
015 Finance - Grants & Cost Planning	429	0.008899	9		9	0	9
015 Finance - Office of Mgmt & Budget	2,047	0.042460	42		42	0	43
015 Finance - Operations	4,062	0.084257	84		84	1	85
015 Finance - Payroll	1,094	0.022692	23		23	0	23
015 Finance - Purchasing	1,990	0.041278	41		41	0	42
015 Finance - Treasury	1,604	0.033271	33		33	0	34
015 Finance - Diversity Equity & Inclus	813	0.016864	17		17	0	17
016 Assessor of Property	11,588	0.240366	240		240	2	243
017 Trustee	3,108	0.064468	64		64	1	65
018 County Clerk	7,283	0.151069	151		151	1	152
019 District Attorney	13,279	0.275442	275		275	3	278
021 Public Defender	12,979	0.269219	269		269	3	272
022 Juvenile Court Clerk	3,183	0.066024	66		66	1	67
023 Circuit Court Clerk	10,094	0.209377	209		209	2	211
024 Criminal Court Clerk	9,042	0.187555	188		188	2	189
025 Clerk and Master - Chancery	1,764	0.036590	37		37	0	37
026 Juvenile Court	19,635	0.407283	407		407	4	411
027 General Sessions Court	16,029	0.332484	332		332	3	336

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	346		346	3	349
029 Justice Integration Services	5,136	0.106534	107		107	1	108
030 Sheriff's Office	111,858	2.320235	2,320		2,320	23	2,343
030 Sheriff's Office - Security Services	17,273	0.358288	358		358	4	362
031 Police	341,161	7.076595	7,075		7,075	70	7,145
032 Fire	219,678	4.556711	4,556		4,556	45	4,601
033 Codes Administration	18,448	0.382661	383		383	4	386
034 Beer Board	1,302	0.027007	27		27	0	27
035 Agricultural Extension	436	0.009044	9		9	0	9
037 Social Services	8,521	0.176748	177		177	2	178
038 Health	80,691	1.673748	1,673		1,673	17	1,690
038 Health - Employee Health & Wellness	1,552	0.032193	32		32	0	33
039 Public Library	54,047	1.121080	1,121		1,121	11	1,132
040 Parks	90,332	1.873728	1,873		1,873	19	1,892
041 Arts Commission	1,692	0.035097	35		35	0	35
042 Transportation	92,479	1.918263	1,918		1,918	19	1,937
044 Human Relations Commission	863	0.017901	18		18	0	18
047 Criminal Justice Planning	672	0.013939	14		14	0	14
048 Internal Audit	1,685	0.034951	35		35	0	35
049 Office of Emergency Management	3,460	0.071770	72		72	1	72
051 Office of Family Safety	5,296	0.109853	110		110	1	111
053 Office of Homeless Services	15,073	0.312654	313		313	3	316
054 Community Review Board	2,045	0.042419	42		42	0	43
060 Farmer's Market	3,397	0.070463	70		70	1	71
061 Municipal Auditorium	3,522	0.073056	73		73	1	74
062 State Fair Board	5,767	0.119623	120		120	1	121
064 Sports Authority	48,761	1.011434	1,011		1,011	10	1,021
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	550		550	5	556
065 Water and Sewer - Water Services	235,389	4.882600	4,881		4,881	49	4,930
068 District Energy System (DES)	19,889	0.412551	412		412	4	417
071 Convention Center Authority	87,772	1.820627	1,820		1,820	18	1,838
072 Waste Services - Solid Waste Operati	55,004	1.140931	1,141		1,141	11	1,152
075 Metro Action Commission (MAC)	48,240	1.000627	1,000		1,000	10	1,010
078 Metropolitan Transit Authority (MTA)	315	0.006534	7		7	0	7
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	36,416		36,416	366	36,782
091 Emergency Communication Center	25,158	0.521844	522		522	5	527
Medical Examiner	(450)	(0.009334)	(9)		(9)	0	(9)
Schedule .4 Total for GSD-USD Study	4,820,977	100.000000	99,975		99,975	981	100,956

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	GSD-USD Study
001 Administrative - Direct	5,268	5,268
001 Administrative - Corporate Dues	19	19
001 Administrative - Employee Benefits	1,039	1,039
001 Administrative - Facility Rental	249	249
001 Administrative - Insurance	56	56
001 Administrative - Post Audits	24	24
001 Administrative - Gen Svcs Energy	47	47
001 Administrative - Miscellaneous	2	2
002 Metropolitan Council	75	75
003 Metropolitan Clerk	20	20
003 Metropolitan Clerk - Records Center	6	6
004 Mayor's Office	15	15
004 Mayor's Office - Administration	128	128
005 Election Commission	76	76
006 Law	1,179	1,179
007 Planning Commission	270	270
008 Human Resources	176	176
009 Register of Deeds	153	153
010 General Services	75	75
010 General Services - Administration	35	35
010 General Services - Facilities	667	667
010 General Services - Fleet Management	1,352	1,352
010 General Services - Mail Services	25	25
010 General Services - Real Estate	16	16
010 General Services - Surplus Property	17	17
011 Historical Commission	48	48
012 Employee Benefit Board	14,063	14,063
012 IOD Network (Injured-On-Duty)	487	487
014 Information Technology Service	1,403	1,403
015 Finance	22	22
015 Finance - Accountability	16	16
015 Finance - Administration	54	54
015 Finance - Business Assistance	30	30
015 Finance - Grants & Cost Planning	9	9
015 Finance - Office of Mgmt & Budget	43	43
015 Finance - Operations	85	85
015 Finance - Payroll	23	23
015 Finance - Purchasing	42	42
015 Finance - Treasury	34	34
015 Finance - Diversity Equity & Inclus	17	17
016 Assessor of Property	243	243
017 Trustee	65	65
018 County Clerk	152	152
019 District Attorney	278	278
021 Public Defender	272	272
022 Juvenile Court Clerk	67	67
023 Circuit Court Clerk	211	211
024 Criminal Court Clerk	189	189
025 Clerk and Master - Chancery	37	37
026 Juvenile Court	411	411
027 General Sessions Court	336	336
028 State Trial Courts	349	349

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	GSD-USD Study
029 Justice Integration Services	108	108
030 Sheriff's Office	2,343	2,343
030 Sheriff's Office - Security Services	362	362
031 Police	7,145	7,145
032 Fire	4,601	4,601
033 Codes Administration	386	386
034 Beer Board	27	27
035 Agricultural Extension	9	9
037 Social Services	178	178
038 Health	1,690	1,690
038 Health - Employee Health & Wellness	33	33
039 Public Library	1,132	1,132
040 Parks	1,892	1,892
041 Arts Commission	35	35
042 Transportation	1,937	1,937
044 Human Relations Commission	18	18
047 Criminal Justice Planning	14	14
048 Internal Audit	35	35
049 Office of Emergency Management	72	72
051 Office of Family Safety	111	111
053 Office of Homeless Services	316	316
054 Community Review Board	43	43
060 Farmer's Market	71	71
061 Municipal Auditorium	74	74
062 State Fair Board	121	121
064 Sports Authority	1,021	1,021
065 Water and Sewer - Stormwater Svcs	556	556
065 Water and Sewer - Water Services	4,930	4,930
068 District Energy System (DES)	417	417
071 Convention Center Authority	1,838	1,838
072 Waste Services - Solid Waste Operati	1,152	1,152
075 Metro Action Commission (MAC)	1,010	1,010
078 Metropolitan Transit Authority (MTA)	7	7
080 Metro Nashville Public School (MNPS)	36,782	36,782
091 Emergency Communication Center	527	527
Medical Examiner	(9)	(9)
Direct Bill	0	0
Total	100,956	100,956

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,561,880			3,561,880
Inbound Costs:				
Depreciation	230,868		230,868	
001 Administrative - Employee Benefits	307,881	648	308,528	
001 Administrative - Insurance	814	154	968	
001 Administrative - Post Audits	769	4	774	
001 Administrative - Miscellaneous	74	1	75	
002 Metropolitan Council		19,527	19,527	
003 Metropolitan Clerk		6,035	6,035	
003 Metropolitan Clerk - Records Center		2,038	2,038	
004 Mayor's Office - Administration		35,300	35,300	
006 Law		89,491	89,491	
008 Human Resources		41,458	41,458	
010 General Services - Facilities		127,674	127,674	
010 General Services - Mail Services		7,844	7,844	
010 General Services - Real Estate		343	343	
014 Information Technology Service		10,922	10,922	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		231	231	
015 Finance - Office of Mgmt & Budget		3,615	3,615	
015 Finance - Operations		4,688	4,688	
015 Finance - Payroll		3,735	3,735	
015 Finance - Treasury		503	503	
015 Finance - Diversity Equity & Inclus		1,192	1,192	
030 Sheriff's Office - Security Services		7,320	7,320	
048 Internal Audit		1,343	1,343	
Total Allocated Additions:	540,406	365,643	906,049	906,049
Total To Be Allocated:	4,102,286	365,643		4,467,929

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council
Other Expense & Cost			
501101 Regular Pay	2,105,177	0	2,105,177
501102 Leave Pay	113,437	0	113,437
501103 Holiday Pay	54,326	0	54,326
501109 Longevity	4,675	0	4,675
501134 Paid Family Leave	8,775	0	8,775
501160 YE Biweekly Sal/Fringe Accr	11,742	0	11,742
501172 Employer OASDI	126,312	0	126,312
501173 Employer SSN Medical	30,245	0	30,245
501174 Employer Group Health	554,715	0	554,715
501175 Employer Dental Group	15,326	0	15,326
501176 Employer Group Life	1,371	0	1,371
501177 Employer Pension	151,453	0	151,453
501181 FSA Pre-Tax Savings	446	0	446
501182 Cafe Plan Pre-Tax Savings	224	0	224
502105 Cable Television	358	0	358
502220 Other Professional Srvc	92,261	0	92,261
502351 Network Services	816	0	816
502451 Employee Out-of-town Travel	60,722	0	60,722
502503 Cell Phone Service	914	0	914
502520 Postage & Delivery Srvc	(253)	0	(253)
502701 Printing/Binding	6,631	0	6,631
502851 Subscriptions	322	0	322
502882 Tuition	65	0	65
502883 Registration	353	0	353
502884 Membership Dues	1,122	0	1,122
502920 Other Rpr & Maint Srvc	1,165	0	1,165
502951 Info Systems Charge	148,300	0	148,300
502957 Telecommnct'n Charge	10,505	0	10,505
502983 Surplus Property	800	0	800
503001 Supplies & Materials	74	0	74
503100 Offc & Admin Supply	14,430	0	14,430
503120 Computer Software	27,783	0	27,783
503130 Computer Hardware <\$10K	1,200	0	1,200
503210 Food & Ice	4,898	0	4,898
503330 Books/Magazines/Periodicals	135	0	135
503850 Small Equipment Supply	4,434	0	4,434
505252 Software License	5,421	0	5,421
505282 Professional Privilege Tax	1,200	0	1,200
Departmental Total			
Expenditures Per Financial Statement	3,561,880		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	3,561,880	0	3,561,880
Allocation Step 1			
Inbound - All Others	540,406	0	540,406
Reallocate Admin Costs		0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council

	Total	G&A	Metro Council
Unallocated Costs	0	0	0
1st Allocation	4,102,286	0	4,102,286
Allocation Step 2			
Inbound - All Others	365,643	0	365,643
2nd Allocation	365,643	0	365,643
Total For 002 Metropolitan Council			
Schedule .3 Total	4,467,929	0	4,467,929

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.476007	19,527		19,527		19,527
003 Metropolitan Clerk	6.50	0.061292	2,514		2,514	225	2,739
004 Mayor's Office - Administration	42.00	0.396044	16,247		16,247	1,455	17,702
005 Election Commission	22.50	0.212166	8,704		8,704	779	9,483
006 Law	56.00	0.528058	21,662		21,662	1,940	23,602
007 Planning Commission	78.61	0.741262	30,409		30,409	2,723	33,132
008 Human Resources	74.19	0.699583	28,699		28,699	2,570	31,269
009 Register of Deeds	23.00	0.216881	8,897		8,897	797	9,694
010 General Services - Administration	59.00	0.556347	22,823		22,823	2,044	24,867
010 General Services - Fleet Management	86.00	0.810947	33,267		33,267	2,979	36,247
010 General Services - Surplus Property	8.00	0.075437	3,095		3,095	277	3,372
011 Historical Commission	15.70	0.148045	6,073		6,073	544	6,617
014 Information Technology Service	165.49	1.560507	64,016		64,016	5,733	69,750
015 Finance - Administration	116.58	1.099304	45,097		45,097	4,039	49,135
015 Finance - Treasury	9.00	0.084867	3,481		3,481	312	3,793
016 Assessor of Property	89.54	0.844327	34,637		34,637	3,102	37,739
017 Trustee	25.58	0.241209	9,895		9,895	886	10,781
018 County Clerk	76.47	0.721082	29,581		29,581	2,649	32,230
019 District Attorney	95.73	0.902697	37,031		37,031	3,316	40,348
021 Public Defender	103.49	0.975871	40,033		40,033	3,585	43,618
022 Juvenile Court Clerk	32.00	0.301748	12,379		12,379	1,108	13,487
023 Circuit Court Clerk	98.32	0.927119	38,033		38,033	3,406	41,439
024 Criminal Court Clerk	89.00	0.839235	34,428		34,428	3,083	37,511
025 Clerk and Master - Chancery	16.00	0.150874	6,189		6,189	554	6,744
026 Juvenile Court	109.20	1.029714	42,242		42,242	3,783	46,025
027 General Sessions Court	123.09	1.160691	47,615		47,615	4,264	51,879
028 State Trial Courts	137.13	1.293083	53,046		53,046	4,751	57,797
029 Justice Integration Services	23.00	0.216881	8,897		8,897	797	9,694
030 Sheriff's Office	1,027.02	9.684400	397,282		397,282	35,580	432,861
031 Police	2,086.53	19.675169	807,132		807,132	72,291	879,423
032 Fire	1,507.98	14.219667	583,331		583,331	52,242	635,573
033 Codes Administration	149.00	1.405012	57,638		57,638	5,162	62,799
034 Beer Board	8.49	0.080057	3,284		3,284	294	3,578
035 Agricultural Extension	8.50	0.080152	3,288		3,288	294	3,582
037 Social Services	62.96	0.593688	24,355		24,355	2,181	26,536
038 Health	606.46	5.718683	234,597		234,597	21,010	255,607
039 Public Library	396.89	3.742519	153,529		153,529	13,750	167,278
040 Parks	612.40	5.774695	236,895		236,895	21,216	258,110
041 Arts Commission	9.60	0.090524	3,714		3,714	332	4,046
042 Transportation	425.98	4.016826	164,782		164,782	14,757	179,539
044 Human Relations Commission	4.00	0.037718	1,547		1,547	139	1,686
047 Criminal Justice Planning	4.00	0.037718	1,547		1,547	139	1,686
048 Internal Audit	12.00	0.113155	4,642		4,642	416	5,058
049 Office of Emergency Management	16.48	0.155400	6,375		6,375	571	6,946
051 Office of Family Safety	45.90	0.432819	17,755		17,755	1,590	19,345
053 Office of Homeless Services	43.00	0.405473	16,634		16,634	1,489	18,123
060 Farmer's Market	7.00	0.066007	2,708		2,708	242	2,950
061 Municipal Auditorium	8.00	0.075437	3,095		3,095	277	3,372
062 State Fair Board	23.51	0.221690	9,094		9,094	814	9,909
064 Sports Authority	4.48	0.042245	1,733		1,733	155	1,888
065 Water and Sewer - Stormwater Svcs	114.00	1.074976	44,099		44,099	3,949	48,048

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Water Services	788.86	7.438644	305,154		305,154	27,329	332,483
071 Convention Center Authority	158.20	1.491765	61,196		61,196	5,481	66,677
072 Waste Services - Solid Waste Operati	104.00	0.980680	40,230		40,230	3,603	43,833
073 East Bank Development Authority	2.00	0.018859	774		774	69	843
075 Metro Action Commission (MAC)	315.05	2.970799	121,871		121,871	10,914	132,785
078 Metropolitan Transit Authority (MTA)	1.00	0.009430	387		387	34	421
091 Emergency Communication Center	220.00	2.074515	85,103		85,103	7,621	92,724
Schedule .4 Total for Metro Council	10,604.89	100.000000	4,102,286		4,102,286	365,643	4,467,929

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
002 Metropolitan Council	19,527	19,527
003 Metropolitan Clerk	2,739	2,739
004 Mayor's Office - Administration	17,702	17,702
005 Election Commission	9,483	9,483
006 Law	23,602	23,602
007 Planning Commission	33,132	33,132
008 Human Resources	31,269	31,269
009 Register of Deeds	9,694	9,694
010 General Services - Administration	24,867	24,867
010 General Services - Fleet Management	36,247	36,247
010 General Services - Surplus Property	3,372	3,372
011 Historical Commission	6,617	6,617
014 Information Technology Service	69,750	69,750
015 Finance - Administration	49,135	49,135
015 Finance - Treasury	3,793	3,793
016 Assessor of Property	37,739	37,739
017 Trustee	10,781	10,781
018 County Clerk	32,230	32,230
019 District Attorney	40,348	40,348
021 Public Defender	43,618	43,618
022 Juvenile Court Clerk	13,487	13,487
023 Circuit Court Clerk	41,439	41,439
024 Criminal Court Clerk	37,511	37,511
025 Clerk and Master - Chancery	6,744	6,744
026 Juvenile Court	46,025	46,025
027 General Sessions Court	51,879	51,879
028 State Trial Courts	57,797	57,797
029 Justice Integration Services	9,694	9,694
030 Sheriff's Office	432,861	432,861
031 Police	879,423	879,423
032 Fire	635,573	635,573
033 Codes Administration	62,799	62,799
034 Beer Board	3,578	3,578
035 Agricultural Extension	3,582	3,582
037 Social Services	26,536	26,536
038 Health	255,607	255,607
039 Public Library	167,278	167,278
040 Parks	258,110	258,110
041 Arts Commission	4,046	4,046
042 Transportation	179,539	179,539
044 Human Relations Commission	1,686	1,686
047 Criminal Justice Planning	1,686	1,686
048 Internal Audit	5,058	5,058
049 Office of Emergency Management	6,946	6,946
051 Office of Family Safety	19,345	19,345
053 Office of Homeless Services	18,123	18,123
060 Farmer's Market	2,950	2,950
061 Municipal Auditorium	3,372	3,372
062 State Fair Board	9,909	9,909
064 Sports Authority	1,888	1,888
065 Water and Sewer - Stormwater Svcs	48,048	48,048
065 Water and Sewer - Water Services	332,483	332,483

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
071 Convention Center Authority	66,677	66,677
072 Waste Services - Solid Waste Operati	43,833	43,833
073 East Bank Development Authority	843	843
075 Metro Action Commission (MAC)	132,785	132,785
078 Metropolitan Transit Authority (MTA)	421	421
091 Emergency Communication Center	92,724	92,724
Direct Bill	0	0
Total	4,467,929	4,467,929

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	965,304			965,304
Inbound Costs:				
Depreciation	65,294		65,294	
001 Administrative - Employee Benefits	64,412	135	64,548	
001 Administrative - Facility Rental	193,917	401	194,318	
001 Administrative - Insurance	184	35	219	
001 Administrative - Post Audits	208	1	210	
001 Administrative - Miscellaneous	20	0	20	
002 Metropolitan Council	2,514	225	2,739	
003 Metropolitan Clerk		777	777	
003 Metropolitan Clerk - Records Center		888	888	
004 Mayor's Office - Administration		4,545	4,545	
008 Human Resources		5,338	5,338	
010 General Services - Facilities		489,536	489,536	
010 General Services - Mail Services		112	112	
010 General Services - Real Estate		93	93	
014 Information Technology Service		15,108	15,108	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		62	62	
015 Finance - Office of Mgmt & Budget		919	919	
015 Finance - Operations		3,654	3,654	
015 Finance - Payroll		472	472	
015 Finance - Treasury		105	105	
015 Finance - Diversity Equity & Inclus		303	303	
030 Sheriff's Office - Security Services		13,503	13,503	
048 Internal Audit		364	364	
Total Allocated Additions:	326,551	538,154	864,705	864,705
Total To Be Allocated:	1,291,855	538,154		1,830,009

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	368,717	0	368,717	0
501102 Leave Pay	26,552	0	26,552	0
501103 Holiday Pay	18,652	0	18,652	0
501109 Longevity	2,613	0	2,613	0
501160 YE Biweekly Sal/Fringe Accr	1,928	0	1,928	0
501172 Employer OASDI	24,427	0	24,427	0
501173 Employer SSN Medical	5,713	0	5,713	0
501174 Employer Group Health	62,090	0	62,090	0
501175 Employer Dental Group	1,514	0	1,514	0
501176 Employer Group Life	585	0	585	0
501177 Employer Pension	50,286	0	50,286	0
501182 Cafe Plan Pre-Tax Savings	36	0	36	0
502105 Cable Television	478	0	478	0
502303 Refuse Disposal	2,522	0	2,522	0
502339 Recording	342	0	342	0
502351 Network Services	374	0	374	0
502353 Background Checks	(190)	0	(190)	0
502453 Employee Local Travel/Park	10,136	0	10,136	0
502520 Postage & Delivery Srvc	(650)	0	(650)	0
502701 Printing/Binding	201	0	201	0
502801 Advertising & Promot'n	14,985	0	14,985	0
502851 Subscriptions	19,599	0	19,599	0
502883 Registration	700	0	700	0
502884 Membership Dues	210	0	210	0
502920 Other Rpr & Maint Srvc	14,500	0	0	14,500
502951 Info Systems Charge	214,500	0	214,500	0
502957 Telecmmnct'n Charge	5,169	0	5,169	0
502983 Surplus Property	300	0	300	0
503100 Offc & Admin Supply	4,687	0	4,687	0
503130 Computer Hardware <\$10K	7,856	0	0	7,856
503850 Small Equipment Supply	1,589	0	0	1,589
505233 Rent Equipment	2,395	0	2,395	0
505252 Software License	102,458	0	102,458	0
505279 Notary	30	0	30	0
Departmental Total				
Expenditures Per Financial Statement	965,304			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	965,304	0	941,359	23,945
Allocation Step 1				
Inbound - All Others	326,551	0	326,551	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(23,945)	0	0	(23,945)
1st Allocation	1,267,910	0	1,267,910	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Allocation Step 2				
Inbound - All Others	538,154	0	538,154	0
2nd Allocation	538,154	0	538,154	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	1,806,064	0	1,806,064	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.476007	6,035		6,035		6,035
003 Metropolitan Clerk	6.50	0.061292	777		777		777
004 Mayor's Office - Administration	42.00	0.396044	5,021		5,021	2,143	7,164
005 Election Commission	22.50	0.212166	2,690		2,690	1,148	3,838
006 Law	56.00	0.528058	6,695		6,695	2,857	9,552
007 Planning Commission	78.61	0.741262	9,399		9,399	4,011	13,409
008 Human Resources	74.19	0.699583	8,870		8,870	3,785	12,655
009 Register of Deeds	23.00	0.216881	2,750		2,750	1,173	3,923
010 General Services - Administration	59.00	0.556347	7,054		7,054	3,010	10,064
010 General Services - Fleet Management	86.00	0.810947	10,282		10,282	4,388	14,670
010 General Services - Surplus Property	8.00	0.075437	956		956	408	1,364
011 Historical Commission	15.70	0.148045	1,877		1,877	801	2,678
014 Information Technology Service	165.49	1.560507	19,786		19,786	8,443	28,229
015 Finance - Administration	116.58	1.099304	13,938		13,938	5,948	19,886
015 Finance - Treasury	9.00	0.084867	1,076		1,076	459	1,535
016 Assessor of Property	89.54	0.844327	10,705		10,705	4,568	15,273
017 Trustee	25.58	0.241209	3,058		3,058	1,305	4,363
018 County Clerk	76.47	0.721082	9,143		9,143	3,901	13,044
019 District Attorney	95.73	0.902697	11,445		11,445	4,884	16,329
021 Public Defender	103.49	0.975871	12,373		12,373	5,280	17,653
022 Juvenile Court Clerk	32.00	0.301748	3,826		3,826	1,633	5,458
023 Circuit Court Clerk	98.32	0.927119	11,755		11,755	5,016	16,771
024 Criminal Court Clerk	89.00	0.839235	10,641		10,641	4,541	15,181
025 Clerk and Master - Chancery	16.00	0.150874	1,913		1,913	816	2,729
026 Juvenile Court	109.20	1.029714	13,056		13,056	5,571	18,627
027 General Sessions Court	123.09	1.160691	14,717		14,717	6,280	20,996
028 State Trial Courts	137.13	1.293083	16,395		16,395	6,996	23,391
029 Justice Integration Services	23.00	0.216881	2,750		2,750	1,173	3,923
030 Sheriff's Office	1,027.02	9.684400	122,789		122,789	52,398	175,188
031 Police	2,086.53	19.675169	249,463		249,463	106,462	355,926
032 Fire	1,507.98	14.219667	180,293		180,293	76,937	257,230
033 Codes Administration	149.00	1.405012	17,814		17,814	7,602	25,416
034 Beer Board	8.49	0.080057	1,015		1,015	433	1,448
035 Agricultural Extension	8.50	0.080152	1,016		1,016	433	1,450
037 Social Services	62.96	0.593688	7,527		7,527	3,212	10,740
038 Health	606.46	5.718683	72,508		72,508	30,941	103,449
039 Public Library	396.89	3.742519	47,452		47,452	20,249	67,701
040 Parks	612.40	5.774695	73,218		73,218	31,245	104,463
041 Arts Commission	9.60	0.090524	1,148		1,148	490	1,637
042 Transportation	425.98	4.016826	50,930		50,930	21,733	72,663
044 Human Relations Commission	4.00	0.037718	478		478	204	682
047 Criminal Justice Planning	4.00	0.037718	478		478	204	682
048 Internal Audit	12.00	0.113155	1,435		1,435	612	2,047
049 Office of Emergency Management	16.48	0.155400	1,970		1,970	841	2,811
051 Office of Family Safety	45.90	0.432819	5,488		5,488	2,342	7,829
053 Office of Homeless Services	43.00	0.405473	5,141		5,141	2,194	7,335
060 Farmer's Market	7.00	0.066007	837		837	357	1,194
061 Municipal Auditorium	8.00	0.075437	956		956	408	1,364
062 State Fair Board	23.51	0.221690	2,811		2,811	1,199	4,010
064 Sports Authority	4.48	0.042245	536		536	228	764
065 Water and Sewer - Stormwater Svcs	114.00	1.074976	13,630		13,630	5,816	19,446

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Water Services	788.86	7.438644	94,315		94,315	40,248	134,563
071 Convention Center Authority	158.20	1.491765	18,914		18,914	8,071	26,985
072 Waste Services - Solid Waste Operati	104.00	0.980680	12,434		12,434	5,306	17,740
073 East Bank Development Authority	2.00	0.018859	239		239	102	341
075 Metro Action Commission (MAC)	315.05	2.970799	37,667		37,667	16,074	53,741
078 Metropolitan Transit Authority (MTA)	1.00	0.009430	120		120	51	171
091 Emergency Communication Center	220.00	2.074515	26,303		26,303	11,224	37,527
Schedule .4 Total for Metro Clerk	10,604.89	100.000000	1,267,910		1,267,910	538,154	1,806,064

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
 Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk**

Receiving Department	Total	Metro Clerk
002 Metropolitan Council	6,035	6,035
003 Metropolitan Clerk	777	777
004 Mayor's Office - Administration	7,164	7,164
005 Election Commission	3,838	3,838
006 Law	9,552	9,552
007 Planning Commission	13,409	13,409
008 Human Resources	12,655	12,655
009 Register of Deeds	3,923	3,923
010 General Services - Administration	10,064	10,064
010 General Services - Fleet Management	14,670	14,670
010 General Services - Surplus Property	1,364	1,364
011 Historical Commission	2,678	2,678
014 Information Technology Service	28,229	28,229
015 Finance - Administration	19,886	19,886
015 Finance - Treasury	1,535	1,535
016 Assessor of Property	15,273	15,273
017 Trustee	4,363	4,363
018 County Clerk	13,044	13,044
019 District Attorney	16,329	16,329
021 Public Defender	17,653	17,653
022 Juvenile Court Clerk	5,458	5,458
023 Circuit Court Clerk	16,771	16,771
024 Criminal Court Clerk	15,181	15,181
025 Clerk and Master - Chancery	2,729	2,729
026 Juvenile Court	18,627	18,627
027 General Sessions Court	20,996	20,996
028 State Trial Courts	23,391	23,391
029 Justice Integration Services	3,923	3,923
030 Sheriff's Office	175,188	175,188
031 Police	355,926	355,926
032 Fire	257,230	257,230
033 Codes Administration	25,416	25,416
034 Beer Board	1,448	1,448
035 Agricultural Extension	1,450	1,450
037 Social Services	10,740	10,740
038 Health	103,449	103,449
039 Public Library	67,701	67,701
040 Parks	104,463	104,463
041 Arts Commission	1,637	1,637
042 Transportation	72,663	72,663
044 Human Relations Commission	682	682
047 Criminal Justice Planning	682	682
048 Internal Audit	2,047	2,047
049 Office of Emergency Management	2,811	2,811
051 Office of Family Safety	7,829	7,829
053 Office of Homeless Services	7,335	7,335
060 Farmer's Market	1,194	1,194
061 Municipal Auditorium	1,364	1,364
062 State Fair Board	4,010	4,010
064 Sports Authority	764	764
065 Water and Sewer - Stormwater Svcs	19,446	19,446
065 Water and Sewer - Water Services	134,563	134,563

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk**

Receiving Department	Total	Metro Clerk
071 Convention Center Authority	26,985	26,985
072 Waste Services - Solid Waste Operati	17,740	17,740
073 East Bank Development Authority	341	341
075 Metro Action Commission (MAC)	53,741	53,741
078 Metropolitan Transit Authority (MTA)	171	171
091 Emergency Communication Center	37,527	37,527
Direct Bill	0	0
Total	1,806,064	1,806,064

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,843			268,843
Inbound Costs:				
001 Administrative - Post Audits	58	0	58	
001 Administrative - Miscellaneous	6	0	6	
006 Law		6,028	6,028	
010 General Services - Fleet Management		5,853	5,853	
010 General Services - Real Estate		26	26	
014 Information Technology Service		806	806	
015 Finance - Grants & Cost Planning		17	17	
015 Finance - Office of Mgmt & Budget		255	255	
015 Finance - Operations		1,077	1,077	
015 Finance - Payroll		99	99	
015 Finance - Purchasing		8,063	8,063	
015 Finance - Treasury		24	24	
015 Finance - Diversity Equity & Inclus		84	84	
048 Internal Audit		101	101	
Total Allocated Additions:	64	22,433	22,497	22,497
Total To Be Allocated:	268,907	22,433		291,340

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	104,747	0	52,373	52,374
501102 Leave Pay	20,842	0	10,421	10,421
501103 Holiday Pay	6,196	0	3,098	3,098
501109 Longevity	1,375	0	687	688
501134 Paid Family Leave	3,110	0	1,555	1,555
501160 YE Biweekly Sal/Fringe Accr	790	0	395	395
501172 Employer OASDI	7,498	0	3,749	3,749
501173 Employer SSN Medical	1,753	0	876	877
501174 Employer Group Health	42,026	0	21,013	21,013
501175 Employer Dental Group	720	0	360	360
501176 Employer Group Life	262	0	131	131
501177 Employer Pension	17,464	0	8,732	8,732
501182 Cafe Plan Pre-Tax Savings	28	0	14	14
502303 Refuse Disposal	34,118	0	17,059	17,059
502951 Info Systems Charge	8,400	0	4,200	4,200
502957 Telecommnct'n Charge	3,319	0	1,659	1,660
502977 Fleet Management	1,000	0	500	500
503100 Offc & Admin Supply	8,808	0	4,404	4,404
505233 Rent Equipment	468	0	234	234
505252 Software License	5,919	0	2,959	2,960
Departmental Total				
Expenditures Per Financial Statement	268,843			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	268,843	0	134,419	134,424
Allocation Step 1				
Inbound - All Others	64	0	32	32
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	268,907	0	134,451	134,456
Allocation Step 2				
Inbound - All Others	22,433	0	11,215	11,218
2nd Allocation	22,433	0	11,215	11,218
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	291,340	0	145,665	145,674

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.027332	37		37		37
003 Metropolitan Clerk	314	0.660163	888		888		888
005 Election Commission	673	1.414936	1,902		1,902	160	2,062
007 Planning Commission	1,393	2.928686	3,938		3,938	331	4,268
008 Human Resources	2,798	5.882600	7,909		7,909	664	8,573
009 Register of Deeds	1,206	2.535531	3,409		3,409	286	3,695
010 General Services - Administration	14	0.029434	40		40	3	43
010 General Services - Facilities	926	1.946851	2,618		2,618	220	2,837
010 General Services - Mail Services	1	0.002102	3		3	0	3
010 General Services - Real Estate	10	0.021024	28		28	2	31
014 Information Technology Service	31	0.065175	88		88	7	95
015 Finance	35	0.073585	99		99	8	107
015 Finance - Administration	5	0.010512	14		14	1	15
015 Finance - Office of Mgmt & Budget	6	0.012615	17		17	1	18
015 Finance - Operations	150	0.315365	424		424	36	460
015 Finance - Payroll	269	0.565554	760		760	64	824
015 Finance - Purchasing	94	0.197628	266		266	22	288
015 Finance - Treasury	43	0.090405	122		122	10	132
016 Assessor of Property	882	1.854344	2,493		2,493	209	2,702
018 County Clerk	92	0.193424	260		260	22	282
021 Public Defender	4,296	9.032041	12,144		12,144	1,020	13,164
023 Circuit Court Clerk	8,635	18.154486	24,409		24,409	2,053	26,462
024 Criminal Court Clerk	3,820	8.031284	10,798		10,798	907	11,705
025 Clerk and Master - Chancery	5,331	11.208057	15,069		15,069	1,265	16,335
026 Juvenile Court	4,568	9.603902	12,913		12,913	1,084	13,997
027 General Sessions Court	29	0.060970	82		82	7	89
029 Justice Integration Services	44	0.092507	124		124	10	135
030 Sheriff's Office	87	0.182911	246		246	21	267
031 Police	2,736	5.752250	7,734		7,734	650	8,383
032 Fire	238	0.500378	673		673	56	729
033 Codes Administration	271	0.569759	766		766	64	830
034 Beer Board	186	0.391052	526		526	44	570
037 Social Services	225	0.473047	636		636	53	689
038 Health	4,048	8.510638	11,443		11,443	961	12,404
039 Public Library	2,726	5.731225	7,706		7,706	647	8,353
040 Parks	131	0.275418	370		370	31	401
042 Transportation	284	0.597090	803		803	67	870
048 Internal Audit	13	0.027332	37		37	3	40
062 State Fair Board	31	0.065175	88		88	7	95
064 Sports Authority	13	0.027332	37		37	3	40
065 Water and Sewer - Water Services	223	0.468842	630		630	53	683
075 Metro Action Commission (MAC)	531	1.116391	1,501		1,501	126	1,627
091 Emergency Communication Center	33	0.069380	93		93	8	101
All Other	110	0.231267	311		311	26	337
Schedule .4 Total for Records & Storage	47,564	100.000000	134,451		134,451	11,215	145,665

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department

Allocation Source: FY 2025 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	20	1.488095	2,001		2,001		2,001
005 Election Commission	116	8.630952	11,605		11,605	983	12,588
007 Planning Commission	91	6.770833	9,104		9,104	771	9,875
008 Human Resources	24	1.785714	2,401		2,401	203	2,604
015 Finance - Operations	10	0.744048	1,000		1,000	85	1,085
016 Assessor of Property	100	7.440476	10,004		10,004	847	10,851
018 County Clerk	20	1.488095	2,001		2,001	169	2,170
021 Public Defender	116	8.630952	11,605		11,605	983	12,588
025 Clerk and Master - Chancery	156	11.607143	15,606		15,606	1,322	16,928
027 General Sessions Court	20	1.488095	2,001		2,001	169	2,170
031 Police	18	1.339286	1,801		1,801	152	1,953
032 Fire	10	0.744048	1,000		1,000	85	1,085
037 Social Services	40	2.976190	4,002		4,002	339	4,341
038 Health	138	10.267857	13,806		13,806	1,169	14,975
039 Public Library	66	4.910714	6,603		6,603	559	7,162
042 Transportation	15	1.116071	1,501		1,501	127	1,628
062 State Fair Board	12	0.892857	1,200		1,200	102	1,302
065 Water and Sewer - Water Services	12	0.892857	1,200		1,200	102	1,302
075 Metro Action Commission (MAC)	354	26.339288	35,415		35,415	3,001	38,416
091 Emergency Communication Center	6	0.446429	600		600	51	651
Schedule .4 Total for Records Requests	1,344	100.000000	134,456		134,456	11,218	145,674

Allocation Basis: Number of Records Requests by Benefiting Department
Allocation Source: FY 2025 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center**

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	2,038	37	2,001
003 Metropolitan Clerk	888	888	0
005 Election Commission	14,650	2,062	12,588
007 Planning Commission	14,143	4,268	9,875
008 Human Resources	11,178	8,573	2,604
009 Register of Deeds	3,695	3,695	0
010 General Services - Administration	43	43	0
010 General Services - Facilities	2,837	2,837	0
010 General Services - Mail Services	3	3	0
010 General Services - Real Estate	31	31	0
014 Information Technology Service	95	95	0
015 Finance	107	107	0
015 Finance - Administration	15	15	0
015 Finance - Office of Mgmt & Budget	18	18	0
015 Finance - Operations	1,545	460	1,085
015 Finance - Payroll	824	824	0
015 Finance - Purchasing	288	288	0
015 Finance - Treasury	132	132	0
016 Assessor of Property	13,554	2,702	10,851
018 County Clerk	2,452	282	2,170
021 Public Defender	25,751	13,164	12,588
023 Circuit Court Clerk	26,462	26,462	0
024 Criminal Court Clerk	11,705	11,705	0
025 Clerk and Master - Chancery	33,263	16,335	16,928
026 Juvenile Court	13,997	13,997	0
027 General Sessions Court	2,259	89	2,170
029 Justice Integration Services	135	135	0
030 Sheriff's Office	267	267	0
031 Police	10,337	8,383	1,953
032 Fire	1,814	729	1,085
033 Codes Administration	830	830	0
034 Beer Board	570	570	0
037 Social Services	5,030	689	4,341
038 Health	27,378	12,404	14,975
039 Public Library	15,515	8,353	7,162
040 Parks	401	401	0
042 Transportation	2,498	870	1,628
048 Internal Audit	40	40	0
062 State Fair Board	1,397	95	1,302
064 Sports Authority	40	40	0
065 Water and Sewer - Water Services	1,985	683	1,302
075 Metro Action Commission (MAC)	40,043	1,627	38,416
091 Emergency Communication Center	752	101	651
All Other	337	337	0
Direct Bill	0	0	0
Total	291,340	145,665	145,674

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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). Costs recorded to 30322 Metro Transit Operating Expense Fund have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,555,043			6,555,043
Inbound Costs:				
Depreciation	304,811		304,811	
001 Administrative - Corporate Dues	854,503	3,616	858,119	
001 Administrative - Employee Benefits	191,274	402	191,676	
001 Administrative - Insurance	589	111	700	
001 Administrative - Post Audits	1,325	7	1,333	
001 Administrative - Miscellaneous	127	1	128	
002 Metropolitan Council	16,247	1,455	17,702	
003 Metropolitan Clerk	5,021	2,143	7,164	
004 Mayor's Office - Administration		29,370	29,370	
006 Law		65,488	65,488	
008 Human Resources		34,493	34,493	
010 General Services - Facilities		168,566	168,566	
010 General Services - Mail Services		1,537	1,537	
010 General Services - Real Estate		590	590	
014 Information Technology Service		22,422	22,422	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		7,068	7,068	
015 Finance - Office of Mgmt & Budget		5,532	5,532	
015 Finance - Operations		3,558	3,558	
015 Finance - Payroll		2,160	2,160	
015 Finance - Purchasing		18,386	18,386	
015 Finance - Treasury		531	531	
015 Finance - Diversity Equity & Inclus		18,133	18,133	
030 Sheriff's Office - Security Services		9,722	9,722	
048 Internal Audit		2,313	2,313	
Total Allocated Additions:	1,373,897	399,185	1,773,083	1,773,083
Total To Be Allocated:	7,928,940	399,185		8,328,126

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration

	Total	G&A	Mayors Office Admin	30322 Metro Transit Operating Expense
Other Expense & Cost				
501101 Regular Pay	3,787,471	0	3,754,524	32,947
501102 Leave Pay	362,651	0	360,261	2,390
501103 Holiday Pay	69,388	0	65,442	3,946
501109 Longevity	1,155	0	1,155	0
501160 YE Biweekly Sal/Fringe Accr	35,105	0	21,607	13,498
501172 Employer OASDI	242,806	0	240,376	2,430
501173 Employer SSN Medical	59,144	0	58,576	568
501174 Employer Group Health	348,535	0	348,289	246
501175 Employer Dental Group	10,236	0	10,231	5
501176 Employer Group Life	3,874	0	3,873	1
501177 Employer Pension	491,685	0	491,367	318
501181 FSA Pre-Tax Savings	1,226	0	1,226	0
501182 Cafe Plan Pre-Tax Savings	183	0	183	0
502105 Cable Television	5,514	0	5,514	0
502229 Management Consultant	91,838	0	91,838	0
502330 Other Purchased Srvc	26,528	0	26,528	0
502359 Devlop/Framing/Artwork	81	0	81	0
502362 Personal Contract Service	44,699	0	44,699	0
502401 Transport Non-employee	5,177	0	5,177	0
502451 Employee Out-of-town Travel	5,692	0	3,172	2,520
502452 Employee Air Travel	847	0	847	0
502453 Employee Local Travel/Park	362	0	362	0
502455 Travel Recruitment	12,971	0	0	12,971
502503 Cell Phone Service	19,917	0	19,917	0
502520 Postage & Delivery Srvc	106	0	106	0
502701 Printing/Binding	2,846	0	2,846	0
502801 Advertising & Promot'n	13,119	0	13,119	0
502850 Subscriptions	8,500	0	0	8,500
502851 Subscriptions	54,359	0	54,359	0
502883 Registration	7,599	0	2,136	5,463
502884 Membership Dues	14,347	0	14,347	0
502920 Other Rpr & Maint Srvc	930	0	930	0
502951 Info Systems Charge	299,800	0	299,800	0
502957 Telecmmnct'n Charge	26,219	0	26,219	0
502983 Surplus Property	1,500	0	1,500	0
503050 Host & Hostess	10,296	0	10,296	0
503100 Offc & Admin Supply	13,460	0	5,707	7,753
503130 Computer Hardware <\$10K	30,575	0	30,575	0
503150 Furniture/Fixtures<\$10K	11,652	0	11,652	0
503850 Small Equipment Supply	3,411	0	3,411	0
503999 Credit Card Clearing	25	0	25	0
505233 Rent Equipment	6,960	0	6,960	0
505252 Software License	2,808	0	2,808	0
507236 Proj Mgt/Consult (capital)	419,446	0	0	419,446
Departmental Total				
Expenditures Per Financial Statement	6,555,043			
Deductions				
*Total Disallowed Costs	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration

	Total	G&A	Mayors Office Admin	30322 Metro Transit Operating Expense
Functional Cost	6,555,043	0	6,042,041	513,002
Allocation Step 1				
Inbound - All Others	1,373,897	0	1,373,897	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(513,002)	0	0	(513,002)
1st Allocation	7,415,938	0	7,415,938	0
Allocation Step 2				
Inbound - All Others	399,185	0	399,185	0
2nd Allocation	399,185	0	399,185	0
Total For 004 Mayor's Office - Administration				
Schedule .3 Total	7,815,124	0	7,815,124	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.476007	35,300		35,300		35,300
003 Metropolitan Clerk	6.50	0.061292	4,545		4,545		4,545
004 Mayor's Office - Administration	42.00	0.396044	29,370		29,370		29,370
005 Election Commission	22.50	0.212166	15,734		15,734	855	16,589
006 Law	56.00	0.528058	39,160		39,160	2,128	41,288
007 Planning Commission	78.61	0.741262	54,972		54,972	2,987	57,958
008 Human Resources	74.19	0.699583	51,881		51,881	2,819	54,699
009 Register of Deeds	23.00	0.216881	16,084		16,084	874	16,958
010 General Services - Administration	59.00	0.556347	41,258		41,258	2,242	43,500
010 General Services - Fleet Management	86.00	0.810947	60,139		60,139	3,268	63,407
010 General Services - Surplus Property	8.00	0.075437	5,594		5,594	304	5,898
011 Historical Commission	15.70	0.148045	10,979		10,979	596	11,575
014 Information Technology Service	165.49	1.560507	115,726		115,726	6,288	122,014
015 Finance - Administration	116.58	1.099304	81,524		81,524	4,430	85,953
015 Finance - Treasury	9.00	0.084867	6,294		6,294	342	6,635
016 Assessor of Property	89.54	0.844327	62,615		62,615	3,402	66,017
017 Trustee	25.58	0.241209	17,888		17,888	972	18,860
018 County Clerk	76.47	0.721082	53,475		53,475	2,905	56,380
019 District Attorney	95.73	0.902697	66,943		66,943	3,637	70,581
021 Public Defender	103.49	0.975871	72,370		72,370	3,932	76,302
022 Juvenile Court Clerk	32.00	0.301748	22,377		22,377	1,216	23,593
023 Circuit Court Clerk	98.32	0.927119	68,755		68,755	3,736	72,490
024 Criminal Court Clerk	89.00	0.839235	62,237		62,237	3,382	65,619
025 Clerk and Master - Chancery	16.00	0.150874	11,189		11,189	608	11,796
026 Juvenile Court	109.20	1.029714	76,363		76,363	4,149	80,512
027 General Sessions Court	123.09	1.160691	86,076		86,076	4,677	90,753
028 State Trial Courts	137.13	1.293083	95,894		95,894	5,210	101,105
029 Justice Integration Services	23.00	0.216881	16,084		16,084	874	16,958
030 Sheriff's Office	1,027.02	9.684400	718,189		718,189	39,023	757,212
031 Police	2,086.53	19.675169	1,459,099		1,459,099	79,287	1,538,385
032 Fire	1,507.98	14.219667	1,054,522		1,054,522	57,298	1,111,819
033 Codes Administration	149.00	1.405012	104,195		104,195	5,661	109,856
034 Beer Board	8.49	0.080057	5,937		5,937	322	6,259
035 Agricultural Extension	8.50	0.080152	5,944		5,944	323	6,267
037 Social Services	62.96	0.593688	44,028		44,028	2,392	46,420
038 Health	606.46	5.718683	424,094		424,094	23,043	447,137
039 Public Library	396.89	3.742519	277,543		277,543	15,080	292,623
040 Parks	612.40	5.774695	428,248		428,248	23,269	451,517
041 Arts Commission	9.60	0.090524	6,713		6,713	365	7,078
042 Transportation	425.98	4.016826	297,885		297,885	16,185	314,071
044 Human Relations Commission	4.00	0.037718	2,797		2,797	152	2,949
047 Criminal Justice Planning	4.00	0.037718	2,797		2,797	152	2,949
048 Internal Audit	12.00	0.113155	8,391		8,391	456	8,847
049 Office of Emergency Management	16.48	0.155400	11,524		11,524	626	12,150
051 Office of Family Safety	45.90	0.432819	32,098		32,098	1,744	33,841
053 Office of Homeless Services	43.00	0.405473	30,070		30,070	1,634	31,703
060 Farmer's Market	7.00	0.066007	4,895		4,895	266	5,161
061 Municipal Auditorium	8.00	0.075437	5,594		5,594	304	5,898
062 State Fair Board	23.51	0.221690	16,440		16,440	893	17,334
064 Sports Authority	4.48	0.042245	3,133		3,133	170	3,303
065 Water and Sewer - Stormwater Svcs	114.00	1.074976	79,720		79,720	4,331	84,051

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Water Services	788.86	7.438644	551,645		551,645	29,974	581,619
071 Convention Center Authority	158.20	1.491765	110,628		110,628	6,011	116,639
072 Waste Services - Solid Waste Operati	104.00	0.980680	72,727		72,727	3,951	76,678
073 East Bank Development Authority	2.00	0.018859	1,399		1,399	76	1,474
075 Metro Action Commission (MAC)	315.05	2.970799	220,313		220,313	11,971	232,283
078 Metropolitan Transit Authority (MTA)	1.00	0.009430	699		699	38	737
091 Emergency Communication Center	220.00	2.074515	153,845		153,845	8,359	162,204
Schedule .4 Total for Mayors Office Admin	10,604.89	100.000000	7,415,938		7,415,938	399,185	7,815,124

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)

Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
002 Metropolitan Council	35,300	35,300
003 Metropolitan Clerk	4,545	4,545
004 Mayor's Office - Administration	29,370	29,370
005 Election Commission	16,589	16,589
006 Law	41,288	41,288
007 Planning Commission	57,958	57,958
008 Human Resources	54,699	54,699
009 Register of Deeds	16,958	16,958
010 General Services - Administration	43,500	43,500
010 General Services - Fleet Management	63,407	63,407
010 General Services - Surplus Property	5,898	5,898
011 Historical Commission	11,575	11,575
014 Information Technology Service	122,014	122,014
015 Finance - Administration	85,953	85,953
015 Finance - Treasury	6,635	6,635
016 Assessor of Property	66,017	66,017
017 Trustee	18,860	18,860
018 County Clerk	56,380	56,380
019 District Attorney	70,581	70,581
021 Public Defender	76,302	76,302
022 Juvenile Court Clerk	23,593	23,593
023 Circuit Court Clerk	72,490	72,490
024 Criminal Court Clerk	65,619	65,619
025 Clerk and Master - Chancery	11,796	11,796
026 Juvenile Court	80,512	80,512
027 General Sessions Court	90,753	90,753
028 State Trial Courts	101,105	101,105
029 Justice Integration Services	16,958	16,958
030 Sheriff's Office	757,212	757,212
031 Police	1,538,385	1,538,385
032 Fire	1,111,819	1,111,819
033 Codes Administration	109,856	109,856
034 Beer Board	6,259	6,259
035 Agricultural Extension	6,267	6,267
037 Social Services	46,420	46,420
038 Health	447,137	447,137
039 Public Library	292,623	292,623
040 Parks	451,517	451,517
041 Arts Commission	7,078	7,078
042 Transportation	314,071	314,071
044 Human Relations Commission	2,949	2,949
047 Criminal Justice Planning	2,949	2,949
048 Internal Audit	8,847	8,847
049 Office of Emergency Management	12,150	12,150
051 Office of Family Safety	33,841	33,841
053 Office of Homeless Services	31,703	31,703
060 Farmer's Market	5,161	5,161
061 Municipal Auditorium	5,898	5,898
062 State Fair Board	17,334	17,334
064 Sports Authority	3,303	3,303
065 Water and Sewer - Stormwater Svcs	84,051	84,051
065 Water and Sewer - Water Services	581,619	581,619

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
071 Convention Center Authority	116,639	116,639
072 Waste Services - Solid Waste Operati	76,678	76,678
073 East Bank Development Authority	1,474	1,474
075 Metro Action Commission (MAC)	232,283	232,283
078 Metropolitan Transit Authority (MTA)	737	737
091 Emergency Communication Center	162,204	162,204
Direct Bill	0	0
Total	7,815,124	7,815,124

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 30216 ARPA-COVID Stimulus, and 30221 Federal Funds Reserve 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, 2025
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,619,559			56,619,559
Cost Adjustments:				
DIRECT COST	-45,889,181			
Total Departmental Cost Adjustments:	-45,889,181			-45,889,181
Inbound Costs:				
Depreciation	59,479		59,479	
001 Administrative - Employee Benefits	139,254	293	139,547	
001 Administrative - Insurance	850	161	1,011	
001 Administrative - Post Audits	12,162	69	12,231	
001 Administrative - Miscellaneous	1,168	12	1,179	
002 Metropolitan Council	21,662	1,940	23,602	
003 Metropolitan Clerk	6,695	2,857	9,552	
004 Mayor's Office - Administration	39,160	2,128	41,288	
006 Law		3,610,801	3,610,801	
008 Human Resources		45,991	45,991	
010 General Services - Facilities		32,893	32,893	
010 General Services - Fleet Management		5,838	5,838	
010 General Services - Mail Services		10,640	10,640	
010 General Services - Real Estate		175,057	175,057	
012 IOD Network (Injured-On-Duty)		611	611	
014 Information Technology Service		14,180	14,180	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		3,650	3,650	
015 Finance - Office of Mgmt & Budget		8,954	8,954	
015 Finance - Operations		26,635	26,635	
015 Finance - Payroll		3,044	3,044	
015 Finance - Purchasing		18,386	18,386	
015 Finance - Treasury		29,704	29,704	
015 Finance - Diversity Equity & Inclus		2,951	2,951	
030 Sheriff's Office - Security Services		2,154	2,154	
048 Internal Audit		21,228	21,228	
Total Allocated Additions:	280,431	4,021,752	4,302,183	4,302,183
Total To Be Allocated:	11,010,809	4,021,752		15,032,561

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5,945,742	0	5,612,186	327,016	6,540
501102 Leave Pay	661,781	0	613,736	47,119	926
501103 Holiday Pay	1,516	0	1,516	0	0
501109 Longevity	18,783	0	16,668	2,068	47
501134 Paid Family Leave	18,304	0	18,304	0	0
501160 YE Biweekly Sal/Fringe Accr	32,761	0	31,113	1,910	(262)
501172 Employer OASDI	384,339	0	361,894	21,984	461
501173 Employer SSN Medical	92,815	0	87,469	5,235	111
501174 Employer Group Health	600,452	0	559,381	41,071	0
501175 Employer Dental Group	20,250	0	18,401	1,829	20
501176 Employer Group Life	6,786	0	6,226	553	7
501177 Employer Pension	829,422	0	780,238	48,189	995
501181 FSA Pre-Tax Savings	2,192	0	2,173	19	0
501182 Cafe Plan Pre-Tax Savings	286	0	265	21	0
501212 Court Reporter	126,614	0	0	0	126,614
501218 Witness Fees	107,916	0	0	0	107,916
501221 Guardian Ad Litem Fee	20,898	0	0	0	20,898
502105 Cable Television	358	0	358	0	0
502220 Other Professional Srvc	560,058	0	0	0	560,058
502222 Apprsl & Ngtn Srvc	6,253	0	0	0	6,253
502223 Legal Services	2,398,862	0	0	0	2,398,622
502229 Actuary Studies	978,357	0	235,491	0	84,921
502256 Mediation Services	33,816	0	0	0	33,816
502314 Pre-Employment Checks	633	0	633	0	0
502357 Internet Services	3,091	0	0	0	3,091
502401 Transport Non-employee	12	0	12	0	0
502451 Employee Out-of-town Travel	17,041	0	14,792	0	2,249
502452 Employee Air Travel	3,958	0	3,958	0	0
502453 Employee Local Travel/Park	72	0	72	0	0
502503 Cell Phone Service	427	0	376	51	0
502520 Postage & Delivery Srvc	127,332	0	293	0	127,039
502701 Printing/Binding	15,809	0	1,273	0	14,536
502801 Promotion	2,180	0	2,180	0	0
502851 Subscriptions	161,219	0	109,710	0	51,509
502883 Registration	14,343	0	14,343	0	0
502884 Membership Dues	25,217	0	25,217	0	0
502920 Other Rpr & Maint Srvc	2,545	0	2,545	0	0
502951 Info Systems Charge	174,100	0	174,100	0	0
502957 Telecommnct'n Charge	32,084	0	28,234	3,850	0
502977 Fleet Management	1,100	0	1,100	0	0
502983 Surplus Property	2,100	0	2,100	0	0
502991 Metro Legal Services	1,933,000	0	0	0	1,933,000
503050 Host & Hostess	2,463	0	2,463	0	0
503100 Offc & Admin Supply	4,302	0	4,302	0	0
503120 Computer Software	17,113	0	17,113	0	0
503150 Furniture/Fixtures<\$10K	591	0	0	0	0
503330 Books/Magazines/Periodicals	49,809	0	49,809	0	0
503400 Medical Supply	684	0	684	0	0
503999 Credit Card Clearing	2,549	0	2,549	0	0
505202 Insurance-Buildings	28,108,461	0	0	0	28,108,461
505205 Insurance-Emp Blanket Bond	22,229	0	0	0	22,229

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,113,907	0	0	0	1,113,907
505231 Rent Building & Land	430,458	0	430,458	0	0
505233 Rent Equipment	9,539	0	9,539	0	0
505252 Software License	6,124	0	6,124	0	0
505269 Other License & Fees	70,772	0	0	0	70,772
505279 Notary	24	0	24	0	0
505282 Professional Privilege Tax	15,200	0	15,200	0	0
505500 Change in Claims Payable	1,885,642	0	0	0	1,885,642
505740 Compensation for Damages	9,189,335	0	0	0	9,189,335
505955 Insurance-Liab/PropDmg	18,810	0	0	0	18,810
505959 Insurance-Surety Bond	485	0	0	0	485
507455 Computer Software	306,238	0	258,097	0	0
Departmental Total					
Expenditures Per Financial Statement	56,619,559				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(45,889,181)	0	0	0	(45,889,181)
 Functional Cost	 10,730,378	 0	 9,522,719	 500,915	 (173)
Allocation Step 1					
Inbound - All Others	280,431	0	280,431	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(706,917)	0	0	0	0
1st Allocation	10,303,892	0	9,803,150	500,915	(173)
Allocation Step 2					
Inbound - All Others	4,021,752	0	4,021,752	0	0
2nd Allocation	4,021,752	0	4,021,752	0	0
Total For 006 Law					
Schedule .3 Total	14,325,644	0	13,824,902	500,915	(173)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30216 ARPA-COVID Stimulus**	30221 Federal Funds Reserve**
Other Expense & Cost				
501101 Regular Pay	0	0	0	0
501102 Leave Pay	0	0	0	0
501103 Holiday Pay	0	0	0	0
501109 Longevity	0	0	0	0
501134 Paid Family Leave	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0
501172 Employer OASDI	0	0	0	0
501173 Employer SSN Medical	0	0	0	0
501174 Employer Group Health	0	0	0	0
501175 Employer Dental Group	0	0	0	0
501176 Employer Group Life	0	0	0	0
501177 Employer Pension	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0
501212 Court Reporter	0	0	0	0
501218 Witness Fees	0	0	0	0
501221 Guardian Ad Litem Fee	0	0	0	0
502105 Cable Television	0	0	0	0
502220 Other Professional Svc	0	0	0	0
502222 Apprsl & Ngtn Svc	0	0	0	0
502223 Legal Services	0	0	240	0
502229 Actuary Studies	0	4,403	0	653,542
502256 Mediation Services	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502357 Internet Services	0	0	0	0
502401 Transport Non-employee	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502801 Promotion	0	0	0	0
502851 Subscriptions	0	0	0	0
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502920 Other Rpr & Maint Svc	0	0	0	0
502951 Info Systems Charge	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0
502977 Fleet Management	0	0	0	0
502983 Surplus Property	0	0	0	0
502991 Metro Legal Services	0	0	0	0
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0
503120 Computer Software	0	0	0	0
503150 Furniture/Fixtures<\$10K	591	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
503400 Medical Supply	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505202 Insurance-Buildings	0	0	0	0
505205 Insurance-Emp Blanket Bond	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30216 ARPA-COVID Stimulus**	30221 Federal Funds Reserve**
505208 Insurance-Liability/PropDmg	0	0	0	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	0	0	0	0
505252 Software License	0	0	0	0
505269 Other License & Fees	0	0	0	0
505279 Notary	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0
505500 Change in Claims Payable	0	0	0	0
505740 Compensation for Damages	0	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0	0
505959 Insurance-Surety Bond	0	0	0	0
507455 Computer Software	48,141	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
DIRECT COST	0	0	0	0
 Functional Cost	48,732	4,403	240	653,542
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(48,732)	(4,403)	(240)	(653,542)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
Total For 006 Law				
Schedule .3 Total	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,077.50	0.912878	89,491		89,491		89,491
003 Metropolitan Clerk - Records Center	72.58	0.061491	6,028		6,028		6,028
004 Mayor's Office	157.00	0.133013	13,039		13,039	8,695	21,734
004 Mayor's Office - Administration	788.50	0.668032	65,488		65,488		65,488
005 Election Commission	489.02	0.414307	40,615		40,615	27,082	67,698
006 Law	43,475.30	36.833066	3,610,801		3,610,801		3,610,801
007 Planning Commission	1,378.77	1.168119	114,512		114,512	76,358	190,870
008 Human Resources	486.17	0.411892	40,378		40,378	26,925	67,303
009 Register of Deeds	2.75	0.002330	228		228	152	381
010 General Services - Administration	318.25	0.269627	26,432		26,432	17,625	44,057
010 General Services - Fleet Management	3.87	0.003279	321		321	214	536
010 General Services - Real Estate	368.42	0.312132	30,599		30,599	20,403	51,002
011 Historical Commission	989.83	0.838602	82,209		82,209	54,818	137,027
012 Employee Benefit Board	581.25	0.492446	48,275		48,275	32,190	80,465
014 Information Technology Service	424.42	0.359576	35,250		35,250	23,505	58,755
015 Finance - Administration	1,692.50	1.433917	140,569		140,569	93,733	234,302
015 Finance - Grants & Cost Planning	108.83	0.092203	9,039		9,039	6,027	15,066
015 Finance - Purchasing	781.70	0.662271	64,923		64,923	43,291	108,215
015 Finance - Treasury	85.92	0.072793	7,136		7,136	4,758	11,894
016 Assessor of Property	2,503.54	2.121045	207,929		207,929	138,649	346,578
017 Trustee	2,048.18	1.735255	170,110		170,110	113,431	283,540
018 County Clerk	47.75	0.040455	3,966		3,966	2,644	6,610
019 District Attorney	3.25	0.002753	270		270	180	450
021 Public Defender	10.00	0.008472	831		831	554	1,384
022 Juvenile Court Clerk	41.75	0.035371	3,467		3,467	2,312	5,779
023 Circuit Court Clerk	406.25	0.344182	33,741		33,741	22,499	56,239
024 Criminal Court Clerk	114.75	0.097218	9,530		9,530	6,355	15,885
025 Clerk and Master - Chancery	40.75	0.034524	3,384		3,384	2,257	5,641
026 Juvenile Court	240.67	0.203900	19,989		19,989	13,328	33,317
027 General Sessions Court	363.67	0.308108	30,204		30,204	20,140	50,345
028 State Trial Courts	47.00	0.039819	3,904		3,904	2,603	6,506
029 Justice Integration Services	11.25	0.009531	934		934	623	1,557
030 Sheriff's Office	1,385.58	1.173889	115,078		115,078	76,735	191,813
031 Police	11,133.80	9.432759	924,707		924,707	616,603	1,541,310
032 Fire	3,216.15	2.724781	267,114		267,114	178,114	445,229
033 Codes Administration	6,586.72	5.580389	547,054		547,054	364,780	911,834
034 Beer Board	184.00	0.155888	15,282		15,282	10,190	25,472
035 Agricultural Extension	5.00	0.004236	415		415	277	692
037 Social Services	138.92	0.117696	11,538		11,538	7,693	19,231
038 Health	2,016.25	1.708204	167,458		167,458	111,662	279,120
039 Public Library	641.67	0.543635	53,293		53,293	35,536	88,830
040 Parks	2,132.77	1.806922	177,135		177,135	118,115	295,251
041 Arts Commission	1,029.09	0.871864	85,470		85,470	56,992	142,462
042 Transportation	8,385.17	7.104069	696,423	(30,000)	666,423	464,381	1,130,803
044 Human Relations Commission	159.75	0.135343	13,268		13,268	8,847	22,115
047 Criminal Justice Planning	4.00	0.003389	332		332	221	554
048 Internal Audit	56.00	0.047444	4,651		4,651	3,101	7,752
049 Office of Emergency Management	62.50	0.052951	5,191		5,191	3,461	8,652
051 Office of Family Safety	103.75	0.087899	8,617		8,617	5,746	14,363
053 Office of Homeless Services	424.75	0.359856	35,277		35,277	23,523	58,800
054 Community Review Board	340.08	0.288122	28,245		28,245	18,834	47,079

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
060 Farmer's Market	542.67	0.459760	45,071		45,071	30,054	75,125
061 Municipal Auditorium	446.58	0.378351	37,090		37,090	24,732	61,822
062 State Fair Board	361.17	0.305990	29,997		29,997	20,002	49,999
064 Sports Authority	321.33	0.272237	26,688		26,688	17,796	44,483
065 Water and Sewer - Stormwater Svcs	32.42	0.027467	2,693	(62,300)	(59,607)	1,795	(57,812)
065 Water and Sewer - Water Services	3,862.73	3.272575	320,815	(186,700)	134,115	213,923	348,038
067 General Hospital	65.17	0.055213	5,413		5,413	3,609	9,022
068 District Energy System (DES)	0.25	0.000212	21		21	14	35
072 Waste Services - Solid Waste Operati	359.08	0.304219	29,823	(53,400)	(23,577)	19,886	(3,691)
075 Metro Action Commission (MAC)	459.08	0.388941	38,128		38,128	25,424	63,553
077 Metro Devlp & Housing Auth (MDHA)	173.42	0.146925	14,403		14,403	9,604	24,007
078 Metropolitan Transit Authority (MTA)	46.00	0.038972	3,820		3,820	2,547	6,368
080 Metro Nashville Public School (MNPS)	11,565.18	9.798232	960,535	(192,000)	768,535	640,503	1,409,038
083 Industrial Development Board	159.75	0.135343	13,268		13,268	8,847	22,115
088 Airport Authority	66.08	0.055984	5,488		5,488	3,659	9,148
091 Emergency Communication Center	201.25	0.170503	16,715		16,715	11,145	27,860
Bordeaux Longterm Care	2.50	0.002118	208		208	138	346
Hospital Authority	1,329.17	1.126097	110,393		110,393	73,611	184,004
Knowles Home	251.25	0.212864	20,867		20,867	13,914	34,782
Medical Examiner	2.00	0.001694	166		166	111	277
Nashville Electric Service (NES)	63.75	0.054010	5,295		5,295	3,530	8,825
All Other	555.17	0.470350	46,109		46,109	30,746	76,855
Schedule .4 Total for Legal Services	118,033.34	100.000000	9,803,150	(524,400)	9,278,750	4,021,752	13,300,502
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	118,033.34	100.000000		0	9,803,150	4,021,752	13,824,902

Allocation Basis: Law Staff Hours by Benefiting Department

Allocation Source: FY 2025 Total Time Report - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	500,915		500,915		500,915
Schedule .4 Total for Risk Management	100	100.000000	500,915		500,915	0	500,915

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, 2025
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	(173)		(173)		(173)
Schedule .4 Total for Self-Insured & Liability Funds	100	100.000000	(173)		(173)	0	(173)

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, 2025
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Insurance	500,742	0	500,915	(173)
002 Metropolitan Council	89,491	89,491	0	0
003 Metropolitan Clerk - Records Center	6,028	6,028	0	0
004 Mayor's Office	21,734	21,734	0	0
004 Mayor's Office - Administration	65,488	65,488	0	0
005 Election Commission	67,698	67,698	0	0
006 Law	3,610,801	3,610,801	0	0
007 Planning Commission	190,870	190,870	0	0
008 Human Resources	67,303	67,303	0	0
009 Register of Deeds	381	381	0	0
010 General Services - Administration	44,057	44,057	0	0
010 General Services - Fleet Management	536	536	0	0
010 General Services - Real Estate	51,002	51,002	0	0
011 Historical Commission	137,027	137,027	0	0
012 Employee Benefit Board	80,465	80,465	0	0
014 Information Technology Service	58,755	58,755	0	0
015 Finance - Administration	234,302	234,302	0	0
015 Finance - Grants & Cost Planning	15,066	15,066	0	0
015 Finance - Purchasing	108,215	108,215	0	0
015 Finance - Treasury	11,894	11,894	0	0
016 Assessor of Property	346,578	346,578	0	0
017 Trustee	283,540	283,540	0	0
018 County Clerk	6,610	6,610	0	0
019 District Attorney	450	450	0	0
021 Public Defender	1,384	1,384	0	0
022 Juvenile Court Clerk	5,779	5,779	0	0
023 Circuit Court Clerk	56,239	56,239	0	0
024 Criminal Court Clerk	15,885	15,885	0	0
025 Clerk and Master - Chancery	5,641	5,641	0	0
026 Juvenile Court	33,317	33,317	0	0
027 General Sessions Court	50,345	50,345	0	0
028 State Trial Courts	6,506	6,506	0	0
029 Justice Integration Services	1,557	1,557	0	0
030 Sheriff's Office	191,813	191,813	0	0
031 Police	1,541,310	1,541,310	0	0
032 Fire	445,229	445,229	0	0
033 Codes Administration	911,834	911,834	0	0
034 Beer Board	25,472	25,472	0	0
035 Agricultural Extension	692	692	0	0
037 Social Services	19,231	19,231	0	0
038 Health	279,120	279,120	0	0
039 Public Library	88,830	88,830	0	0
040 Parks	295,251	295,251	0	0
041 Arts Commission	142,462	142,462	0	0
042 Transportation	1,130,803	1,130,803	0	0
044 Human Relations Commission	22,115	22,115	0	0
047 Criminal Justice Planning	554	554	0	0
048 Internal Audit	7,752	7,752	0	0
049 Office of Emergency Management	8,652	8,652	0	0
051 Office of Family Safety	14,363	14,363	0	0
053 Office of Homeless Services	58,800	58,800	0	0
054 Community Review Board	47,079	47,079	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
060 Farmer's Market	75,125	75,125	0	0
061 Municipal Auditorium	61,822	61,822	0	0
062 State Fair Board	49,999	49,999	0	0
064 Sports Authority	44,483	44,483	0	0
065 Water and Sewer - Stormwater Svcs	(57,812)	(57,812)	0	0
065 Water and Sewer - Water Services	348,038	348,038	0	0
067 General Hospital	9,022	9,022	0	0
068 District Energy System (DES)	35	35	0	0
072 Waste Services - Solid Waste Operati	(3,691)	(3,691)	0	0
075 Metro Action Commission (MAC)	63,553	63,553	0	0
077 Metro Devlp & Housing Auth (MDHA)	24,007	24,007	0	0
078 Metropolitan Transit Authority (MTA)	6,368	6,368	0	0
080 Metro Nashville Public School (MNPS)	1,409,038	1,409,038	0	0
083 Industrial Development Board	22,115	22,115	0	0
088 Airport Authority	9,148	9,148	0	0
091 Emergency Communication Center	27,860	27,860	0	0
Bordeaux Longterm Care	346	346	0	0
Hospital Authority	184,004	184,004	0	0
Knowles Home	34,782	34,782	0	0
Medical Examiner	277	277	0	0
Nashville Electric Service (NES)	8,825	8,825	0	0
All Other	76,855	76,855	0	0
Direct Bill	524,400	524,400	0	0
Total	14,325,644	13,824,902	500,915	(173)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,426,988			8,426,988
Inbound Costs:				
Depreciation	112,904		112,904	
001 Administrative - Employee Benefits	361,040	759	361,799	
001 Administrative - Facility Rental	8,005	16	8,021	
001 Administrative - Insurance	932	176	1,108	
001 Administrative - Post Audits	72,750	405	73,155	
001 Administrative - Miscellaneous	175	2	176	
002 Metropolitan Council	28,699	2,570	31,269	
003 Metropolitan Clerk	8,870	3,785	12,655	
003 Metropolitan Clerk - Records Center	10,310	867	11,178	
004 Mayor's Office - Administration	51,881	2,819	54,699	
006 Law	40,378	26,925	67,303	
008 Human Resources		60,930	60,930	
010 General Services - Facilities		171,825	171,825	
010 General Services - Fleet Management		5,826	5,826	
010 General Services - Mail Services		11,124	11,124	
010 General Services - Real Estate		811	811	
014 Information Technology Service		28,627	28,627	
015 Finance - Business Assistance		7,692	7,692	
015 Finance - Grants & Cost Planning		546	546	
015 Finance - Office of Mgmt & Budget		8,267	8,267	
015 Finance - Operations		7,155	7,155	
015 Finance - Payroll		4,726	4,726	
015 Finance - Purchasing		110,317	110,317	
015 Finance - Treasury		869	869	
015 Finance - Diversity Equity & Inclus		17,875	17,875	
030 Sheriff's Office - Security Services		14,392	14,392	
048 Internal Audit		3,177	3,177	
Total Allocated Additions:	695,943	492,484	1,188,427	1,188,427
Total To Be Allocated:	9,122,931	492,484		9,615,415

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	4,466,960	0	489,427	1,660,863	789,915
501102 Leave Pay	418,318	0	32,739	146,547	98,984
501103 Holiday Pay	234,296	0	25,069	87,010	42,665
501109 Longevity	19,788	0	935	4,295	6,166
501134 Paid Family Leave	23,122	0	0	3,197	3,237
501160 YE Biweekly Sal/Fringe Accr	25,696	0	2,736	9,081	4,972
501172 Employer OASDI	302,823	0	32,872	111,624	54,920
501173 Employer SSN Medical	71,380	0	7,688	26,106	12,928
501174 Employer Group Health	609,294	0	37,512	255,860	134,112
501175 Employer Dental Group	20,639	0	1,670	8,153	3,937
501176 Employer Group Life	7,335	0	787	2,682	1,358
501177 Employer Pension	635,585	0	70,253	222,965	120,594
501181 FSA Pre-Tax Savings	1,242	0	333	611	23
501182 Cafe Plan Pre-Tax Savings	326	0	21	119	77
502220 Other Professional Svc	234,696	0	0	234,696	0
502229 Annual Enrollment Support CSS	111,861	0	0	0	111,861
502229 Gen Con Commun Key Msg	45,140	0	0	0	45,140
502229 Management Consultant	506,926	0	0	0	492,182
502314 Pre-Employment Checks	968	0	0	968	0
502451 Employee Out-of-town Travel	7,167	0	0	4,805	0
502453 Employee Local Travel/Park	151	0	151	0	0
502502 Allowance-Cell/Mobile Devices	754	0	260	234	260
502503 Cell Phone Service	7,603	0	0	0	0
502520 Postage & Delivery Svc	82,556	0	0	0	81,967
502701 Printing/Binding	207	0	0	0	0
502801 Promotion	801	0	0	0	0
502851 Subscriptions	3,776	0	0	2,909	0
502883 Registration	8,002	0	1,512	1,800	0
502884 Membership Dues	1,681	0	398	659	0
502951 Info Systems Charge	385,700	0	0	0	0
502957 Telecommnct'n Charge	30,542	0	0	0	0
502977 Fleet Management	1,200	0	0	0	0
502983 Surplus Property	2,000	0	0	0	0
503050 Host & Hostess	7,999	0	679	0	0
503100 Offc & Admin Supply	16,597	0	3,913	0	702
503130 Computer Hardware <\$10K	3,366	0	0	0	1,073
503140 Office Equipment < \$10K	1,155	0	0	0	0
503350 Educational Supply	49,367	0	0	49,367	0
505233 Rent Equipment	10,240	0	0	0	0
505252 Software License	69,729	0	398	0	7,931
Departmental Total					
Expenditures Per Financial Statement	8,426,988				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	8,426,988	0	709,353	2,834,551	2,015,004

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	695,943	0	76,275	258,821	123,043
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(402,760)	0	0	0	0
1st Allocation	8,720,171	0	785,628	3,093,372	2,138,047
Allocation Step 2					
Inbound - All Others	492,484	0	53,975	183,164	87,070
Unallocated Costs	(26,494)	0	0	0	0
2nd Allocation	465,990	0	53,975	183,164	87,070
Total For 008 Human Resources					
Schedule .3 Total	9,186,161	0	839,603	3,276,536	2,225,117

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,044,390	241,848	240,517
501102 Leave Pay	104,996	16,661	18,391
501103 Holiday Pay	54,120	12,528	12,904
501109 Longevity	7,513	357	522
501134 Paid Family Leave	6,420	1,672	8,596
501160 YE Biweekly Sal/Fringe Accr	6,171	1,340	1,396
501172 Employer OASDI	69,852	16,587	16,968
501173 Employer SSN Medical	16,811	3,879	3,968
501174 Employer Group Health	145,774	16,272	19,764
501175 Employer Dental Group	4,842	1,202	835
501176 Employer Group Life	1,606	377	525
501177 Employer Pension	150,773	34,996	36,004
501181 FSA Pre-Tax Savings	275	0	0
501182 Cafe Plan Pre-Tax Savings	87	8	14
502220 Other Professional Svc	0	0	0
502229 Annual Enrollment Support CSS	0	0	0
502229 Gen Con Commun Key Msg	0	0	0
502229 Management Consultant	14,744	0	0
502314 Pre-Employment Checks	0	0	0
502451 Employee Out-of-town Travel	0	0	2,362
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	6,971	0	632
502520 Postage & Delivery Svc	514	0	75
502701 Printing/Binding	0	0	207
502801 Promotion	0	0	801
502851 Subscriptions	867	0	0
502883 Registration	4,690	0	0
502884 Membership Dues	624	0	0
502951 Info Systems Charge	385,700	0	0
502957 Telecmmnct'n Charge	30,542	0	0
502977 Fleet Management	1,200	0	0
502983 Surplus Property	2,000	0	0
503050 Host & Hostess	7,320	0	0
503100 Offc & Admin Supply	11,145	0	837
503130 Computer Hardware <\$10K	2,293	0	0
503140 Office Equipment < \$10K	1,155	0	0
503350 Educational Supply	0	0	0
505233 Rent Equipment	10,240	0	0
505252 Software License	61,400	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,155,035	347,727	365,318

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	162,711	37,650	37,442
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(402,760)
1st Allocation	2,317,746	385,377	0
Allocation Step 2			
Inbound - All Others	115,141	26,641	26,494
Unallocated Costs	0	0	(26,494)
2nd Allocation	115,141	26,641	0
Total For 008 Human Resources			
Schedule .3 Total	2,432,887	412,019	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.475424	3,735		3,735		3,735
003 Metropolitan Clerk	6.50	0.061217	481		481		481
004 Mayor's Office - Administration	42.00	0.395559	3,108		3,108		3,108
005 Election Commission	22.50	0.211907	1,665		1,665	117	1,781
006 Law	56.00	0.527412	4,143		4,143		4,143
007 Planning Commission	78.61	0.740354	5,816		5,816	408	6,225
008 Human Resources	74.19	0.698726	5,489		5,489		5,489
009 Register of Deeds	23.00	0.216616	1,702		1,702	119	1,821
010 General Services - Administration	59.00	0.555666	4,365		4,365	306	4,672
010 General Services - Fleet Management	86.00	0.809954	6,363		6,363	447	6,810
010 General Services - Surplus Property	8.00	0.075345	592		592	41	633
011 Historical Commission	15.70	0.147864	1,162		1,162	81	1,243
014 Information Technology Service	165.49	1.558596	12,245		12,245	860	13,104
015 Finance - Administration	116.58	1.097958	8,626		8,626	605	9,231
015 Finance - Treasury	9.00	0.084763	666		666	47	712
016 Assessor of Property	89.54	0.843294	6,625		6,625	465	7,090
017 Trustee	25.58	0.240914	1,893		1,893	133	2,025
018 County Clerk	76.47	0.720200	5,658		5,658	397	6,055
019 District Attorney	95.73	0.901592	7,083		7,083	497	7,580
021 Public Defender	103.49	0.974676	7,657		7,657	537	8,195
022 Juvenile Court Clerk	32.00	0.301378	2,368		2,368	166	2,534
023 Circuit Court Clerk	98.32	0.925984	7,275		7,275	511	7,785
024 Criminal Court Clerk	89.00	0.838208	6,585		6,585	462	7,047
025 Clerk and Master - Chancery	16.00	0.150689	1,184		1,184	83	1,267
026 Juvenile Court	109.20	1.028453	8,080		8,080	567	8,647
027 General Sessions Court	123.09	1.159270	9,108		9,108	639	9,747
028 State Trial Courts	137.13	1.291500	10,146		10,146	712	10,859
029 Justice Integration Services	23.00	0.216616	1,702		1,702	119	1,821
030 Sheriff's Office	1,027.02	9.672543	75,990		75,990	5,336	81,326
031 Police	2,086.53	19.651076	154,385		154,385	10,851	165,236
032 Fire	1,507.98	14.202257	111,577		111,577	7,835	119,412
033 Codes Administration	149.00	1.403292	11,025		11,025	774	11,799
034 Beer Board	8.49	0.079959	628		628	44	672
035 Agricultural Extension	8.50	0.080054	629		629	44	673
037 Social Services	62.96	0.592962	4,658		4,658	327	4,985
038 Health	606.46	5.711681	44,873		44,873	3,151	48,023
039 Public Library	396.89	3.737937	29,366		29,366	2,062	31,428
040 Parks	612.40	5.767624	45,312		45,312	3,182	48,494
041 Arts Commission	9.60	0.090413	710		710	50	760
042 Transportation	425.98	4.011908	31,519		31,519	2,213	33,732
044 Human Relations Commission	4.00	0.037672	296		296	21	317
047 Criminal Justice Planning	4.00	0.037672	296		296	21	317
048 Internal Audit	12.00	0.113017	888		888	62	950
049 Office of Emergency Management	16.48	0.155210	1,219		1,219	85	1,305
051 Office of Family Safety	45.90	0.432289	3,396		3,396	238	3,634
053 Office of Homeless Services	43.00	0.404977	3,182		3,182	223	3,405
054 Community Review Board	13.00	0.122435	962		962	67	1,029
060 Farmer's Market	7.00	0.065926	518		518	36	554
061 Municipal Auditorium	8.00	0.075345	592		592	41	633
062 State Fair Board	23.51	0.221419	1,740		1,740	122	1,861
064 Sports Authority	4.48	0.042193	331		331	23	354

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Stormwater Svcs	114.00	1.073660	8,435		8,435	592	9,027
065 Water and Sewer - Water Services	788.86	7.429536	58,369		58,369	4,098	62,467
071 Convention Center Authority	158.20	1.489938	11,705		11,705	822	12,527
072 Waste Services - Solid Waste Operati	104.00	0.979479	7,695		7,695	540	8,235
073 East Bank Development Authority	2.00	0.018836	148		148	10	158
075 Metro Action Commission (MAC)	315.05	2.967162	23,311		23,311	1,637	24,948
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	74		74	5	79
091 Emergency Communication Center	220.00	2.071975	16,278		16,278	1,143	17,421
Schedule .4 Total for Employee Relations	10,617.89	100.000000	785,628		785,628	53,975	839,603

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.475424	14,707		14,707		14,707
003 Metropolitan Clerk	6.50	0.061217	1,894		1,894		1,894
004 Mayor's Office - Administration	42.00	0.395559	12,236		12,236		12,236
005 Election Commission	22.50	0.211907	6,555		6,555	396	6,951
006 Law	56.00	0.527412	16,315		16,315		16,315
007 Planning Commission	78.61	0.740354	22,902		22,902	1,386	24,288
008 Human Resources	74.19	0.698726	21,614		21,614		21,614
009 Register of Deeds	23.00	0.216616	6,701		6,701	405	7,106
010 General Services - Administration	59.00	0.555666	17,189		17,189	1,040	18,229
010 General Services - Fleet Management	86.00	0.809954	25,055		25,055	1,516	26,571
010 General Services - Surplus Property	8.00	0.075345	2,331		2,331	141	2,472
011 Historical Commission	15.70	0.147864	4,574		4,574	277	4,851
014 Information Technology Service	165.49	1.558596	48,213		48,213	2,918	51,131
015 Finance - Administration	116.58	1.097958	33,964		33,964	2,055	36,019
015 Finance - Treasury	9.00	0.084763	2,622		2,622	159	2,781
016 Assessor of Property	89.54	0.843294	26,086		26,086	1,579	27,665
017 Trustee	25.58	0.240914	7,452		7,452	451	7,903
018 County Clerk	76.47	0.720200	22,278		22,278	1,348	23,627
019 District Attorney	95.73	0.901592	27,890		27,890	1,688	29,577
021 Public Defender	103.49	0.974676	30,150		30,150	1,824	31,975
022 Juvenile Court Clerk	32.00	0.301378	9,323		9,323	564	9,887
023 Circuit Court Clerk	98.32	0.925984	28,644		28,644	1,733	30,377
024 Criminal Court Clerk	89.00	0.838208	25,929		25,929	1,569	27,498
025 Clerk and Master - Chancery	16.00	0.150689	4,661		4,661	282	4,943
026 Juvenile Court	109.20	1.028453	31,814		31,814	1,925	33,739
027 General Sessions Court	123.09	1.159270	35,861		35,861	2,170	38,031
028 State Trial Courts	137.13	1.291500	39,951		39,951	2,418	42,369
029 Justice Integration Services	23.00	0.216616	6,701		6,701	405	7,106
030 Sheriff's Office	1,027.02	9.672543	299,208		299,208	18,107	317,315
031 Police	2,086.53	19.651076	607,882		607,882	36,797	644,679
032 Fire	1,507.98	14.202257	439,329		439,329	26,587	465,916
033 Codes Administration	149.00	1.403292	43,409		43,409	2,627	46,036
034 Beer Board	8.49	0.079959	2,473		2,473	150	2,623
035 Agricultural Extension	8.50	0.080054	2,476		2,476	150	2,626
037 Social Services	62.96	0.592962	18,342		18,342	1,110	19,452
038 Health	606.46	5.711681	176,684		176,684	10,692	187,376
039 Public Library	396.89	3.737937	115,628		115,628	6,997	122,626
040 Parks	612.40	5.767624	178,414		178,414	10,797	189,211
041 Arts Commission	9.60	0.090413	2,797		2,797	169	2,966
042 Transportation	425.98	4.011908	124,103		124,103	7,510	131,614
044 Human Relations Commission	4.00	0.037672	1,165		1,165	70	1,236
047 Criminal Justice Planning	4.00	0.037672	1,165		1,165	70	1,236
048 Internal Audit	12.00	0.113017	3,496		3,496	211	3,707
049 Office of Emergency Management	16.48	0.155210	4,801		4,801	290	5,092
051 Office of Family Safety	45.90	0.432289	13,372		13,372	809	14,181
053 Office of Homeless Services	43.00	0.404977	12,527		12,527	758	13,285
054 Community Review Board	13.00	0.122435	3,787		3,787	229	4,016
060 Farmer's Market	7.00	0.065926	2,039		2,039	123	2,163
061 Municipal Auditorium	8.00	0.075345	2,331		2,331	141	2,472
062 State Fair Board	23.51	0.221419	6,849		6,849	414	7,263
064 Sports Authority	4.48	0.042193	1,305		1,305	79	1,384

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Stormwater Svcs	114.00	1.073660	33,212		33,212	2,010	35,222
065 Water and Sewer - Water Services	788.86	7.429536	229,823		229,823	13,908	243,732
071 Convention Center Authority	158.20	1.489938	46,089		46,089	2,789	48,878
072 Waste Services - Solid Waste Operati	104.00	0.979479	30,299		30,299	1,834	32,132
073 East Bank Development Authority	2.00	0.018836	583		583	35	618
075 Metro Action Commission (MAC)	315.05	2.967162	91,785		91,785	5,554	97,340
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	291		291	17	309
091 Emergency Communication Center	220.00	2.071975	64,094		64,094	3,879	67,973
Schedule .4 Total for Workforce Management	10,617.89	100.000000	3,093,372		3,093,372	183,164	3,276,536

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.475424	10,165		10,165		10,165
003 Metropolitan Clerk	6.50	0.061217	1,309		1,309		1,309
004 Mayor's Office - Administration	42.00	0.395559	8,457		8,457		8,457
005 Election Commission	22.50	0.211907	4,531		4,531	188	4,719
006 Law	56.00	0.527412	11,276		11,276		11,276
007 Planning Commission	78.61	0.740354	15,829		15,829	659	16,488
008 Human Resources	74.19	0.698726	14,939		14,939		14,939
009 Register of Deeds	23.00	0.216616	4,631		4,631	193	4,824
010 General Services - Administration	59.00	0.555666	11,880		11,880	494	12,375
010 General Services - Fleet Management	86.00	0.809954	17,317		17,317	720	18,038
010 General Services - Surplus Property	8.00	0.075345	1,611		1,611	67	1,678
011 Historical Commission	15.70	0.147864	3,161		3,161	131	3,293
014 Information Technology Service	165.49	1.558596	33,323		33,323	1,387	34,710
015 Finance - Administration	116.58	1.097958	23,475		23,475	977	24,452
015 Finance - Treasury	9.00	0.084763	1,812		1,812	75	1,887
016 Assessor of Property	89.54	0.843294	18,030		18,030	750	18,780
017 Trustee	25.58	0.240914	5,151		5,151	214	5,365
018 County Clerk	76.47	0.720200	15,398		15,398	641	16,039
019 District Attorney	95.73	0.901592	19,276		19,276	802	20,079
021 Public Defender	103.49	0.974676	20,839		20,839	867	21,706
022 Juvenile Court Clerk	32.00	0.301378	6,444		6,444	268	6,712
023 Circuit Court Clerk	98.32	0.925984	19,798		19,798	824	20,622
024 Criminal Court Clerk	89.00	0.838208	17,921		17,921	746	18,667
025 Clerk and Master - Chancery	16.00	0.150689	3,222		3,222	134	3,356
026 Juvenile Court	109.20	1.028453	21,989		21,989	915	22,904
027 General Sessions Court	123.09	1.159270	24,786		24,786	1,031	25,817
028 State Trial Courts	137.13	1.291500	27,613		27,613	1,149	28,762
029 Justice Integration Services	23.00	0.216616	4,631		4,631	193	4,824
030 Sheriff's Office	1,027.02	9.672543	206,803		206,803	8,608	215,411
031 Police	2,086.53	19.651076	420,150		420,150	17,498	437,647
032 Fire	1,507.98	14.202257	303,651		303,651	12,639	316,289
033 Codes Administration	149.00	1.403292	30,003		30,003	1,249	31,252
034 Beer Board	8.49	0.079959	1,710		1,710	71	1,780
035 Agricultural Extension	8.50	0.080054	1,712		1,712	71	1,783
037 Social Services	62.96	0.592962	12,678		12,678	527	13,205
038 Health	606.46	5.711681	122,118		122,118	5,083	127,201
039 Public Library	396.89	3.737937	79,919		79,919	3,326	83,245
040 Parks	612.40	5.767624	123,314		123,314	5,132	128,447
041 Arts Commission	9.60	0.090413	1,933		1,933	80	2,013
042 Transportation	425.98	4.011908	85,776		85,776	3,570	89,347
044 Human Relations Commission	4.00	0.037672	805		805	33	839
047 Criminal Justice Planning	4.00	0.037672	805		805	33	839
048 Internal Audit	12.00	0.113017	2,416		2,416	100	2,517
049 Office of Emergency Management	16.48	0.155210	3,318		3,318	138	3,456
051 Office of Family Safety	45.90	0.432289	9,243		9,243	384	9,627
053 Office of Homeless Services	43.00	0.404977	8,659		8,659	360	9,019
054 Community Review Board	13.00	0.122435	2,618		2,618	109	2,726
060 Farmer's Market	7.00	0.065926	1,410		1,410	58	1,468
061 Municipal Auditorium	8.00	0.075345	1,611		1,611	67	1,678
062 State Fair Board	23.51	0.221419	4,734		4,734	197	4,931
064 Sports Authority	4.48	0.042193	902		902	37	939

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Stormwater Svcs	114.00	1.073660	22,955		22,955	955	23,911
065 Water and Sewer - Water Services	788.86	7.429536	158,847		158,847	6,612	165,458
071 Convention Center Authority	158.20	1.489938	31,856		31,856	1,326	33,181
072 Waste Services - Solid Waste Operati	104.00	0.979479	20,942		20,942	872	21,813
073 East Bank Development Authority	2.00	0.018836	403		403	17	419
075 Metro Action Commission (MAC)	315.05	2.967162	63,439		63,439	2,640	66,080
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	201		201	8	210
091 Emergency Communication Center	220.00	2.071975	44,300		44,300	1,844	46,144
Schedule .4 Total for Benefits Program	10,617.89	100.000000	2,138,047		2,138,047	87,070	2,225,117

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.475424	11,019		11,019		11,019
003 Metropolitan Clerk	6.50	0.061217	1,419		1,419		1,419
004 Mayor's Office - Administration	42.00	0.395559	9,168		9,168		9,168
005 Election Commission	22.50	0.211907	4,911		4,911	249	5,161
006 Law	56.00	0.527412	12,224		12,224		12,224
007 Planning Commission	78.61	0.740354	17,160		17,160	871	18,031
008 Human Resources	74.19	0.698726	16,195		16,195		16,195
009 Register of Deeds	23.00	0.216616	5,021		5,021	255	5,275
010 General Services - Administration	59.00	0.555666	12,879		12,879	654	13,533
010 General Services - Fleet Management	86.00	0.809954	18,773		18,773	953	19,726
010 General Services - Surplus Property	8.00	0.075345	1,746		1,746	88	1,835
011 Historical Commission	15.70	0.147864	3,427		3,427	174	3,601
014 Information Technology Service	165.49	1.558596	36,124		36,124	1,834	37,958
015 Finance - Administration	116.58	1.097958	25,448		25,448	1,292	26,740
015 Finance - Treasury	9.00	0.084763	1,965		1,965	100	2,064
016 Assessor of Property	89.54	0.843294	19,545		19,545	992	20,538
017 Trustee	25.58	0.240914	5,584		5,584	283	5,867
018 County Clerk	76.47	0.720200	16,692		16,692	847	17,540
019 District Attorney	95.73	0.901592	20,897		20,897	1,061	21,957
021 Public Defender	103.49	0.974676	22,590		22,590	1,147	23,737
022 Juvenile Court Clerk	32.00	0.301378	6,985		6,985	354	7,340
023 Circuit Court Clerk	98.32	0.925984	21,462		21,462	1,090	22,552
024 Criminal Court Clerk	89.00	0.838208	19,428		19,428	986	20,414
025 Clerk and Master - Chancery	16.00	0.150689	3,493		3,493	177	3,670
026 Juvenile Court	109.20	1.028453	23,837		23,837	1,210	25,047
027 General Sessions Court	123.09	1.159270	26,869		26,869	1,364	28,233
028 State Trial Courts	137.13	1.291500	29,934		29,934	1,520	31,453
029 Justice Integration Services	23.00	0.216616	5,021		5,021	255	5,275
030 Sheriff's Office	1,027.02	9.672543	224,185		224,185	11,382	235,567
031 Police	2,086.53	19.651076	455,463		455,463	23,134	478,597
032 Fire	1,507.98	14.202257	329,172		329,172	16,713	345,886
033 Codes Administration	149.00	1.403292	32,525		32,525	1,651	34,176
034 Beer Board	8.49	0.079959	1,853		1,853	94	1,947
035 Agricultural Extension	8.50	0.080054	1,855		1,855	94	1,949
037 Social Services	62.96	0.592962	13,743		13,743	698	14,441
038 Health	606.46	5.711681	132,382		132,382	6,722	139,104
039 Public Library	396.89	3.737937	86,636		86,636	4,399	91,035
040 Parks	612.40	5.767624	133,679		133,679	6,787	140,466
041 Arts Commission	9.60	0.090413	2,096		2,096	106	2,202
042 Transportation	425.98	4.011908	92,986		92,986	4,721	97,707
044 Human Relations Commission	4.00	0.037672	873		873	44	917
047 Criminal Justice Planning	4.00	0.037672	873		873	44	917
048 Internal Audit	12.00	0.113017	2,619		2,619	133	2,752
049 Office of Emergency Management	16.48	0.155210	3,597		3,597	183	3,780
051 Office of Family Safety	45.90	0.432289	10,019		10,019	508	10,528
053 Office of Homeless Services	43.00	0.404977	9,386		9,386	476	9,863
054 Community Review Board	13.00	0.122435	2,838		2,838	144	2,982
060 Farmer's Market	7.00	0.065926	1,528		1,528	77	1,605
061 Municipal Auditorium	8.00	0.075345	1,746		1,746	88	1,835
062 State Fair Board	23.51	0.221419	5,132		5,132	260	5,392
064 Sports Authority	4.48	0.042193	978		978	49	1,027

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Stormwater Svcs	114.00	1.073660	24,885		24,885	1,263	26,148
065 Water and Sewer - Water Services	788.86	7.429536	172,198		172,198	8,743	180,941
071 Convention Center Authority	158.20	1.489938	34,533		34,533	1,753	36,286
072 Waste Services - Solid Waste Operati	104.00	0.979479	22,702		22,702	1,153	23,854
073 East Bank Development Authority	2.00	0.018836	437		437	22	458
075 Metro Action Commission (MAC)	315.05	2.967162	68,771		68,771	3,492	72,263
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	218		218	11	229
091 Emergency Communication Center	220.00	2.071975	48,023		48,023	2,438	50,461
Schedule .4 Total for Admin & Customer Svc Program	10,617.89	100.000000	2,317,746		2,317,746	115,141	2,432,887

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	50.48	0.475424	1,832		1,832		1,832
003 Metropolitan Clerk	6.50	0.061217	236		236		236
004 Mayor's Office - Administration	42.00	0.395559	1,524		1,524		1,524
005 Election Commission	22.50	0.211907	817		817	58	874
006 Law	56.00	0.527412	2,033		2,033		2,033
007 Planning Commission	78.61	0.740354	2,853		2,853	201	3,055
008 Human Resources	74.19	0.698726	2,693		2,693		2,693
009 Register of Deeds	23.00	0.216616	835		835	59	894
010 General Services - Administration	59.00	0.555666	2,141		2,141	151	2,293
010 General Services - Fleet Management	86.00	0.809954	3,121		3,121	220	3,342
010 General Services - Surplus Property	8.00	0.075345	290		290	20	311
011 Historical Commission	15.70	0.147864	570		570	40	610
014 Information Technology Service	165.49	1.558596	6,006		6,006	424	6,431
015 Finance - Administration	116.58	1.097958	4,231		4,231	299	4,530
015 Finance - Treasury	9.00	0.084763	327		327	23	350
016 Assessor of Property	89.54	0.843294	3,250		3,250	229	3,479
017 Trustee	25.58	0.240914	928		928	65	994
018 County Clerk	76.47	0.720200	2,776		2,776	196	2,971
019 District Attorney	95.73	0.901592	3,475		3,475	245	3,720
021 Public Defender	103.49	0.974676	3,756		3,756	265	4,021
022 Juvenile Court Clerk	32.00	0.301378	1,161		1,161	82	1,243
023 Circuit Court Clerk	98.32	0.925984	3,569		3,569	252	3,820
024 Criminal Court Clerk	89.00	0.838208	3,230		3,230	228	3,458
025 Clerk and Master - Chancery	16.00	0.150689	581		581	41	622
026 Juvenile Court	109.20	1.028453	3,963		3,963	280	4,243
027 General Sessions Court	123.09	1.159270	4,468		4,468	315	4,783
028 State Trial Courts	137.13	1.291500	4,977		4,977	352	5,329
029 Justice Integration Services	23.00	0.216616	835		835	59	894
030 Sheriff's Office	1,027.02	9.672543	37,276		37,276	2,634	39,909
031 Police	2,086.53	19.651076	75,731		75,731	5,360	81,092
032 Fire	1,507.98	14.202257	54,732		54,732	3,867	58,599
033 Codes Administration	149.00	1.403292	5,408		5,408	382	5,790
034 Beer Board	8.49	0.079959	308		308	22	330
035 Agricultural Extension	8.50	0.080054	309		309	22	330
037 Social Services	62.96	0.592962	2,285		2,285	161	2,446
038 Health	606.46	5.711681	22,012		22,012	1,555	23,567
039 Public Library	396.89	3.737937	14,405		14,405	1,018	15,423
040 Parks	612.40	5.767624	22,227		22,227	1,570	23,798
041 Arts Commission	9.60	0.090413	348		348	24	373
042 Transportation	425.98	4.011908	15,461		15,461	1,092	16,553
044 Human Relations Commission	4.00	0.037672	145		145	10	155
047 Criminal Justice Planning	4.00	0.037672	145		145	10	155
048 Internal Audit	12.00	0.113017	436		436	30	466
049 Office of Emergency Management	16.48	0.155210	598		598	42	640
051 Office of Family Safety	45.90	0.432289	1,666		1,666	117	1,783
053 Office of Homeless Services	43.00	0.404977	1,561		1,561	110	1,671
054 Community Review Board	13.00	0.122435	472		472	33	505
060 Farmer's Market	7.00	0.065926	254		254	18	272
061 Municipal Auditorium	8.00	0.075345	290		290	20	311
062 State Fair Board	23.51	0.221419	853		853	60	913
064 Sports Authority	4.48	0.042193	163		163	11	174

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
065 Water and Sewer - Stormwater Svcs	114.00	1.073660	4,138		4,138	292	4,430
065 Water and Sewer - Water Services	788.86	7.429536	28,632		28,632	2,023	30,655
071 Convention Center Authority	158.20	1.489938	5,742		5,742	405	6,147
072 Waste Services - Solid Waste Operati	104.00	0.979479	3,775		3,775	267	4,041
073 East Bank Development Authority	2.00	0.018836	73		73	5	78
075 Metro Action Commission (MAC)	315.05	2.967162	11,435		11,435	808	12,242
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	36		36	2	39
091 Emergency Communication Center	220.00	2.071975	7,985		7,985	564	8,549
Schedule .4 Total for Safety Administration	10,617.89	100.000000	385,377		385,377	26,641	412,019

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
 Allocation Source: FY 2025 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
002 Metropolitan Council	41,458	3,735	14,707	10,165	11,019
003 Metropolitan Clerk	5,338	481	1,894	1,309	1,419
004 Mayor's Office - Administration	34,493	3,108	12,236	8,457	9,168
005 Election Commission	19,487	1,781	6,951	4,719	5,161
006 Law	45,991	4,143	16,315	11,276	12,224
007 Planning Commission	68,085	6,225	24,288	16,488	18,031
008 Human Resources	60,930	5,489	21,614	14,939	16,195
009 Register of Deeds	19,920	1,821	7,106	4,824	5,275
010 General Services - Administration	51,101	4,672	18,229	12,375	13,533
010 General Services - Fleet Management	74,486	6,810	26,571	18,038	19,726
010 General Services - Surplus Property	6,928	633	2,472	1,678	1,835
011 Historical Commission	13,597	1,243	4,851	3,293	3,601
014 Information Technology Service	143,334	13,104	51,131	34,710	37,958
015 Finance - Administration	100,972	9,231	36,019	24,452	26,740
015 Finance - Treasury	7,794	712	2,781	1,887	2,064
016 Assessor of Property	77,552	7,090	27,665	18,780	20,538
017 Trustee	22,154	2,025	7,903	5,365	5,867
018 County Clerk	66,232	6,055	23,627	16,039	17,540
019 District Attorney	82,913	7,580	29,577	20,079	21,957
021 Public Defender	89,635	8,195	31,975	21,706	23,737
022 Juvenile Court Clerk	27,715	2,534	9,887	6,712	7,340
023 Circuit Court Clerk	85,157	7,785	30,377	20,622	22,552
024 Criminal Court Clerk	77,084	7,047	27,498	18,667	20,414
025 Clerk and Master - Chancery	13,857	1,267	4,943	3,356	3,670
026 Juvenile Court	94,580	8,647	33,739	22,904	25,047
027 General Sessions Court	106,611	9,747	38,031	25,817	28,233
028 State Trial Courts	118,771	10,859	42,369	28,762	31,453
029 Justice Integration Services	19,920	1,821	7,106	4,824	5,275
030 Sheriff's Office	889,529	81,326	317,315	215,411	235,567
031 Police	1,807,251	165,236	644,679	437,647	478,597
032 Fire	1,306,102	119,412	465,916	316,289	345,886
033 Codes Administration	129,052	11,799	46,036	31,252	34,176
034 Beer Board	7,352	672	2,623	1,780	1,947
035 Agricultural Extension	7,361	673	2,626	1,783	1,949
037 Social Services	54,530	4,985	19,452	13,205	14,441
038 Health	525,271	48,023	187,376	127,201	139,104
039 Public Library	343,757	31,428	122,626	83,245	91,035
040 Parks	530,415	48,494	189,211	128,447	140,466
041 Arts Commission	8,314	760	2,966	2,013	2,202
042 Transportation	368,952	33,732	131,614	89,347	97,707
044 Human Relations Commission	3,463	317	1,236	839	917
047 Criminal Justice Planning	3,463	317	1,236	839	917
048 Internal Audit	10,393	950	3,707	2,517	2,752
049 Office of Emergency Management	14,273	1,305	5,092	3,456	3,780
051 Office of Family Safety	39,754	3,634	14,181	9,627	10,528
053 Office of Homeless Services	37,242	3,405	13,285	9,019	9,863
054 Community Review Board	11,259	1,029	4,016	2,726	2,982
060 Farmer's Market	6,062	554	2,163	1,468	1,605
061 Municipal Auditorium	6,928	633	2,472	1,678	1,835
062 State Fair Board	20,361	1,861	7,263	4,931	5,392
064 Sports Authority	3,879	354	1,384	939	1,027
065 Water and Sewer - Stormwater Svcs	98,738	9,027	35,222	23,911	26,148

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
065 Water and Sewer - Water Services	683,252	62,467	243,732	165,458	180,941
071 Convention Center Authority	137,020	12,527	48,878	33,181	36,286
072 Waste Services - Solid Waste Operati	90,076	8,235	32,132	21,813	23,854
073 East Bank Development Authority	1,731	158	618	419	458
075 Metro Action Commission (MAC)	272,872	24,948	97,340	66,080	72,263
078 Metropolitan Transit Authority (MTA)	865	79	309	210	229
091 Emergency Communication Center	190,547	17,421	67,973	46,144	50,461
Direct Bill	0	0	0	0	0
Total	9,186,161	839,603	3,276,536	2,225,117	2,432,887

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Safety Administration
002 Metropolitan Council	1,832
003 Metropolitan Clerk	236
004 Mayor's Office - Administration	1,524
005 Election Commission	874
006 Law	2,033
007 Planning Commission	3,055
008 Human Resources	2,693
009 Register of Deeds	894
010 General Services - Administration	2,293
010 General Services - Fleet Management	3,342
010 General Services - Surplus Property	311
011 Historical Commission	610
014 Information Technology Service	6,431
015 Finance - Administration	4,530
015 Finance - Treasury	350
016 Assessor of Property	3,479
017 Trustee	994
018 County Clerk	2,971
019 District Attorney	3,720
021 Public Defender	4,021
022 Juvenile Court Clerk	1,243
023 Circuit Court Clerk	3,820
024 Criminal Court Clerk	3,458
025 Clerk and Master - Chancery	622
026 Juvenile Court	4,243
027 General Sessions Court	4,783
028 State Trial Courts	5,329
029 Justice Integration Services	894
030 Sheriff's Office	39,909
031 Police	81,092
032 Fire	58,599
033 Codes Administration	5,790
034 Beer Board	330
035 Agricultural Extension	330
037 Social Services	2,446
038 Health	23,567
039 Public Library	15,423
040 Parks	23,798
041 Arts Commission	373
042 Transportation	16,553
044 Human Relations Commission	155
047 Criminal Justice Planning	155
048 Internal Audit	466
049 Office of Emergency Management	640
051 Office of Family Safety	1,783
053 Office of Homeless Services	1,671
054 Community Review Board	505
060 Farmer's Market	272
061 Municipal Auditorium	311
062 State Fair Board	913
064 Sports Authority	174
065 Water and Sewer - Stormwater Svcs	4,430

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Safety Administration
065 Water and Sewer - Water Services	30,655
071 Convention Center Authority	6,147
072 Waste Services - Solid Waste Operati	4,041
073 East Bank Development Authority	78
075 Metro Action Commission (MAC)	12,242
078 Metropolitan Transit Authority (MTA)	39
091 Emergency Communication Center	8,549
Direct Bill	0
Total	412,019

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,691,181			1,691,181
Inbound Costs:				
Depreciation	99,692		99,692	
001 Administrative - Employee Benefits	807,885	1,700	809,585	
001 Administrative - Facility Rental	5,914	12	5,926	
001 Administrative - Insurance	160	30	190	
001 Administrative - Post Audits	365	2	367	
001 Administrative - Miscellaneous	35	0	35	
002 Metropolitan Council	22,823	2,044	24,867	
003 Metropolitan Clerk	7,054	3,010	10,064	
003 Metropolitan Clerk - Records Center	40	3	43	
004 Mayor's Office - Administration	41,258	2,242	43,500	
006 Law	26,432	17,625	44,057	
008 Human Resources	48,455	2,645	51,101	
010 General Services - Facilities		5,678,786	5,678,786	
010 General Services - Fleet Management		193,554	193,554	
010 General Services - Mail Services		754	754	
010 General Services - Real Estate		163	163	
012 IOD Network (Injured-On-Duty)		3,272	3,272	
014 Information Technology Service		3,882	3,882	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		1,444	1,444	
015 Finance - Office of Mgmt & Budget		1,911	1,911	
015 Finance - Operations		1,724	1,724	
015 Finance - Payroll		3,331	3,331	
015 Finance - Purchasing		665,450	665,450	
015 Finance - Treasury		361	361	
015 Finance - Diversity Equity & Inclus		630	630	
030 Sheriff's Office - Security Services		4,320	4,320	
038 Health - Employee Health & Wellness		11,353	11,353	
048 Internal Audit		637	637	
Total Allocated Additions:	1,060,113	6,602,464	7,662,576	7,662,576
Total To Be Allocated:	2,751,294	6,602,464		9,353,757

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	955,960	0	955,960
501102 Leave Pay	85,889	0	85,889
501103 Holiday Pay	49,314	0	49,314
501109 Longevity	5,555	0	5,555
501134 Paid Family Leave	3,085	0	3,085
501160 YE Biweekly Sal/Fringe Accr	5,887	0	5,887
501172 Employer OASDI	61,013	0	61,013
501173 Employer SSN Medical	15,276	0	15,276
501174 Employer Group Health	123,955	0	123,955
501175 Employer Dental Group	3,219	0	3,219
501176 Employer Group Life	1,118	0	1,118
501177 Employer Pension	133,680	0	133,680
501181 FSA Pre-Tax Savings	206	0	206
501182 Cafe Plan Pre-Tax Savings	78	0	78
502229 Management Consultant	76,315	0	76,315
502314 Pre-Employment Checks	149	0	149
502337 DP-Outside Metro	792	0	792
502365 Bus Service	100,000	0	100,000
502502 Allowance-Cell/Mobile Devices	1,312	0	1,312
502701 Printing/Binding	804	0	804
502801 Advertising & Promot'n	250	0	250
502883 Registration	250	0	250
502884 Membership Dues	1,956	0	1,956
502920 Other Rpr & Maint Svc	183	0	183
502951 Info Systems Charge	42,900	0	42,900
502957 Telecommnct'n Charge	13,542	0	13,542
502983 Surplus Property	500	0	500
503100 Offc & Admin Supply	3,166	0	3,166
503210 Food & Ice	3,468	0	3,468
505233 Rent Equipment	775	0	775
505252 Software License	584	0	584
Departmental Total			
Expenditures Per Financial Statement	1,691,181		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,691,181	0	1,691,181
Allocation Step 1			
Inbound - All Others	1,060,113	0	1,060,113
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,751,294	0	2,751,294
Allocation Step 2			
Inbound - All Others	6,602,464	0	6,602,464
2nd Allocation	6,602,464	0	6,602,464

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration

	Total	G&A	Business Office
Total For 010 General Services - Administration			
Schedule .3 Total	9,353,757	0	9,353,757

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	14,433.68	0.104619	2,878		2,878	6,907	9,786
010 General Services - Facilities	4,532,566.10	32.853292	903,891		903,891	2,169,127	3,073,017
010 General Services - Fleet Management	7,782,053.33	56.406474	1,551,908		1,551,908	3,724,217	5,276,125
010 General Services - Mail Services	342,993.09	2.486109	68,400		68,400	164,144	232,544
010 General Services - Real Estate	361,916.93	2.623274	72,174		72,174	173,201	245,375
010 General Services - Surplus Property	762,420.22	5.526232	152,043		152,043	364,867	516,910
Schedule .4 Total for Business Office	13,796,383.35	100.000000	2,751,294		2,751,294	6,602,464	9,353,757

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department

Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

Receiving Department	Total	Business Office
010 General Services	9,786	9,786
010 General Services - Facilities	3,073,017	3,073,017
010 General Services - Fleet Management	5,276,125	5,276,125
010 General Services - Mail Services	232,544	232,544
010 General Services - Real Estate	245,375	245,375
010 General Services - Surplus Property	516,910	516,910
Direct Bill	0	0
Total	9,353,757	9,353,757

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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), 10170200 (GSR Build It Right) 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, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,108,189			46,108,189
Deductions:				
505320 Contribute/Grant Agency	-1,184			
Total Deductions:	-1,184			-1,184
Inbound Costs:				
Depreciation	659,855		659,855	
001 Administrative - Employee Benefits	100,000	210	100,210	
001 Administrative - Facility Rental	63,309	131	63,439	
001 Administrative - Insurance	841,067	159,055	1,000,121	
001 Administrative - Post Audits	6,874	39	6,912	
001 Administrative - Miscellaneous	660	7	667	
003 Metropolitan Clerk - Records Center	2,618	220	2,837	
010 General Services - Administration	903,891	2,169,127	3,073,017	
010 General Services - Fleet Management		-2,542	-2,542	
010 General Services - Real Estate		3,062	3,062	
014 Information Technology Service		60,113	60,113	
015 Finance - Business Assistance		220,108	220,108	
015 Finance - Grants & Cost Planning		2,063	2,063	
015 Finance - Office of Mgmt & Budget		26,626	26,626	
015 Finance - Operations		118,633	118,633	
015 Finance - Payroll		1,748	1,748	
015 Finance - Treasury		9,863	9,863	
015 Finance - Diversity Equity & Inclus		8,776	8,776	
030 Sheriff's Office - Security Services		186,923	186,923	
048 Internal Audit		11,998	11,998	
Total Allocated Additions:	2,578,272	2,976,158	5,554,430	5,554,430
Total To Be Allocated:	48,685,277	2,976,158		51,661,435

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,971,815	0	2,971,815	0
501102 Leave Pay	302,619	0	302,619	0
501103 Holiday Pay	155,372	0	155,372	0
501104 Overtime Pay	1	0	1	0
501105 Out of Class Pay	853	0	853	0
501109 Longevity	12,819	0	12,819	0
501134 Paid Family Leave	18,559	0	18,559	0
501160 YE Biweekly Sal/Fringe Accr	18,646	0	18,646	0
501172 Employer OASDI	203,947	0	203,947	0
501173 Employer SSN Medical	47,917	0	47,917	0
501174 Employer Group Health	410,242	0	410,242	0
501175 Employer Dental Group	13,228	0	13,228	0
501176 Employer Group Life	4,503	0	4,503	0
501177 Employer Pension	383,391	0	383,391	0
501181 FSA Pre-Tax Savings	1,065	0	1,065	0
501182 Cafe Plan Pre-Tax Savings	201	0	201	0
502101 Electric	4,108,372	0	4,108,372	0
502102 Water	907,507	0	907,507	0
502103 Gas	660,498	0	660,498	0
502105 Cable Television	2,320	0	2,320	0
502110 District Energy System	1,046,666	0	1,046,666	0
502111 Stormwater	189,080	0	189,080	0
502227 Landscaping Srvc	1,329,308	0	1,329,308	0
502229 Actuary Studies	98,272	0	98,272	0
502236 Project Management (non-cap)	24,517	0	0	24,517
502302 Security Services	192,443	0	192,443	0
502303 Refuse Disposal	72,498	0	72,498	0
502314 Pre-Employment Checks	1,186	0	1,186	0
502331 Temporary Service	340	0	340	0
502334 Pest Control Srvc	62,444	0	62,444	0
502335 Janitorial Srvc	4,978,443	0	4,978,443	0
502337 DP-Outside Metro	604	0	604	0
502345 Lock & Key Service	88,196	0	88,196	0
502346 Grass/Grounds Maintenance	854,794	0	854,794	0
502360 Security Monitoring Service	29,780	0	29,780	0
502373 Interpretation Services	780	0	780	0
502451 Employee Out-of-town Travel	4,767	0	4,767	0
502453 Employee Local Travel/Park	92	0	92	0
502502 Allowance-Cell/Mobile Devices	4,582	0	4,582	0
502503 Cell Phone Service	14,966	0	14,966	0
502701 Printing/Binding	360	0	360	0
502801 Promotion	1,382	0	1,382	0
502883 Registration	4,908	0	4,908	0
502884 Membership Dues	2,825	0	2,825	0
502911 Plumbing/HVAC Maintain Srvc	11,438	0	11,438	0
502912 Electrical Repair Service	28,110	0	28,110	0
502920 Other Rpr & Maint Srvc	10,183,342	0	9,253,603	929,739
502951 Info Systems Charge	705,300	0	705,300	0
502954 Radio Shop Charge	2,800	0	2,800	0
502957 Telecommnct'n Charge	164,827	0	164,827	0
502977 Fleet Management	20,700	0	20,700	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502983 Surplus Property	6,000	0	6,000	0
503100 Offc & Admin Supply	11,974	0	11,974	0
503120 Computer Software	33,340	0	0	33,340
503130 Computer Hardware <\$10K	5,284	0	5,284	0
503140 Office Equipment < \$10K	330	0	330	0
503150 Furniture/Fixtures<\$10K	33,975	0	33,975	0
503210 Food & Ice	5,355	0	5,355	0
503320 Uniforms/Work Related Items	3,682	0	3,682	0
503325 Safety Shoes	1,091	0	1,091	0
503600 Repair & Maint Supply	896,780	0	850,237	46,543
503620 Electrical Supply	9,469	0	9,469	0
503640 Safety Supply	115	0	115	0
503720 Signs	2,125	0	2,125	0
503851 Work Equipment < \$10K	145,792	0	0	145,792
503999 Credit Card Clearing	3,250	0	3,250	0
505231 Rent Building & Land	149,956	0	149,956	0
505233 Rent Equipment	26,538	0	26,538	0
505241 Licenses Permits & Fees	180	0	180	0
505242 Elevator Permit	4,808	0	4,808	0
505252 Software License	152,733	0	152,733	0
505259 Alarm Permits	3,250	0	3,250	0
*505320 Contribute/Grant Agency	1,184	0	0	0
507150 Land Improvements/SiteWork	388,724	0	0	388,724
507236 Proj Mgt/Consult (capital)	34,790	0	0	34,790
507250 Building Improvements	109,270	0	0	109,270
507400 Machinery & Equipment	396,992	0	0	396,992
531005 Transfer FA Proprietary Funds	13,337,577	0	0	13,337,577
Departmental Total				
Expenditures Per Financial Statement	46,108,189			
Deductions				
*Total Disallowed Costs	(1,184)	0	0	0
Functional Cost	46,107,005	0	30,659,721	15,447,284
Allocation Step 1				
Inbound - All Others	2,578,272	0	2,578,272	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(15,447,284)	0	0	(15,447,284)
1st Allocation	33,237,993	0	33,237,993	0
Allocation Step 2				
Inbound - All Others	2,976,158	0	2,976,158	0
2nd Allocation	2,976,158	0	2,976,158	0
Total For 010 General Services - Facilities				
Schedule .3 Total	36,214,151	0	36,214,151	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	115,611.45	0.384121	127,674		127,674		127,674
003 Metropolitan Clerk	443,284.67	1.472821	489,536		489,536		489,536
004 Mayor's Office - Administration	152,639.67	0.507148	168,566		168,566		168,566
005 Election Commission	95,781.96	0.318237	105,776		105,776	11,849	117,624
006 Law	29,784.99	0.098961	32,893		32,893		32,893
007 Planning Commission	125,750.74	0.417809	138,871		138,871	15,556	154,427
008 Human Resources	155,591.30	0.516955	171,825		171,825		171,825
010 General Services - Administration	5,142,251.44	17.085225	5,678,786		5,678,786		5,678,786
011 Historical Commission	580.44	0.001929	641		641	72	713
012 IOD Network (Injured-On-Duty)	0.00	0.000000	0	(41,600)	(41,600)		(41,600)
014 Information Technology Service	1,417,223.40	4.708751	1,565,094		1,565,094	175,318	1,740,412
015 Finance - Administration	147,616.14	0.490457	163,018		163,018	18,261	181,279
016 Assessor of Property	155,208.76	0.515684	171,403		171,403	19,200	190,603
017 Trustee	45,486.07	0.151128	50,232		50,232	5,627	55,859
018 County Clerk	156,037.46	0.518437	172,318		172,318	19,302	191,621
019 District Attorney	32,516.89	0.108038	35,910		35,910	4,022	39,932
021 Public Defender	21,374.91	0.071019	23,605		23,605	2,644	26,249
023 Circuit Court Clerk	290,081.26	0.963800	320,348		320,348	35,884	356,232
024 Criminal Court Clerk	277,361.04	0.921537	306,300		306,300	34,311	340,611
025 Clerk and Master - Chancery	62,199.25	0.206658	68,689		68,689	7,694	76,383
026 Juvenile Court	730,929.40	2.428526	807,193		807,193	90,420	897,613
027 General Sessions Court	603,794.09	2.006117	666,793		666,793	74,692	741,485
028 State Trial Courts	1,135,569.49	3.772950	1,254,053		1,254,053	140,476	1,394,529
029 Justice Integration Services	34,603.27	0.114970	38,214		38,214	4,281	42,494
030 Sheriff's Office	401,800.32	1.334989	443,724		443,724	49,705	493,428
031 Police	7,532,690.74	25.027504	8,318,640		8,318,640	931,836	9,250,476
032 Fire	3,465,485.03	11.514138	3,827,068		3,827,068	428,698	4,255,767
033 Codes Administration	167,374.48	0.556105	184,838		184,838	20,705	205,543
034 Beer Board	7,348.64	0.024416	8,115		8,115	909	9,024
035 Agricultural Extension	47,244.15	0.156970	52,174		52,174	5,844	58,018
037 Social Services	101,356.62	0.336759	111,932		111,932	12,538	124,470
038 Health	998,253.33	3.316715	1,102,410		1,102,410	123,489	1,225,899
039 Public Library	550,269.00	1.828279	607,683		607,683	68,071	675,754
040 Parks	880,910.78	2.926842	972,824		972,824	108,973	1,081,797
041 Arts Commission	14,082.90	0.046791	15,552		15,552	1,742	17,294
042 Transportation	50,099.49	0.166456	55,327		55,327	6,197	61,524
049 Office of Emergency Management	230,754.05	0.766685	254,831		254,831	28,545	283,376
051 Office of Family Safety	76,290.71	0.253477	84,251		84,251	9,437	93,688
060 Farmer's Market	20,294.28	0.067428	22,412		22,412	2,510	24,922
065 Water and Sewer - General	86,649.01	0.287893	95,690		95,690	10,719	106,409
075 Metro Action Commission (MAC)	413,482.08	1.373802	456,624	(282,100)	174,524	51,150	225,674
080 Metro Nashville Public School (MNPS)	757,893.53	2.518115	836,971		836,971	93,755	930,726
091 Emergency Communication Center	212,635.92	0.706487	234,822		234,822	26,304	261,126
All Other	2,711,458.75	9.008871	2,994,368	(323,700)	2,670,668	335,421	3,006,089
Schedule .4 Total for Facilities	30,097,651.90	100.000000	33,237,993	(647,400)	32,590,593	2,976,158	35,566,751
Direct Billed				647,400	647,400		647,400
Schedule .3 Total for Facilities	30,097,651.90	100.000000		0	33,237,993	2,976,158	36,214,151

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2025 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
002 Metropolitan Council	127,674	127,674
003 Metropolitan Clerk	489,536	489,536
004 Mayor's Office - Administration	168,566	168,566
005 Election Commission	117,624	117,624
006 Law	32,893	32,893
007 Planning Commission	154,427	154,427
008 Human Resources	171,825	171,825
010 General Services - Administration	5,678,786	5,678,786
011 Historical Commission	713	713
012 IOD Network (Injured-On-Duty)	(41,600)	(41,600)
014 Information Technology Service	1,740,412	1,740,412
015 Finance - Administration	181,279	181,279
016 Assessor of Property	190,603	190,603
017 Trustee	55,859	55,859
018 County Clerk	191,621	191,621
019 District Attorney	39,932	39,932
021 Public Defender	26,249	26,249
023 Circuit Court Clerk	356,232	356,232
024 Criminal Court Clerk	340,611	340,611
025 Clerk and Master - Chancery	76,383	76,383
026 Juvenile Court	897,613	897,613
027 General Sessions Court	741,485	741,485
028 State Trial Courts	1,394,529	1,394,529
029 Justice Integration Services	42,494	42,494
030 Sheriff's Office	493,428	493,428
031 Police	9,250,476	9,250,476
032 Fire	4,255,767	4,255,767
033 Codes Administration	205,543	205,543
034 Beer Board	9,024	9,024
035 Agricultural Extension	58,018	58,018
037 Social Services	124,470	124,470
038 Health	1,225,899	1,225,899
039 Public Library	675,754	675,754
040 Parks	1,081,797	1,081,797
041 Arts Commission	17,294	17,294
042 Transportation	61,524	61,524
049 Office of Emergency Management	283,376	283,376
051 Office of Family Safety	93,688	93,688
060 Farmer's Market	24,922	24,922
065 Water and Sewer - General	106,409	106,409
075 Metro Action Commission (MAC)	225,674	225,674
080 Metro Nashville Public School (MNPS)	930,726	930,726
091 Emergency Communication Center	261,126	261,126
All Other	3,006,089	3,006,089
Direct Bill	647,400	647,400
Total	36,214,151	36,214,151

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,563,548			64,563,548
Cost Adjustments:				
ACFR Reconciling Adjustment	-193,309			
ACFR Non-Operating (Revenue)/Expense:	0			
Investment Income	-861,478			
Loss on Sale of Property	-12,167			
Other	-418,475			
Total Departmental Cost Adjustments:	-1,485,429			-1,485,429
Inbound Costs:				
Depreciation	13,197		13,197	
001 Administrative - Facility Rental	315,676	654	316,329	
001 Administrative - Post Audits	13,944	79	14,023	
001 Administrative - Miscellaneous	1,339	13	1,352	
002 Metropolitan Council	33,267	2,979	36,247	
003 Metropolitan Clerk	10,282	4,388	14,670	
004 Mayor's Office - Administration	60,139	3,268	63,407	
006 Law	321	214	536	
008 Human Resources	70,629	3,856	74,486	
010 General Services - Administration	1,551,908	3,724,217	5,276,125	
010 General Services - Fleet Management		83,257	83,257	
010 General Services - Mail Services		3	3	
010 General Services - Real Estate		6,212	6,212	
012 IOD Network (Injured-On-Duty)		7,223	7,223	
014 Information Technology Service		39,029	39,029	
015 Finance - Grants & Cost Planning		4,185	4,185	
015 Finance - Office of Mgmt & Budget		34,220	34,220	
015 Finance - Operations		162,744	162,744	
015 Finance - Payroll		4,081	4,081	
015 Finance - Treasury		7,258	7,258	
015 Finance - Diversity Equity & Inclus		11,279	11,279	
030 Sheriff's Office - Security Services		18,832	18,832	
048 Internal Audit		24,338	24,338	
Total Allocated Additions:	2,070,703	4,142,330	6,213,033	6,213,033
Total To Be Allocated:	65,148,822	4,142,330		69,291,152

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	4,764,347	0	4,764,347	0
501102 Leave Pay	481,237	0	481,237	0
501103 Holiday Pay	240,816	0	240,816	0
501104 Overtime Pay	22,978	0	22,978	0
501106 Shift Differential Pay	13,181	0	13,181	0
501108 Injured on Duty Pay	3,960	0	3,960	0
501109 Longevity	20,084	0	20,084	0
501129 IOD-Light Duty	36,856	0	36,856	0
501134 Paid Family Leave	5,735	0	5,735	0
501160 YE Biweekly Sal/Fringe Accr	45,607	0	45,607	0
501172 Employer OASDI	320,940	0	320,940	0
501173 Employer SSN Medical	75,369	0	75,369	0
501174 Employer Group Health	1,067,236	0	1,067,236	0
501175 Employer Dental Group	31,801	0	31,801	0
501176 Employer Group Life	11,281	0	11,281	0
501177 Employer Pension	639,288	0	639,288	0
501181 FSA Pre-Tax Savings	781	0	781	0
501182 Cafe Plan Pre-Tax Savings	558	0	558	0
502105 Cable Television	836	0	836	0
502222 Apprsl & Ngtn Srvc	37,513	0	37,513	0
502314 Pre-Employment Checks	1,479	0	1,479	0
502337 DP-Outside Metro	7,547	0	7,547	0
502340 Tow-In Service	242,037	0	242,037	0
502349 Uniform Rental	8,840	0	8,840	0
502453 Employee Local Travel/Park	13	0	13	0
502502 Allowance-Cell/Mobile Devices	1,488	0	1,488	0
502503 Cell Phone Service	11,471	0	11,471	0
502701 Printing/Binding	860	0	860	0
502751 Freight	920	0	920	0
502883 Registration	5,328	0	5,328	0
502884 Membership Dues	1,569	0	1,569	0
502920 Other Rpr & Maint Srvc	101,985	0	101,985	0
502930 Automotive Repair Service	10,795,812	0	10,795,812	0
502951 Info Systems Charge	519,400	0	519,400	0
502954 Radio Shop Charge	10,700	0	10,700	0
502957 Telecmmnct'n Charge	33,099	0	33,099	0
502976 MIS Tech Revolving Charge	13,356	0	13,356	0
502983 Surplus Property	7,700	0	7,700	0
503100 Offc & Admin Supply	8,537	0	8,537	0
503120 Computer Software	63,248	0	63,248	0
503130 Computer Hardware <\$10K	7,000	0	7,000	0
503140 Office Equipment < \$10K	133	0	133	0
503150 Furniture/Fixtures<\$10K	12,495	0	12,495	0
503200 HHold & Jnitr Supply	1,364	0	1,364	0
503210 Food & Ice	1,372	0	1,372	0
503300 Personal Use Supply	17,663	0	17,663	0
503320 Uniforms/Work Related Items	10,424	0	10,424	0
503325 Safety Shoes	3,406	0	3,406	0
503400 Medical Supply	3,622	0	3,622	0
503640 Safety Supply	5,981	0	5,981	0
503800 Auto Supply	339,366	0	339,366	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
503801 Auto Fuel	8,545,441	0	8,545,441	0
503802 Auto Tires	638,640	0	638,640	0
503803 Auto Oil/Lubricants	175,442	0	175,442	0
503804 Auto Repair Parts	3,822,529	0	3,822,529	0
503806 Fuel Hedging Contra Account	553,605	0	553,605	0
503850 Small Equipment Supply	158	0	158	0
503851 Work Equipment < \$10K	31,511	0	31,511	0
505233 Rent Equipment	40,246	0	40,246	0
505252 Software License	9,505	0	9,505	0
505253 Vehicle Registration	13,563	0	13,563	0
505254 Drug Test Fee	2,129	0	2,129	0
505269 Other License & Fees	506	0	506	0
505901 Depreciation	30,641,854	0	0	30,641,854
505951 Insurance-Buildings	5,000	0	5,000	0
505955 Insurance-Liab/PropDmg	700	0	700	0
505957 Insurance-Premium J&L	1,400	0	1,400	0
505960 Insurance-IOD	22,700	0	22,700	0
Departmental Total				
Expenditures Per Financial Statement	64,563,548			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ACFR Reconciling Adjustment	(193,309)	0	(193,309)	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0
Investment Income	(861,478)	0	(861,478)	0
Loss on Sale of Property	(12,167)	0	(12,167)	0
Other	(418,475)	0	(418,475)	0
Functional Cost	63,078,119	0	32,436,265	30,641,854
Allocation Step 1				
Inbound - All Others	2,070,703	0	2,070,703	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	65,148,822	0	34,506,968	30,641,854
Allocation Step 2				
Inbound - All Others	4,142,330	0	4,142,330	0
2nd Allocation	4,142,330	0	4,142,330	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	69,291,152	0	38,649,298	30,641,854

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,000.00	0.002542	877	(1,000)	(123)		(123)
005 Election Commission	1,400.00	0.003559	1,228	(1,400)	(172)	147	(25)
006 Law	1,100.00	0.002796	965	(1,100)	(135)		(135)
007 Planning Commission	2,100.00	0.005338	1,842	(2,100)	(258)	221	(37)
008 Human Resources	1,200.00	0.003051	1,053	(1,200)	(147)		(147)
009 Register of Deeds	600.00	0.001525	526	(600)	(74)	63	(11)
010 General Services - Facilities	20,700.00	0.052622	18,158	(20,700)	(2,542)		(2,542)
010 General Services - Mail Services	8,400.00	0.021354	7,369	(8,400)	(1,031)	885	(146)
010 General Services - Surplus Property	3,700.00	0.009406	3,246	(3,700)	(454)	390	(65)
011 Historical Commission	4,100.00	0.010423	3,597	(4,100)	(503)	432	(72)
014 Information Technology Service	34,100.00	0.086686	29,913	(34,100)	(4,187)	3,593	(594)
016 Assessor of Property	62,600.00	0.159136	54,913	(62,600)	(7,687)	6,596	(1,091)
017 Trustee	6,700.00	0.017032	5,877	(6,700)	(823)	706	(117)
018 County Clerk	4,200.00	0.010677	3,684	(4,200)	(516)	442	(73)
019 District Attorney	24,400.00	0.062027	21,404	(24,400)	(2,996)	2,571	(426)
021 Public Defender	1,200.00	0.003051	1,053	(1,200)	(147)	126	(21)
022 Juvenile Court Clerk	3,200.00	0.008135	2,807	(3,200)	(393)	337	(56)
023 Circuit Court Clerk	2,300.00	0.005847	2,018	(2,300)	(282)	242	(40)
024 Criminal Court Clerk	1,100.00	0.002796	965	(1,100)	(135)	116	(20)
026 Juvenile Court	47,500.00	0.120750	41,667	(47,500)	(5,833)	5,005	(828)
027 General Sessions Court	1,100.00	0.002796	965	(1,100)	(135)	116	(20)
028 State Trial Courts	20,700.00	0.052622	18,158	(20,700)	(2,542)	2,181	(361)
030 Sheriff's Office - Security Services	942,600.00	2.396193	826,854	(942,600)	(115,746)	99,319	(16,428)
031 Police	9,081,700.00	23.086682	7,966,514	(9,081,700)	(1,115,186)	956,910	(158,276)
032 Fire	10,116,300.00	25.716749	8,874,071	(10,116,300)	(1,242,229)	1,065,928	(176,302)
034 Beer Board	15,300.00	0.038894	13,421	(15,300)	(1,879)	1,612	(267)
037 Social Services	17,100.00	0.043470	15,000	(17,100)	(2,100)	1,802	(298)
038 Health	177,100.00	0.450208	155,353	(177,100)	(21,747)	18,660	(3,086)
039 Public Library	187,600.00	0.476900	164,564	(187,600)	(23,036)	19,767	(3,270)
040 Parks	2,177,200.00	5.534682	1,909,851	(2,177,200)	(267,349)	229,405	(37,944)
042 Transportation	6,990,800.00	17.771384	6,132,366	(6,990,800)	(858,434)	736,599	(121,835)
049 Office of Emergency Management	66,900.00	0.170067	58,685	(66,900)	(8,215)	7,049	(1,166)
053 Office of Homeless Services	2,700.00	0.006864	2,369	(2,700)	(331)	284	(47)
065 Water and Sewer - Stormwater Svcs	1,018,200.00	2.588377	893,170	(1,018,200)	(125,030)	107,284	(17,745)
065 Water and Sewer - Water Services	3,476,100.00	8.836629	3,049,253	(3,476,100)	(426,847)	366,266	(60,581)
072 Waste Services - Solid Waste Operati	4,502,700.00	11.446360	3,949,792	(4,502,700)	(552,908)	474,435	(78,473)
075 Metro Action Commission (MAC)	310,100.00	0.788308	272,021	(310,100)	(38,079)	32,674	(5,405)
All Other	1,598.00	0.004062	1,402		1,402	168	1,570
Schedule .4 Total for GS Fleet Management	39,337,398.00	100.000000	34,506,968	(39,335,800)	(4,828,832)	4,142,330	(686,502)
Direct Billed				39,335,800	39,335,800		39,335,800
Schedule .3 Total for GS Fleet Management	39,337,398.00	100.000000		0	34,506,968	4,142,330	38,649,298

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2025 Fleet Management Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
003 Metropolitan Clerk - Records Center	5,973.60	0.019502	5,976		5,976		5,976
005 Election Commission	8,028.80	0.026211	8,032		8,032		8,032
006 Law	5,971.03	0.019493	5,973		5,973		5,973
007 Planning Commission	35,826.18	0.116959	35,838		35,838		35,838
008 Human Resources	5,971.03	0.019493	5,973		5,973		5,973
010 General Services - Administration	193,487.84	0.631666	193,554		193,554		193,554
010 General Services - Fleet Management	83,228.75	0.271711	83,257		83,257		83,257
014 Information Technology Service	127,966.89	0.417765	128,011		128,011		128,011
016 Assessor of Property	69,540.64	0.227024	69,564		69,564		69,564
017 Trustee	5,296.00	0.017289	5,298		5,298		5,298
018 County Clerk	14,260.90	0.046557	14,266		14,266		14,266
019 District Attorney	50,399.30	0.164535	50,417		50,417		50,417
021 Public Defender	4,304.90	0.014054	4,306		4,306		4,306
023 Circuit Court Clerk	6,445.97	0.021044	6,448		6,448		6,448
026 Juvenile Court	73,285.90	0.239251	73,311		73,311		73,311
028 State Trial Courts	95,594.36	0.312080	95,627		95,627		95,627
030 Sheriff's Office	1,010,720.67	3.299630	1,011,068		1,011,068		1,011,068
031 Police	8,304,209.67	27.110177	8,307,061		8,307,061		8,307,061
032 Fire	8,325,906.71	27.181009	8,328,765		8,328,765		8,328,765
034 Beer Board	12,417.00	0.040537	12,421		12,421		12,421
037 Social Services	39,424.83	0.128708	39,439		39,439		39,439
038 Health	187,434.58	0.611905	187,499		187,499		187,499
039 Public Library	123,725.99	0.403920	123,769		123,769		123,769
040 Parks	1,393,833.15	4.550350	1,394,312		1,394,312		1,394,312
042 Transportation	4,159,594.55	13.579539	4,161,023		4,161,023		4,161,023
049 Office of Emergency Management	232,451.48	0.758868	232,531		232,531		232,531
053 Office of Homeless Services	18,648.00	0.060879	18,654		18,654		18,654
065 Water and Sewer - Water Services	3,386,858.98	11.056843	3,388,022		3,388,022		3,388,022
072 Waste Services - Solid Waste Operati	2,563,341.37	8.368363	2,564,222		2,564,222		2,564,222
075 Metro Action Commission (MAC)	87,188.39	0.284638	87,218		87,218		87,218
Schedule .4 Total for GS Fleet Mgmt Depreciation	30,631,337.46	100.000000	30,641,854		30,641,854	0	30,641,854

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2025 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5,853	(123)	5,976
005 Election Commission	8,007	(25)	8,032
006 Law	5,838	(135)	5,973
007 Planning Commission	35,802	(37)	35,838
008 Human Resources	5,826	(147)	5,973
009 Register of Deeds	(11)	(11)	0
010 General Services - Administration	193,554	0	193,554
010 General Services - Facilities	(2,542)	(2,542)	0
010 General Services - Fleet Management	83,257	0	83,257
010 General Services - Mail Services	(146)	(146)	0
010 General Services - Surplus Property	(65)	(65)	0
011 Historical Commission	(72)	(72)	0
014 Information Technology Service	127,417	(594)	128,011
016 Assessor of Property	68,473	(1,091)	69,564
017 Trustee	5,181	(117)	5,298
018 County Clerk	14,193	(73)	14,266
019 District Attorney	49,991	(426)	50,417
021 Public Defender	4,285	(21)	4,306
022 Juvenile Court Clerk	(56)	(56)	0
023 Circuit Court Clerk	6,408	(40)	6,448
024 Criminal Court Clerk	(20)	(20)	0
026 Juvenile Court	72,483	(828)	73,311
027 General Sessions Court	(20)	(20)	0
028 State Trial Courts	95,266	(361)	95,627
030 Sheriff's Office	1,011,068	0	1,011,068
030 Sheriff's Office - Security Services	(16,428)	(16,428)	0
031 Police	8,148,785	(158,276)	8,307,061
032 Fire	8,152,464	(176,302)	8,328,765
034 Beer Board	12,154	(267)	12,421
037 Social Services	39,140	(298)	39,439
038 Health	184,413	(3,086)	187,499
039 Public Library	120,499	(3,270)	123,769
040 Parks	1,356,367	(37,944)	1,394,312
042 Transportation	4,039,187	(121,835)	4,161,023
049 Office of Emergency Management	231,365	(1,166)	232,531
053 Office of Homeless Services	18,607	(47)	18,654
065 Water and Sewer - Stormwater Svcs	(17,745)	(17,745)	0
065 Water and Sewer - Water Services	3,327,440	(60,581)	3,388,022
072 Waste Services - Solid Waste Operati	2,485,749	(78,473)	2,564,222
075 Metro Action Commission (MAC)	81,814	(5,405)	87,218
All Other	1,570	1,570	0
Direct Bill	39,335,800	39,335,800	0
Total	69,291,152	38,649,298	30,641,854

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,173,020			1,173,020
Inbound Costs:				
001 Administrative - Post Audits	253	1	255	
001 Administrative - Miscellaneous	24	0	25	
003 Metropolitan Clerk - Records Center	3	0	3	
010 General Services - Administration	68,400	164,144	232,544	
010 General Services - Fleet Management	-1,031	885	-146	
010 General Services - Real Estate		113	113	
014 Information Technology Service		899	899	
015 Finance - Grants & Cost Planning		76	76	
015 Finance - Office of Mgmt & Budget		1,107	1,107	
015 Finance - Operations		3,145	3,145	
015 Finance - Payroll		216	216	
015 Finance - Treasury		86	86	
015 Finance - Diversity Equity & Inclus		365	365	
048 Internal Audit		442	442	
Total Allocated Additions:	67,649	171,480	239,129	239,129
Total To Be Allocated:	1,240,669	171,480		1,412,149

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	201,046	0	201,046
501102 Leave Pay	28,689	0	28,689
501103 Holiday Pay	10,692	0	10,692
501109 Longevity	1,916	0	1,916
501160 YE Biweekly Sal/Fringe Accr	1,459	0	1,459
501172 Employer OASDI	13,755	0	13,755
501173 Employer SSN Medical	3,217	0	3,217
501174 Employer Group Health	56,093	0	56,093
501175 Employer Dental Group	1,739	0	1,739
501176 Employer Group Life	519	0	519
501177 Employer Pension	23,800	0	23,800
501181 FSA Pre-Tax Savings	34	0	34
501182 Cafe Plan Pre-Tax Savings	34	0	34
502105 Cable Television	119	0	119
502314 Pre-Employment Checks	149	0	149
502345 Lock & Key Service	6	0	6
502453 Employee Local Travel/Park	41	0	41
502502 Allowance-Cell/Mobile Devices	338	0	338
502520 Postage & Delivery Srvc	772,500	0	772,500
502883 Registration	750	0	750
502951 Info Systems Charge	11,800	0	11,800
502957 Telecommnct'n Charge	1,274	0	1,274
502977 Fleet Management	8,400	0	8,400
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	6,752	0	6,752
503320 Uniforms/Work Related Items	1,555	0	1,555
503325 Safety Shoes	297	0	297
505233 Rent Equipment	25,746	0	25,746
Departmental Total			
Expenditures Per Financial Statement	1,173,020		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,173,020	0	1,173,020
Allocation Step 1			
Inbound - All Others	67,649	0	67,649
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,240,669	0	1,240,669
Allocation Step 2			
Inbound - All Others	171,480	0	171,480
2nd Allocation	171,480	0	171,480
Total For 010 General Services - Mail Services			
Schedule .3 Total	1,412,149	0	1,412,149

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	128.52	0.010353	128		128	18	147
002 Metropolitan Council	7,848.96	0.632267	7,844		7,844		7,844
003 Metropolitan Clerk	111.99	0.009021	112		112		112
004 Mayor's Office - Administration	1,538.15	0.123904	1,537		1,537		1,537
005 Election Commission	26,470.39	2.132302	26,455		26,455	3,753	30,208
006 Law	10,645.93	0.857575	10,640		10,640		10,640
007 Planning Commission	2,927.93	0.235857	2,926		2,926	415	3,341
008 Human Resources	11,130.53	0.896611	11,124		11,124		11,124
009 Register of Deeds	3,306.18	0.266327	3,304		3,304	469	3,773
010 General Services - Administration	754.08	0.060744	754		754		754
010 General Services - Fleet Management	2.93	0.000236	3		3		3
010 General Services - Real Estate	554.20	0.044643	554		554	79	632
010 General Services - Surplus Property	5.23	0.000421	5		5	1	6
011 Historical Commission	2,559.84	0.206206	2,558		2,558	363	2,921
012 Employee Benefit Board	124,091.81	9.996118	124,019		124,019	17,595	141,614
014 Information Technology Service	1,245.80	0.100354	1,245		1,245	177	1,422
015 Finance - Administration	275.68	0.022207	276		276	39	315
015 Finance - Office of Mgmt & Budget	379.48	0.030569	379		379	54	433
015 Finance - Operations	7,148.85	0.575870	7,145		7,145	1,014	8,158
015 Finance - Payroll	35,565.01	2.864912	35,544		35,544	5,043	40,587
015 Finance - Purchasing	580.30	0.046746	580		580	82	662
015 Finance - Treasury	16,664.28	1.342378	16,654		16,654	2,363	19,017
016 Assessor of Property	14,924.14	1.202202	14,915		14,915	2,116	17,031
017 Trustee	7,239.03	0.583134	7,235		7,235	1,026	8,261
018 County Clerk	376,297.00	30.312309	376,076		376,076	53,361	429,437
019 District Attorney	12,610.93	1.015864	12,604		12,604	1,788	14,392
021 Public Defender	3,171.19	0.255453	3,169		3,169	450	3,619
022 Juvenile Court Clerk	8,296.37	0.668308	8,292		8,292	1,176	9,468
023 Circuit Court Clerk	148,897.32	11.994307	148,810		148,810	21,112	169,922
024 Criminal Court Clerk	42,392.09	3.414862	42,367		42,367	6,011	48,378
025 Clerk and Master - Chancery	12,684.56	1.021795	12,677		12,677	1,798	14,476
026 Juvenile Court	10,162.36	0.818621	10,156		10,156	1,441	11,597
027 General Sessions Court	7,001.01	0.563961	6,997		6,997	993	7,990
028 State Trial Courts	17,425.01	1.403658	17,415		17,415	2,471	19,885
029 Justice Integration Services	148.87	0.011992	149		149	21	170
030 Sheriff's Office	115,088.50	9.270864	115,021		115,021	16,319	131,339
031 Police	42,014.40	3.384437	41,990		41,990	5,957	47,947
032 Fire	20,434.26	1.646066	20,422		20,422	2,897	23,320
033 Codes Administration	67,231.35	5.415769	67,192		67,192	9,533	76,725
034 Beer Board	1,943.53	0.156560	1,942		1,942	275	2,218
035 Agricultural Extension	165.11	0.013300	165		165	23	188
037 Social Services	2,071.87	0.166898	2,071		2,071	294	2,364
038 Health	551.00	0.044385	551		551	78	629
039 Public Library	41,940.29	3.378467	41,916		41,916	5,947	47,862
040 Parks	4,780.42	0.385083	4,778		4,778	678	5,455
041 Arts Commission	126.65	0.010202	127		127	18	144
042 Transportation	3,385.16	0.272689	3,383		3,383	480	3,863
048 Internal Audit	199.02	0.016032	199		199	28	227
060 Farmer's Market	5.45	0.000439	5		5	1	6
061 Municipal Auditorium	290.29	0.023384	290		290	41	331
062 State Fair Board	380.09	0.030618	380		380	54	434

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
064 Sports Authority	234.80	0.018914	235		235	33	268
065 Water and Sewer - General	979.41	0.078896	979		979	139	1,118
070 Community Education Commission	1,545.44	0.124492	1,545		1,545	219	1,764
071 Convention Center Authority	1,598.43	0.128760	1,597		1,597	227	1,824
072 Waste Services - Solid Waste Operati	1,868.08	0.150482	1,867		1,867	265	2,132
075 Metro Action Commission (MAC)	19,067.46	1.535964	19,056	(19,100)	(44)	2,704	2,660
077 Metro Devlp & Housing Auth (MDHA)	63.19	0.005090	63		63	9	72
091 Emergency Communication Center	249.80	0.020122	250		250	35	285
Schedule .4 Total for GS Mail Services	1,241,399.95	100.000000	1,240,669	(19,100)	1,221,569	171,480	1,393,049
Direct Billed				19,100	19,100		19,100
Schedule .3 Total for GS Mail Services	1,241,399.95	100.000000		0	1,240,669	171,480	1,412,149

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2025 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
001 Administrative - Direct	147	147
002 Metropolitan Council	7,844	7,844
003 Metropolitan Clerk	112	112
004 Mayor's Office - Administration	1,537	1,537
005 Election Commission	30,208	30,208
006 Law	10,640	10,640
007 Planning Commission	3,341	3,341
008 Human Resources	11,124	11,124
009 Register of Deeds	3,773	3,773
010 General Services - Administration	754	754
010 General Services - Fleet Management	3	3
010 General Services - Real Estate	632	632
010 General Services - Surplus Property	6	6
011 Historical Commission	2,921	2,921
012 Employee Benefit Board	141,614	141,614
014 Information Technology Service	1,422	1,422
015 Finance - Administration	315	315
015 Finance - Office of Mgmt & Budget	433	433
015 Finance - Operations	8,158	8,158
015 Finance - Payroll	40,587	40,587
015 Finance - Purchasing	662	662
015 Finance - Treasury	19,017	19,017
016 Assessor of Property	17,031	17,031
017 Trustee	8,261	8,261
018 County Clerk	429,437	429,437
019 District Attorney	14,392	14,392
021 Public Defender	3,619	3,619
022 Juvenile Court Clerk	9,468	9,468
023 Circuit Court Clerk	169,922	169,922
024 Criminal Court Clerk	48,378	48,378
025 Clerk and Master - Chancery	14,476	14,476
026 Juvenile Court	11,597	11,597
027 General Sessions Court	7,990	7,990
028 State Trial Courts	19,885	19,885
029 Justice Integration Services	170	170
030 Sheriff's Office	131,339	131,339
031 Police	47,947	47,947
032 Fire	23,320	23,320
033 Codes Administration	76,725	76,725
034 Beer Board	2,218	2,218
035 Agricultural Extension	188	188
037 Social Services	2,364	2,364
038 Health	629	629
039 Public Library	47,862	47,862
040 Parks	5,455	5,455
041 Arts Commission	144	144
042 Transportation	3,863	3,863
048 Internal Audit	227	227
060 Farmer's Market	6	6
061 Municipal Auditorium	331	331
062 State Fair Board	434	434
064 Sports Authority	268	268

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
065 Water and Sewer - General	1,118	1,118
070 Community Education Commission	1,764	1,764
071 Convention Center Authority	1,824	1,824
072 Waste Services - Solid Waste Operati	2,132	2,132
075 Metro Action Commission (MAC)	2,660	2,660
077 Metro Devlp & Housing Auth (MDHA)	72	72
091 Emergency Communication Center	285	285
Direct Bill	19,100	19,100
Total	1,412,149	1,412,149

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Real Estate

The General Services - Real Estate Department 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.

Costs are accounted for within GSD General Fund 10101 and business unit 10104120. For cost allocation purposes, these costs have been functionalized and allocated as follows:

Public Property Services - These costs have been allocated using the modified total direct costs by department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

Lease Administration - These costs have been allocated using the total number of leases administered by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Real Estate**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	752,867			752,867
Inbound Costs:				
Depreciation	116,394		116,394	
001 Administrative - Post Audits	162	1	163	
001 Administrative - Miscellaneous	16	0	16	
003 Metropolitan Clerk - Records Center	28	2	31	
006 Law	30,599	20,403	51,002	
010 General Services - Administration	72,174	173,201	245,375	
010 General Services - Mail Services	554	79	632	
010 General Services - Real Estate		72	72	
014 Information Technology Service		1,048	1,048	
015 Finance - Administration		97,564	97,564	
015 Finance - Grants & Cost Planning		49	49	
015 Finance - Office of Mgmt & Budget		628	628	
015 Finance - Operations		965	965	
015 Finance - Payroll		240	240	
015 Finance - Purchasing		36,772	36,772	
015 Finance - Treasury		63	63	
015 Finance - Diversity Equity & Inclus		207	207	
030 Sheriff's Office - Security Services		13,979	13,979	
048 Internal Audit		283	283	
Total Allocated Additions:	219,927	345,556	565,483	565,483
Total To Be Allocated:	972,794	345,556		1,318,350

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Real Estate**

	Total	G&A	Public Property Services	Lease Administration
Other Expense & Cost				
501101 Regular Pay	458,646	254,548	97,325	106,773
501102 Leave Pay	61,611	34,194	13,074	14,343
501103 Holiday Pay	25,338	14,062	5,377	5,899
501109 Longevity	440	245	93	102
501160 YE Biweekly Sal/Fringe Accr	2,833	1,572	601	660
501172 Employer OASDI	32,229	17,887	6,839	7,503
501173 Employer SSN Medical	7,537	4,183	1,599	1,755
501174 Employer Group Health	66,888	37,122	14,194	15,572
501175 Employer Dental Group	1,803	1,000	383	420
501176 Employer Group Life	610	339	129	142
501177 Employer Pension	69,980	38,839	14,850	16,291
501181 FSA Pre-Tax Savings	198	110	42	46
501182 Cafe Plan Pre-Tax Savings	30	17	6	7
502453 Employee Local Travel/Park	27	15	6	6
502503 Cell Phone Service	284	158	60	66
502851 Subscriptions	7,742	4,297	1,643	1,802
502884 Membership Dues	30	17	6	7
502951 Info Systems Charge	12,600	6,993	2,674	2,933
502957 Telecommnct'n Charge	2,632	1,460	559	613
503100 Offc & Admin Supply	338	187	72	79
503120 Computer Software	425	236	90	99
503130 Computer Hardware <\$10K	613	340	130	143
505252 Software License	33	18	7	8
Departmental Total				
Expenditures Per Financial Statement	752,867			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	752,867	417,839	159,759	175,269
Allocation Step 1				
Inbound - All Others	219,927	219,927	0	0
Reallocate Admin Costs		(637,766)	304,120	333,646
Unallocated Costs	0	0	0	0
1st Allocation	972,794	0	463,879	508,915
Allocation Step 2				
Inbound - All Others	345,556	345,556	0	0
Reallocate Admin Costs		(345,556)	164,779	180,777
Unallocated Costs	0	0	0	0
2nd Allocation	345,556	0	164,779	180,777
Total For 010 General Services - Real Estate				
Schedule .3 Total	1,318,350	0	628,659	689,692

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	251,532	5.217449	24,203		24,203	9,057	33,260
001 Administrative - Corporate Dues	924	0.019166	89		89		89
001 Administrative - Employee Benefits	50,126	1.039748	4,823		4,823		4,823
001 Administrative - Facility Rental	12,004	0.248995	1,155		1,155		1,155
001 Administrative - Insurance	2,677	0.055528	258		258		258
001 Administrative - Post Audits	1,162	0.024103	112		112		112
001 Administrative - Gen Svcs Energy	2,256	0.046795	217		217		217
001 Administrative - Miscellaneous	100	0.002074	10		10		10
002 Metropolitan Council	3,562	0.073885	343		343		343
003 Metropolitan Clerk	965	0.020017	93		93		93
003 Metropolitan Clerk - Records Center	269	0.005580	26		26		26
004 Mayor's Office	697	0.014458	67		67	25	92
004 Mayor's Office - Administration	6,136	0.127277	590		590		590
005 Election Commission	3,609	0.074860	347		347	130	477
006 Law	56,313	1.168083	5,419		5,419		5,419
007 Planning Commission	12,897	0.267518	1,241		1,241	464	1,705
008 Human Resources	8,427	0.174799	811		811		811
009 Register of Deeds	7,313	0.151691	704		704	263	967
010 General Services	3,564	0.073927	343		343	128	471
010 General Services - Administration	1,691	0.035076	163		163		163
010 General Services - Facilities	31,827	0.660177	3,062		3,062		3,062
010 General Services - Fleet Management	64,564	1.339231	6,212		6,212		6,212
010 General Services - Mail Services	1,173	0.024331	113		113		113
010 General Services - Real Estate	752	0.015598	72		72		72
010 General Services - Surplus Property	829	0.017196	80		80	30	110
011 Historical Commission	2,288	0.047459	220		220	82	302
012 Employee Benefit Board	671,465	13.927986	64,609		64,609	24,179	88,788
012 IOD Network (Injured-On-Duty)	23,265	0.482579	2,239		2,239	838	3,076
014 Information Technology Service	66,978	1.389303	6,445		6,445	2,412	8,856
015 Finance	1,053	0.021842	101		101	38	139
015 Finance - Accountability	783	0.016242	75		75	28	103
015 Finance - Administration	2,582	0.053558	248		248	93	341
015 Finance - Business Assistance	1,447	0.030015	139		139	52	191
015 Finance - Grants & Cost Planning	429	0.008899	41		41	15	57
015 Finance - Office of Mgmt & Budget	2,047	0.042460	197		197	74	271
015 Finance - Operations	4,062	0.084257	391		391	146	537
015 Finance - Payroll	1,094	0.022692	105		105	39	145
015 Finance - Purchasing	1,990	0.041278	191		191	72	263
015 Finance - Treasury	1,604	0.033271	154		154	58	212
015 Finance - Diversity Equity & Inclus	813	0.016864	78		78	29	107
016 Assessor of Property	11,588	0.240366	1,115		1,115	417	1,532
017 Trustee	3,108	0.064468	299		299	112	411
018 County Clerk	7,283	0.151069	701		701	262	963
019 District Attorney	13,279	0.275442	1,278		1,278	478	1,756
021 Public Defender	12,979	0.269219	1,249		1,249	467	1,716
022 Juvenile Court Clerk	3,183	0.066024	306		306	115	421
023 Circuit Court Clerk	10,094	0.209377	971		971	363	1,335
024 Criminal Court Clerk	9,042	0.187555	870		870	326	1,196
025 Clerk and Master - Chancery	1,764	0.036590	170		170	63	233
026 Juvenile Court	19,635	0.407283	1,889		1,889	707	2,596
027 General Sessions Court	16,029	0.332484	1,542		1,542	577	2,119

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
028 State Trial Courts	16,669	0.345760	1,604		1,604	600	2,204
029 Justice Integration Services	5,136	0.106534	494		494	185	679
030 Sheriff's Office	111,858	2.320235	10,763		10,763	4,028	14,791
030 Sheriff's Office - Security Services	17,273	0.358288	1,662		1,662	622	2,284
031 Police	341,161	7.076595	32,827		32,827	12,285	45,112
032 Fire	219,678	4.556711	21,138		21,138	7,910	29,048
033 Codes Administration	18,448	0.382661	1,775		1,775	664	2,439
034 Beer Board	1,302	0.027007	125		125	47	172
035 Agricultural Extension	436	0.009044	42		42	16	58
037 Social Services	8,521	0.176748	820		820	307	1,127
038 Health	80,691	1.673748	7,764		7,764	2,906	10,670
038 Health - Employee Health & Wellness	1,552	0.032193	149		149	56	205
039 Public Library	54,047	1.121080	5,200		5,200	1,946	7,147
040 Parks	90,332	1.873728	8,692		8,692	3,253	11,944
041 Arts Commission	1,692	0.035097	163		163	61	224
042 Transportation	92,479	1.918263	8,898		8,898	3,330	12,228
044 Human Relations Commission	863	0.017901	83		83	31	114
047 Criminal Justice Planning	672	0.013939	65		65	24	89
048 Internal Audit	1,685	0.034951	162		162	61	223
049 Office of Emergency Management	3,460	0.071770	333		333	124	457
051 Office of Family Safety	5,296	0.109853	510		510	191	700
053 Office of Homeless Services	15,073	0.312654	1,450		1,450	543	1,993
054 Community Review Board	2,045	0.042419	197		197	74	270
060 Farmer's Market	3,397	0.070463	327		327	122	449
061 Municipal Auditorium	3,522	0.073056	339		339	127	466
062 State Fair Board	5,767	0.119623	555		555	208	762
064 Sports Authority	48,761	1.011434	4,692		4,692	1,756	6,448
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	2,554		2,554	956	3,509
065 Water and Sewer - Water Services	235,389	4.882600	22,649		22,649	8,476	31,125
068 District Energy System (DES)	19,889	0.412551	1,914		1,914	716	2,630
071 Convention Center Authority	87,772	1.820627	8,446		8,446	3,160	11,606
072 Waste Services - Solid Waste Operati	55,004	1.140931	5,293		5,293	1,981	7,273
075 Metro Action Commission (MAC)	48,240	1.000627	4,642		4,642	1,737	6,379
078 Metropolitan Transit Authority (MTA)	315	0.006534	30		30	11	42
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	168,970		168,970	63,240	232,210
091 Emergency Communication Center	25,158	0.521844	2,421		2,421	906	3,327
Medical Examiner	(450)	(0.009334)	(43)		(43)	(16)	(59)
Schedule .4 Total for Public Property Services	4,820,977	100.000000	463,879		463,879	164,779	628,659

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate

Activity - Lease Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	1.0	33.333334	169,638		169,638	90,388	260,026
006 Law	1.0	33.333333	169,638		169,638		169,638
031 Police	1.0	33.333333	169,638		169,638	90,389	260,028
Schedule .4 Total for Lease Administration	3.0	100.000000	508,915		508,915	180,777	689,692

Allocation Basis: Total Number of Leases Administered by Benefiting Department

Allocation Source: FY 2025 Public Property Lease Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Real Estate**

Receiving Department	Total	Public Property Services	Lease Administration
001 Administrative - Direct	33,260	33,260	0
001 Administrative - Corporate Dues	89	89	0
001 Administrative - Employee Benefits	4,823	4,823	0
001 Administrative - Facility Rental	1,155	1,155	0
001 Administrative - Insurance	258	258	0
001 Administrative - Post Audits	112	112	0
001 Administrative - Gen Svcs Energy	217	217	0
001 Administrative - Miscellaneous	10	10	0
002 Metropolitan Council	343	343	0
003 Metropolitan Clerk	93	93	0
003 Metropolitan Clerk - Records Center	26	26	0
004 Mayor's Office	92	92	0
004 Mayor's Office - Administration	590	590	0
005 Election Commission	260,503	477	260,026
006 Law	175,057	5,419	169,638
007 Planning Commission	1,705	1,705	0
008 Human Resources	811	811	0
009 Register of Deeds	967	967	0
010 General Services	471	471	0
010 General Services - Administration	163	163	0
010 General Services - Facilities	3,062	3,062	0
010 General Services - Fleet Management	6,212	6,212	0
010 General Services - Mail Services	113	113	0
010 General Services - Real Estate	72	72	0
010 General Services - Surplus Property	110	110	0
011 Historical Commission	302	302	0
012 Employee Benefit Board	88,788	88,788	0
012 IOD Network (Injured-On-Duty)	3,076	3,076	0
014 Information Technology Service	8,856	8,856	0
015 Finance	139	139	0
015 Finance - Accountability	103	103	0
015 Finance - Administration	341	341	0
015 Finance - Business Assistance	191	191	0
015 Finance - Grants & Cost Planning	57	57	0
015 Finance - Office of Mgmt & Budget	271	271	0
015 Finance - Operations	537	537	0
015 Finance - Payroll	145	145	0
015 Finance - Purchasing	263	263	0
015 Finance - Treasury	212	212	0
015 Finance - Diversity Equity & Inclus	107	107	0
016 Assessor of Property	1,532	1,532	0
017 Trustee	411	411	0
018 County Clerk	963	963	0
019 District Attorney	1,756	1,756	0
021 Public Defender	1,716	1,716	0
022 Juvenile Court Clerk	421	421	0
023 Circuit Court Clerk	1,335	1,335	0
024 Criminal Court Clerk	1,196	1,196	0
025 Clerk and Master - Chancery	233	233	0
026 Juvenile Court	2,596	2,596	0
027 General Sessions Court	2,119	2,119	0
028 State Trial Courts	2,204	2,204	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Real Estate**

Receiving Department	Total	Public Property Services	Lease Administration
029 Justice Integration Services	679	679	0
030 Sheriff's Office	14,791	14,791	0
030 Sheriff's Office - Security Services	2,284	2,284	0
031 Police	305,139	45,112	260,028
032 Fire	29,048	29,048	0
033 Codes Administration	2,439	2,439	0
034 Beer Board	172	172	0
035 Agricultural Extension	58	58	0
037 Social Services	1,127	1,127	0
038 Health	10,670	10,670	0
038 Health - Employee Health & Wellness	205	205	0
039 Public Library	7,147	7,147	0
040 Parks	11,944	11,944	0
041 Arts Commission	224	224	0
042 Transportation	12,228	12,228	0
044 Human Relations Commission	114	114	0
047 Criminal Justice Planning	89	89	0
048 Internal Audit	223	223	0
049 Office of Emergency Management	457	457	0
051 Office of Family Safety	700	700	0
053 Office of Homeless Services	1,993	1,993	0
054 Community Review Board	270	270	0
060 Farmer's Market	449	449	0
061 Municipal Auditorium	466	466	0
062 State Fair Board	762	762	0
064 Sports Authority	6,448	6,448	0
065 Water and Sewer - Stormwater Svcs	3,509	3,509	0
065 Water and Sewer - Water Services	31,125	31,125	0
068 District Energy System (DES)	2,630	2,630	0
071 Convention Center Authority	11,606	11,606	0
072 Waste Services - Solid Waste Operati	7,273	7,273	0
075 Metro Action Commission (MAC)	6,379	6,379	0
078 Metropolitan Transit Authority (MTA)	42	42	0
080 Metro Nashville Public School (MNPS)	232,210	232,210	0
091 Emergency Communication Center	3,327	3,327	0
Medical Examiner	(59)	(59)	0
Direct Bill	0	0	0
Total	1,318,350	628,659	689,692

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 012 IOD Network (Injured-On-Duty)

The Injured on Duty Fund is under the administrative responsibility of the Department of Human Resources and is used for the accumulation of assets for the payment of self insured injured on duty claims. **Injured-On-Duty (IOD)** represents the costs recorded in Fund 52200 IOD Network (Injured-On-Duty) for pensioner and employee IOD benefits. These costs have been allocated using the total IOD payment allocations by benefiting department. Direct bill credits have been applied to the allocated costs for those departments that are directly billed for costs.

Per the terms of an interagency agreement between Human Resources and Health governing Health's occupancy of space within the **IOD clinic**, 30% of the facility expenses associated with the IOD clinic have been directly allocated to 038 Health.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 012 IOD Network (Injured-On-Duty)**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,133,471			23,133,471
Deductions:				
505102 Other non-operating expense	131,302			
Total Deductions:	131,302			131,302
Cost Adjustments:				
Investment Income	-1,033,467			
Total Departmental Cost Adjustments:	-1,033,467			-1,033,467
Inbound Costs:				
001 Administrative - Post Audits	5,025	28	5,053	
001 Administrative - Miscellaneous	482	5	487	
010 General Services - Facilities	-41,600		-41,600	
010 General Services - Real Estate	2,239	838	3,076	
014 Information Technology Service		224	224	
015 Finance - Grants & Cost Planning		1,508	1,508	
015 Finance - Operations		1,688	1,688	
015 Finance - Treasury		6,766	6,766	
048 Internal Audit		8,770	8,770	
Total Allocated Additions:	-33,854	19,827	-14,027	-14,027
Total To Be Allocated:	22,197,452	19,827		22,217,279

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 012 IOD Network (Injured-On-Duty)

	Total	G&A	Injured-On-Duty	IOD Clinic - Health Occupancy
Other Expense & Cost				
502229 Management Consultant	2,332,715	0	2,332,715	0
502910 Building Maintenance Svc	41,600	0	29,120	12,480
502957 Telecommnct'n Charge	3,265	0	3,265	0
*505102 Other non-operating expense	(131,302)	0	0	0
505231 Rent Building & Land	132,045	0	92,431	39,614
505750 Health/Dental Claims	20,604,220	0	20,604,220	0
505903 Lease Amortization	150,928	0	150,928	0
Departmental Total				
Expenditures Per Financial Statement	23,133,471			
Deductions				
*Total Disallowed Costs	131,302	0	0	0
Cost Adjustments				
Investment Income	(1,033,467)	0	(1,033,467)	0
Functional Cost	22,231,306	0	22,179,212	52,094
Allocation Step 1				
Inbound - All Others	(33,854)	0	(33,854)	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	22,197,452	0	22,145,358	52,094
Allocation Step 2				
Inbound - All Others	19,827	0	19,827	0
2nd Allocation	19,827	0	19,827	0
Total For 012 IOD Network (Injured-On-Duty)				
Schedule .3 Total	22,217,279	0	22,165,185	52,094

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 012 IOD Network (Injured-On-Duty)**

Activity - Injured-On-Duty

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	2,870.25	0.010872	2,408		2,408	2	2,410
006 Law	728.11	0.002758	611		611		611
010 General Services - Administration	3,900.07	0.014773	3,272		3,272		3,272
010 General Services - Fleet Management	58,677.87	0.222271	49,223	(42,000)	7,223		7,223
010 General Services - Surplus Property	0.00	0.000000	0	(1,500)	(1,500)		(1,500)
014 Information Technology Service	1,551.06	0.005875	1,301	(10,000)	(8,699)	1	(8,698)
015 Finance	7,995.23	0.030286	6,707		6,707	6	6,713
016 Assessor of Property	231.03	0.000875	194		194	0	194
017 Trustee	(4.77)	(0.000018)	(4)		(4)		(4)
021 Public Defender	451.23	0.001709	378		378	0	379
023 Circuit Court Clerk	13,833.32	0.052400	11,604		11,604	10	11,614
026 Juvenile Court	28,721.85	0.108798	24,094		24,094	22	24,115
027 General Sessions Court	33,965.40	0.128661	28,492		28,492	26	28,518
028 State Trial Courts	461.75	0.001749	387		387	0	388
030 Sheriff's Office	1,607,032.85	6.087427	1,348,082		1,348,082	1,210	1,349,292
031 Police	7,167,310.05	27.149709	6,012,400		6,012,400	5,396	6,017,796
032 Fire	11,812,512.07	44.745695	9,909,094		9,909,094	8,895	9,917,989
033 Codes Administration	83,167.53	0.315038	69,766		69,766	63	69,829
034 Beer Board	9,413.82	0.035659	7,897		7,897	7	7,904
037 Social Services	2,507.87	0.009500	2,104		2,104	2	2,106
038 Health	110,413.99	0.418247	92,622		92,622	83	92,705
039 Public Library	86,862.44	0.329034	72,866		72,866	65	72,931
040 Parks	815,188.79	3.087928	683,833		683,833	614	684,446
041 Arts Commission	4,504.79	0.017064	3,779		3,779	3	3,782
042 Transportation	640,574.64	2.426491	537,355		537,355	482	537,837
061 Municipal Auditorium	0.00	0.000000	0	(3,500)	(3,500)		(3,500)
062 State Fair Board	22,171.07	0.083984	18,599	(22,000)	(3,401)	17	(3,385)
065 Water and Sewer - Stormwater Svcs	0.00	0.000000	0	(56,700)	(56,700)		(56,700)
065 Water and Sewer - Water Services	0.00	0.000000	0	(510,300)	(510,300)		(510,300)
065 Water and Sewer - General	436,596.80	1.653825	366,245		366,245	329	366,574
067 General Hospital	1,315.94	0.004985	1,104		1,104	1	1,105
075 Metro Action Commission (MAC)	257,329.72	0.974763	215,865	(140,000)	75,865	194	76,058
080 Metro Nashville Public School (MNPS)	3,077,542.11	11.657703	2,581,640	(1,200,000)	1,381,640	2,317	1,383,957
091 Emergency Communication Center	45,639.91	0.172884	38,286		38,286	34	38,320
Bordeaux Longterm Care	65,748.65	0.249055	55,154		55,154	49	55,204
Schedule .4 Total for Injured-On-Duty	26,399,215.44	100.000000	22,145,358	(1,986,000)	20,159,358	19,827	20,179,185
Direct Billed				1,986,000	1,986,000		1,986,000
Schedule .3 Total for Injured-On-Duty	26,399,215.44	100.000000		0	22,145,358	19,827	22,165,185

Allocation Basis: Total IOD Payment Allocations by Benefiting Department
Allocation Source: FY 2025 IOD Summary - Finance-Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 012 IOD Network (Injured-On-Duty)

Activity - IOD Clinic - Health Occupancy

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	100.00	100.000000	52,094		52,094		52,094
Schedule .4 Total for IOD Clinic - Health Occupancy	100.00	100.000000	52,094		52,094	0	52,094

Allocation Basis: Direct Allocation to 038 Health
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 012 IOD Network (Injured-On-Duty)**

Receiving Department	Total	Injured-On-Duty	IOD Clinic - Health Occupancy
005 Election Commission	2,410	2,410	0
006 Law	611	611	0
010 General Services - Administration	3,272	3,272	0
010 General Services - Fleet Management	7,223	7,223	0
010 General Services - Surplus Property	(1,500)	(1,500)	0
014 Information Technology Service	(8,698)	(8,698)	0
015 Finance	6,713	6,713	0
016 Assessor of Property	194	194	0
017 Trustee	(4)	(4)	0
021 Public Defender	379	379	0
023 Circuit Court Clerk	11,614	11,614	0
026 Juvenile Court	24,115	24,115	0
027 General Sessions Court	28,518	28,518	0
028 State Trial Courts	388	388	0
030 Sheriff's Office	1,349,292	1,349,292	0
031 Police	6,017,796	6,017,796	0
032 Fire	9,917,989	9,917,989	0
033 Codes Administration	69,829	69,829	0
034 Beer Board	7,904	7,904	0
037 Social Services	2,106	2,106	0
038 Health	144,799	92,705	52,094
039 Public Library	72,931	72,931	0
040 Parks	684,446	684,446	0
041 Arts Commission	3,782	3,782	0
042 Transportation	537,837	537,837	0
061 Municipal Auditorium	(3,500)	(3,500)	0
062 State Fair Board	(3,385)	(3,385)	0
065 Water and Sewer - Stormwater Svcs	(56,700)	(56,700)	0
065 Water and Sewer - Water Services	(510,300)	(510,300)	0
065 Water and Sewer - General	366,574	366,574	0
067 General Hospital	1,105	1,105	0
075 Metro Action Commission (MAC)	76,058	76,058	0
080 Metro Nashville Public School (MNPS)	1,383,957	1,383,957	0
091 Emergency Communication Center	38,320	38,320	0
Bordeaux Longterm Care	55,204	55,204	0
Direct Bill	1,986,000	1,986,000	0
Total	22,217,279	22,165,185	52,094

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 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 2025 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, 30163 Civil Unrest May 2020, 30175 Equipment & Major Maintenance Fund, 30216 ARPA-COVID Stimulus, 30322 Metro Transit Operating Expense Fund, 30370 ITS Community Asset & Land Use 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, 2025
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	87,374,726			87,374,726
Cost Adjustments:				
ACFR Revenue/Expense:	0			
Charges for Services	-51,346,497			
Investment Income	-340,832			
Total Departmental Cost Adjustments:	-51,687,329			-51,687,329
Inbound Costs:				
Depreciation	1,154,504		1,154,504	
001 Administrative - Employee Benefits	640,776	1,348	642,123	
001 Administrative - Facility Rental	3,775	8	3,783	
001 Administrative - Insurance	160	30	190	
001 Administrative - Post Audits	14,465	82	14,547	
001 Administrative - Miscellaneous	1,389	14	1,403	
002 Metropolitan Council	64,016	5,733	69,750	
003 Metropolitan Clerk	19,786	8,443	28,229	
003 Metropolitan Clerk - Records Center	88	7	95	
004 Mayor's Office - Administration	115,726	6,288	122,014	
006 Law	35,250	23,505	58,755	
008 Human Resources	135,912	7,422	143,334	
010 General Services - Facilities	1,565,094	175,318	1,740,412	
010 General Services - Fleet Management	123,824	3,593	127,417	
010 General Services - Mail Services	1,245	177	1,422	
010 General Services - Real Estate	6,445	2,412	8,856	
012 IOD Network (Injured-On-Duty)	-8,699	1	-8,698	
014 Information Technology Service		-130,791	-130,791	
015 Finance - Business Assistance		36,225	36,225	
015 Finance - Grants & Cost Planning		8,344	8,344	
015 Finance - Office of Mgmt & Budget		45,587	45,587	
015 Finance - Operations		64,180	64,180	
015 Finance - Payroll		9,883	9,883	
015 Finance - Purchasing		108,057	108,057	
015 Finance - Treasury		17,055	17,055	
015 Finance - Diversity Equity & Inclus		15,026	15,026	
030 Sheriff's Office - Security Services		53,682	53,682	
038 Health - Employee Health & Wellness		196	196	
048 Internal Audit		25,248	25,248	
Total Allocated Additions:	3,873,755	487,072	4,360,827	4,360,827
Total To Be Allocated:	39,561,152	487,072		40,048,224

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,517,925	0	16,368,789	0	0
501102 Leave Pay	1,306,743	0	1,294,909	0	0
501103 Holiday Pay	848,459	0	839,349	0	0
501104 Overtime Pay	26,791	0	26,589	0	0
501105 Out of Class Pay	860	0	860	0	0
501106 Shift Differential Pay	3,973	0	3,973	0	0
501109 Longevity	60,311	0	60,311	0	0
501134 Paid Family Leave	66,433	0	59,951	0	0
501160 YE Biweekly Sal/Fringe Accr	132,676	0	125,520	0	0
501172 Employer OASDI	1,102,783	0	1,092,803	0	0
501173 Employer SSN Medical	259,125	0	256,791	0	0
501174 Employer Group Health	2,445,514	0	2,407,483	0	0
501175 Employer Dental Group	68,368	0	67,523	0	0
501176 Employer Group Life	22,018	0	21,751	0	0
501177 Employer Pension	2,329,179	0	2,310,991	0	0
501181 FSA Pre-Tax Savings	5,289	0	5,134	0	0
501182 Cafe Plan Pre-Tax Savings	1,312	0	1,292	0	0
502105 Cable Television	3,567	0	3,567	0	0
502229 Actuary Studies	11,106,436	0	7,922,201	0	0
502233 Software Consultant Fees	2,066,232	0	2,066,232	0	0
502284 Membership Dues	443	0	443	0	0
502309 Educational Service	748	0	748	0	0
502335 Janitorial Svc	13,476	0	13,476	0	0
502337 DP-Outside Metro	52,349	0	46,769	0	0
502351 Network Services	500,076	0	431,807	0	0
502353 Background Checks	37	0	37	0	0
502357 Internet Services	397,906	0	397,906	0	0
502451 Employee Out-of-town Travel	22,214	0	22,214	0	0
502452 Employee Air Travel	5,502	0	5,502	0	0
502453 Employee Local Travel/Park	14,288	0	14,288	0	0
502502 Allowance-Cell/Mobile Devices	19,687	0	19,687	0	0
502503 Cell Phone Service	25,220	0	24,908	0	0
502520 Postage & Delivery Svc	395	0	395	0	0
502701 Printing/Binding	750	0	750	0	0
502851 Subscriptions	42,294	0	42,294	0	0
502882 Tuition	1,190	0	1,190	0	0
502883 Registration	5,835	0	5,835	0	0
502884 Membership Dues	904	0	904	0	0
502885 Employee Tuition Reimburse	2,861	0	2,861	0	0
502920 Other Rpr & Maint Svc	10,858,949	0	5,620,830	0	0
502957 Telecmmnct'n Charge	222,306	0	222,306	0	0
502976 MIS Tech Revolving Charge	51,967	0	51,967	0	0
502977 Fleet Management	34,100	0	34,100	0	0
502983 Surplus Property	9,500	0	9,500	0	0
503050 Host & Hostess	6,141	0	6,141	0	0
503100 Offc & Admin Supply	51,842	0	51,842	0	0
503120 Computer Software	292,144	0	220,016	0	0
503130 Computer Hardware <\$10K	4,625,393	0	94,773	0	0
503150 Furniture/Fixtures<\$10K	7,368	0	7,368	0	0
503320 Uniforms/Work Related Items	10,088	0	10,088	0	0
503850 Small Equipment Supply	4,973,896	0	95,401	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
503851 Work Equipment < \$10K	45,112	0	18,418	0	0
503999 Credit Card Clearing	325	0	325	0	0
505174 Interest Expense MIP	23,644	0	0	0	0
505220 Surety Bond	2,500	0	0	0	0
505231 Rent Building & Land	14,323	0	14,323	0	0
505252 Software License	8,537,921	0	2,514,519	0	0
505269 Other License & Fees	160	0	160	0	0
505331 Employee Award/Gift	643	0	643	0	0
505901 Depreciation	202,821	0	0	97,450	105,371
505903 Lease Amortization	50,942	0	50,942	0	0
505904 SBITA's Amortization	6,204,974	0	6,204,974	0	0
505951 Insurance-Buildings	34,400	0	34,400	0	0
505955 Insurance-Liab/PropDmg	200	0	200	0	0
505957 Insurance-Premium J&L	2,900	0	2,900	0	0
505960 Insurance-IOD	5,400	0	5,400	0	0
507425 Communication Equipment	324,964	0	0	0	0
507450 Computer Hardware	7,655,390	0	0	0	0
507455 Computer Software	1,308,244	0	0	0	0
531001 Transfer Operational	2,336,000	0	0	0	0
531005 Transfer FA Proprietary Funds	26,218	0	26,218	0	0
531099 Transfer - Eliminations	(26,218)	0	(26,218)	0	0
Departmental Total					
Expenditures Per Financial Statement	87,374,726				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
Charges for Services	(51,346,497)	0	(51,346,497)	0	0
Investment Income	(340,832)	0	(340,832)	0	0
Functional Cost	35,687,397	0	(447,760)	97,450	105,371
Allocation Step 1					
Inbound - All Others	3,873,755	0	3,873,755	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(35,932,336)	0	0	0	0
1st Allocation	3,628,816	0	3,425,995	97,450	105,371
Allocation Step 2					
Inbound - All Others	487,072	0	487,072	0	0
2nd Allocation	487,072	0	487,072	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,115,888	0	3,913,067	97,450	105,371

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	30175 Equip & Major Maint Fund 2023**	30322 Metro Transit Operating Expense	30370 ITS Comm Asset & Land Use	32240 ITS Grant Fund**
Other Expense & Cost					
501101 Regular Pay	0	0	0	149,136	0
501102 Leave Pay	0	0	0	11,834	0
501103 Holiday Pay	0	0	0	9,110	0
501104 Overtime Pay	0	0	0	202	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	6,482	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	7,156	0
501172 Employer OASDI	0	0	0	9,980	0
501173 Employer SSN Medical	0	0	0	2,334	0
501174 Employer Group Health	0	0	0	38,031	0
501175 Employer Dental Group	0	0	0	845	0
501176 Employer Group Life	0	0	0	267	0
501177 Employer Pension	0	0	0	18,188	0
501181 FSA Pre-Tax Savings	0	0	0	155	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	20	0
502105 Cable Television	0	0	0	0	0
502229 Actuary Studies	977,105	250,799	53,280	1,198,929	232,075
502233 Software Consultant Fees	0	0	0	0	0
502284 Membership Dues	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502335 Janitorial Svc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502351 Network Services	0	0	0	68,269	0
502353 Background 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
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	312	0
502520 Postage & Delivery Svc	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	0	0	0	0	0
502885 Employee Tuition Reimburse	0	0	0	0	0
502920 Other Rpr & Maint Svc	1,304,953	34,221	0	0	0
502957 Telecommnt'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
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503120 Computer Software	37,145	0	0	34,983	0
503130 Computer Hardware <\$10K	967,342	1,703	0	88,361	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503850 Small Equipment Supply	421,430	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	30175 Equip & Major Maint Fund 2023**	30322 Metro Transit Operating Expense	30370 ITS Comm Asset & Land Use	32240 ITS Grant Fund**
503851 Work Equipment < \$10K	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	3,407
505220 Surety Bond	0	0	0	0	0
505231 Rent Building & Land	0	0	0	0	0
505252 Software License	5,790,784	0	0	177,115	0
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
505903 Lease Amortization	0	0	0	0	0
505904 SBITA's Amortization	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
507425 Communication Equipment	324,964	0	0	0	0
507450 Computer Hardware	4,569,288	47,715	0	0	0
507455 Computer Software	1,115,583	0	0	141,899	0
531001 Transfer Operational	2,336,000	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
Charges for Services	0	0	0	0	0
Investment Income	0	0	0	0	0
Functional Cost	17,844,594	334,438	53,280	1,963,608	235,482
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(17,844,594)	(334,438)	(53,280)	(1,963,608)	(235,482)
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, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	34155 NECAT**	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
Other Expense & Cost			
501101 Regular Pay	0	0	0
501102 Leave Pay	0	0	0
501103 Holiday Pay	0	0	0
501104 Overtime Pay	0	0	0
501105 Out of Class Pay	0	0	0
501106 Shift Differential Pay	0	0	0
501109 Longevity	0	0	0
501134 Paid Family Leave	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0
501172 Employer OASDI	0	0	0
501173 Employer SSN Medical	0	0	0
501174 Employer Group Health	0	0	0
501175 Employer Dental Group	0	0	0
501176 Employer Group Life	0	0	0
501177 Employer Pension	0	0	0
501181 FSA Pre-Tax Savings	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0
502105 Cable Television	0	0	0
502229 Actuary Studies	0	472,047	0
502233 Software Consultant Fees	0	0	0
502284 Membership Dues	0	0	0
502309 Educational Service	0	0	0
502335 Janitorial Svc	0	0	0
502337 DP-Outside Metro	0	0	5,580
502351 Network Services	0	0	0
502353 Background Checks	0	0	0
502357 Internet Services	0	0	0
502451 Employee Out-of-town Travel	0	0	0
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	0	0	0
502520 Postage & Delivery Svc	0	0	0
502701 Printing/Binding	0	0	0
502851 Subscriptions	0	0	0
502882 Tuition	0	0	0
502883 Registration	0	0	0
502884 Membership Dues	0	0	0
502885 Employee Tuition Reimburse	0	0	0
502920 Other Rpr & Maint Svc	2,944	3,896,001	0
502957 Telecommnct'n Charge	0	0	0
502976 MIS Tech Revolving Charge	0	0	0
502977 Fleet Management	0	0	0
502983 Surplus Property	0	0	0
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	0	0	0
503120 Computer Software	0	0	0
503130 Computer Hardware <\$10K	178	4,672	3,468,364
503150 Furniture/Fixtures<\$10K	0	0	0
503320 Uniforms/Work Related Items	0	0	0
503850 Small Equipment Supply	98,960	4,358,105	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	34155 NECAT**	Info Sys - Capital Projects**	nfo Sys - Technology Revolving**
503851 Work Equipment < \$10K	26,694	0	0
503999 Credit Card Clearing	0	0	0
505174 Interest Expense MIP	0	20,237	0
505220 Surety Bond	0	2,500	0
505231 Rent Building & Land	0	0	0
505252 Software License	0	18,465	37,038
505269 Other License & Fees	0	0	0
505331 Employee Award/Gift	0	0	0
505901 Depreciation	0	0	0
505903 Lease Amortization	0	0	0
505904 SBITA's Amortization	0	0	0
505951 Insurance-Buildings	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0
505957 Insurance-Premium J&L	0	0	0
505960 Insurance-IOD	0	0	0
507425 Communication Equipment	0	0	0
507450 Computer Hardware	0	3,038,387	0
507455 Computer Software	0	50,762	0
531001 Transfer Operational	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0
531099 Transfer - Eliminations	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
ACFR Revenue/Expense:	0	0	0
Charges for Services	0	0	0
Investment Income	0	0	0
Functional Cost	128,776	11,861,176	3,510,982
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	(128,776)	(11,861,176)	(3,510,982)
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total For 014 Information Technology Service			
Schedule .3 Total	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	158,805.05	0.309281	10,596		10,596		10,596
003 Metropolitan Clerk	219,669.36	0.427818	14,657		14,657		14,657
003 Metropolitan Clerk - Records Center	11,718.63	0.022823	782		782		782
004 Mayor's Office - Administration	326,018.86	0.634939	21,753		21,753		21,753
005 Election Commission	396,941.65	0.773065	26,485		26,485	3,837	30,322
006 Law	206,184.75	0.401556	13,757		13,757		13,757
007 Planning Commission	546,130.81	1.063618	36,439		36,439	5,279	41,719
008 Human Resources	416,242.48	0.810654	27,773		27,773		27,773
009 Register of Deeds	199,244.97	0.388040	13,294		13,294	1,926	15,220
010 General Services - Administration	56,442.08	0.109924	3,766		3,766		3,766
010 General Services - Facilities	872,927.43	1.700072	58,244		58,244		58,244
010 General Services - Fleet Management	563,198.81	1.096859	37,578		37,578		37,578
010 General Services - Mail Services	13,073.87	0.025462	872		872		872
010 General Services - Real Estate	15,232.44	0.029666	1,016		1,016		1,016
010 General Services - Surplus Property	27,756.62	0.054057	1,852		1,852	268	2,120
011 Historical Commission	106,735.68	0.207873	7,122		7,122	1,032	8,153
012 IOD Network (Injured-On-Duty)	3,264.50	0.006358	218		218		218
014 Information Technology Service	(1,901,712.30)	(3.703685)	(126,888)		(126,888)		(126,888)
015 Finance - Accountability	17,111.97	0.033326	1,142		1,142	165	1,307
015 Finance - Administration	100,767.57	0.196250	6,724		6,724	974	7,698
015 Finance - Business Assistance	27,387.47	0.053339	1,827		1,827	265	2,092
015 Finance - Grants & Cost Planning	9,269.04	0.018052	618		618	89	708
015 Finance - Office of Mgmt & Budget	45,423.94	0.088466	3,031		3,031	439	3,470
015 Finance - Operations	223,734.43	0.435735	14,928		14,928	2,163	17,091
015 Finance - Payroll	45,241.21	0.088110	3,019		3,019	437	3,456
015 Finance - Purchasing	42,645.71	0.083055	2,845		2,845	412	3,258
015 Finance - Treasury	39,663.89	0.077248	2,647		2,647	383	3,030
015 Finance - Diversity Equity & Inclus	10,040.25	0.019554	670		670	97	767
016 Assessor of Property	649,651.33	1.265230	43,347		43,347	6,280	49,627
017 Trustee	164,753.75	0.320867	10,993		10,993	1,593	12,585
018 County Clerk	288,389.21	0.561653	19,242		19,242	2,788	22,030
019 District Attorney	641,555.66	1.249463	42,806		42,806	6,202	49,008
021 Public Defender	247,417.27	0.481858	16,508		16,508	2,392	18,900
022 Juvenile Court Clerk	109,329.46	0.212925	7,295		7,295	1,057	8,352
023 Circuit Court Clerk	217,749.58	0.424079	14,529		14,529	2,105	16,634
024 Criminal Court Clerk	375,003.19	0.730338	25,021		25,021	3,625	28,646
025 Clerk and Master - Chancery	55,873.09	0.108816	3,728		3,728	540	4,268
026 Juvenile Court	356,076.17	0.693477	23,758		23,758	3,442	27,200
027 General Sessions Court	421,791.77	0.821462	28,143		28,143	4,077	32,221
028 State Trial Courts	598,412.44	1.165440	39,928		39,928	5,785	45,713
029 Justice Integration Services	1,360,339.49	2.649333	90,766		90,766	13,150	103,916
030 Sheriff's Office	141,264.20	0.275119	9,426		9,426	1,366	10,791
030 Sheriff's Office - Security Services	2,012,998.06	3.920419	134,313		134,313	19,459	153,773
031 Police	8,695,942.65	16.935805	580,221		580,221	84,071	664,292
032 Fire	2,941,060.18	5.727869	196,237		196,237	28,431	224,668
033 Codes Administration	1,495,346.62	2.912266	99,774		99,774	14,455	114,229
034 Beer Board	123,059.81	0.239665	8,211		8,211	1,190	9,400
035 Agricultural Extension	38,455.90	0.074895	2,566		2,566	372	2,937
037 Social Services	364,892.42	0.710647	24,347		24,347	3,527	27,874
038 Health	2,335,898.26	4.549285	155,858		155,858	22,581	178,439
039 Public Library	3,065,167.10	5.969574	204,517		204,517	29,631	234,148

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
040 Parks	2,321,634.51	4.521505	154,907		154,907	22,443	177,350
041 Arts Commission	82,869.00	0.161392	5,529		5,529	801	6,330
042 Transportation	1,802,540.82	3.510543	120,271		120,271	17,425	137,696
044 Human Relations Commission	43,657.77	0.085026	2,913		2,913	422	3,335
047 Criminal Justice Planning	31,045.73	0.060463	2,071		2,071	300	2,371
048 Internal Audit	58,111.27	0.113175	3,877		3,877	562	4,439
049 Office of Emergency Management	346,132.98	0.674112	23,095		23,095	3,346	26,441
051 Office of Family Safety	244,393.53	0.475969	16,307		16,307	2,362	18,669
053 Office of Homeless Services	39,987.10	0.077877	2,668		2,668	386	3,054
054 Community Review Board	101,159.85	0.197014	6,750		6,750	978	7,727
060 Farmer's Market	65,005.33	0.126601	4,337		4,337	628	4,966
061 Municipal Auditorium	63,943.24	0.124533	4,266		4,266	618	4,884
062 State Fair Board	150,702.52	0.293501	10,055		10,055	1,457	11,512
064 Sports Authority	53,786.13	0.104751	3,589		3,589	520	4,109
065 Water and Sewer - Stormwater Svcs	489,700.00	0.953716	32,674		32,674	4,734	37,408
065 Water and Sewer - Water Services	3,810,724.96	7.421587	254,263		254,263	36,838	291,101
071 Convention Center Authority	376,900.00	0.734033	25,148		25,148	3,643	28,791
072 Waste Services - Solid Waste Operati	255,384.39	0.497375	17,040		17,040	2,469	19,509
075 Metro Action Commission (MAC)	1,351,709.37	2.632525	90,190		90,190	13,067	103,257
077 Metro Devlp & Housing Auth (MDHA)	24,300.00	0.047326	1,621		1,621	235	1,856
078 Metropolitan Transit Authority (MTA)	1,014,800.00	1.976376	67,710		67,710	9,810	77,520
080 Metro Nashville Public School (MNPS)	5,862,300.00	11.417137	391,151		391,151	56,670	447,821
091 Emergency Communication Center	1,691,611.10	3.294501	112,869		112,869	16,352	129,222
Hospital Authority	138,168.00	0.269089	9,219		9,219	1,336	10,555
Nashville Electric Service (NES)	881,300.00	1.716378	58,803		58,803	8,519	67,322
All Other	545,040.43	1.061495	36,367		36,367	5,269	41,636
Schedule .4 Total for Information Systems	51,346,496.81	100.000000	3,425,995		3,425,995	487,072	3,913,067

Allocation Basis: Total Information Systems Billings by Benefiting Department
Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	158,805.05	0.334476	326		326		326
003 Metropolitan Clerk	219,669.36	0.462669	451		451		451
003 Metropolitan Clerk - Records Center	11,718.63	0.024682	24		24		24
004 Mayor's Office - Administration	326,018.86	0.686664	669		669		669
005 Election Commission	396,941.65	0.836042	815		815		815
006 Law	206,184.75	0.434268	423		423		423
007 Planning Commission	546,130.81	1.150265	1,121		1,121		1,121
008 Human Resources	416,242.48	0.876693	854		854		854
009 Register of Deeds	199,244.97	0.419651	409		409		409
010 General Services - Administration	56,442.08	0.118879	116		116		116
010 General Services - Facilities	870,127.43	1.832669	1,786		1,786		1,786
010 General Services - Fleet Management	552,498.81	1.163677	1,134		1,134		1,134
010 General Services - Mail Services	13,073.87	0.027536	27		27		27
010 General Services - Real Estate	15,232.44	0.032083	31		31		31
010 General Services - Surplus Property	27,756.62	0.058461	57		57		57
011 Historical Commission	106,735.68	0.224808	219		219		219
012 IOD Network (Injured-On-Duty)	3,264.50	0.006876	7		7		7
014 Information Technology Service	(1,901,712.30)	(4.005402)	(3,903)		(3,903)		(3,903)
015 Finance - Accountability	17,111.97	0.036041	35		35		35
015 Finance - Administration	100,767.57	0.212237	207		207		207
015 Finance - Business Assistance	27,387.47	0.057684	56		56		56
015 Finance - Grants & Cost Planning	9,269.04	0.019523	19		19		19
015 Finance - Office of Mgmt & Budget	45,423.94	0.095672	93		93		93
015 Finance - Operations	223,734.43	0.471231	459		459		459
015 Finance - Payroll	45,241.21	0.095287	93		93		93
015 Finance - Purchasing	42,645.71	0.089821	88		88		88
015 Finance - Treasury	39,663.89	0.083540	81		81		81
015 Finance - Diversity Equity & Inclus	10,040.25	0.021147	21		21		21
016 Assessor of Property	649,651.33	1.368301	1,333		1,333		1,333
017 Trustee	164,753.75	0.347006	338		338		338
018 County Clerk	288,389.21	0.607408	592		592		592
019 District Attorney	639,355.66	1.346616	1,312		1,312		1,312
021 Public Defender	247,417.27	0.521112	508		508		508
022 Juvenile Court Clerk	109,329.46	0.230271	224		224		224
023 Circuit Court Clerk	217,749.58	0.458626	447		447		447
024 Criminal Court Clerk	375,003.19	0.789835	770		770		770
025 Clerk and Master - Chancery	55,873.09	0.117680	115		115		115
026 Juvenile Court	347,876.17	0.732700	714		714		714
027 General Sessions Court	417,091.77	0.878482	856		856		856
028 State Trial Courts	594,012.44	1.251114	1,219		1,219		1,219
029 Justice Integration Services	1,360,339.49	2.865158	2,792		2,792		2,792
030 Sheriff's Office	140,264.20	0.295426	288		288		288
030 Sheriff's Office - Security Services	1,793,198.06	3.776848	3,681		3,681		3,681
031 Police	7,641,342.65	16.094258	15,684		15,684		15,684
032 Fire	2,496,160.18	5.257433	5,123		5,123		5,123
033 Codes Administration	1,495,346.62	3.149511	3,069		3,069		3,069
034 Beer Board	121,159.81	0.255188	249		249		249
035 Agricultural Extension	38,455.90	0.080996	79		79		79
037 Social Services	364,892.42	0.768539	749		749		749
038 Health	2,298,798.26	4.841748	4,718		4,718		4,718
039 Public Library	3,062,667.10	6.450614	6,286		6,286		6,286

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
040 Parks	2,302,034.51	4.848564	4,725		4,725		4,725
041 Arts Commission	82,869.00	0.174539	170		170		170
042 Transportation	1,750,140.82	3.686161	3,592		3,592		3,592
044 Human Relations Commission	43,657.77	0.091952	90		90		90
047 Criminal Justice Planning	31,045.73	0.065389	64		64		64
048 Internal Audit	58,111.27	0.122394	119		119		119
049 Office of Emergency Management	300,332.98	0.632564	616		616		616
051 Office of Family Safety	244,393.53	0.514744	502		502		502
053 Office of Homeless Services	39,987.10	0.084221	82		82		82
054 Community Review Board	101,159.85	0.213064	208		208		208
060 Farmer's Market	65,005.33	0.136915	133		133		133
061 Municipal Auditorium	63,943.24	0.134678	131		131		131
062 State Fair Board	150,702.52	0.317411	309		309		309
064 Sports Authority	53,786.13	0.113285	110		110		110
065 Water and Sewer - Stormwater Svcs	489,700.00	1.031410	1,005		1,005		1,005
065 Water and Sewer - Water Services	3,785,724.96	7.973525	7,770		7,770		7,770
071 Convention Center Authority	376,900.00	0.793830	774		774		774
072 Waste Services - Solid Waste Operati	255,384.39	0.537893	524		524		524
075 Metro Action Commission (MAC)	1,351,709.37	2.846981	2,774		2,774		2,774
077 Metro Devlp & Housing Auth (MDHA)	24,300.00	0.051181	50		50		50
078 Metropolitan Transit Authority (MTA)	1,014,800.00	2.137380	2,083		2,083		2,083
080 Metro Nashville Public School (MNPS)	5,526,600.00	11.640170	11,343		11,343		11,343
091 Emergency Communication Center	1,655,311.10	3.486430	3,398		3,398		3,398
Nashville Electric Service (NES)	6,300.00	0.013269	13		13		13
Schedule .4 Total for Info Sys Depreciation	47,478,688.38	100.000000	97,450		97,450	0	97,450

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Facilities	2,800.00	0.078731	83		83		83
010 General Services - Fleet Management	10,700.00	0.300866	317		317		317
019 District Attorney	2,200.00	0.061860	65		65		65
026 Juvenile Court	8,200.00	0.230570	243		243		243
027 General Sessions Court	4,700.00	0.132156	139		139		139
028 State Trial Courts	4,400.00	0.123721	130		130		130
030 Sheriff's Office	1,000.00	0.028118	30		30		30
030 Sheriff's Office - Security Services	219,800.00	6.180407	6,512		6,512		6,512
031 Police	1,054,600.00	29.653583	31,246		31,246		31,246
032 Fire	444,900.00	12.509841	13,182		13,182		13,182
034 Beer Board	1,900.00	0.053425	56		56		56
038 Health	37,100.00	1.043190	1,099		1,099		1,099
039 Public Library	2,500.00	0.070296	74		74		74
040 Parks	19,600.00	0.551119	581		581		581
042 Transportation	52,400.00	1.473400	1,553		1,553		1,553
049 Office of Emergency Management	45,800.00	1.287819	1,357		1,357		1,357
065 Water and Sewer - Water Services	25,000.00	0.702958	741		741		741
080 Metro Nashville Public School (MNPS)	335,700.00	9.439321	9,946		9,946		9,946
091 Emergency Communication Center	36,300.00	1.020695	1,076		1,076		1,076
Nashville Electric Service (NES)	875,000.00	24.603532	25,925		25,925		25,925
All Other	371,800.00	10.454392	11,016		11,016		11,016
Schedule .4 Total for Radio Depreciation	3,556,400.00	100.000000	105,371		105,371	0	105,371

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
002 Metropolitan Council	10,922	10,596	326	0
003 Metropolitan Clerk	15,108	14,657	451	0
003 Metropolitan Clerk - Records Center	806	782	24	0
004 Mayor's Office - Administration	22,422	21,753	669	0
005 Election Commission	31,137	30,322	815	0
006 Law	14,180	13,757	423	0
007 Planning Commission	42,840	41,719	1,121	0
008 Human Resources	28,627	27,773	854	0
009 Register of Deeds	15,629	15,220	409	0
010 General Services - Administration	3,882	3,766	116	0
010 General Services - Facilities	60,113	58,244	1,786	83
010 General Services - Fleet Management	39,029	37,578	1,134	317
010 General Services - Mail Services	899	872	27	0
010 General Services - Real Estate	1,048	1,016	31	0
010 General Services - Surplus Property	2,177	2,120	57	0
011 Historical Commission	8,372	8,153	219	0
012 IOD Network (Injured-On-Duty)	224	218	7	0
014 Information Technology Service	(130,791)	(126,888)	(3,903)	0
015 Finance - Accountability	1,342	1,307	35	0
015 Finance - Administration	7,904	7,698	207	0
015 Finance - Business Assistance	2,148	2,092	56	0
015 Finance - Grants & Cost Planning	727	708	19	0
015 Finance - Office of Mgmt & Budget	3,563	3,470	93	0
015 Finance - Operations	17,550	17,091	459	0
015 Finance - Payroll	3,549	3,456	93	0
015 Finance - Purchasing	3,345	3,258	88	0
015 Finance - Treasury	3,111	3,030	81	0
015 Finance - Diversity Equity & Inclusion	787	767	21	0
016 Assessor of Property	50,960	49,627	1,333	0
017 Trustee	12,924	12,585	338	0
018 County Clerk	22,622	22,030	592	0
019 District Attorney	50,386	49,008	1,312	65
021 Public Defender	19,408	18,900	508	0
022 Juvenile Court Clerk	8,576	8,352	224	0
023 Circuit Court Clerk	17,081	16,634	447	0
024 Criminal Court Clerk	29,416	28,646	770	0
025 Clerk and Master - Chancery	4,383	4,268	115	0
026 Juvenile Court	28,157	27,200	714	243
027 General Sessions Court	33,216	32,221	856	139
028 State Trial Courts	47,062	45,713	1,219	130
029 Justice Integration Services	106,709	103,916	2,792	0
030 Sheriff's Office	11,109	10,791	288	30
030 Sheriff's Office - Security Services	163,966	153,773	3,681	6,512
031 Police	711,222	664,292	15,684	31,246
032 Fire	242,973	224,668	5,123	13,182
033 Codes Administration	117,299	114,229	3,069	0
034 Beer Board	9,705	9,400	249	56
035 Agricultural Extension	3,016	2,937	79	0
037 Social Services	28,623	27,874	749	0
038 Health	184,257	178,439	4,718	1,099
039 Public Library	240,508	234,148	6,286	74
040 Parks	182,655	177,350	4,725	581

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
041 Arts Commission	6,500	6,330	170	0
042 Transportation	142,841	137,696	3,592	1,553
044 Human Relations Commission	3,424	3,335	90	0
047 Criminal Justice Planning	2,435	2,371	64	0
048 Internal Audit	4,558	4,439	119	0
049 Office of Emergency Management	28,414	26,441	616	1,357
051 Office of Family Safety	19,171	18,669	502	0
053 Office of Homeless Services	3,137	3,054	82	0
054 Community Review Board	7,935	7,727	208	0
060 Farmer's Market	5,099	4,966	133	0
061 Municipal Auditorium	5,016	4,884	131	0
062 State Fair Board	11,821	11,512	309	0
064 Sports Authority	4,219	4,109	110	0
065 Water and Sewer - Stormwater Svcs	38,413	37,408	1,005	0
065 Water and Sewer - Water Services	299,612	291,101	7,770	741
071 Convention Center Authority	29,565	28,791	774	0
072 Waste Services - Solid Waste Operati	20,033	19,509	524	0
075 Metro Action Commission (MAC)	106,032	103,257	2,774	0
077 Metro Devlp & Housing Auth (MDHA)	1,906	1,856	50	0
078 Metropolitan Transit Authority (MTA)	79,603	77,520	2,083	0
080 Metro Nashville Public School (MNPS)	469,111	447,821	11,343	9,946
091 Emergency Communication Center	133,695	129,222	3,398	1,076
Hospital Authority	10,555	10,555	0	0
Nashville Electric Service (NES)	93,260	67,322	13	25,925
All Other	52,652	41,636	0	11,016
Direct Bill	0	0	0	0
Total	4,115,888	3,913,067	97,450	105,371

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:

- **Community Partnerships** - these costs have been allocated directly to *All Other*.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.
- **Special Projects** - these costs have been allocated based on the number of special projects by benefiting department.
- **Grants & Cost Planning** - these costs have been allocated directly to *Finance - Grants and Cost Planning*.
- **Grants** - There were no grant reviews performed during FY 2025. Associated schedules remain as a placeholder for future periods. When present, these costs are allocated based on the total number of grant reviews by benefiting department.
- **Prompt Pay & Procurement Monitoring/Certificates of Insurance (COI)** - the costs associated with these functions were transitioned to *Finance - BAO* and are allocated within that central service department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	782,574			782,574
Inbound Costs:				
001 Administrative - Post Audits	169	1	170	
001 Administrative - Miscellaneous	16	0	16	
010 General Services - Real Estate	75	28	103	
014 Information Technology Service	1,177	165	1,342	
015 Finance - Administration		186,077	186,077	
015 Finance - Grants & Cost Planning		51	51	
015 Finance - Office of Mgmt & Budget		765	765	
015 Finance - Operations		904	904	
015 Finance - Payroll		242	242	
015 Finance - Treasury		65	65	
015 Finance - Diversity Equity & Inclus		252	252	
048 Internal Audit		295	295	
Total Allocated Additions:	1,437	188,846	190,283	190,283
Total To Be Allocated:	784,011	188,846		972,857

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability

	Total	G&A	Community Partnerships	Direct Appropriations	Procurement Monitoring/COI
Other Expense & Cost					
501101 Regular Pay	450,578	0	196,181	149,547	0
501102 Leave Pay	43,724	0	19,037	14,512	0
501103 Holiday Pay	24,078	0	10,484	7,991	0
501134 Paid Family Leave	12,255	0	5,336	4,067	0
501160 YE Biweekly Sal/Fringe Accr	2,637	0	1,148	875	0
501172 Employer OASDI	31,452	0	13,694	10,439	0
501173 Employer SSN Medical	7,356	0	3,204	2,441	0
501174 Employer Group Health	61,435	0	26,749	20,390	0
501175 Employer Dental Group	1,769	0	770	587	0
501176 Employer Group Life	660	0	287	219	0
501177 Employer Pension	62,483	0	27,205	20,738	0
501182 Cafe Plan Pre-Tax Savings	46	0	20	15	0
502314 Pre-Employment Checks	137	0	60	45	0
502503 Cell Phone Service	457	0	199	152	0
502883 Registration	1,917	0	835	636	0
502884 Membership Dues	180	0	78	60	0
502951 Info Systems Charge	15,100	0	6,575	5,012	0
502957 Telecommnct'n Charge	2,012	0	876	668	0
502983 Surplus Property	200	0	87	66	0
503100 Offc & Admin Supply	256	0	112	85	0
503120 Computer Software	556	0	241	185	0
503130 Computer Hardware <\$10K	58	0	25	19	0
505252 Software License	63,228	0	27,530	20,985	0
Departmental Total					
Expenditures Per Financial Statement	782,574				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	782,574	0	340,733	259,734	0
Allocation Step 1					
Inbound - All Others	1,437	0	626	477	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	784,011	0	341,359	260,211	0
Allocation Step 2					
Inbound - All Others	188,846	0	82,225	62,678	0
2nd Allocation	188,846	0	82,225	62,678	0
Total For 015 Finance - Accountability					
Schedule .3 Total	972,857	0	423,584	322,889	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability

	Prompt Pay	Special Projects	Grants & Cost Planning	Grants
Other Expense & Cost				
501101 Regular Pay	0	69,299	35,551	0
501102 Leave Pay	0	6,725	3,450	0
501103 Holiday Pay	0	3,703	1,900	0
501134 Paid Family Leave	0	1,885	967	0
501160 YE Biweekly Sal/Fringe Accr	0	406	208	0
501172 Employer OASDI	0	4,837	2,482	0
501173 Employer SSN Medical	0	1,131	580	0
501174 Employer Group Health	0	9,449	4,847	0
501175 Employer Dental Group	0	272	140	0
501176 Employer Group Life	0	102	52	0
501177 Employer Pension	0	9,610	4,930	0
501182 Cafe Plan Pre-Tax Savings	0	7	4	0
502314 Pre-Employment Checks	0	21	11	0
502503 Cell Phone Service	0	70	36	0
502883 Registration	0	295	151	0
502884 Membership Dues	0	28	14	0
502951 Info Systems Charge	0	2,322	1,191	0
502957 Telecommnct'n Charge	0	309	159	0
502983 Surplus Property	0	31	16	0
503100 Offc & Admin Supply	0	39	20	0
503120 Computer Software	0	86	44	0
503130 Computer Hardware <\$10K	0	9	5	0
505252 Software License	0	9,724	4,989	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	120,360	61,747	0
Allocation Step 1				
Inbound - All Others	0	221	113	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	0	120,581	61,860	0
Allocation Step 2				
Inbound - All Others	0	29,044	14,899	0
2nd Allocation	0	29,044	14,899	0
Total For 015 Finance - Accountability				
Schedule .3 Total	0	149,625	76,760	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	341,359		341,359	82,225	423,584
Schedule .4 Total for Community Partnerships	100	100.000000	341,359		341,359	82,225	423,584

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

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	260,211		260,211	62,678	322,889
Schedule .4 Total for Direct Appropriations	100	100.000000	260,211		260,211	62,678	322,889

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Procurement Monitoring/COI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	0		0		0
Schedule .4 Total for Procurement Monitoring/COI	100	100.000000	0		0	0	0

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability**

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	0		0		0
002 Metropolitan Council	4	1.666667	0		0		0
003 Metropolitan Clerk	4	1.666667	0		0		0
004 Mayor's Office - Administration	4	1.666667	0		0		0
005 Election Commission	4	1.666667	0		0		0
006 Law	4	1.666667	0		0		0
007 Planning Commission	4	1.666667	0		0		0
008 Human Resources	4	1.666667	0		0		0
009 Register of Deeds	4	1.666667	0		0		0
010 General Services - Administration	4	1.666667	0		0		0
011 Historical Commission	4	1.666667	0		0		0
012 Employee Benefit Board	4	1.666667	0		0		0
014 Information Technology Service	4	1.666667	0		0		0
015 Finance - Administration	4	1.666667	0		0		0
016 Assessor of Property	4	1.666667	0		0		0
017 Trustee	4	1.666667	0		0		0
018 County Clerk	4	1.666667	0		0		0
019 District Attorney	4	1.666667	0		0		0
021 Public Defender	4	1.666667	0		0		0
022 Juvenile Court Clerk	4	1.666667	0		0		0
023 Circuit Court Clerk	4	1.666667	0		0		0
024 Criminal Court Clerk	4	1.666667	0		0		0
025 Clerk and Master - Chancery	4	1.666667	0		0		0
026 Juvenile Court	4	1.666667	0		0		0
027 General Sessions Court	4	1.666667	0		0		0
028 State Trial Courts	4	1.666667	0		0		0
029 Justice Integration Services	4	1.666667	0		0		0
030 Sheriff's Office	4	1.666667	0		0		0
031 Police	4	1.666667	0		0		0
032 Fire	4	1.666667	0		0		0
033 Codes Administration	4	1.666667	0		0		0
034 Beer Board	4	1.666667	0		0		0
035 Agricultural Extension	4	1.666667	0		0		0
037 Social Services	4	1.666667	0		0		0
038 Health	4	1.666667	0		0		0
039 Public Library	4	1.666667	0		0		0
040 Parks	4	1.666667	0		0		0
041 Arts Commission	4	1.666667	0		0		0
042 Transportation	8	3.333315	0		0		0
044 Human Relations Commission	4	1.666667	0		0		0
047 Criminal Justice Planning	4	1.666667	0		0		0
060 Farmer's Market	4	1.666667	0		0		0
061 Municipal Auditorium	4	1.666667	0		0		0
062 State Fair Board	4	1.666667	0		0		0
064 Sports Authority	4	1.666667	0		0		0
065 Water and Sewer - Stormwater Svcs	4	1.666667	0		0		0
065 Water and Sewer - General	4	1.666667	0		0		0
068 District Energy System (DES)	4	1.666667	0		0		0
070 Community Education Commission	4	1.666667	0		0		0
071 Convention Center Authority	8	3.333333	0		0		0
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	0		0		0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	4	1.666667	0		0		0
080 Metro Nashville Public School (MNPS)	4	1.666667	0		0		0
090 Debt Service	4	1.666667	0		0		0
091 Emergency Communication Center	4	1.666667	0		0		0
Bordeaux Longterm Care	4	1.666667	0		0		0
Knowles Home	4	1.666667	0		0		0
All Other	4	1.666667	0		0		0
Schedule .4 Total for Prompt Pay	240	100.000000	0		0	0	0

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
062 State Fair Board	1	25.000000	30,145		30,145	7,261	37,406
067 General Hospital	1	25.000000	30,145		30,145	7,261	37,406
All Other	2	50.000000	60,290		60,290	14,522	74,812
Schedule .4 Total for Special Projects	4	100.000000	120,581		120,581	29,044	149,625

Allocation Basis: Number of Special Projects by Benefiting Department

Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	61,860		61,860	14,899	76,760
Schedule .4 Total for Grants & Cost Planning	100	100.000000	61,860		61,860	14,899	76,760

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, 2025
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
All Other	1	100.000000	0		0		0
Schedule .4 Total for Grants	1	100.000000	0		0	0	0

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Total	Community Partnerships	Direct Appropriations	Procurement Monitoring/COI	Prompt Pay
015 Finance - Grants & Cost Planning	76,760	0	0	0	0
062 State Fair Board	37,406	0	0	0	0
067 General Hospital	37,406	0	0	0	0
All Other	821,285	423,584	322,889	0	0
Direct Bill	0	0	0	0	0
Total	972,857	423,584	322,889	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Special Projects	Grants & Cost Planning	Grants
015 Finance - Grants & Cost Planning	0	76,760	0
062 State Fair Board	37,406	0	0
067 General Hospital	37,406	0	0
All Other	74,812	0	0
Direct Bill	0	0	0
Total	149,625	76,760	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,582,297			2,582,297
Inbound Costs:				
001 Administrative - Employee Benefits	524,589	1,104	525,692	
001 Administrative - Insurance	1,838	347	2,185	
001 Administrative - Post Audits	558	3	561	
001 Administrative - Miscellaneous	54	1	54	
002 Metropolitan Council	45,097	4,039	49,135	
003 Metropolitan Clerk	13,938	5,948	19,886	
003 Metropolitan Clerk - Records Center	14	1	15	
004 Mayor's Office - Administration	81,524	4,430	85,953	
006 Law	140,569	93,733	234,302	
008 Human Resources	95,744	5,228	100,972	
010 General Services - Facilities	163,018	18,261	181,279	
010 General Services - Mail Services	276	39	315	
010 General Services - Real Estate	248	93	341	
014 Information Technology Service	6,930	974	7,904	
015 Finance - Business Assistance		1,578	1,578	
015 Finance - Grants & Cost Planning		5,504	5,504	
015 Finance - Office of Mgmt & Budget		2,394	2,394	
015 Finance - Operations		2,587	2,587	
015 Finance - Payroll		2,143	2,143	
015 Finance - Purchasing		109,342	109,342	
015 Finance - Treasury		320	320	
015 Finance - Diversity Equity & Inclus		97,431	97,431	
048 Internal Audit		973	973	
Total Allocated Additions:	1,074,395	356,472	1,430,867	1,430,867
Total To Be Allocated:	3,656,692	356,472		4,013,164

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	Total	G&A	Administration
Other Expense & Cost			
501101 Regular Pay	1,455,583	0	1,455,583
501102 Leave Pay	233,590	0	233,590
501103 Holiday Pay	79,165	0	79,165
501109 Longevity	5,112	0	5,112
501160 YE Biweekly Sal/Fringe Accr	8,384	0	8,384
501172 Employer OASDI	91,548	0	91,548
501173 Employer SSN Medical	24,832	0	24,832
501174 Employer Group Health	140,135	0	140,135
501175 Employer Dental Group	3,949	0	3,949
501176 Employer Group Life	1,315	0	1,315
501177 Employer Pension	201,677	0	201,677
501181 FSA Pre-Tax Savings	806	0	806
501182 Cafe Plan Pre-Tax Savings	63	0	63
502105 Cable Television	618	0	618
502223 Legal Services	9,965	0	9,965
502229 Actuary Studies	117,566	0	117,566
502309 Educational Service	11,784	0	11,784
502314 Pre-Employment Checks	70	0	70
502401 Transport Non-employee	8	0	8
502451 Employee Out-of-town Travel	29,245	0	29,245
502452 Employee Air Travel	6,530	0	6,530
502453 Employee Local Travel/Park	46	0	46
502503 Cell Phone Service	3,875	0	3,875
502701 Printing/Binding	2,931	0	2,931
502851 Subscriptions	1,056	0	1,056
502883 Registration	29,066	0	29,066
502884 Membership Dues	4,026	0	4,026
502951 Info Systems Charge	93,200	0	93,200
502957 Telecommnct'n Charge	7,568	0	7,568
502983 Surplus Property	500	0	500
503050 Host & Hostess	5,614	0	5,614
503100 Offc & Admin Supply	1,110	0	1,110
503120 Computer Software	1,039	0	1,039
503130 Computer Hardware <\$10K	6,142	0	6,142
505233 Rent Equipment	3,497	0	3,497
505252 Software License	500	0	500
505269 Other License & Fees	182	0	182
Departmental Total			
Expenditures Per Financial Statement	2,582,297		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,582,297	0	2,582,297
Allocation Step 1			
Inbound - All Others	1,074,395	0	1,074,395
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration**

	Total	G&A	Administration
1st Allocation	3,656,692	0	3,656,692
Allocation Step 2			
Inbound - All Others	356,472	0	356,472
2nd Allocation	356,472	0	356,472
Total For 015 Finance - Administration			
Schedule .3 Total	4,013,164	0	4,013,164

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
010 General Services - Real Estate	366,224.58	2.668100	97,564		97,564		97,564
015 Finance	206,085.75	1.501421	54,902		54,902	5,802	60,704
015 Finance - Accountability	698,472.88	5.088668	186,077		186,077		186,077
015 Finance - Business Assistance	1,313,852.31	9.571966	350,017		350,017	36,991	387,008
015 Finance - Grants & Cost Planning	418,888.26	3.051777	111,594		111,594	11,793	123,387
015 Finance - Office of Mgmt & Budget	1,990,200.38	14.499445	530,200		530,200	56,033	586,233
015 Finance - Operations	3,790,380.23	27.614512	1,009,778		1,009,778	106,717	1,116,495
015 Finance - Payroll	870,368.73	6.341002	231,871		231,871	24,505	256,375
015 Finance - Purchasing	1,838,771.04	13.396219	489,859		489,859	51,769	541,628
015 Finance - Treasury	1,442,005.36	10.505614	384,158		384,158	40,599	424,757
015 Finance - Diversity Equity & Inclus	790,795.40	5.761276	210,672		210,672	22,264	232,936
Schedule .4 Total for Administration	13,726,044.92	100.000000	3,656,692		3,656,692	356,472	4,013,164

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration**

Receiving Department	Total	Administration
010 General Services - Real Estate	97,564	97,564
015 Finance	60,704	60,704
015 Finance - Accountability	186,077	186,077
015 Finance - Business Assistance	387,008	387,008
015 Finance - Grants & Cost Planning	123,387	123,387
015 Finance - Office of Mgmt & Budget	586,233	586,233
015 Finance - Operations	1,116,495	1,116,495
015 Finance - Payroll	256,375	256,375
015 Finance - Purchasing	541,628	541,628
015 Finance - Treasury	424,757	424,757
015 Finance - Diversity Equity & Inclus	232,936	232,936
Direct Bill	0	0
Total	4,013,164	4,013,164

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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.
- **Department Auditing and Monitoring** - direct costs identified to this function include auditing, monitoring and ensuring compliance with program regulations as identified by Metro Code related to the equitable treatment of small, minority, woman, and service-disabled veteran owned businesses. These costs have been allocated directly to *015-09 Finance - Purchasing* for further allocation.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Tennessee Titans** - these costs have been allocated directly to 064 Sports Authority.
- **Choose How You Move (CHYM)** - these costs have been allocated directly to 078 Metro Transit Authority (MTA).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,447,053			1,447,053
Inbound Costs:				
001 Administrative - Post Audits	313	2	314	
001 Administrative - Miscellaneous	30	0	30	
010 General Services - Real Estate	139	52	191	
014 Information Technology Service	1,884	265	2,148	
015 Finance - Administration	350,017	36,991	387,008	
015 Finance - Grants & Cost Planning		94	94	
015 Finance - Office of Mgmt & Budget		1,255	1,255	
015 Finance - Operations		1,260	1,260	
015 Finance - Payroll		571	571	
015 Finance - Treasury		130	130	
015 Finance - Diversity Equity & Inclus		414	414	
048 Internal Audit		545	545	
Total Allocated Additions:	352,383	41,578	393,961	393,961
Total To Be Allocated:	1,799,436	41,578		1,841,014

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
Other Expense & Cost					
501101 Regular Pay	850,926	228,389	199,627	268,636	8,935
501102 Leave Pay	87,089	23,375	20,431	27,494	914
501103 Holiday Pay	44,831	12,033	10,517	14,153	471
501109 Longevity	3,208	861	753	1,011	34
501160 YE Biweekly Sal/Fringe Accr	5,114	1,373	1,200	1,613	54
501172 Employer OASDI	57,602	15,460	13,513	18,185	605
501173 Employer SSN Medical	13,472	3,616	3,161	4,253	141
501174 Employer Group Health	120,267	32,280	28,215	37,968	1,263
501175 Employer Dental Group	4,699	1,261	1,102	1,484	49
501176 Employer Group Life	1,545	415	362	489	16
501177 Employer Pension	124,062	33,298	29,105	39,167	1,303
501181 FSA Pre-Tax Savings	950	255	223	299	10
501182 Cafe Plan Pre-Tax Savings	86	23	20	28	1
502229 Actuary Studies	44,270	11,882	10,386	13,976	465
502451 Employee Out-of-town Travel	15,756	4,229	3,696	4,975	165
502452 Employee Air Travel	2,389	641	560	755	25
502801 Promotion	1,261	338	296	398	13
502883 Registration	7,275	1,953	1,707	2,296	76
502884 Membership Dues	1,830	491	429	579	19
502951 Info Systems Charge	24,100	6,468	5,654	7,608	253
502957 Telecommnt'n Charge	3,287	882	771	1,038	35
502983 Surplus Property	300	81	70	94	3
503050 Host & Hostess	775	208	182	244	8
503100 Offc & Admin Supply	6,498	1,744	1,524	2,052	68
503120 Computer Software	1,079	290	253	341	11
505252 Software License	24,382	6,544	5,720	7,697	256
Departmental Total					
Expenditures Per Financial Statement	1,447,053				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,447,053	388,390	339,477	456,833	15,193
Allocation Step 1					
Inbound - All Others	352,383	352,383	0	0	0
Reallocate Admin Costs		(740,773)	237,540	319,657	10,631
Unallocated Costs	0	0	0	0	0
1st Allocation	1,799,436	0	577,017	776,490	25,824
Allocation Step 2					
Inbound - All Others	41,578	41,578	0	0	0
Reallocate Admin Costs		(41,578)	13,333	17,942	597
Unallocated Costs	0	0	0	0	0
2nd Allocation	41,578	0	13,333	17,942	597
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,841,014	0	590,350	794,433	26,421

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Prompt Pay	Tennessee Titans	Choose How You Move
Other Expense & Cost			
501101 Regular Pay	32,761	71,308	41,270
501102 Leave Pay	3,353	7,298	4,224
501103 Holiday Pay	1,726	3,757	2,174
501109 Longevity	124	269	156
501160 YE Biweekly Sal/Fringe Accr	197	429	248
501172 Employer OASDI	2,218	4,827	2,794
501173 Employer SSN Medical	519	1,129	653
501174 Employer Group Health	4,630	10,078	5,833
501175 Employer Dental Group	181	394	228
501176 Employer Group Life	59	129	75
501177 Employer Pension	4,776	10,396	6,017
501181 FSA Pre-Tax Savings	37	80	46
501182 Cafe Plan Pre-Tax Savings	3	7	4
502229 Actuary Studies	1,704	3,710	2,147
502451 Employee Out-of-town Travel	607	1,320	764
502452 Employee Air Travel	92	200	116
502801 Promotion	49	106	61
502883 Registration	280	610	353
502884 Membership Dues	70	153	89
502951 Info Systems Charge	928	2,020	1,169
502957 Telecommnct'n Charge	127	275	159
502983 Surplus Property	12	25	15
503050 Host & Hostess	30	65	38
503100 Offc & Admin Supply	250	545	315
503120 Computer Software	42	90	52
505252 Software License	939	2,043	1,183
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	55,714	121,263	70,183
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	38,984	84,851	49,109
Unallocated Costs	0	0	0
1st Allocation	94,698	206,114	119,292
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,188	4,762	2,756
Unallocated Costs	0	0	0
2nd Allocation	2,188	4,762	2,756
Total For 015 Finance - Business Assistance			
Schedule .3 Total	96,887	210,876	122,048

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	577,017		577,017	13,333	590,350
Schedule .4 Total for Vendor Assistance	100	100.000000	577,017		577,017	13,333	590,350

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, 2025
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	3	0.787402	6,114		6,114	213	6,327
005 Election Commission	1	0.262467	2,038		2,038	71	2,109
007 Planning Commission	14	3.674541	28,532		28,532	993	29,525
008 Human Resources	3	0.787402	6,114		6,114		6,114
010 General Services - Facilities	108	28.346457	220,108		220,108		220,108
014 Information Technology Service	17	4.461942	34,647		34,647		34,647
015 Finance - Grants & Cost Planning	7	1.837270	14,266		14,266	496	14,763
016 Assessor of Property	2	0.524934	4,076		4,076	142	4,218
017 Trustee	1	0.262467	2,038		2,038	71	2,109
026 Juvenile Court	1	0.262467	2,038		2,038	71	2,109
030 Sheriff's Office	2	0.524934	4,076		4,076	142	4,218
031 Police	1	0.262467	2,038		2,038	71	2,109
033 Codes Administration	1	0.262467	2,038		2,038	71	2,109
038 Health	1	0.262467	2,038		2,038	71	2,109
040 Parks	20	5.249344	40,761		40,761	1,418	42,179
041 Arts Commission	2	0.524934	4,076		4,076	142	4,218
042 Transportation	64	16.797900	130,434		130,434	4,539	134,973
048 Internal Audit	4	1.049869	8,152		8,152	284	8,436
062 State Fair Board	1	0.262467	2,038		2,038	71	2,109
064 Sports Authority	2	0.524934	4,076		4,076	142	4,218
065 Water and Sewer - General	118	30.971130	240,488		240,488	8,370	248,858
075 Metro Action Commission (MAC)	4	1.049869	8,152		8,152	284	8,436
All Other	4	1.049869	8,152		8,152	284	8,436
Schedule .4 Total for Procurement Post Award	381	100.000000	776,490		776,490	17,942	794,433

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2025 Business Assistance Report - Finance-Business Assistance

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Department Auditing and Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	25,824		25,824	597	26,421
Schedule .4 Total for Department Auditing and Monitoring	100	100.000000	25,824		25,824	597	26,421

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, 2025
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	1,578		1,578		1,578
002 Metropolitan Council	4	1.666667	1,578		1,578		1,578
003 Metropolitan Clerk	4	1.666667	1,578		1,578		1,578
004 Mayor's Office - Administration	4	1.666667	1,578		1,578		1,578
005 Election Commission	4	1.666667	1,578		1,578	43	1,621
006 Law	4	1.666667	1,578		1,578		1,578
007 Planning Commission	4	1.666667	1,578		1,578	43	1,621
008 Human Resources	4	1.666667	1,578		1,578		1,578
009 Register of Deeds	4	1.666667	1,578		1,578	43	1,621
010 General Services - Administration	4	1.666667	1,578		1,578		1,578
011 Historical Commission	4	1.666667	1,578		1,578	43	1,621
012 Employee Benefit Board	4	1.666667	1,578		1,578	43	1,621
014 Information Technology Service	4	1.666667	1,578		1,578		1,578
015 Finance - Administration	4	1.666667	1,578		1,578		1,578
016 Assessor of Property	4	1.666667	1,578		1,578	43	1,621
017 Trustee	4	1.666667	1,578		1,578	43	1,621
018 County Clerk	4	1.666667	1,578		1,578	43	1,621
019 District Attorney	4	1.666667	1,578		1,578	43	1,621
021 Public Defender	4	1.666667	1,578		1,578	43	1,621
022 Juvenile Court Clerk	4	1.666667	1,578		1,578	43	1,621
023 Circuit Court Clerk	4	1.666667	1,578		1,578	43	1,621
024 Criminal Court Clerk	4	1.666667	1,578		1,578	43	1,621
025 Clerk and Master - Chancery	4	1.666667	1,578		1,578	43	1,621
026 Juvenile Court	4	1.666667	1,578		1,578	43	1,621
027 General Sessions Court	4	1.666667	1,578		1,578	43	1,621
028 State Trial Courts	4	1.666667	1,578		1,578	43	1,621
029 Justice Integration Services	4	1.666667	1,578		1,578	43	1,621
030 Sheriff's Office	4	1.666667	1,578		1,578	43	1,621
031 Police	4	1.666667	1,578		1,578	43	1,621
032 Fire	4	1.666667	1,578		1,578	43	1,621
033 Codes Administration	4	1.666667	1,578		1,578	43	1,621
034 Beer Board	4	1.666667	1,578		1,578	43	1,621
035 Agricultural Extension	4	1.666667	1,578		1,578	43	1,621
037 Social Services	4	1.666667	1,578		1,578	43	1,621
038 Health	4	1.666667	1,578		1,578	43	1,621
039 Public Library	4	1.666667	1,578		1,578	43	1,621
040 Parks	4	1.666667	1,578		1,578	43	1,621
041 Arts Commission	4	1.666667	1,578		1,578	43	1,621
042 Transportation	8	3.333315	3,157		3,157	91	3,247
044 Human Relations Commission	4	1.666667	1,578		1,578	43	1,621
047 Criminal Justice Planning	4	1.666667	1,578		1,578	43	1,621
060 Farmer's Market	4	1.666667	1,578		1,578	43	1,621
061 Municipal Auditorium	4	1.666667	1,578		1,578	43	1,621
062 State Fair Board	4	1.666667	1,578		1,578	43	1,621
064 Sports Authority	4	1.666667	1,578		1,578	43	1,621
065 Water and Sewer - Stormwater Svcs	4	1.666667	1,578		1,578	43	1,621
065 Water and Sewer - General	4	1.666667	1,578		1,578	43	1,621
068 District Energy System (DES)	4	1.666667	1,578		1,578	43	1,621
070 Community Education Commission	4	1.666667	1,578		1,578	43	1,621
071 Convention Center Authority	8	3.333333	3,155		3,155	86	3,241
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	1,578		1,578	43	1,621

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
078 Metropolitan Transit Authority (MTA)	4	1.666667	1,578		1,578	43	1,621
080 Metro Nashville Public School (MNPS)	4	1.666667	1,578		1,578	43	1,621
090 Debt Service	4	1.666667	1,578		1,578	43	1,621
091 Emergency Communication Center	4	1.666667	1,578		1,578	43	1,621
Bordeaux Longterm Care	4	1.666667	1,578		1,578	43	1,621
Knowles Home	4	1.666667	1,578		1,578	43	1,621
All Other	4	1.666667	1,578		1,578	43	1,621
Schedule .4 Total for Prompt Pay	240	100.000000	94,698		94,698	2,188	96,887

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Tennessee Titans

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
064 Sports Authority	100	100.000000	206,114		206,114	4,762	210,876
Schedule .4 Total for Tennessee Titans	100	100.000000	206,114		206,114	4,762	210,876

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Choose How You Move

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	100	100.000000	119,292		119,292	2,756	122,048
Schedule .4 Total for Choose How You Move	100	100.000000	119,292		119,292	2,756	122,048

Allocation Basis: Direct Allocation to 078 Metro Transit Authority (MTA)
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring	Prompt Pay
001 Administrative - Corporate Dues	1,578	0	0	0	1,578
002 Metropolitan Council	1,578	0	0	0	1,578
003 Metropolitan Clerk	1,578	0	0	0	1,578
004 Mayor's Office	6,327	0	6,327	0	0
004 Mayor's Office - Administration	1,578	0	0	0	1,578
005 Election Commission	3,730	0	2,109	0	1,621
006 Law	1,578	0	0	0	1,578
007 Planning Commission	31,146	0	29,525	0	1,621
008 Human Resources	7,692	0	6,114	0	1,578
009 Register of Deeds	1,621	0	0	0	1,621
010 General Services - Administration	1,578	0	0	0	1,578
010 General Services - Facilities	220,108	0	220,108	0	0
011 Historical Commission	1,621	0	0	0	1,621
012 Employee Benefit Board	1,621	0	0	0	1,621
014 Information Technology Service	36,225	0	34,647	0	1,578
015 Finance - Administration	1,578	0	0	0	1,578
015 Finance - Grants & Cost Planning	14,763	0	14,763	0	0
015 Finance - Purchasing	616,770	590,350	0	26,421	0
016 Assessor of Property	5,839	0	4,218	0	1,621
017 Trustee	3,730	0	2,109	0	1,621
018 County Clerk	1,621	0	0	0	1,621
019 District Attorney	1,621	0	0	0	1,621
021 Public Defender	1,621	0	0	0	1,621
022 Juvenile Court Clerk	1,621	0	0	0	1,621
023 Circuit Court Clerk	1,621	0	0	0	1,621
024 Criminal Court Clerk	1,621	0	0	0	1,621
025 Clerk and Master - Chancery	1,621	0	0	0	1,621
026 Juvenile Court	3,730	0	2,109	0	1,621
027 General Sessions Court	1,621	0	0	0	1,621
028 State Trial Courts	1,621	0	0	0	1,621
029 Justice Integration Services	1,621	0	0	0	1,621
030 Sheriff's Office	5,839	0	4,218	0	1,621
031 Police	3,730	0	2,109	0	1,621
032 Fire	1,621	0	0	0	1,621
033 Codes Administration	3,730	0	2,109	0	1,621
034 Beer Board	1,621	0	0	0	1,621
035 Agricultural Extension	1,621	0	0	0	1,621
037 Social Services	1,621	0	0	0	1,621
038 Health	3,730	0	2,109	0	1,621
039 Public Library	1,621	0	0	0	1,621
040 Parks	43,800	0	42,179	0	1,621
041 Arts Commission	5,839	0	4,218	0	1,621
042 Transportation	138,220	0	134,973	0	3,247
044 Human Relations Commission	1,621	0	0	0	1,621
047 Criminal Justice Planning	1,621	0	0	0	1,621
048 Internal Audit	8,436	0	8,436	0	0
060 Farmer's Market	1,621	0	0	0	1,621
061 Municipal Auditorium	1,621	0	0	0	1,621
062 State Fair Board	3,730	0	2,109	0	1,621
064 Sports Authority	216,715	0	4,218	0	1,621
065 Water and Sewer - Stormwater Svcs	1,621	0	0	0	1,621
065 Water and Sewer - General	250,479	0	248,858	0	1,621

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring	Prompt Pay
068 District Energy System (DES)	1,621	0	0	0	1,621
070 Community Education Commission	1,621	0	0	0	1,621
071 Convention Center Authority	3,241	0	0	0	3,241
075 Metro Action Commission (MAC)	8,436	0	8,436	0	0
077 Metro Devlp & Housing Auth (MDHA)	1,621	0	0	0	1,621
078 Metropolitan Transit Authority (MTA)	123,669	0	0	0	1,621
080 Metro Nashville Public School (MNPS)	1,621	0	0	0	1,621
090 Debt Service	1,621	0	0	0	1,621
091 Emergency Communication Center	1,621	0	0	0	1,621
Bordeaux Longterm Care	1,621	0	0	0	1,621
Knowles Home	1,621	0	0	0	1,621
All Other	10,057	0	8,436	0	1,621
Direct Bill	0	0	0	0	0
Total	1,841,014	590,350	794,433	26,421	96,887

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Tennessee Titans	Choose How You Move
001 Administrative - Corporate Dues	0	0
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
004 Mayor's Office	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
009 Register of Deeds	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	0	0
011 Historical Commission	0	0
012 Employee Benefit Board	0	0
014 Information Technology Service	0	0
015 Finance - Administration	0	0
015 Finance - Grants & Cost Planning	0	0
015 Finance - Purchasing	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	0
021 Public Defender	0	0
022 Juvenile Court Clerk	0	0
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
026 Juvenile Court	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
031 Police	0	0
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
035 Agricultural Extension	0	0
037 Social Services	0	0
038 Health	0	0
039 Public Library	0	0
040 Parks	0	0
041 Arts Commission	0	0
042 Transportation	0	0
044 Human Relations Commission	0	0
047 Criminal Justice Planning	0	0
048 Internal Audit	0	0
060 Farmer's Market	0	0
061 Municipal Auditorium	0	0
062 State Fair Board	0	0
064 Sports Authority	210,876	0
065 Water and Sewer - Stormwater Svcs	0	0
065 Water and Sewer - General	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Tennessee Titans	Choose How You Move
068 District Energy System (DES)	0	0
070 Community Education Commission	0	0
071 Convention Center Authority	0	0
075 Metro Action Commission (MAC)	0	0
077 Metro Devlp & Housing Auth (MDHA)	0	0
078 Metropolitan Transit Authority (MTA)	0	122,048
080 Metro Nashville Public School (MNPS)	0	0
090 Debt Service	0	0
091 Emergency Communication Center	0	0
Bordeaux Longterm Care	0	0
Knowles Home	0	0
All Other	0	0
Direct Bill	0	0
Total	210,876	122,048

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **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, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	429,072			429,072
Inbound Costs:				
001 Administrative - Post Audits	49,594	276	49,870	
001 Administrative - Miscellaneous	9	0	9	
006 Law	9,039	6,027	15,066	
010 General Services - Real Estate	41	15	57	
014 Information Technology Service	637	89	727	
015 Finance - Accountability	61,860	14,899	76,760	
015 Finance - Administration	111,594	11,793	123,387	
015 Finance - Business Assistance	14,266	496	14,763	
015 Finance - Grants & Cost Planning		28	28	
015 Finance - Office of Mgmt & Budget		360	360	
015 Finance - Operations		732	732	
015 Finance - Payroll		146	146	
015 Finance - Treasury		37	37	
015 Finance - Diversity Equity & Inclus		119	119	
048 Internal Audit		162	162	
Total Allocated Additions:	247,041	35,181	282,221	282,221
Total To Be Allocated:	676,113	35,181		711,293

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	263,487	9,960	110,059	117,172	26,296
501102 Leave Pay	45,202	1,709	18,881	20,101	4,511
501103 Holiday Pay	14,870	562	6,211	6,613	1,484
501109 Longevity	1,870	71	781	831	187
501160 YE Biweekly Sal/Fringe Accr	1,607	61	671	715	160
501172 Employer OASDI	19,635	742	8,202	8,731	1,960
501173 Employer SSN Medical	4,592	174	1,918	2,042	458
501174 Employer Group Health	24,408	923	10,195	10,854	2,436
501175 Employer Dental Group	1,202	45	502	535	120
501176 Employer Group Life	301	11	126	134	30
501177 Employer Pension	41,707	1,577	17,421	18,547	4,162
501182 Cafe Plan Pre-Tax Savings	8	0	3	4	1
502883 Registration	200	8	84	88	20
502884 Membership Dues	30	1	13	13	3
502951 Info Systems Charge	8,500	321	3,550	3,781	848
502957 Telecommnct'n Charge	769	29	321	342	77
502983 Surplus Property	200	8	84	88	20
503050 Host & Hostess	103	4	43	46	10
503100 Offc & Admin Supply	62	2	26	28	6
503120 Computer Software	319	12	133	142	32
Departmental Total					
Expenditures Per Financial Statement	429,072				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	429,072	16,220	179,224	190,807	42,821
Allocation Step 1					
Inbound - All Others	247,041	247,041	0	0	0
Reallocate Admin Costs		(263,261)	114,285	121,671	27,305
Unallocated Costs	0	0	0	0	0
1st Allocation	676,113	0	293,509	312,478	70,126
Allocation Step 2					
Inbound - All Others	35,181	35,181	0	0	0
Reallocate Admin Costs		(35,181)	15,272	16,260	3,649
Unallocated Costs	0	0	0	0	0
2nd Allocation	35,181	0	15,272	16,260	3,649
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	711,293	0	308,781	328,737	73,775

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5	2.272727	6,671		6,671		6,671
007 Planning Commission	2	0.909091	2,668		2,668	147	2,816
010 General Services - Administration	1	0.454545	1,334		1,334		1,334
011 Historical Commission	5	2.272727	6,671		6,671	369	7,039
014 Information Technology Service	3	1.363636	4,002		4,002		4,002
015 Finance - Administration	4	1.818182	5,337		5,337		5,337
019 District Attorney	1	0.454545	1,334		1,334	74	1,408
026 Juvenile Court	9	4.090909	12,007		12,007	664	12,671
027 General Sessions Court	3	1.363636	4,002		4,002	221	4,224
028 State Trial Courts	4	1.818182	5,337		5,337	295	5,632
031 Police	17	7.727273	22,680		22,680	1,254	23,934
032 Fire	1	0.454545	1,334		1,334	74	1,408
037 Social Services	4	1.818182	5,337		5,337	295	5,632
038 Health	56	25.454547	74,711		74,711	4,134	78,845
039 Public Library	14	6.363636	18,678		18,678	1,033	19,711
040 Parks	35	15.909091	46,695		46,695	2,582	49,277
042 Transportation	10	4.545455	13,341		13,341	738	14,079
049 Office of Emergency Management	11	5.000000	14,675		14,675	811	15,487
051 Office of Family Safety	6	2.727273	8,005		8,005	443	8,447
053 Office of Homeless Services	7	3.181818	9,339		9,339	516	9,855
060 Farmer's Market	2	0.909091	2,668		2,668	147	2,816
065 Water and Sewer - General	4	1.818182	5,337		5,337	295	5,632
072 Waste Services - Solid Waste Operati	3	1.363636	4,002		4,002	221	4,224
075 Metro Action Commission (MAC)	13	5.909091	17,344		17,344	959	18,303
Schedule .4 Total for Grants Coordination	220	100.000000	293,509		293,509	15,272	308,781

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2025 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	16,303		16,303	913	17,216
001 Administrative - Corporate Dues	924	0.019166	60		60		60
001 Administrative - Employee Benefits	50,126	1.039748	3,249		3,249		3,249
001 Administrative - Facility Rental	12,004	0.248995	778		778		778
001 Administrative - Insurance	2,677	0.055528	173		173		173
001 Administrative - Post Audits	1,162	0.024103	75		75		75
001 Administrative - Gen Svcs Energy	2,256	0.046795	146		146		146
001 Administrative - Miscellaneous	100	0.002074	6		6		6
002 Metropolitan Council	3,562	0.073885	231		231		231
003 Metropolitan Clerk	965	0.020017	62		62		62
003 Metropolitan Clerk - Records Center	269	0.005580	17		17		17
004 Mayor's Office	697	0.014458	45		45	2	48
004 Mayor's Office - Administration	6,136	0.127277	398		398		398
005 Election Commission	3,609	0.074860	234		234	13	247
006 Law	56,313	1.168083	3,650		3,650		3,650
007 Planning Commission	12,897	0.267518	836		836	47	883
008 Human Resources	8,427	0.174799	546		546		546
009 Register of Deeds	7,313	0.151691	474		474	26	500
010 General Services	3,564	0.073927	231		231	13	244
010 General Services - Administration	1,691	0.035076	110		110		110
010 General Services - Facilities	31,827	0.660177	2,063		2,063		2,063
010 General Services - Fleet Management	64,564	1.339231	4,185		4,185		4,185
010 General Services - Mail Services	1,173	0.024331	76		76		76
010 General Services - Real Estate	752	0.015598	49		49		49
010 General Services - Surplus Property	829	0.017196	54		54	3	57
011 Historical Commission	2,288	0.047459	148		148	8	156
012 Employee Benefit Board	671,465	13.927986	43,522		43,522	2,437	45,958
012 IOD Network (Injured-On-Duty)	23,265	0.482579	1,508		1,508		1,508
014 Information Technology Service	66,978	1.389303	4,341		4,341		4,341
015 Finance	1,053	0.021842	68		68	4	72
015 Finance - Accountability	783	0.016242	51		51		51
015 Finance - Administration	2,582	0.053558	167		167		167
015 Finance - Business Assistance	1,447	0.030015	94		94		94
015 Finance - Grants & Cost Planning	429	0.008899	28		28		28
015 Finance - Office of Mgmt & Budget	2,047	0.042460	133		133	7	140
015 Finance - Operations	4,062	0.084257	263		263	15	278
015 Finance - Payroll	1,094	0.022692	71		71	4	75
015 Finance - Purchasing	1,990	0.041278	129		129	7	136
015 Finance - Treasury	1,604	0.033271	104		104	6	110
015 Finance - Diversity Equity & Inclus	813	0.016864	53		53	3	55
016 Assessor of Property	11,588	0.240366	751		751	42	793
017 Trustee	3,108	0.064468	201		201	11	213
018 County Clerk	7,283	0.151069	472		472	26	498
019 District Attorney	13,279	0.275442	861		861	48	909
021 Public Defender	12,979	0.269219	841		841	47	888
022 Juvenile Court Clerk	3,183	0.066024	206		206	11	218
023 Circuit Court Clerk	10,094	0.209377	654		654	36	691
024 Criminal Court Clerk	9,042	0.187555	586		586	33	619
025 Clerk and Master - Chancery	1,764	0.036590	114		114	6	121
026 Juvenile Court	19,635	0.407283	1,273		1,273	71	1,344
027 General Sessions Court	16,029	0.332484	1,039		1,039	58	1,097

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	1,080		1,080	60	1,141
029 Justice Integration Services	5,136	0.106534	333		333	19	351
030 Sheriff's Office	111,858	2.320235	7,250		7,250	406	7,656
030 Sheriff's Office - Security Services	17,273	0.358288	1,120		1,120	63	1,182
031 Police	341,161	7.076595	22,113		22,113	1,238	23,351
032 Fire	219,678	4.556711	14,239		14,239	797	15,036
033 Codes Administration	18,448	0.382661	1,196		1,196	67	1,263
034 Beer Board	1,302	0.027007	84		84	5	89
035 Agricultural Extension	436	0.009044	28		28	2	30
037 Social Services	8,521	0.176748	552		552	31	583
038 Health	80,691	1.673748	5,230		5,230	293	5,523
038 Health - Employee Health & Wellness	1,552	0.032193	101		101	5	106
039 Public Library	54,047	1.121080	3,503		3,503	196	3,699
040 Parks	90,332	1.873728	5,855		5,855	328	6,183
041 Arts Commission	1,692	0.035097	110		110	6	116
042 Transportation	92,479	1.918263	5,994		5,994	336	6,330
044 Human Relations Commission	863	0.017901	56		56	3	59
047 Criminal Justice Planning	672	0.013939	44		44	2	46
048 Internal Audit	1,685	0.034951	109		109	6	115
049 Office of Emergency Management	3,460	0.071770	224		224	12	237
051 Office of Family Safety	5,296	0.109853	343		343	19	362
053 Office of Homeless Services	15,073	0.312654	977		977	55	1,031
054 Community Review Board	2,045	0.042419	133		133	7	140
060 Farmer's Market	3,397	0.070463	220		220	12	232
061 Municipal Auditorium	3,522	0.073056	228		228	13	241
062 State Fair Board	5,767	0.119623	374		374	21	395
064 Sports Authority	48,761	1.011434	3,160		3,160	177	3,337
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	1,720		1,720	96	1,816
065 Water and Sewer - Water Services	235,389	4.882600	15,257		15,257	854	16,111
068 District Energy System (DES)	19,889	0.412551	1,289		1,289	72	1,361
071 Convention Center Authority	87,772	1.820627	5,689		5,689	318	6,007
072 Waste Services - Solid Waste Operati	55,004	1.140931	3,565		3,565	199	3,765
075 Metro Action Commission (MAC)	48,240	1.000627	3,127		3,127	175	3,302
078 Metropolitan Transit Authority (MTA)	315	0.006534	20		20	1	21
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	113,823		113,823	6,380	120,203
091 Emergency Communication Center	25,158	0.521844	1,631		1,631	91	1,722
Medical Examiner	(450)	(0.009334)	(29)		(29)	(2)	(31)
Schedule .4 Total for Cost Planning	4,820,977	100.000000	312,478		312,478	16,260	328,737

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	70,126		70,126	3,649	73,775
Schedule .4 Total for Direct Appropriations	100	100.000000	70,126		70,126	3,649	73,775

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, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	17,216	0	17,216	0
001 Administrative - Corporate Dues	60	0	60	0
001 Administrative - Employee Benefits	3,249	0	3,249	0
001 Administrative - Facility Rental	778	0	778	0
001 Administrative - Insurance	173	0	173	0
001 Administrative - Post Audits	75	0	75	0
001 Administrative - Gen Svcs Energy	146	0	146	0
001 Administrative - Miscellaneous	6	0	6	0
002 Metropolitan Council	231	0	231	0
003 Metropolitan Clerk	62	0	62	0
003 Metropolitan Clerk - Records Center	17	0	17	0
004 Mayor's Office	48	0	48	0
004 Mayor's Office - Administration	7,068	6,671	398	0
005 Election Commission	247	0	247	0
006 Law	3,650	0	3,650	0
007 Planning Commission	3,698	2,816	883	0
008 Human Resources	546	0	546	0
009 Register of Deeds	500	0	500	0
010 General Services	244	0	244	0
010 General Services - Administration	1,444	1,334	110	0
010 General Services - Facilities	2,063	0	2,063	0
010 General Services - Fleet Management	4,185	0	4,185	0
010 General Services - Mail Services	76	0	76	0
010 General Services - Real Estate	49	0	49	0
010 General Services - Surplus Property	57	0	57	0
011 Historical Commission	7,196	7,039	156	0
012 Employee Benefit Board	45,958	0	45,958	0
012 IOD Network (Injured-On-Duty)	1,508	0	1,508	0
014 Information Technology Service	8,344	4,002	4,341	0
015 Finance	72	0	72	0
015 Finance - Accountability	51	0	51	0
015 Finance - Administration	5,504	5,337	167	0
015 Finance - Business Assistance	94	0	94	0
015 Finance - Grants & Cost Planning	28	0	28	0
015 Finance - Office of Mgmt & Budget	140	0	140	0
015 Finance - Operations	278	0	278	0
015 Finance - Payroll	75	0	75	0
015 Finance - Purchasing	136	0	136	0
015 Finance - Treasury	110	0	110	0
015 Finance - Diversity Equity & Inclus	55	0	55	0
016 Assessor of Property	793	0	793	0
017 Trustee	213	0	213	0
018 County Clerk	498	0	498	0
019 District Attorney	2,316	1,408	909	0
021 Public Defender	888	0	888	0
022 Juvenile Court Clerk	218	0	218	0
023 Circuit Court Clerk	691	0	691	0
024 Criminal Court Clerk	619	0	619	0
025 Clerk and Master - Chancery	121	0	121	0
026 Juvenile Court	14,015	12,671	1,344	0
027 General Sessions Court	5,321	4,224	1,097	0
028 State Trial Courts	6,772	5,632	1,141	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
029 Justice Integration Services	351	0	351	0
030 Sheriff's Office	7,656	0	7,656	0
030 Sheriff's Office - Security Services	1,182	0	1,182	0
031 Police	47,285	23,934	23,351	0
032 Fire	16,444	1,408	15,036	0
033 Codes Administration	1,263	0	1,263	0
034 Beer Board	89	0	89	0
035 Agricultural Extension	30	0	30	0
037 Social Services	6,215	5,632	583	0
038 Health	84,368	78,845	5,523	0
038 Health - Employee Health & Wellness	106	0	106	0
039 Public Library	23,410	19,711	3,699	0
040 Parks	55,460	49,277	6,183	0
041 Arts Commission	116	0	116	0
042 Transportation	20,409	14,079	6,330	0
044 Human Relations Commission	59	0	59	0
047 Criminal Justice Planning	46	0	46	0
048 Internal Audit	115	0	115	0
049 Office of Emergency Management	15,724	15,487	237	0
051 Office of Family Safety	8,810	8,447	362	0
053 Office of Homeless Services	10,887	9,855	1,031	0
054 Community Review Board	140	0	140	0
060 Farmer's Market	3,048	2,816	232	0
061 Municipal Auditorium	241	0	241	0
062 State Fair Board	395	0	395	0
064 Sports Authority	3,337	0	3,337	0
065 Water and Sewer - Stormwater Svcs	1,816	0	1,816	0
065 Water and Sewer - Water Services	16,111	0	16,111	0
065 Water and Sewer - General	5,632	5,632	0	0
068 District Energy System (DES)	1,361	0	1,361	0
071 Convention Center Authority	6,007	0	6,007	0
072 Waste Services - Solid Waste Operati	7,988	4,224	3,765	0
075 Metro Action Commission (MAC)	21,604	18,303	3,302	0
078 Metropolitan Transit Authority (MTA)	21	0	21	0
080 Metro Nashville Public School (MNPS)	120,203	0	120,203	0
091 Emergency Communication Center	1,722	0	1,722	0
Medical Examiner	(31)	0	(31)	0
All Other	73,775	0	0	73,775
Direct Bill	0	0	0	0
Total	711,293	308,781	328,737	73,775

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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. Modified budgeted expenditures have been defined as total budgeted expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:	2,046,564			2,046,564
Inbound Costs:				
001 Administrative - Post Audits	442	2	445	
001 Administrative - Miscellaneous	42	0	43	
003 Metropolitan Clerk - Records Center	17	1	18	
010 General Services - Mail Services	379	54	433	
010 General Services - Real Estate	197	74	271	
014 Information Technology Service	3,124	439	3,563	
015 Finance - Administration	530,200	56,033	586,233	
015 Finance - Grants & Cost Planning	133	7	140	
015 Finance - Office of Mgmt & Budget		1,917	1,917	
015 Finance - Operations		1,214	1,214	
015 Finance - Payroll		712	712	
015 Finance - Treasury		177	177	
015 Finance - Diversity Equity & Inclus		632	632	
048 Internal Audit		772	772	
Total Allocated Additions:	534,535	62,034	596,568	596,568
Total To Be Allocated:	2,581,099	62,034		2,643,132

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,330,786	0	1,330,786
501102 Leave Pay	94,507	0	94,507
501103 Holiday Pay	72,101	0	72,101
501109 Longevity	3,823	0	3,823
501134 Paid Family Leave	2,662	0	2,662
501160 YE Biweekly Sal/Fringe Accr	6,956	0	6,956
501172 Employer OASDI	88,693	0	88,693
501173 Employer SSN Medical	20,751	0	20,751
501174 Employer Group Health	184,211	0	184,211
501175 Employer Dental Group	5,307	0	5,307
501176 Employer Group Life	1,960	0	1,960
501177 Employer Pension	177,904	0	177,904
501181 FSA Pre-Tax Savings	445	0	445
501182 Cafe Plan Pre-Tax Savings	96	0	96
502314 Pre-Employment Checks	329	0	329
502453 Employee Local Travel/Park	321	0	321
502503 Cell Phone Service	457	0	457
502851 Subscriptions	263	0	263
502883 Registration	3,965	0	3,965
502884 Membership Dues	720	0	720
502951 Info Systems Charge	36,900	0	36,900
502957 Telecommnct'n Charge	8,524	0	8,524
502983 Surplus Property	400	0	400
503050 Host & Hostess	857	0	857
503100 Offc & Admin Supply	964	0	964
503120 Computer Software	2,081	0	2,081
503130 Computer Hardware <\$10K	581	0	581
Departmental Total			
Expenditures Per Financial Statement	2,046,564		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,046,564	0	2,046,564
Allocation Step 1			
Inbound - All Others	534,535	534,535	0
Reallocate Admin Costs		(534,535)	534,535
Unallocated Costs	0	0	0
1st Allocation	2,581,099	0	2,581,099
Allocation Step 2			
Inbound - All Others	62,034	62,034	0
Reallocate Admin Costs		(62,034)	62,034
Unallocated Costs	0	0	0
2nd Allocation	62,034	0	62,034
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,643,132	0	2,643,132

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	101,402	3.379182	87,220		87,220	2,278	89,498
001 Administrative - Corporate Dues	924	0.030792	795		795		795
001 Administrative - Employee Benefits	51,090	1.702554	43,945		43,945		43,945
001 Administrative - Facility Rental	12,004	0.400029	10,325		10,325		10,325
001 Administrative - Insurance	2,677	0.089210	2,303		2,303		2,303
001 Administrative - Post Audits	4,252	0.141696	3,657		3,657		3,657
001 Administrative - Miscellaneous	682	0.022727	587		587		587
002 Metropolitan Council	4,203	0.140063	3,615		3,615		3,615
003 Metropolitan Clerk	1,068	0.035591	919		919		919
003 Metropolitan Clerk - Records Center	296	0.009864	255		255		255
004 Mayor's Office	774	0.025793	666		666	17	683
004 Mayor's Office - Administration	6,432	0.214344	5,532		5,532		5,532
005 Election Commission	3,772	0.125700	3,244		3,244	85	3,329
006 Law	10,410	0.346909	8,954		8,954		8,954
007 Planning Commission	13,091	0.436253	11,260		11,260	294	11,554
008 Human Resources	9,611	0.320283	8,267		8,267		8,267
009 Register of Deeds	327	0.010897	281		281	7	288
010 General Services	644	0.021461	554		554	14	568
010 General Services - Administration	2,222	0.074047	1,911		1,911		1,911
010 General Services - Facilities	30,955	1.031563	26,626		26,626		26,626
010 General Services - Fleet Management	39,784	1.325786	34,220		34,220		34,220
010 General Services - Mail Services	1,287	0.042889	1,107		1,107		1,107
010 General Services - Real Estate	730	0.024327	628		628		628
010 General Services - Surplus Property	873	0.029092	751		751	20	770
011 Historical Commission	2,247	0.074880	1,933		1,933	50	1,983
014 Information Technology Service	53,000	1.766205	45,587		45,587		45,587
015 Finance	1,128	0.037590	970		970	25	995
015 Finance - Accountability	890	0.029659	765		765		765
015 Finance - Administration	2,783	0.092742	2,394		2,394		2,394
015 Finance - Business Assistance	1,459	0.048621	1,255		1,255		1,255
015 Finance - Grants & Cost Planning	419	0.013963	360		360		360
015 Finance - Office of Mgmt & Budget	2,229	0.074281	1,917		1,917		1,917
015 Finance - Operations	4,266	0.142163	3,669		3,669	96	3,765
015 Finance - Payroll	1,219	0.040623	1,048		1,048	27	1,076
015 Finance - Purchasing	1,948	0.064916	1,676		1,676	44	1,719
015 Finance - Treasury	1,662	0.055386	1,430		1,430	37	1,467
015 Finance - Diversity Equity & Inclus	853	0.028426	734		734	19	753
016 Assessor of Property	12,301	0.409926	10,581		10,581	276	10,857
017 Trustee	3,468	0.115570	2,983		2,983	78	3,061
018 County Clerk	7,427	0.247502	6,388		6,388	167	6,555
019 District Attorney	13,803	0.459980	11,873		11,873	310	12,182
021 Public Defender	13,777	0.459113	11,850		11,850	309	12,159
022 Juvenile Court Clerk	3,143	0.104739	2,703		2,703	70	2,774
023 Circuit Court Clerk	3,810	0.126967	3,277		3,277	85	3,363
024 Criminal Court Clerk	9,079	0.302554	7,809		7,809	204	8,013
025 Clerk and Master - Chancery	2,198	0.073248	1,891		1,891	49	1,940
026 Juvenile Court	21,086	0.702683	18,137		18,137	474	18,610
027 General Sessions Court	17,011	0.566885	14,632		14,632	382	15,014
028 State Trial Courts	16,902	0.563253	14,538		14,538	380	14,918
029 Justice Integration Services	5,663	0.188717	4,871		4,871	127	4,998
030 Sheriff's Office	97,265	3.241319	83,662		83,662	2,185	85,847

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
030 Sheriff's Office - Security Services	22,609	0.753436	19,447		19,447	508	19,955
031 Police	332,695	11.086932	286,165		286,165	7,474	293,638
032 Fire	215,418	7.178722	185,290		185,290	4,839	190,129
033 Codes Administration	19,963	0.665259	17,171		17,171	448	17,619
034 Beer Board	1,400	0.046654	1,204		1,204	31	1,236
035 Agricultural Extension	456	0.015196	392		392	10	402
037 Social Services	8,811	0.293623	7,579		7,579	198	7,777
038 Health	91,681	3.055234	78,859		78,859	2,059	80,918
038 Health - Employee Health & Wellness	1,612	0.053719	1,387		1,387	36	1,423
039 Public Library	48,942	1.630973	42,097		42,097	1,099	43,196
040 Parks	69,994	2.332523	60,205		60,205	1,572	61,777
041 Arts Commission	2,457	0.081879	2,113		2,113	55	2,168
042 Transportation	80,481	2.681998	69,225		69,225	1,808	71,033
044 Human Relations Commission	1,044	0.034791	898		898	23	921
047 Criminal Justice Planning	730	0.024327	628		628	16	644
048 Internal Audit	2,067	0.068882	1,778		1,778	46	1,824
049 Office of Emergency Management	3,296	0.109838	2,835		2,835	74	2,909
051 Office of Family Safety	5,297	0.176520	4,556		4,556	119	4,675
053 Office of Homeless Services	6,006	0.200148	5,166		5,166	135	5,301
054 Community Review Board	2,231	0.074347	1,919		1,919	50	1,969
060 Farmer's Market	2,699	0.089943	2,322		2,322	61	2,382
061 Municipal Auditorium	2,662	0.088710	2,290		2,290	60	2,349
062 State Fair Board	4,335	0.144462	3,729		3,729	97	3,826
064 Sports Authority	28,960	0.965081	24,910		24,910	650	25,560
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	21,375		21,375	558	21,933
065 Water and Sewer - Water Services	231,234	7.705784	198,894		198,894	5,195	204,088
068 District Energy System (DES)	16,703	0.556621	14,367		14,367	375	14,742
071 Convention Center Authority	379	0.012630	326		326	8	334
072 Waste Services - Solid Waste Operati	54,553	1.817958	46,923		46,923	1,225	48,149
075 Metro Action Commission (MAC)	50,503	1.682993	43,440		43,440	1,134	44,574
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	894,876		894,876	23,379	918,255
091 Emergency Communication Center	25,790	0.859442	22,183		22,183	579	22,762
Schedule .4 Total for Budget Planning & Mgmt	3,000,785	100.000000	2,581,099		2,581,099	62,034	2,643,132

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Direct	89,498	89,498
001 Administrative - Corporate Dues	795	795
001 Administrative - Employee Benefits	43,945	43,945
001 Administrative - Facility Rental	10,325	10,325
001 Administrative - Insurance	2,303	2,303
001 Administrative - Post Audits	3,657	3,657
001 Administrative - Miscellaneous	587	587
002 Metropolitan Council	3,615	3,615
003 Metropolitan Clerk	919	919
003 Metropolitan Clerk - Records Center	255	255
004 Mayor's Office	683	683
004 Mayor's Office - Administration	5,532	5,532
005 Election Commission	3,329	3,329
006 Law	8,954	8,954
007 Planning Commission	11,554	11,554
008 Human Resources	8,267	8,267
009 Register of Deeds	288	288
010 General Services	568	568
010 General Services - Administration	1,911	1,911
010 General Services - Facilities	26,626	26,626
010 General Services - Fleet Management	34,220	34,220
010 General Services - Mail Services	1,107	1,107
010 General Services - Real Estate	628	628
010 General Services - Surplus Property	770	770
011 Historical Commission	1,983	1,983
014 Information Technology Service	45,587	45,587
015 Finance	995	995
015 Finance - Accountability	765	765
015 Finance - Administration	2,394	2,394
015 Finance - Business Assistance	1,255	1,255
015 Finance - Grants & Cost Planning	360	360
015 Finance - Office of Mgmt & Budget	1,917	1,917
015 Finance - Operations	3,765	3,765
015 Finance - Payroll	1,076	1,076
015 Finance - Purchasing	1,719	1,719
015 Finance - Treasury	1,467	1,467
015 Finance - Diversity Equity & Inclus	753	753
016 Assessor of Property	10,857	10,857
017 Trustee	3,061	3,061
018 County Clerk	6,555	6,555
019 District Attorney	12,182	12,182
021 Public Defender	12,159	12,159
022 Juvenile Court Clerk	2,774	2,774
023 Circuit Court Clerk	3,363	3,363
024 Criminal Court Clerk	8,013	8,013
025 Clerk and Master - Chancery	1,940	1,940
026 Juvenile Court	18,610	18,610
027 General Sessions Court	15,014	15,014
028 State Trial Courts	14,918	14,918
029 Justice Integration Services	4,998	4,998
030 Sheriff's Office	85,847	85,847
030 Sheriff's Office - Security Services	19,955	19,955

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
031 Police	293,638	293,638
032 Fire	190,129	190,129
033 Codes Administration	17,619	17,619
034 Beer Board	1,236	1,236
035 Agricultural Extension	402	402
037 Social Services	7,777	7,777
038 Health	80,918	80,918
038 Health - Employee Health & Wellness	1,423	1,423
039 Public Library	43,196	43,196
040 Parks	61,777	61,777
041 Arts Commission	2,168	2,168
042 Transportation	71,033	71,033
044 Human Relations Commission	921	921
047 Criminal Justice Planning	644	644
048 Internal Audit	1,824	1,824
049 Office of Emergency Management	2,909	2,909
051 Office of Family Safety	4,675	4,675
053 Office of Homeless Services	5,301	5,301
054 Community Review Board	1,969	1,969
060 Farmer's Market	2,382	2,382
061 Municipal Auditorium	2,349	2,349
062 State Fair Board	3,826	3,826
064 Sports Authority	25,560	25,560
065 Water and Sewer - Stormwater Svcs	21,933	21,933
065 Water and Sewer - Water Services	204,088	204,088
068 District Energy System (DES)	14,742	14,742
071 Convention Center Authority	334	334
072 Waste Services - Solid Waste Operati	48,149	48,149
075 Metro Action Commission (MAC)	44,574	44,574
080 Metro Nashville Public School (MNPS)	918,255	918,255
091 Emergency Communication Center	22,762	22,762
Direct Bill	0	0
Total	2,643,132	2,643,132

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, collections, 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**), 15102110 (**Accounts Payable**) and 15108000 (**Collections**).

- **Accounting and Reporting** - these costs have been allocated using the total number of accounting transactions by benefitting department.
- **Accounts Payable** - these costs have been allocated using the total number of accounts payable transactions processed by benefitting department
- **Collections** - these costs have been allocated based on the percentage of revenue collected by benefitting department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,061,538			4,061,538
Inbound Costs:				
Depreciation	49,419		49,419	
001 Administrative - Post Audits	877	5	882	
001 Administrative - Miscellaneous	84	1	85	
003 Metropolitan Clerk - Records Center	1,424	120	1,545	
010 General Services - Mail Services	7,145	1,014	8,158	
010 General Services - Real Estate	391	146	537	
014 Information Technology Service	15,387	2,163	17,550	
015 Finance - Administration	1,009,778	106,717	1,116,495	
015 Finance - Grants & Cost Planning	263	15	278	
015 Finance - Office of Mgmt & Budget	3,669	96	3,765	
015 Finance - Operations		2,909	2,909	
015 Finance - Payroll		1,658	1,658	
015 Finance - Treasury		370	370	
015 Finance - Diversity Equity & Inclus		1,209	1,209	
030 Sheriff's Office - Security Services		1,567	1,567	
048 Internal Audit		1,531	1,531	
Total Allocated Additions:	1,088,438	119,520	1,207,958	1,207,958
Total To Be Allocated:	5,149,976	119,520		5,269,496

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

	Total	G&A	Accounting and Reporting	Accounts Payable	Collections
Other Expense & Cost					
501101 Regular Pay	2,364,459	0	1,705,721	540,988	117,750
501102 Leave Pay	324,692	0	212,998	94,875	16,819
501103 Holiday Pay	125,425	0	89,403	29,312	6,710
501109 Longevity	18,080	0	10,697	6,794	589
501134 Paid Family Leave	12,311	0	8,695	2,993	623
501160 YE Biweekly Sal/Fringe Accr	15,804	0	11,319	3,703	782
501172 Employer OASDI	168,581	0	120,737	39,499	8,345
501173 Employer SSN Medical	39,426	0	27,681	9,517	2,228
501174 Employer Group Health	355,690	0	239,166	97,210	19,314
501175 Employer Dental Group	12,905	0	8,386	3,745	774
501176 Employer Group Life	4,189	0	2,979	994	216
501177 Employer Pension	347,680	0	257,561	86,816	3,303
501181 FSA Pre-Tax Savings	984	0	647	213	124
501182 Cafe Plan Pre-Tax Savings	153	0	118	35	0
502314 Pre-Employment Checks	237	0	0	0	237
502503 Cell Phone Service	457	0	457	0	0
502701 Printing/Binding	120	0	118	2	0
502851 Subscriptions	220	0	220	0	0
502883 Registration	825	0	825	0	0
502884 Membership Dues	2,405	0	2,268	0	137
502920 Other Rpr & Maint Srvs	1,150	0	0	1,150	0
502951 Info Systems Charge	209,400	0	64,956	137,283	7,161
502957 Telecommnct'n Charge	14,334	0	7,448	6,886	0
502983 Surplus Property	900	0	409	409	82
503050 Host & Hostess	535	0	535	0	0
503100 Offc & Admin Supply	4,960	0	2,328	1,895	737
503120 Computer Software	2,282	0	1,781	375	126
503130 Computer Hardware <\$10K	771	0	484	160	127
505252 Software License	32,563	0	32,563	0	0
Departmental Total					
Expenditures Per Financial Statement	4,061,538				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,061,538	0	2,810,500	1,064,854	186,184
Allocation Step 1					
Inbound - All Others	1,088,438	0	785,199	249,034	54,204
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,149,976	0	3,595,699	1,313,888	240,388
Allocation Step 2					
Inbound - All Others	119,520	0	86,224	27,345	5,951
2nd Allocation	119,520	0	86,224	27,345	5,951
Total For 015 Finance - Operations					
Schedule .3 Total	5,269,496	0	3,681,924	1,341,233	246,339

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,024.00	3.386013	121,751		121,751	3,172	124,923
001 Administrative - Corporate Dues	41.00	0.008664	311		311		311
001 Administrative - Employee Benefits	213.00	0.045009	1,618		1,618		1,618
001 Administrative - Facility Rental	84.00	0.017750	638		638		638
001 Administrative - Insurance	16.00	0.003381	122		122		122
001 Administrative - Post Audits	69.00	0.014580	524		524		524
001 Administrative - Gen Svcs Energy	396.00	0.083678	3,009		3,009		3,009
001 Administrative - Miscellaneous	11.00	0.002324	84		84		84
002 Metropolitan Council	426.00	0.090018	3,237		3,237		3,237
003 Metropolitan Clerk	371.00	0.078396	2,819		2,819		2,819
003 Metropolitan Clerk - Records Center	121.00	0.025568	919		919		919
004 Mayor's Office	86.00	0.018173	653		653	17	670
004 Mayor's Office - Administration	351.00	0.074169	2,667		2,667		2,667
005 Election Commission	285.00	0.060223	2,165		2,165	56	2,222
006 Law	2,467.00	0.521299	18,744		18,744		18,744
007 Planning Commission	2,541.00	0.536936	19,307		19,307	503	19,809
008 Human Resources	732.00	0.154678	5,562		5,562		5,562
009 Register of Deeds	101.00	0.021342	767		767	20	787
010 General Services	1,438.00	0.303862	10,926		10,926	285	11,210
010 General Services - Administration	174.00	0.036768	1,322		1,322		1,322
010 General Services - Facilities	9,726.00	2.055190	73,898		73,898		73,898
010 General Services - Fleet Management	14,375.00	3.037564	109,222		109,222		109,222
010 General Services - Mail Services	304.00	0.064238	2,310		2,310		2,310
010 General Services - Real Estate	113.00	0.023878	859		859		859
010 General Services - Surplus Property	483.00	0.102062	3,670		3,670	95	3,765
011 Historical Commission	676.00	0.142845	5,136		5,136	134	5,270
012 Employee Benefit Board	3,436.00	0.726057	26,107		26,107	680	26,787
012 IOD Network (Injured-On-Duty)	186.00	0.039303	1,413		1,413		1,413
014 Information Technology Service	6,418.00	1.356180	48,764		48,764		48,764
015 Finance	804.00	0.169892	6,109		6,109	159	6,268
015 Finance - Accountability	113.00	0.023878	859		859		859
015 Finance - Administration	258.00	0.054518	1,960		1,960		1,960
015 Finance - Business Assistance	139.00	0.029372	1,056		1,056		1,056
015 Finance - Grants & Cost Planning	95.00	0.020074	722		722		722
015 Finance - Office of Mgmt & Budget	143.00	0.030217	1,086		1,086		1,086
015 Finance - Operations	344.00	0.072690	2,614		2,614		2,614
015 Finance - Payroll	175.00	0.036979	1,330		1,330	35	1,364
015 Finance - Purchasing	180.00	0.038036	1,368		1,368	36	1,403
015 Finance - Treasury	412.00	0.087059	3,130		3,130	81	3,212
015 Finance - Diversity Equity & Inclus	122.00	0.025780	927		927	24	951
016 Assessor of Property	651.00	0.137562	4,946		4,946	129	5,075
017 Trustee	357.00	0.075437	2,712		2,712	71	2,783
018 County Clerk	600.00	0.126785	4,559		4,559	119	4,677
019 District Attorney	877.00	0.185318	6,663		6,663	174	6,837
021 Public Defender	1,243.00	0.262657	9,444		9,444	246	9,690
022 Juvenile Court Clerk	292.00	0.061702	2,219		2,219	58	2,276
023 Circuit Court Clerk	489.00	0.103330	3,715		3,715	97	3,812
024 Criminal Court Clerk	671.00	0.141788	5,098		5,098	133	5,231
025 Clerk and Master - Chancery	228.00	0.048178	1,732		1,732	45	1,777
026 Juvenile Court	2,826.00	0.597159	21,472		21,472	559	22,031
027 General Sessions Court	2,604.00	0.550248	19,785		19,785	515	20,301

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	2,040.00	0.431070	15,500		15,500	404	15,904
029 Justice Integration Services	237.00	0.050080	1,801		1,801	47	1,848
030 Sheriff's Office	6,413.00	1.355123	48,726		48,726	1,269	49,996
030 Sheriff's Office - Security Services	1,288.00	0.272166	9,786		9,786	255	10,041
031 Police	17,991.00	3.801657	136,696		136,696	3,561	140,258
032 Fire	9,872.00	2.086041	75,008		75,008	1,954	76,962
033 Codes Administration	3,807.00	0.804453	28,926		28,926	754	29,679
034 Beer Board	828.00	0.174964	6,291		6,291	164	6,455
035 Agricultural Extension	174.00	0.036768	1,322		1,322	34	1,356
037 Social Services	1,975.00	0.417335	15,006		15,006	391	15,397
038 Health	14,600.00	3.085109	110,931		110,931	2,890	113,821
038 Health - Employee Health & Wellness	205.00	0.043318	1,558		1,558	40	1,598
039 Public Library	17,326.00	3.661137	131,643		131,643	3,430	135,073
040 Parks	40,719.00	8.604284	309,384		309,384	8,061	317,445
041 Arts Commission	662.00	0.139886	5,030		5,030	131	5,161
042 Transportation	12,916.00	2.729265	98,136		98,136	2,557	100,693
044 Human Relations Commission	214.00	0.045220	1,626		1,626	42	1,668
047 Criminal Justice Planning	115.00	0.024301	874		874	23	896
048 Internal Audit	229.00	0.048390	1,740		1,740	45	1,785
049 Office of Emergency Management	514.00	0.108613	3,905		3,905	102	4,007
051 Office of Family Safety	958.00	0.202434	7,279		7,279	189	7,468
053 Office of Homeless Services	2,004.00	0.423463	15,226		15,226	397	15,623
054 Community Review Board	241.00	0.050925	1,831		1,831	48	1,879
060 Farmer's Market	1,663.00	0.351407	12,636		12,636	329	12,965
061 Municipal Auditorium	1,222.00	0.258219	9,285		9,285	242	9,526
062 State Fair Board	3,202.00	0.676611	24,329		24,329	634	24,963
064 Sports Authority	1,419.00	0.299847	10,782		10,782	281	11,062
065 Water and Sewer - Stormwater Svcs	3,984.00	0.841854	30,270		30,270	789	31,059
065 Water and Sewer - Water Services	37,598.00	7.944789	285,671		285,671	7,443	293,114
067 General Hospital	9.00	0.001902	68		68	2	70
068 District Energy System (DES)	650.00	0.137351	4,939		4,939	129	5,067
071 Convention Center Authority	7,770.00	1.641870	59,037		59,037	1,538	60,575
072 Waste Services - Solid Waste Operati	7,922.00	1.673989	60,192		60,192	1,568	61,760
073 East Bank Development Authority	17.00	0.003592	129		129	3	132
075 Metro Action Commission (MAC)	10,519.00	2.222758	79,924		79,924	2,082	82,006
077 Metro Devlp & Housing Auth (MDHA)	15.00	0.003170	114		114	3	117
078 Metropolitan Transit Authority (MTA)	232.00	0.049024	1,763		1,763	46	1,809
080 Metro Nashville Public School (MNPS)	184,609.00	39.009510	1,402,667		1,402,667	36,554	1,439,221
083 Industrial Development Board	27.00	0.005705	205		205	5	210
090 Debt Service	639.00	0.135026	4,855		4,855	126	4,982
091 Emergency Communication Center	1,128.00	0.238356	8,571		8,571	223	8,794
Medical Examiner	1.00	0.000211	8		8	0	8
Schedule .4 Total for Accounting and Reporting	473,241.00	100.000000	3,595,699		3,595,699	86,224	3,681,924

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2025 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,080	0.418477	5,498		5,498	127	5,625
001 Administrative - Corporate Dues	38	0.014724	193		193		193
001 Administrative - Employee Benefits	19	0.007362	97		97		97
001 Administrative - Facility Rental	83	0.032161	423		423		423
001 Administrative - Post Audits	22	0.008525	112		112		112
001 Administrative - Gen Svcs Energy	388	0.150342	1,975		1,975		1,975
001 Administrative - Miscellaneous	11	0.004262	56		56		56
002 Metropolitan Council	285	0.110431	1,451		1,451		1,451
003 Metropolitan Clerk	164	0.063546	835		835		835
003 Metropolitan Clerk - Records Center	31	0.012012	158		158		158
004 Mayor's Office	34	0.013174	173		173	4	177
004 Mayor's Office - Administration	175	0.067809	891		891		891
005 Election Commission	115	0.044560	585		585	13	599
006 Law	1,550	0.600591	7,891		7,891		7,891
007 Planning Commission	863	0.334394	4,394		4,394	102	4,495
008 Human Resources	313	0.121281	1,594		1,594		1,594
009 Register of Deeds	48	0.018599	244		244	6	250
010 General Services	1,048	0.406077	5,335		5,335	123	5,459
010 General Services - Administration	79	0.030611	402		402		402
010 General Services - Facilities	8,787	3.404771	44,735		44,735		44,735
010 General Services - Fleet Management	10,513	4.073559	53,522		53,522		53,522
010 General Services - Mail Services	164	0.063546	835		835		835
010 General Services - Real Estate	21	0.008137	107		107		107
010 General Services - Surplus Property	99	0.038360	504		504	12	516
011 Historical Commission	335	0.129805	1,705		1,705	39	1,745
012 Employee Benefit Board	1,329	0.514959	6,766		6,766	156	6,922
012 IOD Network (Injured-On-Duty)	54	0.020924	275		275		275
014 Information Technology Service	3,028	1.173284	15,416		15,416		15,416
015 Finance	628	0.243336	3,197		3,197	74	3,271
015 Finance - Accountability	9	0.003487	46		46		46
015 Finance - Administration	123	0.047660	626		626		626
015 Finance - Business Assistance	40	0.015499	204		204		204
015 Finance - Grants & Cost Planning	2	0.000775	10		10		10
015 Finance - Office of Mgmt & Budget	25	0.009687	127		127		127
015 Finance - Operations	58	0.022474	295		295		295
015 Finance - Payroll	58	0.022474	295		295	7	302
015 Finance - Purchasing	70	0.027123	356		356	8	364
015 Finance - Treasury	26	0.010074	132		132	3	135
015 Finance - Diversity Equity & Inclus	31	0.012012	158		158	4	161
016 Assessor of Property	505	0.195677	2,571		2,571	59	2,630
017 Trustee	215	0.083308	1,095		1,095	25	1,120
018 County Clerk	302	0.117018	1,537		1,537	35	1,573
019 District Attorney	479	0.185602	2,439		2,439	56	2,495
021 Public Defender	746	0.289059	3,798		3,798	88	3,886
022 Juvenile Court Clerk	87	0.033711	443		443	10	453
023 Circuit Court Clerk	213	0.082533	1,084		1,084	25	1,109
024 Criminal Court Clerk	323	0.125155	1,644		1,644	38	1,682
025 Clerk and Master - Chancery	110	0.042623	560		560	13	573
026 Juvenile Court	970	0.375854	4,938		4,938	114	5,052
027 General Sessions Court	800	0.309983	4,073		4,073	94	4,167
028 State Trial Courts	927	0.359192	4,719		4,719	109	4,829

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
029 Justice Integration Services	104	0.040298	529		529	12	542
030 Sheriff's Office	4,274	1.656082	21,759		21,759	503	22,262
030 Sheriff's Office - Security Services	1,058	0.409952	5,386		5,386	125	5,511
031 Police	8,651	3.352074	44,043		44,043	1,019	45,062
032 Fire	6,338	2.455837	32,267		32,267	747	33,014
033 Codes Administration	816	0.316182	4,154		4,154	96	4,250
034 Beer Board	128	0.049597	652		652	15	667
035 Agricultural Extension	22	0.008525	112		112	3	115
037 Social Services	1,125	0.435913	5,727		5,727	133	5,860
038 Health	6,082	2.356643	30,964		30,964	716	31,680
038 Health - Employee Health & Wellness	95	0.036810	484		484	11	495
039 Public Library	11,161	4.324645	56,821		56,821	1,315	58,136
040 Parks	12,904	5.000019	65,695		65,695	1,520	67,215
041 Arts Commission	285	0.110431	1,451		1,451	33	1,484
042 Transportation	7,582	2.937860	38,600		38,600	893	39,493
044 Human Relations Commission	119	0.046110	606		606	14	620
047 Criminal Justice Planning	24	0.009299	122		122	3	125
048 Internal Audit	57	0.022086	290		290	7	297
049 Office of Emergency Management	263	0.101907	1,339		1,339	31	1,370
051 Office of Family Safety	549	0.212726	2,795		2,795	65	2,859
053 Office of Homeless Services	1,542	0.597491	7,850		7,850	182	8,032
054 Community Review Board	125	0.048435	636		636	15	651
060 Farmer's Market	753	0.291771	3,834		3,834	89	3,922
061 Municipal Auditorium	792	0.306883	4,032		4,032	93	4,125
062 State Fair Board	1,427	0.552931	7,265		7,265	168	7,433
064 Sports Authority	215	0.083308	1,095		1,095	25	1,120
065 Water and Sewer - Stormwater Svcs	2,089	0.809442	10,635		10,635	246	10,881
065 Water and Sewer - Water Services	17,872	6.925011	90,987		90,987	2,106	93,092
067 General Hospital	9	0.003487	46		46	1	47
068 District Energy System (DES)	202	0.078271	1,028		1,028	24	1,052
071 Convention Center Authority	2,730	1.057816	13,898		13,898	322	14,220
072 Waste Services - Solid Waste Operati	2,489	0.964433	12,672		12,672	293	12,965
075 Metro Action Commission (MAC)	7,024	2.721647	35,759		35,759	827	36,587
077 Metro Devlp & Housing Auth (MDHA)	12	0.004650	61		61	1	62
078 Metropolitan Transit Authority (MTA)	148	0.057347	753		753	17	771
080 Metro Nashville Public School (MNPS)	120,997	46.883708	616,002		616,002	14,262	630,264
083 Industrial Development Board	4	0.001550	20		20	0	21
090 Debt Service	218	0.084470	1,110		1,110	26	1,135
091 Emergency Communication Center	371	0.143754	1,889		1,889	44	1,932
Schedule .4 Total for Accounts Payable	258,079	100.000000	1,313,888		1,313,888	27,345	1,341,233

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2025 Transaction Count Reports - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations

Activity - Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	9.91	9.910000	23,822		23,822	590	24,412
034 Beer Board	9.30	9.300000	22,356		22,356	553	22,909
064 Sports Authority	9.89	9.890000	23,774		23,774	588	24,363
071 Convention Center Authority	43.55	43.550000	104,689		104,689	2,592	107,281
All Other	27.35	27.350000	65,746		65,746	1,628	67,374
Schedule .4 Total for Collections	100.00	100.000000	240,388		240,388	5,951	246,339

Allocation Basis: Percentage of Total Collections by Benefiting Department

Allocation Source: FY 2025 Collections Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable	Collections
001 Administrative - Direct	130,548	124,923	5,625	0
001 Administrative - Corporate Dues	505	311	193	0
001 Administrative - Employee Benefits	1,715	1,618	97	0
001 Administrative - Facility Rental	1,061	638	423	0
001 Administrative - Insurance	122	122	0	0
001 Administrative - Post Audits	636	524	112	0
001 Administrative - Gen Svcs Energy	4,984	3,009	1,975	0
001 Administrative - Miscellaneous	140	84	56	0
002 Metropolitan Council	4,688	3,237	1,451	0
003 Metropolitan Clerk	3,654	2,819	835	0
003 Metropolitan Clerk - Records Center	1,077	919	158	0
004 Mayor's Office	847	670	177	0
004 Mayor's Office - Administration	3,558	2,667	891	0
005 Election Commission	2,821	2,222	599	0
006 Law	26,635	18,744	7,891	0
007 Planning Commission	48,717	19,809	4,495	24,412
008 Human Resources	7,155	5,562	1,594	0
009 Register of Deeds	1,037	787	250	0
010 General Services	16,669	11,210	5,459	0
010 General Services - Administration	1,724	1,322	402	0
010 General Services - Facilities	118,633	73,898	44,735	0
010 General Services - Fleet Management	162,744	109,222	53,522	0
010 General Services - Mail Services	3,145	2,310	835	0
010 General Services - Real Estate	965	859	107	0
010 General Services - Surplus Property	4,281	3,765	516	0
011 Historical Commission	7,015	5,270	1,745	0
012 Employee Benefit Board	33,709	26,787	6,922	0
012 IOD Network (Injured-On-Duty)	1,688	1,413	275	0
014 Information Technology Service	64,180	48,764	15,416	0
015 Finance	9,539	6,268	3,271	0
015 Finance - Accountability	904	859	46	0
015 Finance - Administration	2,587	1,960	626	0
015 Finance - Business Assistance	1,260	1,056	204	0
015 Finance - Grants & Cost Planning	732	722	10	0
015 Finance - Office of Mgmt & Budget	1,214	1,086	127	0
015 Finance - Operations	2,909	2,614	295	0
015 Finance - Payroll	1,666	1,364	302	0
015 Finance - Purchasing	1,768	1,403	364	0
015 Finance - Treasury	3,347	3,212	135	0
015 Finance - Diversity Equity & Inclus	1,112	951	161	0
016 Assessor of Property	7,705	5,075	2,630	0
017 Trustee	3,903	2,783	1,120	0
018 County Clerk	6,250	4,677	1,573	0
019 District Attorney	9,332	6,837	2,495	0
021 Public Defender	13,576	9,690	3,886	0
022 Juvenile Court Clerk	2,729	2,276	453	0
023 Circuit Court Clerk	4,921	3,812	1,109	0
024 Criminal Court Clerk	6,913	5,231	1,682	0
025 Clerk and Master - Chancery	2,350	1,777	573	0
026 Juvenile Court	27,084	22,031	5,052	0
027 General Sessions Court	24,468	20,301	4,167	0
028 State Trial Courts	20,732	15,904	4,829	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable	Collections
029 Justice Integration Services	2,389	1,848	542	0
030 Sheriff's Office	72,258	49,996	22,262	0
030 Sheriff's Office - Security Services	15,552	10,041	5,511	0
031 Police	185,319	140,258	45,062	0
032 Fire	109,976	76,962	33,014	0
033 Codes Administration	33,929	29,679	4,250	0
034 Beer Board	30,031	6,455	667	22,909
035 Agricultural Extension	1,471	1,356	115	0
037 Social Services	21,257	15,397	5,860	0
038 Health	145,501	113,821	31,680	0
038 Health - Employee Health & Wellness	2,093	1,598	495	0
039 Public Library	193,209	135,073	58,136	0
040 Parks	384,660	317,445	67,215	0
041 Arts Commission	6,645	5,161	1,484	0
042 Transportation	140,186	100,693	39,493	0
044 Human Relations Commission	2,288	1,668	620	0
047 Criminal Justice Planning	1,021	896	125	0
048 Internal Audit	2,082	1,785	297	0
049 Office of Emergency Management	5,377	4,007	1,370	0
051 Office of Family Safety	10,328	7,468	2,859	0
053 Office of Homeless Services	23,655	15,623	8,032	0
054 Community Review Board	2,530	1,879	651	0
060 Farmer's Market	16,887	12,965	3,922	0
061 Municipal Auditorium	13,652	9,526	4,125	0
062 State Fair Board	32,395	24,963	7,433	0
064 Sports Authority	36,545	11,062	1,120	24,363
065 Water and Sewer - Stormwater Svcs	41,940	31,059	10,881	0
065 Water and Sewer - Water Services	386,206	293,114	93,092	0
067 General Hospital	117	70	47	0
068 District Energy System (DES)	6,119	5,067	1,052	0
071 Convention Center Authority	182,076	60,575	14,220	107,281
072 Waste Services - Solid Waste Operati	74,724	61,760	12,965	0
073 East Bank Development Authority	132	132	0	0
075 Metro Action Commission (MAC)	118,593	82,006	36,587	0
077 Metro Devlp & Housing Auth (MDHA)	179	117	62	0
078 Metropolitan Transit Authority (MTA)	2,579	1,809	771	0
080 Metro Nashville Public School (MNPS)	2,069,486	1,439,221	630,264	0
083 Industrial Development Board	231	210	21	0
090 Debt Service	6,117	4,982	1,135	0
091 Emergency Communication Center	10,726	8,794	1,932	0
Medical Examiner	8	8	0	0
All Other	67,374	0	0	67,374
Direct Bill	0	0	0	0
Total	5,269,496	3,681,924	1,341,233	246,339

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,094,380			1,094,380
Inbound Costs:				
001 Administrative - Post Audits	236	1	238	
001 Administrative - Miscellaneous	23	0	23	
003 Metropolitan Clerk - Records Center	760	64	824	
010 General Services - Mail Services	35,544	5,043	40,587	
010 General Services - Real Estate	105	39	145	
014 Information Technology Service	3,112	437	3,549	
015 Finance - Administration	231,871	24,505	256,375	
015 Finance - Grants & Cost Planning	71	4	75	
015 Finance - Office of Mgmt & Budget	1,048	27	1,076	
015 Finance - Operations	1,625	41	1,666	
015 Finance - Payroll		498	498	
015 Finance - Treasury		104	104	
015 Finance - Diversity Equity & Inclus		346	346	
048 Internal Audit		412	412	
Total Allocated Additions:	274,395	31,521	305,916	305,916
Total To Be Allocated:	1,368,775	31,521		1,400,296

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	564,393	0	564,393
501102 Leave Pay	61,712	0	61,712
501103 Holiday Pay	29,259	0	29,259
501109 Longevity	2,953	0	2,953
501160 YE Biweekly Sal/Fringe Accr	3,519	0	3,519
501172 Employer OASDI	38,989	0	38,989
501173 Employer SSN Medical	9,119	0	9,119
501174 Employer Group Health	74,136	0	74,136
501175 Employer Dental Group	2,697	0	2,697
501176 Employer Group Life	965	0	965
501177 Employer Pension	81,926	0	81,926
501181 FSA Pre-Tax Savings	661	0	661
501182 Cafe Plan Pre-Tax Savings	40	0	40
502229 Actuary Studies	61,681	0	61,681
502314 Pre-Employment Checks	273	0	273
502360 Security Monitoring Service	5,494	0	5,494
502452 Employee Air Travel	544	0	544
502503 Cell Phone Service	602	0	602
502701 Printing/Binding	38,800	0	38,800
502883 Registration	769	0	769
502884 Membership Dues	820	0	820
502951 Info Systems Charge	40,800	0	40,800
502957 Telecommnct'n Charge	4,441	0	4,441
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	12,211	0	12,211
503120 Computer Software	1,062	0	1,062
503330 Books/Magazines/Periodicals	127	0	127
505233 Rent Equipment	628	0	628
505252 Software License	55,459	0	55,459
Departmental Total			
Expenditures Per Financial Statement	1,094,380		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,094,380	0	1,094,380
Allocation Step 1			
Inbound - All Others	274,395	0	274,395
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,368,775	0	1,368,775
Allocation Step 2			
Inbound - All Others	31,521	0	31,521
2nd Allocation	31,521	0	31,521
Total For 015 Finance - Payroll			
Schedule .3 Total	1,400,296	0	1,400,296

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	2,041	0.272905	3,735		3,735		3,735
003 Metropolitan Clerk	258	0.034498	472		472		472
003 Metropolitan Clerk - Records Center	54	0.007220	99		99		99
004 Mayor's Office	34	0.004546	62		62	1	64
004 Mayor's Office - Administration	1,180	0.157779	2,160		2,160		2,160
005 Election Commission	1,092	0.146013	1,999		1,999	47	2,046
006 Law	1,663	0.222362	3,044		3,044		3,044
007 Planning Commission	2,477	0.331203	4,533		4,533	107	4,641
008 Human Resources	2,582	0.345243	4,726		4,726		4,726
009 Register of Deeds	285	0.038108	522		522	12	534
010 General Services	3	0.000401	5		5	0	6
010 General Services - Administration	1,820	0.243355	3,331		3,331		3,331
010 General Services - Facilities	955	0.127694	1,748		1,748		1,748
010 General Services - Fleet Management	2,230	0.298176	4,081		4,081		4,081
010 General Services - Mail Services	118	0.015778	216		216		216
010 General Services - Real Estate	131	0.017516	240		240		240
010 General Services - Surplus Property	213	0.028481	390		390	9	399
011 Historical Commission	507	0.067792	928		928	22	950
012 Employee Benefit Board	24	0.003209	44		44	1	45
014 Information Technology Service	5,400	0.722041	9,883		9,883		9,883
015 Finance	35	0.004680	64		64	1	65
015 Finance - Accountability	132	0.017650	242		242		242
015 Finance - Administration	1,171	0.156576	2,143		2,143		2,143
015 Finance - Business Assistance	312	0.041718	571		571		571
015 Finance - Grants & Cost Planning	80	0.010697	146		146		146
015 Finance - Office of Mgmt & Budget	389	0.052014	712		712		712
015 Finance - Operations	906	0.121142	1,658		1,658		1,658
015 Finance - Payroll	272	0.036369	498		498		498
015 Finance - Purchasing	397	0.053083	727		727	17	744
015 Finance - Treasury	246	0.032893	450		450	11	461
015 Finance - Diversity Equity & Inclus	204	0.027277	373		373	9	382
016 Assessor of Property	3,333	0.445660	6,100		6,100	145	6,245
017 Trustee	997	0.133310	1,825		1,825	43	1,868
018 County Clerk	2,934	0.392309	5,370		5,370	127	5,497
019 District Attorney	2,806	0.375194	5,136		5,136	122	5,257
021 Public Defender	2,996	0.400599	5,483		5,483	130	5,613
022 Juvenile Court Clerk	973	0.130101	1,781		1,781	42	1,823
023 Circuit Court Clerk	1,849	0.247232	3,384		3,384	80	3,464
024 Criminal Court Clerk	3,006	0.401936	5,502		5,502	130	5,632
025 Clerk and Master - Chancery	613	0.081965	1,122		1,122	27	1,148
026 Juvenile Court	3,750	0.501417	6,863		6,863	163	7,026
027 General Sessions Court	4,417	0.590603	8,084		8,084	192	8,276
028 State Trial Courts	4,842	0.647430	8,862		8,862	210	9,072
029 Justice Integration Services	659	0.088116	1,206		1,206	28	1,234
030 Sheriff's Office	33,528	4.483072	61,363		61,363	1,455	62,818
030 Sheriff's Office - Security Services	2,190	0.292828	4,008		4,008	95	4,103
031 Police	71,919	9.616382	131,627		131,627	3,122	134,748
032 Fire	49,570	6.628069	90,723		90,723	2,151	92,875
033 Codes Administration	5,137	0.686875	9,402		9,402	223	9,625
034 Beer Board	261	0.034899	478		478	11	489
035 Agricultural Extension	227	0.030352	415		415	10	425

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	3,095	0.413836	5,664		5,664	134	5,799
038 Health	20,363	2.722763	37,268		37,268	884	38,152
038 Health - Employee Health & Wellness	210	0.028079	384		384	9	393
039 Public Library	13,361	1.786517	24,453		24,453	580	25,033
040 Parks	23,627	3.159197	43,242		43,242	1,025	44,268
041 Arts Commission	395	0.052816	723		723	17	740
042 Transportation	15,511	2.073996	28,388		28,388	673	29,061
044 Human Relations Commission	151	0.020190	276		276	6	283
047 Criminal Justice Planning	98	0.013104	179		179	4	184
048 Internal Audit	324	0.043322	593		593	14	607
049 Office of Emergency Management	472	0.063112	864		864	20	884
051 Office of Family Safety	1,203	0.160855	2,202		2,202	52	2,254
052 Community Oversight Board	12	0.001605	22		22	0	22
053 Office of Homeless Services	1,040	0.139060	1,903		1,903	45	1,948
054 Community Review Board	354	0.047334	648		648	15	663
060 Farmer's Market	262	0.035032	479		479	11	491
061 Municipal Auditorium	398	0.053217	728		728	17	746
062 State Fair Board	1,057	0.141333	1,934		1,934	46	1,980
064 Sports Authority	142	0.018987	260		260	6	266
065 Water and Sewer - Stormwater Svcs	3,077	0.411430	5,632		5,632	133	5,765
065 Water and Sewer - Water Services	28,076	3.754078	51,385		51,385	1,219	52,603
067 General Hospital	6,264	0.837568	11,464		11,464	272	11,736
070 Community Education Commission	24	0.003209	44		44	1	45
071 Convention Center Authority	4,530	0.605712	8,291		8,291	196	8,487
072 Waste Services - Solid Waste Operati	2,633	0.352062	4,819		4,819	114	4,933
073 East Bank Development Authority	14	0.001872	26		26	1	26
075 Metro Action Commission (MAC)	10,209	1.365059	18,685		18,685	443	19,128
078 Metropolitan Transit Authority (MTA)	38	0.005081	70		70	2	71
080 Metro Nashville Public School (MNPS)	376,346	50.321707	688,794		688,794	16,343	705,137
088 Airport Authority	72	0.009627	132		132	3	135
091 Emergency Communication Center	6,778	0.906295	12,405		12,405	294	12,699
Bordeaux Longterm Care	3,757	0.502353	6,876		6,876	163	7,039
Knowles Home	465	0.062176	851		851	20	871
All Other	304	0.040648	556		556	13	569
Schedule .4 Total for Payroll	747,880	100.000000	1,368,775		1,368,775	31,521	1,400,296

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2025 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
002 Metropolitan Council	3,735	3,735
003 Metropolitan Clerk	472	472
003 Metropolitan Clerk - Records Center	99	99
004 Mayor's Office	64	64
004 Mayor's Office - Administration	2,160	2,160
005 Election Commission	2,046	2,046
006 Law	3,044	3,044
007 Planning Commission	4,641	4,641
008 Human Resources	4,726	4,726
009 Register of Deeds	534	534
010 General Services	6	6
010 General Services - Administration	3,331	3,331
010 General Services - Facilities	1,748	1,748
010 General Services - Fleet Management	4,081	4,081
010 General Services - Mail Services	216	216
010 General Services - Real Estate	240	240
010 General Services - Surplus Property	399	399
011 Historical Commission	950	950
012 Employee Benefit Board	45	45
014 Information Technology Service	9,883	9,883
015 Finance	65	65
015 Finance - Accountability	242	242
015 Finance - Administration	2,143	2,143
015 Finance - Business Assistance	571	571
015 Finance - Grants & Cost Planning	146	146
015 Finance - Office of Mgmt & Budget	712	712
015 Finance - Operations	1,658	1,658
015 Finance - Payroll	498	498
015 Finance - Purchasing	744	744
015 Finance - Treasury	461	461
015 Finance - Diversity Equity & Inclus	382	382
016 Assessor of Property	6,245	6,245
017 Trustee	1,868	1,868
018 County Clerk	5,497	5,497
019 District Attorney	5,257	5,257
021 Public Defender	5,613	5,613
022 Juvenile Court Clerk	1,823	1,823
023 Circuit Court Clerk	3,464	3,464
024 Criminal Court Clerk	5,632	5,632
025 Clerk and Master - Chancery	1,148	1,148
026 Juvenile Court	7,026	7,026
027 General Sessions Court	8,276	8,276
028 State Trial Courts	9,072	9,072
029 Justice Integration Services	1,234	1,234
030 Sheriff's Office	62,818	62,818
030 Sheriff's Office - Security Services	4,103	4,103
031 Police	134,748	134,748
032 Fire	92,875	92,875
033 Codes Administration	9,625	9,625
034 Beer Board	489	489
035 Agricultural Extension	425	425
037 Social Services	5,799	5,799

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
038 Health	38,152	38,152
038 Health - Employee Health & Wellness	393	393
039 Public Library	25,033	25,033
040 Parks	44,268	44,268
041 Arts Commission	740	740
042 Transportation	29,061	29,061
044 Human Relations Commission	283	283
047 Criminal Justice Planning	184	184
048 Internal Audit	607	607
049 Office of Emergency Management	884	884
051 Office of Family Safety	2,254	2,254
052 Community Oversight Board	22	22
053 Office of Homeless Services	1,948	1,948
054 Community Review Board	663	663
060 Farmer's Market	491	491
061 Municipal Auditorium	746	746
062 State Fair Board	1,980	1,980
064 Sports Authority	266	266
065 Water and Sewer - Stormwater Svcs	5,765	5,765
065 Water and Sewer - Water Services	52,603	52,603
067 General Hospital	11,736	11,736
070 Community Education Commission	45	45
071 Convention Center Authority	8,487	8,487
072 Waste Services - Solid Waste Operati	4,933	4,933
073 East Bank Development Authority	26	26
075 Metro Action Commission (MAC)	19,128	19,128
078 Metropolitan Transit Authority (MTA)	71	71
080 Metro Nashville Public School (MNPS)	705,137	705,137
088 Airport Authority	135	135
091 Emergency Communication Center	12,699	12,699
Bordeaux Longterm Care	7,039	7,039
Knowles Home	871	871
All Other	569	569
Direct Bill	0	0
Total	1,400,296	1,400,296

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 Procurement** - costs attributable to an agency-specific procurement have been allocated directly to 064 Sports Authority.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,990,295			1,990,295
Inbound Costs:				
Depreciation	77,776		77,776	
001 Administrative - Post Audits	430	2	432	
001 Administrative - Miscellaneous	41	0	42	
003 Metropolitan Clerk - Records Center	266	22	288	
006 Law	64,923	43,291	108,215	
010 General Services - Mail Services	580	82	662	
010 General Services - Real Estate	191	72	263	
014 Information Technology Service	2,933	412	3,345	
015 Finance - Administration	489,859	51,769	541,628	
015 Finance - Business Assistance	602,841	13,929	616,770	
015 Finance - Grants & Cost Planning	129	7	136	
015 Finance - Office of Mgmt & Budget	1,676	44	1,719	
015 Finance - Operations	1,724	44	1,768	
015 Finance - Payroll	727	17	744	
015 Finance - Treasury		175	175	
015 Finance - Diversity Equity & Inclus		552	552	
030 Sheriff's Office - Security Services		3,251	3,251	
048 Internal Audit		750	750	
Total Allocated Additions:	1,244,095	114,420	1,358,515	1,358,515
Total To Be Allocated:	3,234,390	114,420		3,348,810

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurement
Other Expense & Cost					
501101 Regular Pay	1,185,958	395,043	606,973	173,506	10,436
501102 Leave Pay	136,813	45,572	70,021	20,016	1,204
501103 Holiday Pay	64,472	21,476	32,997	9,432	567
501109 Longevity	3,520	1,173	1,801	515	31
501134 Paid Family Leave	2,588	862	1,324	379	23
501160 YE Biweekly Sal/Fringe Accr	7,051	2,349	3,608	1,032	62
501172 Employer OASDI	83,484	27,809	42,726	12,214	735
501173 Employer SSN Medical	19,525	6,504	9,992	2,857	172
501174 Employer Group Health	152,992	50,962	78,301	22,383	1,346
501175 Employer Dental Group	5,772	1,923	2,954	844	51
501176 Employer Group Life	1,907	635	976	279	17
501177 Employer Pension	174,341	58,073	89,228	25,506	1,534
501181 FSA Pre-Tax Savings	273	91	140	40	2
501182 Cafe Plan Pre-Tax Savings	75	25	38	11	1
502314 Pre-Employment Checks	44	15	23	6	0
502451 Employee Out-of-town Travel	3,548	1,182	1,816	519	31
502452 Employee Air Travel	798	266	408	117	7
502453 Employee Local Travel/Park	47	16	24	7	0
502503 Cell Phone Service	457	152	234	67	4
502701 Printing/Binding	807	269	413	118	7
502851 Subscriptions	190	63	97	28	2
502883 Registration	2,080	693	1,065	304	18
502884 Membership Dues	3,435	1,144	1,758	503	30
502951 Info Systems Charge	35,100	11,692	17,964	5,135	309
502957 Telecommnct'n Charge	7,546	2,514	3,862	1,104	66
502983 Surplus Property	300	100	153	44	3
503050 Host & Hostess	629	210	321	92	6
503100 Offc & Admin Supply	480	160	246	70	4
503120 Computer Software	1,668	556	853	244	15
503130 Computer Hardware <\$10K	83	28	42	12	1
505233 Rent Equipment	1,312	437	671	192	12
505252 Software License	93,000	30,978	47,598	13,606	818
Departmental Total					
Expenditures Per Financial Statement	1,990,295				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,990,295	662,972	1,018,627	291,182	17,514
Allocation Step 1					
Inbound - All Others	1,244,095	414,408	636,729	182,011	10,948
Reallocate Admin Costs		(1,077,380)	826,781	236,377	14,221
Unallocated Costs	0	0	0	0	0
1st Allocation	3,234,390	0	2,482,137	709,570	42,683
Allocation Step 2					
Inbound - All Others	114,420	38,112	58,563	16,738	1,006
Reallocate Admin Costs		(38,112)	29,248	8,362	503

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurement
Unallocated Costs	0	0	0	0	0
2nd Allocation	114,420	0	87,811	25,100	1,509
Total For 015 Finance - Purchasing					
Schedule .3 Total	3,348,810	0	2,569,948	734,670	44,192

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Administration	1	0.740741	18,386		18,386		18,386
006 Law	1	0.740741	18,386		18,386		18,386
007 Planning Commission	1	0.740741	18,386		18,386	1,045	19,431
008 Human Resources	6	4.444444	110,317		110,317		110,317
010 General Services - Administration	34	25.185186	625,134		625,134		625,134
010 General Services - Real Estate	2	1.481481	36,772		36,772		36,772
011 Historical Commission	1	0.740741	18,386		18,386	1,045	19,431
014 Information Technology Service	5	3.703704	91,931		91,931		91,931
015 Finance - Administration	2	1.481481	36,772		36,772		36,772
027 General Sessions Court	1	0.740741	18,386		18,386	1,045	19,431
030 Sheriff's Office	2	1.481481	36,772		36,772	2,090	38,863
031 Police	1	0.740741	18,386		18,386	1,045	19,431
032 Fire	2	1.481481	36,772		36,772	2,090	38,863
033 Codes Administration	1	0.740741	18,386		18,386	1,045	19,431
038 Health	7	5.185185	128,703		128,703	7,317	136,020
039 Public Library	11	8.148148	202,248		202,248	11,499	213,747
040 Parks	6	4.444444	110,317		110,317	6,272	116,589
042 Transportation	11	8.148148	202,248		202,248	11,499	213,747
049 Office of Emergency Management	1	0.740741	18,386		18,386	1,045	19,431
061 Municipal Auditorium	1	0.740741	18,386		18,386	1,045	19,431
062 State Fair Board	3	2.222222	55,158		55,158	3,136	58,294
065 Water and Sewer - General	27	20.000000	496,427		496,427	28,230	524,657
075 Metro Action Commission (MAC)	8	5.925926	147,090		147,090	8,363	155,452
Schedule .4 Total for Competitive Procurements	135	100.000000	2,482,137		2,482,137	87,811	2,569,948

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
003 Metropolitan Clerk - Records Center	1	1.136364	8,063		8,063		8,063
007 Planning Commission	2	2.272727	16,126		16,126	707	16,833
010 General Services - Administration	5	5.681818	40,316		40,316		40,316
014 Information Technology Service	2	2.272727	16,126		16,126		16,126
015 Finance - Administration	9	10.227273	72,570		72,570		72,570
016 Assessor of Property	3	3.409091	24,190		24,190	1,060	25,250
026 Juvenile Court	1	1.136364	8,063		8,063	353	8,416
027 General Sessions Court	2	2.272727	16,126		16,126	707	16,833
030 Sheriff's Office	2	2.272727	16,126		16,126	707	16,833
031 Police	18	20.454546	145,141		145,141	6,367	151,508
032 Fire	2	2.272727	16,126		16,126	707	16,833
038 Health	7	7.954545	56,443		56,443	2,474	58,917
039 Public Library	12	13.636364	96,760		96,760	4,242	101,002
040 Parks	1	1.136364	8,063		8,063	353	8,416
042 Transportation	7	7.954545	56,443		56,443	2,474	58,917
053 Office of Homeless Services	2	2.272727	16,126		16,126	707	16,833
062 State Fair Board	2	2.272727	16,126		16,126	707	16,833
065 Water and Sewer - General	9	10.227273	72,570		72,570	3,182	75,751
091 Emergency Communication Center	1	1.136364	8,063		8,063	353	8,416
Schedule .4 Total for Non-Competitive Procurements	88	100.000000	709,570		709,570	25,100	734,670

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing

Activity - Agency Specific Procurement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
064 Sports Authority	100	100.000000	42,683		42,683	1,509	44,192
Schedule .4 Total for Agency Specific Procurement	100	100.000000	42,683		42,683	1,509	44,192

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing**

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurement
003 Metropolitan Clerk - Records Center	8,063	0	8,063	0
004 Mayor's Office - Administration	18,386	18,386	0	0
006 Law	18,386	18,386	0	0
007 Planning Commission	36,264	19,431	16,833	0
008 Human Resources	110,317	110,317	0	0
010 General Services - Administration	665,450	625,134	40,316	0
010 General Services - Real Estate	36,772	36,772	0	0
011 Historical Commission	19,431	19,431	0	0
014 Information Technology Service	108,057	91,931	16,126	0
015 Finance - Administration	109,342	36,772	72,570	0
016 Assessor of Property	25,250	0	25,250	0
026 Juvenile Court	8,416	0	8,416	0
027 General Sessions Court	36,264	19,431	16,833	0
030 Sheriff's Office	55,696	38,863	16,833	0
031 Police	170,939	19,431	151,508	0
032 Fire	55,696	38,863	16,833	0
033 Codes Administration	19,431	19,431	0	0
038 Health	194,937	136,020	58,917	0
039 Public Library	314,749	213,747	101,002	0
040 Parks	125,005	116,589	8,416	0
042 Transportation	272,664	213,747	58,917	0
049 Office of Emergency Management	19,431	19,431	0	0
053 Office of Homeless Services	16,833	0	16,833	0
061 Municipal Auditorium	19,431	19,431	0	0
062 State Fair Board	75,127	58,294	16,833	0
064 Sports Authority	44,192	0	0	44,192
065 Water and Sewer - General	600,409	524,657	75,751	0
075 Metro Action Commission (MAC)	155,452	155,452	0	0
091 Emergency Communication Center	8,416	0	8,416	0
Direct Bill	0	0	0	0
Total	3,348,810	2,569,948	734,670	44,192

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 four major areas of responsibility within the Office of the Treasurer are:

- Cash Operations
- PCI Compliance & Merchant Services
- Debt
- Investments

The Finance–Treasury Administration costs previously recorded in the GSD General Fund (10101), business unit 15108100, were phased out at the end of FY2024. This business unit supported two Treasury team employees, but it will no longer be used for Treasury staffing costs after FY2024. The business unit has been removed for FY2025 and all future fiscal years.

The costs of Finance - Pension Asset Management Fund 30267 Finance Pension Asset Management business unit 15701580 is new for FY2025. The investments team was expanded and three new team members were added during FY2025. The costs related Pension Asset Management are fully covered by the pension plan and only the indirect costs allocable to this function are allocated to the pension plan within the Local Cost Allocation Plan.

In FY2025 Treasury Management implemented a new Cash Operations system. Costs were recorded in Fund 30175 business unit 15702410 Finance Treasury have been allocated to Cash Operations for Local Cost Allocation Plan purposes.

The cost recorded to internal service fund 51180 in business units 15515110 (Cash Operations), 15515210 (Investment Committee Support), 15515310 (Debt Management), 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 (including PCI & Merchant Services)** - 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.
- **Debt Management** - these costs have been allocated using the modified expenditures (in 000's) by benefiting department.
- **Pension Asset Management** - these costs have been separately identified and allocated directly to 012 Employee Benefit Board

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,200,282			2,200,282
Cost Adjustments:				
ACFR Revenue/Expense:	0			
Charges for Services	-1,465,321			
Investment Income	-3,108			
Total Departmental Cost Adjustments:	-1,468,429			-1,468,429
Inbound Costs:				
Depreciation	47		47	
001 Administrative - Facility Rental	1,624	3	1,627	
001 Administrative - Post Audits	346	2	348	
001 Administrative - Miscellaneous	33	0	34	
002 Metropolitan Council	3,481	312	3,793	
003 Metropolitan Clerk	1,076	459	1,535	
003 Metropolitan Clerk - Records Center	122	10	132	
004 Mayor's Office - Administration	6,294	342	6,635	
006 Law	7,136	4,758	11,894	
008 Human Resources	7,391	403	7,794	
010 General Services - Mail Services	16,654	2,363	19,017	
010 General Services - Real Estate	154	58	212	
014 Information Technology Service	2,728	383	3,111	
015 Finance - Administration	384,158	40,599	424,757	
015 Finance - Grants & Cost Planning	104	6	110	
015 Finance - Office of Mgmt & Budget	1,430	37	1,467	
015 Finance - Operations	3,263	84	3,347	
015 Finance - Payroll	450	11	461	
015 Finance - Treasury		96	96	
015 Finance - Diversity Equity & Inclus		471	471	
030 Sheriff's Office - Security Services		97	97	
048 Internal Audit		605	605	
Total Allocated Additions:	436,491	51,097	487,589	487,589
Total To Be Allocated:	1,168,344	51,097		1,219,442

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Cash Operations	Investment Cmtee Support	Investor Relations
Other Expense & Cost					
501101 Regular Pay	1,097,100	0	615,676	161,304	199,172
501102 Leave Pay	79,082	0	40,318	14,957	23,480
501103 Holiday Pay	46,979	0	24,094	8,150	9,696
501105 Out of Class Pay	5,510	0	5,510	0	0
501109 Longevity	3,108	0	1,293	440	1,375
501160 YE Biweekly Sal/Fringe Accr	20,694	0	7,013	3,476	1,497
501172 Employer OASDI	72,823	0	40,140	11,124	13,988
501173 Employer SSN Medical	17,032	0	9,388	2,602	3,271
501174 Employer Group Health	120,019	0	78,424	11,568	20,257
501175 Employer Dental Group	4,376	0	2,266	776	974
501176 Employer Group Life	1,414	0	763	219	290
501177 Employer Pension	128,985	0	79,374	21,202	27,465
501181 FSA Pre-Tax Savings	467	0	256	89	68
501182 Cafe Plan Pre-Tax Savings	59	0	41	4	8
502105 Cable Television	119	0	119	0	0
502229 Actuary Studies	519,505	0	519,505	0	0
502314 Pre-Employment Checks	470	0	104	0	0
502401 Transport Non-employee	1,417	0	1,417	0	0
502451 Employee Out-of-town Travel	2,490	0	2,490	0	0
502452 Employee Air Travel	437	0	437	0	0
502453 Employee Local Travel/Park	40	0	40	0	0
502454 Moving reimbursement	10,000	0	3,400	3,300	3,300
502503 Cell Phone Service	436	0	148	144	144
502520 Postage & Delivery Srvc	5	0	0	0	5
502701 Printing/Binding	37	0	37	0	0
502801 Promotion	7,237	0	700	6,537	0
502851 Subscriptions	213	0	0	213	0
502883 Registration	1,440	0	1,440	0	0
502884 Membership Dues	1,730	0	1,605	125	0
502951 Info Systems Charge	35,500	0	13,700	11,000	10,800
502957 Telecommnct'n Charge	4,165	0	2,707	750	708
502976 MIS Tech Revolving Charge	1,318	0	1,318	0	0
502983 Surplus Property	500	0	500	0	0
503050 Host & Hostess	1,425	0	410	348	667
503100 Offc & Admin Supply	864	0	864	0	0
503120 Computer Software	1,105	0	989	0	0
503130 Computer Hardware <\$10K	10,611	0	0	0	0
505252 Software License	270	0	270	0	0
505957 Insurance-Premium J&L	100	0	100	0	0
505959 Insurance-Surety Bond	1,200	0	0	1,200	0
Departmental Total					
Expenditures Per Financial Statement	2,200,282				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
Charges for Services	(1,465,321)	0	(829,665)	(216,428)	(276,506)
Investment Income	(3,108)	0	(1,760)	(459)	(586)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Cash Operations	Investment Cmtee Support	Investor Relations
Functional Cost	731,853	0	625,431	42,641	40,073
Allocation Step 1					
Inbound - All Others	436,491	0	247,133	64,453	82,384
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,168,344	0	872,564	107,094	122,457
Allocation Step 2					
Inbound - All Others	51,097	0	28,937	7,543	9,642
2nd Allocation	51,097	0	28,937	7,543	9,642
Total For 015 Finance - Treasury					
Schedule .3 Total	1,219,442	0	901,501	114,636	132,099

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Pension Asset Management
Other Expense & Cost	
501101 Regular Pay	120,948
501102 Leave Pay	327
501103 Holiday Pay	5,039
501105 Out of Class Pay	0
501109 Longevity	0
501160 YE Biweekly Sal/Fringe Accr	8,708
501172 Employer OASDI	7,571
501173 Employer SSN Medical	1,771
501174 Employer Group Health	9,770
501175 Employer Dental Group	360
501176 Employer Group Life	142
501177 Employer Pension	944
501181 FSA Pre-Tax Savings	54
501182 Cafe Plan Pre-Tax Savings	6
502105 Cable Television	0
502229 Actuary Studies	0
502314 Pre-Employment Checks	366
502401 Transport Non-employee	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502454 Moving reimbursement	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
502801 Promotion	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502951 Info Systems Charge	0
502957 Telecommnct'n Charge	0
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	116
503130 Computer Hardware <\$10K	10,611
505252 Software License	0
505957 Insurance-Premium J&L	0
505959 Insurance-Surety Bond	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
ACFR Revenue/Expense:	0
Charges for Services	(142,722)
Investment Income	(303)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Pension Asset Management
Functional Cost	23,708
Allocation Step 1	
Inbound - All Others	42,522
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	66,230
Allocation Step 2	
Inbound - All Others	4,975
2nd Allocation	4,975
Total For 015 Finance - Treasury	
Schedule .3 Total	71,205

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	266,819	8.735393	76,222		76,222	2,741	78,963
001 Administrative - Corporate Dues	110	0.003601	31		31		31
001 Administrative - Employee Benefits	10,519	0.344382	3,005		3,005		3,005
001 Administrative - Facility Rental	1,424	0.046620	407		407		407
001 Administrative - Insurance	367	0.012015	105		105		105
001 Administrative - Post Audits	138	0.004518	39		39		39
001 Administrative - Gen Svcs Energy	267	0.008741	76		76		76
001 Administrative - Miscellaneous	12	0.000393	3		3		3
002 Metropolitan Council	422	0.013816	120		120		120
003 Metropolitan Clerk	153	0.005009	44		44		44
003 Metropolitan Clerk - Records Center	32	0.001048	9		9		9
004 Mayor's Office	186	0.006089	53		53	2	55
004 Mayor's Office - Administration	723	0.023670	206		206		206
005 Election Commission	515	0.016861	147		147	5	152
006 Law	98,139	3.212975	28,035		28,035		28,035
007 Planning Commission	113,715	3.722918	32,485		32,485	1,168	33,653
008 Human Resources	999	0.032706	285		285		285
009 Register of Deeds	70	0.002292	20		20	1	21
010 General Services	21,294	0.697145	6,083		6,083	219	6,301
010 General Services - Administration	201	0.006581	57		57		57
010 General Services - Facilities	31,218	1.022047	8,918		8,918		8,918
010 General Services - Fleet Management	18,550	0.607309	5,299		5,299		5,299
010 General Services - Mail Services	139	0.004551	40		40		40
010 General Services - Real Estate	89	0.002914	25		25		25
010 General Services - Surplus Property	7,550	0.247180	2,157		2,157	77	2,234
011 Historical Commission	444	0.014536	127		127	4	131
012 Employee Benefit Board	127,687	4.180347	36,476		36,476	1,312	37,788
012 IOD Network (Injured-On-Duty)	21,617	0.707719	6,175		6,175		6,175
014 Information Technology Service	51,040	1.671000	14,580		14,580		14,580
015 Finance	11,920	0.390249	3,405		3,405	122	3,527
015 Finance - Accountability	93	0.003045	27		27		27
015 Finance - Administration	306	0.010018	87		87		87
015 Finance - Business Assistance	172	0.005631	49		49		49
015 Finance - Grants & Cost Planning	51	0.001670	15		15		15
015 Finance - Office of Mgmt & Budget	243	0.007956	69		69		69
015 Finance - Operations	482	0.015780	138		138		138
015 Finance - Payroll	130	0.004256	37		37		37
015 Finance - Purchasing	236	0.007726	67		67		67
015 Finance - Treasury	69	0.002259	20		20		20
015 Finance - Diversity Equity & Inclus	96	0.003143	27		27	1	28
016 Assessor of Property	1,374	0.044983	392		392	14	406
017 Trustee	503	0.016468	144		144	5	149
018 County Clerk	4,715	0.154364	1,347		1,347	48	1,395
019 District Attorney	2,022	0.066198	578		578	21	598
021 Public Defender	1,540	0.050418	440		440	16	455
022 Juvenile Court Clerk	382	0.012506	109		109	4	113
023 Circuit Court Clerk	408	0.013358	116		116	4	121
024 Criminal Court Clerk	1,445	0.047308	413		413	15	427
025 Clerk and Master - Chancery	209	0.006842	60		60	2	62
026 Juvenile Court	2,549	0.083452	728		728	26	754
027 General Sessions Court	2,447	0.080112	699		699	25	724

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	2,412	0.078967	689		689	25	714
029 Justice Integration Services	761	0.024914	217		217	8	225
030 Sheriff's Office	23,970	0.784754	6,847		6,847	246	7,093
030 Sheriff's Office - Security Services	2,049	0.067082	585		585	21	606
031 Police	57,193	1.872443	16,338		16,338	587	16,926
032 Fire	37,152	1.216320	10,613		10,613	381	10,995
033 Codes Administration	4,382	0.143462	1,252		1,252	45	1,297
034 Beer Board	175	0.005729	50		50	2	52
035 Agricultural Extension	52	0.001702	15		15	0	15
037 Social Services	1,919	0.062826	548		548	20	568
038 Health	33,903	1.109951	9,685		9,685	348	10,033
038 Health - Employee Health & Wellness	184	0.006024	53		53	2	54
039 Public Library	19,043	0.623449	5,440		5,440	195	5,635
040 Parks	47,096	1.541877	13,454		13,454	484	13,938
041 Arts Commission	282	0.009232	80		80	3	83
042 Transportation	50,693	1.659639	14,481		14,481	521	15,002
044 Human Relations Commission	103	0.003372	29		29	1	30
047 Criminal Justice Planning	80	0.002619	23		23	1	24
048 Internal Audit	200	0.006548	57		57	2	59
049 Office of Emergency Management	596	0.019512	170		170	6	176
051 Office of Family Safety	784	0.025667	224		224	8	232
053 Office of Homeless Services	1,312	0.042954	375		375	13	388
054 Community Review Board	290	0.009494	83		83	3	86
060 Farmer's Market	846	0.027697	242		242	9	250
061 Municipal Auditorium	4,025	0.131775	1,150		1,150	41	1,191
062 State Fair Board	3,171	0.103815	906		906	32	938
064 Sports Authority	38,255	1.252431	10,928		10,928	393	11,321
065 Water and Sewer - Stormwater Svcs	87,285	2.857626	24,935		24,935	897	25,831
065 Water and Sewer - Water Services	546,186	17.881599	156,034		156,034	5,622	161,656
067 General Hospital	6,846	0.224131	1,956		1,956	70	2,026
068 District Energy System (DES)	9,178	0.300479	2,622		2,622	94	2,716
071 Convention Center Authority	545,806	17.869155	155,920		155,920	5,608	161,528
072 Waste Services - Solid Waste Operati	13,831	0.452813	3,951		3,951	142	4,093
075 Metro Action Commission (MAC)	34,704	1.136175	9,914		9,914	356	10,270
077 Metro Devlp & Housing Auth (MDHA)	702	0.022983	200		200	7	208
078 Metropolitan Transit Authority (MTA)	18	0.000589	5		5	0	5
080 Metro Nashville Public School (MNPS)	303,271	9.928796	86,635		86,635	3,116	89,751
083 Industrial Development Board	714	0.023376	204		204	7	211
090 Debt Service	31,371	1.027056	8,962		8,962	322	9,284
091 Emergency Communication Center	3,135	0.102637	896		896	32	928
Medical Examiner	135	0.004420	39		39	1	40
All Other	334,518	10.951792	95,561		95,561	3,436	98,998
Schedule .4 Total for Cash Operations	3,054,459	100.000000	872,564		872,564	28,937	901,501

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2025 Average Weighted MIP Balances by Fund - Finance-Treasury

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	2,041	0.272905	292		292		292
003 Metropolitan Clerk	258	0.034498	37		37		37
003 Metropolitan Clerk - Records Center	54	0.007220	8		8		8
004 Mayor's Office	34	0.004546	5		5	0	5
004 Mayor's Office - Administration	1,180	0.157779	169		169		169
005 Election Commission	1,092	0.146013	156		156	11	168
006 Law	1,663	0.222362	238		238		238
007 Planning Commission	2,477	0.331203	355		355	26	380
008 Human Resources	2,582	0.345243	370		370		370
009 Register of Deeds	285	0.038108	41		41	3	44
010 General Services	3	0.000401	0		0	0	0
010 General Services - Administration	1,820	0.243355	261		261		261
010 General Services - Facilities	955	0.127694	137		137		137
010 General Services - Fleet Management	2,230	0.298176	319		319		319
010 General Services - Mail Services	118	0.015778	17		17		17
010 General Services - Real Estate	131	0.017516	19		19		19
010 General Services - Surplus Property	213	0.028481	30		30	2	33
011 Historical Commission	507	0.067792	73		73	5	78
012 Employee Benefit Board	24	0.003209	3		3	0	4
014 Information Technology Service	5,400	0.722041	773		773		773
015 Finance	35	0.004680	5		5	0	5
015 Finance - Accountability	132	0.017650	19		19		19
015 Finance - Administration	1,171	0.156576	168		168		168
015 Finance - Business Assistance	312	0.041718	45		45		45
015 Finance - Grants & Cost Planning	80	0.010697	11		11		11
015 Finance - Office of Mgmt & Budget	389	0.052014	56		56		56
015 Finance - Operations	906	0.121142	130		130		130
015 Finance - Payroll	272	0.036369	39		39		39
015 Finance - Purchasing	397	0.053083	57		57		57
015 Finance - Treasury	246	0.032893	35		35		35
015 Finance - Diversity Equity & Inclus	204	0.027277	29		29	2	31
016 Assessor of Property	3,333	0.445660	477		477	34	512
017 Trustee	997	0.133310	143		143	10	153
018 County Clerk	2,934	0.392309	420		420	30	450
019 District Attorney	2,806	0.375194	402		402	29	431
021 Public Defender	2,996	0.400599	429		429	31	460
022 Juvenile Court Clerk	973	0.130101	139		139	10	149
023 Circuit Court Clerk	1,849	0.247232	265		265	19	284
024 Criminal Court Clerk	3,006	0.401936	430		430	31	461
025 Clerk and Master - Chancery	613	0.081965	88		88	6	94
026 Juvenile Court	3,750	0.501417	537		537	39	576
027 General Sessions Court	4,417	0.590603	632		632	46	678
028 State Trial Courts	4,842	0.647430	693		693	50	743
029 Justice Integration Services	659	0.088116	94		94	7	101
030 Sheriff's Office	33,528	4.483072	4,801		4,801	348	5,149
030 Sheriff's Office - Security Services	2,190	0.292828	314		314	23	336
031 Police	71,919	9.616382	10,299		10,299	747	11,046
032 Fire	49,570	6.628069	7,098		7,098	515	7,613
033 Codes Administration	5,137	0.686875	736		736	53	789
034 Beer Board	261	0.034899	37		37	3	40
035 Agricultural Extension	227	0.030352	32		32	2	35

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	3,095	0.413836	443		443	32	475
038 Health	20,363	2.722763	2,916		2,916	212	3,127
038 Health - Employee Health & Wellness	210	0.028079	30		30	2	32
039 Public Library	13,361	1.786517	1,913		1,913	139	2,052
040 Parks	23,627	3.159197	3,383		3,383	245	3,629
041 Arts Commission	395	0.052816	57		57	4	60
042 Transportation	15,511	2.073996	2,221		2,221	161	2,382
044 Human Relations Commission	151	0.020190	22		22	1	23
047 Criminal Justice Planning	98	0.013104	14		14	1	15
048 Internal Audit	324	0.043322	46		46	3	50
049 Office of Emergency Management	472	0.063112	68		68	5	72
051 Office of Family Safety	1,203	0.160855	172		172	12	185
052 Community Oversight Board	12	0.001605	2		2	0	2
053 Office of Homeless Services	1,040	0.139060	149		149	11	159
054 Community Review Board	354	0.047334	51		51	4	54
060 Farmer's Market	262	0.035032	37		37	3	40
061 Municipal Auditorium	398	0.053217	57		57	4	61
062 State Fair Board	1,057	0.141333	151		151	11	162
064 Sports Authority	142	0.018987	20		20	1	22
065 Water and Sewer - Stormwater Svcs	3,077	0.411430	441		441	32	472
065 Water and Sewer - Water Services	28,076	3.754078	4,020		4,020	292	4,312
067 General Hospital	6,264	0.837568	897		897	65	962
070 Community Education Commission	24	0.003209	3		3	0	4
071 Convention Center Authority	4,530	0.605712	649		649	47	695
072 Waste Services - Solid Waste Operati	2,633	0.352062	377		377	27	404
073 East Bank Development Authority	14	0.001872	2		2	0	2
075 Metro Action Commission (MAC)	10,209	1.365059	1,462		1,462	106	1,568
078 Metropolitan Transit Authority (MTA)	38	0.005081	5		5	0	6
080 Metro Nashville Public School (MNPS)	376,346	50.321707	53,896		53,896	3,922	57,818
088 Airport Authority	72	0.009627	10		10	1	11
091 Emergency Communication Center	6,778	0.906295	971		971	70	1,041
Bordeaux Longterm Care	3,757	0.502353	538		538	39	577
Knowles Home	465	0.062176	67		67	5	71
All Other	304	0.040648	44		44	3	46
Schedule .4 Total for Investment Cmtee Support	747,880	100.000000	107,094		107,094	7,543	114,636

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2025 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	6,389		6,389	543	6,932
001 Administrative - Corporate Dues	924	0.019166	23		23		23
001 Administrative - Employee Benefits	50,126	1.039748	1,273		1,273		1,273
001 Administrative - Facility Rental	12,004	0.248995	305		305		305
001 Administrative - Insurance	2,677	0.055528	68		68		68
001 Administrative - Post Audits	1,162	0.024103	29		29		29
001 Administrative - Gen Svcs Energy	2,256	0.046795	57		57		57
001 Administrative - Miscellaneous	100	0.002074	3		3		3
002 Metropolitan Council	3,562	0.073885	90		90		90
003 Metropolitan Clerk	965	0.020017	24		24		24
003 Metropolitan Clerk - Records Center	269	0.005580	7		7		7
004 Mayor's Office	697	0.014458	18		18	1	19
004 Mayor's Office - Administration	6,136	0.127277	156		156		156
005 Election Commission	3,609	0.074860	92		92	8	99
006 Law	56,313	1.168083	1,430		1,430		1,430
007 Planning Commission	12,897	0.267518	328		328	28	355
008 Human Resources	8,427	0.174799	214		214		214
009 Register of Deeds	7,313	0.151691	186		186	16	201
010 General Services	3,564	0.073927	90		90	8	98
010 General Services - Administration	1,691	0.035076	43		43		43
010 General Services - Facilities	31,827	0.660177	808		808		808
010 General Services - Fleet Management	64,564	1.339231	1,640		1,640		1,640
010 General Services - Mail Services	1,173	0.024331	30		30		30
010 General Services - Real Estate	752	0.015598	19		19		19
010 General Services - Surplus Property	829	0.017196	21		21	2	23
011 Historical Commission	2,288	0.047459	58		58	5	63
012 Employee Benefit Board	671,465	13.927986	17,056		17,056	1,448	18,504
012 IOD Network (Injured-On-Duty)	23,265	0.482579	591		591		591
014 Information Technology Service	66,978	1.389303	1,701		1,701		1,701
015 Finance	1,053	0.021842	27		27	2	29
015 Finance - Accountability	783	0.016242	20		20		20
015 Finance - Administration	2,582	0.053558	66		66		66
015 Finance - Business Assistance	1,447	0.030015	37		37		37
015 Finance - Grants & Cost Planning	429	0.008899	11		11		11
015 Finance - Office of Mgmt & Budget	2,047	0.042460	52		52		52
015 Finance - Operations	4,062	0.084257	103		103		103
015 Finance - Payroll	1,094	0.022692	28		28		28
015 Finance - Purchasing	1,990	0.041278	50		50		50
015 Finance - Treasury	1,604	0.033271	41		41		41
015 Finance - Diversity Equity & Inclus	813	0.016864	21		21	2	22
016 Assessor of Property	11,588	0.240366	294		294	25	319
017 Trustee	3,108	0.064468	79		79	7	85
018 County Clerk	7,283	0.151069	185		185	16	200
019 District Attorney	13,279	0.275442	337		337	28	366
021 Public Defender	12,979	0.269219	330		330	28	357
022 Juvenile Court Clerk	3,183	0.066024	81		81	7	88
023 Circuit Court Clerk	10,094	0.209377	256		256	22	278
024 Criminal Court Clerk	9,042	0.187555	230		230	19	249
025 Clerk and Master - Chancery	1,764	0.036590	45		45	4	48
026 Juvenile Court	19,635	0.407283	499		499	42	541
027 General Sessions Court	16,029	0.332484	407		407	34	442

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	423		423	36	459
029 Justice Integration Services	5,136	0.106534	130		130	11	141
030 Sheriff's Office	111,858	2.320235	2,841		2,841	241	3,082
030 Sheriff's Office - Security Services	17,273	0.358288	439		439	37	476
031 Police	341,161	7.076595	8,666		8,666	736	9,401
032 Fire	219,678	4.556711	5,580		5,580	474	6,054
033 Codes Administration	18,448	0.382661	469		469	40	508
034 Beer Board	1,302	0.027007	33		33	3	36
035 Agricultural Extension	436	0.009044	11		11	1	12
037 Social Services	8,521	0.176748	216		216	18	235
038 Health	80,691	1.673748	2,050		2,050	174	2,223
038 Health - Employee Health & Wellness	1,552	0.032193	39		39	3	43
039 Public Library	54,047	1.121080	1,373		1,373	116	1,489
040 Parks	90,332	1.873728	2,294		2,294	195	2,489
041 Arts Commission	1,692	0.035097	43		43	4	46
042 Transportation	92,479	1.918263	2,349		2,349	199	2,548
044 Human Relations Commission	863	0.017901	22		22	2	24
047 Criminal Justice Planning	672	0.013939	17		17	1	18
048 Internal Audit	1,685	0.034951	43		43	4	46
049 Office of Emergency Management	3,460	0.071770	88		88	7	95
051 Office of Family Safety	5,296	0.109853	134		134	11	146
053 Office of Homeless Services	15,073	0.312654	383		383	32	415
054 Community Review Board	2,045	0.042419	52		52	4	56
060 Farmer's Market	3,397	0.070463	86		86	7	93
061 Municipal Auditorium	3,522	0.073056	89		89	7	97
062 State Fair Board	5,767	0.119623	146		146	12	159
064 Sports Authority	48,761	1.011434	1,239		1,239	105	1,344
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	674		674	57	731
065 Water and Sewer - Water Services	235,389	4.882600	5,979		5,979	508	6,487
068 District Energy System (DES)	19,889	0.412551	505		505	43	548
071 Convention Center Authority	87,772	1.820627	2,229		2,229	189	2,419
072 Waste Services - Solid Waste Operati	55,004	1.140931	1,397		1,397	119	1,516
075 Metro Action Commission (MAC)	48,240	1.000627	1,225		1,225	104	1,329
078 Metropolitan Transit Authority (MTA)	315	0.006534	8		8	1	9
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	44,610		44,610	3,797	48,407
091 Emergency Communication Center	25,158	0.521844	639		639	54	693
Medical Examiner	(450)	(0.009334)	(11)		(11)	(1)	(12)
Schedule .4 Total for Investor Relations	4,820,977	100.000000	122,457		122,457	9,642	132,099

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Pension Asset Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
012 Employee Benefit Board	100	100.000000	66,230		66,230	4,975	71,205
Schedule .4 Total for Pension Asset Management	100	100.000000	66,230		66,230	4,975	71,205

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, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Cash Operations	Investment Cmtee Support	Investor Relations	Pension Asset Management
001 Administrative - Direct	85,895	78,963	0	6,932	0
001 Administrative - Corporate Dues	55	31	0	23	0
001 Administrative - Employee Benefits	4,278	3,005	0	1,273	0
001 Administrative - Facility Rental	712	407	0	305	0
001 Administrative - Insurance	173	105	0	68	0
001 Administrative - Post Audits	69	39	0	29	0
001 Administrative - Gen Svcs Energy	133	76	0	57	0
001 Administrative - Miscellaneous	6	3	0	3	0
002 Metropolitan Council	503	120	292	90	0
003 Metropolitan Clerk	105	44	37	24	0
003 Metropolitan Clerk - Records Center	24	9	8	7	0
004 Mayor's Office	79	55	5	19	0
004 Mayor's Office - Administration	531	206	169	156	0
005 Election Commission	419	152	168	99	0
006 Law	29,704	28,035	238	1,430	0
007 Planning Commission	34,388	33,653	380	355	0
008 Human Resources	869	285	370	214	0
009 Register of Deeds	265	21	44	201	0
010 General Services	6,400	6,301	0	98	0
010 General Services - Administration	361	57	261	43	0
010 General Services - Facilities	9,863	8,918	137	808	0
010 General Services - Fleet Management	7,258	5,299	319	1,640	0
010 General Services - Mail Services	86	40	17	30	0
010 General Services - Real Estate	63	25	19	19	0
010 General Services - Surplus Property	2,289	2,234	33	23	0
011 Historical Commission	272	131	78	63	0
012 Employee Benefit Board	127,501	37,788	4	18,504	71,205
012 IOD Network (Injured-On-Duty)	6,766	6,175	0	591	0
014 Information Technology Service	17,055	14,580	773	1,701	0
015 Finance	3,562	3,527	5	29	0
015 Finance - Accountability	65	27	19	20	0
015 Finance - Administration	320	87	168	66	0
015 Finance - Business Assistance	130	49	45	37	0
015 Finance - Grants & Cost Planning	37	15	11	11	0
015 Finance - Office of Mgmt & Budget	177	69	56	52	0
015 Finance - Operations	370	138	130	103	0
015 Finance - Payroll	104	37	39	28	0
015 Finance - Purchasing	175	67	57	50	0
015 Finance - Treasury	96	20	35	41	0
015 Finance - Diversity Equity & Inclus	82	28	31	22	0
016 Assessor of Property	1,237	406	512	319	0
017 Trustee	387	149	153	85	0
018 County Clerk	2,046	1,395	450	200	0
019 District Attorney	1,395	598	431	366	0
021 Public Defender	1,273	455	460	357	0
022 Juvenile Court Clerk	350	113	149	88	0
023 Circuit Court Clerk	682	121	284	278	0
024 Criminal Court Clerk	1,138	427	461	249	0
025 Clerk and Master - Chancery	204	62	94	48	0
026 Juvenile Court	1,871	754	576	541	0
027 General Sessions Court	1,844	724	678	442	0
028 State Trial Courts	1,916	714	743	459	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Cash Operations	Investment Cmtee Support	Investor Relations	Pension Asset Management
029 Justice Integration Services	467	225	101	141	0
030 Sheriff's Office	15,325	7,093	5,149	3,082	0
030 Sheriff's Office - Security Services	1,418	606	336	476	0
031 Police	37,373	16,926	11,046	9,401	0
032 Fire	24,662	10,995	7,613	6,054	0
033 Codes Administration	2,593	1,297	789	508	0
034 Beer Board	127	52	40	36	0
035 Agricultural Extension	62	15	35	12	0
037 Social Services	1,277	568	475	235	0
038 Health	15,384	10,033	3,127	2,223	0
038 Health - Employee Health & Wellness	129	54	32	43	0
039 Public Library	9,177	5,635	2,052	1,489	0
040 Parks	20,055	13,938	3,629	2,489	0
041 Arts Commission	190	83	60	46	0
042 Transportation	19,933	15,002	2,382	2,548	0
044 Human Relations Commission	77	30	23	24	0
047 Criminal Justice Planning	57	24	15	18	0
048 Internal Audit	155	59	50	46	0
049 Office of Emergency Management	344	176	72	95	0
051 Office of Family Safety	562	232	185	146	0
052 Community Oversight Board	2	0	2	0	0
053 Office of Homeless Services	963	388	159	415	0
054 Community Review Board	196	86	54	56	0
060 Farmer's Market	384	250	40	93	0
061 Municipal Auditorium	1,349	1,191	61	97	0
062 State Fair Board	1,259	938	162	159	0
064 Sports Authority	12,686	11,321	22	1,344	0
065 Water and Sewer - Stormwater Svcs	27,035	25,831	472	731	0
065 Water and Sewer - Water Services	172,454	161,656	4,312	6,487	0
067 General Hospital	2,987	2,026	962	0	0
068 District Energy System (DES)	3,264	2,716	0	548	0
070 Community Education Commission	4	0	4	0	0
071 Convention Center Authority	164,642	161,528	695	2,419	0
072 Waste Services - Solid Waste Operati	6,013	4,093	404	1,516	0
073 East Bank Development Authority	2	0	2	0	0
075 Metro Action Commission (MAC)	13,167	10,270	1,568	1,329	0
077 Metro Devlp & Housing Auth (MDHA)	208	208	0	0	0
078 Metropolitan Transit Authority (MTA)	20	5	6	9	0
080 Metro Nashville Public School (MNPS)	195,976	89,751	57,818	48,407	0
083 Industrial Development Board	211	211	0	0	0
088 Airport Authority	11	0	11	0	0
090 Debt Service	9,284	9,284	0	0	0
091 Emergency Communication Center	2,661	928	1,041	693	0
Bordeaux Longterm Care	577	0	577	0	0
Knowles Home	71	0	71	0	0
Medical Examiner	28	40	0	(12)	0
All Other	99,044	98,998	46	0	0
Direct Bill	0	0	0	0	0
Total	1,219,442	901,501	114,636	132,099	71,205

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Diversity Equity & Inclus

The Finance – Office of Diversity, Equity, and Inclusion (ODEI) was responsible for leading and championing the City's diversity, equity, and inclusion practices and advocating for equity and accountability from all levels. The office positioned itself as a resource by providing Metro departments with consultations, assessments, and trainings, and developed special projects like the Budget Equity Tool and Community of Practice to advance and embed equity in departmental operations. The office also gathered and incorporated community input into its DEI efforts and continuously reviewed and redefined strategies, processes, and priorities to ensure there was a continuum of equity and an antiracist framework throughout Metro Nashville.

At the departmental level, the ODEI provided DEI-related educational sessions and workshops to leadership and employees, advised on DEI-related projects, and acted as a resource for each department to address their equity concerns.

At the community level, the ODEI attended community meetings to gather information and incorporated it into their DEI efforts so that they could better understand and meet community demand as well as advise others on how to best serve the community. The ODEI also hosted and/or facilitated community events, participated in organizations' membership programs and learning communities, and distributed informational content through quarterly newsletters and reoccurring social media posts.

The division provided direct services to Metro Nashville departments and indirect services to the Metro Nashville community by developing tools for departments that served to advance equitable outcomes internally and externally. For example, the division supported Metro's budget process through their development and management of the Budget Equity Tool and the tool's corresponding training and technical assistance. This tool, which served to integrate equity into departmental policies, practices, and programs, had an overarching goal of improving departments' services to other Metro Nashville departments and the Metro Nashville community as well as improving the overall quality of life for everyone who works or lives in the Metro Nashville area.

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 functionalized and allocated as follows:

- **Departmental Meetings** - the costs identified to this activity have been allocated using the number of meeting hours identified to each benefiting department.
- **Community Activities** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **All Other Programs** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Diversity Equity & Inclus**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	812,637			812,637
Inbound Costs:				
001 Administrative - Post Audits	176	1	177	
001 Administrative - Miscellaneous	17	0	17	
010 General Services - Real Estate	78	29	107	
014 Information Technology Service	690	97	787	
015 Finance - Administration	210,672	22,264	232,936	
015 Finance - Grants & Cost Planning	53	3	55	
015 Finance - Office of Mgmt & Budget	734	19	753	
015 Finance - Operations	1,085	28	1,112	
015 Finance - Payroll	373	9	382	
015 Finance - Treasury	77	5	82	
015 Finance - Diversity Equity & Inclus		242	242	
048 Internal Audit		306	306	
Total Allocated Additions:	213,955	23,002	236,957	236,957
Total To Be Allocated:	1,026,592	23,002		1,049,594

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Diversity Equity & Inclus**

	Total	G&A	Departmental Meetings	Policy Work	All Other Programs
Other Expense & Cost					
501101 Regular Pay	541,489	38,500	110,572	74,346	318,071
501102 Leave Pay	29,270	2,081	5,977	4,019	17,193
501103 Holiday Pay	26,108	1,856	5,331	3,585	15,336
501109 Longevity	1,210	86	247	166	711
501160 YE Biweekly Sal/Fringe Accr	2,476	176	506	340	1,454
501172 Employer OASDI	35,382	2,516	7,225	4,858	20,783
501173 Employer SSN Medical	8,275	588	1,690	1,136	4,861
501174 Employer Group Health	73,599	5,233	15,029	10,105	43,232
501175 Employer Dental Group	2,384	170	487	327	1,400
501176 Employer Group Life	1,031	73	211	142	605
501177 Employer Pension	69,455	4,938	14,183	9,536	40,798
501181 FSA Pre-Tax Savings	77	5	16	11	45
501182 Cafe Plan Pre-Tax Savings	40	3	8	5	24
502451 Employee Out-of-town Travel	3,147	224	643	432	1,848
502452 Employee Air Travel	3,572	254	729	490	2,099
502453 Employee Local Travel/Park	175	12	36	24	103
502503 Cell Phone Service	457	32	93	63	269
502701 Printing/Binding	292	21	60	40	171
502851 Subscriptions	120	9	25	16	70
502883 Registration	2,225	158	454	305	1,308
502951 Info Systems Charge	9,600	683	1,960	1,318	5,639
502957 Telecommnct'n Charge	440	31	90	60	259
503050 Host & Hostess	892	63	182	122	525
503100 Offc & Admin Supply	582	41	119	80	342
503120 Computer Software	212	15	43	29	125
503130 Computer Hardware <\$10K	127	9	26	17	75
Departmental Total					
Expenditures Per Financial Statement	812,637				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	812,637	57,777	165,942	111,572	477,346
Allocation Step 1					
Inbound - All Others	213,955	0	0	0	213,955
Reallocate Admin Costs		(57,777)	9,896	6,654	41,227
Unallocated Costs	0	0	0	0	0
1st Allocation	1,026,592	0	175,838	118,226	732,528
Allocation Step 2					
Inbound - All Others	23,002	0	0	0	23,002
2nd Allocation	23,002	0	0	0	23,002
Total For 015 Finance - Diversity Equity & Inclus					
Schedule .3 Total	1,049,594	0	175,838	118,226	755,530

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Departmental Meetings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	71.05	9.275457	16,310		16,310		16,310
007 Planning Commission	5.45	0.711488	1,251		1,251		1,251
008 Human Resources	66.00	8.616188	15,151		15,151		15,151
015 Finance - Administration	421.00	54.960834	96,642		96,642		96,642
026 Juvenile Court	2.00	0.261097	459		459		459
027 General Sessions Court	1.00	0.130548	230		230		230
033 Codes Administration	6.00	0.783290	1,377		1,377		1,377
037 Social Services	5.00	0.652742	1,148		1,148		1,148
038 Health	111.00	14.490862	25,480		25,480		25,480
039 Public Library	55.50	7.245431	12,740		12,740		12,740
040 Parks	6.00	0.783290	1,377		1,377		1,377
041 Arts Commission	15.00	1.958225	3,443		3,443		3,443
044 Human Relations Commission	1.00	0.130548	230		230		230
Schedule .4 Total for Departmental Meetings	766.00	100.000000	175,838		175,838	0	175,838

Allocation Basis: Total Meeting Hours by Benefiting Department
Allocation Source: FY 2025 DEI Staff Hours - Finance-DEI

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Policy Work

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	101,402	3.379182	3,995		3,995		3,995
001 Administrative - Corporate Dues	924	0.030792	36		36		36
001 Administrative - Employee Benefits	51,090	1.702554	2,013		2,013		2,013
001 Administrative - Facility Rental	12,004	0.400029	473		473		473
001 Administrative - Insurance	2,677	0.089210	105		105		105
001 Administrative - Post Audits	4,252	0.141696	168		168		168
001 Administrative - Miscellaneous	682	0.022727	27		27		27
002 Metropolitan Council	4,203	0.140063	166		166		166
003 Metropolitan Clerk	1,068	0.035591	42		42		42
003 Metropolitan Clerk - Records Center	296	0.009864	12		12		12
004 Mayor's Office	774	0.025793	31		31		31
004 Mayor's Office - Administration	6,432	0.214344	253		253		253
005 Election Commission	3,772	0.125700	149		149		149
006 Law	10,410	0.346909	410		410		410
007 Planning Commission	13,091	0.436253	516		516		516
008 Human Resources	9,611	0.320283	379		379		379
009 Register of Deeds	327	0.010897	13		13		13
010 General Services	644	0.021461	25		25		25
010 General Services - Administration	2,222	0.074047	88		88		88
010 General Services - Facilities	30,955	1.031563	1,220		1,220		1,220
010 General Services - Fleet Management	39,784	1.325786	1,567		1,567		1,567
010 General Services - Mail Services	1,287	0.042889	51		51		51
010 General Services - Real Estate	730	0.024327	29		29		29
010 General Services - Surplus Property	873	0.029092	34		34		34
011 Historical Commission	2,247	0.074880	89		89		89
014 Information Technology Service	53,000	1.766205	2,088		2,088		2,088
015 Finance	1,128	0.037590	44		44		44
015 Finance - Accountability	890	0.029659	35		35		35
015 Finance - Administration	2,783	0.092742	110		110		110
015 Finance - Business Assistance	1,459	0.048621	57		57		57
015 Finance - Grants & Cost Planning	419	0.013963	17		17		17
015 Finance - Office of Mgmt & Budget	2,229	0.074281	88		88		88
015 Finance - Operations	4,266	0.142163	168		168		168
015 Finance - Payroll	1,219	0.040623	48		48		48
015 Finance - Purchasing	1,948	0.064916	77		77		77
015 Finance - Treasury	1,662	0.055386	65		65		65
015 Finance - Diversity Equity & Inclus	853	0.028426	34		34		34
016 Assessor of Property	12,301	0.409926	485		485		485
017 Trustee	3,468	0.115570	137		137		137
018 County Clerk	7,427	0.247502	293		293		293
019 District Attorney	13,803	0.459980	544		544		544
021 Public Defender	13,777	0.459113	543		543		543
022 Juvenile Court Clerk	3,143	0.104739	124		124		124
023 Circuit Court Clerk	3,810	0.126967	150		150		150
024 Criminal Court Clerk	9,079	0.302554	358		358		358
025 Clerk and Master - Chancery	2,198	0.073248	87		87		87
026 Juvenile Court	21,086	0.702683	831		831		831
027 General Sessions Court	17,011	0.566885	670		670		670
028 State Trial Courts	16,902	0.563253	666		666		666
029 Justice Integration Services	5,663	0.188717	223		223		223
030 Sheriff's Office	97,265	3.241319	3,832		3,832		3,832

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Policy Work

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office - Security Services	22,609	0.753436	891		891		891
031 Police	332,695	11.086932	13,108		13,108		13,108
032 Fire	215,418	7.178722	8,487		8,487		8,487
033 Codes Administration	19,963	0.665259	787		787		787
034 Beer Board	1,400	0.046654	55		55		55
035 Agricultural Extension	456	0.015196	18		18		18
037 Social Services	8,811	0.293623	347		347		347
038 Health	91,681	3.055234	3,612		3,612		3,612
038 Health - Employee Health & Wellness	1,612	0.053719	64		64		64
039 Public Library	48,942	1.630973	1,928		1,928		1,928
040 Parks	69,994	2.332523	2,758		2,758		2,758
041 Arts Commission	2,457	0.081879	97		97		97
042 Transportation	80,481	2.681998	3,171		3,171		3,171
044 Human Relations Commission	1,044	0.034791	41		41		41
047 Criminal Justice Planning	730	0.024327	29		29		29
048 Internal Audit	2,067	0.068882	81		81		81
049 Office of Emergency Management	3,296	0.109838	130		130		130
051 Office of Family Safety	5,297	0.176520	209		209		209
053 Office of Homeless Services	6,006	0.200148	237		237		237
054 Community Review Board	2,231	0.074347	88		88		88
060 Farmer's Market	2,699	0.089943	106		106		106
061 Municipal Auditorium	2,662	0.088710	105		105		105
062 State Fair Board	4,335	0.144462	171		171		171
064 Sports Authority	28,960	0.965081	1,141		1,141		1,141
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	979		979		979
065 Water and Sewer - Water Services	231,234	7.705784	9,110		9,110		9,110
068 District Energy System (DES)	16,703	0.556621	658		658		658
071 Convention Center Authority	379	0.012630	15		15		15
072 Waste Services - Solid Waste Operati	54,553	1.817958	2,149		2,149		2,149
075 Metro Action Commission (MAC)	50,503	1.682993	1,990		1,990		1,990
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	40,989		40,989		40,989
091 Emergency Communication Center	25,790	0.859442	1,016		1,016		1,016
Schedule .4 Total for Policy Work	3,000,785	100.000000	118,226		118,226	0	118,226

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - All Other Programs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	101,402	3.379182	24,753		24,753	848	25,601
001 Administrative - Corporate Dues	924	0.030792	226		226		226
001 Administrative - Employee Benefits	51,090	1.702554	12,472		12,472		12,472
001 Administrative - Facility Rental	12,004	0.400029	2,930		2,930		2,930
001 Administrative - Insurance	2,677	0.089210	653		653		653
001 Administrative - Post Audits	4,252	0.141696	1,038		1,038		1,038
001 Administrative - Miscellaneous	682	0.022727	166		166		166
002 Metropolitan Council	4,203	0.140063	1,026		1,026		1,026
003 Metropolitan Clerk	1,068	0.035591	261		261		261
003 Metropolitan Clerk - Records Center	296	0.009864	72		72		72
004 Mayor's Office	774	0.025793	189		189	6	195
004 Mayor's Office - Administration	6,432	0.214344	1,570		1,570		1,570
005 Election Commission	3,772	0.125700	921		921	31	952
006 Law	10,410	0.346909	2,541		2,541		2,541
007 Planning Commission	13,091	0.436253	3,196		3,196	109	3,305
008 Human Resources	9,611	0.320283	2,346		2,346		2,346
009 Register of Deeds	327	0.010897	80		80	3	82
010 General Services	644	0.021461	157		157	5	162
010 General Services - Administration	2,222	0.074047	542		542		542
010 General Services - Facilities	30,955	1.031563	7,556		7,556		7,556
010 General Services - Fleet Management	39,784	1.325786	9,712		9,712		9,712
010 General Services - Mail Services	1,287	0.042889	314		314		314
010 General Services - Real Estate	730	0.024327	178		178		178
010 General Services - Surplus Property	873	0.029092	213		213	7	220
011 Historical Commission	2,247	0.074880	548		548	19	567
014 Information Technology Service	53,000	1.766205	12,938		12,938		12,938
015 Finance	1,128	0.037590	275		275	9	285
015 Finance - Accountability	890	0.029659	217		217		217
015 Finance - Administration	2,783	0.092742	679		679		679
015 Finance - Business Assistance	1,459	0.048621	356		356		356
015 Finance - Grants & Cost Planning	419	0.013963	102		102		102
015 Finance - Office of Mgmt & Budget	2,229	0.074281	544		544		544
015 Finance - Operations	4,266	0.142163	1,041		1,041		1,041
015 Finance - Payroll	1,219	0.040623	298		298		298
015 Finance - Purchasing	1,948	0.064916	475		475		475
015 Finance - Treasury	1,662	0.055386	406		406		406
015 Finance - Diversity Equity & Inclus	853	0.028426	208		208		208
016 Assessor of Property	12,301	0.409926	3,003		3,003	103	3,106
017 Trustee	3,468	0.115570	847		847	29	875
018 County Clerk	7,427	0.247502	1,813		1,813	62	1,875
019 District Attorney	13,803	0.459980	3,369		3,369	115	3,485
021 Public Defender	13,777	0.459113	3,363		3,363	115	3,478
022 Juvenile Court Clerk	3,143	0.104739	767		767	26	793
023 Circuit Court Clerk	3,810	0.126967	930		930	32	962
024 Criminal Court Clerk	9,079	0.302554	2,216		2,216	76	2,292
025 Clerk and Master - Chancery	2,198	0.073248	537		537	18	555
026 Juvenile Court	21,086	0.702683	5,147		5,147	176	5,323
027 General Sessions Court	17,011	0.566885	4,153		4,153	142	4,295
028 State Trial Courts	16,902	0.563253	4,126		4,126	141	4,267
029 Justice Integration Services	5,663	0.188717	1,382		1,382	47	1,430
030 Sheriff's Office	97,265	3.241319	23,744		23,744	813	24,557

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - All Other Programs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office - Security Services	22,609	0.753436	5,519		5,519	189	5,708
031 Police	332,695	11.086932	81,215		81,215	2,781	83,996
032 Fire	215,418	7.178722	52,586		52,586	1,801	54,387
033 Codes Administration	19,963	0.665259	4,873		4,873	167	5,040
034 Beer Board	1,400	0.046654	342		342	12	353
035 Agricultural Extension	456	0.015196	111		111	4	115
037 Social Services	8,811	0.293623	2,151		2,151	74	2,224
038 Health	91,681	3.055234	22,380		22,380	766	23,147
038 Health - Employee Health & Wellness	1,612	0.053719	393		393	13	407
039 Public Library	48,942	1.630973	11,947		11,947	409	12,356
040 Parks	69,994	2.332523	17,086		17,086	585	17,671
041 Arts Commission	2,457	0.081879	600		600	20	620
042 Transportation	80,481	2.681998	19,646		19,646	673	20,319
044 Human Relations Commission	1,044	0.034791	255		255	9	263
047 Criminal Justice Planning	730	0.024327	178		178	6	184
048 Internal Audit	2,067	0.068882	505		505	17	522
049 Office of Emergency Management	3,296	0.109838	805		805	27	832
051 Office of Family Safety	5,297	0.176520	1,293		1,293	44	1,337
053 Office of Homeless Services	6,006	0.200148	1,466		1,466	50	1,516
054 Community Review Board	2,231	0.074347	545		545	19	563
060 Farmer's Market	2,699	0.089943	659		659	22	681
061 Municipal Auditorium	2,662	0.088710	650		650	22	672
062 State Fair Board	4,335	0.144462	1,058		1,058	36	1,094
064 Sports Authority	28,960	0.965081	7,069		7,069	242	7,311
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	6,066		6,066	208	6,274
065 Water and Sewer - Water Services	231,234	7.705784	56,447		56,447	1,933	58,380
068 District Energy System (DES)	16,703	0.556621	4,077		4,077	140	4,217
071 Convention Center Authority	379	0.012630	92		92	3	96
072 Waste Services - Solid Waste Operati	54,553	1.817958	13,317		13,317	456	13,773
075 Metro Action Commission (MAC)	50,503	1.682993	12,328		12,328	422	12,750
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	253,974		253,974	8,702	262,676
091 Emergency Communication Center	25,790	0.859442	6,296		6,296	215	6,511
Schedule .4 Total for All Other Programs	3,000,785	100.000000	732,528		732,528	23,002	755,530

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus**

Receiving Department	Total	Departmental Meetings	Policy Work	All Other Programs
001 Administrative - Direct	29,596	0	3,995	25,601
001 Administrative - Corporate Dues	262	0	36	226
001 Administrative - Employee Benefits	14,484	0	2,013	12,472
001 Administrative - Facility Rental	3,403	0	473	2,930
001 Administrative - Insurance	759	0	105	653
001 Administrative - Post Audits	1,205	0	168	1,038
001 Administrative - Miscellaneous	193	0	27	166
002 Metropolitan Council	1,192	0	166	1,026
003 Metropolitan Clerk	303	0	42	261
003 Metropolitan Clerk - Records Center	84	0	12	72
004 Mayor's Office	226	0	31	195
004 Mayor's Office - Administration	18,133	16,310	253	1,570
005 Election Commission	1,101	0	149	952
006 Law	2,951	0	410	2,541
007 Planning Commission	5,072	1,251	516	3,305
008 Human Resources	17,875	15,151	379	2,346
009 Register of Deeds	95	0	13	82
010 General Services	188	0	25	162
010 General Services - Administration	630	0	88	542
010 General Services - Facilities	8,776	0	1,220	7,556
010 General Services - Fleet Management	11,279	0	1,567	9,712
010 General Services - Mail Services	365	0	51	314
010 General Services - Real Estate	207	0	29	178
010 General Services - Surplus Property	255	0	34	220
011 Historical Commission	656	0	89	567
014 Information Technology Service	15,026	0	2,088	12,938
015 Finance	329	0	44	285
015 Finance - Accountability	252	0	35	217
015 Finance - Administration	97,431	96,642	110	679
015 Finance - Business Assistance	414	0	57	356
015 Finance - Grants & Cost Planning	119	0	17	102
015 Finance - Office of Mgmt & Budget	632	0	88	544
015 Finance - Operations	1,209	0	168	1,041
015 Finance - Payroll	346	0	48	298
015 Finance - Purchasing	552	0	77	475
015 Finance - Treasury	471	0	65	406
015 Finance - Diversity Equity & Inclus	242	0	34	208
016 Assessor of Property	3,590	0	485	3,106
017 Trustee	1,012	0	137	875
018 County Clerk	2,168	0	293	1,875
019 District Attorney	4,029	0	544	3,485
021 Public Defender	4,021	0	543	3,478
022 Juvenile Court Clerk	917	0	124	793
023 Circuit Court Clerk	1,112	0	150	962
024 Criminal Court Clerk	2,650	0	358	2,292
025 Clerk and Master - Chancery	641	0	87	555
026 Juvenile Court	6,613	459	831	5,323
027 General Sessions Court	5,194	230	670	4,295
028 State Trial Courts	4,933	0	666	4,267
029 Justice Integration Services	1,653	0	223	1,430
030 Sheriff's Office	28,389	0	3,832	24,557
030 Sheriff's Office - Security Services	6,599	0	891	5,708

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus**

Receiving Department	Total	Departmental Meetings	Policy Work	All Other Programs
031 Police	97,104	0	13,108	83,996
032 Fire	62,874	0	8,487	54,387
033 Codes Administration	7,204	1,377	787	5,040
034 Beer Board	409	0	55	353
035 Agricultural Extension	133	0	18	115
037 Social Services	3,719	1,148	347	2,224
038 Health	52,239	25,480	3,612	23,147
038 Health - Employee Health & Wellness	470	0	64	407
039 Public Library	27,025	12,740	1,928	12,356
040 Parks	21,806	1,377	2,758	17,671
041 Arts Commission	4,160	3,443	97	620
042 Transportation	23,490	0	3,171	20,319
044 Human Relations Commission	534	230	41	263
047 Criminal Justice Planning	213	0	29	184
048 Internal Audit	603	0	81	522
049 Office of Emergency Management	962	0	130	832
051 Office of Family Safety	1,546	0	209	1,337
053 Office of Homeless Services	1,753	0	237	1,516
054 Community Review Board	651	0	88	563
060 Farmer's Market	788	0	106	681
061 Municipal Auditorium	777	0	105	672
062 State Fair Board	1,265	0	171	1,094
064 Sports Authority	8,452	0	1,141	7,311
065 Water and Sewer - Stormwater Svcs	7,253	0	979	6,274
065 Water and Sewer - Water Services	67,490	0	9,110	58,380
068 District Energy System (DES)	4,875	0	658	4,217
071 Convention Center Authority	111	0	15	96
072 Waste Services - Solid Waste Operati	15,922	0	2,149	13,773
075 Metro Action Commission (MAC)	14,740	0	1,990	12,750
080 Metro Nashville Public School (MNPS)	303,666	0	40,989	262,676
091 Emergency Communication Center	7,527	0	1,016	6,511
Direct Bill	0	0	0	0
Total	1,049,594	175,838	118,226	755,530

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 payroll transactions by department utilizing the garage. 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, 2025
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:	17,273,348			17,273,348
Cost Adjustments:				
DIRECT COSTS	-15,818,821			
Total Departmental Cost Adjustments:	-15,818,821			-15,818,821
Inbound Costs:				
Depreciation	41,149		41,149	
001 Administrative - Facility Rental	262	1	262	
001 Administrative - Post Audits	3,730	21	3,751	
001 Administrative - Miscellaneous	358	4	362	
010 General Services - Fleet Management	-115,746	99,319	-16,428	
010 General Services - Real Estate	1,662	622	2,284	
014 Information Technology Service	144,506	19,459	163,966	
015 Finance - Grants & Cost Planning	1,120	63	1,182	
015 Finance - Office of Mgmt & Budget	19,447	508	19,955	
015 Finance - Operations	15,173	379	15,552	
015 Finance - Payroll	4,008	95	4,103	
015 Finance - Treasury	1,337	80	1,418	
015 Finance - Diversity Equity & Inclusion	6,410	189	6,599	
030 Sheriff's Office - Security Services		8,583	8,583	
048 Internal Audit		6,511	6,511	
Total Allocated Additions:	123,416	135,834	259,249	259,249
Total To Be Allocated:	1,577,943	135,834		1,713,776

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
Other Expense & Cost					
501101 Regular Pay	6,390,593	0	0	0	0
501102 Leave Pay	911,253	0	0	0	0
501103 Holiday Pay	351,875	0	0	0	0
501104 Overtime Pay	119,115	0	0	0	0
501106 Shift Differential Pay	5,149	0	0	0	0
501108 Injured on Duty Pay	678	0	0	0	0
501109 Longevity	51,563	0	0	0	0
501131 IOD-NCS 90 Percent	344	0	0	0	0
501134 Paid Family Leave	84,827	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	39,509	0	0	0	0
501172 Employer OASDI	461,695	0	0	0	0
501173 Employer SSN Medical	107,993	0	0	0	0
501174 Employer Group Health	996,833	0	0	0	0
501175 Employer Dental Group	30,342	0	0	0	0
501176 Employer Group Life	9,527	0	0	0	0
501177 Employer Pension	939,034	0	0	0	0
501181 FSA Pre-Tax Savings	1,364	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	600	0	0	0	0
502101 Electric	209,211	0	0	0	0
502103 Gas	3,344	0	0	0	0
502105 Cable Television	11,720	0	0	0	0
502201 Facilities Management	307,191	0	0	0	0
502220 Other Professional Srvc	12,500	0	0	0	0
502229 Actuary Studies	142,157	0	0	0	0
502302 Security Services	1,454,527	0	78,981	95,272	13,236
502303 Refuse Disposal	1,795	0	0	0	0
502333 Laundry Services	2,615	0	0	0	0
502334 Pest Control Srvc	729	0	0	0	0
502335 Janitorial Srvc	97,850	0	0	0	0
502337 DP-Outside Metro	83,069	0	0	0	0
502345 Lock & Key Service	754	0	0	0	0
502357 Internet Services	300	0	0	0	0
502363 Care of Persons	3,611	0	0	0	0
502451 Employee Out-of-town Travel	24,748	0	0	0	0
502452 Employee Air Travel	4,840	0	0	0	0
502453 Employee Local Travel/Park	807	0	0	0	0
502502 Allowance-Cell/Mobile Devices	22,066	0	0	0	0
502503 Cell Phone Service	50,390	0	0	0	0
502520 Postage & Delivery Srvc	549	0	0	0	0
502701 Printing/Binding	17,385	0	0	0	0
502702 Sign Printing	2,750	0	0	0	0
502801 Promotion	136,719	0	0	0	0
502851 Subscriptions	24,739	0	0	0	0
502882 Tuition	2,075	0	0	0	0
502883 Registration	33,475	0	0	0	0
502884 Membership Dues	6,409	0	0	0	0
502910 Building Maintenance Srvc	92	0	0	0	0
502912 Electrical Repair Service	51,083	0	0	0	0
502930 Automotive Repair Service	46	0	0	0	0
502940 Office Equip Maintain Srvc	21,251	0	0	0	0
502951 Info Systems Charge	1,595,800	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
502954 Radio Shop Charge	219,800	0	0	0	0
502957 Telecommnct'n Charge	197,398	0	0	0	0
502977 Fleet Management	942,600	0	0	0	0
502983 Surplus Property	21,300	0	0	0	0
503050 Host & Hostess	47,059	0	0	0	0
503100 Offc & Admin Supply	59,985	0	0	0	0
503110 Law Enforcement Supply	198	0	0	0	0
503115 Ammunition	127	0	0	0	0
503120 Computer Software	40,434	0	0	0	0
503130 Computer Hardware <\$10K	45,150	0	0	0	0
503140 Office Equipment < \$10K	5,756	0	0	0	0
503200 HHold & Jnitr Supply	502	0	0	0	0
503210 Food & Ice	410,139	0	0	0	0
503222 Kitchen Supply	75	0	0	0	0
503300 Personal Use Supply	125	0	0	0	0
503320 Uniforms/Work Related Items	300,228	0	0	0	0
503350 Educational Supply	(370)	0	0	0	0
503401 Drugs	6,296	0	0	0	0
503600 Repair & Maint Supply	4,588	0	0	0	0
503601 Paint	81	0	0	0	0
503620 Electrical Supply	28,682	0	0	0	0
503630 Electronic Parts/Supply	11,456	0	0	0	0
503640 Safety Supply	7,478	0	0	0	0
503660 HVAC Supply	4,377	0	0	0	0
503850 Small Equipment Supply	11,123	0	0	0	0
503851 Work Equipment < \$10K	8,955	0	0	0	0
503860 Electrical Appliance<\$10K	1,316	0	0	0	0
503971 Plants and Landscaping	403	0	0	0	0
505103 NSF Checks	2	0	0	0	0
505221 Boiler Inspection	180	0	0	0	0
505233 Rent Equipment	25	0	0	0	0
505242 Elevator Permit	771	0	0	0	0
505252 Software License	36,525	0	0	0	0
505254 Drug Test Fee	20,962	0	0	0	0
505269 Other License & Fees	1,656	0	0	0	0
505279 Notary	125	0	0	0	0
505282 Professional Privilege Tax	1,200	0	0	0	0
505331 Employee Award/Gift	7,750	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	17,273,348				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(15,818,821)	0	0	0	0
Functional Cost	1,454,527	0	78,981	95,272	13,236
Allocation Step 1					
Inbound - All Others	123,416	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,577,943	0	78,981	95,272	13,236
Allocation Step 2					
Inbound - All Others	135,834	0	0	0	0
2nd Allocation	135,834	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	1,713,776	0	78,981	95,272	13,236

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety 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
501131 IOD-NCS 90 Percent	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
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502220 Other Professional Svc	0	0	0	0	0
502229 Actuary Studies	0	0	0	0	0
502302 Security Services	237,961	142,689	248,578	213,815	159,562
502303 Refuse Disposal	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Svc	0	0	0	0	0
502335 Janitorial Svc	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
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Promotion	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 Svc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502930 Automotive Repair Service	0	0	0	0	0
502940 Office Equip Maintain Svc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
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
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
503300 Personal Use Supply	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503401 Drugs	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	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
503660 HVAC Supply	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
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505221 Boiler Inspection	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
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	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	237,961	142,689	248,578	213,815	159,562
Allocation Step 1					
Inbound - All Others	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	237,961	142,689	248,578	213,815	159,562
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	237,961	142,689	248,578	213,815	159,562

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Juvenile Justice Center	Department Specific	Admin Support Svcs
Other Expense & Cost			
501101 Regular Pay	0	0	6,390,593
501102 Leave Pay	0	0	911,253
501103 Holiday Pay	0	0	351,875
501104 Overtime Pay	0	0	119,115
501106 Shift Differential Pay	0	0	5,149
501108 Injured on Duty Pay	0	0	678
501109 Longevity	0	0	51,563
501131 IOD-NCS 90 Percent	0	0	344
501134 Paid Family Leave	0	0	84,827
501160 YE Biweekly Sal/Fringe Accr	0	0	39,509
501172 Employer OASDI	0	0	461,695
501173 Employer SSN Medical	0	0	107,993
501174 Employer Group Health	0	0	996,833
501175 Employer Dental Group	0	0	30,342
501176 Employer Group Life	0	0	9,527
501177 Employer Pension	0	0	939,034
501181 FSA Pre-Tax Savings	0	0	1,364
501182 Cafe Plan Pre-Tax Savings	0	0	600
502101 Electric	0	0	209,211
502103 Gas	0	0	3,344
502105 Cable Television	0	0	11,720
502201 Facilities Management	0	0	307,191
502220 Other Professional Srvc	0	0	12,500
502229 Actuary Studies	0	0	142,157
502302 Security Services	102,544	161,889	0
502303 Refuse Disposal	0	0	1,795
502333 Laundry Services	0	0	2,615
502334 Pest Control Srvc	0	0	729
502335 Janitorial Srvc	0	0	97,850
502337 DP-Outside Metro	0	0	83,069
502345 Lock & Key Service	0	0	754
502357 Internet Services	0	0	300
502363 Care of Persons	0	0	3,611
502451 Employee Out-of-town Travel	0	0	24,748
502452 Employee Air Travel	0	0	4,840
502453 Employee Local Travel/Park	0	0	807
502502 Allowance-Cell/Mobile Devices	0	0	22,066
502503 Cell Phone Service	0	0	50,390
502520 Postage & Delivery Srvc	0	0	549
502701 Printing/Binding	0	0	17,385
502702 Sign Printing	0	0	2,750
502801 Promotion	0	0	136,719
502851 Subscriptions	0	0	24,739
502882 Tuition	0	0	2,075
502883 Registration	0	0	33,475
502884 Membership Dues	0	0	6,409
502910 Building Maintenance Srvc	0	0	92
502912 Electrical Repair Service	0	0	51,083
502930 Automotive Repair Service	0	0	46
502940 Office Equip Maintain Srvc	0	0	21,251
502951 Info Systems Charge	0	0	1,595,800

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Juvenile Justice Center	Department Specific	Admin Support Svcs
502954 Radio Shop Charge	0	0	219,800
502957 Telecommnct'n Charge	0	0	197,398
502977 Fleet Management	0	0	942,600
502983 Surplus Property	0	0	21,300
503050 Host & Hostess	0	0	47,059
503100 Offc & Admin Supply	0	0	59,985
503110 Law Enforcement Supply	0	0	198
503115 Ammunition	0	0	127
503120 Computer Software	0	0	40,434
503130 Computer Hardware <\$10K	0	0	45,150
503140 Office Equipment < \$10K	0	0	5,756
503200 HHold & Jnitr Supply	0	0	502
503210 Food & Ice	0	0	410,139
503222 Kitchen Supply	0	0	75
503300 Personal Use Supply	0	0	125
503320 Uniforms/Work Related Items	0	0	300,228
503350 Educational Supply	0	0	(370)
503401 Drugs	0	0	6,296
503600 Repair & Maint Supply	0	0	4,588
503601 Paint	0	0	81
503620 Electrical Supply	0	0	28,682
503630 Electronic Parts/Supply	0	0	11,456
503640 Safety Supply	0	0	7,478
503660 HVAC Supply	0	0	4,377
503850 Small Equipment Supply	0	0	11,123
503851 Work Equipment < \$10K	0	0	8,955
503860 Electrical Appliance<\$10K	0	0	1,316
503971 Plants and Landscaping	0	0	403
505103 NSF Checks	0	0	2
505221 Boiler Inspection	0	0	180
505233 Rent Equipment	0	0	25
505242 Elevator Permit	0	0	771
505252 Software License	0	0	36,525
505254 Drug Test Fee	0	0	20,962
505269 Other License & Fees	0	0	1,656
505279 Notary	0	0	125
505282 Professional Privilege Tax	0	0	1,200
505331 Employee Award/Gift	0	0	7,750
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DIRECT COSTS	0	0	(15,818,821)
 Functional Cost	 102,544	 161,889	 0
Allocation Step 1			
Inbound - All Others	0	0	123,416

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Juvenile Justice Center	Department Specific	Admin Support Svcs
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	102,544	161,889	123,416
Allocation Step 2			
Inbound - All Others	0	0	135,834
2nd Allocation	0	0	135,834
Total For 030 Sheriff's Office - Security Services			
Schedule .3 Total	102,544	161,889	259,249

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	9.268226	7,320		7,320		7,320
003 Metropolitan Clerk	3,506.43	2.397326	1,893		1,893		1,893
004 Mayor's Office - Administration	17,651.68	12.068351	9,532		9,532		9,532
006 Law	3,492.46	2.387775	1,886		1,886		1,886
010 General Services - Administration	817.18	0.558701	441		441		441
010 General Services - Facilities	13,171.21	9.005079	7,112		7,112		7,112
014 Information Technology Service	3,986.25	2.725376	2,153		2,153		2,153
015 Finance - Operations	2,901.76	1.983916	1,567		1,567		1,567
023 Circuit Court Clerk	23,421.06	16.012842	12,647		12,647		12,647
025 Clerk and Master - Chancery	9,056.38	6.191794	4,890		4,890		4,890
028 State Trial Courts	50,717.32	34.675135	27,387		27,387		27,387
029 Justice Integration Services	1,844.58	1.261129	996		996		996
030 Sheriff's Office	1,602.66	1.095729	865		865		865
030 Sheriff's Office - Security Services	539.16	0.368621	291		291		291
Schedule .4 Total for Historical Courthouse	146,264.23	100.000000	78,981		78,981	0	78,981

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	48,471.22	12.142393	11,568		11,568		11,568
005 Election Commission	10,763.93	2.696443	2,569		2,569		2,569
008 Human Resources	2,000.88	0.501235	478		478		478
010 General Services	20,990.75	5.258335	5,010		5,010		5,010
010 General Services - Facilities	15,824.53	3.964160	3,777		3,777		3,777
010 General Services - Fleet Management	78,905.78	19.766471	18,832		18,832		18,832
010 General Services - Surplus Property	23,220.50	5.816904	5,542		5,542		5,542
014 Information Technology Service	943.70	0.236404	225		225		225
015 Finance - Treasury	405.88	0.101676	97		97		97
023 Circuit Court Clerk	13,703.18	3.432746	3,270		3,270		3,270
026 Juvenile Court	1,586.47	0.397422	379		379		379
027 General Sessions Court	5,741.43	1.438270	1,370		1,370		1,370
030 Sheriff's Office	7,778.94	1.948681	1,857		1,857		1,857
030 Sheriff's Office - Security Services	65.41	0.016386	16		16		16
031 Police	41,095.51	10.294724	9,808		9,808		9,808
032 Fire	33,572.68	8.410200	8,013		8,013		8,013
038 Health	8,421.53	2.109654	2,010		2,010		2,010
041 Arts Commission	5,993.10	1.501315	1,430		1,430		1,430
049 Office of Emergency Management	13,976.01	3.501092	3,336		3,336		3,336
060 Farmer's Market	2,379.62	0.596112	568		568		568
080 Metro Nashville Public School (MNPS)	63,348.97	15.869377	15,119		15,119		15,119
Schedule .4 Total for Metro Southeast	399,190.02	100.000000	95,272		95,272	0	95,272

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	258	0.314148	42		42		42
004 Mayor's Office - Administration	1,180	1.436799	190		190		190
006 Law	1,663	2.024913	268		268		268
008 Human Resources	2,582	3.143911	416		416		416
009 Register of Deeds	285	0.347024	46		46		46
010 General Services - Administration	1,820	2.216080	293		293		293
019 District Attorney	2,806	3.416660	452		452		452
021 Public Defender	2,996	3.648009	483		483		483
022 Juvenile Court Clerk	973	1.184750	157		157		157
023 Circuit Court Clerk	1,849	2.251391	298		298		298
024 Criminal Court Clerk	3,006	3.660185	484		484		484
025 Clerk and Master - Chancery	613	0.746405	99		99		99
026 Juvenile Court	3,750	4.566099	604		604		604
027 General Sessions Court	4,417	5.378256	712		712		712
028 State Trial Courts	4,842	5.895747	780		780		780
029 Justice Integration Services	659	0.802416	106		106		106
030 Sheriff's Office	33,528	40.824573	5,404		5,404		5,404
039 Public Library	13,361	16.268706	2,153		2,153		2,153
048 Internal Audit	324	0.394511	52		52		52
051 Office of Family Safety	1,203	1.464805	194		194		194
052 Community Oversight Board	12	0.014612	2		2		2
Schedule .4 Total for Woodland Street	82,127	100.000000	13,236		13,236	0	13,236

Allocation Basis: Number of Payroll Transactions by Dept Parking at Woodland Street
Allocation Source: FY 2025 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114,211		114,211		114,211
014 Information Technology Service	881.08	0.637612	1,517		1,517		1,517
030 Sheriff's Office - Security Services	653.36	0.472818	1,125		1,125		1,125
039 Public Library	24,260.37	17.556522	41,778		41,778		41,778
040 Parks	46,066.87	33.337251	79,330		79,330		79,330
Schedule .4 Total for SE Davidson	138,184.37	100.000000	237,961		237,961	0	237,961

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,897		1,897		1,897
014 Information Technology Service	136	0.294538	420		420		420
030 Sheriff's Office - Security Services	104	0.225235	321		321		321
040 Parks	45,320	98.150474	140,050		140,050		140,050
Schedule .4 Total for Bellevue Comm Ctr	46,174	100.000000	142,689		142,689	0	142,689

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,896.36	2.769058	6,883		6,883		6,883
014 Information Technology Service	1,981.51	1.894418	4,709		4,709		4,709
030 Sheriff's Office - Security Services	339.91	0.324970	808		808		808
038 Health	99,379.51	95.011554	236,178		236,178		236,178
Schedule .4 Total for Lentz Health Center	104,597.29	100.000000	248,578		248,578	0	248,578

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.268261	574		574		574
007 Planning Commission	14,744.99	8.469137	18,108		18,108		18,108
008 Human Resources	10,991.04	6.312966	13,498		13,498		13,498
010 General Services	3,840.91	2.206118	4,717		4,717		4,717
010 General Services - Administration	2,919.48	1.676873	3,585		3,585		3,585
010 General Services - Facilities	14,923.09	8.571433	18,327		18,327		18,327
010 General Services - Real Estate	11,382.50	6.537810	13,979		13,979		13,979
011 Historical Commission	68.06	0.039092	84		84		84
014 Information Technology Service	34,337.38	19.722493	42,170		42,170		42,170
015 Finance - Purchasing	2,647.22	1.520494	3,251		3,251		3,251
016 Assessor of Property	18,199.11	10.453093	22,350		22,350		22,350
017 Trustee	5,333.50	3.063423	6,550		6,550		6,550
018 County Clerk	15,369.78	8.828000	18,876		18,876		18,876
030 Sheriff's Office - Security Services	561.86	0.322718	690		690		690
032 Fire	1,651.57	0.948619	2,028		2,028		2,028
033 Codes Administration	19,625.61	11.272437	24,102		24,102		24,102
034 Beer Board	861.67	0.494921	1,058		1,058		1,058
041 Arts Commission	143.27	0.082291	176		176		176
042 Transportation	5,874.45	3.374131	7,214		7,214		7,214
065 Water and Sewer - Stormwater Svcs	2,689.56	1.544813	3,303		3,303		3,303
065 Water and Sewer - General	7,470.53	4.290877	9,175		9,175		9,175
Schedule .4 Total for Fulton	174,102.63	100.000000	213,815		213,815	0	213,815

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	17.226076	27,486		27,486		27,486
014 Information Technology Service	403.17	1.419916	2,266		2,266		2,266
019 District Attorney	768.50	2.706564	4,319		4,319		4,319
030 Sheriff's Office - Security Services	491.00	1.729243	2,759		2,759		2,759
031 Police	6,351.00	22.367457	35,690		35,690		35,690
051 Office of Family Safety	5,088.10	17.919675	28,593		28,593		28,593
All Other	10,401.00	36.631069	58,449		58,449		58,449
Schedule .4 Total for Family Safety Center	28,393.93	100.000000	159,562		159,562	0	159,562

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7.049514	7,229		7,229		7,229
014 Information Technology Service	155.59	0.217233	223		223		223
019 District Attorney	211.87	0.295811	303		303		303
021 Public Defender	2,506.33	3.499311	3,588		3,588		3,588
022 Juvenile Court Clerk	7,229.55	10.093821	10,351		10,351		10,351
026 Juvenile Court	52,949.73	73.927853	75,809		75,809		75,809
029 Justice Integration Services	650.51	0.908235	931		931		931
030 Sheriff's Office - Security Services	1,797.24	2.509287	2,573		2,573		2,573
All Other	1,073.59	1.498935	1,537		1,537		1,537
Schedule .4 Total for Juvenile Justice Center	71,623.52	100.000000	102,544		102,544	0	102,544

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Department Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
018 County Clerk	100	100.000000	161,889		161,889		161,889
Schedule .4 Total for Department Specific	100	100.000000	161,889		161,889	0	161,889

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, 2025
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	123,416		123,416	135,834	259,249
Schedule .4 Total for Admin Support Svcs	100	100.000000	123,416		123,416	135,834	259,249

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, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	Historical Courthouse	Metro Southeast	Woodland Street	SE Davidson
002 Metropolitan Council	7,320	7,320	0	0	0
003 Metropolitan Clerk	13,503	1,893	11,568	42	0
004 Mayor's Office - Administration	9,722	9,532	0	190	0
005 Election Commission	3,143	0	2,569	0	0
006 Law	2,154	1,886	0	268	0
007 Planning Commission	18,108	0	0	0	0
008 Human Resources	14,392	0	478	416	0
009 Register of Deeds	46	0	0	46	0
010 General Services	9,727	0	5,010	0	0
010 General Services - Administration	4,320	441	0	293	0
010 General Services - Facilities	186,923	7,112	3,777	0	114,211
010 General Services - Fleet Management	18,832	0	18,832	0	0
010 General Services - Real Estate	13,979	0	0	0	0
010 General Services - Surplus Property	5,542	0	5,542	0	0
011 Historical Commission	84	0	0	0	0
014 Information Technology Service	53,682	2,153	225	0	1,517
015 Finance - Operations	1,567	1,567	0	0	0
015 Finance - Purchasing	3,251	0	0	0	0
015 Finance - Treasury	97	0	97	0	0
016 Assessor of Property	22,350	0	0	0	0
017 Trustee	6,550	0	0	0	0
018 County Clerk	180,765	0	0	0	0
019 District Attorney	5,074	0	0	452	0
021 Public Defender	4,071	0	0	483	0
022 Juvenile Court Clerk	10,507	0	0	157	0
023 Circuit Court Clerk	16,216	12,647	3,270	298	0
024 Criminal Court Clerk	484	0	0	484	0
025 Clerk and Master - Chancery	4,989	4,890	0	99	0
026 Juvenile Court	76,792	0	379	604	0
027 General Sessions Court	2,082	0	1,370	712	0
028 State Trial Courts	28,167	27,387	0	780	0
029 Justice Integration Services	2,034	996	0	106	0
030 Sheriff's Office	267,375	865	1,857	5,404	0
030 Sheriff's Office - Security Services	8,583	291	16	0	1,125
031 Police	45,498	0	9,808	0	0
032 Fire	10,041	0	8,013	0	0
033 Codes Administration	24,102	0	0	0	0
034 Beer Board	1,058	0	0	0	0
038 Health	238,188	0	2,010	0	0
039 Public Library	43,931	0	0	2,153	41,778
040 Parks	219,380	0	0	0	79,330
041 Arts Commission	1,606	0	1,430	0	0
042 Transportation	7,214	0	0	0	0
048 Internal Audit	52	0	0	52	0
049 Office of Emergency Management	3,336	0	3,336	0	0
051 Office of Family Safety	28,787	0	0	194	0
052 Community Oversight Board	2	0	0	2	0
060 Farmer's Market	568	0	568	0	0
065 Water and Sewer - Stormwater Svcs	3,303	0	0	0	0
065 Water and Sewer - General	9,175	0	0	0	0
080 Metro Nashville Public School (MNPS)	15,119	0	15,119	0	0
All Other	59,986	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Total	Historical Courthouse	Metro Southeast	Woodland Street	SE Davidson
Direct Bill	0	0	0	0	0
Total	1,713,776	78,981	95,272	13,236	237,961

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
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	0	574	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	0	18,108	0	0
008 Human Resources	0	0	13,498	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	4,717	0	0
010 General Services - Administration	0	0	3,585	0	0
010 General Services - Facilities	1,897	6,883	18,327	27,486	7,229
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Real Estate	0	0	13,979	0	0
010 General Services - Surplus Property	0	0	0	0	0
011 Historical Commission	0	0	84	0	0
014 Information Technology Service	420	4,709	42,170	2,266	223
015 Finance - Operations	0	0	0	0	0
015 Finance - Purchasing	0	0	3,251	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	22,350	0	0
017 Trustee	0	0	6,550	0	0
018 County Clerk	0	0	18,876	0	0
019 District Attorney	0	0	0	4,319	303
021 Public Defender	0	0	0	0	3,588
022 Juvenile Court Clerk	0	0	0	0	10,351
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	0	75,809
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	931
030 Sheriff's Office	0	0	0	0	0
030 Sheriff's Office - Security Services	321	808	690	2,759	2,573
031 Police	0	0	0	35,690	0
032 Fire	0	0	2,028	0	0
033 Codes Administration	0	0	24,102	0	0
034 Beer Board	0	0	1,058	0	0
038 Health	0	236,178	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	140,050	0	0	0	0
041 Arts Commission	0	0	176	0	0
042 Transportation	0	0	7,214	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	0	28,593	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	0	0	0
065 Water and Sewer - Stormwater Svcs	0	0	3,303	0	0
065 Water and Sewer - General	0	0	9,175	0	0
080 Metro Nashville Public School (MNPS)	0	0	0	0	0
All Other	0	0	0	58,449	1,537

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Direct Bill	0	0	0	0	0
Total	142,689	248,578	213,815	159,562	102,544

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Department Specific	Admin Support Svcs
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
009 Register of Deeds	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	0	0
010 General Services - Fleet Management	0	0
010 General Services - Real Estate	0	0
010 General Services - Surplus Property	0	0
011 Historical Commission	0	0
014 Information Technology Service	0	0
015 Finance - Operations	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	161,889	0
019 District Attorney	0	0
021 Public Defender	0	0
022 Juvenile Court Clerk	0	0
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
026 Juvenile Court	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	259,249
030 Sheriff's Office - Security Services	0	0
031 Police	0	0
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
038 Health	0	0
039 Public Library	0	0
040 Parks	0	0
041 Arts Commission	0	0
042 Transportation	0	0
048 Internal Audit	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	0
052 Community Oversight Board	0	0
060 Farmer's Market	0	0
065 Water and Sewer - Stormwater Svcs	0	0
065 Water and Sewer - General	0	0
080 Metro Nashville Public School (MNPS)	0	0
All Other	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Department Specific	Admin Support Svcs
Direct Bill	0	0
Total	161,889	259,249

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 procedures by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,551,601			1,551,601
Inbound Costs:				
001 Administrative - Post Audits	335	2	337	
001 Administrative - Miscellaneous	32	0	33	
010 General Services - Real Estate	149	56	205	
015 Finance - Grants & Cost Planning	101	5	106	
015 Finance - Office of Mgmt & Budget	1,387	36	1,423	
015 Finance - Operations	2,041	52	2,093	
015 Finance - Payroll	384	9	393	
015 Finance - Treasury	122	7	129	
015 Finance - Diversity Equity & Inclus	457	13	470	
048 Internal Audit		585	585	
Total Allocated Additions:	5,008	766	5,774	5,774
Total To Be Allocated:	1,556,609	766		1,557,375

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 038 Health - Employee Health & Wellness

	Total	G&A	Employee Health & Wellness
Other Expense & Cost			
501101 Regular Pay	681,865	0	681,865
501102 Leave Pay	48,909	0	48,909
501103 Holiday Pay	34,392	0	34,392
501104 Overtime Pay	374	0	374
501106 Shift Differential Pay	2	0	2
501109 Longevity	385	0	385
501160 YE Biweekly Sal/Fringe Accr	3,575	0	3,575
501172 Employer OASDI	41,734	0	41,734
501173 Employer SSN Medical	10,612	0	10,612
501174 Employer Group Health	88,947	0	88,947
501175 Employer Dental Group	3,353	0	3,353
501176 Employer Group Life	1,004	0	1,004
501177 Employer Pension	83,999	0	83,999
501181 FSA Pre-Tax Savings	175	0	175
501182 Cafe Plan Pre-Tax Savings	47	0	47
502221 Medical Services	564,237	0	564,237
502229 Actuary Studies	4,419	0	4,419
502331 Temporary Service	8,613	0	8,613
502520 Postage & Delivery Srvc	94	0	94
502701 Printing/Binding	(14)	0	(14)
503100 Offc & Admin Supply	3,108	0	3,108
503200 HHold & Jnitr Supply	152	0	152
503400 Medical Supply	(46,813)	0	(46,813)
503401 Drugs	13,368	0	13,368
505208 Insurance-Liability/PropDmg	5,064	0	5,064
Departmental Total			
Expenditures Per Financial Statement	1,551,601		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,551,601	0	1,551,601
Allocation Step 1			
Inbound - All Others	5,008	0	5,008
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,556,609	0	1,556,609
Allocation Step 2			
Inbound - All Others	766	0	766
2nd Allocation	766	0	766
Total For 038 Health - Employee Health & Wellness			
Schedule .3 Total	1,557,375	0	1,557,375

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	116	0.729376	11,353		11,353		11,353
014 Information Technology Service	2	0.012575	196		196		196
026 Juvenile Court	14	0.088028	1,370		1,370	1	1,371
030 Sheriff's Office	594	3.734909	58,138		58,138	29	58,167
031 Police	8,545	53.728624	836,345		836,345	415	836,761
032 Fire	5,492	34.532193	537,531		537,531	266	537,798
037 Social Services	7	0.044014	685		685	0	685
038 Health	627	3.942404	61,368		61,368	30	61,398
040 Parks	210	1.320423	20,554		20,554	10	20,564
042 Transportation	55	0.345825	5,383		5,383	3	5,386
065 Water and Sewer - Water Services	5	0.031439	489		489	0	490
071 Convention Center Authority	2	0.012575	196		196	0	196
075 Metro Action Commission (MAC)	231	1.452465	22,609		22,609	11	22,620
078 Metropolitan Transit Authority (MTA)	2	0.012575	196		196	0	196
All Other	2	0.012575	196		196	0	196
Schedule .4 Total for Employee Health & Wellness	15,904	100.000000	1,556,609		1,556,609	766	1,557,375

Allocation Basis: Number of Procedures by Benefiting Department
Allocation Source: FY 2025 CSMP Activity by Department Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness**

Receiving Department	Total	Employee Health & Wellness
010 General Services - Administration	11,353	11,353
014 Information Technology Service	196	196
026 Juvenile Court	1,371	1,371
030 Sheriff's Office	58,167	58,167
031 Police	836,761	836,761
032 Fire	537,798	537,798
037 Social Services	685	685
038 Health	61,398	61,398
040 Parks	20,564	20,564
042 Transportation	5,386	5,386
065 Water and Sewer - Water Services	490	490
071 Convention Center Authority	196	196
075 Metro Action Commission (MAC)	22,620	22,620
078 Metropolitan Transit Authority (MTA)	196	196
All Other	196	196
Direct Bill	0	0
Total	1,557,375	1,557,375

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,684,925			1,684,925
Inbound Costs:				
001 Administrative - Employee Benefits	26,887	56	26,943	
001 Administrative - Facility Rental	58,107	120	58,227	
001 Administrative - Insurance	213	40	253	
001 Administrative - Post Audits	364	2	366	
001 Administrative - Miscellaneous	35	0	35	
002 Metropolitan Council	4,642	416	5,058	
003 Metropolitan Clerk	1,435	612	2,047	
003 Metropolitan Clerk - Records Center	37	3	40	
004 Mayor's Office - Administration	8,391	456	8,847	
006 Law	4,651	3,101	7,752	
008 Human Resources	9,855	537	10,393	
010 General Services - Mail Services	199	28	227	
010 General Services - Real Estate	162	61	223	
014 Information Technology Service	3,997	562	4,558	
015 Finance - Business Assistance	8,152	284	8,436	
015 Finance - Grants & Cost Planning	109	6	115	
015 Finance - Office of Mgmt & Budget	1,778	46	1,824	
015 Finance - Operations	2,030	52	2,082	
015 Finance - Payroll	593	14	607	
015 Finance - Treasury	146	9	155	
015 Finance - Diversity Equity & Inclus	586	17	603	
030 Sheriff's Office - Security Services	52		52	
048 Internal Audit		635	635	
Total Allocated Additions:	132,421	7,057	139,477	139,477
Total To Be Allocated:	1,817,346	7,057		1,824,402

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit
Other Expense & Cost			
501101 Regular Pay	943,534	0	943,534
501102 Leave Pay	99,766	0	99,766
501103 Holiday Pay	47,731	0	47,731
501109 Longevity	3,300	0	3,300
501134 Paid Family Leave	655	0	655
501160 YE Biweekly Sal/Fringe Accr	6,215	0	6,215
501172 Employer OASDI	63,430	0	63,430
501173 Employer SSN Medical	15,223	0	15,223
501174 Employer Group Health	125,558	0	125,558
501175 Employer Dental Group	3,972	0	3,972
501176 Employer Group Life	1,332	0	1,332
501177 Employer Pension	128,517	0	128,517
501181 FSA Pre-Tax Savings	67	0	67
501182 Cafe Plan Pre-Tax Savings	79	0	79
502231 Auditing Service	130,227	0	130,227
502314 Pre-Employment Checks	199	0	199
502451 Employee Out-of-town Travel	3,242	0	3,242
502453 Employee Local Travel/Park	12,849	0	12,849
502502 Allowance-Cell/Mobile Devices	1,845	0	1,845
502701 Printing/Binding	910	0	910
502883 Registration	10,104	0	10,104
502884 Membership Dues	4,131	0	4,131
502951 Info Systems Charge	52,000	0	52,000
502957 Telecommnct'n Charge	6,111	0	6,111
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	734	0	734
503120 Computer Software	21,209	0	21,209
503130 Computer Hardware <\$10K	1,456	0	1,456
503330 Books/Magazines/Periodicals	129	0	129
Departmental Total			
Expenditures Per Financial Statement	1,684,925		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,684,925	0	1,684,925
Allocation Step 1			
Inbound - All Others	132,421	0	132,421
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,817,346	0	1,817,346
Allocation Step 2			
Inbound - All Others	7,057	0	7,057
2nd Allocation	7,057	0	7,057
Total For 048 Internal Audit			
Schedule .3 Total	1,824,402	0	1,824,402

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	94,819		94,819	399	95,218
001 Administrative - Corporate Dues	924	0.019166	348		348		348
001 Administrative - Employee Benefits	50,126	1.039748	18,896		18,896		18,896
001 Administrative - Facility Rental	12,004	0.248995	4,525		4,525		4,525
001 Administrative - Insurance	2,677	0.055528	1,009		1,009		1,009
001 Administrative - Post Audits	1,162	0.024103	438		438		438
001 Administrative - Gen Svcs Energy	2,256	0.046795	850		850		850
001 Administrative - Miscellaneous	100	0.002074	38		38		38
002 Metropolitan Council	3,562	0.073885	1,343		1,343		1,343
003 Metropolitan Clerk	965	0.020017	364		364		364
003 Metropolitan Clerk - Records Center	269	0.005580	101		101		101
004 Mayor's Office	697	0.014458	263		263	1	264
004 Mayor's Office - Administration	6,136	0.127277	2,313		2,313		2,313
005 Election Commission	3,609	0.074860	1,360		1,360	5	1,366
006 Law	56,313	1.168083	21,228		21,228		21,228
007 Planning Commission	12,897	0.267518	4,862		4,862	20	4,882
008 Human Resources	8,427	0.174799	3,177		3,177		3,177
009 Register of Deeds	7,313	0.151691	2,757		2,757	11	2,768
010 General Services	3,564	0.073927	1,343		1,343	5	1,349
010 General Services - Administration	1,691	0.035076	637		637		637
010 General Services - Facilities	31,827	0.660177	11,998		11,998		11,998
010 General Services - Fleet Management	64,564	1.339231	24,338		24,338		24,338
010 General Services - Mail Services	1,173	0.024331	442		442		442
010 General Services - Real Estate	752	0.015598	283		283		283
010 General Services - Surplus Property	829	0.017196	312		312	1	314
011 Historical Commission	2,288	0.047459	862		862	3	866
012 Employee Benefit Board	671,465	13.927986	253,120		253,120	1,065	254,185
012 IOD Network (Injured-On-Duty)	23,265	0.482579	8,770		8,770		8,770
014 Information Technology Service	66,978	1.389303	25,248		25,248		25,248
015 Finance	1,053	0.021842	397		397	1	398
015 Finance - Accountability	783	0.016242	295		295		295
015 Finance - Administration	2,582	0.053558	973		973		973
015 Finance - Business Assistance	1,447	0.030015	545		545		545
015 Finance - Grants & Cost Planning	429	0.008899	162		162		162
015 Finance - Office of Mgmt & Budget	2,047	0.042460	772		772		772
015 Finance - Operations	4,062	0.084257	1,531		1,531		1,531
015 Finance - Payroll	1,094	0.022692	412		412		412
015 Finance - Purchasing	1,990	0.041278	750		750		750
015 Finance - Treasury	1,604	0.033271	605		605		605
015 Finance - Diversity Equity & Inclus	813	0.016864	306		306		306
016 Assessor of Property	11,588	0.240366	4,368		4,368	18	4,386
017 Trustee	3,108	0.064468	1,172		1,172	5	1,176
018 County Clerk	7,283	0.151069	2,745		2,745	11	2,757
019 District Attorney	13,279	0.275442	5,006		5,006	21	5,026
021 Public Defender	12,979	0.269219	4,893		4,893	20	4,913
022 Juvenile Court Clerk	3,183	0.066024	1,200		1,200	5	1,205
023 Circuit Court Clerk	10,094	0.209377	3,805		3,805	16	3,821
024 Criminal Court Clerk	9,042	0.187555	3,408		3,408	14	3,423
025 Clerk and Master - Chancery	1,764	0.036590	665		665	3	668
026 Juvenile Court	19,635	0.407283	7,402		7,402	31	7,433
027 General Sessions Court	16,029	0.332484	6,042		6,042	25	6,067

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	6,284		6,284	26	6,310
029 Justice Integration Services	5,136	0.106534	1,936		1,936	8	1,944
030 Sheriff's Office	111,858	2.320235	42,167		42,167	177	42,344
030 Sheriff's Office - Security Services	17,273	0.358288	6,511		6,511		6,511
031 Police	341,161	7.076595	128,606		128,606	541	129,147
032 Fire	219,678	4.556711	82,811		82,811	348	83,159
033 Codes Administration	18,448	0.382661	6,954		6,954	29	6,983
034 Beer Board	1,302	0.027007	491		491	2	493
035 Agricultural Extension	436	0.009044	164		164	1	165
037 Social Services	8,521	0.176748	3,212		3,212	13	3,225
038 Health	80,691	1.673748	30,418		30,418	128	30,546
038 Health - Employee Health & Wellness	1,552	0.032193	585		585		585
039 Public Library	54,047	1.121080	20,374		20,374	85	20,459
040 Parks	90,332	1.873728	34,052		34,052	143	34,195
041 Arts Commission	1,692	0.035097	638		638	3	640
042 Transportation	92,479	1.918263	34,861		34,861	146	35,008
044 Human Relations Commission	863	0.017901	325		325	1	326
047 Criminal Justice Planning	672	0.013939	253		253	1	254
048 Internal Audit	1,685	0.034951	635		635		635
049 Office of Emergency Management	3,460	0.071770	1,304		1,304	5	1,309
051 Office of Family Safety	5,296	0.109853	1,996		1,996	8	2,004
053 Office of Homeless Services	15,073	0.312654	5,682		5,682	24	5,706
054 Community Review Board	2,045	0.042419	771		771	3	774
060 Farmer's Market	3,397	0.070463	1,280		1,280	5	1,286
061 Municipal Auditorium	3,522	0.073056	1,328		1,328	5	1,333
062 State Fair Board	5,767	0.119623	2,174		2,174	9	2,183
064 Sports Authority	48,761	1.011434	18,381		18,381	77	18,458
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	10,005		10,005	42	10,046
065 Water and Sewer - Water Services	235,389	4.882600	88,734		88,734	373	89,107
068 District Energy System (DES)	19,889	0.412551	7,497		7,497	31	7,529
071 Convention Center Authority	87,772	1.820627	33,087		33,087	139	33,226
072 Waste Services - Solid Waste Operati	55,004	1.140931	20,735		20,735	87	20,822
075 Metro Action Commission (MAC)	48,240	1.000627	18,185		18,185	76	18,261
078 Metropolitan Transit Authority (MTA)	315	0.006534	119		119	0	119
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	661,979		661,979	2,797	664,777
091 Emergency Communication Center	25,158	0.521844	9,484		9,484	40	9,523
Medical Examiner	(450)	(0.009334)	(170)		(170)	(1)	(170)
Schedule .4 Total for Internal Audit	4,820,977	100.000000	1,817,346		1,817,346	7,057	1,824,402

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
001 Administrative - Direct	95,218	95,218
001 Administrative - Corporate Dues	348	348
001 Administrative - Employee Benefits	18,896	18,896
001 Administrative - Facility Rental	4,525	4,525
001 Administrative - Insurance	1,009	1,009
001 Administrative - Post Audits	438	438
001 Administrative - Gen Svcs Energy	850	850
001 Administrative - Miscellaneous	38	38
002 Metropolitan Council	1,343	1,343
003 Metropolitan Clerk	364	364
003 Metropolitan Clerk - Records Center	101	101
004 Mayor's Office	264	264
004 Mayor's Office - Administration	2,313	2,313
005 Election Commission	1,366	1,366
006 Law	21,228	21,228
007 Planning Commission	4,882	4,882
008 Human Resources	3,177	3,177
009 Register of Deeds	2,768	2,768
010 General Services	1,349	1,349
010 General Services - Administration	637	637
010 General Services - Facilities	11,998	11,998
010 General Services - Fleet Management	24,338	24,338
010 General Services - Mail Services	442	442
010 General Services - Real Estate	283	283
010 General Services - Surplus Property	314	314
011 Historical Commission	866	866
012 Employee Benefit Board	254,185	254,185
012 IOD Network (Injured-On-Duty)	8,770	8,770
014 Information Technology Service	25,248	25,248
015 Finance	398	398
015 Finance - Accountability	295	295
015 Finance - Administration	973	973
015 Finance - Business Assistance	545	545
015 Finance - Grants & Cost Planning	162	162
015 Finance - Office of Mgmt & Budget	772	772
015 Finance - Operations	1,531	1,531
015 Finance - Payroll	412	412
015 Finance - Purchasing	750	750
015 Finance - Treasury	605	605
015 Finance - Diversity Equity & Inclus	306	306
016 Assessor of Property	4,386	4,386
017 Trustee	1,176	1,176
018 County Clerk	2,757	2,757
019 District Attorney	5,026	5,026
021 Public Defender	4,913	4,913
022 Juvenile Court Clerk	1,205	1,205
023 Circuit Court Clerk	3,821	3,821
024 Criminal Court Clerk	3,423	3,423
025 Clerk and Master - Chancery	668	668
026 Juvenile Court	7,433	7,433
027 General Sessions Court	6,067	6,067
028 State Trial Courts	6,310	6,310

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
029 Justice Integration Services	1,944	1,944
030 Sheriff's Office	42,344	42,344
030 Sheriff's Office - Security Services	6,511	6,511
031 Police	129,147	129,147
032 Fire	83,159	83,159
033 Codes Administration	6,983	6,983
034 Beer Board	493	493
035 Agricultural Extension	165	165
037 Social Services	3,225	3,225
038 Health	30,546	30,546
038 Health - Employee Health & Wellness	585	585
039 Public Library	20,459	20,459
040 Parks	34,195	34,195
041 Arts Commission	640	640
042 Transportation	35,008	35,008
044 Human Relations Commission	326	326
047 Criminal Justice Planning	254	254
048 Internal Audit	635	635
049 Office of Emergency Management	1,309	1,309
051 Office of Family Safety	2,004	2,004
053 Office of Homeless Services	5,706	5,706
054 Community Review Board	774	774
060 Farmer's Market	1,286	1,286
061 Municipal Auditorium	1,333	1,333
062 State Fair Board	2,183	2,183
064 Sports Authority	18,458	18,458
065 Water and Sewer - Stormwater Svcs	10,046	10,046
065 Water and Sewer - Water Services	89,107	89,107
068 District Energy System (DES)	7,529	7,529
071 Convention Center Authority	33,226	33,226
072 Waste Services - Solid Waste Operati	20,822	20,822
075 Metro Action Commission (MAC)	18,261	18,261
078 Metropolitan Transit Authority (MTA)	119	119
080 Metro Nashville Public School (MNPS)	664,777	664,777
091 Emergency Communication Center	9,523	9,523
Medical Examiner	(170)	(170)
Direct Bill	0	0
Total	1,824,402	1,824,402

Section D: Supplemental Data

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Indirect	001 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution	-	-	924,000.00	-	-	924,000.00
	001 Administrative - Corporate Dues Total			-	-	924,000.00	-	-	924,000.00
	001 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match	-	-	-	-	3,501,900.00	3,501,900.00
			01101107 ADM Cnty Teach Retire Match	-	-	-	-	6,900,400.00	6,900,400.00
			01101109 ADM Health Insurance Match	-	46,452,042.45	-	-	-	46,452,042.45
			01101110 ADM Death Benefit Payments	-	-	-	-	200,000.00	200,000.00
			01101113 ADM Pens IOD Medical Expense	-	-	-	-	6,420,100.00	6,420,100.00
			01101114 ADM Unemployment Compensation	-	-	169,819.61	-	-	169,819.61
			01101115 ADM Life Insurance Match	-	3,218,698.64	-	-	-	3,218,698.64
			01101120 ADM Employee IOD Med Expense	-	-	-	-	4,723,100.00	4,723,100.00
			01101140 ADM Benefit Adjustments	-	232,921.45	-	-	-	232,921.45
			01101145 ADM TCRS Pension Contribution	-	38,628.00	-	-	-	38,628.00
		18301 USD General	01191102 ADM Police/Fire Retire Match	-	-	-	-	8,873,000.00	8,873,000.00
			01191103 ADM Civil Service Retire Match	-	-	-	-	5,424,700.00	5,424,700.00
			01191106 ADM Teacher Pens Match	-	-	-	-	4,592,400.00	4,592,400.00
			01191112 ADM Pensioner IOD	-	-	-	-	155,000.00	155,000.00
			01191113 ADM Employee IOD	-	-	-	-	519,700.00	519,700.00
			01191115 ADM Life Ins Match	-	14,149.20	-	-	-	14,149.20
	001 Administrative - Employee Benefits Total			-	49,956,439.74	169,819.61	-	41,310,300.00	91,436,559.35
	001 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency FacilityRental	-	-	12,003,600.00	-	-	12,003,600.00
	001 Administrative - Facility Rental Total			-	-	12,003,600.00	-	-	12,003,600.00
	001 Administrative - Gen Svcs Energy	10101 GSD General	01101159 ADM Gen Svc Energy Prgrm	-	-	2,255,547.82	-	-	2,255,547.82
	001 Administrative - Gen Svcs Energy Total			-	-	2,255,547.82	-	-	2,255,547.82
	001 Administrative - Insurance	10101 GSD General	01101301 ADM Self-Insured Liability	-	-	139,000.00	-	-	139,000.00
			01101306 ADM Property Loss	-	-	2,436,500.00	-	419,400.00	2,855,900.00
			01101308 ADM Judgments and Losses	-	-	101,100.00	-	-	101,100.00
	001 Administrative - Insurance Total			-	-	2,676,600.00	-	419,400.00	3,096,000.00
	001 Administrative - Miscellaneous	10101 GSD General	01101333 ADM GSD-USD Study	-	-	99,953.43	-	-	99,953.43
	001 Administrative - Miscellaneous Total			-	-	99,953.43	-	-	99,953.43
	001 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit	29,531.25	2,252.22	1,129,847.68	-	-	1,161,631.15
	001 Administrative - Post Audits Total			29,531.25	2,252.22	1,129,847.68	-	-	1,161,631.15
	002 Metropolitan Council	10101 GSD General	02101000 MCO Administration	2,298,132.91	880,092.56	383,658.03	-	-	3,561,883.50
	002 Metropolitan Council Total			2,298,132.91	880,092.56	383,658.03	-	-	3,561,883.50
	003 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	418,461.28	144,650.28	379,252.41	-	-	942,363.97
	30003 General Fund 4% Reserve		03201000 4% MCL Metropolitan Clerk			22,938.86	-	-	22,938.86
	003 Metropolitan Clerk Total			418,461.28	144,650.28	402,191.27	-	-	965,302.83
	003 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	137,061.08	69,751.58	62,032.29	-	-	268,844.95
	003 Metropolitan Clerk - Records Center Total			137,061.08	69,751.58	62,032.29	-	-	268,844.95
	004 Mayor's Office	10101 GSD General	04101010 MAY Administration	4,202,988.16	1,154,121.31	684,928.29	-	-	6,042,037.76
	30322 Metro Transit Operating Expense Fund		04302400 MAY Transit Operating	52,780.60	3,568.67	37,206.25	419,446.44	-	513,001.96
	004 Mayor's Office Total			4,255,768.76	1,157,689.98	722,134.54	419,446.44	-	6,555,039.72
	006 Law	10101 GSD General	06110010 LAW Contracts All Services	75,964.95	21,684.45	1,983.84	-	-	99,633.24
			06110110 LAW Client Adv/Supp All Servic	2,597,706.28	742,973.52	939,906.64	5,154.30	-	4,285,740.74
			06110210 LAW Legislation All Services	45,233.96	13,588.48	975.37	-	-	59,797.81
			06110310 LAW Lit/Admin Hear All Service	3,574,597.38	1,037,810.57	212,205.46	252,936.71	-	5,077,551.12
			06110510 LAW Claims All Services	255,727.88	93,579.32	2,601.02	-	-	351,908.22
			06110610 LAW Insurance All Services	122,311.08	25,321.00	1,300.44	-	-	148,932.52
	30003 General Fund 4% Reserve		06201000 4% LAW Department of Law			591.00	48,147.10	-	48,738.10
	30039 Flood 2010		06701510 LAW Flood 2010			4,371.25		-	4,371.25
	30216 American Rescue Plan Act-COVID Stimulus		06902024 LAW ARP External Legal Support			170.00		-	170.00
	30321 Federal Funds Reserve		06302260 LAW Counsel			653,535.25		-	653,535.25
	50109 Property Loss	06501000 LAW Self Insured Property Los	7,657.25	1,582.66	28,183,752.13	-	-	-	28,172,992.04
	50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability	945.15	-	4,408,781.36	-	-	-	4,409,726.51
	50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond	-	-	22,714.00	-	-	-	22,714.00
	50135 Employee Professional Liability	06504000 LAW Employee Prof Liability	-	-	183,701.75	-	-	-	183,701.75
	50267 Judgments & Losses	06505000 LAW Judgments and Losses	(1,253.55)	-	5,916,989.34	-	-	-	5,915,735.79
		06507000 LAW Metro Arts	-	-	1,484,267.67	-	-	-	1,484,267.67
	55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liability	-	-	5,700,040.65	-	-	-	5,700,040.65
	006 Law Total			6,678,890.38	1,936,540.00	47,697,888.17	306,238.11	-	56,619,556.66
	008 Human Resources	10101 GSD General	08126100 HR Employees Relations	550,905.77	151,134.91	7,159.67	-	-	709,200.35
			08126400 HR Workforce Management	1,910,992.78	628,119.25	295,588.45	-	-	2,834,700.48
			08126500 HR Benefits Program	945,939.43	327,950.37	741,115.76	-	-	2,015,005.56
			08126600 HR Admin & Customer Sv Program	1,223,609.73	390,020.20	541,406.42	-	-	2,155,036.35
			08126700 HR Veterans Affairs Officer	282,326.69	78,077.23	4,914.21	-	-	365,318.13
			08126800 HR Safety Administration	274,406.02	73,321.30	-	-	-	347,727.32
	008 Human Resources Total			5,188,180.42	1,648,623.26	1,590,184.51	-	-	8,426,988.19
	010-01 General Services - Administration	10101 GSD General	10170100 GSR Business Office	1,105,690.67	338,544.76	246,945.90	-	-	1,691,181.33
	010-01 General Services - Administration Total			1,105,690.67	338,544.76	246,945.90	-	-	1,691,181.33
	010-02 General Services - Facilities	10101 GSD General	01101163 ADM Build It Right	-	-	-	1,184.00	-	1,184.00
			10103210 GSR BOSS Support Services	2,119,182.41	673,806.46	804,513.13	-	-	3,597,302.00
			10103220 GSR BOSS Building Services	623,593.11	183,563.24	18,098,985.70	-	-	18,906,142.05
			10103230 GSR BOSS Utilities	-	-	6,915,859.14	-	-	6,915,859.14
			10103260 GSR SS ADA Compliance	345,448.59	91,428.46	16,825.06	-	-	453,702.11
			10103270 GSR BOSS Construction Services	-	-	49,657.31	-	-	49,657.31
			10103280 GSR Sustainability	380,714.22	115,029.61	228,702.24	-	-	724,446.07
			10170200 GSR Build It Right	11,747.75	865.20	22.77	-	-	12,635.72
	30003 General Fund 4% Reserve		10201001 4% GSR General ServicesR010820			164,826.59		13,337,575.95	13,502,402.54
			10203000 4% GSR Buildings			1,015,071.46	929,776.35	-	1,944,847.81
	010-02 General Services - Facilities Total			3,480,686.08	1,064,492.97	27,294,463.40	930,960.35	13,337,575.95	46,108,178.75
	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	2,378,241.23	874,420.38	5,229,438.97	-	-	8,482,100.58
			10510030 OFM Heavy Veh/Equip Repairs	2,204,443.67	872,064.27	10,677,888.58	-	-	13,754,396.52
			10510050 OFM Ground Veh/Equip Repairs	216,725.42	93,420.00	735,617.33	-	-	1,045,762.75
			10510410 OFM Fuel	229,383.83	84,969.40	9,191,086.49	-	-	9,505,439.72
			10510610 OFM Asset Management	606,004.08	222,381.05	30,947,461.05	-	-	31,775,846.18
	010-03 General Services - Fleet Management Total			5,634,798.23	2,147,255.10	56,781,492.42	-	-	64,563,545.75
	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	243,802.03	99,191.06	830,026.75	-	-	1,173,019.84
	010-04 General Services - Mail Services Total			243,802.03	99,191.06	830,026.75	-	-	1,173,019.84
	010-04 General Services - Real Estate	10101 GSD General	10104120 GSR Real Estate Services	273,043.53	88,873.40	3,515.60	-	-	365,432.53
			15151000 FIN Public Property Services	275,823.67	90,400.91	21,209.79	-	-	387,434.37
	010-04 General Services - Real Estate Total			548,867.20	179,274.31	24,725.39	-	-	752,866.90
	012-01 IOD Network (Injured-On-Duty)	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensioners	-	-	9,115,107.51	-	-	9,115,107.51

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Indirect	012-01 IOD Network (Injured-On-Duty)	52200 IOD Network (Injured-On-Duty)	12505200 BEN IOD Employees	-	-	12,757,331.65	-	-	12,757,331.65
			12505400 BEN IOD Clinic Operations	-	-	1,392,333.77	(131,301.67)	-	1,261,032.10
	012-01 IOD Network (Injured-On-Duty) Total			-	-	23,264,772.93	(131,301.67)	-	23,133,471.26
	014 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration	-	-	6,615,955.19	119,065.24	-	6,735,020.43
			14201400 4% ITS Obsolete Network Equip	-	-	2,638,353.06	1,780,549.87	-	4,418,902.93
			14201500 4% ITS Obsolete Servers	-	-	244,550.33	3,959,296.42	-	4,203,746.75
			14203000 4% ITS PC Repl Prog - Metro	-	-	-	-	2,336,000.00	2,336,000.00
			14204000 4% ITS Tech Repl - Police	-	-	-	150,923.63	-	150,923.63
		30175 Equipment & Major Maintenance Fund 2023	14702410 ITS End of Life Network Backbone	-	-	282,804.22	47,714.80	-	330,319.02
			14702420 ITS Capital Projects Support	-	-	4,120.02	-	-	4,120.02
		30322 Metro Transit Operating Expense Fund	14302100 ITS Transit Operating	-	-	53,280.00	-	-	53,280.00
		30370 ITS Community Asset & Land Use Fund	14700100 ITS Community Asset & Land Use	183,919.51	69,820.59	1,567,967.99	141,899.50	-	1,963,607.59
		32240 ITS Grant Fund	14301100 ITS Digital Inclusion Grant	-	-	3,406.87	-	-	3,406.87
			14301200 ITS Connected Community Facilities	-	-	232,075.22	-	-	232,075.22
		34155 Nash Educ Comm & ArtsTV/Capital	14305155 ITS NECAT Capital Only	-	-	128,776.44	-	-	128,776.44
		40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Conferg	-	-	(3,621.80)	-	-	(3,621.80)
		40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projcts/Upgrades	-	-	899.01	-	-	899.01
		40021 GSD FY21 Cap Projs RS2021-757	14401021 ITS Expertise Res - Tech Constrcn Projs	-	-	68,045.45	-	-	68,045.45
		40022 GSD FY22 Cap Projs RS2021-1201	14400022 ITS 800 Mhz Radio System Expen / Equip	-	-	4,736.96	-	-	4,736.96
			14401022 ITS Infrastruct Growth-Fiberoptic Ntwk	-	-	613,256.90	-	-	613,256.90
			14402022 ITS Carrier Redundancy - Metro Phones	-	-	46,822.61	-	-	46,822.61
			14403022 ITS Fiber To Support '22 Transprtn Plan	-	-	305,386.16	-	-	305,386.16
		40024 GSD FY24 Cap Projs RS2024-194	14401024 ITS Radio System Upgrades	-	-	1,201,108.04	-	-	1,201,108.04
			14402024 ITS Private Fiberoptic Cable Network	-	-	161,916.11	-	-	161,916.11
		40025 GSD FY25 Cap Projs RS2024-882	14401025 ITS Radio System Upgrades	-	-	2,222,239.19	-	-	2,222,239.19
			14402025 X-ITS Public Safety Communications Tools	-	-	1,850,000.00	-	-	1,850,000.00
			14403025 ITS Data Center Upgrade - Phase 1	-	-	351,491.99	3,038,387.01	-	3,389,879.00
			14404025 ITS Capital Project Mgmt System-Phase 2	-	-	76,800.00	50,761.79	-	127,561.79
		40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space	-	-	4,671.60	-	-	4,671.60
			14406119 ITS 800Mhz RadioSyst Exp&Upgrad	-	-	1,848,037.23	-	-	1,848,037.23
		40414 ITS Non-Bond Funded Cap Projs	14403350 ITS Interest Non-Bond Cap Proj	-	-	20,236.73	-	-	20,236.73
		51137 Information Technology Service	14521011 ITS Enterprise Applications	1,652,600.80	552,514.18	2,177,668.26	-	-	4,382,783.24
			14521014 ITS Business Solutions	1,519,789.24	497,107.80	10,440,803.62	-	-	12,457,700.66
			14521015 ITS Metro Nashville Network	942,157.08	333,768.27	114,620.33	-	-	1,390,545.68
			14521017 ITS Service Applications	290,846.20	84,545.27	929,586.69	-	-	1,294,978.16
			14521021 ITS Web Based Services	442,321.65	164,533.53	566,005.70	-	-	1,172,860.88
			14521051 ITS Technical Support Center	2,155,976.46	688,988.79	461,443.36	-	-	3,306,408.61
			14521061 ITS Employee & Account Care	1,016,040.57	334,131.57	634,426.91	-	-	1,984,599.05
			14521071 ITS Security Assurance	757,743.63	225,371.89	342,752.84	-	-	1,325,868.36
			14521072 ITS Physical Security Support	447,649.01	142,219.52	313,192.61	-	-	903,061.14
			14521091 ITS Desktop Support	1,106,156.53	371,026.74	103,566.74	-	-	1,580,750.01
			14521092 ITS M365 Applications and Services	1,122,828.79	343,116.30	226,962.46	-	-	1,692,907.55
			14521011 ITS Enterprise Server&Storage	1,399,804.17	458,294.49	674,055.44	-	26,217.61	2,558,371.71
			14521121 ITS Network Comm Svcs	1,988,139.56	659,540.29	3,118,647.30	-	-	5,766,327.15
			14521122 ITS Cabling Infr Svcs Support	-	-	284,201.68	-	-	284,201.68
			14521123 ITS Public Safety Radio System	642,908.53	264,453.84	2,811,615.57	-	-	3,718,977.94
			14521131 ITS Voice Comm Solutions	785,780.80	253,823.43	978,187.38	-	-	2,017,791.61
			14521161 ITS Identity and Access Mgmt	372,015.25	127,699.86	100,978.58	-	-	600,693.69
			14521162 ITS System Lifecycle Mngmt	511,960.59	178,518.40	23,545.92	-	-	714,024.91
			14521180 ITS Data GIS and Analytics	1,021,951.95	304,315.77	1,835,036.16	-	-	3,161,303.88
			14560210 ITS Data Infrastruc Support	151,762.33	43,998.38	102,956.37	-	-	298,717.08
			14560810 ITS Executive Leadership	461,817.27	135,800.46	3,589.27	-	-	601,207.00
			14560990 ITS AL0B Non-Alloc'd Fin Trans	-	-	253,762.94	-	-	253,762.94
			14561000 ITS Elimination	-	-	-	-	(26,217.61)	(26,217.61)
			14561010 ITS Digital Inclusion	-	-	763.15	-	-	763.15
		51138 ITS Technology Revolving	14500100 ITS Technology Revolving	-	-	3,311,891.57	-	-	3,311,891.57
			14500200 ITS Replacement Fd Program Spec Fd Dpts	-	-	199,090.17	-	-	199,090.17
	014 Information Technology Service Total			18,964,169.92	6,233,589.37	50,562,366.54	9,288,598.26	2,336,000.00	87,374,724.09
	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	533,272.51	165,200.37	84,100.93	-	-	782,573.81
	015-01 Finance - Accountability Total			533,272.51	165,200.37	84,100.93	-	-	782,573.81
	015-02 Finance - Administration	10101 GSD General	15160810 FIN Executive Leadership	1,781,835.32	464,325.38	336,138.28	-	-	2,582,298.98
	015-02 Finance - Administration Total			1,781,835.32	464,325.38	336,138.28	-	-	2,582,298.98
	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	991,168.69	322,683.62	133,202.92	-	-	1,447,055.23
	015-03 Finance - Business Assistance Total			991,168.69	322,683.62	133,202.92	-	-	1,447,055.23
	015-04 Finance - Grants & Cost Planning	10101 GSD General	15117210 FIN OMB Grants and Cost	327,035.13	91,853.13	10,182.75	-	-	429,071.01
	015-04 Finance - Grants & Cost Planning Total			327,035.13	91,853.13	10,182.75	-	-	429,071.01
	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	1,510,833.61	479,366.77	56,361.60	-	-	2,046,561.98
	015-05 Finance - Office of Management & Budget Total			1,510,833.61	479,366.77	56,361.60	-	-	2,046,561.98
	015-06 Finance - Operations	10101 GSD General	15102210 FIN OPER Accounts Payable	717,420.25	235,147.13	141,741.52	-	-	1,094,308.90
			15102210 FIN OPER Acctg and Reporting	2,018,426.01	654,931.40	117,988.28	-	-	2,791,345.69
			15108000 FIN Collections	124,925.58	39,529.86	11,429.78	-	-	175,885.22
	015-06 Finance - Operations Total			2,860,771.84	929,608.39	271,159.58	-	-	4,061,539.81
	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	661,836.08	208,532.65	224,011.55	-	-	1,094,380.28
	015-07 Finance - Payroll Total			661,836.08	208,532.65	224,011.55	-	-	1,094,380.28
	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	1,400,402.52	438,368.52	151,522.74	-	-	1,990,293.78
	015-09 Finance - Purchasing Total			1,400,402.52	438,368.52	151,522.74	-	-	1,990,293.78
	015-10 Finance - Treasury	30175 Equipment & Major Maintenance Fund 2023	15702410 FIN Finance Treasury	-	-	429,948.00	-	-	429,948.00
		30267 Finance Pension Asset Management	15701580 FIN Pension Asset Management	135,022.80	20,616.57	11,093.49	-	-	166,732.86
		51180 Treasury Management	15515110 FIN TRE Cash Operations	693,902.44	210,852.16	122,352.51	-	-	1,026,907.11
			15515210 FIN TRE Investment Cmtee Support	188,326.38	47,582.61	23,615.97	-	-	259,524.96
			15515310 FIN TRE Debt Management	235,220.16	66,321.61	15,622.61	-	-	317,164.38
	015-10 Finance - Treasury Total			1,252,471.78	345,172.95	602,632.58	-	-	2,200,277.31
	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	7,954,903.74	2,547,388.90	6,771,052.38	2.00	-	17,273,347.02
	030-01 Sheriff's Office - Security Services Total			7,954,903.74	2,547,388.90	6,771,052.38	2.00	-	17,273,347.02
	039-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Srvc Med Exam Clinic	769,502.45	229,871.57	552,228.73	-	-	1,551,602.75
	039-01 Health - Employee Health & Wellness Total			769,502.45	229,871.57	552,228.73	-	-	1,551,602.75
	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	37,607.44	12,188.54	700.92	-	-	50,496.90
			48109210 IA Intergrty Hotline SuggBox	75,214.93	24,377.65	-	-	-	99,592.58
			48109310 IA Audit Assurance Services	988,379.08	301,611.93	244,845.71	-	-	1,534,836.72
	048 Internal Audit Total			1,101,201.45	338,178.12	245,546.63	-	-	1,684,926.20

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type							Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers				
Indirect	015-11 Finance - Office of Diversity, Equity, & Inclusion	10101 GSD General	15160820 FIN Diversity Equity and Inclusion	600,553.90	190,241.50	21,842.45	-	-	-	-	812,637.85	
	015-11 Finance - Office of Diversity, Equity, & Inclusion Total			600,553.90	190,241.50	21,842.45	-	-	-	-	812,637.85	
Direct	001 Administrative - Direct	10101 GSD General	01101117 ADM Regional Transit Authority	-	-	-	320,200.00	-	-	-	320,200.00	
			01101146 ADM Econ/Job Incentive Philips Hldg	-	-	-	293,000.00	-	-	-	293,000.00	
			01101147 ADM Nashville St Cmty Coll Fnd	-	-	-	350,983.10	-	-	-	350,983.10	
			01101158 ADM Econ/Job Inc AllianceBernstein	-	-	-	513,500.00	-	-	-	513,500.00	
			01101204 ADM Metro Action Commission	-	-	-	-	12,437,500.00	-	-	12,437,500.00	
			01101218 ADM District Energy System	-	-	-	-	385,000.00	-	-	385,000.00	
			01101222 ADM Stadium Maintenance	-	-	-	1,000,000.00	-	-	-	1,000,000.00	
			01101233 ADM Subsidy Farmer's Mkt	-	-	-	-	619,000.00	-	-	619,000.00	
			01101237 ADM Commuter Rail	-	-	-	1,871,800.00	-	-	-	1,871,800.00	
			01101304 ADM Subsidy MTA	-	-	-	77,365,900.00	-	-	-	77,365,900.00	
			01101326 ADM Property Tax Relief Progm	-	-	-	6,473,773.59	-	-	-	6,473,773.59	
			01101339 ADM Community Safety Fund Transfer	-	-	159,400.00	-	840,600.00	-	-	1,000,000.00	
			01101348 ADM NDOT CapFin&ProjMgmtSysRplcmntAnsys	-	-	26,136.03	-	-	-	-	26,136.03	
			01101350 ADM Satellite City Payment	-	-	1,486,861.92	-	-	-	-	1,486,861.92	
			01101352 ADM Tech Review & Improve	-	-	437,579.22	-	-	-	-	437,579.22	
			01101354 ADM Neighbor to Neighbor	-	-	-	15,000.00	-	-	-	15,000.00	
			01101416 ADM Subsidy Advance Planning	-	-	156,900.00	-	50,000.00	-	-	206,900.00	
			01101426 ADM Subsidy Hospital Authority	-	-	-	69,546,973.58	-	-	-	69,546,973.58	
			01101432 ADM Subsidy BLTC Mgmt Contract	-	-	326,323.94	-	-	-	-	326,323.94	
			01101433 ADM Knowles Home Mgmt Contract	-	-	2,207,129.94	-	-	-	-	2,207,129.94	
			01101482 ADM Housing Programs & Projects-Planning	-	-	307,225.25	-	-	-	-	307,225.25	
			01101486 ADM GSD Waste Services Transfers	-	-	-	-	5,121,900.00	-	-	5,121,900.00	
			01101490 ADM Artists & Art Organizations Funding	-	-	-	3,252,398.20	-	-	-	3,252,398.20	
			01101499 ADM GSD General Revenue	-	-	-	35,498,344.53	-	-	-	35,498,344.53	
			01101502 ADM Contr Nashville Symphony	-	-	-	15,000.00	-	-	-	15,000.00	
			01101503 ADM Contr Adventure Sci Ctr	-	-	-	75,000.00	-	-	-	75,000.00	
			01101534 ADM Contr Sister Cities	-	-	-	95,000.00	-	-	-	95,000.00	
			01101566 ADM Contingency Utility Incr	-	-	36,822.64	-	-	-	-	36,822.64	
			01101578 ADM Barnes Affordable HsgTrust	-	-	-	-	6,000,000.00	-	-	6,000,000.00	
			01101587 ADM Contr Alignment Nashville	-	-	-	50,000.04	-	-	-	50,000.04	
			01101613 ADM Correctional Healthcare	72,791.48	23,175.70	29,953,666.70	-	-	-	-	30,049,633.88	
			01101614 ADM Forensic Medical Examiner	-	-	6,734,967.61	-	-	-	-	6,734,967.61	
			01101624 ADM Contr Pencil Foundation	-	-	-	100,000.00	-	-	-	100,000.00	
			01101650 ADM Small Business Incentive	-	-	-	46,408.44	-	-	-	46,408.44	
			01101658 ADM Self-Insured Excise Tax	-	-	88,519.57	-	-	-	-	88,519.57	
			01101667 ADM Election Day & EarlyVoting	224,016.08	176,516.72	2,215,512.02	-	-	-	-	2,616,044.82	
			01101686 ADM Public Educ Fndtn	-	-	-	99,999.81	-	-	-	99,999.81	
			01101687 ADM SummerYouth Employ Prg	-	-	-	-	2,079,100.00	-	-	2,079,100.00	
			01101691 ADM NCAC Nash Constr Readiness	-	-	-	-	365,300.00	-	-	365,300.00	
			01101693 ADM MDHA VASH Pilot Program	-	-	-	48,357.00	-	-	-	48,357.00	
			01101697 ADM Fleet Backlog	-	-	-	-	(194,700.00)	-	-	(194,700.00)	
			01101698 ADM Tree Canopy	-	-	-	-	1,500,000.00	-	-	1,500,000.00	
			01101703 ADM Choosing Justice Initiative	-	-	-	400,000.00	-	-	-	400,000.00	
			01101995 ADM Tax Increment Payment-IDB	-	-	-	1,325,261.46	-	-	-	1,325,261.46	
			01101996 ADM Transfer 4% Funding	-	-	-	-	48,433,059.64	-	-	48,433,059.64	
			01101998 ADM MDHA Prop Tax Increments	-	-	-	10,282,766.83	-	-	-	10,282,766.83	
			01102162 ADM GSD Transfer to MNPS Gen Fund	-	-	-	-	17,289,900.00	-	-	17,289,900.00	
			01703430 ADM Surplus Transfers	-	-	-	-	38,348,500.00	-	-	38,348,500.00	
		10103 MIP Metro Investment Pool	01116000 ADM MIP Expense	-	-	1,242,844.95	-	-	-	-	1,242,844.95	
		18301 USD General	01191326 ADM Property Tax Relief	-	-	-	465,500.00	-	-	-	465,500.00	
			01191486 ADM USD Waste Services Transfers	-	-	-	-	41,775,200.00	-	-	41,775,200.00	
			01191998 ADM MDHA Prop Tax Increments	-	-	-	2,101,478.95	-	-	-	2,101,478.95	
		30005 Central Business Imp District	01701000 ADM Cntrl Business Imp District	-	-	-	3,945,459.49	-	-	-	3,945,459.49	
		30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 \$2 Tax	-	-	3,871.14	27,852,259.23	-	-	-	27,856,130.37	
		30039 Flood 2010	01700510 ADM Flood 2010 Interest	-	-	1,603,628.52	-	-	-	-	1,603,628.52	
		30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax	-	-	4,040,000.00	-	-	-	-	4,040,000.00	
		30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax	-	-	-	22,090,891.78	-	-	-	22,090,891.78	
		30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax	-	-	-	19,865,882.70	-	-	-	19,865,882.70	
		30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion	-	-	60,610,093.55	103,338.53	-	-	-	60,713,432.08	
		30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related	-	-	-	22,090,891.78	-	-	-	22,090,891.78	
		30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%	-	-	-	51,669.28	22,641,277.87	-	-	22,692,947.15	
		30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ	-	-	-	2,029,104.67	-	-	-	2,029,104.67	
		30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing	-	-	1,685,000.00	-	-	-	-	1,685,000.00	
		30099 COVID-19 Pandemic	01602020 ADM COVID-19 Rev & Int	-	-	-	-	3,827,494.62	-	-	3,827,494.62	
		30108 Hurricane Delta 10/20	01710840 ADM Hurricane Delta 10/20	-	-	4,060.52	-	-	-	-	4,060.52	
		30112 COVID Reserve Post 2020	01602021 ADM COVID Reserve Post 2020 Rev & Int	-	-	1,074,900.21	-	-	-	-	1,074,900.21	
		30116 COVID FEMA	01602022 ADM COVID FEMA Rev & Int	-	-	490,946.32	-	-	-	-	490,946.32	
		30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services	-	-	-	71,124.87	-	-	-	71,124.87	
		30135 NMAAM Qualified Public Use Facility Dvlpmnt	01701200 ADM NMAAM Qual Public Use Facility Dvlpmnt	-	-	75,792.73	-	-	-	-	75,792.73	
		30142 Storm/Flood 3/2021	01701420 ADM Storm/Flood 3/2021 Rev & Int	-	-	137,051.66	-	-	-	-	137,051.66	
		30143 Hurricane Ida 8/2021	0110850 ADM Hurricane Ida 8/2021	-	-	3,635.24	-	-	-	-	3,635.24	
		30144 Waverly Storm/Flood 8/2021	01705430 ADM Waverly Storm/Flood 8/2021 Rev&Int	-	-	1,299.30	-	-	-	-	1,299.30	
		30163 Civil Unrest May 2020	01700530 ADM Civil Unrest	-	-	161.73	-	-	-	-	161.73	
		30164 Community Safety Fund	01601163 ADM Community Safety	-	-	(604.00)	-	-	-	-	(604.00)	
		30167 Extreme Weather & Related Damage 12/2022	01702023 ADM Extreme Weather & Rld Dmg 12/2022	-	-	317,934.72	-	-	-	-	317,934.72	
		30168 Wind Event 3/3/2023	01702330 ADM Wind Event 3/3/2023 Rev & Int	-	-	97,710.96	-	-	-	-	97,710.96	
		30177 Storms and Tornadoes 12/9/2023	01701223 ADM Storms and Tornadoes 12/9/2023	-	-	15,042.77	-	-	-	-	15,042.77	
		30195 CBID Safety & Assessment Fund	01701095 ADM CBID Additional Sales Fee	-	-	4,264,410.24	-	-	-	-	4,264,410.24	
		30196 Surplus Fund	01703400 ADM Barnes Surplus Funds	-	-	-	-	16,448,500.00	-	-	16,448,500.00	
			01703440 ADM GSD Surplus Textbooks	-	-	3,576,671.02	-	-	-	-	3,576,671.02	
		30197 Storms/Tornadoes/Flooding 04/2025	01302025 ADM Storms/Tornadoes/Flooding 04/2025	-	-	7.83	-	-	-	-	7.83	
		30216 American Rescue Plan Act-COVID Stimulus	01702028 ADM ARP United Way Childcare	-	-	-	135,808.00	-	-	-	135,808.00	
			01702029 ADM ARP Rayhan Institute Childcare	-	-	-	492,250.00	-	-	-	492,250.00	
			01702129 ADM ARP Community Safety Partnership Fd	-	-	70,000.00	-	-	-	-	70,000.00	
			01702137 ADM ARP Legal Aid Society Eviction Serv	-	-	-	1,500,000.00	-	-	-	1,500,000.00	
			01702139 ADM ARP Pathway Lending Flea Mkt Relief	-	-	-	(929.20)	-	-	-	(929.20)	
			01702140 ADM ARP Nash St CommCollege Workfrc Trng	-	-	-	861,266.72	-	-	-	861,266.72	
			01702141 ADM ARP Urban League MidTN Workfrc Trng	-	-	-	3,175,500.00	-	-	-	3,175,500.00	
			01702143 ADM ARP YWCA	-	-	-	1,000,000.00	-	-	-	1,000,000.00	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	01702144 ADM ARP Fisk Burrus Hall	-	-	-	2,365,876.00	-	2,365,876.00
			01702146ADM ARP MDHA Wraparound Services	-	-	-	577,396.08	-	577,396.08
			01702147 ADM ARP VOAD Preparedness Pilot	-	-	-	(8,035.74)	-	(8,035.74)
			01702148 ADM ARP MDHA Envision Cayce	-	-	-	5,000,000.00	-	5,000,000.00
			01702150 ADM ARP Big Brothr Big Sistr Big Futures	-	-	-	235,847.00	-	235,847.00
			01702151 ADM ARP Fifty Fow Bordeaux Connectn Ctr	-	-	-	1,250,000.00	-	1,250,000.00
			01702152 ADM White Bridge Pk Apprmtschp U Program	-	-	-	200,000.00	-	200,000.00
			01702153 ADM ARP TNFJON Immigrant Legal Services	-	-	-	416,597.50	-	416,597.50
			01702154 ADM ARP Hispanic Bar Associatn Legal Serv	-	-	-	747,000.00	-	747,000.00
		30320 Metro Transit Impr Plan Revenue Fund	01332550 ADM Surcharge Revenue	-	-	-	-	-	-
		30322 Metro Transit Operating Expense Fund	01332600 ADM Transit Operating	-	-	-	42,465,000.00	-	42,465,000.00
		31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate	-	-	-	(8,409,849.83)	(8,409,849.83)	-
		35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations	-	-	-	-	(113,211.00)	(113,211.00)
		38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDtr	-	-	-	826,494.98	-	826,494.98
		39005 South Nashville Central Business Imp Dst	01791000 ADM So Nash Cntrl Bus Imp Dstr	-	-	-	1,287,565.89	-	1,287,565.89
		40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing	-	-	65,879.11	24,017.84	-	89,896.95
		40193 GO Series 2022B Bond Proceeds	01424022 ADM GO Series 2022B Bond Proceeds	-	-	18.29	-	-	18.29
		40322 GSD GO Imp Bonds CP Bond Proceeds	01404022 ADM GSD GO Imp Bonds CP Bond Proceeds	-	-	1,507,617.28	-	430,666,775.62	432,174,392.90
		40323 GO Series 2024A Bond Proceeds	01424024 ADM GO Series 2024A Bond Proceeds	-	-	481,682.13	-	207,820,344.29	208,302,026.42
		40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int	-	-	123,203.28	-	-	123,203.28
		42999 GSD Cap Proj (CP YE Rpt Only)	01409000 ADM GSD CP YE Rpt Only	-	-	-	-	(570,291,712.57)	(570,291,712.57)
		45322 MNPS GO Imp Bonds CP Bond Proceeds	01414022 ADM MNPS GO Imp Bonds CP Bond Proceeds	-	-	761,999.74	-	217,687,415.25	218,449,414.99
		45999 MNPS Cap Proj (CP YE Rpt Only)	01419000 ADM MNPS CP YE Rpt Only	-	-	-	-	(217,687,415.25)	(217,687,415.25)
		75019 MNPS Flexible Benefit 2024	01600316 ADM MNPS Flexible Benefits Plan 2024	-	-	2,827.53	-	-	2,827.53
		75020 MNPS Flexible Benefit 2025	01600317 ADM MNPS Flexible Benefits Plan 2025	-	-	272.37	-	-	272.37
		90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	3,694,930.56	-	1,320,031.00	-	-	5,014,961.56
			01700402 ADM GSD FIS Debt	1,678,160.14	-	78,404.00	-	-	1,756,564.14
			01700403 ADM GSD JUS Debt	3,802,237.65	-	282,335.00	-	-	4,084,572.65
			01700404 ADM GSD LAW Debt	20,756,307.58	-	1,517,317.00	-	-	22,273,624.58
			01700405 ADM GSD FIR Debt	4,997,222.10	-	820,342.00	-	-	5,817,564.10
			01700406 ADM GSD REG Debt	839,755.04	-	26,951.00	-	-	866,706.04
			01700407 ADM GSD CON Debt	2,048.34	-	2,306.00	-	-	4,354.34
			01700408 ADM GSD WEL Debt	1,576,053.73	-	508,750.00	-	-	2,084,803.73
			01700409 ADM GSD HEA Debt	2,865,011.18	-	966,048.00	-	-	3,831,059.18
			01700410 ADM GSD LIB Debt	1,646,840.71	-	284,642.00	-	-	1,931,482.71
			01700411 ADM GSD PWO Debt	1,794,592.78	-	2,765,846.00	-	-	4,560,438.78
			01700412 ADM GSD REC Debt	2,117,291.41	-	1,378,385.00	-	-	3,495,676.41
		90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets	-	-	6,946,327.49	(3,319,400.12)	-	3,626,927.37
			01700301 ADM GEN Fixed Assets	-	-	10,309,877.88	(42,811,836.93)	-	(32,501,959.05)
			01700302 ADM FIS Fixed Assets	-	-	658,516.08	641,312.24	-	1,299,828.32
			01700303 ADM JUS Fixed Assets	-	-	3,854,416.15	(55,420,590.36)	-	(51,566,174.21)
			01700304 ADM LAW Fixed Assets	-	-	16,008,932.06	(25,001,106.07)	-	(8,992,174.01)
			01700305 ADM FIR Fixed Assets	-	-	2,311,629.95	(5,808,616.63)	-	(3,496,986.68)
			01700306 ADM REG Fixed Assets	-	-	249.84	-	-	249.84
			01700308 ADM WEL Fixed Assets	-	-	1,619,481.47	(10,690.00)	-	1,608,791.47
			01700309 ADM HEA Fixed Assets	-	-	1,232,857.48	(62,167.55)	-	1,170,689.93
			01700310 ADM LIB Fixed Assets	-	-	3,676,210.17	(1,421,841.39)	-	2,254,368.78
			01700311 ADM PWO Fixed Assets	-	-	8,331,867.89	(3,846,003.01)	-	4,485,864.88
			01700312 ADM REC Fixed Assets	-	-	13,300,285.71	(13,406,648.58)	-	(106,362.87)
		98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	3,581,708.36	-	-	-	-	3,581,708.36
			01790411 ADM USD PWO Debt	26,821.34	-	-	-	-	26,821.34
		001 Administrative - Direct Total		49,675,788.48	199,692.42	204,597,113.15	221,391,334.53	278,039,978.64	753,963,907.22
	004 Mayor's Office - Direct	10101 GSD General	04101013 MAY Financial Empowerment	-	-	396,696.96	-	-	396,696.96
		30078 Mayor's Office Donations	04701010 MAY Donations Interest	-	-	4,650.61	-	-	4,650.61
		30096 FIN TN Direct Appropriation Grant	04302021 MAY Public Safety Violence Redctn Pilot	-	-	(100,000.00)	-	-	(100,000.00)
		30164 Community Safety Fund	04730600 MAY Community Safety	-	-	20,879.02	-	-	20,879.02
		30216 American Rescue Plan Act-COVID Stimulus	04902024 MAY American Rescue Plan FUSE Corps	-	-	(0.12)	-	-	(0.12)
			04902025 MAY ARP Nashville Small Business Recv Fd	-	-	-	225,000.00	-	225,000.00
			04902026 MAY ARP Economic Plan	-	-	224,681.31	-	-	224,681.31
			04902029 MAY ARP Office of Adv and Strat Partner	132,923.70	17,061.29	-	-	-	149,984.99
		004 Mayor's Office - Direct Total		132,923.70	17,061.29	546,907.78	225,000.00	-	921,892.77
	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,709,766.06	544,104.89	1,302,844.65	-	-	3,556,715.60
		30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration	-	-	51,918.25	-	-	51,918.25
	005 Election Commission Total			1,709,766.06	544,104.89	1,354,762.90	-	-	3,608,633.85
	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	1,221,033.79	392,931.28	261,239.97	-	-	1,875,205.04
			07111860 PLA Design Studio	960,221.19	306,589.60	97,251.24	-	-	1,364,062.03
			07112210 PLA GIS Services and Applicati	-	-	2,052.50	-	-	2,052.50
			07112310 PLA Geog Data Maint Key	343,646.28	119,483.53	27,580.22	-	-	490,710.03
			07112850 PLA Land Development	2,577,544.42	716,459.11	272,605.88	850.00	-	3,567,459.41
			07112860 PLA Housing	815,604.99	178,820.35	61,314.14	-	-	855,739.48
			07112870 PLA Land Bank	71,564.93	17,988.46	6,216.15	-	-	95,769.54
			07112900 PLA Executive Leadership	1,172,007.12	271,556.82	1,008,361.87	-	-	2,451,925.81
			07112910 PLA Capital Improvement Plan'g	568,439.12	179,483.36	67,526.96	-	-	815,449.44
			07112920 PLA Finance & Administration	357,232.64	102,406.77	121,615.77	-	-	581,255.18
			07112950 PLA General Plan Update	-	-	21,475.01	-	-	21,475.01
			07113050 PLA Property Special Projects	-	-	985.00	-	-	985.00
			07113060 PLA Historic Zoning	3,140.25	-	-	-	-	3,140.25
		30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission	-	-	8,232.26	-	-	8,232.26
		30114 Barnes Fund for Affordable Housing	0730100 PLA Barnes Fund for Affordable Housing	219,989.08	80,716.12	36,214.12	18,860,074.91	-	19,196,994.23
			07302000 PLA Barnes Fund American Rescue Plan Fds	-	-	-	14,234,407.32	-	14,234,407.32
		30196 Surplus Fund	07303400 PLA Infrastructure Study Surplus Funds	-	-	68,475.00	-	-	68,475.00
		30216 American Rescue Plan Act-COVID Stimulus	07902025 PLA ARP Affordable Housing	-	-	84,246.18	-	5,239,446.00	5,323,692.18
			07902027 PLA ARP Age in Place	-	-	91,693.26	799,870.03	-	891,563.29
			07902029 PLA ARP Innovative Housing Solutions	-	-	-	7,000,000.00	-	7,000,000.00
		30221 Federal Funds Reserve	07307200 PLA East Bank Administration	106,756.18	26,097.35	260.32	-	-	133,113.85
		30704 Planning Grant Fund	07304080 PLA BRAC EB Grant	-	-	29,665.37	-	-	29,665.37
		30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev	-	-	20,296.29	-	-	20,296.29
		40022 GSD FY22 Cap Projs RS2021-1201	07401022 PLA Nighbrood Plan'g & Infrastrctr Study	-	-	342,307.87	-	-	342,307.87
			07402022 PLA 1st Ave, 2nd Ave & Riverfront Park	-	-	3,863,689.27	-	-	3,863,689.27
			07403022 PLA Global Mall - Infrastrctr Coordin	-	-	(9,020.35)	-	-	(9,020.35)
		40023 GSD FY23 Cap Projs RS2023-1978	07401023 PLA East Bk Infr Prgm Mgmt/Coord/Studies	-	-	1,811,601.80	71,640.54	-	1,883,242.34

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual		Account Type		Grand Total				
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers
Direct	007 Planning Commission	40023 GSD FY23 Cap Projs RS2023-1978	07402023 PLA Neighborhd Planning & Infrast/Studies	-	-	245,614.00	-	-
			07403023 PLA UrbanCore Multimdl & Corr Plan Study	-	-	97,713.50	-	-
			07404023 PLA Plan&Design-Multipurp Bldgs/SupProp	-	-	134,467.50	-	-
		40024 GSD FY24 Cap Projs RS2024-194	07401024 PLA East Bank Infrstrc Prom Mgmt/Coord	-	-	42,452.42	-	-
		40472 CCA Non-Bond Funded Capital MOU	07401100 PLA CCA MOU 2nd Ave Reconstruction	-	-	7,885,453.96	-	-
		007 Planning Commission Total		8,217,178.99	2,392,532.75	16,701,587.48	40,966,842.80	5,239,446.00
	009 Register of Deeds	10101 GSD General	09101000 REG Admin	-	-	212,680.87	-	-
		30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds	-	-	25,352.69	-	-
		30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	2,424,196.03	713,096.45	3,938,115.79	-	-
		009 Register of Deeds Total		2,424,196.03	713,096.45	4,176,149.38	-	-
	010 General Services	30003 General Fund 4% Reserve	10201000 4% GSR General Services	-	-	11,699.25	-	-
		30175 Equipment & Major Maintenance Fund 2023	10702400 GSR MNPD Safety Center Buildout	-	-	16,250.89	77,966.64	-
			10702410 GSR Maintenance & Roofing	-	-	2,065,606.38	1,012,340.92	-
			10702420 GSR Fleet	-	-	-	-	8,274,852.66
		30197 Storms/Tornadoes/Flooding 04/2025	10302025 GSR Storms/Tornadoes/Flooding 04/2025	-	-	5,980.00	-	-
		30216 American Rescue Plan Act-COVID Stimulus	10902028 GSR ARP MWS Temporary Fleet	-	-	(0.50)	-	(0.50)
			10902029 GSR ARP HVAC Upgrades	-	-	814,696.11	158,378.41	-
			10902030 GSR ARP Fleet	-	-	-	-	51,498.90
			10902031 GSR ARP MNPD Fleet Technology	-	-	51,200.00	-	-
			10902032 GSR ARP McGrunder	-	-	24,888.21	4,408,424.60	-
		32060 General Services Grant Fund	10301110 GSR HCH Energy Retrofit	-	-	561,186.00	46,844.00	-
		40017 GSD FY17 Capital Projects	10407017 X-GSR A A Birch Renovate	-	-	10,844.47	-	-
			10408017 GSR Farmers Market	-	-	7,563.16	-	-
			10411017 GSR Juvenile Justice Ctr MPlan	-	-	7,360.00	101,867.00	-
		40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design	-	-	-	651,055.14	-
		40021 GSD FY21 Cap Projs RS2021-757	10400021 GSR OFM Fleet Replacement	-	-	-	-	2,512,530.77
			10401021 X-GSR Building Opers Major Maint	-	-	36,180.91	-	-
			10402021 GSR Sustainability Revolv Innovation Fd	-	-	(33,994.36)	-	-
			10403021 GSR New Fac Planning/Site Eval/Relo	-	-	12,646.93	-	-
			10404021 GSR Emergency Comm Ctr/OEM Campus	-	-	-	1,148,078.72	-
		40022 GSD FY22 Cap Prois RS2021-1201	10400022 GSR Building Ops Major Maintenance	-	-	1,111,269.10	(32,597.74)	-
			10401022 GSR OFM Replacements / Additions	-	-	-	-	636,931.31
			10402022 GSR Access Control Migration	-	-	199,329.23	-	-
			10403022 GSR New Facility Planning Site Eval Relo	-	-	22,038.38	-	-
			10404022 GSR Roofing/Life, Health & Safety	-	-	43,759.57	1,515,693.06	-
			10405022 GSR HeadStart Fac Assessmnts/Maj Repairs	-	-	36,134.05	128,361.83	-
			10406022 GSR ECC EOC Replace - Planning/Design	-	-	25,494.25	8,000.09	-
		40023 GSD FY23 Cap Projs RS2023-1978	10400023 GSR Proj Close-DonelsonLibr/SE Prec/Othr	1,691.35	129.38	223,306.55	3,990,102.73	-
			10401023 GSR SOC/MAC/Postal/Pkwy Tower Reloctn	-	-	992,232.15	-	-
			10402023 GSR - Space Planning - MSE	-	-	332,971.27	-	-
		40024 GSD FY24 Cap Projs RS2024-194	10401024 GSR Space Plan Phase 2-MSE&Fulton Campus	-	-	2,930,729.01	397,477.12	-
			10403024 GSR Major Maintenance	-	-	1,815,865.04	3,517,068.96	-
			10404024 GSR Training Acad - Berm Remediation	-	-	1,143.75	-	-
			10406024 GSR Roofing	-	-	5,715,026.19	2,256,660.51	-
			10406024 GSR Fleet Mgmt - Fleet Addtns&Replace	-	-	-	-	3,350,481.46
			10408024 GSR Animal Care&Contrl-New Facility Plan	-	-	24,791.51	-	-
		40025 GSD FY25 Cap Projs RS2024-882	10401025 GSR Safety Upgr to Metro Facilities	-	-	71,935.41	-	-
			10402025 GSR Electric Vehicles Infr-Transformers	-	-	-	334,791.77	-
			10403025 GSR Major Maintenance	-	-	918,502.43	753,408.91	-
			10404025 GSR MSE Relocations-Vehicle Impound Lot	-	-	9,277.50	8,997.50	-
			10406025 GSR Fleet Mgmt - Fleet Addtns&Replace	-	-	(4,210.67)	-	655,049.00
			10407025 GSR DC&O Facility Planning / Design	-	-	85,001.24	-	-
			10408025 GSR Energy Management / Solar	-	-	-	107,205.00	-
		40119 GSD FY19B Capital Projects	10405119 GSR McGrunderCtr Renov & Upgrads	-	-	3,817.82	(42,199.43)	-
			10407119 GSR Donelson Library	-	-	253,334.93	348,837.63	-
		40122 GSD FY22B Capital Projects	10401122 GSR Global Mail-Master Plan&Implementatn	-	-	51,678.25	384,119.00	-
		40220 GSD FY20B Cap Projs RS2020-213	10402220 GSR CJC Closeout	-	-	(195.00)	72,236.88	-
			10403220 GSR Fleet Replacement	-	-	-	-	76,093.59
			10405220 GSR POL Murfreesboro Rd Prec	-	-	-	(429,584.18)	-
		40410 GSR Non-Bond Funded Cap Projs	10400400 GSR ECC/OEM Renovations/Upgrades FY23	-	-	-	73,970.17	-
		010 General Services Total		1,691.35	129.38	18,455,239.41	20,997,505.24	15,557,437.69
	010-05 General Services - Surplus Property	61190 Surplus Property Auction	10517310 GSR Ebid Surplus Prop Distr	521,864.15	240,556.07	66,118.28	466,400.00	-
	010-05 General Services - Surplus Property Total			521,864.15	240,556.07	66,118.28	466,400.00	-
	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	602,281.71	219,646.57	9,282.79	-	-
			11105100 HIS Govt & Public Partner Prog	473,634.58	153,502.28	4,414.07	-	70,228.34
			11105200 HIS Info Educ & Tourism Prog	243,473.47	84,145.74	188,439.08	-	-
		30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission	-	-	102,631.41	-	-
		30216 American Rescue Plan Act-COVID Stimulus	11902025 HIS Jefferson Street Historical Tours	-	-	6,555.00	40,000.00	-
		32211 Historical Commission Grant Fund	11332920 HIS THC CIV Cemetery Plan	27,410.83	13,547.85	60,511.76	-	-
			11332930 HIS NPS Underrepresntd Communities 23-25	12,582.09	8,196.35	57,863.00	-	-
			11332940 HIS THC Club Baron Donelson Grant	2,894.61	1,148.59	-	-	-
			11332950 HIS THC Documenting Battle of Nashville	3,175.00	1,272.99	6,274.63	-	-
			11332960 HIS THC 2024 NACP Bi-Annual Conference	-	-	4,656.00	-	-
		011 Historical Commission Total		1,365,452.29	481,460.37	440,727.74	40,000.00	70,228.34
	012 Employee Benefit Board	50165 Self-Insured Death Benefit	12504000 BEN Self-Insured Death Benefit	-	-	100,000.00	-	-
		52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	213,543.41	81,114.85	151,153,529.63	-	-
		52180 Cigna Choice Fund	12508000 Cigna Choice Fund	217,667.77	82,246.94	165,311,095.94	-	-
		71019 Flexible Benefits Plan 2023	12600121 BEN Flex Benefits - Admin 2023	-	-	-	265,065.86	-
		71020 Flexible Benefits Plan 2024	12600122 BEN Flex Benefits - Admin 2024	-	-	782,629.10	-	-
			12600123 BEN Flex Benefits - Dep Care 2024	-	-	339,435.56	-	-
			12600124 BEN Flex Benefits - Admin 2024	-	-	810.00	-	-
		71021 Flexible Benefits Plan 2025	12600125 BEN Flex Benefits - Medical 2025	-	-	731,629.09	-	-
			12600126 BEN Flex Benefits - Dep Care 2025	-	-	96,022.32	-	-
			12600127 BEN Flex Benefits - Admin 2025	-	-	717.50	-	-
		71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp	-	-	27,564,320.95	-	-
			12601310 BEN Hartford Deferred Comp	-	-	64,828.52	-	-
			12601320 BEN PEBSCO Deferred Comp	-	-	907,900.72	-	-
		75017 MNPS Flexible Benefit 2022	12600315 BEN MNPS Flex Benefits Medical 2022	-	-	-	304,526.54	-
		75018 MNPS Flexible Benefit 2023	12600316 BEN MNPS Flex Benefits Medical 2023	-	-	-	241,496.27	-
		75019 MNPS Flexible Benefit 2024	12600317 BEN MNPS Flex Benefits Medical 2024	-	-	400,274.16	-	-
			12600417 BEN MNPS Flex Benefits Dep Care 2024	-	-	117,421.40	-	-

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

****Highlighted lines are taken out or disallowed from the LOCAP plan**

Sum of YTD Actual		Account Type		Grand Total				
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers
Direct	012 Employee Benefit Board	75020 MNPS Flexible Benefit 2025	12600318 BEN MNPS Flex Benefits Medical 2025	-	-	821,103.07	-	-
			12600418 MNPS Flex Benefits Dep Care 2025	-	-	150,873.05	-	-
		80160 County Retirement	12600168 BEN County Retirement	-	-	493,671.51	-	-
		80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	1,734,408.30	503,339.70	286,493,694.90	-	-
		80200 Guaranteed Pension Plan	12601000 BEN Guaranteed Pension Plan	-	-	-	-	33,577,400.44
		85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio	-	-	138,064.65	-	-
		85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County	-	-	2,641,752.28	-	-
		85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers	-	-	26,035,215.96	-	-
		85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City	-	-	1,194,409.93	-	-
		88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest	-	-	4,256.64	-	-
			12604100 BEN USD Gen Govt Closed Plan	-	-	631,990.78	-	-
			12605100 BEN USD Pol/Fire Closed Plan	-	-	2,456,662.75	-	-
		012 Employee Benefit Board Total		2,165,619.48	766,701.49	668,532,310.41	-	34,388,489.11
	015 Finance	30003 General Fund 4% Reserve	15202000 4% FIN Accounts	-	-	-	15,264.07	-
			15203000 4% FIN Budgets	-	-	10,000.00	-	-
			15206000 4% FIN Public Property	-	-	4,417.60	-	-
			15207000 4% FIN Purchasing	-	-	8,290.58	23,819.00	-
			15208000 4% FIN Treasury	-	-	3,525.00	83,954.24	-
		30039 Flood 2010	15701510 FIN Flood 2010	-	-	25,000.00	-	-
		30077 Finance Department Grants	15301400 FIN Living Cities B3	-	-	1,500.00	-	-
		30092 Tornadoes 3/2020 Response/Relief	15703320 FIN Tornadoes 3/3/2020	-	-	34,210.00	-	-
		30113 Finance CU Administration	15702000 FIN Finance CU Administration	-	-	130,629.80	-	(532,348.59)
		30116 COVID FEMA	15302022 FIN COVID FEMA	-	-	38,435.00	-	-
		30142 Storm/Flood 3/2021	15701420 Storm-Flood 3/2021 Fund	-	-	28,235.00	-	-
		30174 FIN CCFO Metro Cohort	15302023 FIN CCFO Metro Cohort	-	-	22,399.30	-	-
		30175 Equipment & Major Maintenance Fund 2023	15702400 FIN Finance Operations	-	-	4,345.65	-	-
		30215 Finance Innovation Investment	15701570 FIN Strategic Budget's & Innov	41,538.51	8,907.87	760.50	-	-
		30216 American Rescue Plan Act-COVID Stimulus	15902024 FIN ARP Pandemic Emergency Response	-	-	0.89	-	-
			15902025 FIN American Rescue Plan	-	-	93,905.40	-	-
		40024 GSD FY24 Cap Projs RS2024-194	15401024 FIN Migration Oracle Cloud ERP-Phase 1	-	-	733,180.71	9,885,434.43	-
		40025 GSD FY25 Cap Projs RS2024-882	15401025 FIN Migration Oracle Cloud ERP-Phase 2	-	-	37,477.75	5,776,874.42	-
		40220 GSD FY20B Cap Projs RS2020-213	15401220 FIN Emergency Response Fds	-	-	-	-	34,133.11
		015 Finance Total		41,538.51	8,907.87	1,176,313.18	15,785,346.16	(498,215.48)
	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	6,506,901.42	2,234,197.51	2,424,233.17	-	-
			16104000 ASR Board of Equalization	-	-	11,820.37	-	-
			16105000 ASR Hearing Officer Review	14,224.37	1,040.42	-	-	-
			16106000 ASR Personal Property Audit	-	-	395,879.76	-	-
		016 Assessor of Property Total		6,521,125.79	2,235,237.93	2,831,933.30	-	-
	017 Trustee	10101 GSD General	17101000 TRU Administration	1,633,660.66	554,949.70	896,608.75	-	-
		30003 General Fund 4% Reserve	17201000 4% TRU Trustee	-	-	192.19	-	-
		30176 C-PACER	17303100 TRU C-PACER 1% Application Fee	-	-	22,301.35	-	-
		017 Trustee Total		1,633,660.66	554,949.70	919,102.29	-	-
	018 County Clerk	10101 GSD General	18101000 COU Admin	4,746,099.75	1,657,920.68	487,056.84	-	-
		30003 General Fund 4% Reserve	18201000 4% COU County Clerk	-	-	11,140.71	110,408.11	-
		30118 County Clerk Computer	18701000 COU County Clerk Computer	-	-	26,997.86	26,000.00	-
		30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees	-	-	54,999.85	-	-
		30318 County Clerk EIVS Fees	18703000 COU County Clerk EIVS Fees	-	-	524.96	-	-
		30418 County Clerk T&R Fees	18704000 COU County Clerk T&R Fees	282,734.61	306.99	14,774.51	-	-
		018 County Clerk Total		5,028,834.36	1,658,227.67	595,494.73	136,408.11	-
	019 District Attorney	10101 GSD General	19101000 DA Administration	8,203,752.40	2,389,972.19	2,165,718.03	-	11,969.59
		30101 Metro Major Drug Program	19103020 DA Federal Drug Program	-	-	5,825.20	-	-
		30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime	192,875.92	49,828.36	6,500.00	-	-
		32219 District Attorney Grant Fund	19300201 DA Family VOCA Grant	201,090.78	63,082.81	-	-	-
		019 District Attorney Total		8,597,719.10	2,502,883.36	2,178,043.23	-	11,969.59
	021 Public Defender	10101 GSD General	21101000 PDF Administration	739,185.99	238,519.14	130,787.51	-	-
			21101100 PDF General Sessions Team	2,950,917.16	846,239.58	124,871.04	-	-
			21101200 PDF Criminal Court Team	4,574,349.16	1,523,069.16	189,751.94	-	-
			21101300 PDF Appellate Court Team	260,751.48	85,830.03	9,809.03	-	-
			21101400 PDF Juvenile Court Team	950,354.24	323,878.69	30,392.23	-	-
		30003 General Fund 4% Reserve	21201000 4% PDF Public Defender	-	-	282.42	-	-
		021 Public Defender Total		9,475,558.03	3,017,536.60	485,894.17	-	-
	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	2,265,440.24	781,878.37	124,001.96	-	-
		30003 General Fund 4% Reserve	22201000 4% JCC Juvenile Court Clerk	-	-	23.58	-	-
		30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog	-	-	12,122.61	-	-
		022 Juvenile Court Clerk Total		2,265,440.24	781,878.37	136,148.15	-	-
	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk	-	-	290,534.44	-	-
			23103000 CIR Traffic Violations Bureau	2,202,390.45	862,444.71	79,357.81	-	-
			23104000 CIR Probate Court Clerk	-	-	8,484.87	-	-
		30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,344,427.58	1,644,662.07	661,926.73	-	-
		023 Circuit Court Clerk Total		6,546,818.03	2,507,106.78	1,040,303.85	-	-
	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	6,221,349.99	2,201,040.08	507,739.13	-	-
		30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk	-	-	38,806.17	-	-
		30034 Criminal Ct Clerk Computerization	24701000 CCC Crim Ct Clk Computeriza'n	-	-	21,482.20	-	-
		33024 Criminal Court Clerk Victims Assistance	24702100 CCC CASA Victims Asst	-	-	10,356.00	-	-
			24702200 CCC Mary Parrish Cr VictimAsst	-	-	10,356.01	-	-
			24702300 CCC YMCA DomViol VictimAsst	-	-	10,356.04	-	-
			24702500 CCC Nash Cr Alliance VictimAsst	-	-	10,356.05	-	-
			24702600 CCC Sexual Assault CrVictimAsst	-	-	10,356.05	-	-
		024 Criminal Court Clerk Total		6,221,349.99	2,201,040.08	619,807.65	-	-
	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	1,108,287.80	395,729.67	259,706.95	-	-
		025 Clerk and Master - Chancery Total		1,108,287.80	395,729.67	259,706.95	-	-
	026 Juvenile Court	10101 GSD General	26110310 JUV SNAsh Gang Prob Key	19,660.64	6,647.89	1,282.10	-	-
			26111030 JUV Recovery Court	92,051.12	30,555.12	20,281.68	-	-
			26111360 JUV Foster Care Review Board	331,370.06	109,910.89	15,861.60	-	-
			26111410 JUV Case Support Key	-	-	-	-	-
			26111730 JUV Comm Outreach Youth Court	-	-	-	-	-
			26111910 JUV Juv Detention Key	130,279.83	43,311.94	14,127.52	-	-
			26111930 JUV MSAC	737,950.78	257,858.54	58,064.88	-	-
			26111940 JUV Intake	621,459.65	246,430.79	37,447.07	-	-
			26111960 JUV SIA One	922,654.32	342,668.75	117,306.82	-	-
			26111970 JUV SIA Two	53,929.09	20,587.89	1,841.26	-	-

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	026 Juvenile Court	10101 GSD General	26112110 JUV CTSafety&Security Key	733,580.31	253,430.75	86,481.80	-	-	1,073,492.86
			26112210 JUV SvcOfProcess Key	78,819.43	27,879.86	242.38	-	-	106,741.67
			26112310 JUV Judicial Actions Key	926,877.95	250,717.40	58,444.01	-	-	1,236,039.36
			26112325 JUV Youth Violence CPF	-	-	177,878.79	-	-	177,878.79
			26112510 JUV ALOB HR Key Product	189,337.78	77,440.82	38,643.67	-	-	305,422.27
			26112610 JUV ALOB Finance Payroll Autho	191,005.98	80,144.77	26,151.53	-	-	297,302.28
			26112910 JUV ALOB Records Mgmt Key	254,612.45	91,084.65	12,144.69	-	-	357,841.79
			26113110 JUV ALOB Exce Leader Key	716,330.48	193,804.06	34,950.95	-	-	945,085.49
			26114050 JUV STAR Team	318,126.65	103,149.01	7,190.17	-	-	428,465.83
	30003 General Fund 4% Reserve	26201000 4% JUV Juvenile Court	26201000 4% JUV Juvenile Court	-	-	52,149.54	-	-	52,149.54
	32226 Juvenile Court Grant Fund	26311430 JUV Parent/Child Support Key	26311430 JUV Parent/Child Support Key	1,033,091.80	338,508.06	105,469.37	57,340.95	-	1,534,410.18
		26312540 JUV Child & Family Intervention	26312540 JUV Child & Family Intervention	231,895.89	84,214.91	14,920.18	12,413.52	-	343,444.50
		26312560 JUV State Supplement	26312560 JUV State Supplement	-	-	7,610.94	-	-	7,610.94
		26312600 JUV Interpreter Services FY17	26312600 JUV Interpreter Services FY17	76,832.76	24,057.74	-	-	-	100,890.50
		26313000 JUV Safe Baby Court	26313000 JUV Safe Baby Court	105,746.63	41,159.73	30,855.77	7,012.81	-	184,774.94
		26313200 JUV Parental Assistance Court	26313200 JUV Parental Assistance Court	285,172.38	93,532.05	23,479.44	15,312.79	-	417,496.66
		26313500 JUV Byrne State Crisis Intervention Pgrm	26313500 JUV Byrne State Crisis Intervention Pgrm	-	-	45,533.52	187.85	-	45,721.37
	40021 GSD FY21 Cap Projs RS2021-757	26400021 JUV JJC Process Program Mgr	26400021 JUV JJC Process Program Mgr	-	-	114,138.94	-	-	114,138.94
	40022 GSD FY22 Cap Projs RS2021-1201	26400022 JUV New Facility/Juv Justice Ctr-Phase 1	26400022 JUV New Facility/Juv Justice Ctr-Phase 1	1,691.35	129.38	423,792.35	-	-	8,439,609.55
	40023 GSD FY23 Cap Projs RS2023-1978	26400023 JUV New Juv Justice Ctr-Constr Phase 1	26400023 JUV New Juv Justice Ctr-Constr Phase 1	-	-	-	37,546.156.28	-	37,546,156.28
	40024 GSD FY24 Cap Projs RS2024-194	26400024 JUV Juvenile Justice Ctr-Constrtn Phs 2	26400024 JUV Juvenile Justice Ctr-Constrtn Phs 2	-	-	-	9,038,602.04	-	9,038,602.04
026 Juvenile Court Total				8,052,477.33	2,717,025.00	9,291,231.65	55,230,774.73	617,741.17	75,909,249.88
027 General Sessions Court		10101 GSD General	27101000 GSC Judges	5,830,031.52	1,749,427.76	268,482.92	-	-	7,847,942.20
			27103021 GSC General Probation	2,060,199.01	694,663.61	57,013.66	-	-	2,811,876.28
			27105000 GSC Music City Community Court	259,282.13	80,287.14	-	-	-	339,569.27
			27106011 GSC Traffic School	232,266.78	68,425.54	127,435.40	-	-	428,127.72
			27110200 GSC Metro Mental Health Court	509,932.07	177,580.04	21,850.71	-	-	709,362.82
			27110210 GSC Metro Mental Health Compet Restor	-	-	128,245.16	-	-	128,245.16
			27110220 GSC Cherished HEARTS Operations Metro	56,969.45	17,143.37	9,482.40	-	-	83,595.22
			27116000 GSC Administration	1,428,407.18	502,614.99	437,454.72	-	-	2,368,476.89
			27117000 GSC Drug Court	333,061.32	138,563.22	11,710.11	-	-	483,334.65
			27310200 GSC Mental Health Court	-	-	925.84	-	-	925.84
	30003 General Fund 4% Reserve	27202000 4% GSC Administration	27202000 4% GSC Administration	-	-	20,119.47	-	-	20,119.47
	30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment	27117100 GSC Drug Court Treatment	-	-	1,570.00	-	-	1,570.00
	30102 DUI Offender	27112100 GSC Mental Health Court	27112100 GSC Mental Health Court	-	-	(6,484.26)	-	-	(6,484.26)
		27112200 GSC GS Drug Court	27112200 GSC GS Drug Court	-	-	2,620.13	-	-	2,620.13
	32227 General Sessions Court Grant Fund	27310110 GSC Veteran's Treatment Court	27310110 GSC Veteran's Treatment Court	78,934.00	22,008.69	-	-	-	100,942.69
		27310120 GSC Recovery Court TN WITS	27310120 GSC Recovery Court TN WITS	16,727.23	7,998.84	61,366.10	-	-	86,092.17
		27310145 GSC Cherished HEARTS BJA Grant	27310145 GSC Cherished HEARTS BJA Grant	131,369.74	56,410.47	38,372.85	-	-	226,153.06
		27310150 GSC DUI Court	27310150 GSC DUI Court	-	-	138,402.28	-	-	138,402.28
		27310160 GSC Mental Hlth & Subs Abs State Money	27310160 GSC Mental Hlth & Subs Abs State Money	28,161.62	9,096.50	202,910.08	-	-	240,168.20
		27310170 GSC BJA Recovery Court Grant	27310170 GSC BJA Recovery Court Grant	-	-	20,069.90	-	-	20,069.90
	32229 Veteran's Treatment Court Operations	27701000 GSC Veteran's Treatment Ct Ops	27701000 GSC Veteran's Treatment Ct Ops	(2,101.43)	-	-	-	-	(2,101.43)
027 General Sessions Court Total				10,953,240.62	3,524,220.17	1,541,647.47	-	-	16,029,008.26
028 State Trial Courts		10101 GSD General	28101000 STC Administration	8,959,497.01	2,936,738.95	927,774.89	-	-	12,824,010.85
			28106100 STC Jury Expense	-	-	253,935.72	-	-	253,935.72
	30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts	28201000 4% STC State Trials Courts	-	-	44.89	83,504.11	-	83,549.00
	30020 State Trial Court Drug Enforcement	28700200 STC Drug Court Fines	28700200 STC Drug Court Fines	-	470.07	8,010.00	-	-	8,480.07
		28700500 STC DUI Supervision	28700500 STC DUI Supervision	0.30	-	2,391.95	-	-	2,392.25
	30210 State Trial Court IDEA Program Fund	28800600 STC IDEA Program	28800600 STC IDEA Program	-	-	-	400,000.00	-	400,000.00
	32228 State Trial Court Grant Fund	28320140 STC Community Corrections Gmt	28320140 STC Community Corrections Gmt	1,027,321.12	368,920.98	211,626.94	-	-	1,607,869.04
		28320160 STC Drug Court Staff	28320160 STC Drug Court Staff	-	-	(520.00)	-	-	(520.00)
		28320165 STC Courtroom Security Guard	28320165 STC Courtroom Security Guard	-	-	51,518.84	-	-	51,518.84
		28320205 STC TN Dept of Corrections	28320205 STC TN Dept of Corrections	1,180,311.44	354,140.16	226,316.71	-	-	1,760,768.31
		28322190 STC Court Interpreter Endowment	28322190 STC Court Interpreter Endowment	73,835.80	25,724.16	-	-	-	99,559.96
		28322300 STC Governor's Hwy Safety Offc	28322300 STC Governor's Hwy Safety Offc	40,263.53	20,948.86	-	-	-	61,212.39
028 State Trial Courts Total				11,281,229.20	3,706,943.18	1,681,099.94	483,504.11	-	17,152,776.43
029 Justice Integration Services		10101 GSD General	29160710 JIS ALOB Exec Leader Key	2,606,292.93	788,064.90	1,738,939.99	17,589.00	-	5,150,886.82
	30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv	29201000 4% JIS Justice Integration Srv	-	-	2,564.64	81,274.00	-	83,838.64
029 Justice Integration Services Total				2,606,292.93	788,064.90	1,741,504.63	98,863.00	-	5,234,725.46
030 Sheriff's Office		10101 GSD General	30122130 SHE MC2 Offender Management	4,549,691.14	1,609,598.35	1,358,635.80	-	-	7,517,925.09
			30122230 SHE MC2 Support	353,562.04	141,877.14	16,191.40	-	-	511,630.58
			30122310 SHE Booking and Releasing	7,219,898.26	2,601,077.47	26,453.79	-	-	9,847,429.52
			30122410 SHE HDC Programs Key	-	-	8,356.29	-	-	8,356.29
			30122810 SHE CDC-M Programs Key	-	-	2,306.23	-	-	2,306.23
			30122910 SHE CDC-M Offend Mgmt Key	4,207,844.85	1,500,070.38	3,023,440.93	-	-	8,731,356.16
			30122930 SHE MDF Offender Management	-	-	404.71	-	-	404.71
			30123210 SHE CDC-M Support Staff Key	1,298,261.25	445,714.90	123,225.64	-	-	1,867,201.79
			30123610 SHE CDC-F Offender Mgmt Key	-	-	82.99	-	-	82.99
			30123810 SHE CDC-F Support Staff Key	(512.00)	-	-	-	-	(512.00)
			30124030 SHE DUI School	1,657,720.28	505,448.71	75,686.68	-	-	2,238,855.67
			30124110 SHE ORC Offend Mgmt Key	-	-	45,105.64	-	-	45,105.64
			30124310 SHE ORC Support Staff key	-	-	(0.35)	-	-	(0.35)
			30124410 SHE Correct Svcs Key	1,537,439.32	660,564.45	561,939.69	-	-	2,759,943.46
			30124510 SHE Maintenance Key	1,349,344.98	496,606.48	290,644.04	-	-	2,136,595.50
			30124610 SHE Warehouse Key	355,840.29	124,909.99	2,147,145.39	-	-	2,627,895.67
			30124710 SHE Laundry Key	-	-	32,168.87	-	-	32,168.87
			30124810 SHE Exec Mgmt Key	1,042,600.01	266,111.75	38,250.22	-	-	1,346,961.98
			30124930 SHE Special Operations Team Events	664,918.73	239,786.57	4,168.02	-	-	908,873.32
			30125110 SHE Training Key	2,317,251.87	572,283.94	61,699.61	-	-	2,951,235.42
			30125210 SHE Warrants Key	4,069,005.39	1,610,864.95	49,592.07	-	-	5,729,462.41
			30125310 SHE Transportation Key	5,260,716.16	2,021,640.61	230,791.38	-	0.08	7,513,148.23
			30125330 SHE Armed Security	126,791.33	47,378.28	13,822.85	-	-	187,992.46
			30125340 SHE Court Security	2,153,793.25	809,053.77	1,311.76	-	-	2,964,158.78
			30126300 SHE Offender Information Srv	1,401,792.84	545,083.57	1,296.00	-	-	1,948,172.41
			30126310 SHE CDF Offender Management	2,479,507.63	850,798.44	905,940.69	-	-	4,236,246.76
			30126320 SHE CDF Support	124,922.59	45,777.76	12,982.52	-	-	183,682.87
			30127100 SHE DDC Offender Management	9,117,248.67	2,999,900.78	3,455,136.78	-	-	15,572,286.23
			30127200 SHE DDC Support	519,445.18	186,042.92	39,639.52	-	-	745,127.62
			30127300 SHE BCC Support	294,135.12	68,478.66	16,907.66	-	-	379,521.44
			30127400 SHE BCC Offender Management	1,723,857.62	628,371.99	18,759.55	-	-	2,370,989.16

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual		Account Type		Grand Total				
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers
Direct	030 Sheriff's Office	10101 GSD General	30127500 SHE Offender Support Services	13,797,776.13	4,390,116.90	28,522.25	-	-
		30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department	-	-	5,895,974.17	-	64,375.00
		30216 American Rescue Plan Act-COVID Stimulus	30902024 SHE ARP Pandemic Emergency Response	-	-	106,503.32	-	-
			30902025 SHE ARP HVAC Upgrades	-	-	1,040,576.99	-	-
		30359 Special Events Fund	30703350 SHE Mobile Booking ED	580,799.71	-	-	-	-
		32230 Sheriff Grant Fund	30320100 SHE Grants Interest	-	-	35,174.99	-	-
			30323100 SHE ELC Confinement Facilities Grant	-	-	33,493.95	-	-
			30324170 SHE Corr Svcs Litter Gr Key	98,007.00	24,518.00	65,975.00	-	-
			30324970 SHE COSSAP Grant 21-24	43,641.40	11,577.97	129,776.63	-	-
			30324980 SHE COSSAP Women Grant 23-26	101,943.82	26,039.02	83,040.90	-	-
				68,447,244.86	23,429,693.75	19,981,124.38	-	64,375.08
	030 Sheriff's Office Total							111,922,438.07
	031 Police	10101 GSD General	31121001 POL OPA Key	2,221,468.89	712,355.92	521,740.60	-	-
			31121051 POL Behav Hea Svcs Key	1,324,502.06	435,426.23	486,352.66	-	-
			31121053 POL Mental Health Co-Response	1,337.42	270.20	-	-	-
			31121101 POL Strategic Devel Key	733,989.23	241,196.58	83,755.04	-	-
			31121103 POL Accreditation	121,918.07	45,998.23	14,761.47	-	-
			31121151 POL Case Prep Key	757,559.91	283,736.18	19,803.20	-	-
			31121201 POL Inspections Key	802,621.87	275,879.20	105,724.76	-	-
			31121251 POL Training Recruits	7,662,241.41	2,085,001.50	4,316,630.70	-	-
			31121252 POL Training Personnel/In-Serv	5,659,964.76	1,809,920.82	1,202,106.75	-	-
			31121253 POL Retiree Range Allowance	-	-	5,573.88	-	-
			31121260 POL Vehicle Operations	475,448.47	193,676.95	151,398.07	-	-
			31121301 POL Crime Analysis Key	453,381.62	150,349.84	8,896.28	-	-
			31121355 POL Specialized Investigations	11,266,655.07	3,848,920.92	381,247.55	-	25,555.73
			31121419 POL Task Force VCrimes Key	-	-	196.11	-	-
			31121451 POL Youth Services Key	2,666,652.85	989,355.69	207,304.12	-	-
			31121453 POL Interpersonal Crimes	403,234.64	93,726.08	7,334.56	-	-
			31121454 POL Special Victims	2,391,609.75	863,841.36	29,548.24	-	-
			31121455 POL SVD Human Trafficking	30,427.54	6,128.70	10,042.52	-	-
			31121456 POL Family Intervention Program	1,349,996.71	478,167.77	29,500.52	-	-
			31121457 POL Disaster Operations Unit	485,525.50	98,173.84	-	-	-
			31121458 POL Entertainment District Initiative	56,422.51	11,934.82	-	-	-
			31121459 POL Violent Crimes Division	7,506,005.59	2,589,469.12	86,600.32	-	-
			31121460 POL Police Activities League (PAL)	518,888.78	169,536.12	22,894.10	-	-
			31121461 POL Alternative Police Response(APR) Unit	510,086.67	39,436.53	-	-	-
			31121462 POL Body Worn & In-Car Camera Oper	1,209,668.65	445,152.62	41,309.50	-	-
			31121463 POL Investigative Support Division	1,814,793.94	629,818.82	51,762.74	-	-
			31121464 POL Entertainment District Unit	3,330,855.44	1,154,296.13	53,118.11	-	-
			31121501 POL Domestic Violence Key	2,888,470.94	961,888.87	183,510.97	657.00	-
			31121601 POL Fugitives Key	605,162.10	230,036.67	286,828.12	-	4,850.81
			31121701 POL Criminal Investigation Div	9,535,527.44	3,420,108.78	220,293.71	-	-
			31121703 POL SISU	733,889.70	243,090.53	27,853.28	-	-
			31121751 POL Forensic Services Key	2,269,493.46	844,553.66	168,115.47	-	-
			31121760 POL Crime Lab	5,247,235.64	1,647,748.86	2,101,722.94	24,950.00	-
			31121801 POL Property & Evidence Key	1,853,507.42	615,063.57	136,801.37	-	-
			31121810 POL Police Impound	207,753.61	72,321.40	69,247.93	-	-
			31121850 POL Facility Mgmt and Security	1,032,117.66	339,580.33	135,271.46	-	-
			31121901 POL Emergency Conting Key	1,296,153.16	437,430.65	207,936.34	-	-
			31121951 POL School Cross Guard Key	2,296,902.21	454,441.61	179,453.78	-	-
			31121960 POL School Safety Initiative	3,580,922.08	719,345.09	1,000.00	-	-
			31121961 POL Rapid School Safety Team	1,546,003.02	602,572.99	5,241.93	-	-
			31122001 POL Traffic Key	3,178,032.52	1,403,084.98	318,287.18	2,124.52	-
			31122051 POL Aviation Section	1,844,118.55	612,101.27	1,656,798.02	-	27,600.00
			31122151 POL SWAT Key	2,357,719.54	803,191.46	497,645.81	-	-
			31122153 POL Drill and Ceremony Team	30,486.33	6,115.54	20,222.49	-	-
			31122201 POL Warrants Key	1,856,237.98	656,941.22	189,067.05	-	-
			31122313 POL Precinct 9	186,066.20	58,995.89	62.50	-	-
			31122401 POL East Sector Key	6,584,949.72	2,234,011.32	923,100.68	-	6,282.75
			31122403 POL Patrol South Sector Key	9,947,202.85	3,458,900.98	1,117,223.37	-	1,170.72
			31122405 POL Patrol Hermitage Key	9,531,004.55	3,225,432.85	981,253.41	-	10,629.66
			31122407 POL Patrol Central Sector Key	6,877,304.09	2,352,451.04	938,082.45	-	948.70
			31122409 POL Patrol West Sector Key	6,898,371.26	2,374,319.11	906,154.76	-	2,421.33
			31122411 POL Patrol North Sector Key	7,924,158.83	2,759,663.39	924,052.15	-	9,365.78
			31122413 POL Midtown Hills Precinct	7,838,090.71	2,711,947.86	839,146.26	-	5,027.81
			31122414 POL Madison Precinct	7,273,169.71	2,529,523.50	899,112.64	-	-
			31122415 POL Animal Operations Section	2,885,422.17	1,022,933.79	495,529.26	-	-
			31122416 POL Mobile Field Precinct	4,105,354.22	937,304.13	10,875.00	-	881.49
			31122600 POL Parks Patrol	142,455.31	50,548.07	80,438.90	-	-
			31122700 POL Professional Development	560,644.68	157,453.41	278,786.02	-	-
			31123001 POL Field Training Officer Key	108,609.54	43,115.86	86,300.00	-	-
			31123051 POL Special Events Prog Key	3,712,838.83	1,137,242.09	121,998.37	-	-
			31123201 POL School Resource Key	4,970,169.14	1,750,803.70	235,627.99	-	-
			31160110 POL ALOB Information and Technology	4,876,699.12	1,669,099.36	17,638,713.66	124,946.99	-
			31160310 POL ALOB Human Resources	2,546,078.82	762,296.45	260,550.97	-	-
			31160320 POL Secondary Employment Unit	7,349,622.39	145,042.11	322,255.39	-	117,735.11
			31160330 POL Background and Recruitment	1,076,318.79	350,305.99	-	-	-
			31160410 POL ALOB Payroll Authorizat	560,644.68	157,453.41	6,958.26	-	-
			31160420 POL ALOB Fiscal Affairs	1,564,225.15	491,404.81	30,307.91	-	-
			31160510 POL ALOB Procurement Servic	315,541.73	132,073.80	217,407.96	-	-
			31160610 POL ALOB Records Mgmt Servi	3,176,396.17	1,166,770.26	191,502.60	-	-
			31160710 POL ALOB Safety Training Se	278,864.86	105,275.86	113,531.03	-	-
			31160810 POL ALOB Executive Leadersh	7,737,675.22	2,341,019.27	599,894.10	51,442.22	-
		18301 USD General	31192000 POL Extra Police Protection	-	-	-	75,620.49	10,805,651.30
		30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department	-	-	935,688.83	308,332.35	32,100.00
		30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018	-	-	936.00	-	-
		30090 POL 2019 JAG Grant	31322345 POL 2019 JAG Grant	-	-	43.18	-	-
		30091 POL DNA CEBR Program Grant	31322355 POL DNA CEBR Program Grant	-	-	(8,551.70)	-	-
			31322375 POL 2022 CEBR Grant	-	-	(16,027.93)	-	-
			31322395 POL 2024 CEBR Grant	-	-	1,360.31	-	-
		30143 Hurricane Ida 8/2021	31710850 POL Hurricane Ida 8/2021	-	-	(82.50)	-	-
		30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	210,843.38	62,155.01	609,681.04	-	-

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type							
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total		
Direct	031 Police										
		30149 Police Federal Drug Enforcement	31750100 POL Justice Felony Forfeitures	-	-	117,692.62	427,397.00	-	545,089.62		
		30154 Police State Felony Forfeiture	31740105 POL State Felony Forfeiture	-	-	312,876.45	-	-	312,876.45		
		30155 Police State Gambling Forfeiture	31740102 POL State Gambling Forfeiture	122,998.40	42,384.25	42,302.07	-	-	207,684.72		
		30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations	7,894.36	1,586.47	74,824.74	-	-	84,305.57		
		30158 Police Donations Fund	31601200 POL Donations	-	-	7,224.65	-	-	7,224.65		
		30163 Civil Unrest May 2020	31700530 POL Civil Unrest	-	-	(161.73)	-	-	(161.73)		
		30169 Police Statewide SRO Program Grant	31322500 POL Statewide SRO Program Grant FY25	2,859,437.94	1,067,200.00	-	-	-	3,926,637.94		
		30175 Equipment & Major Maintenance Fund 2023	31702400 POL Motorola Contract Payment	-	-	2,234,644.00	-	-	2,234,644.00		
		30200 Police Task Force Fund	31321401 POL Task Force Interest	-	-	(8,480.26)	-	-	(8,480.26)		
			31321408 POL Violent Crime TF Key	19,518.63	3,988.11	-	-	-	23,506.74		
			31321407 POL DEA Task Force Key	46,706.47	20,158.90	-	-	-	66,865.37		
			31321408 POL FBI Terrorism Key	8,307.98	1,688.18	-	-	-	9,996.16		
			31322503 POL MDHA Patrol TF Key	626,490.43	332,489.37	35,374.36	-	-	1,194,354.16		
			31721408 POL Drug Overdose Investigations	41,375.49	28,829.45	-	-	-	70,204.94		
			31722203 POL Mid TN Jnt Fug Task Force	13,790.88	5,166.33	-	-	-	18,957.21		
			31722205 POL MDHA Cayce PI	34,054.83	7,746.31	-	-	-	41,801.14		
			31722206 POL MDHA Sudekum Napier	205,722.12	40,306.11	-	-	-	246,028.23		
			31722207 POL MDHA Edgehill Housing	89,293.94	17,221.07	-	-	-	106,515.01		
			31722208 POL MDHA Cumberland View Apt	97,810.95	19,724.65	-	-	-	117,535.60		
			31722209 POL MDHA Preston Taylor Homes	90,314.51	18,223.85	-	-	-	108,538.36		
		30201 Police 2020 JAG Grant	31322346 POL 2020 JAG Grant	-	-	39,193.94	-	-	39,193.94		
		30202 Police 2021 JAG Grant	31322347 POL 2021 JAG Grant	-	-	108,333.99	-	-	108,333.99		
		30203 Police 2022 JAG Grant	31322348 POL 2022 JAG Grant	-	-	77,922.51	46,625.50	-	124,548.01		
		30207 Police 2023 JAG Grant	31322349 POL 2023 JAG Grant	-	-	268,856.63	14,000.00	-	282,856.63		
		30216 American Rescue Plan Act-COVID Stimulus	31902025 POL ARP CIT Training Program	-	-	84,800.43	-	-	84,800.43		
			31902026 POL ARP Napier-Sudekum Cmty Engagemnt	-	-	23,596.78	-	-	23,596.78		
		30319 POL COVID-19 2020 Emergency Supplement	31300319 POL COVID-19 2020 Emergency Supplement	-	-	119,697.67	-	-	119,697.67		
		30359 Special Events Fund	31740300 POL OT Funding Ent Distr & Spec Events	10,952,484.04	1,906,800.00	255,709.92	485,206.04	-	13,600,000.00		
		32231 Police Grant Fund	31330100 POL Grants Interest	-	-	51,165.15	-	-	51,165.15		
			31330850 POL ICAC Grant FY08	123,760.24	46,876.49	16,259.86	39,467.39	-	226,363.98		
			31330960 POL VOCA Victim Intervention	322,451.90	123,864.33	14,265.95	-	-	460,582.18		
			31331540 POL Governor Hwy Safety Grt 13	485,858.10	97,466.41	47,279.05	-	-	630,603.56		
			31332700 POL VOCA LEVC Grant	-	-	(669.60)	-	-	(669.60)		
			31332710 POL Project Safe Neighborhoods	137,375.51	27,211.65	-	64,978.00	-	229,565.16		
			31332750 POL VCIF Community Crime Prevention	-	-	1,421,317.23	73,021.44	-	1,494,338.67		
			31332760 POL VCIF Hot Spot TCCR Grant	117,039.23	25,655.27	244,471.47	542,750.00	-	945,915.97		
		40016 GSD FY16 Capital Projects	31401016 POL South Police Precinct	1,691.35	129.38	14,539.91	222,128.71	-	238,489.35		
		40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras	-	-	164,134.00	-	-	164,134.00		
		40021 GSD FY21 Cap Projs RS2021-757	31400021 POL Southeast Police Precinct (Murf Rd)	-	-	33,796.16	10,014,574.28	-	10,048,370.44		
			31401021 POL AFIS Upgrade	-	-	15,550.00	1,521,000.00	-	1,536,550.00		
			31402021 POL Crime Lab Instrumentation Upgrades	-	-	98,725.46	513,809.56	-	612,535.02		
		40022 GSD FY22 Cap Projs RS2021-1201	31401022 POL Training Acadm-Utity Safety Upgrades	-	-	5,985.00	-	-	5,985.00		
			31403022 POL Training Academy - Planning & Design	-	-	70,652.29	-	-	70,652.29		
		40023 GSD FY23 Cap Projs RS2023-1978	31401023 POL Police Mounted Patrol Barn	-	-	-	4,000,000.00	-	4,000,000.00		
		40220 GSD FY20B Cap Projs RS2020-213	31401220 POL Mounted Patrol Barn Plan/Constr	-	-	35,314.89	778,171.20	-	813,486.09		
		61200 Police Impound	31521150 POL Police Impound	366.00	74.40	-	-	-	440.40		
			31522000 POL URT Vehicle Impound	-	-	93,750.00	-	-	93,750.00		
		031 Police Total		221,899,321.21	69,586,668.64	50,115,738.11	18,866,457.68	803,314.90	361,271,500.54		
	032 Fire										
		10101 GSD General	32114110 FIR GSD Fire Support	1,157,303.85	402,375.63	-	-	-	1,559,679.48		
			32114210 FIR GSD EMS Support	2,322,163.31	807,562.57	1,116,874.85	-	-	4,246,600.73		
			32114310 FIR GSD Fire Hyd Inspect Forms	-	-	112,475.00	-	-	112,475.00		
			32114510 FIR GSD Logistics	1,160,162.56	431,484.62	4,477,442.49	1,838,496.62	369,457.27	8,277,043.56		
			32114710 FIR GSD Training	1,854,116.21	635,287.01	94,701.65	-	-	2,584,104.87		
			32115210 FIR GSD Specialized Services	2,596,029.18	951,702.29	790,305.45	938,856.50	-	5,276,893.42		
			32115410 FIR GSD EMS Operations	35,999,842.25	12,710,297.43	81,842.62	-	-	48,791,982.30		
			32115510 FIR GSD Fire Operations	12,940,047.42	4,474,927.52	58,316.09	-	-	17,473,291.03		
			32116210 FIR GSD Pub Fire Educ-Com Srv	-	-	11,155.00	-	-	11,155.00		
			32116310 FIR GSD Fire Prevention	2,706,119.54	912,147.17	44,541.88	-	-	3,662,808.59		
			32116330 FIR GSD Arson Investigations	631,415.09	206,262.93	10,846.39	-	-	848,524.41		
			32160110 FIR GSD IT Systems	478,496.11	176,630.18	4,251,015.55	140,651.00	-	5,046,782.81		
			32160210 FIR GSD Facilities Maint	684,658.49	309,635.88	1,133,103.94	53,430.70	-	2,180,829.01		
			32160710 FIR GSD Occup Health & Safety	935,715.78	313,345.94	95,113.96	-	-	1,344,175.68		
			32160810 FIR GSD Admin	2,293,026.64	710,264.94	130,382.65	-	-	3,133,674.23		
		18301 USD General	32194510 FIR USD Logistics	665,835.79	221,223.49	10,941,048.60	-	-	11,828,107.88		
			32195510 FIR USD Fire Operations	68,506,544.85	25,562,152.37	60,156.65	-	-	94,128,853.87		
			32196010 FIR USD Administration	-	-	900,522.75	-	-	900,522.75		
			32196210 FIR USD Pub Fire Educ-Com Srv	91,194.25	10,026.95	7,796.50	-	-	109,017.70		
			32196310 FIR USD Fire Prevention	2,115,185.61	799,377.22	880.79	-	-	2,915,443.62		
			32196330 FIR USD Arson Investigations	531,064.62	195,891.35	1,959.41	-	-	728,915.38		
			32197011 FIR USD Facilities Mgmt	-	-	65,447.60	-	-	65,447.60		
		30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis	-	-	3,290,614.08	34,995.00	-	3,325,609.08		
			32260100 4% FIR ALOB Info Tech	-	-	106,770.50	-	-	106,770.50		
			32260200 4% FIR ALOB Facility Mgmt	-	-	1,336,322.00	-	-	1,336,322.00		
		30172 Fire HazMat Recovery	32705540 FIR HazMat Recovery	-	-	48,804.85	-	-	48,804.85		
		30196 Surplus Fund	32703400 FIR Medical Items	-	-	38,726.76	93,545.00	2,056,314.96	2,188,586.72		
		30216 American Rescue Plan Act-COVID Stimulus	32902025 FIR ARP Fleet & Equipment	-	-	(0.27)	-	-	(0.27)		
			32902027 FIR ARP Pandemic Emergency Response	-	-	-	-	46,328.35	46,328.35		
			32902028 FIR ARP REACH Program	32,950.83	6,757.17	-	-	-	39,708.00		
		30219 Fire Special Events	32700150 FIR Titans Stadium Special Events	247,500.04	50,814.24	-	-	-	298,314.28		
			32700160 FIR Geodis Park Special Events	40,735.30	8,363.37	-	-	-	49,098.67		
			32700170 FIR Vanderbilt Special Events	13,076.98	2,684.85	-	-	-	15,761.83		
		30222 Texas Flood 05/04/2024	32710870 FIR Texas Flood 05/04/2024	-	-	6,906.90	-	-	6,906.90		
		30223 Texas Flood 05/29/2024	32710880 FIR Texas Flood 05/29/2024	-	-	8,900.30	-	-	8,900.30		
		30359 Special Events Fund	32705600 FIR EMS Special Operations	1,921,711.38	394,531.74	3,756.88	-	-	2,320,000.00		
		40021 GSD FY21 Cap Projs RS2021-757	32400021 FIR Fire Station 2 Replacement	-	-	95,867.74	-	-	95,867.74		
			32401021 FIR Heavy Apparatus Replacement	-	-	-	-	100,243.77	100,243.77		
		40022 GSD FY22 Cap Projs RS2021-1201	32400022 FIR Fire Station #25	-	-	10,056.25	58,728.02	-	68,784.27		
			32401022 FIR Fire Station #24 - Planning	-	-	19,856.50	1,295.64	-	21,152.14		
			32402022 FIR Replace Heavy Apparatus	-	-	-	-	5,655,732.41	5,655,732.41		
			32403022 FIR Major Repair / Maintenance	-	-	830,415.00	-	-	830,415.00		
		40023 GSD FY23 Cap Projs RS2023-1978	32401023 FIR MstrPlan-New Station-Planning/Design	-	-	198.00	-	-	198.00		

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	032 Fire	40024 GSD FY24 Cap Projs RS2024-194	32402024 FIR Fire Station #25 Closeout	-	-	1,500.00	3,121,186.69	-	-	3,122,686.69	
			32403024 FIR Major Repair / Maint	-	-	1,132,925.10	-	-	-	1,132,925.10	
		40025 GSD FY25 Cap Projs RS2024-882	32403025 FIR Major Repair / Maint	-	-	374,565.75	-	-	-	374,565.75	
		40220 GSD FY20B Cap Projs RS2020-213	32400220 FIR Replace Fire Stations 2 25	-	-	109,716.27	-	-	-	109,716.27	
		Hurricane Helene Florida 9/26/24	32702026 FIR Hurricane Helene Florida 9/2024	66,496.60	13,652.42	5,564.00	-	-	-	85,713.02	
			32702027 FIR Hurricane Helene Tennessee 9/2024	41,163.16	8,451.21	824.00	-	-	-	50,438.37	
		Trop Storm Debby North Carolina 8/7/24	32702025 FIR TS Debby North Carolina Flood 8/2024	26,675.90	5,476.83	1,794.67	-	-	-	33,947.40	
		Tropical Storm Debby Florida 8/2/24	32702024 FIR TS Debby Florida Flood 8/2024	50,175.81	10,301.60	1,685.75	-	-	-	62,163.16	
	032 Fire Total			140,109,397.55	50,331,628.89	31,811,800.85	6,281,185.17	8,228,076.76	236,762,089.22		
	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce1 Key Product	66,763.36	17,451.25	98,300.00	-	-	-	182,514.61	
			33120110 COD Const'n/Land Use Key Produ	3,105,114.18	1,142,520.30	182,090.71	-	-	-	4,429,725.19	
			33120140 COD SexuallyOrientedBusBd Key	89,185.12	26,684.21	9,487.07	-	-	-	125,356.40	
			33120210 COD Better N'hoods Key Product	2,787,379.90	1,079,095.53	769,264.88	-	-	-	4,635,740.31	
			33120310 COD Building Code Inspections	3,478,403.95	1,435,657.42	1,157,540.15	-	-	-	6,071,601.52	
			33120410 COD Board Supp Serv Key Product	-	-	158,054.02	-	-	-	158,054.02	
			33120510 COD Info Sharing Key Product	145,593.24	48,383.00	225,300.00	-	-	-	419,276.24	
			33120610 COD Admin Payroll Authorizatio	1,263,884.80	389,342.45	280,199.35	-	-	-	1,933,426.60	
			33121000 COD Alarm Registration	173,317.96	63,688.64	48,225.13	-	-	-	285,231.73	
		30600 Demolition Fund	33701000 COD Demolition Projects	-	-	206,886.74	-	-	-	206,886.74	
	033 Codes Administration Total			11,109,642.51	4,202,822.80	3,135,348.05	18,447,813.36				
	034 Beer Board	10101 GSD General	34101000 BBD Administration	-	-	13,675.49	-	-	-	13,675.49	
			34102000 BBD Permit Application Program	343,151.39	141,952.60	106,898.79	-	-	-	592,002.78	
			34102100 BBD Inspection Program	192,291.43	63,096.93	48,346.75	-	-	-	303,735.11	
			34102300 BBD Office of Nightlife	211,647.99	72,684.91	22,055.74	-	-	-	306,388.64	
		30359 Special Events Fund	34702100 BBD Entertainment District	80,051.38	6,248.08	-	-	-	-	86,299.46	
	034 Beer Board Total			827,142.19	285,962.52	190,976.77	1,302,101.48				
	035 Agricultural Extension	10101 GSD General	35101000 AGE Administration	50,602.57	18,791.21	53,203.06	-	-	-	122,596.84	
			35102000 AGE Family and Consumer Sc Pro	9,075.76	196.82	-	-	-	-	9,272.58	
			35102100 AGE Agriculture/Horticulture P	35,483.14	7,067.75	5,833.43	-	-	-	48,384.32	
			35102200 AGE 4H/Youth Dev Program	18,019.43	2,912.19	-	-	-	-	20,931.62	
			35102400 AGE UT Programming	115,202.27	30,794.74	28,393.51	-	-	-	174,390.52	
			35102500 AGE TSU Programming	47,994.34	12,569.35	297.00	-	-	-	60,860.69	
	035 Agricultural Extension Total			276,377.51	72,332.06	87,727.00	436,436.57				
	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	338,989.02	115,832.11	59,179.55	-	-	-	514,000.68	
			37121200 SOC Homeless Impact Division	-	-	3,298.46	-	-	-	3,298.46	
			37122300 SOC Nutrition Program	608,802.07	197,552.40	43,402.50	-	-	-	849,756.97	
			37122400 SOC Family Services	2,152,269.72	720,401.30	265,723.62	187,689.95	-	-	3,326,084.59	
			37122500 SOC Burial Assistance Program	57,420.59	15,238.19	678,563.48	-	-	-	751,222.26	
			37123000 SOC Planning & Coordination	574,624.68	191,936.88	79,285.37	-	-	-	845,846.93	
			37125200 SOC Executive Leadership	947,024.64	287,722.86	243,965.15	-	-	-	1,478,712.65	
		30112 COVID Reserve Post 2020	37902022 SOC COVID Reserve Post 2020	-	-	(67.49)	-	-	-	(67.49)	
		30216 American Rescue Plan Act-COVID Stimulus	37902028 SOC American Rescue Plan I	-	-	-	(1,000.00)	-	-	(1,000.00)	
		32137 Homelessness Grants	37312300 SOC MHC MPHA CDBG	-	-	(3,553.00)	-	-	-	(3,553.00)	
		32237 Social Services Grant Fund	37322500 SOC Nutrition Program	-	-	337,595.95	-	-	-	337,595.95	
			37322500 SOC Home Delivered Meals	-	-	545,852.77	-	-	-	545,852.77	
			37322550 SOC Options Meals	-	-	60,014.17	-	-	-	60,014.17	
	037 Social Services Total			4,679,130.72	1,528,683.74	2,313,260.57	186,689.95	8,707,764.98			
	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	301,928.21	102,374.94	9,730.78	-	-	-	414,033.93	
			38150273 HEA Health Equity	269,051.08	89,854.84	9,167.45	-	-	-	368,073.37	
			38151001 HEA Behavioral Health Services	454,314.17	157,385.95	129,739.37	28,103.37	-	-	769,542.86	
			38151032 HEA Public Health Clinics	1,933,795.71	716,957.43	736,702.75	-	-	-	3,387,455.89	
			38151036 HEA Maternal Child Adolescent	400,642.45	149,541.49	10,134.89	-	-	-	560,318.83	
			38151051 HEA Oral Health Svcs	578,783.59	193,521.31	87,984.13	-	-	-	860,289.03	
			38151072 HEA Epidemiology Research	672,925.61	236,920.28	18,674.88	-	-	-	928,520.77	
			38151091 HEA Correctional Health Svcs	166,897.53	63,625.85	4,569.62	-	-	-	235,093.00	
			38151111 HEA Forensic Med Exam Office	-	-	583,376.30	-	-	-	583,376.30	
			38151121 HEA Tuberculosis Elimination	756,908.75	231,623.88	92,972.37	-	-	-	1,081,505.00	
			38151131 HEA STD/HIV Prevent&Interventn	677,204.66	234,860.80	88,287.35	-	-	-	1,000,352.81	
			38151141 HEA Commable Disease Emer Prep	426,783.14	164,565.46	6,739.54	-	-	-	598,088.14	
			38151151 HEA Community Develop and Plan	116,252.79	38,921.04	8,717.75	-	-	-	163,891.58	
			38151171 HEA Project Access Nashville	315,208.78	101,853.85	2,845.36	-	-	-	419,707.99	
			38151173 HEA Pharmacy	152,538.63	63,560.12	129,053.07	-	-	-	345,151.82	
			38151181 HEA Health Care for Homeless	-	-	444,000.00	-	-	-	444,000.00	
			38151203 HEA Air Pollution	319,102.61	92,834.48	5,968.75	-	-	-	417,905.84	
			38151222 HEA Animal Services All Other	2,382,160.31	751,554.90	929,272.43	-	-	-	4,062,987.64	
			38151224 HEA Engineering Svce Investiga	234,792.61	78,185.59	3,724.77	-	-	-	316,702.97	
			38151226 HEA Ofc Environmental Health	152,460.93	51,761.15	587.80	-	-	-	204,809.88	
			38151227 HEA School Health	663,014.31	244,787.77	18,031.91	-	-	-	925,833.99	
			38151233 HEA Food & Public Fac Protectn	1,789,893.71	612,201.32	61,748.32	-	-	-	2,463,843.35	
			38151239 HEA Mental Health Cooperative	-	-	5,174,682.77	-	-	-	5,174,682.77	
			38151241 HEA Pest Mgmt Svcs	183,101.13	72,146.66	7,748.05	-	-	-	262,995.84	
			38160110 HEA ALOB InformationTechnology	525,856.97	187,581.62	2,522,964.61	-	-	-	3,236,403.20	
			38160210 HEA ALOB Facilities Mgmt	810,659.61	324,065.20	1,338,709.23	-	-	-	2,473,434.04	
			38160310 HEA ALOB Human Resources	987,286.93	360,271.21	78,990.22	-	-	-	1,426,548.36	
			38160410 HEA ALOB Finance	1,142,371.85	390,712.65	548,704.37	430.00	-	-	2,082,218.87	
			38160610 HEA ALOB Records Mgmt Services	571,074.34	226,045.73	506,427.91	-	-	-	1,303,547.98	
			38160810 HEA ALOB Executive Leadership	1,283,200.64	363,792.80	62,577.03	-	-	-	1,709,570.47	
		30003 General Fund 4% Reserve	38201000 4% HEA Health Department	-	-	688,206.13	52,430.05	-	-	740,636.18	
		30006 Animal Control Donations	38701000 HEA Animal Control Donations	-	-	104,457.17	-	-	-	104,457.17	
		30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare	-	-	260.00	-	-	-	260.00	
		30164 Community Safety Fund	38730600 HEA Community Safety - Health	261,549.67	60,860.85	771,365.15	-	-	-	1,093,775.67	
		30173 Opioid Settlements	38700400 HEA Abatement Funds	-	-	1,006,598.29	-	-	-	1,006,598.29	
			38700500 HEA Subdivision Funds	639,750.96	135,574.86	218,711.07	-	-	-	994,036.89	
			38700200 HEA Clean Air Permit Prgm	209,240.86	78,295.74	2,571.91	-	-	-	290,108.51	
		30206 Health Clean Air Permit Prgm	38802026 HEA Electronic Medical Records System	-	-	184,000.00	-	-	-	184,000.00	
		30216 American Rescue Plan Act-COVID Stimulus	38902029 HEA APP HVAC Upgrades	-	-	680,143.63	-	-	-	680,143.63	
		32200 Health Department Grant Fund	38151051 HEA Oral Health Svcs	-	-	37.16	-	-	-	37.16	
			38350265 HEA Tobacco Settlement	52,368.53	18,233.23	10,271.14	9,842.26	-	-	90,715.16	
			38350400 HEA HIV PreP	66,026.58	19,503.93	1,929.02	4,904.31	-	-	92,363.84	
			38350500 HEA Chant Grant	1,288,001.47	533,506.20	44,693.72	151,200.00	-	-	2,017,401.39	
			38350600 HEA STARS Grant	50,931.80	6,377.30	43.40	-	-	-	57,352.50	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type							Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers				
Direct	038 Health	32200 Health Department Grant Fund	38351020 HEA Immunization Svcs Grant	26,165.91	7,494.96	154.26	3,337.87	-	-	-	37,153.00	
			38351021 HEA Family Planning Grant	770,283.00	230,131.03	-	-	-	-	-	1,159,631.50	
			38351027 HEA School Hea Gr CAH AIOther	6,423,533.54	2,337,301.12	1,635,852.11	159,217.47	-	-	-	10,396,686.77	
			38351031 HEA ChildCare Immunization Aud	100,858.51	35,307.49	-	-	-	-	-	136,166.00	
			38351034 HEA Breast & Cerv Cancer	224,434.58	66,011.65	1,914.15	42,307.00	-	-	-	334,667.38	
			38351037 HEA Minority AIDS Initiative	45,096.74	12,897.67	47,921.49	-	-	-	-	105,915.90	
			38351044 HEA WIC Grant	3,401,421.58	1,284,162.32	127,395.73	591,864.55	-	-	-	5,404,844.18	
			38351045 HEA Healthy Start Initiative	310,128.14	117,965.77	382,819.52	93,002.58	-	-	-	903,916.01	
			38351053 HEA Oral HealthTDH Grant	566,443.11	266,547.89	80,470.16	11,879.47	-	-	-	925,340.63	
			38351060 HEA Fetal Infant Mortality Rat	209,431.51	84,967.85	1,082.67	25,226.81	-	-	-	320,708.84	
			38351064 HEA Child Safety Seat	-	-	3,455.85	-	-	-	-	3,455.85	
			38351082 HEA Cities Readiness Grant	34,545.27	5,513.38	94,688.47	10,100.89	-	-	-	144,848.01	
			38351087 HEA Hospital PreparednessGrant	55,504.92	25,193.86	40.29	-	-	-	-	80,739.07	
			38351124 HEA TB Outpatient Grant	1,067,249.41	419,662.74	78,730.69	-	-	-	-	1,565,642.84	
			38351133 HEA STD Grant STD	100,236.11	29,100.95	3,973.03	14,287.32	-	-	-	147,587.41	
			38351134 HEA HIV AIDS Grant	545,037.34	112,742.00	30,580.00	4,440.66	-	-	-	692,800.00	
			38351137 HEA Ryan White Grant	357,499.06	102,802.18	4,189,783.43	64,665.62	-	-	-	4,714,750.29	
			38351138 HEA HIV Rapid Testina	(36,027.16)	-	-	-	-	-	-	(36,027.16)	
			38351139 HEA Ryan White Medical Service	83,536.76	38,851.56	216.27	7,348.65	-	-	-	129,953.24	
			38351146 HEA Emerg Preparedness Grant	392,319.27	113,593.29	33,363.74	107,651.36	-	-	-	646,927.66	
			38351147 HEA Comm Based Violence Interruptn Grant	288,544.73	66,242.40	28,371.75	-	-	-	-	383,158.88	
			38351163 HEA Health Promotion CPHE AIO	113,107.75	47,262.79	158.79	-	-	-	-	160,529.33	
			38351166 HEA Tobacco Grant	37,414.16	13,409.79	3,700.96	9,279.06	-	-	-	63,803.97	
			38351174 HEA CDC 1807 Grant	-	-	59,820.81	-	-	-	-	59,820.81	
			38351204 HEA 103 Grant	100,838.26	37,729.04	5,479.00	-	-	-	-	144,046.30	
			38351205 HEA 105 Grant	265,420.20	104,474.54	75,045.05	-	-	-	-	444,939.79	
			38360450 HEA Grant in Aid	349,845.84	85,005.51	330,348.65	-	-	-	-	765,200.00	
			38361900 HEA Prenatal Presumptive Eligi	93,408.41	38,094.69	1,596.90	-	-	-	-	133,100.00	
			38362000 HEA Viral Hepatitis Grant	82,935.57	24,000.72	506.58	-	-	-	-	107,442.87	
			38363200 HEA PPHF Grant	210,862.96	57,307.17	814.60	11,940.59	-	-	-	280,925.32	
			38363300 HEA Friends of MACC	-	-	79,560.18	-	-	-	-	79,560.18	
			38363600 HEA Opioid Overdose Reduction Grant	42,950.50	17,540.55	238.27	15,405.32	-	-	-	76,134.64	
			38363610 HEA High Impact Area Opioid	79,586.32	20,491.82	3,837.42	17,274.99	-	-	-	121,190.55	
			38363630 HEA PHEP COVID Grant	394,519.11	103,415.60	885,999.26	191,437.92	-	-	-	1,575,371.89	
			38363640 HEA Immunizations COVID	101,746.75	25,834.96	313,634.54	3,384.11	-	-	-	444,600.36	
			38363650 HEA Behav Hea Crisis Resp Initiative	272,098.22	87,431.32	65,891.53	-	-	-	-	425,421.07	
			38363660 HEA COVID Disparities Grant	14,774.28	4,670.33	72,727.97	-	-	-	-	92,172.58	
			38363670 HEA A Step Ahead Grant	77,706.62	24,935.53	2,654.55	-	-	-	-	105,296.70	
			38363690 HEA Comm Overdose Prev&Emp NACCHO Grant	-	-	162.49	98,668.42	-	-	-	98,830.91	
			38363740 HEA EPA Air Monitoring Network Grant	-	-	64,825.00	-	-	-	-	64,825.00	
			38363750 HEA NACCHO Community Violence Prevention	21,000.00	-	-	-	-	-	-	21,000.00	
			38363800 HEA COVID Response Resilient Comm CCR	150,077.67	49,745.97	405,223.69	56,217.13	-	-	-	661,264.46	
			38363910 HEA STD COVID Prevention Grant	258,001.68	94,895.21	6,159.02	33,396.12	-	-	-	392,452.03	
			38363920 HEA Foundational Capabilities Grant	-	-	664,928.20	152,905.70	-	-	-	817,833.90	
			38363930 HEA Public Health Infrastructure Grant	569,594.17	184,237.30	43,866.65	229,941.69	-	-	-	1,027,639.81	
			38363940 HEA Local Asst & Tribal Consistency Fund	-	-	52,099.00	-	-	-	-	52,099.00	
			38363950 HEA Opioid Abatement State Grant	566,019.50	156,745.38	155,642.85	58,183.73	-	-	-	936,591.46	
			38363960 HEA SPARK Program Grant	18,630.57	5,646.98	1,769.96	1,776.04	-	-	-	27,823.55	
			38601000 HEA David Trowbridge Donation	-	-	1,628.11	-	-	-	-	1,628.11	
		32201 HEA Donations Fund		39,622,861.79	13,693,225.74	27,375,062.21	2,262,051.06	-	-	-	82,953,190.80	
038 Health Total												
039 Public Library		10101 GSD General	39101010 LIB Administrative Support	1,588,252.67	531,054.24	255,470.38	2,374,777.27	-	-	-	2,374,777.27	
			39101020 LIB Public Relations	347,758.48	147,218.47	49,953.95	-	-	-	-	544,930.90	
			39101030 LIB Technical Services	1,022,391.84	373,083.93	3,529,052.27	-	-	-	-	4,924,528.04	
			39101050 LIB Conference Center	219,386.04	70,936.22	1,856.00	-	-	-	-	292,178.26	
			39101060 LIB Interlibrary Loan	60,554.67	20,686.48	6,270.44	-	-	-	-	87,511.59	
			39101070 LIB Special Collections	765,714.54	293,262.94	14,300.08	-	-	-	-	1,073,277.56	
			39101080 LIB Community Engagement	187,179.77	52,988.17	228.32	-	-	-	-	240,396.26	
			39101090 LIB Limitless Libraries	516,512.65	192,456.81	1,260,435.36	-	-	-	-	1,969,404.82	
			39102000 LIB Operation and Maintenance	2,531,412.10	986,405.06	2,399,047.81	-	-	-	-	5,916,864.97	
			39102100 LIB Production Services	372,722.14	147,109.31	57,804.71	-	-	-	-	577,736.16	
			39102500 LIB NECAT	207,180.42	73,438.94	12,906.85	-	-	-	-	293,526.21	
			39103203 LIB BW Circulation	370,804.05	158,781.51	17,414.39	-	-	-	-	546,999.95	
			39103206 LIB BW Children's Services	348,977.31	120,745.70	7,373.73	-	-	-	-	477,096.74	
			39103207 LIB Reference Services	824,466.35	322,038.09	9,022.97	-	-	-	-	1,155,527.41	
			39103211 LIB Teen Services	298,446.99	103,290.02	3,631.87	-	-	-	-	405,368.88	
			39103212 LIB Digital Inclusion	211,283.49	81,029.25	4,092.04	-	-	-	-	296,404.78	
			39103213 LIB Performing Artists	302,840.23	106,931.30	287.00	-	-	-	-	410,058.53	
			39103230 LIB Public Technology Program	225,496.37	77,244.84	2,099.21	-	-	-	-	304,840.42	
			39103240 LIB Studio NPL	221,050.16	70,695.66	68.60	-	-	-	-	292,814.42	
			39103303 LIB Hermitage Branch	798,570.92	307,181.20	207,449.20	-	-	-	-	1,313,201.32	
			39103304 LIB Edmondson Branch	773,306.33	268,683.00	214,540.18	-	-	-	-	1,256,529.51	
			39103305 LIB Bellevue	995,427.67	331,839.10	55,990.41	-	-	-	-	1,383,257.18	
			39103310 LIB Bordeaux	687,542.00	257,296.35	179,774.99	-	-	-	-	1,124,613.34	
			39103315 LIB North Library	214,378.60	62,844.24	30,869.62	-	-	-	-	307,892.46	
			39103320 LIB Donelson	765,511.67	278,036.05	39,550.27	-	-	-	-	1,083,097.99	
			39103325 LIB East	267,417.28	92,310.22	32,149.81	-	-	-	-	391,877.31	
			39103330 LIB Edgehill	191,034.13	66,774.93	37,561.61	-	-	-	-	304,170.67	
			39103335 LIB Goodlettsville	515,862.52	189,892.34	256,471.77	-	-	-	-	962,226.63	
			39103340 LIB Green Hills	993,337.31	363,351.09	193,622.45	-	-	-	-	1,550,310.85	
			39103345 LIB Hadley Park	224,353.25	74,111.73	25,680.06	-	-	-	-	324,145.04	
			39103350 LIB Inglewood	406,452.82	162,154.87	38,685.92	-	-	-	-	607,293.61	
			39103355 LIB Looby	208,003.90	70,199.54	45,044.85	-	-	-	-	323,248.29	
			39103360 LIB Madison	846,000.24	317,310.72	128,800.51	-	-	-	-	1,292,111.47	
			39103365 LIB Old Hickory	230,813.55	81,716.65	53,442.67	-	-	-	-	365,972.87	
			39103370 LIB Pruitt	345,496.40	145,076.40	73,536.38	-	-	-	-	564,100.18	
			39103375 LIB Richland Park	398,881.56	144,538.12	82,514.70	-	-	-	-	625,934.38	
			39103380 LIB Southeast	837,367.41	323,036.38	25,771.15	-	-	-	-	1,186,174.94	
			39103385 LIB Thompson Lane	354,676.12	144,115.63	50,459.59	-	-	-	-	549,251.34	
			39103390 LIB Watkins Park	115,303.74	37,403.40	16,303.93	-	-	-	-	169,011.07	
			39103401 LIB Archives	300,978.30	130,503.33	37,708.51	-	-	-	-	469,190.14	
			39104061 LIB Equal Access	275,470.96	97,148.03	54,724.17	-	-	-	-	427,343.16	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	039 Public Library	10101 GSD General	39104081 LIB Web Computer Literacy ILS	558,509.47	180,307.77	118,083.83	-	-	856,901.07
			39104083 LIB Shared Systems Program	405,231.45	162,013.72	184,569.75	-	-	752,434.92
			39104085 LIB Be Well Program	12,615.62	4,729.39	-	-	-	17,345.01
			39104121 LIB Nash After-Zones Alliance	612,706.61	190,414.38	4,827,341.03	-	-	5,630,462.02
			39104151 LIB Bringing Books to Life	222,563.52	96,465.47	5,416.61	-	-	324,445.60
			39161000 x-LIB ALOB NonpavrolTrans Clear	-	-	1,440.00	-	-	1,440.00
		30003 General Fund 4% Reserve	39201000 4% LIB Public Library	-	-	5,990,264.09	15,496.00	-	6,005,760.09
		30216 American Rescue Plan Act-COVID Stimulus	39902024 LIB ARP HVAC Upgrades	-	-	57,647.09	-	-	57,647.09
			39902025 LIB Hermitage Branch Library Improv	-	-	63,751.88	-	-	63,751.88
			39902026 LIB Goodlettsville Branch Imprvmnts	-	-	37,169.30	-	-	37,169.30
			39902027 LIB Madison Branch Library Improvements	-	-	37,251.53	-	-	37,251.53
		30401 Library Services	39300100 LIB Library Services Interest	-	-	15,195.25	-	-	15,195.25
			39304043 LIB Disadv Grant- LCO Prog Key	-	-	10,000.00	-	-	10,000.00
			39304045 LIB Gen Lib Svcs GrantKey	-	-	420,500.00	-	-	420,500.00
			39304065 LIB EAP Deaf Hear Grant Key	-	-	88,000.00	-	-	88,000.00
			39304094 LIB IYL Neighborhood Builders	63,890.28	21,514.17	496.65	-	-	85,901.10
			39304101 LIB NAZA NPLF Grant	28,246.76	9,953.97	-	-	-	38,200.73
			39304110 LIB Education & Literacy NPLF Grant	314,474.16	88,668.89	-	-	-	403,143.05
			39304120 LIB Wishing Chair Productions NPLF Grant	57,413.83	10,539.37	-	-	-	67,953.20
			39304140 LIB Spec Collectns & Archives NPLF Grant	-	-	-	-	-	181.50
			39304150 LIB Changing Table Grant	-	-	3,899.25	-	-	3,899.25
		30404 Library Special Projects	39102500 LIB NECAT	-	-	557.50	-	-	557.50
			39706240 LIB Unrestricted Foundation Bk	-	-	638.43	-	-	638.43
			39706270 LIB Bordeaux LINKS FoundationB	-	-	2,340.19	-	-	2,340.19
			39706290 LIB Hermitage Kay Family Found	-	-	7,989.57	-	-	7,989.57
			39706340 LIB Edmondson Pk Spec Prog Fds	-	-	1,058.84	-	-	1,058.84
			39706355 LIB Main Childrens Program Funds	-	-	7,149.84	-	-	7,149.84
			39706360 LIB Main Library Program Fds	-	-	4,126.13	-	-	4,126.13
			39706365 LIB Main Teen Program Funds	-	-	6,886.70	-	-	6,886.70
			39706400 LIB East Spec Program Funds	-	-	400.00	-	-	400.00
			39706410 LIB Madison Spec Prog Funds	-	-	2,589.46	-	-	2,589.46
			39706450 LIB Bellevue Spec Program Fund	-	-	1,618.40	-	-	1,618.40
			39706470 LIB Edgehill Spec Program Fund	-	-	431.19	-	-	431.19
			39706480 LIB Goodlettsville Spec Prog	-	-	616.00	-	-	616.00
			39706500 LIB Hadley Park Spec Program	-	-	4,636.52	-	-	4,636.52
			39706520 LIB Looby Spec Program Funds	-	-	435.92	-	-	435.92
			39706530 LIB North Spec Program Funds	-	-	750.00	-	-	750.00
			39706540 LIB Old Hickory Spec Program	-	-	1,707.62	-	-	1,707.62
			39706550 LIB Pruitt Spec Program Funds	-	-	722.71	-	-	722.71
			39706570 LIB Southeast Spec Prog Funds	-	-	1,405.83	-	-	1,405.83
			39706580 LIB Thompson Lane Spec Prog	-	-	24.11	-	-	24.11
			39706590 LIB Watkins Park Spec Program	-	-	411.72	-	-	411.72
			39706600 LIB Special Events	-	-	147,904.20	-	-	147,904.20
			39706620 LIB Bellevue Friends Funds	-	-	16,602.99	-	-	16,602.99
			39706630 LIB Bordeaux Friends Funds	-	-	36.98	-	-	36.98
			39706640 LIB Donelson Friends Funds	-	-	8,062.67	-	-	8,062.67
			39706650 LIB East Friends Funds	-	-	393.06	-	-	393.06
			39706660 LIB Edgehill Friends Funds	-	-	946.33	-	-	946.33
			39706670 LIB Edmondson Pk Friends Funds	-	-	2,198.32	-	-	2,198.32
			39706680 LIB Goodlettsville Friends Fun	-	-	3,645.00	-	-	3,645.00
			39706690 LIB Green Hills Friends Funds	-	-	9,626.37	-	-	9,626.37
			39706700 LIB Hadley Park Friends Funds	-	-	441.18	-	-	441.18
			39706710 LIB Hermitage Friends Funds	-	-	10,314.20	-	-	10,314.20
			39706720 LIB Inglewood Friends Funds	-	-	2,452.63	-	-	2,452.63
			39706730 LIB Looby Friends Funds	-	-	1,316.30	-	-	1,316.30
			39706750 LIB Madison Friends Funds	-	-	4,780.48	-	-	4,780.48
			39706760 LIB Main Friends Funds	-	-	1,606.90	-	-	1,606.90
			39706780 LIB Old Hickory Friends Funds	-	-	1,220.81	-	-	1,220.81
			39706800 LIB Richland Park Friends Fnds	-	-	1,667.00	-	-	1,667.00
			39706810 LIB Southeast Friends Funds	-	-	3,103.45	-	-	3,103.45
			39706830 LIB Thompson Ln Friends Funds	-	-	3,076.10	-	-	3,076.10
			39706870 LIB Limitless Libraries Bookmobile	-	-	110,605.00	-	-	110,605.00
			39706880 LIB NECAT Studio	-	-	3,092.54	-	-	3,092.54
		40017 GSD FY17 Capital Projects	39401017 LIB Maintenance	-	-	-	25,524.75	-	25,524.75
			39402017 LIB New Donelson Library	-	-	1,915.09	12,638.66	-	12,553.75
			39442017 LIB New Donelson Library-ITS	-	-	12,382.61	-	-	12,382.61
		40018 GSD FY18 Capital Projects	39401018 LIB Planning - Hadley Park	-	-	29,982.56	-	-	29,982.56
		40021 GSD FY21 Cap Projs RS2021-757	39400021 LIB General Maintenance	-	-	243,692.66	482,155.82	-	725,848.48
		40022 GSD FY22 Cap Projs RS2021-1201	39400022 LIB Major Repairs Systemwide	-	-	1,022,183.59	-	-	1,022,183.59
			39402022 LIB Master Plan - Hadley Park Branch	-	-	10,516.10	-	-	10,516.10
			39403022 LIB Main Library Infrastructure Repairs	-	-	188,004.43	159,539.27	-	347,543.70
		40023 GSD FY23 Cap Projs RS2023-1978	39400023 LIB Major Maintenance	-	-	842,173.65	-	-	842,173.65
		40024 GSD FY24 Cap Projs RS2024-194	39401024 LIB Green Hills Branch - Renovation	-	-	81,319.85	21,241.00	-	102,560.85
		40025 GSD FY25 Cap Projs RS2024-882	39402025 LIB Facilities Plan-Major Maint&Repairs	-	-	-	665,620.00	-	665,620.00
			39401119 LIB Richland Park Branch Plan	-	-	863.76	-	-	863.76
		039 Public Library Total		23,654,057.85	8,639,927.39	24,185,921.96	1,380,215.50	-	57,860,122.50
		040 Parks	10101 GSD General	40101110 PAR Design/Construction Project	190,790.96	11,668.70	-	-	211,058.53
			40101210 PAR Grass Mowing Sessions	5,610,358.07	2,408,245.23	4,461,008.03	-	123,040.44	12,602,651.77
			40101220 PAR Facility Repair Sessions	1,666,973.28	691,553.43	5,886,830.39	-	-	8,245,357.10
			40101230 PAR Landscaping Sessions	1,324,414.52	437,003.18	376,640.26	-	-	2,138,057.96
			40101240 PAR Custodial Sessions	1,428,678.93	587,798.39	669,357.35	-	-	2,685,834.67
			40101310 PAR Usage Permits	216,172.20	72,448.69	8,597.44	-	-	297,218.33
			40101410 PAR Miles of Greenway Trails	651,917.13	185,120.02	6,368.98	-	-	843,406.13
			40103110 PAR Park Police Patrols	1,730,244.10	591,480.33	187,669.16	-	-	2,509,393.59
			40104110 PAR Comm Cit Drop-in Activitie	7,489,269.91	2,446,559.92	583,611.90	-	-	10,519,440.73
			40104130 PAR Comm Recreation Seasonal	263,426.76	19,667.60	6,303.34	-	-	289,407.70
			40104140 PAR Comm Pools Aquatics	602,016.78	185,575.70	61,030.75	-	-	848,623.23
			40104310 PAR Organized Sports Leagues	-	-	77,329.48	-	-	77,329.48
			40104330 PAR Organized Sports Seasonal	6,280.00	1,000.03	6,486.22	-	-	13,766.25
			40104410 PAR Special Events Metro	119,408.10	39,248.56	40,125.19	-	-	198,781.85
			40104415 PAR After Hours Special Events	862,826.30	164,829.61	-	-	-	1,027,655.91

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual						Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	040 Parks	10101 GSD General	40105110 PAR Comm Info Service	183,434.41	49,713.88	21,974.38	-	-	-	255,122.67	
			40106110 PAR Arts/History Classes	895,644.45	319,799.52	163,215.73	-	-	-	1,318,659.70	
			40106130 PAR Arts & History Seasonal	11,435.28	865.56	280.50	-	-	-	12,581.34	
			40106210 PAR Environmental Ed Prog	1,300,935.44	447,598.48	37,077.44	-	-	-	1,785,611.36	
			40106230 PAR Environmental Ed Seasonal	49,323.63	3,720.46	962.75	-	-	-	54,006.84	
			40106240 PAR Instructors	252,002.49	23,762.60	152,991.09	-	-	-	428,756.18	
			40107210 PAR Personnel Transactions	290,213.58	113,579.66	34,760.21	-	-	-	438,553.45	
			40107310 PAR Payment Approvals	401,000.59	170,859.69	2,326,150.88	-	-	-	2,898,011.16	
			40107410 PAR Purchasing Transactions	50,076.89	10,330.82	13,603.20	(22,229.09)	-	-	51,781.82	
			40107610 PAR Dept Leadership Sessions	487,548.15	139,436.83	26,953.71	-	188,900.00	-	842,898.66	
			40107710 PAR Safety Inspections	317,583.71	101,478.72	366,853.25	-	-	-	785,915.68	
			40150110 PAR Ted Rhodes Golf Course	602,482.36	201,311.86	253,247.03	-	-	-	1,057,041.25	
			40150120 PAR Ted Rhodes Golf Seasonal	54,044.79	4,104.63	21.25	-	-	-	58,170.67	
			40150210 PAR Harpeth Hills Golf Course	673,603.08	266,165.14	387,902.14	-	-	-	1,327,670.36	
			40150220 PAR Harpeth Hills Golf Seasona	83,494.57	6,321.27	11.00	-	-	-	89,826.84	
			40150310 PAR Two Rivers Golf Course	658,652.58	318,651.73	246,510.94	-	-	-	1,223,815.25	
			40150320 PAR Two Rivers Golf Seasonal	45,992.28	3,480.52	-	-	-	-	49,472.80	
			40150410 PAR Shelby Park Golf Course	564,043.64	228,143.96	120,163.45	-	-	-	912,351.05	
			40150420 PAR Shelby Golf Seasonal	15,347.01	1,160.05	11.00	-	-	-	16,518.06	
			40150510 PAR Warner Golf Course	363,831.52	116,326.16	151,010.46	-	-	-	631,168.14	
			40150520 PAR Warner Golf Seasonal	21,926.23	1,651.98	-	-	-	-	23,578.21	
			40150610 PAR McCabe Golf Course	1,006,885.35	405,047.29	421,759.23	-	-	-	1,833,691.87	
			40150620 PAR McCabe Golf Seasonal	46,030.21	3,487.07	21.25	-	-	-	49,538.53	
			40150710 PAR Vinny Links Golf Course	106,189.70	65,927.88	64,030.85	-	-	-	236,148.43	
			40150720 PAR Vinny Links Golf Seasonal	3,127.13	239.22	-	-	-	-	3,366.35	
			40150810 PAR Parthenon	629,540.98	222,881.16	359,434.64	-	-	-	1,211,656.78	
			40150820 PAR Parthenon Seasonal	1,723.11	123.36	172.75	-	-	-	2,019.22	
			40150910 PAR Wave Country	-	-	489,570.14	-	-	-	489,570.14	
			40150920 PAR Wave Country Seasonal	395,939.19	29,827.43	40,432.48	-	-	-	466,199.10	
			40151010 PAR Sportsplex	1,994,849.09	704,020.04	1,321,808.86	-	-	-	4,020,677.99	
			40151020 PAR Sportsplex Seasonal	154,754.61	12,601.80	2,073.50	-	-	-	169,429.91	
			40151210 PAR Hamilton Creek Marina	135,186.45	57,162.24	59,458.27	-	-	-	251,806.96	
		30003 General Fund 4% Reserve	40201000 4% PAR Parks	-	-	114,429.12	-	-	-	114,429.12	
			40220100 4% PAR Structures/Facilities	-	-	2,193,533.79	-	-	-	2,193,533.79	
			40220200 4% PAR Area Maintenance	-	-	3,918,903.47	-	-	-	3,918,903.47	
			40230300 4% PAR Cultural Recreation	-	-	47,797.44	-	-	-	47,797.44	
			40230400 4% PAR Revenue Producing Fac.	-	-	62,801.19	-	-	-	62,801.19	
		30087 Parks Donations Fund	40701190 PAR Donations	-	-	93,516.22	-	-	-	93,516.22	
			40701210 PAR Memorial Trees	-	-	7,288.00	-	-	-	7,288.00	
		30112 COVID Reserve Post 2020	40902022 PAR COVID Reserve Post 2020	-	-	(133.88)	-	-	-	(133.88)	
		30142 Storm/Flood 3/2021	40701420 PAR Storm/Flood 3/2021	-	-	395,600.25	-	-	-	395,600.25	
		30168 Wind Event 3/3/2023	40702330 PAR Wind Event 3/3/2023	-	-	6,928.50	-	-	-	6,928.50	
		30175 Equipment & Major Maintenance Fund 2023	40702400 PAR EAB Tree Removal	-	-	1,771,600.75	-	-	-	1,771,600.75	
			40702410 PAR Paving	-	-	229,831.45	-	-	-	229,831.45	
			40702420 PAR Playgrounds	-	-	222,250.53	-	-	-	222,250.53	
			40702440 PAR Building Mechanicals	-	-	43,772.79	-	-	-	43,772.79	
			40702450 PAR Roof Replacement	-	-	825,532.57	-	-	-	825,532.57	
		30196 Surplus Fund	40702460 PAR Courts Repair-Tennis & Bsktball	-	-	1,004,076.09	-	-	-	1,004,076.09	
			40703400 PAR Surplus Playgrounds	-	-	1,590,937.46	-	-	-	1,590,937.46	
			40703410 PAR Surplus Field Lighting	-	-	3,184,384.12	-	-	-	3,184,384.12	
		30216 American Rescue Plan Act-COVID Stimulus	40703430 PAR Surplus Paving	-	-	2,929,167.00	-	-	-	2,929,167.00	
			40902024 PAR ARP Brookmeade & Homeless	-	-	758,958.68	-	(115,944.00)	-	643,014.68	
			40902026 PAR ARP HVAC Upgrades	-	-	206,262.00	-	-	-	206,262.00	
			40902027 PAR Southeast Cmnty Cntr Park Imprvmnts	-	-	-	246,472.41	-	-	246,472.41	
			40902028 PAR Antioch Park Improvements	-	-	82,456.00	134,725.00	-	-	217,181.00	
			40902029 PAR Whitfield Park Improvements	-	-	359,864.36	-	-	-	359,864.36	
			40902030 PAR Dudley Park Improvements	-	-	-	417,186.25	-	-	417,186.25	
			40902031 PAR Coleman Park Improvements	-	-	-	777,461.91	-	-	777,461.91	
			40902032 PAR McFerrin Park Improvements	-	-	695,952.08	-	-	-	695,952.08	
		30801 Parks Special Projects	40902033 PAR Bordeaux and Timothy Park Imprvmnts	-	-	2,271.48	1,148,589.20	-	-	1,150,860.68	
			40301000 PAR Contribute-Recreation	77.54	-	42,536.25	-	-	-	42,613.79	
			40301100 PAR Belmont-Easley Recreation	23,503.19	1,782.98	-	-	-	-	25,286.17	
			40781000 PAR Stone Hill Improvements	-	-	8,900.00	-	-	-	8,900.00	
			40782400 PAR NAZA Afterschool Program	70,381.60	7,484.14	189,347.14	-	-	-	267,212.88	
			40782500 PAR Disabilities Program	(561.25)	80.33	29,489.84	-	-	-	29,008.92	
			40782550 PAR OpportunityNow HomeBU ONLY	2,573.44	151.51	-	-	-	-	2,724.95	
			40782560 PAR W&S Stream Mitigation	-	-	308,403.00	-	-	-	308,403.00	
		30802 Parks Resale Inventory	40180000 PAR Resale Inventory	-	-	1,022,400.15	7,736.24	651,018.12	-	1,681,154.51	
			40700900 PAR Golf Cart Rentals	-	-	1,388,047.75	-	-	-	1,388,047.75	
		32300 Parks Department Grant Fund	40383900 PAR VCA CACFP 2020	35,364.72	5,627.99	392,831.11	-	-	-	433,823.82	
			40783132 PAR FWOP Staffing Grant 01	51,447.19	3,905.38	-	-	-	-	56,590.00	
			40783142 PAR Warner SWEAT Grant 01	31,232.45	2,338.82	-	-	-	-	33,571.27	
			40783660 PAR Parthenon Museum Staff Grant	16,292.53	1,236.15	-	-	-	-	17,528.68	
			40783665 PAR NPF Community Ctr Improvements 2022	-	-	2,737.64	-	-	-	2,737.64	
			40783700 PAR Titans Digital Divide 2024	-	-	21,390.34	-	-	-	21,390.34	
			40783710 PAR Fannie Mae Dees Dragon Maintenance	-	-	17,369.42	-	-	-	17,369.42	
			40783730 PAR Parthenon Conferences 2025	-	-	4,753.44	-	-	-	4,753.44	
		33000 Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	66,101.67	21,793.27	-	-	-	-	87,894.94	
		40009 GSD FY10 Capital Projects Fund	40407010 PAR Greenway Mill Creek	-	-	-	1,414.95	-	-	1,414.95	
		40013 GSD FY13 Capital Projects Fund	40409013 X-PAR Deferred Maintenance	-	-	4,224.17	-	-	-	4,224.17	
		40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan	-	-	-	2,467.55	-	-	2,467.55	
			40409014 PAR Deferred Maintenance	-	-	23,042.50	-	-	-	23,042.50	
		40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects	-	-	6,622.73	-	-	-	6,622.73	
			40406015 PAR Deferred Maintenance	-	-	20,229.02	-	-	-	20,229.02	
		40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects	-	-	230,367.75	-	-	-	230,367.75	
			40402016 PAR Open Space	-	-	3,054.48	-	-	-	3,054.48	
			40403016 PAR Maintenance	-	-	3.14	-	-	-	3.14	
		40017 GSD FY17 Capital Projects	40401017 PAR Greenways	-	-	146,126.92	93,945.00	-	-	240,071.92	
			40403017 PAR Centennial Park	-	-	58,250.00	231,444.30	-	-	289,694.30	
			40406017 PAR Maintenance/Small Park Imp	-	-	212,146.85	-	-	-	212,146.85	
		40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects	-	-	250.00	131,289.75	-	-	131,539.75	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total	
Direct	040 Parks									
		40021 GSD FY21 Cap Projs RS2021-757	40400021 PAR Bldgs-Repair/Replace Mechanical Sys	-	-	1,608,663.92	-	-	1,608,663.92	
			40404021 PAR Playgrounds Systemwide	-	-	100,286.52	-	-	100,286.52	
			40405021 PAR HVAC Park Facilities	-	-	9,586.91	-	-	9,586.91	
			40409021 PAR Fort Negley Repairs	-	-	-	693.57	-	693.57	
			40412021 PAR EAB Park Tree Inventory	-	-	50,695.60	-	-	50,695.60	
			40414021 PAR Clinton Fisk Park Imprvmnts	-	-	48,585.84	-	-	48,585.84	
			40415021 PAR Old Hickory Comm Ctr Playground Oth	-	-	1,462,845.01	218,947.63	-	1,681,792.64	
			40416021 PAR Fair Park - Phase II	-	-	-	-	167,810.34	167,810.34	
			40441221 PAR PB Hartman Park-Bathroom Facility	-	-	144,769.20	167,041.74	-	311,810.94	
		40022 GSD FY22 Cap Projs RS2021-1201	40441521 PAR PB Bonds Gardens-Playgrnd/Pavilion	-	-	7,970.75	-	-	7,970.75	
			40401022 PAR Wharf Park - Design	-	-	437,174.00	-	-	437,174.00	
			40402022 PAR Old Hickory Commty Ctr	-	-	7,885,691.29	-	-	7,885,691.29	
			40405022 PAR Roof Replacements	-	-	84,187.20	-	-	84,187.20	
			40408022 PAR General Repairs Fund	-	-	1,232,493.11	-	-	1,232,493.11	
			40409022 PAR Trinity Hills Park Devlpmnt Phase 1	-	-	-	116,524.17	-	116,524.17	
			40411022 PAR Dist 30 Park - Master Plan / Design	-	-	106,298.55	13,781.22	-	120,079.77	
			40412022 PAR 1st & Gay Park Devlpmnt Perm Housing	-	-	74,679.41	27,277.20	-	101,956.61	
			40414022 PAR Greenways General Fund	-	-	30,779.71	17,326.08	-	48,105.79	
			40415022 PAR Two Rivers Mansion - Events Pavilion	-	-	12,781.50	209,295.16	-	222,076.66	
			40418022 PAR Global Mail	-	-	6,197,632.42	-	-	6,197,632.42	
		40023 GSD FY23 Cap Projs RS2023-1978	40400023 PAR Old Hickory Closeout	-	-	2,855,509.11	-	-	2,855,509.11	
			40401023 PAR Sunnyside Renovation Closeout	-	-	-	12,797.47	-	12,797.47	
			40402023 PAR Fort Negley - Stonework & Constructn	-	-	836,795.44	3,000,000.00	-	3,836,795.44	
			40405023 PAR Ted Rhodes Football Field	-	-	1,203,996.60	-	-	1,203,996.60	
			40406023 PAR Madison Station Park Design	-	-	133,444.63	-	-	133,444.63	
		40024 GSD FY24 Cap Projs RS2024-194	40407023 PAR Mill Ridge Park - Construction	-	-	742,275.88	439,323.13	68,189.25	1,249,792.24	
			40404024 PAR Greenway Bridges	-	-	44,840.64	-	-	44,840.64	
			40401024 PAR Update to Parks Master Plan	-	-	335,045.41	-	-	335,045.41	
			40402024 PAR Building Mechanicals	-	-	2,546,531.71	-	-	2,546,531.71	
			40403024 PAR Roof Replacement	-	-	2,352,740.80	-	-	2,352,740.80	
			40404024 PAR Restroom Replacement	-	-	540,847.98	-	-	540,847.98	
			40405024 PAR Paving	-	-	2,009,052.19	-	-	2,009,052.19	
			40406024 PAR Electronic Gates Systemwide	-	-	906,387.81	-	-	906,387.81	
			40407024 PAR Emerald Ash Borer	-	-	217,850.75	-	-	217,850.75	
			40408024 PAR Mill Ridge Park	-	-	-	-	19,705.67	19,705.67	
			40409024 PAR Margosa Park	-	-	-	78,168.85	-	78,168.85	
			40410024 PAR Parthenon HVAC / Building Seal	-	-	219,374.48	-	-	219,374.48	
			40411024 PAR Public Sq Park Repairs / Imprvmnts	-	-	221,318.36	-	-	221,318.36	
			40412024 PAR Parkwood Community Ctr Repairs	-	-	523,139.58	-	-	523,139.58	
		40025 GSD FY25 Cap Projs RS2024-882	40400025 PAR Greenway Bridges & Boardwalk	-	-	10,563.90	-	-	10,563.90	
			40402025 PAR Building Mechanicals	-	-	578,040.04	-	-	578,040.04	
			40403025 PAR Roofing	-	-	294,189.63	-	-	294,189.63	
			40404025 PAR Shelby Davidson SE Riverbrnk Closeout	-	-	26,445.10	-	-	26,445.10	
			40405025 PAR Paving	-	-	1,810,608.19	-	-	1,810,608.19	
			40406025 PAR ADA Enhanc-FDouglas Pk-Ellington Pkwy	-	-	3,092.00	-	-	3,092.00	
			40407025 PAR Solar-MBldg,2Rivers,Madison&Smith Ctr	-	-	29,612.10	-	-	29,612.10	
		40113 GSD FY13B Capital Projects	40420113 X-PAR Paving/Maintenance	-	-	7,475.00	-	-	7,475.00	
		40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide	-	-	1,083.75	-	-	1,083.75	
		40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint	-	-	1,456,517.67	-	-	1,456,517.67	
			40402119 PAR Greenways	-	-	152,419.88	16,350.05	-	168,769.93	
			40403119 PAR Mill Ridge Park Phase 1A	-	-	-	50,092.43	-	50,092.43	
			40404119 PAR Ravenwood Park Phase 1A	-	-	241,605.92	278,850.54	-	520,456.46	
		40220 GSD FY20B Cap Projs RS2020-213	40401220 PAR Davidson St Along Cumberland River	-	-	495.34	196,517.44	-	197,012.78	
			40402220 PAR Sevier Mansion/Related Buildings	-	-	130,383.75	284,432.63	-	414,816.38	
		40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement	-	-	562,530.02	-	-	562,530.02	
			40421050 PAR Centennial Master Plan Sup	-	-	3,100.00	28,624.45	-	31,724.45	
			40421322 PAR Fort Negley Masterplan NPF 2021	-	-	-	464.35	-	464.35	
			40421328 PAR MHC Aaitafama 2024	-	-	-	21,068.00	-	21,068.00	
			40421329 PAR NPS ABPP Land Acquisition	-	-	-	-	-	4,124,765.17	
		040 Parks Total		34,673,910.53	12,095,222.23	84,759,690.68	12,472,904.72	1,102,719.82	145,104,447.98	
	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	494,785.03	140,724.49	26,788.37	-	-	662,297.89	
			41106100 ART Cultural Vitality Index	347,327.40	112,076.09	100,482.07	-	-	559,885.56	
			41106200 ART Grants Development	60,902.50	16,993.74	24,259.36	-	-	102,155.60	
			41106250 ART Organizational Development	249,635.10	75,503.26	43,611.09	-	-	368,749.45	
		30003 General Fund 4% Reserve	41201000 4% ART Arts Commission	-	-	(1,379.23)	-	-	(1,379.23)	
		32241 Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities	-	-	-	(2,016.00)	-	(2,016.00)	
			41310270 ART TAC Major Cultural Inst	-	-	(130.87)	-	-	(130.87)	
		40014 GSD FY14 Capital Projects	41404114 ART Percent for the Arts	-	-	(4,998.38)	450.00	-	(4,548.38)	
		40017 GSD FY17 Capital Projects	41404117 ART Percent for the Arts	-	-	-	-	(33,539.43)	(33,539.43)	
		40018 GSD FY18 Capital Projects	41404018 ART Percent for the Arts	-	-	67,543.21	4,610.84	-	72,154.05	
		40021 GSD FY21 Cap Projs RS2021-757	41404121 ART Percent for Arts	-	-	24,518.38	-	-	24,518.38	
		40022 GSD FY22 Cap Projs RS2021-1201	41402222 ART PB Looby Commty Ctr Library Mural	-	-	67,524.72	-	-	67,524.72	
			41404122 ART Percent for Arts	-	-	-	15,498.84	-	15,498.84	
		40119 GSD FY19B Capital Projects	41404119 ART Percent for the Arts	-	-	41,326.40	98,690.01	-	140,016.41	
		40220 GSD FY20B Cap Projs RS2020-213	41404220 ART Percent for the Arts	-	-	13,603.39	80,000.00	-	93,603.39	
		45014 MNPS FY14 Capital Projects	41454114 ART Percent for the Arts	-	-	72,093.04	-	-	72,093.04	
		45015 MNPS FY15 Capital Projects	41454115 ART Percent for the Arts	-	-	-	329,890.48	-	329,890.48	
		45017 MNPS FY17 Capital Projects	41454117 ART Percent for the Arts	-	-	-	425,000.00	-	425,000.00	
		041 Arts Commission Total		1,152,650.03	345,297.58	475,241.55	952,124.17	(33,539.43)	2,891,773.90	
	042 Nashville Department of Transportation	10101 GSD General	42141110 NDOT GSD Developer Services	1,450,504.03	456,583.26	382,962.58	-	-	2,290,049.87	
			42141210 NDOT GSD Traffic Engineering	468,588.80	159,714.28	89,019.53	-	-	717,322.61	
			42141310 NDOT GSD Right of Way Permits	642,383.20	264,651.00	206,043.34	-	-	1,113,077.54	
			42141410 NDOT GSD Park Spaces Off Street	-	-	109,039.15	-	-	109,039.15	
			42141420 NDOT GSD Park Spaces On Street	-	-	63,100.00	-	-	63,100.00	
			42141510 NDOT GSD Street Construction	1,248,357.16	430,402.38	137,905.82	-	-	1,816,665.36	
			42141610 NDOT GSD Sidewalk Construction	331,281.06	86,924.30	13,744.50	-	-	411,949.86	
			42141710 NDOT GSD ITS Construction	403,978.88	120,513.10	81,312.06	-	-	605,804.04	
			42142110 NDOT GSD Roadway Maintenance	11,842,886.86	4,515,952.08	9,704,491.71	-	23,683.81	26,087,014.46	
			42142180 NDOT GSD Film and Special Events	281,641.96	67,772.28	6,875.55	-	-	356,289.79	
			42142210 NDOT GSD Emergency Response	301,282.47	123,159.84	189,904.21	-	-	614,346.52	
			42142710 NDOT GSD Traffic Signal Maint	2,258,010.39	850,018.98	1,452,630.74	-	-	4,560,660.11	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	042 Nashville Department of Transportation	10101 GSD General	42142832 NDOT GSD Traffic Sign & Marking	643,918.83	269,099.76	285,715.48	-	-	1,198,734.07
			42143700 NDOT GSD Brush Collection	-	-	2,184,927.00	-	-	4,361,604.50
			42143710 NDOT Beautification and Environment	1,528,595.64	648,171.86	128,221.76	-	-	128,221.76
			42143720 NDOT Street Sweeping	-	-	1,074,058.09	-	-	1,074,058.09
			42143740 NDOT Litter Education and Prevention	-	-	18,214.77	-	-	18,214.77
			42144710 NDOT GSD Compost Program	-	-	943,334.36	-	-	943,334.36
			42145210 NDOT TL Enforcement	613,547.14	194,930.79	14,525.92	-	-	823,003.85
			42145230 NDOT TL Permitting	427,985.11	129,123.08	87,644.03	-	-	644,752.22
			42146010 NDOT GSD Transport Systems Development	910,236.82	261,783.96	76,654.05	-	-	1,248,674.83
			42146020 NDOT GSD Active Transportation	950,809.92	254,137.07	190,830.24	-	-	1,395,777.23
			42161110 NDOT GSD Administration	2,796,507.56	859,242.88	1,566,661.26	-	-	5,222,411.70
			42161130 NDOT Dead Animal Collection	53,429.49	19,305.05	-	-	-	72,734.54
		18301 USD General	42192170 NDOT USD Roadway All Other	929,788.02	221,472.29	9,325,100.00	-	-	10,476,360.31
			42197110 NDOT USD Administration	-	-	24,800.00	-	-	24,800.00
		30003 General Fund 4% Reserve	42201000 4% NDOT GSD Public Works	-	-	986,933.26	237,266.24	-	1,224,199.50
			42204000 4% NDOT Div of Roads	-	-	15,128.41	-	-	15,128.41
			42206000 4% NDOT Div of Equipment	-	-	1,618,502.58	257,006.10	231,888.00	2,107,396.68
			42207000 4% NDOT Parking Division	-	-	2,067.00	-	-	2,067.00
		30175 Equipment & Major Maintenance Fund 2023	42702400 NDOT Equip / Major Maintenance Repair	-	-	24,184.86	-	757,994.82	782,179.68
			42702410 NDOT EAB Tree Removal	-	-	716,508.30	-	-	716,508.30
		30196 Surplus Fund	42703410 NDOT Vision Zero Surplus Funds	-	-	266,104.39	-	-	266,104.39
			42703420 NDOT Traffic Calming Surplus Funds	-	-	2,057,419.75	-	-	2,057,419.75
			42703430 NDOT Sidewalks Surplus Funds	-	-	2,167,251.61	-	-	2,167,251.61
		30197 Storms/Tornadoes/Flooding 04/2025	42302025 NDOT Storms/Tornadoes/Flooding 04/2025	44,535.10	2,734.26	246,061.58	-	-	293,330.94
		30216 American Rescue Plan Act-COVID Stimulus	42902026 NDOT ARP HVAC Upgrades	-	-	1,593.45	45,389.24	-	46,982.69
			42902028 NDOT Particip Budget Traffic Calming	-	-	1,500,959.18	-	-	1,500,959.18
		30322 Metro Transit Operating Expense Fund	42301400 NDOT Transit Operating	30,535.81	10,605.27	-	-	-	41,141.08
		30359 Special Events Fund	42701500 NDOT Special Operations	44,366.40	9,064.50	-	-	-	53,430.90
		30408 NDOT Grants	42330400 NDOT TDOT TDM CMAQ Grant Phase 1	-	-	15,995.68	-	-	15,995.68
			42330500 NDOT CMAQ Transportation Mgmt Center	-	-	799,128.29	-	-	799,128.29
			42440030 NDOT TDM CMAQ Grant Phase 2	98,971.61	25,967.34	139,867.33	-	-	264,806.28
			42441200 NDOT Healthy Built Environments 25-26	-	-	2,481.12	-	-	2,481.12
		30508 NDOT Sidewalk	42702100 NDOT PedestrianBenefitZone 3	-	-	65,662.73	-	-	65,662.73
			42702110 NDOT PedestrianBenefitZone 4	-	-	63,301.60	-	-	63,301.60
			42703000 NDOT PedestrianBenefitZone 7	-	-	14,083.44	-	-	14,083.44
			42704100 NDOT PedestrianBenefitZone 6	-	-	47,821.30	-	-	47,821.30
			42704110 NDOT PedestrianBenefitZone 8	-	-	11,523.32	-	-	11,523.32
			42705100 NDOT PedestrianBenefitZone 5	-	-	14,632.57	-	-	14,632.57
			42705110 NDOT PedestrianBenefitZone 16	-	-	49,875.85	-	-	49,875.85
			42705130 NDOT PedestrianBenefitZone 1	-	-	13,925.34	-	-	13,925.34
			42705140 NDOT PedestrianBenefitZone 2	-	-	9,885.20	-	-	9,885.20
		30509 NDOT Surplus Parking Fund	42341400 NDOT Surplus Parking Funds	-	-	4,988,101.46	13,323.77	2,933,232.60	7,934,657.83
		30511 NDOT Paving	42707000 NDOT Paving	-	-	6,526,486.40	(7,447,112.32)	-	(920,625.92)
		30512 Parking Management Program	42302000 NDOT Park Spaces On Street	1,170,691.36	378,040.17	1,943,982.92	-	-	3,492,714.45
		40013 GSD FY13 Capital Projects Fund	42401013 NDOT Sidewalks GSD	-	-	152,869.03	-	-	152,869.03
			42406013 NDOT Road Projects GSD	-	-	10,162.50	-	-	10,162.50
		40014 GSD FY14 Capital Projects	42401014 NDOT Sidewalks GSD	-	-	19,945.97	-	-	19,945.97
			42403014 NDOT Bikeways GSD	-	-	124,944.86	-	-	124,944.86
			42404014 NDOT Bridges GSD	-	-	161,399.51	-	-	161,399.51
			42411014 NDOT Bridges/Colverts-Redirected	-	-	194,864.80	-	-	194,864.80
			42413014 NDOT Bikeways-Redirect	-	-	156,039.62	-	-	156,039.62
			42415014 NDOT Traffic Calming-Redirect	-	-	5,905.00	26,120.41	-	32,025.41
		40015 GSD FY15 Capital Projects	42401015 NDOT Sidewalks GSD	-	-	150,237.37	16,326.00	-	166,563.37
			42402015 NDOT Paving/Resurfacing GSD	-	-	(2,901.98)	-	-	(2,901.98)
			42403015 NDOT Traffic/Signal Controls GSD	-	-	14,163.48	-	-	14,163.48
		40016 GSD FY16 Capital Projects	42402016 NDOT Paving GSD	-	-	66,239.25	-	-	66,239.25
			42404016 NDOT Roads Bridges Bikeways GSD	-	-	1,565,158.76	260,463.27	-	1,825,622.03
		40017 GSD FY17 Capital Projects	42401017 NDOT Sidewalks GSD	-	-	1,475,784.04	-	-	1,475,784.04
			42402017 NDOT Paving GSD	-	-	464,911.07	-	-	464,911.07
			42404017 NDOT Bridges GSD	-	-	7,895.03	-	-	7,895.03
			42406017 NDOT Roadway Improvements GSD	-	-	16,270.25	339,662.46	-	355,932.71
			42407017 NDOT Traffic Signalization GSD	-	-	37,466.26	-	-	37,466.26
		40018 GSD FY18 Capital Projects	42408017 NDOT Road Reconstruction GSD	-	-	296,282.44	-	-	296,282.44
			42401018 NDOT Paving GSD	-	-	2,825.74	-	-	2,825.74
			42402018 NDOT Sidewalks GSD	-	-	725,135.65	-	-	725,135.65
			42403018 NDOT Bikeways GSD	-	-	196.57	-	-	196.57
		40021 GSD FY21 Cap Projs RS2021-757	42400021 NDOT Madison Station Blvd-Phase 2	-	-	264,230.61	-	-	264,230.61
			42401021 NDOT Solid Waste	-	-	769,519.04	-	1,416,099.50	2,185,618.54
		40022 GSD FY22 Cap Projs RS2021-1201	42400022 NDOT State of Good Repair	-	-	5,737,964.73	-	-	5,737,964.73
			42404022 NDOT Traffic Mgmt Systems/Signal Upgrade	-	-	1,232,548.28	-	-	1,232,548.28
			42405022 NDOT Safety/Vision Zero/Traffic Calming	-	-	1,291,315.23	-	-	1,291,315.23
			42406022 NDOT Vision Zero Education	-	-	757,514.63	-	-	757,514.63
			42407022 NDOT Nolensville Pk Safety Audit Implemt	-	-	243,634.56	-	-	243,634.56
			42408022 NDOT Active Transportation/Bikeways	-	-	1,100,061.59	-	-	1,100,061.59
			42409022 NDOT Sidewalk Design & Construction	-	-	974,701.69	-	-	974,701.69
		40023 GSD FY23 Cap Projs RS2023-1978	42400023 NDOT State of Good Repair	-	-	10,780,481.50	-	-	10,780,481.50
			42401023 NDOT Safety Vision Zero/Traffic Calming	-	-	4,281,323.30	-	-	4,281,323.30
			42402023 NDOT Active Transportation / Bikeways	-	-	2,665,310.10	125,383.18	-	2,790,693.28
			42403023 NDOT Traffic Mgmt Systems/Signal Upgrds	-	-	2,409,522.39	-	-	2,409,522.39
			42404023 NDOT Sidewalk Program	-	-	3,282,313.76	-	-	3,282,313.76
			42405023 NDOT Roadways	-	-	229,773.39	-	-	229,773.39
			42406023 NDOT Restoratn &Resilincy/Partnership Fdng	-	-	54,364.74	392,473.36	-	446,838.10
		40024 GSD FY24 Cap Projs RS2024-194	42400024 NDOT State of Good Repair	-	-	22,186,766.46	376,643.56	-	22,563,410.02
			42401024 NDOT Safety/Vision Zero/Traffic Calm	-	-	1,780,516.88	-	-	1,780,516.88
			42402024 NDOT Sidewalk Program	-	-	4,002,802.55	389,171.00	-	4,391,973.55
			42403024 NDOT Active Transprt/Bikeways	-	-	1,235,776.39	-	-	1,235,776.39
			42404024 NDOT Traffic Mgmt Systm/Signal Upgrd	-	-	493,941.97	-	-	493,941.97
			42407024 NDOT Transportation Planning	-	-	45,623.11	-	-	45,623.11
		40025 GSD FY25 Cap Projs RS2024-882	42400025 NDOT State of Good Repair	-	-	4,530,000.49	-	-	4,530,000.49
			42406025 NDOT East Bank Infrastructure & Grid	-	-	41,500.00	-	-	41,500.00
			42407025 NDOT Nashville Yards Infr Improvmnts	-	-	3,000,000.00	-	-	3,000,000.00

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual			Account Type					Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	042 Nashville Department of Transportation	40118 GSD FY18B Capital Projects	42402118 NDOT Roadway Construct & Improve	-	-	26,989.79	-	-	26,989.79
			42403118 NDOT Traffic Management Program	-	-	72,366.15	-	-	72,366.15
		40119 GSD FY19B Capital Projects	42401119 NDOT Paving Program	-	-	1,505,585.98	-	-	1,505,585.98
			42402119 NDOT Sidewalks Program	-	-	9,737,513.67	-	-	9,737,513.67
			42403119 NDOT Road Program	-	-	687,374.27	-	-	687,374.27
			42404119 NDOT Bridges Program	-	-	1,823.00	-	-	1,823.00
			42406119 NDOT Traffic Mgmt Program	-	-	31,601.14	69,357.10	-	100,958.24
			42407119 NDOT Traffic Calming	-	-	19,000.00	-	-	19,000.00
			42408119 NDOT Bikeways Program	-	-	5,179.73	-	-	5,179.73
		40220 GSD FY20B Cap Projs RS2020-213	42410119 x-NDOT Solid Waste-Landfill Repair	-	-	13,462.50	91,803.38	-	91,803.38
			42400220 NDOT Traffic Management	-	-	352,165.24	100,141.25	-	113,603.75
			42401220 NDOT Paving Program	-	-	139,223.93	-	-	352,165.24
			42402220 NDOT Sidewalk Program	-	-	13,786.83	55,023.05	-	139,223.93
			42403220 NDOT Roadways/ROW Improv/Maintenance	-	-	6,175.84	-	-	68,809.88
			42404220 NDOT Solid Waste Equipment	-	-	30,436.25	-	-	6,175.84
		40300 GSD NDOT Construction	42412013 NDOT Development Infrastructure	-	-	41,394.79	1,041,303.11	-	30,436.25
			42412020 NDOT Sidewalks Lebanon Pike	-	-	371.64	-	-	1,082,697.90
			42412120 NDOT 2nd Ave Infrastructure Recovery	-	-	12.75	-	-	371.64
		40342 NDOT (Planning) Non-Bond Funded CapProjs	42440010 NDOT (Planning) Interest/Non-BondCapProjs	-	-	71,562.15	-	-	12.75
		40442 NDOT Non-Bond Funded CapProjs	42440100 NDOT Interest Non-Bond Cap Projs	-	-	242.00	-	-	71,562.15
			42440300 NDOT CRRSAA Grant	-	-	4,542.34	-	-	242.00
			42440600 NDOT Clarksville Pike State Aid	-	-	1,560,263.92	-	-	4,542.34
			42440700 NDOT SMART Grant Project	-	-	3,944,262.72	-	-	1,560,263.92
			42440800 NDOT Paving Rpr & Resurfacing State Aid	-	-	1,227,306.35	-	-	3,944,262.72
			42441000 NDOT Franklin Limestone Rd State Aid	-	-	788,437.31	-	-	1,227,306.35
			42441300 NDOT Granny White Pike State Aid	-	-	254,113.96	-	-	788,437.31
		40472 CCA Non-Bond Funded Capital MOU	42411200 NDOT CCA MOU SECURITY IMPROVEMENTS	-	-	1,591,774.60	392,020.37	-	254,113.96
		42021 Transportation Plan FY21 Cap Projs	42403021 NDOT State of Good Repair - Paving	-	-	1,944,694.46	-	-	1,591,774.60
			42404021 NDOT State of Good Repair - Sidewalks	-	-	98,169.76	6,707.00	-	1,944,694.46
			42405021 NDOT State of Good Repair-Bridge Program	-	-	329,851.55	-	-	98,169.76
			42406021 NDOT State of Good Repair-BridgeLighting	-	-	818,479.76	-	-	329,851.55
			42407021 NDOT Sidewalks-Walk/BikeUpdates-LwrBroad	-	-	743,905.82	-	-	818,479.76
			42408021 NDOT Jefferson St Cap - Roadways ROW	-	-	2,240,646.94	-	-	743,905.82
			42409021 NDOT Restoration&Resiliency-Roadways/ROW	-	-	2,902,577.76	-	-	2,240,646.94
			42409121 NDOT East Bank - Planning	296.16	316.88	2,622,322.91	-	-	2,902,577.76
			42410021 NDOT Safety/VisionZero&TrafficCalmTrafMgt	-	-	673,532.16	35,000.00	-	2,622,322.91
			42411021 NDOT Active Transportation -Bikeways	-	-	731,663.83	-	-	673,532.16
			42414021 NDOT TrafficMgt&Signal Upgrd-Traf MgtPrg	-	-	341,970.53	23,044.00	-	731,663.83
			42415021 NDOT TrafficMgt&SignalUpgrd-Roadways/ROW	-	-	78,610.96	-	-	341,970.53
			42416021 NDOT Downtn Neighbrhd TrafficProj-Roadways	-	-	-	-	579,571.10	78,610.96
			42417021 NDOT Info Tech - IT Upgrades	-	-	-	-	-	-
			42417121 NDOT Info Tech - IT Upgrades-NDOT	-	-	-	-	-	-
			42419021 NDOT Active Transprtn -Roadways/ROW	-	-	380,533.16	580,588.59	-	579,571.10
				-	-	293,725.54	-	-	380,533.16
		042 Nashville Department of Transportation Total		29,473,129.78	10,339,686.66	167,727,816.13	(2,279,170.34)	5,942,469.83	211,219,932.06
		044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	538,690.90	163,758.84	160,260.67	-	867,582.40
		044 Human Relations Commission Total		538,690.90	163,758.84	160,260.67	4,871.99	-	867,582.40
		047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	458,073.21	141,370.66	72,632.57	-	672,076.44
		047 Criminal Justice Planning Total		458,073.21	141,370.66	72,632.57	-	-	672,076.44
		049 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	1,095,855.74	375,644.03	745,094.65	180,000.00	2,396,594.42
			30003 General Fund 4% Reserve	-	-	203,054.08	-	-	203,054.08
			30099 COVID-19 Pandemic	-	-	(38,920.00)	-	-	(38,920.00)
			30112 COVID Reserve Post 2020	-	-	(473.76)	-	-	(473.76)
			30119 Tornadoes 12/2021 Response/Relief	-	-	52,932.10	-	-	52,932.10
			30197 Storms/Tornadoes/Flooding 04/2025	12,853.06	-	3,993.48	-	-	16,846.54
			30216 American Rescue Plan Act-COVID Stimulus	-	-	1,477.50	-	-	1,477.50
			49902024 OEM ARP Vehicles & Equipment	-	-	85,701.80	-	-	85,701.80
			49902025 OEM ARP Pandemic Emergency Response	-	-	337,500.00	-	-	337,500.00
			49301295 OEM Port Security FY 21-24	-	-	30,923.80	-	-	30,923.80
			49301310 OEM Hazardous Matls Emerg Prep 22-23	-	-	129,887.70	-	-	129,887.70
			49301320 OEM 2022 Homeland Security 22-25	-	-	(120.00)	-	-	(120.00)
			49301360 OEM Emerg Mgt Performance FY21-FY23	-	-	30.88	-	-	30.88
			49301370 OEM UASI Grant 2023	-	-	380,617.08	-	-	380,617.08
			49301380 OEM Emerg Mgt Performance Grant 22-24	-	-	43,988.77	-	-	43,988.77
			49301390 OEM Homeland Security 23-26	-	-	-	-	-	-
		049 Office of Emergency Management Total		1,108,708.80	375,644.03	1,975,688.08	-	180,000.00	3,640,040.91
		051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	2,629,197.69	839,495.57	617,632.12	988,929.38	5,075,254.76
			30003 General Fund 4% Reserve	-	-	21,061.88	-	-	21,061.88
			30216 American Rescue Plan Act-COVID Stimulus	-	-	412,668.88	-	-	412,668.88
			32051 OFS Grant Fund	138,603.35	36,004.76	5,447.80	-	-	587,276.99
			51303400 OFS STOP Fatality Review Grant	65,458.30	21,665.09	5,447.80	-	-	92,571.19
			51303440 OFS VOCA Family Justice Ctr	196,884.70	74,221.77	120.28	-	-	271,226.75
			51303460 OFS State Symposium	7,787.50	1,196.32	80,121.58	-	-	89,105.40
			51303480 OFS DV Liaison	114,025.84	26,491.19	780.00	-	-	141,297.03
			32104 OFS Donations Fund	-	-	6,439.46	-	-	6,439.46
			32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordintr	-	-	231.97	-	231.97
		051 Office of Family Safety Total		3,151,957.38	999,074.70	1,144,503.97	988,929.38	-	6,284,465.43
		053 Office of Homeless Services	10101 GSD General	53101000 OHS Office of Homeless Services	1,982,216.01	580,874.00	1,292,956.12	55,944.00	3,911,990.13
			53101100 OHS Warming Shelter	194,418.47	41,305.36	731,619.32	-	-	967,343.15
			53104000 OHS Coordinated Entry	-	-	51.38	-	-	51.38
			53105000 OHS Critical Time Intervention	-	-	120,167.74	-	-	120,167.74
			53106000 OHS Day Service	-	-	450,000.00	-	-	450,000.00
			53107000 OHS SOAR Outreach Program	-	-	146,247.99	-	-	146,247.99
			53201000 4% OHS Office of Homeless Svcs	-	-	77,715.06	-	-	77,715.06
			53902024 OHS ARP Housing First Supportive Svcs	-	-	2,545,501.89	-	-	2,545,501.89
			53902025 OHS ARP Interim Gap Housing	-	-	1,139,969.40	-	-	1,139,969.40
			53902026 OHS ARP Low Barrier Housing	273,881.09	90,496.02	2,365,374.15	-	-	2,729,751.26
			53902027 OHS American Rescue Plan I	232,174.98	57,256.42	92,691.09	-	-	438,066.49
			53902028 OHS ARP Strobel House	185,436.99	30,051.12	1,625,185.12	55,944.00	-	1,840,653.23
			53312300 OHS MHC MDHA CDBG	-	-	249,472.24	-	-	249,472.24
			53312500 OHS HMIS Dev Support	-	-	119,957.91	-	-	119,957.91
			53312710 OHS Nashville Coordinated Entry	60,930.33	20,847.66	67,577.43	-	-	149,355.42
			53313000 OHS COC Collaborative Applicant	-	-	298,769.19	-	-	298,769.19
		053 Office of Homeless Services Total		2,929,057.87	820,830.58	11,323,236.03	-	111,888.00	15,185,012.48

Full Cost Allocation Plan
for the Fiscal Year Ended June 30, 2025
Cost Reconciliation

Sum of YTD Actual		Account Type							
FC /D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	054 Community Review Board	10101 GSD General	54100100 CRB Community Review Board	1,172,016.62	380,862.90	463,276.68	-	-	2,016,156.20
		30003 General Fund 4% Reserve	54201000 4% CRB Community Review Board	-	-	28,511.75	-	-	28,511.75
	054 Community Review Board Total			1,172,016.62	380,862.90	491,788.43	-	-	2,044,667.95
	060 Farmer's Market	30003 General Fund 4% Reserve	60201000 4% FAR Farmer's Market	-	-	73,232.53	(53,479.32)	380,697.20	400,450.41
		30099 COVID-19 Pandemic	60902020 FAR COVID-19	-	-	(1,048.63)	-	-	(1,048.63)
		30260 Farmers' Market Grant Proj	60301020 FAR Project Diabetes Grant 22 - 25	-	-	1,349.63	28,723.00	-	30,072.63
		60152 Farmers Market	60511000 FAR Facility Mgmt Program	641,430.66	220,021.17	1,964,967.33	76,500.00	-	2,902,919.16
			60511400 FAR Grow Local Kitchen	-	-	17,064.07	-	-	17,064.07
			60512000 FAR Marketing Service Program	3,450.46	278.97	97,798.79	51,000.00	-	152,528.22
			60513000 FAR Non Alloc Financial Trans	-	-	378,562.96	-	-	378,562.96
	060 Farmer's Market Total			644,881.12	220,300.14	2,531,926.69	102,743.68	380,697.20	3,880,548.82
	061 Municipal Auditorium	30216 American Rescue Plan Act-COVID Stimulus	61902024 MUN ARPA (RS2021-966)	-	-	148,142.18	-	-	148,142.18
		40021 GSD FY21 Cap Projs RS2021-757	61400021 MUN Plumbing HVAC Repairs/Reno	-	-	584,780.26	-	213,564.00	798,344.26
		60161 Municipal Auditorium	61400021 MUN Plumbing HVAC Repairs/Reno	-	-	5,339.10	-	-	5,339.10
			61501510 MUN Administration	775,333.42	255,342.86	2,338,006.50	286,800.00	-	3,655,482.78
	061 Municipal Auditorium Total			775,333.42	255,342.86	3,076,268.04	286,800.00	213,564.00	4,607,308.32
	062 State Fair Board	30197 Storms/Tornadoes/Flooding 04/2025	62302025 BFC Storms/Tornadoes/Flooding 04/2025	-	-	30,003.44	-	-	30,003.44
		30282 Fair Commission Sponsorships/Grants	62701000 BFC D&D Events	-	-	2,917.90	-	-	2,917.90
		40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements	-	-	-	-	75,697.70	75,697.70
		40022 GSD FY22 Cap Projs RS2021-1201	62401022 BFC Fairgrounds Infrastructure	-	-	-	-	4,870,827.82	4,870,827.82
		40023 GSD FY23 Cap Projs RS2023-1978	62401023 BFC Fairgrounds Campus Completion	-	-	-	-	1,286,509.85	1,286,509.85
		60156 Fair Commission	62501000 BFC Administration	-	-	14,661.00	-	-	14,661.00
			62507000 BFC Tennessee State Fair Proj	325,255.24	79,978.72	1,595,652.91	116,111.76	-	2,116,998.63
			62507100 BFC Flea Market Program	452,667.83	142,766.54	895,783.18	68,954.45	-	1,560,172.00
			62507200 BFC Corporate Sales Program	514,300.08	181,027.56	1,125,405.07	50,618.91	-	1,871,351.52
			62507400 BFC Leases & Agreements	128,519.14	44,036.19	234,504.89	-	-	429,900.42
	062 State Fair Board Total			1,420,742.29	447,809.01	3,898,928.39	258,592.22	6,233,035.37	12,259,107.28
	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin	-	-	-	1,789,300.00	-	1,789,300.00
		30003 General Fund 4% Reserve	64201000 4% SPA Sports Authority	-	-	277,752.87	-	1,508.92	279,261.79
		30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98	49,680.12	3,710.67	16,225.99	5,810.76	-	75,427.54
		30277 SPA Stadium Capital	64700100 SPA Stadium Capital Revenue	-	-	-	2,649,505.07	-	2,649,505.07
		30281 SPA Stadium \$2 Ticket Tax	64720100 SPA Stadium \$2 Ticket Tax Rev	-	-	-	5,900,000.00	-	5,900,000.00
		30288 SPA Arena Account 2019	64740200 SPA Arena Account 2019	-	-	20,756,698.95	5,477,077.50	-	26,233,776.45
		30289 SPA Arena Revenue 2019	64740300 SPA Arena Revenue 2019	-	-	1,417,375.03	1,047,502.26	-	2,606,804.38
		30290 SPA MSL Soccer Tax Revenue Fund	64740400 SPA MSL Soccer Tax Revenue	117,430.71	24,296.38	-	3,830,295.36	-	3,830,295.36
		30291 SPA MSL Soccer Lease Revenue Fund	64740450 SPA MSL Soccer Lease Revenue	-	-	-	5,852,860.51	-	5,852,860.51
		30294 SPA MSL Soccer 2020 Tax Revenue Trust	64740460 SPA MSL Soccer 2020 Tax Revenue Trust	-	-	2,000.00	6,198,674.16	-	6,198,674.16
		30295 SPA MSL Soccer Lease Revenue Trust	64740460 SPA MSL Soccer Lease Revenue Trust Acct	-	-	-	5,743,414.39	-	5,743,414.39
		30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A	-	-	2,200.00	-	2,677,585.11	2,679,785.11
		30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B	-	-	132,000.00	-	1,166,767.72	1,298,767.72
		31260 SPA Stadium Revenue 2023	64713000 SPA Stadium Revenue 2023	-	-	-	34,424,015.44	-	34,424,015.44
			64713100 SPA Stadium \$3 Ticket Tax Revenue	-	-	-	8,696,532.20	-	8,696,532.20
			64713300 SPA Stadium Campus Sales Tax Revenue	-	-	-	933,290.09	-	933,290.09
		31261 SPA Stadium Revenue - A/B Indenture	64714100 SPA Stadium Revenue - A/B Indenture	-	-	-	41,865,795.17	-	41,865,795.17
		31262 SPA Stadium Revenue - C/D Indenture	64715100 SPA Stadium Revenue - C/D Indenture	-	-	-	4,127,621.71	-	4,127,621.71
		31264 SPA Stadium PSL Sales Revenue	64713500 SPA Stadium PSL Sales Revenue	-	-	-	111,115,011.26	-	111,115,011.26
		31266	64713700 SPA Stadium Trust Disbursemnt Paymnt Acct	-	-	-	452,751,152.32	-	452,751,152.32
		31267	64713800 SPA Stadium Revenue - CD/AB Indenture	-	-	-	19,959,863.24	-	19,959,863.24
		40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MSL Infrastructure	-	-	-	-	5,301.41	5,301.41
		40298 SPA MSL Soccer Constr Rev Bds 2020	64401430 SPA MSL Soccer Bd Proceeds COI	-	-	12,631.42	-	-	12,631.42
		40304 SPA Stadium Project Rev Bonds 2023A	64401500 SPA Stad Proj 2023A Bond Proceeds	-	-	-	115,575,712.08	-	115,575,712.08
		40305 SPA Stadium Project Rev Bonds 2023A COI	64401510 SPA Stad Proj 2023A Bond COI	-	-	204,751.04	704.30	-	205,455.34
		40306 SPA Stadium Project Rev Bonds 2023B	64401520 SPA Stad Proj 2023B Bond Proceeds	-	-	-	26,411,435.68	-	26,411,435.68
		40307 SPA Stadium Project Rev Bonds 2023B COI	64401530 SPA Stad Proj 2023B Bond COI	-	-	46,837.76	161.12	-	46,998.88
		40308 SPA Stadium Project Rev Bonds 2023C	64401540 SPA Stad Proj 2023C Bond Proceeds	-	-	1,000.00	20,225,178.94	-	20,226,178.94
		40309 SPA Stadium Project Rev Bonds 2023C COI	64401550 SPA Stad Proj 2023C Bond COI	-	-	35,794.93	449.23	-	36,244.16
		40310 SPA Stadium Project Rev Bds Taxable 2023D	64401560 SPA Stad Proj Taxable 2023D Bond Proceeds	-	-	-	66,062,830.49	-	66,062,830.49
		40311 SPA Stad Proj Rev Bds Taxable 2023D COI	64401570 SPA Stad Proj Taxable 2023D Bds COI	-	-	192,284.60	282.68	-	192,547.28
		40312 SPA Stad Proj 2023C/D NonTax Rev Lq Fd	64401580 SPA Stad Proj 2023C/D NonTax Rev Liquidity	-	-	-	4,674,372.49	-	4,674,372.49
		40313 SPA New Titans Stadium Construction Fund	64401600 SPA Metro New Stadium Contribution	-	-	-	228,265,157.19	-	228,265,157.19
			64401610 SPA Titans New Stadium Contribution	-	-	-	85,994,969.95	-	85,994,969.95
			64401620 SPA State New Stadium Contribution	-	-	-	120,534,524.41	-	120,534,524.41
			64401630 SPA New Stadium PSL Sales Contribution	-	-	-	111,115,011.26	-	111,115,011.26
		49984 SPA CAFR Elimination	64409999 SPA CAFR Elimination	-	-	-	(3,844,352.83)	-	(3,844,352.83)
		60008 SPA Sports Authority Component Unit	64303000 SPA Facility Management	301,978.62	87,458.15	1,406,688.91	-	-	1,796,125.68
		91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest	29,418.63	-	-	-	-	29,418.63
		91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets	-	-	24,126,300.90	(353,679,010.92)	-	(329,552,710.02)
		31265 Stadium Authority Contribution Revenue	64713600 SPA Stadium Authority Contribution Rev	-	-	10,000.00	228,275,157.19	-	228,275,157.19
	064 Sports Authority Total			498,508.08	115,465.20	48,640,542.40	1,365,812,637.53	6,810.33	1,415,073,963.54
	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq	-	-	331,091.70	-	1,339,770.64	1,670,862.34
			65801190 W&S SW Mill Creek RiskMgt Proj	-	-	40,000.00	-	91,412.26	131,412.26
		37040 W&S Flood 2010 Capital	65801230 W&S SW Seven Mile Creek Buyout	-	-	88,515.71	-	1,985,695.12	2,074,210.83
			01900510 ADM W&S Flood Cap Proj Revenue	-	-	96,409.48	-	-	96,409.48
		37100 W&S Stormwater Tree Bank	65791001 W&S Stormwater Tree Bank	-	-	684,485.12	-	-	684,485.12
		37100 X-Stormwater	65701719 W&S Countywide Home Buyouts	-	-	-	-	532,348.59	532,348.59
		37150 W&S SW Tree Canopy Fund	65702100 W&S SW Tree Canopy Fund	-	-	2,398,937.00	-	-	2,398,937.00
		40022 GSD FY22 Cap Projs RS2021-1201	65403022 W&S SW County-wide Projects	-	-	350.00	-	1,979,452.58	1,979,802.58
			65404022 W&S SW Engineering & Design	-	-	-	-	324,485.62	324,485.62
		41021 W&S GSD Stormwater FY21 SF Cap Projs	65401021 W&S SW State of Good Repair-SW Projs	-	-	5,249.85	-	644,602.76	649,852.61
		41119 W&S GSD Stormwater/SF FY19BCap	65411119 W&S Stormwater FY19B SF Projs	-	-	-	-	35,389.68	35,389.68
		47346 W&S SW Capital Improvements	65412020 W&S SW Gen Capital Projects	-	-	286,989.97	-	-	286,989.97
			65412030 W&S SW Flood Loss	-	-	-	-	1,688,283.53	1,688,283.53
			65412500 W&S SW Non-Infrastructure FA Cap Imp	-	-	-	-	1,039,178.00	1,039,178.00
		47465 W&S Non-Bond Funded Cap Projs	65400200 W&S SW Cap Constrctn/Remedial Maint FY23	-	-	(30,500.00)	(17,223.08)	10,564,692.56	10,516,969.48
			65400300 W&S SW Engineering	-	-	2,684,045.48	-	1,947,467.53	4,631,513.01
			65400400 W&S SW Compl Assist/Mastr Plann'g FY23	-	-	(2,162,706.67)	-	3,340,603.60	1,177,896.93
		67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue	-	-	-	(205,724.28)	38,258,083.25	38,052,358.97
			65582500 W&S SW Non-Infrastructure FAs	(238,250.59)	238,250.59	-	-	306,103.68	306,103.68
			65582700 W&S SW Elimination	-	-	-	-	(55,865,458.15)	(55,865,458.15)
		67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station	-	-	128,257.25	-	-	128,257.25
			65581800 W&S SW Gen Admin	953,117.90	315,997.96	1,490,377.62	1,094,100.00	9,520,800.00	13,374,393.48

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	65581810 W&S SW Devel Review & Permit	1,003,426.59	361,884.75	479,803.85	-	-	-	1,845,115.19	
			65581820 W&S SW Master Plan	378,588.59	123,485.47	52,112.85	-	-	-	554,186.91	
			65581830 W&S SW Routine Maint	3,412,876.26	1,344,659.60	1,648,176.72	-	-	-	6,405,712.58	
			65581840 W&S SW Water Quality	1,910,214.14	594,859.65	881,533.22	-	-	-	3,386,607.01	
			65581850 W&S SW Remedial Maint	370,049.07	119,196.07	270,311.86	-	-	-	759,557.00	
			65581860 W&S SW RM C Class Projects	-	-	4,112,143.77	-	2,800.00	-	4,114,943.77	
			65581870 W&S SW Street Sweeping Program	-	-	14,184.56	-	-	-	14,184.56	
			65581880 W&S SW Capital Projects NonBnd	7,791.41	-	509.12	-	-	-	8,300.53	
			65581890 W&S SW Parks Asst Home Buyout	185,510.69	13,178.18	-	-	-	-	198,688.87	
			65581900 W&S SW Stormwater Revenue	-	-	-	108,445.34	-	-	108,445.34	
			65581980 W&S SW Soil Conservation	58,425.43	22,479.21	1,749.27	-	-	-	82,653.91	
			65581990 W&S SW Urban Forestry	486,393.64	163,833.35	1,130,937.56	-	-	-	1,781,164.55	
	065 Water and Sewer - Stormwater Services Total			8,528,143.13	3,297,824.83	15,496,965.29	979,597.98	17,735,711.25	-	46,038,242.48	
	065 Water and Sewer - Water Services	27312 W&S Debt Service	65550000 W&S Debt Service	-	-	46,441,388.08	44,000.00	409,509,660.16	-	455,995,048.24	
		27345 W&S 2017A Debt Service Reserve	65560345 W&S 2017A Debt Reserve	-	-	-	-	1,314,562.53	-	1,314,562.53	
		27346 W&S 2017B Debt Service Reserve	65560346 W&S 2017B Debt Reserve	-	-	-	-	2,846,609.90	-	2,846,609.90	
		40022 GSD FY22 Cap Projs RS2021-1201	65402122 W&S PB Upgrade Drains Moormans Arm	-	-	-	-	45,044.44	-	45,044.44	
		40024 GSD FY24 Cap Projs RS2024-194	65402024 W&S Customer Info System (CIS)	-	-	118,357.73	-	-	-	118,357.73	
		47335 W&S Extension & Replacement	65490165 W&S Consent Decree Projects 47335	-	-	(69,433.32)	-	-	-	(69,433.32)	
			65530101 W&S Misc InfoSys Imprv	-	-	-	-	1,016,804.03	-	1,016,804.03	
			65530103 W&S CWWTP Misc Imprv	501,788.87	177,357.14	459.20	-	13,636,856.78	-	14,316,461.99	
			65530104 W&S DCWWTP Misc Imprv	-	-	-	-	4,749,557.98	-	4,749,557.98	
			65530105 W&S WCVWTP Misc Imprv	-	-	-	-	4,902,614.95	-	4,902,614.95	
			65530106 W&S OMH WTP Misc Imprv	361,999.57	127,127.37	664.20	-	3,122,551.71	-	3,612,342.85	
			65530107 W&S KRH WTP Misc Imprv	167,408.35	63,512.83	98.40	-	3,705,721.70	-	3,936,741.28	
			65530110 W&S CSC-CUD Residenti AMR 47335	-	-	-	-	3,654,267.90	-	3,654,267.90	
			65530112 W&S Gen Facilities Impr	-	-	-	-	4,095,445.67	-	4,095,445.67	
			65530113 W&S TDOT Misc Projects	-	-	-	-	1,343,150.01	-	1,343,150.01	
			65530117 W&S Water Audit 03WG5	-	-	-	-	12,338,518.96	-	12,338,518.96	
			65530118 W&S New Water Taps	-	-	-	-	3,634.45	-	3,634.45	
			65530120 W&S Lay & Deed Water	-	-	-	-	10,138,867.75	-	10,138,867.75	
			65530124 W&S Misc Distr Syst Projs	-	-	-	-	9,182,363.40	-	9,182,363.40	
			65530131 W&S WPS Misc Improvements	-	-	-	-	1,659,809.74	-	1,659,809.74	
			65530132 W&S WRES Misc Improvements	-	-	-	-	21,290,731.22	-	21,290,731.22	
			65530133 W&S Lay & Deed Sewer	-	-	-	-	12,162,500.34	-	12,162,500.34	
			65530138 W&S Misc Sewer Imprmnts	-	-	-	-	1,882,116.82	-	1,882,116.82	
			65530143 W&S SPS Misc Improvements	-	-	-	-	2,916,006.07	-	2,916,006.07	
			65530144 W&S Gen Captl Prog Mgmt	-	-	-	-	1,365,535.09	-	1,365,535.09	
			65530164 W&S OAP Misc Sewer Reh	-	-	-	-	9,646,620.98	-	9,646,620.98	
			65530173 W&S OAP CTE/Dept ProgMgt	-	-	-	-	3,035,520.54	-	3,035,520.54	
			65530177 W&S Laboratory Upgrades	13,732.23	4,914.03	-	-	124,089.64	-	142,735.90	
			65530225 W&S CSC Specl Loc AMR Meters	-	-	-	-	160,347.24	-	160,347.24	
			65530246 W&S Mobile Dispatching System	-	-	-	-	20,210.64	-	20,210.64	
			65530276 W&S Cust Info Syst Replacement	-	-	-	-	343,580.89	-	343,580.89	
			65572120 W&S Ext & Replace Debt Service	-	-	11,472,806.26	25,400.00	-	-	11,498,206.26	
			65572130 W&S Ext & Replace Capital	-	-	117,050,019.50	-	8,105,795.47	-	125,155,814.97	
			65572150 W&S Capital Comm EQP	-	-	-	-	10,029,252.18	-	10,029,252.18	
			65572160 W&S Capital MIS Upgr	313,725.31	99,741.28	-	-	(404,212.81)	-	9,253.78	
			65572161 W&S WIR Water Infrastructure Replacement	-	-	-	-	27,241,658.31	-	27,241,658.31	
			65572162 W&S SIR Sewer Infrastructure Replacement	-	-	-	-	22,575,063.07	-	22,575,063.07	
			65572171 W&S Capital Meter Proj	125,695.92	56,799.66	-	-	(178,163.60)	-	4,331.98	
			65572225 W&S Financial Support Capital	436,476.36	173,562.30	114.80	-	(596,439.38)	-	13,714.08	
			65572271 W&S Engr Admin - Capital	184,823.93	55,219.03	442.80	-	(234,495.94)	-	5,989.82	
			65572272 W&S Engr Desgin - Capital	2,606,008.77	863,848.00	1,512.90	-	(3,388,129.44)	-	83,040.23	
			65572274 W&S Engr OAP Sup - Capital	560,624.86	152,539.82	1,052.55	-	(697,925.98)	-	16,291.25	
			65572276 W&S Engr Planning - Capital	1,058,755.66	376,397.52	1,328.40	-	(1,405,156.77)	-	31,324.81	
			65572281 W&S Engr Inspection - Capital	1,401,956.22	506,241.00	-	-	(1,863,093.19)	-	45,104.03	
			65572310 W&S Water Maint - Capital	27,525.01	9,643.54	-	-	(36,344.54)	-	824.01	
			65572435 W&S Lead Serv Repl	335,179.37	116,436.94	-	-	(444,600.86)	-	7,015.45	
			65572592 W&S Capital SPS Impr	424,731.06	155,890.55	643.70	-	-	-	581,065.31	
			65572627 W&S Capital DCWWTP Impro	203,527.53	69,430.71	24.60	-	(2,472,704.46)	-	(2,199,721.62)	
			65572652 W&S Capital WCVWTP Improv	90,941.16	28,338.20	-	-	-	-	119,279.36	
			65572660 W&S Capital Biosolids Mgmt	100,929.17	39,758.27	98.40	-	-	-	140,785.84	
		47336 W&S SRF Capital Proj 2020	65480050 W&S SRF Cap Proj 2020 Interest	-	-	279,782.43	-	-	-	279,782.43	
			65480100 W&S SRF Drinking Water	-	-	-	-	9,358,393.21	-	9,358,393.21	
		47338 W&S WIFIA Process Advancement Loan	65480300 W&S WIFIA Process Advancements	-	-	1,600,215.87	-	-	-	1,600,215.87	
			65480400 W&S WIFIA OMO Process Advancements	-	-	-	-	87,431,049.00	-	87,431,049.00	
			65480500 W&S WIFIA KRH Process Advancements	-	-	-	-	30,693,744.99	-	30,693,744.99	
		47410 W&S Construction Cap Proj FY10	65490101 W&S Information Systems	-	-	-	-	163,974.58	-	163,974.58	
			65490103 W&S Central Waste Water Treatm	-	-	-	-	4,475,316.75	-	4,475,316.75	
			65490104 W&S Dry Creek Waste Water Trea	-	-	-	-	93,109,375.90	-	93,109,375.90	
			65490105 W&S Whites Creek Waste Water T	-	-	-	-	4,420,740.23	-	4,420,740.23	
			65490106 W&S Omohundro Water Treatment	-	-	-	-	119,376.00	-	119,376.00	
			65490107 W&S KR Harrington Water Treatm	-	-	-	-	1,503,592.96	-	1,503,592.96	
			65490110 W&S Customer Services	-	-	-	-	1,080,754.23	-	1,080,754.23	
			65490112 W&S Misc Capital Projects	-	-	-	-	6,584,598.45	-	6,584,598.45	
			65490124 W&S Engineering Water	-	-	-	-	2,914,530.04	-	2,914,530.04	
			65490131 W&S Route Svcs Water Pumping	-	-	-	-	12,306.84	-	12,306.84	
			65490132 W&S Reservoirs	-	-	-	-	2,301,399.52	-	2,301,399.52	
			65490138 W&S Engineering Sewer	-	-	-	-	2,614,720.01	-	2,614,720.01	
			65490143 W&S Route Svcs Sewer Pumping	-	-	-	-	1,144,188.04	-	1,144,188.04	
			65490164 W&S Consent Decree Projects 47410	-	-	-	-	16,629,511.30	-	16,629,511.30	
			65490170 W&S CSO Misc Sewer Rehab	-	-	-	-	50,642.29	-	50,642.29	
		67311 W&S Revenue	65525000 W&S Revenue	-	-	-	1,310,900.33	412,836,431.24	-	414,147,331.57	
			65525198 W&S CAPA Eliminations	-	-	-	-	#####	-	#####	
		67331 W&S Operating	65550300 W&S ALOB IT Application Supp	733,845.08	237,250.69	4,721,178.80	-	-	-	5,692,274.57	
			65555110 W&S Building Cleanings	66,705.64	25,981.02	763,854.07	-	-	-	856,540.73	
			65555210 W&S General Administration	3,362,696.67	1,174,758.78	286,619.43	-	-	-	4,824,074.88	
			65555330 W&S General Accounting	1,213,653.93	374,566.46	431,987.10	-	(12,031.16)	-	2,008,176.33	
			65555410 W&S Procurement Svcs	348,769.39	119,879.36	856,851.80	-	-	-	1,325,500.55	
			65555440 W&S Meter Shop Inv	-	-	130.00	-	-	-	130.00	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

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Sum of YTD Actual				Account Type						Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	65555510 W&S Oper Admin Key	296,069.48	79,058.62	44,866.63	-	-	-	419,994.73	
			65555520 W&S Admin Security	229,815.17	68,535.06	187,979.44	-	-	-	486,329.67	
			65555610 W&S Safety Train Session	140,583.02	53,288.62	82,025.67	-	-	-	275,897.31	
			65555620 W&S Occupation Health Svcs	-	-	14.82	-	-	-	14.82	
			65555630 W&S Skills Train & Coordin	31,885.38	17,175.60	40,420.96	-	-	-	89,481.94	
			65555710 W&S ALOB Exec Leade Key	1,040,422.11	280,378.43	1,369,741.32	8,223,300.00	-	-	10,913,841.86	
			65555720 W&S ALOB Communication Svcs	300,449.29	110,575.37	100,251.46	-	-	-	511,276.12	
			65555740 W&S KVB Median Irrigation	-	-	9,427.49	-	-	-	9,427.49	
			65555855	-	-	320.00	-	-	-	320.00	
			65555910 W&S Billing & Collections/Lobby	547,996.31	211,563.60	1,316,850.51	63,060.00	-	-	2,139,470.42	
			65556010 W&S Meter Reading Key Product	554,742.00	211,923.75	193,805.22	-	-	-	960,470.97	
			65556110 W&S Cash / Payment Processing	151,491.93	49,548.86	530,432.95	-	-	-	731,473.74	
			65556210 W&S Permits Key	-	-	118.25	(913,489.75)	-	-	(913,371.50)	
			65556310 W&S Phone Center Key	1,222,033.45	452,202.23	342,473.13	-	-	-	2,016,708.81	
			65556410 W&S W&S Field Activ Key	3,418,507.77	1,337,695.85	2,891,440.58	(21,078.81)	-	-	7,626,565.39	
			65556440 W&S Cust Svcs Gen Admin	500,894.99	147,749.16	457,286.10	-	-	-	1,105,930.25	
			65556520 W&S Fleet Svcs Coordinator	518,660.89	215,983.11	278,814.37	-	-	-	1,013,458.37	
			65556530 W&S System Svcs Gen Admin	778,289.04	205,419.17	7,133,958.02	7,447,112.32	-	-	15,564,778.55	
			65556540 W&S Admin Supp Svcs	-	10,622.53	-	-	-	-	10,622.53	
			65556610 W&S Sewer Maint Key Day Cre	2,851,074.62	1,000,998.69	7,427,251.85	7,231.88	-	-	11,286,557.04	
			65556620 W&S Sewer Day Sewer Rep	-	-	4,246.39	-	-	-	4,246.39	
			65556810 W&S Water Maint Key Day Crew	6,981,023.17	2,508,078.23	3,102,810.53	(1,818,325.10)	-	-	10,773,586.83	
			65556820 W&S Water Maint Day Repair	-	-	12,559.89	-	-	-	12,559.89	
			65557010 W&S Comm & Contract Key	-	-	170.33	-	-	-	170.33	
			65557020 W&S Engineering Admin	1,029,439.33	294,135.66	489,041.50	-	-	-	1,812,616.49	
			65557030 W&S Consent Decree Compl OAP	203,468.47	53,700.17	49.20	-	-	-	257,217.84	
			65557110 W&S Devel Review Key	2,460,105.95	822,342.68	1,648,389.76	(204,417.88)	-	-	4,726,420.21	
			65557410 W&S Lead-Copper Inv/Res	3,643.42	596.62	5,312,038.62	-	-	-	5,316,278.66	
			65557910 W&S Sewer Pump Stat Operations	-	-	9,110,214.00	-	-	-	9,110,214.00	
			65557930 W&S Sewer Pump Stat Maint	2,384,332.06	877,067.27	1,743,645.69	(40,823.88)	-	-	4,964,221.14	
			65558010 W&S Dry Creek Repairs Key	820,579.20	271,925.32	736,372.11	-	-	-	1,828,876.63	
			65558020 W&S Central Repairs Key	3,302,442.49	1,269,209.49	2,443,671.83	-	-	-	7,015,323.81	
			65558030 W&S Whites Creek Repairs Key	384,011.69	138,785.85	357,979.37	-	-	-	880,776.91	
			65558310 W&S Wastewater Dry Creek Key	1,321,830.97	464,704.88	4,723,478.88	-	-	-	6,510,014.73	
			65558320 W&S Wastewater Central Key	4,664,107.74	1,613,564.12	21,015,109.36	-	-	-	27,292,781.22	
			65558330 W&S Wastewater Whites Cr Key	964,204.53	339,994.48	3,486,070.50	-	-	-	4,790,269.51	
			65558340 W&S Dry Creek Administration	188,557.87	62,193.14	9,984.11	-	-	-	260,735.12	
			65558350 W&S Central Administration	928,217.49	309,006.89	8,791.80	-	-	-	1,246,016.18	
			65558360 W&S Whites Creek Administratio	152,951.88	55,428.30	13,390.66	-	-	-	221,770.84	
			65558510 W&S Laboratory Administration	267,487.45	117,658.43	45,140.10	-	-	-	430,285.98	
			65558520 W&S Laboratory Analysis	799,209.45	260,952.54	732,915.16	(1,359.88)	-	-	1,791,717.27	
			65558530 W&S Environmental Compliance	600,892.36	209,964.57	617,986.22	-	-	-	1,428,825.15	
			65558630 W&S Stadium Storm SPS MaintRp	-	-	-	(1,133.01)	-	-	(1,133.01)	
			65558640 W&S Hamilton Cr Park Plant	-	-	-	(1,816.91)	-	-	(1,816.91)	
			65558650 W&S Brentwood SewerPump Plant	-	-	1,356.65	-	-	-	1,356.65	
			65559010 W&S Telemetry & Controls	-	-	201,915.37	-	-	-	201,915.37	
			65559020 W&S Pump Stations	-	-	3,587,429.56	-	-	-	3,587,429.56	
			65559030 W&S Reservoir General	194,684.45	67,341.05	2,185,681.96	-	-	-	2,447,707.46	
			65559040 W&S Water Pump Station Maint	1,190,986.98	435,492.38	262,413.70	-	-	-	1,888,893.06	
			65559210 W&S Laboratory Administration	154,242.31	58,857.70	1,895.61	-	-	-	214,995.62	
			65559220 W&S Lab Analysis Water Key	969,683.45	335,231.23	4,819.33	-	-	-	1,309,734.01	
			65560010 W&S Omohundro Plant MaintKey	874,964.59	316,286.75	511,508.25	-	-	-	1,702,759.59	
			65560020 W&S KRHarrington Maint Key	783,555.98	316,764.39	488,036.90	-	-	-	1,588,357.27	
			65560210 W&S Omohundro Operations	2,176,177.08	798,176.45	12,423,331.52	-	-	-	15,397,685.05	
			65560220 W&S Omohundro Administration	415,941.23	130,332.05	124,767.65	-	-	-	671,040.93	
			65560230 W&S Omohundro Rechlorination	-	-	15,052.57	-	-	-	15,052.57	
			65560240 W&S Harrington Admin	266,215.23	98,696.81	6,364.62	-	-	-	371,276.66	
			65560260 W&S OHUD Water Plant Ops	-	-	1,609.05	-	-	-	1,609.05	
			65560270 W&S KR Harrington Operations	1,270,507.59	470,232.18	10,895,008.04	-	-	-	12,635,747.81	
			065 Water and Sewer - Water Services Total	62,988,502.15	22,147,592.25	292,702,923.26	2,385,261.18	10,382,699.62	390,606,976.46		
		067 General Hospital	30003 General Fund 4% Reserve	-	-	-	-	-	-	1,649,868.44	
			30196 Surplus Fund	-	-	-	2,512,815.82	-	-	2,512,815.82	
		067 General Hospital Total					2,512,815.82	1,649,868.44	4,162,684.26		
		068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A	-	-	1,133,589.42	-	-	61,136.30	1,194,725.72
			28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds	-	-	477,544.11	-	-	1,645,809.13	2,123,353.24
			49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP	-	-	5,945.00	-	-	-	5,945.00
			49116 USD DES FY16 S/F Capital Prois	68401016 DES FY16 Misc Service Projects	-	-	1,081,643.16	-	-	430,690.01	1,512,333.17
			68200 DES Revenue Account (Oper)	68512000 DES Revenue	-	-	-	-	-	16,726,219.36	16,726,219.36
				68512100 DES CAFR Eliminations	-	-	-	-	-	(24,165,973.09)	(24,165,973.09)
			68201 DES Oper General Acct	68511000 DES Oper General Account	142,816.95	39,279.25	17,795,672.40	74,700.00	-	5,020,448.69	20,072,917.29
			68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace	-	-	300,288.19	-	-	66,220.81	366,509.00
			68206 DES Operating Reserve	68517000 DES Operating Reserve	-	-	-	-	-	215,448.79	215,448.79
		068 District Energy System (DES) Total			142,816.95	39,279.25	20,794,682.28	74,700.00	0.00	21,051,478.48	
		071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1	-	-	663,950.00	5,225,000.00	-	-	5,888,950.00
			23101 CCA Debt Srvce Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1	-	-	-	-	-	97,524.73	97,524.73
			23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2	-	-	11,324,472.46	-	-	-	11,324,472.46
			23201 CCA Debt Srvce Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2	-	-	-	-	-	221,277.80	221,277.80
			23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B	-	-	22,945,285.83	11,435,000.00	-	-	34,380,285.83
			23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B	-	-	-	-	-	485,657.85	485,657.85
			29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR	-	-	(483,223.23)	(16,660,000.00)	-	-	(17,143,223.23)
			30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B	-	-	17,700.00	45,204,873.00	-	-	50,092,392.55
			30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsrsv	-	-	207,000.00	-	-	-	207,000.00
			40471 CCA Non-Bond Funded Cap Proj	71440750 CCA FY19 MCC Capital Projects	-	-	-	-	-	10,415.69	10,415.69
				71440800 CCA FY20 MCC Capital Projects	-	-	-	-	-	86,160.33	86,160.33
				71440850 CCA FY21 Capital Projects	-	-	-	-	-	801,557.63	801,557.63
				71440860 CCA FY22 Capital Projects	-	-	-	-	-	(215,043.28)	(215,043.28)
				71440870 CCA FY23 Capital Projects	-	-	-	-	-	1,580,991.05	1,580,991.05
				71440880 CCA FY24 Capital Projects	-	-	-	-	-	2,190,794.03	2,190,794.03
				71440890 CCA FY25 Capital Projects	-	-	-	-	-	2,783,903.89	2,783,903.89
				71440900 CCA FY26 Capital Projects	-	-	-	-	-	1,965.97	1,965.97
				71442000 CCA Carpet Replacement	-	-	-	-	-	793,782.15	793,782.15

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR	-	-	-	-	(353,552,477.61)	-	(353,552,477.61)	
		60271 Music City Center Operations	71511100 CCA MCC Event Services	1,112,363.38	287,058.84	63,850.18	-	-	-	1,463,272.38	
			71511150 FIN MCC Event Services	109,995.88	30,852.21	492.00	-	-	-	141,340.09	
			71512100 CCA MCC Engineering	1,375,655.56	291,398.58	7,504,749.30	2,409.92	-	-	9,174,213.36	
			71512200 CCA MCC Facilities	1,848,282.33	471,793.00	1,878,567.77	-	-	-	4,198,643.10	
			71512250 FIN MCC Facilities	177,747.02	91,497.17	-	-	-	-	269,244.19	
			71512300 CCA MCC Technology	579,516.89	176,062.46	1,065,021.92	-	-	-	1,820,601.27	
			71512350 FIN MCC Technology	208,000.69	72,169.97	492.00	-	-	-	280,662.66	
			71512400 CCA MCC Safety/Security	1,829,582.11	513,081.80	2,322,843.48	-	-	-	4,665,507.39	
			71512450 FIN MCC Safety/Security/Parkg	149,459.07	39,019.76	492.00	-	-	-	188,970.83	
			71512500 CCA MCC Parking	419,514.98	86,276.02	736,002.73	-	-	-	1,241,793.73	
			71512550 CCA MCC 705 4th Ave	-	-	7,861.65	-	-	-	7,861.65	
			71513100 CCA MCC Food & Beverage	-	-	758,141.94	-	-	-	758,141.94	
			71514100 CCA MCC Sales Program	671,050.70	134,573.30	125,450.30	-	-	-	931,074.30	
			71514150 FIN MCC Sales Program	348,232.00	96,501.78	984.00	-	-	-	445,717.78	
			71514200 CCA MCC Marketing & Public Rel	250,139.96	55,815.82	47,143.94	-	-	-	353,099.72	
			71515100 CCA MCC Finance & Admin	699,322.79	167,692.53	1,828,921.07	441,600.00	-	-	3,137,536.39	
			71515150 FIN MCC Finance & Admin	287,493.08	66,351.77	984.00	-	-	-	354,828.85	
			71516100 CCA MCC Administration	1,290,193.39	104,275.71	557,091.33	-	200,000.00	-	2,151,560.43	
			71516150 FIN MCC Administration	535,307.49	115,733.94	492.00	-	-	-	651,533.43	
			71516200 CCA MCC Purchasing/DBE	306,462.23	91,755.00	5,427.21	-	-	-	403,644.44	
			71516300 CCA MCC Human Resources	297,355.30	62,108.33	195,403.34	-	-	-	554,866.97	
			71520100 CCA MCC FA/Debt	-	-	20,449,572.87	-	-	-	20,449,572.87	
			71520200 CCA MCC Equip Upgrades & Repl	-	-	97,367.23	-	-	-	97,367.23	
		63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A	-	-	-	-	-	132,850,257.97	132,850,257.97	
		63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B	-	-	-	-	-	206,793,412.25	206,793,412.25	
		071 Convention Center Authority Total		12,495,674.85	2,954,017.99	72,322,637.30	45,648,882.92		133,421,113.06		
	072 Waste Services - Solid Waste Operations	30003 General Fund 4% Reserve	65201000 4% W&S Waste Services	-	-	42,890.00	-	54,987.95	-	97,877.95	
			72201000 4% NWS Waste Services	-	-	-	-	635,223.99	-	635,223.99	
		30501 Solid Waste Operations	72801300 NWS Education/Pub Relations	241,892.59	61,029.07	241,989.36	-	-	-	544,911.02	
			72803100 NWS Metro Collection	527,507.47	173,914.27	31,240,840.75	-	-	-	31,942,262.49	
			72803300 NWS Downtown Business Coll	648,003.08	212,530.17	476,917.12	-	-	-	1,337,450.37	
			72803500 NWS Front Loader Collection	134,094.87	47,196.31	3,003,247.10	-	-	-	3,184,538.28	
			72803600 NWS Dead Animal Collection	-	-	154.31	-	-	-	154.31	
			72804200 NWS Downtown Bus Recycling	67,667.49	34,977.26	781.62	-	-	-	103,426.37	
			72804300 NWS Curbside Recycling	2,574,329.47	945,654.65	1,362,929.25	-	-	-	4,882,913.37	
			72804511 NWS Drop Off Recycle Centers	280,348.47	93,353.19	67,900.65	-	-	-	441,602.31	
			72804520 NWS Convenience/Recycle Ctrs	765,056.50	270,952.15	1,244,467.03	52,198.58	-	-	2,332,674.26	
			72804800 NWS Household Hazardous Waste	123,938.07	41,735.14	126,589.64	-	-	-	292,262.85	
			72804900 NWS Tire Program	-	-	419.89	-	-	-	419.89	
			72805200 NWS Landfill Engineering	132,343.46	37,378.93	423,881.26	-	-	-	593,603.65	
			72861110 NWS Administration	1,575,815.12	406,390.62	6,398,177.80	3,440.47	-	-	8,383,824.01	
		30502 Solid Waste Grant	65301100 WS TN Direct Appr Debris Clean Up	-	-	(58,317.00)	-	-	-	(58,317.00)	
			72301200 NWS TN Direct Appr Riparian Clean Up	-	-	109,999.67	-	-	-	109,999.67	
			72301300 NWS TN Direct Appr Emerald Ash Borer	-	-	39,937.44	-	-	-	39,937.44	
			72301400 NWS TN Direct Appr Waste Ops Assessment	-	-	9,300.00	-	-	-	9,300.00	
			72301500 NWS TN Direct Appr Heavy Equip	-	-	-	-	642,600.00	-	642,600.00	
			72301700 NWS Residential Food Waster Pilot	-	-	69,800.00	-	-	-	69,800.00	
			72302300 NWS MNPS Composting Initiative	-	-	47,580.00	-	-	-	47,580.00	
			72302500 NWS TDEC Organics Mgt 2024-2025	-	-	19,300.00	-	-	-	19,300.00	
		30503 Tire Waste	72701301 NWS Solid Waste Tires	-	-	739,103.32	-	-	-	739,103.32	
		40022 GSD FY22 Cap Projs RS2021-1201	65401022 W&S Waste Services Hwy Equip/Garbg Trcks	-	-	-	1,280,000.00	-	-	1,280,000.00	
			65402022 W&S Waste Services Security	-	-	168,264.63	72,548.47	-	-	240,813.10	
		40024 GSD FY24 Cap Projs RS2024-194	65401024 W&S Waste Collection	-	-	548,598.40	-	1,000,000.00	-	1,548,598.40	
		40025 GSD FY25 Cap Projs RS2024-882	72400025 NWS Facilities, Landfill, Equip & Maint	-	-	10,550.00	891,042.46	-	-	901,592.46	
			72401025 NWS Collectn&Recycling-Hardware&Software	-	-	-	46,126.76	650,580.00	-	696,706.76	
			72402025 NWS Convenience Centers	-	-	36,958.76	674,294.00	-	-	711,252.76	
		072 Waste Services - Solid Waste Operations Total		7,070,996.59	2,325,111.76	46,372,261.00	2,429,862.68	3,573,180.00	61,771,412.03		
	075 Metro Action Commission (MAC)	30216 American Rescue Plan Act-COVID Stimulus	75902024 MAC ARP HVAC Upgrades	-	-	135,990.05	-	-	-	135,990.05	
			75902025 MAC ARP Child Care Center Improvements	-	-	1,188,621.78	-	-	-	1,188,621.78	
		31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	2,047,244.04	642,864.62	2,309,542.33	-	8,533,604.36	-	13,533,255.35	
		31501 MAC Local Programs	75303100 MAC Fan and Cooling	-	-	2,100.00	-	-	-	2,100.00	
		31502 MAC Headstart Grant	75302140 MAC Head Start	11,348,606.78	3,852,763.27	2,984,576.46	-	4,500.00	-	18,190,446.51	
			75308450 MAC Early Head Start	2,028,607.07	714,466.57	354,639.52	-	3,000.00	-	3,100,713.16	
			75308480 MAC Head Start/Early American RescuePlan	-	-	26,345.50	-	181,818.50	-	208,164.00	
		31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	548,871.58	172,430.47	5,926,473.64	-	-	-	6,647,775.69	
			75303104 MAC LIHEAP Supplemental	98,388.56	36,506.91	871,175.74	-	-	-	1,006,071.21	
			75303105 MAC LIHEAP Infrastructure	12,001.94	4,409.59	250,201.73	-	-	-	266,613.26	
			75303150 MAC LIHWAP Grant	-	-	(40,831.43)	-	-	-	(40,831.43)	
		31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	540,643.16	209,936.19	434,511.91	-	-	-	1,185,091.26	
		31505 MAC Summer Food Program	75303300 MAC Summer Food	242,394.23	71,587.65	712,399.68	-	-	-	1,026,381.56	
		31506 MAC CACFP	75302200 MAC CACFP	305,407.67	102,510.56	931,495.40	-	-	-	1,339,413.63	
		31508 MAC BFI/AF Care Program	75302300 MAC HS B/F & A/F Care	350,534.27	32,830.67	55,494.61	-	-	-	438,859.55	
		31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd	-	-	3,489.00	-	1,149.40	-	4,638.40	
		31512 MAC Community Srvs Assistance	75704000 MAC Community Srvs Assistance	-	-	734,320.94	-	-	-	734,320.94	
		31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)	-	-	26,796.60	-	-	-	26,796.60	
		31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program	-	-	52,081.14	-	-	-	52,081.14	
		31521 MAC The Kresge Foundation Grant	75308630 MAC The Kresge Foundation Grant	142,215.06	26,920.09	41,726.96	-	-	-	210,862.11	
		31522 MAC Youth Grant	75311000 MAC Youth Employment	871,084.83	152,173.95	3,852,599.29	-	-	-	4,875,858.07	
			75311010 MAC Opportunity Now Foundation	-	-	6,925.77	-	-	-	6,925.77	
			75311030 MAC WIOA Youth Grant	125,263.00	65,911.77	345,590.04	-	-	-	536,764.81	
		31523 MAC Workforce	75312000 MAC Workforce	221,772.78	81,652.37	106,348.92	-	-	-	409,774.07	
		31524 MAC VOCA	75313000 MAC VOCA	-	-	-	-	(164,385.78)	-	(164,385.78)	
		31525 MAC CDBG-CV - MDHA	75313100 MAC CDBG COVID-19 - MDHA	-	-	(96,788.62)	-	-	-	(96,788.62)	
		31526 MAC Federal COVID Rent/Utility Asst	75902030 MAC COVID Rent/Utility Assistance	-	-	-	-	255.71	-	255.71	
		31527 MAC ERA II Emergency Rent Assistance	75302130 MAC ERA II Emergency Rent Assistance	-	-	86.08	-	-	-	86.08	
		31528 MAC State Reallocated Funding	75313400 MAC ERA THDA Part 1	-	-	(16,534.46)	-	31,726.14	-	15,191.68	
		31529 MAC CSBG CARES Grant	75302500 MAC CSBG Rapid-Cycle Impact Proj 21-22	-	-	10,005.00	-	-	-	10,005.00	
		31530 MAC ERA Eviction Prevention Program	75313500 MAC ERA Eviction Prevention Program	-	-	1,872,395.26	-	-	-	1,872,395.26	
		31531 MAC Martha O'Bryan TAEM	75303600 MAC TN Alliance for Economic Mobility	69,164.09	24,423.10	15,233.78	-	-	-	108,820.97	
		40021 GSD FY21 Cap Projs RS2021-757	75400021 MAC Sprinkler System Installations	-	-	18,644.52	-	-	-	18,644.52	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type						Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers		
Direct	075 Metro Action Commission (MAC)	40021 GSD FY21 Cap Projs RS2021-757	75401021 MAC Replace Damaged Walls Flooring	-	-	8,014.00	-	-	8,014.00	
			75402021 MAC Replace Damaged Tile - Dougless Ctr	-	-	146,775.00	-	-	146,775.00	
	075 Metro Action Commission (MAC) Total			18,952,199.06	6,191,387.78	23,270,346.14	181,818.50	8,409,849.83	57,005,601.31	
	077 Metro Development & Housing Authority (MDHA)	30216 American Rescue Plan Act-COVID Stimulus	01702130 ADM MDHA Napier Recreation Center	-	-	(43.25)	-	-	(43.25)	
			01702131 ADM ARP MDHA Cayce & Cumberland	-	-	-	11,262,780.19	-	11,262,780.19	
			01702145 ADM ARP MDHA Gap Fin Deeply Affrdble Hsg	-	-	-	5,898,255.48	-	5,898,255.48	
	077 Metro Development & Housing Authority (MDHA) Total			-	-	(43.25)	17,161,035.67	-	17,160,992.42	
	078 Metropolitan Transit Authority (MTA)	30216 American Rescue Plan Act-COVID Stimulus	78902024 MTA ARP WeGoRide HBCU Partnership	-	-	159,642.87	-	-	159,642.87	
			78902025 MTA Stratford High School Bus Shelter	-	-	41,223.65	-	-	41,223.65	
		40018 GSD FY18 Capital Projects	78403018 MTA Bus Mid-Life Overhauls	-	-	-	118,826.95	-	118,826.95	
			78407018 MTA TSU Circulator	-	-	-	91,443.60	-	91,443.60	
		40021 GSD FY21 Cap Projs RS2021-757	78401021 MTA Grant Match - MTA	-	-	-	946,694.97	-	946,694.97	
		40022 GSD FY22 Cap Projs RS2021-1201	78401022 MTA Grant Match - State / Fed Grants	-	-	-	3,256,161.75	-	3,256,161.75	
			78402122 MTA PB Bus Shelter Clarksville Pike	-	-	-	12,677.45	-	12,677.45	
			78404022 MTA Neighborhood Transit Centers	-	-	-	187,368.66	-	187,368.66	
			78407022 MTA Transit Stops / Shelter Imprvmnts	-	-	-	874,382.43	-	874,382.43	
			78408022 MTA Murf Pk, Plan'a - Bus Rapid Transit	-	-	-	421,744.36	-	421,744.36	
		40024 GSD FY24 Cap Projs RS2024-194	78403024 MTA WeGo Access Paratransit Veh Replace	-	-	-	1,312,856.28	-	1,312,856.28	
			78404024 MTA Replacement Buses / Chassis	-	-	-	5,998,347.00	-	5,998,347.00	
		40220 GSD FY20B Cap Projs RS2020-213	78401220 MTA RTA Grant Matches	-	-	-	305,545.43	-	305,545.43	
		60002 MTA-Component Unit	78501000 MTA Administration	258,372.52	56,234.69	497.60	989.32	-	316,094.13	
	078 Metropolitan Transit Authority (MTA) Total			258,372.52	56,234.69	497.60	13,727,904.72	-	14,043,009.53	
	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service	-	-	61,946,266.57	88,104,681.98	-	150,050,948.55	
		30167 Extreme Weather & Related Damage 12/2022	80702023 MNPS Extreme Weather & Rltd Dmg 12/2022	-	-	(1,252,920.25)	-	-	(1,252,920.25)	
		30168 Wind Event 3/3/2023	80702330 MNPS Wind Event 3/3/2023	-	-	1,200,272.65	-	-	1,200,272.65	
		30175 Equipment & Major Maintenance Fund 2023	80702420 MNPS Safety Measures	-	-	4,897,546.18	-	-	4,897,546.18	
		30216 American Rescue Plan Act-COVID Stimulus	80902024 MNPS Ruby Mayors Dodson Elem Imprvmnts	-	-	306,745.86	-	-	306,745.86	
		30360 Rainy Day Fund	80301835 MNPS Emergency Response Fund FY23	-	-	17,117.33	-	-	17,117.33	
		35039 MNPS Flood 2010	80700510 MNPS NAECC56 Liton MS	-	-	64,010.62	-	-	64,010.62	
		35119 MNPS Special Projects	80101019 MNPS Textbook Services	-	-	-	(20,000.00)	-	(20,000.00)	
			80700040 MNPS NE Quadrant Back to School Events	-	-	9,726.51	(8,176.51)	-	1,550.00	
			80701009 MNPS Nashville Chamber Social Capital Grant	-	-	50,438.57	(1,268.17)	-	49,170.40	
			80701013 MNPS Hillwood HOSA Conf., Girls Flag/Helmets Football	-	-	4,303.45	(2,115.29)	-	2,188.16	
			80701015 MNPS ELL Program Donations	-	-	(833.18)	833.18	-	-	
			80701016 MNPS Guidance Donations	-	-	22,227.81	-	-	22,227.81	
			80701021 MNPS CMA-Keep the MusicPlaying	-	-	(689.11)	689.11	-	-	
			80701024 MNPS School Choice Festival	-	-	7,194.00	2,944.67	-	10,138.67	
			80701025 MNPS MMU - NPEF	-	-	24,275.20	(19,861.46)	-	4,413.74	
			80701027 MNPS Dollar General-496AZKelle	-	-	9,729.50	-	-	9,729.50	
			80701028 MNPS Dollar General-230HCotton	-	-	(920.00)	-	-	(920.00)	
			80701035 MNPS QSCB Interest Payment	-	-	-	(7,816.68)	1,625,500.00	1,617,683.32	
			80701045 MNPS STAR Awards	-	-	(3,078.03)	-	-	(3,078.03)	
			80701047 MNPS HUB Student Visit Honorarium (Ford)	-	-	11,169.39	(20,876.21)	-	(9,706.82)	
			80701051 MNPS NBPTS 9 grant	13,181.25	2,017.50	2,496.14	(17,694.89)	-	-	
			80701071 MNPS Dollar General-OvertorHIS	-	-	26,019.14	-	-	26,019.14	
			80701075 MNPS Big Machine Label - MMU	100.00	16.43	25,738.09	(116.43)	-	25,738.09	
			80701079 MNPS Fatherhood Festival	-	-	(475.47)	-	-	(475.47)	
			80701084 MNPS FFA - Whites Creek	-	-	330.00	-	-	330.00	
			80701096 MNPS Vanderbilt Univ NU GRANT	(422.28)	(110.49)	-	532.77	-	-	
			80701140 MNPS Music & Arts Prog	23,862.50	3,598.20	10,952.82	-	-	38,413.52	
			80701145 MNPS Dual Enrollment Program	-	-	(54,465.87)	3,636.14	-	(50,829.73)	
			80701149 MNPS Battelle - DELL - TVA STEM	-	-	24,200.01	(11,685.46)	-	12,514.55	
			80701155 MNPS TSU Agriculture Bioscienc	-	-	(235.44)	235.44	-	-	
			80701156 MNPS Teaching Tolerance Edu. Fall Hamilton	-	-	(450.00)	-	-	(450.00)	
			80701165 MNPS Special Ed High Cost Fund	-	-	249,671.45	(249,671.45)	-	-	
			80701184 MNPS Cane Ridge Elem Elevates Grant	1,118.75	181.91	(532.08)	-	-	768.58	
			80701185 MNPS Carter Lawrence Elmlington Elevates-Technology	-	-	-	1,206.61	-	1,206.61	
			80701200 MNPS NoVo Foundation SEL	-	-	38,016.88	-	-	38,016.88	
			80701202 MNPS Notes for Education Grant FY20	-	-	(243.21)	-	-	(243.21)	
			80701211 MNPS ACADEMY AT OLD COCKRILL SIMON YOUTH FC	-	-	5,495.06	-	-	5,495.06	
			80701215 COCKRILL ELEMENTARY TEACHER APPRECIATION G	-	-	5,647.35	(647.35)	-	5,000.00	
			80701225 MNPS COLE TVA GRANT	-	-	24,261.22	(14,261.22)	-	10,000.00	
			80701238 MNPS CROFT MS PROJECT LEAD THE WAY	-	-	(10,000.00)	-	-	(10,000.00)	
			80701290 MNPS HERO FUND/COMM FOUNDATION - E NASH MA	-	-	10,313.07	-	-	10,313.07	
			80701305 MNPS Explore! Community	-	-	74,193.96	(74,193.96)	-	-	
			80701335 MNPS Glengarry WITT K-12 Teacher Grant	-	-	1,847.56	-	-	1,847.56	
			80701395 MNPS HARPETH VALLEY TVA GRANT	-	-	8,521.59	-	-	8,521.59	
			80701405 MNPS Haywood Rolling Hills Comm Church	-	-	1,109.24	-	-	1,109.24	
			80701448 CORA HOWE MORGAN WALL EN FOUNDATION BAND	-	-	306.84	-	-	306.84	
			80701451 MNPS Hull Jackson Rogers Group	-	-	15,745.22	-	-	15,745.22	
			80701480 MNPS EQUAL JUSTICE INITIATIVE GRANT JOHNSON /	-	-	667.00	-	-	667.00	
			80701540 MNPS McMurray - Geodis	-	-	633.91	-	-	633.91	
			80701555 MNPS Dollar General - Meigs Middle	-	-	1,294.30	-	-	1,294.30	
			80701577 APOLLO MIDDLE CHOIR DONATION	-	-	5,777.88	-	-	5,777.88	
			80701590 MNPS Napier Cleveland Leadership Ctr	-	-	(134.84)	-	-	(134.84)	
			80701618 MNPS Paragon Mills Scratch Foundation Coding	-	-	437.65	-	-	437.65	
			80701650 MNPS PERCY PRIEST NEW YORK LIFE FOUNDATION	-	-	298.87	-	-	298.87	
			80701682 MNPS SHAYNE UNITED COMMUNITY BANK FOUNDAT	-	-	(5,000.00)	-	-	(5,000.00)	
			80701748 MNPS EQUAL JUSTICE INITIATIVE NASHVILLE VIRTUA	-	-	121.00	-	-	121.00	
			80701784 MNPS Churchwell - The Belonging Co.	-	-	(434.80)	-	-	(434.80)	
			80701790 MNPS Whitsitt - Boks PAG	-	-	(2,031.00)	1,566.05	-	(464.95)	
			80701801 MNPS Institutional Challenge Grant FY24	41,898.66	8,885.71	4,271.92	(55,056.29)	-	-	
			80701813 MNPS MT ZION CHURCH DONATIONS	-	-	4,985.80	-	-	4,985.80	
			80701960 MNPS BILL AND MELINDA GATES FOUNDATION	-	-	350,090.00	-	-	350,090.00	
			80701970 MNPS PRE-K PRN HONORARIUM	-	-	6,999.17	-	-	6,999.17	
			80701973 MNPS CMA MUSIC TEACHERS OF EXCELLENCE AWA	-	-	48,454.85	-	-	48,454.85	
			80701982 MNPS Coordinated School Health - Prevention Foundat	-	-	5,999.86	-	-	5,999.86	
			80702001 MNPS Library School Donations	-	-	(101.30)	-	-	(101.30)	
			80702004 MNPS Edgenuity NCAA Eligibilit	-	-	(1,125.00)	-	-	(1,125.00)	
			80702014 MNPS Amazon First Computer Science	-	-	(55.25)	-	-	(55.25)	
			80702021 MNPS TN Titans Foundation	-	-	3,890.53	(12,752.94)	-	(8,862.41)	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702033 MNPS Charter School Office	-	-	30.80	(30.80)	-	(0.00)
			80702110 MNPS Antioch HS Mapco Art/Athletics Donation	-	-	862.49	-	-	862.49
			80702142 MNPS Big Picture Equal Justice Initiative	-	-	2,052.00	(2,484.00)	-	(432.00)
			80702175 MNPS IDA B WELLS DOLLAR GENERAL DONATION	-	-	6,255.79	-	-	6,255.79
			80702185 MNPS Belmont - Carter Lawrence	-	-	(185.18)	185.18	-	-
			80702203 MNPS Accelerator/CStorAll	-	-	7,073.04	(7,073.04)	-	-
			80702230 MNPS COTTON DALLAS FNDN COLLEGE FOOTBALL	-	-	2,360.00	(2,360.00)	-	-
			80702260 MNPS DONELSON MS PROJECT LEAD THE WAY	-	-	5,091.75	-	-	5,091.75
			80702290 MNPS East Nashville - Santas Tree-Pumpkin Donation	-	-	8,490.95	-	-	8,490.95
			80702375 MNPS ALEX GREEN DOLLAR GENERAL LIBRARY AND	8,259.16	1,301.28	7,075.51	-	-	16,635.95
			80702397 MNPS Harris Hillman Ladye Smith	-	-	12,942.00	-	-	12,942.00
			80702400 MNPS Haynes Trinity Neighborhood Coalition	-	-	-	(7,500.00)	-	(7,500.00)
			80702440 MNPS Hillwood - Westminster	-	-	620.00	-	-	620.00
			80702480 MNPS JOHNSON ALC MISC DONATIONS	-	-	1,014.11	-	-	1,014.11
			80702563 MNPS J T Moore PTO Donations FY2023-2024	13,212.50	1,766.65	-	-	-	14,979.15
			80702615 MNPS OVERTON TOSHIBA GRANT	-	-	11,498.14	-	-	11,498.14
			80702790 MNPS Whitsitt - Battelle/TVA	-	-	(112.20)	-	-	(112.20)
			80702929 MNPS Before/AfterCare PreKCtr	295,917.81	84,598.37	52,000.71	(433,114.64)	-	(597.75)
			80702973 MNPS VAPA SUMMER ORFF	-	-	6,581.00	-	-	6,581.00
			80703028 MNPS Community Achieves	-	-	5,531.55	-	-	5,531.55
			80703037 MNPS MNPS New Skills Ready Grant	688,749.38	157,283.46	(157.50)	111,440.36	-	957,315.70
			80703110 MNPS Antioch HS PC Charitable Foundation	-	-	(417.00)	-	-	(417.00)
			80703111 MNPS ANTIOCH MS CHURCH OF THE CITY DONATION	-	-	1,589.30	-	-	1,589.30
			80703182 MNPS CANE RIDGE HS TEAM MILLER FOUNDATION	-	-	1,496.25	-	-	1,496.25
			80703308 MNPS South Central Neighborhood Dev Corp	-	-	(218.00)	-	-	(218.00)
			80703435 MNPS HILLSBORO TJAS RESEARCH GRANT	-	-	-	2,139.00	-	2,139.00
			80703497 MNPS MLK in Kind Gift	-	-	5,000.00	-	-	5,000.00
			80703550 MNPS Maplewood Bridgestone	-	-	1,158.35	-	-	1,158.35
			80703555 MNPS Meigs Band and Strings Donations	-	-	(537.30)	-	-	(537.30)
			80703590 MNPS Napier Ingram Donations	-	-	35,150.23	-	-	35,150.23
			80703632 MNPS Mount Zion Donations	-	-	(11.71)	-	-	(11.71)
			80703675 MNPS ROSE PARK JSJ CONSTRUCTION DONATION	-	-	3,902.62	-	-	3,902.62
			80703787 MNPS Whites Creek Amazon Grant	-	-	(807.95)	-	-	(807.95)
			80703790 MNPS WHITSITT ELEM CORBIN INSPIRING LEADER A	-	-	(5,000.00)	-	-	(5,000.00)
			80704110 MNPS Antioch H.S. - Tight End University (TEU) Donation	-	-	9,630.21	-	-	9,630.21
			80704410 MNPS Head - Project Lead the Way	-	-	5,289.00	-	-	5,289.00
			80704440 MNPS James Lawson Sprouts Healthy Communities Four	-	-	12.73	-	-	12.73
			80704590 MNPS NFL Foundation (Various Players)	-	-	4,776.61	(4,830.92)	-	(54.31)
			80704705 MNPS Stratford E. Benedict for 7 Boys Basketball Donatio	-	-	5,308.32	-	-	5,308.32
			80704783 MNPS Creswell Meharry BRIDGE to Success	-	-	1,608.62	-	-	1,608.62
			80704787 MNPS Whites Creek Meharry Partnership	-	-	(23,724.45)	18,149.21	-	(5,575.24)
			80706410 MNPS HEAD TVA ENERGYRIGHT GRANT	-	-	3,800.00	(3,800.00)	-	-
			80706435 MNPS Hillsboro Friends of Russ Pulley%Basketball	-	-	5,072.00	-	-	5,072.00
			80706497 MNPS MLK PTA DONATION	-	-	31,054.60	-	-	31,054.60
			80706532 MNPS MCGAVOCK HS GLASS FOUNDATION	-	-	(5,000.00)	-	-	(5,000.00)
			80706632 X - MNPS Pearl Cohn - Caterpillar Scholarship	-	-	10,000.00	(10,000.00)	-	-
			80706787 MNPS Whites Creek NPEF HOF Inspiring Award 2023	-	-	3,408.82	-	-	3,408.82
			80707435 MNPS HILLSBORO SOCIETY FOR SCIENCE GRANT	-	-	3,778.30	(3,778.30)	-	-
			80707532 MNPS MCGAVOCK HIGH INTUIT FOOD TRUCK	-	-	154.47	-	-	154.47
			80707787 MNPS Whites Creek - NTN Donation	-	-	11,655.00	-	-	11,655.00
			80709001 MNPS Pencil Foundation	-	-	594.52	(518.56)	-	175.96
			80709003 MNPS PROCUREMENT REBATES	-	-	115,142.47	(1,164.18)	-	113,978.29
			80709007 MNPS Tech Services Settlement Funds	-	-	3,983.92	-	-	3,983.92
			80709061 MNPS Athletics BrighterDays Foundation	-	-	(5,807.73)	-	-	(5,807.73)
			80709285 MNPS John Early - Pri Lead the Way	-	-	1,200.00	(1,200.00)	-	-
			80709790 MNPS Whitsitt - Predators Foundation	-	-	(1,115.96)	1,115.96	-	-
			80710495 MNPS Tom Joy - Seed of Mountain	-	-	(51.68)	-	-	(51.68)
			80711590 MNPS Napier SCNDC Parenting	-	-	(91.60)	-	-	(91.60)
			80711685 MNPS SHWAB - B&G CLUB	-	-	532.88	-	-	532.88
		35131 MNPS General Purpose	80101000 MNPS General Purpose	-	-	384,395.58	-	17,336,809.28	17,721,204.86
			80101001 MNPS Director of Schools	1,647,978.40	431,316.91	2,952,245.88	-	-	5,031,541.19
			80101002 MNPS Curriculum & Instruction	1,411,435.70	365,581.47	217,690.54	-	-	1,994,707.71
			80101003 MNPS Purchasing	926,966.53	320,977.41	105,516.79	-	-	1,353,460.73
			80101004 MNPS Accounting	-	-	2,572.39	-	-	2,572.39
			80101005 MNPS School Operating Budgets	219,245.00	-	(6,645,092.20)	-	-	(6,425,847.20)
			80101006 MNPS Human Resources & Org Dev	5,873,506.12	1,804,191.01	3,307,798.01	-	-	10,985,495.14
			80101007 Technology Services	7,331,272.43	2,483,386.02	11,488,485.58	-	-	21,303,144.03
			80101008 MNPS Student Assignment Svcs	487,897.26	192,927.89	24,300.02	-	-	705,125.17
			80101009 x - MNPS K Twelve Administration	6,453.54	9,081.14	-	-	-	15,534.68
			80101010 MNPS Discipline Services	-	-	32,341.72	-	-	32,341.72
			80101011 MNPS Chief Operating Officer	452,899.14	141,069.01	176.01	-	-	594,144.16
			80101013 MNPS Psychology	4,773,155.56	1,561,172.29	25,287.75	-	-	6,359,615.60
			80101014 MNPS Instructional Support	4,692.40	639.80	-	-	-	5,332.20
			80101015 MNPS Business and Facility Svc	297,735.77	84,128.29	92,462.45	-	-	474,326.51
			80101016 MNPS School Counseling Services	420,794.34	114,608.49	47,908.99	-	-	583,311.82
			80101017 MNPS Operations	-	-	26,326,562.22	-	-	26,326,562.22
			80101018 MNPS Library Media & Tech	-	-	19,504.25	-	-	19,504.25
			80101019 MNPS Textbook Services	-	-	1,058,100.84	-	-	1,058,100.84
			80101020 MNPS School Social Work	3,830,782.89	1,262,438.18	82,103.96	-	-	5,175,325.03
			80101022 MNPS Transportation	6,406,997.46	2,271,843.88	7,809,445.53	-	-	16,488,286.87
			80101023 MNPS Construction	700,200.72	207,749.11	380,468.24	-	-	1,288,418.07
			80101025 MNPS Attendance Services	1,049,645.68	352,440.52	482,840.85	-	-	1,884,927.05
			80101027 MNPS Info Mgmt & Decision	4,406,384.03	1,797,175.14	26,805.91	-	-	6,230,365.08
			80101028 MNPS Community Achieves	2,487,305.84	830,166.22	748,756.02	64,545.52	-	4,130,773.60
			80101029 MNPS Extended Learning Service	-	159.96	(76.60)	49.70	-	133.06
			80101030 MNPS Special Lease	1,000.00	135.00	-	-	-	1,135.00
			80101032 MNPS School Choice, Equity & Diversity	456,080.87	152,196.10	206,733.31	-	-	815,020.28
			80101033 MNPS Smaller Learning Comm SLC	-	-	(1,020.43)	-	-	(1,020.43)
			80101035 MNPS Charter Sch Office	-	-	(7,699,242.86)	-	-	(7,699,242.86)
			80101037 MNPS Career & Technical Edu	344,023.30	100,046.40	273,769.26	-	-	717,838.96
			80101038 MNPS Curriculum & Instruction	-	-	688.19	-	-	688.19

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101041 MNPS Financial Operations	781,041.90	326,359.59	12,899.32	-	-	1,120,300.81	
			80101043 MNPS School Audit	647,458.86	230,742.49	260,677.89	-	-	1,138,879.24	
			80101044 MNPS Insurance and Retirement	1,060,685.95	502,405.81	2,555.22	-	-	1,565,646.98	
			80101045 MNPS Business Office	1,773,481.02	309,561.42	6,105,457.86	2,332.51	1,290,600.00	9,481,432.81	
			80101046 MNPS Mail and Delivery	-	-	92,208.39	-	-	92,208.39	
			80101047 MNPS Pupil Personnel	1,132,504.86	340,887.76	1,447.25	-	-	1,474,839.87	
			80101048 MNPS Library Services	426,681.05	108,758.45	372,211.79	-	-	907,651.29	
			80101050 MNPS Homebound	893,294.86	223,158.51	25,977.43	-	-	1,142,430.80	
			80101051 MNPS Hearing Impaired	876,073.99	344,194.98	541.81	-	-	1,220,810.78	
			80101052 MNPS Speech	6,152,687.77	1,991,455.73	6,648.78	-	-	8,150,792.28	
			80101054 MNPS Special Ed Pre-K	4,246,825.54	1,523,113.40	3,806.81	-	-	5,773,745.75	
			80101055 MNPS Research and Evaluation	1,404,554.19	447,371.76	760,983.71	-	-	2,612,909.66	
			80101056 MNPS Family Information Center	616,501.27	208,475.12	9,839.44	-	-	834,815.83	
			80101061 MNPS Athletic Department	-	-	1,287,122.06	-	-	1,287,122.06	
			80101064 MNPS Exceptional Education	18,624,371.55	7,391,396.02	5,788,156.49	-	-	31,803,924.06	
			80101066 MNPS Board Members	367,286.95	159,197.05	38,720.82	-	-	565,204.82	
			80101068 MNPS Magnet Schools	-	-	701.49	-	-	701.49	
			80101072 MNPS Curriculum&Instruction-MS	1,000.00	138.10	-	-	-	1,138.10	
			80101074 MNPS Federal Programs	422,363.79	95,688.71	31,099.10	(428,762.88)	-	120,388.72	
			80101080 MNPS Division Teaching & Learn	3,908,094.81	1,021,693.03	136,291.79	-	-	5,066,079.63	
			80101083 MNPS Supply Center	17,699.16	3,576.19	24,465.68	-	-	45,741.03	
			80101085 MNPS Maintenance	10,632,970.20	4,278,378.83	10,881,696.16	-	193,050.78	25,986,095.97	
			80101088 MNPS Communications	1,363,135.68	450,737.41	63,333.38	-	-	1,877,206.47	
			80101090 MNPS County Pension Employees	-	-	575,205.77	-	-	575,205.77	
			80101091 MNPS City Pension Employees	-	-	182,118.84	-	-	182,118.84	
			80101093 MNPS Metro Pension Employees	-	-	33,043,973.60	-	4,285,000.44	37,328,974.04	
			80101095 MNPS Bus Drivers	20,516,280.56	7,077,143.48	990,276.47	-	-	28,583,700.51	
			80101100 MNPS Margaret Allen Middle	2,340,209.21	701,097.13	218,783.37	-	-	3,260,089.71	
			80101105 MNPS Amqui Elementary	4,394,566.66	1,618,643.39	328,078.17	-	-	6,341,288.22	
			80101110 MNPS Antioch High	12,271,986.85	4,012,909.62	1,293,033.73	-	-	17,577,930.20	
			80101111 MNPS Antioch Middle	4,644,636.00	1,463,529.70	518,603.59	-	-	6,626,769.29	
			80101114 MNPS W A Bass Adult Program	636,283.97	174,438.93	945.20	-	-	811,668.10	
			80101116 MNPS W A Bass ALC	1,589,049.43	497,207.35	24,714.95	-	-	2,110,971.73	
			80101117 MNPS Transitions at Bass	478,842.73	164,218.97	148,348.02	-	-	791,409.72	
			80101120 MNPS Jere Baxter Middle	2,361,781.16	712,022.35	466,757.07	-	-	3,540,560.58	
			80101122 MNPS Lakeview Elementary	3,715,473.01	1,170,653.03	530,371.93	-	-	5,416,497.97	
			80101130 MNPS Bellevue Middle	2,767,319.78	920,240.89	227,000.88	-	-	3,914,566.55	
			80101135 MNPS Bellshire Elementary	2,582,397.16	828,339.56	161,597.29	-	-	3,572,334.01	
			80101142 MNPS The Big Picture School	2,086,617.82	604,398.00	563,527.07	-	-	3,254,542.89	
			80101145 MNPS Norman Binkley Elementary	5,041,667.20	1,735,775.96	326,193.93	-	-	7,103,637.09	
			80101152 MNPS Ivanetta H Davis ELC	1,372,731.74	451,486.28	240,426.35	-	-	2,064,644.37	
			80101155 MNPS Brick Church Middle	2,019,989.75	626,612.23	243,140.50	-	-	2,889,742.48	
			80101165 MNPS Buena Vista Elementary	-	-	96,681.48	-	-	96,681.48	
			80101175 MNPS Ida B Wells Elementary	1,970,771.54	564,660.80	175,642.90	-	-	2,711,075.24	
			80101182 MNPS Cane Ridge High	11,994,979.04	3,815,058.46	1,115,276.47	-	-	16,925,313.97	
			80101184 MNPS Cane Ridge Elementary	5,191,773.89	1,635,503.55	246,574.58	-	-	7,073,852.02	
			80101185 MNPS Carter-Lawrence Elem	1,815,721.74	580,145.01	205,270.12	-	-	2,601,136.87	
			80101186 MNPS Casa Azafraan ELC	964,272.43	337,005.86	125,779.10	-	-	1,427,057.39	
			80101200 MNPS Chadwell Elementary	3,021,874.43	913,026.76	248,547.59	-	-	4,183,448.78	
			80101205 MNPS Charlotte Park Elementary	3,503,016.52	1,109,679.53	141,591.55	-	-	4,754,287.60	
			80101211 MNPS The Academy-Old Cockhill	949,859.40	318,918.20	169,449.30	-	-	1,438,226.90	
			80101215 MNPS Cockhill Elementary	2,430,079.07	726,061.13	259,321.44	-	-	3,415,461.64	
			80101225 MNPS Cole Elementary	5,724,708.95	1,626,196.91	348,121.08	-	-	7,699,026.94	
			80101230 MNPS Hattie Cotton Elementary	2,046,319.15	664,546.35	161,687.41	-	-	2,872,552.91	
			80101235 MNPS Crieve Hall Elementary	3,339,414.75	1,232,307.73	184,165.87	-	-	4,755,888.35	
			80101238 MNPS Croft Middle	3,136,951.55	1,057,872.90	213,649.93	-	-	4,408,474.38	
			80101240 MNPS Cumberland Elementary	3,132,413.86	975,965.80	236,356.50	-	-	4,344,736.16	
			80101242 MNPS Nashville School of Arts	3,208,980.47	1,077,902.43	556,095.17	-	-	4,842,978.07	
			80101252 MNPS Dodson Elementary	3,369,190.81	1,091,556.66	190,644.32	-	-	4,651,391.79	
			80101260 MNPS Donelson Middle	3,180,596.94	1,012,137.24	296,547.55	-	-	4,489,281.73	
			80101265 MNPS Dupont Elementary	2,487,669.69	945,778.20	115,674.85	-	-	3,549,122.74	
			80101270 MNPS Dupont Hadley Middle	2,685,140.35	879,559.51	264,139.94	-	-	3,828,839.80	
			80101275 MNPS Dupont Tyler Middle	2,804,518.06	855,600.90	333,407.80	-	-	3,993,526.76	
			80101278 MNPS Eagle View Elementary	4,104,302.10	1,344,848.10	338,754.75	-	-	5,787,904.95	
			80101280 MNPS Eakin Elementary	3,551,474.55	1,189,635.71	302,745.28	-	-	5,043,855.54	
			80101284 MNPS McGruder Assess Center	-	-	9,189.39	-	-	9,189.39	
			80101285 MNPS John Early Museum Magnet	1,862,729.44	557,928.37	270,837.38	-	-	2,691,495.19	
			80101290 MNPS East Nashville Magnet	3,309,230.81	1,038,299.50	263,885.04	-	-	4,611,415.35	
			80101295 MNPS East Middle	-	-	308,182.43	-	-	308,182.43	
			80101296 MNPS East Nash Middle	1,825,565.63	543,555.16	159,509.95	-	-	2,528,630.74	
			80101308 MNPS Fall-Hamilton Elementary	2,118,115.88	673,959.65	124,251.56	-	-	2,916,327.09	
			80101310 MNPS J E Moss Elementary	5,381,409.14	1,739,831.33	345,238.26	-	-	7,466,478.73	
			80101315 MNPS Gateway Elementary	2,424,229.95	773,838.69	175,892.82	-	-	3,373,961.46	
			80101320 MNPS Glenciff Elementary	3,957,999.03	1,288,549.41	99,055.98	-	-	5,345,604.42	
			80101325 MNPS Glenciff High	7,083,960.15	2,386,548.26	1,114,783.87	-	-	10,585,292.28	
			80101330 MNPS Glendale Elementary	2,610,346.31	943,262.83	110,105.46	-	-	3,663,714.60	
			80101335 MNPS Glenarry Elementary	3,084,554.08	1,062,907.44	305,157.27	-	-	4,452,618.79	
			80101345 MNPS Glenview Elementary	3,833,546.40	1,209,203.30	354,578.73	-	-	5,397,328.43	
			80101350 MNPS Goodlettsville Elementary	2,901,520.46	1,000,764.75	336,456.54	-	-	4,238,741.75	
			80101355 MNPS Goodlettsville Middle	2,996,193.50	921,700.15	441,804.16	-	-	4,359,697.81	
			80101360 MNPS Gower Elementary	4,050,917.48	1,243,652.36	197,109.22	-	-	5,491,679.06	
			80101365 MNPS Gra Mar Middle	-	-	125,896.22	-	-	125,896.22	
			80101370 MNPS Granbery Elementary	4,640,647.53	1,579,267.27	203,165.33	-	-	6,423,080.13	
			80101375 MNPS Alex Green Elementary	3,162,193.40	960,973.52	200,144.41	-	-	4,323,311.33	
			80101380 MNPS Julia Green Elementary	2,934,525.86	1,062,225.73	193,494.24	-	-	4,190,245.83	
			80101395 MNPS Harpeth Valley Elementary	4,751,344.55	1,683,385.07	277,308.55	-	-	6,712,038.17	
			80101397 MNPS Harris-Hillman Special Ed	2,065,499.09	718,822.39	328,018.29	-	-	3,112,339.77	
			80101400 MNPS Haynes Middle	1,975,228.65	552,933.62	190,020.27	-	-	2,718,182.54	
			80101405 MNPS Haywood Elementary	4,561,151.19	1,471,053.12	261,746.78	-	-	6,293,951.09	
			80101410 MNPS Head Middle	2,581,224.20	825,139.07	186,318.21	-	-	3,592,681.48	
			80101415 MNPS Hermitage Elementary	2,291,982.66	879,698.44	155,937.08	-	-	3,327,618.18	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan For the Fiscal Year Ended June 30, 2025 Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101419 MNPS Cambridge Early Learning	1,239,854.40	508,831.87	109,368.71	-	-	1,858,054.98
			80101420 MNPS Hickman Elementary	2,778,031.11	907,500.71	417,068.82	-	-	4,102,600.64
			80101422 MNPS TheAcademy-Hickory Hollow	1,036,760.13	280,948.39	83,539.93	-	-	1,401,248.45
			80101434 MNPS H G Hill Middle	2,889,114.89	1,000,962.33	217,939.22	-	-	4,108,016.44
			80101435 MNPS Hillsboro High	7,414,553.90	2,556,348.86	543,994.47	-	-	10,514,897.23
			80101440 MNPS Hillwood High	3,339.95	454.95	296,728.27	-	-	300,523.17
			80101445 MNPS James Lawson High	8,674,630.69	2,889,351.60	683,744.51	-	-	12,247,726.80
			80101448 MNPS Cora Howe School	2,299,135.48	788,102.86	241,470.72	-	-	3,328,709.06
			80101450 MNPS Hume-Fogg High	5,084,827.74	1,711,254.43	386,890.38	-	-	7,182,972.53
			80101451 MNPS Hull Jackson Elementary	1,788,023.88	462,242.09	241,260.58	-	-	2,491,526.33
			80101452 MNPS Hunters Lane High	9,175,970.10	3,090,995.14	921,794.15	-	-	13,188,759.39
			80101455 MNPS Inglewood Elementary	1,918,474.79	599,789.25	160,436.87	-	-	2,678,700.91
			80101460 MNPS Andrew Jackson Elementary	3,195,950.30	1,131,166.90	235,616.36	-	-	4,562,733.56
			80101465 MNPS Joelton Elementary	2,201,049.06	795,489.40	123,083.38	-	-	3,119,621.84
			80101470 MNPS Joelton Middle	-	-	60,551.39	-	-	60,551.39
			80101480 MNPS Johnson ALC	2,635,590.21	846,980.19	297,474.93	-	-	3,780,045.33
			80101485 MNPS Jones Paideia	2,012,831.09	681,850.39	171,051.71	-	-	2,865,733.19
			80101495 MNPS Tom Joy Elementary	3,088,111.31	1,015,047.35	217,008.51	-	-	4,320,167.17
			80101496 MNPS A Z Kelley Elementary	5,360,486.30	1,867,350.73	284,098.86	-	-	7,511,935.89
			80101497 MNPS Martin Luther King Magnet	6,619,998.87	2,127,108.49	678,506.68	-	-	9,425,614.04
			80101498 MNPS John F Kennedy Middle	4,505,907.49	1,381,549.72	687,910.80	-	-	6,575,368.01
			80101500 MNPS Robert E Lillard Elem	-	-	93,525.93	-	-	93,525.93
			80101510 MNPS Isaac Litton Middle	2,214,530.23	755,998.82	245,713.68	-	-	3,216,242.73
			80101520 MNPS Lockeland Elementary	2,313,645.79	784,633.53	123,359.11	-	-	3,221,638.43
			80101522 MNPS Ruby Major Elementary	3,780,069.68	1,286,260.44	265,893.26	-	-	5,332,223.38
			80101530 MNPS McGavock Elementary	2,191,298.65	722,752.17	202,715.43	-	-	3,116,766.25
			80101532 MNPS McGavock High	11,621,929.85	3,880,203.12	1,436,814.27	-	-	16,938,947.24
			80101535 MNPS McKissack Middle	1,568,789.81	467,923.17	177,047.15	-	-	2,211,760.13
			80101540 MNPS McMurray Middle	3,781,902.24	1,121,183.99	333,988.45	-	-	5,237,074.68
			80101545 MNPS Madison Middle School	2,356,421.41	699,983.22	373,814.92	-	-	3,430,219.55
			80101548 MNPS Special Ed Early Childhood	10,100.08	1,350.96	-	-	-	11,451.04
			80101550 MNPS Maplewood High	5,205,759.14	1,638,077.72	504,304.04	-	-	7,348,140.90
			80101551 MNPS Thurgood Marshall Middle	4,053,623.55	1,362,745.18	230,731.46	-	-	5,647,100.19
			80101552 MNPS Henry C Maxwell Elem	4,064,015.54	1,327,496.43	173,958.24	-	-	5,565,470.21
			80101555 MNPS Meigs Middle Magnet	4,053,477.12	1,384,868.27	283,186.86	-	-	5,721,512.25
			80101560 MNPS Dan Mills Elementary	4,108,505.30	1,504,940.56	189,754.44	-	-	5,801,200.30
			80101562 MNPS Middle College High Sch	1,271,704.65	417,553.08	431,535.30	-	-	2,120,793.03
			80101563 MNPS John Trotwood Moore MS	2,675,970.77	883,116.07	202,243.29	-	-	3,761,330.13
			80101575 MNPS Thomas A Edison Elem	4,709,701.94	1,534,208.29	404,732.91	-	-	6,648,643.14
			80101576 MNPS Mt View Elementary	6,070,637.19	2,034,848.42	489,909.13	-	-	8,595,394.74
			80101577 MNPS Apollo Middle	3,631,566.35	1,240,943.84	355,058.10	-	-	5,227,568.29
			80101585 MNPS Murrell School	1,594,180.71	490,342.17	543,182.26	-	-	2,627,705.14
			80101590 MNPS Napier Elementary	2,204,540.98	601,564.85	156,953.41	-	-	2,963,059.24
			80101595 MNPS Neelys Bend Elementary	3,072,267.81	1,082,334.92	276,250.42	-	-	4,430,853.15
			80101610 MNPS Old Center Elementary	2,675,191.57	832,990.79	236,934.19	-	-	3,745,116.55
			80101612 MNPS William Henry Oliver MS	2,988,001.91	1,021,431.38	269,897.29	-	-	4,279,330.58
			80101613 MNPS The Academy at Opry Mills	822,172.73	296,101.42	51,489.18	-	-	1,169,763.33
			80101615 MNPS John Overton High	11,473,013.70	3,932,023.77	911,968.02	-	-	16,317,005.49
			80101618 MNPS Paragon Mills Elementary	3,921,008.09	1,246,007.13	282,934.60	-	-	5,449,949.82
			80101620 MNPS Park Avenue Elementary	2,344,053.58	763,198.89	231,512.66	-	-	3,338,765.13
			80101632 MNPS Pearl Cohn High	3,815,242.72	1,091,516.41	636,839.20	-	-	5,543,598.33
			80101640 MNPS Pennington Elementary	2,448,290.11	860,658.07	96,451.06	-	-	3,405,399.24
			80101650 MNPS Percy Priest Elementary	3,540,524.28	1,333,517.87	215,265.53	-	-	5,089,307.68
			80101655 MNPS Martin Profess Dev Ctr	-	-	29,076.94	-	-	29,076.94
			80101665 MNPS Robertson Academy	3,324.57	485.90	48,162.09	-	-	51,972.56
			80101670 MNPS Rosebank Elementary	2,829,712.11	1,163,733.87	253,993.12	-	-	4,247,439.10
			80101675 MNPS Rose Park Middle	2,536,549.54	862,483.76	209,085.27	-	-	3,608,118.57
			80101680 MNPS Ross Elementary	-	-	195.00	-	-	195.00
			80101681 MNPS Ross Early Learning Ctr	1,397,385.71	430,086.73	157,681.03	-	-	1,985,153.47
			80101682 MNPS May Werthan Shayne Elem	4,929,658.40	1,694,571.38	200,522.70	-	-	6,824,752.48
			80101685 MNPS Shwab Elementary	2,362,533.79	830,137.63	249,822.59	-	-	3,442,294.01
			80101686 MNPS Smith Springs Elem	5,625,382.33	1,916,405.69	540,551.73	-	-	8,082,339.75
			80101690 MNPS Stanford Elementary	2,516,307.60	888,310.41	168,364.28	-	-	3,572,982.29
			80101704 MNPS Stratford STEM Magnet MS	1,516,625.10	459,884.18	59,501.90	-	-	2,036,011.18
			80101705 MNPS Stratford STEM Magnet HS	5,260,279.99	1,640,006.22	420,913.88	-	-	7,321,200.09
			80101710 MNPS Stratton Elementary	3,356,681.10	1,159,287.09	407,470.46	-	-	4,923,438.65
			80101715 MNPS Sylvan Park Elementary	2,913,306.63	944,082.94	168,475.53	-	-	4,025,865.10
			80101717 MNPS Tulip Grove Elementary	4,005,265.02	1,451,743.94	206,959.76	-	-	5,663,968.72
			80101718 MNPS The Cohn Learning Center	-	-	81,001.47	-	-	81,001.47
			80101725 MNPS Tusculum Elementary	4,802,247.08	1,637,321.58	380,064.30	-	-	6,819,632.96
			80101730 MNPS Two Rivers Middle	2,157,814.08	714,405.55	418,088.45	-	-	3,290,308.08
			80101735 MNPS Una Elementary	4,868,696.34	1,593,809.54	375,657.26	-	-	6,838,163.14
			80101748 MNPS Nashville Virtual School	1,604,416.69	438,004.46	196,245.90	-	-	2,238,667.05
			80101755 MNPS Warner Elementary	2,795,580.40	903,019.12	185,260.44	-	-	3,883,859.96
			80101765 MNPS Waverly Belmont ES	3,473,285.63	1,230,467.67	138,368.96	-	-	4,842,122.26
			80101770 MNPS West End Middle	2,245,289.78	710,109.00	231,686.51	-	-	3,187,085.29
			80101775 MNPS Westmeade Elementary	3,030,772.98	1,041,492.28	167,292.60	-	-	4,239,557.86
			80101783 MNPS Creswell Middle Prep SOA	1,978,377.88	614,963.56	275,342.32	-	-	2,868,683.76
			80101784 MNPS Robert Churchwell Museum	2,257,523.30	655,238.39	117,470.87	-	-	3,030,232.56
			80101787 MNPS Whites Creek High	4,576,255.28	1,444,696.45	1,186,638.25	-	-	7,207,589.98
			80101790 MNPS John B Whitlitt Elem	3,257,918.46	1,115,348.65	258,139.40	-	-	4,631,406.51
			80101805 MNPS Wright Middle	3,951,644.83	1,292,856.00	324,742.47	-	-	5,569,243.30
			80101825 MNPS Attendance Supports	(500.00)	-	(23,663.55)	-	-	(24,163.55)
			80101826 MNPS Positive School Supports	1,310,145.07	381,678.49	46,095.84	-	-	1,737,919.40
			80101828 MNPS E.L.	-	-	467.54	-	-	467.54
			80101835 MNPS Safety and Security	2,816,843.37	968,320.37	1,537,509.30	-	-	5,322,673.04
			80101865 MNPS Vision	1,900.00	263.16	-	-	-	2,163.16
			80101881 MNPS Day to Day Sub Area I	1,662,392.20	119,064.47	-	-	-	1,781,456.67
			80101884 MNPS Sub & Clerical Aides	301,903.46	24,600.88	-	-	-	326,504.34
			80101888 MNPS Staff Development	33,778.77	4,128.26	65,143.43	-	-	103,050.46
			80101894 MNPS BEP Teacher Supply	-	-	1,311,568.43	-	-	1,311,568.43

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers			
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101895 MNPS FY25 Bridge Funding - Schools	349.45	48.95	17.45	-	-	-	415.85	
			80101901 MNPS Advocacy Centers	-	-	(197,918.40)	-	-	-	(197,918.40)	
			80101905 MNPS Paid Family Leave	2,836,845.75	1,059,233.32	-	-	-	-	3,896,079.07	
			80101911 MNPS Old Bellevue FD	-	-	10,627.16	-	-	-	10,627.16	
			80101925 MNPS Fixed Assets & Inventory	2,366,319.56	856,721.79	910,790.45	-	-	-	4,133,831.80	
			80101935 MNPS MTSS	609,831.58	137,343.54	47,317.48	-	-	-	794,492.60	
			80101960 MNPS Priority Schools	9,522.88	(45.35)	6,224.83	-	-	-	15,702.36	
			80101961 MNPS Culture & Climet Supports	396,680.22	112,285.28	112,983.89	-	-	-	621,949.39	
			80101962 MNPS Advance Academics	978,325.73	273,395.30	1,856,449.82	-	-	-	3,108,170.85	
			80101963 MNPS Professional Development	2,407.03	342.52	4,887.57	-	-	-	7,637.12	
			80101964 MNPS Digital Strategy & Implementation	5,733,681.73	1,989,083.27	1,190,936.87	-	-	-	8,913,701.87	
			80101965 MNPS LITERACY PROGRAM	771,466.98	210,689.59	328,915.46	-	-	-	1,311,072.03	
			80101966 MNPS STEAM	957,231.11	253,646.95	775,806.97	-	-	-	1,986,685.03	
			80101967 MNPS Health Services	312,838.83	83,386.73	(10,597,582.81)	-	10,757,855.91	-	556,498.66	
			80101968 MNPS Pre-K Teaching	8,878,078.35	3,592,910.97	27,498.78	-	-	-	12,498,488.10	
			80101969 MNPS English Learners	5,244,289.76	1,633,949.31	811,303.37	-	-	-	7,689,542.44	
			80101970 MNPS Pre-K Administration	802,142.97	241,595.40	256,959.05	-	-	-	1,300,697.42	
			80101971 MNPS Academies of Nashville	231,159.30	62,109.60	1,139,321.96	-	-	-	1,432,590.86	
			80101972 MNPS Vanderbilbt Math & Science	-	-	1,755,165.25	-	-	-	1,755,165.25	
			80101973 MNPS VAPA	1,550,037.31	509,374.99	383,517.08	-	-	-	2,442,929.38	
			80101974 MNPS Homework Hotline	42,459.65	6,079.51	-	-	-	-	48,539.16	
			80101975 MNPS Social & Emotional Learning	2,420,612.06	733,861.56	100,485.72	-	-	-	3,254,959.34	
			80101976 MNPS Cluster Based Student Support	3,444,313.49	1,299,443.49	320,314.78	-	-	-	5,064,071.76	
			80101977 MNPS Translation Services	2,632,976.76	1,110,747.10	583,841.67	-	-	-	4,327,565.53	
			80101982 MNPS Coordinated School Health	221,678.21	67,733.29	136.68	-	-	-	289,548.18	
			80101984 MNPS School Safety	149,004.44	2,066.33	-	-	-	-	151,070.77	
			80101985 MNPS Special Populations	-	-	88,284.61	-	-	-	88,284.61	
			80101995 MNPS Special Ed Bus Sub	6,594,569.11	2,522,960.93	-	-	-	-	9,117,530.04	
			80111000 MNPS General Revenue	-	-	58,633.57	18,933,712.40	-	-	18,992,345.97	
			80122045 MNPS Project 22 Transportation	1,088,017.47	215,579.69	-	-	-	-	1,303,597.16	
			80150045 MNPS Project 50	-	-	56,939.97	-	190,705,715.83	-	190,762,655.80	
			80160045 MNPS Project 60	842,963.88	216,124.70	-	-	-	-	1,059,088.58	
			80198045 MNPS Project 98	88,671.05	12,409.68	124,915.65	-	-	-	225,996.38	
			80705330 MNPS Glendale Elementary	1,922.76	147.09	-	-	-	-	2,069.85	
		35133 MNPS Unemployment Comp	80705725 MNPS Tusculum Elementary	3,633.76	277.99	-	-	-	-	3,911.75	
		35135 MNPS Charter School	80704000 MNPS Unemployment Compensation	-	-	143,463.19	-	-	-	143,463.19	
			80701179 MNPS Aventura	-	-	4,498,726.67	-	-	-	4,498,726.67	
			80701181 MNPS Cameron College Prep	-	-	8,743,196.85	-	-	-	8,743,196.85	
			80701286 MNPS East End Prep	-	-	12,765,828.31	-	-	-	12,765,828.31	
			80701305 MNPS Explore! Community	-	-	9,366,253.09	-	-	-	9,366,253.09	
			80701457 MNPS Intrepid Prep	-	-	13,082,859.62	-	-	-	13,082,859.62	
			80701499 MNPS KIPP Kirkpatrick ES(KIRK)	-	-	6,085,749.30	-	-	-	6,085,749.30	
			80701501 MNPS KIPP Nash College Prep ES	-	-	6,678,897.40	-	-	-	6,678,897.40	
			80701502 MNPS KIPP Academy	-	-	6,021,844.65	-	-	-	6,021,844.65	
			80701503 MNPS KIPP Nash College Prep MS	-	-	5,726,884.07	-	-	-	5,726,884.07	
			80701504 MNPS KIPP Collegiate High Sch	-	-	6,477,679.73	-	-	-	6,477,679.73	
			80701507 MNPS LEAD Prep Southeast	-	-	12,886,588.12	-	-	-	12,886,588.12	
			80701508 MNPS LEAD Academy	-	-	7,611,593.55	-	-	-	7,611,593.55	
			80701509 MNPS Knowledge Academy at the Crossings	-	-	6,388,110.04	-	-	-	6,388,110.04	
			80701517 MNPS Liberty Collegiate	-	-	3,689,108.07	-	-	-	3,689,108.07	
			80701592 MNPS Nashville Classical	-	-	8,339,251.52	-	-	-	8,339,251.52	
			80701593 MNPS Nashville Classical West	-	-	1,493,047.99	-	-	-	1,493,047.99	
			80701594 MNPS Nash Preparatory	-	-	2,940,489.88	-	-	-	2,940,489.88	
			80701652 MNPS Purpose Prep	-	-	6,454,763.21	-	-	-	6,454,763.21	
			80701660 MNPS Republic High School	-	-	9,095,171.10	-	-	-	9,095,171.10	
			80701668 MNPS Rocketship United	-	-	8,680,319.22	-	-	-	8,680,319.22	
			80701687 MNPS Smithson Craighead Acad	-	-	5,328,976.53	-	-	-	5,328,976.53	
			80701695 MNPS Stem Preparatory	-	-	7,196,799.71	-	-	-	7,196,799.71	
			80701696 MNPS STEM Prep HS	-	-	7,741,666.81	-	-	-	7,741,666.81	
			80701712 MNPS STRIVE Collegiate Academy	-	-	2,974,286.54	-	-	-	2,974,286.54	
			80701743 MNPS Valor Flagship Academy	-	-	20,205,886.51	-	-	-	20,205,886.51	
			80701744 MNPS Valor Voyager Academy	-	-	7,479,788.76	-	-	-	7,479,788.76	
			80702035 MNPS Charter School Office	637,009.82	194,191.78	12,656.26	-	-	-	843,857.86	
			80702036 MNPS Charter School Office App	-	-	2,400.00	-	-	-	2,400.00	
		35137 MNPS IDEA	80302724 MNPS IDEA Preschool FY24	378,437.21	169,521.30	62,394.70	-	-	-	610,353.21	
			80303721 MNPS IDEA-Part B FY21	25,794.42	374.02	-	-	-	-	26,168.44	
			80303723 MNPS IDEA-Part B FY23	88,649.90	26,377.49	226,135.04	-	-	-	341,162.43	
			80303724 MNPS IDEA-Part B FY24	12,846,625.01	4,090,418.38	3,366,239.57	-	-	-	20,303,282.96	
			80303725 MNPS IDEA Part B FY25	-	-	1,578,531.18	-	-	-	1,578,531.18	
			80312701 MNPS Secondary Transition Indicator 14 FY25	10,180.00	-	-	-	-	-	10,180.00	
			80313724 MNPS SP ED TRANS SCH-WORK FY24	123,710.34	52,437.36	1,040.51	-	-	-	177,188.21	
			80314725 MNPS IDEA PSC (K-12) Implementation Grant Year 2 FY:	82,174.26	8,268.36	-	-	-	-	90,442.62	
			80322725 MNPS IDEA PSC (PS) Implementation Year 1 FY25	27,154.01	1,873.18	9,999.00	-	-	-	39,026.19	
			80393022 MNPS ARP IDEA	-	-	(703.21)	-	-	-	(703.21)	
		35154 MNPS Title I	80301025 MNPS Title I, Part A FY25 (District)	250,165.64	92,162.48	6,989,990.22	-	-	-	7,332,318.34	
			80302019 MNPS Title I FY2018 - 2019	-	-	(2,704.99)	-	-	-	(2,704.99)	
			80302025 MNPS Title I, Part A FY25 (Schools)	12,690,588.87	3,794,207.61	5,809,490.60	-	-	-	22,294,287.08	
			80302122 MNPS Title IA ATSI 22 Grant	15,147.86	854.32	41,086.78	-	-	-	57,088.96	
			80302123 MNPS ATSI 23 FY24	285,868.21	58,624.53	221,768.87	-	-	-	566,261.61	
			80302222 MNPS Title I FY2021 - 2022	-	-	(56.98)	-	-	-	(56.98)	
			80302323 MNPS Title I FY23	-	-	304,421.46	-	-	-	304,421.46	
			80302424 MNPS Title I, Part A FY24	913,223.50	228,482.75	483,422.20	-	-	-	1,625,128.45	
			80312107 MNPS Title IA Neglected	-	-	278,890.27	-	-	-	278,890.27	
			80312108 MNPS Title ID Delinquent	-	-	331,482.12	-	-	-	331,482.12	
			80312208 MNPS Title I-C FY23	-	-	(8,500.50)	-	-	-	(8,500.50)	
			80332023 MNPS Title IA Turnaround Action 2 0 FY23	-	-	505.29	-	-	-	505.29	
			80332024 MNPS Title IA Turnaround Action Grant 3.0	292,998.27	88,497.62	521,192.05	-	-	-	902,687.94	
			80332025 MNPS Turnaround Action Grant 4.0	2,067,101.79	550,152.81	795,844.63	-	-	-	3,413,099.23	
		35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities	-	-	6,178,495.94	-	-	-	6,178,495.94	
			80705031 MNPS Nutrition Service Central	2,132,111.14	765,107.07	2,746,712.38	15,557.05	6,237.00	-	5,665,724.64	
			80705032 MNPS Nutrition Svc Internal	348,129.47	110,551.17	18,424.60	-	2,457.00	-	479,562.24	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705078 MNPS Nutrition Service Roving	85,366.21	46,965.75	96.71	-	-	132,428.67
			80705100 MNPS Margaret Allen Middle	112,792.98	60,578.34	26,451.30	-	567.00	200,369.68
			80705105 MNPS Amqui Elementary	217,262.26	84,695.68	26,344.14	-	1,323.00	329,625.08
			80705110 MNPS Antioch High	322,245.79	119,928.45	53,483.92	-	1,890.00	497,548.16
			80705111 MNPS Antioch Middle	189,465.19	60,304.35	20,012.36	-	1,134.00	270,915.90
			80705116 MNPS Bass ALC	-	-	880.00	-	-	880.00
			80705117 MNPS Transissions at Bass	-	-	80.00	-	-	80.00
			80705118 MNPS Brick Church College Prep	1,286.26	263.24	8,987.44	-	-	10,536.94
			80705120 MNPS Jere Baxter Middle	124,321.47	63,275.77	17,008.56	-	945.00	205,550.80
			80705122 MNPS Lakeview Elementary	161,685.16	80,978.39	26,438.32	-	1,134.00	270,236.87
			80705130 MNPS Bellevue Middle	106,488.43	49,000.00	11,233.41	-	567.00	167,288.84
			80705135 MNPS Bellshire Elementary	89,148.20	29,957.06	18,989.16	-	567.00	138,661.42
			80705142 MNPS The Big Picture School	26,632.50	11,343.32	6,071.79	-	-	44,047.61
			80705145 MNPS Norman Binkley Elementary	200,053.57	92,050.82	31,728.42	-	1,134.00	324,966.81
			80705152 MNPS Ivanetta H Davis ELC	82,968.64	39,776.20	16,109.16	-	567.00	139,421.00
			80705155 MNPS Brick Church Middle	109,504.65	47,846.00	11,656.63	-	756.00	169,763.28
			80705175 MNPS Ida B Wells Elementary	112,949.90	35,012.20	18,240.00	-	378.00	166,580.10
			80705181 MNPS Cameron College Prep	88,963.38	31,467.26	15,459.83	-	-	135,910.47
			80705182 MNPS Cane Ridge High	366,849.75	117,213.94	43,930.71	-	1,890.00	529,884.40
			80705184 MNPS Cane Ridge Elementary	228,308.40	94,061.03	32,358.46	-	1,134.00	355,861.89
			80705185 MNPS Carter Lawrence Elem	93,293.22	36,778.23	23,368.43	8.75	567.00	154,015.63
			80705186 MNPS Casa Azafan ELC	10,392.20	6,915.32	1,580.00	-	-	18,887.52
			80705200 MNPS Chadwell Elementary	140,784.38	82,323.27	20,185.13	-	756.00	244,048.78
			80705205 MNPS Charlotte Park Elementary	135,852.29	66,268.52	26,283.02	-	756.00	229,159.83
			80705211 MNPS Academy at Old Cockrill	-	-	360.00	-	-	360.00
			80705215 MNPS Cockrill Elementary	184,008.66	66,965.38	30,926.15	-	1,323.00	283,223.19
			80705225 MNPS Cole Elementary	240,272.25	118,509.89	36,304.15	-	1,512.00	396,598.29
			80705230 MNPS Hatlie Cotton Elementary	105,043.68	43,052.29	15,785.74	-	567.00	164,448.71
			80705235 MNPS Crieve Hall Elementary	109,187.85	41,596.28	42,162.05	-	567.00	193,513.18
			80705238 MNPS Croft Margaret Elise Mid	109,094.43	40,102.66	19,657.41	10.00	945.00	169,809.50
			80705240 MNPS Cumberland Elementary	156,751.23	57,828.95	29,959.64	-	1,323.00	245,862.82
			80705242 MNPS Nashville School of Arts	77,572.83	21,298.75	9,173.79	-	189.00	108,234.37
			80705252 MNPS Dodson Elementary	116,694.43	52,002.78	22,868.84	-	567.00	192,133.05
			80705260 MNPS Donelson Middle	142,479.16	79,892.80	17,724.14	-	756.00	240,852.10
			80705265 MNPS Dupont Elementary	128,904.55	58,904.55	23,688.34	-	756.00	211,504.70
			80705270 MNPS Dupont Hadley Middle	129,180.00	54,950.80	19,836.46	-	567.00	203,514.26
			80705275 MNPS Dupont Tyler Middle	136,681.46	68,350.29	17,652.33	-	756.00	223,440.08
			80705278 MNPS Eagle View Elementary	164,773.49	59,896.98	27,696.46	-	1,323.00	253,689.93
			80705280 MNPS Eakin Elementary	142,732.94	50,397.43	25,706.63	5.00	945.00	219,787.00
			80705285 MNPS John Early Museum Magnet	115,118.90	38,522.98	12,132.71	-	567.00	166,341.59
			80705286 MNPS East End Preparatory	164,739.55	75,621.29	30,670.86	-	945.00	271,976.70
			80705290 MNPS East Nashville Magnet	111,311.62	49,933.66	18,574.11	-	756.00	180,575.39
			80705298 MNPS East Nash Magnet Middle	146,393.22	73,038.00	17,810.58	-	756.00	237,997.78
			80705308 MNPS Fall Hamilton Elem EOC	139,544.97	63,524.97	18,198.70	-	756.00	221,820.66
			80705310 MNPS J E Moss Elementary	232,663.23	104,996.83	35,379.23	-	1,512.00	374,551.29
			80705315 MNPS Gateway Elementary	119,389.40	34,257.11	16,874.42	-	378.00	170,898.93
			80705320 MNPS Glenciff Elementary	178,929.62	66,960.56	31,625.87	-	1,134.00	278,650.05
			80705325 MNPS Glenciff High	183,173.77	67,306.06	28,130.41	-	1,134.00	279,744.24
			80705330 MNPS Glendale Elementary	113,609.31	38,975.95	19,712.65	-	567.00	172,864.91
			80705335 MNPS Glengarry Elementary	122,407.12	53,574.05	21,412.80	-	756.00	198,149.97
			80705345 MNPS Glenview Elementary	186,046.41	72,233.59	31,925.09	-	1,323.00	291,528.09
			80705350 MNPS Goodlettsville Elementary	190,188.53	81,951.78	19,270.41	-	1,134.00	292,544.72
			80705355 MNPS Goodlettsville Middle	176,578.95	84,497.16	27,435.74	-	1,134.00	289,645.85
			80705360 MNPS Gower Elementary	168,842.49	63,271.16	19,378.15	-	756.00	252,247.80
			80705365 MNPS Gra Mar Middle	-	-	1,531.77	-	-	1,531.77
			80705370 MNPS Granbery Elementary	121,102.70	61,139.26	19,614.54	-	756.00	202,612.50
			80705375 MNPS Alex Green Elementary	265,685.34	143,304.74	21,159.58	-	1,323.00	431,472.66
			80705380 MNPS Julia Green Elementary	85,734.25	35,720.29	23,912.69	-	567.00	145,934.23
			80705395 MNPS Harpeth Valley Elementary	157,450.41	71,406.34	24,919.76	-	945.00	254,721.51
			80705397 MNPS Harris-Hillman Special Ed	54,052.53	17,604.74	8,191.95	-	-	79,849.22
			80705400 MNPS Haynes Middle	133,287.21	52,193.95	14,595.38	-	378.00	200,454.54
			80705405 MNPS Haywood Elementary	202,264.41	73,208.65	24,591.28	-	1,134.00	301,198.34
			80705410 MNPS Head Middle Magnet	117,791.49	38,785.69	24,215.11	-	756.00	181,548.29
			80705415 MNPS Hermitage Elementary	99,119.09	49,519.34	28,879.20	-	756.00	178,273.63
			80705419 MNPS Cambridge Early Learning	41,965.67	12,173.03	16,708.00	-	189.00	71,035.70
			80705420 MNPS Hickman Elementary	139,162.63	60,340.76	28,977.51	-	567.00	229,047.90
			80705422 MNPS Academy at Hickory Hollow	-	-	580.00	-	-	580.00
			80705434 MNPS H G Hill Middle	138,734.05	41,968.26	24,014.19	-	945.00	205,661.50
			80705435 MNPS Hillsboro High	92,469.73	32,786.57	12,558.76	-	756.00	138,571.06
			80705440 MNPS Hillwood High	-	-	173.10	-	-	173.10
			80705445 MNPS James Lawson High School	178,745.17	58,509.73	23,618.18	-	-	260,873.08
			80705448 MNPS Cora Howe School	33,221.79	28,109.87	21,966.79	-	-	83,298.45
			80705450 MNPS Hume Fogg Magnet	87,279.70	19,619.22	16,750.06	-	567.00	124,215.98
			80705451 MNPS Hull Jackson Montessori	101,758.93	35,310.17	29,799.14	-	756.00	167,624.24
			80705452 MNPS Hunters Lane High	225,749.39	85,925.92	29,568.78	-	1,134.00	342,368.09
			80705455 MNPS Inglewood Elementary	131,972.22	40,974.66	13,767.10	-	567.00	187,268.98
			80705460 MNPS Andrew Jackson Elementary	131,740.13	47,240.13	24,100.80	-	945.00	204,001.68
			80705465 MNPS Joelton Elementary	84,884.40	54,824.68	34,315.28	-	567.00	174,591.36
			80705475 MNPS Johnson School	-	-	516.98	-	-	516.98
			80705480 MNPS Johnson ALC	33,463.75	15,354.68	9,476.18	-	189.00	58,483.61
			80705485 MNPS Jones Paideia	136,660.65	47,465.58	24,037.75	-	756.00	208,919.98
			80705495 MNPS Tom Joy Elementary	155,408.68	70,158.09	27,258.87	-	945.00	253,770.64
			80705496 MNPS A Z Kelley Elementary	178,390.86	81,832.20	28,005.60	-	945.00	289,173.66
			80705497 MNPS Martin Luther King Magnet	255,850.25	103,886.11	22,491.43	-	1,323.00	383,350.79
			80705498 MNPS Kennedy Middle	211,836.07	94,575.59	28,016.09	-	1,323.00	335,750.75
			80705499 MNPS KIPP Kirkpatrick	68,635.21	17,052.33	17,572.64	-	378.00	103,638.18
			80705501 MNPS KIPP Nashville College Prep ES	-	-	14,280.80	-	-	14,280.80
			80705502 MNPS KIPP Academy	205,996.34	78,928.51	24,283.69	-	945.00	310,153.54
			80705503 MNPS KIPP Nash College Prep MS	245,229.29	81,334.77	19,443.17	-	1,512.00	347,519.23
			80705504 MNPS KIPP Academy High School	-	-	6,181.05	-	-	6,181.05
			80705505 MNPS Kirkpatrick Elementary EO	-	-	670.00	-	-	670.00

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705507 MNPS Lead Prep Southeast	87,515.42	36,012.31	10,603.58	-	-	134,131.31
			80705510 MNPS Isaac Litton Middle	88,379.12	31,472.78	13,534.71	-	-	133,704.61
			80705520 MNPS Lockeland Elementary	39,698.32	6,145.82	7,625.16	-	-	53,658.30
			80705522 MNPS Ruby Major Elementary	160,530.25	66,999.90	34,717.60	-	-	263,192.75
			80705530 MNPS McGavock Elementary	85,217.53	35,772.23	13,654.41	-	-	135,022.17
			80705532 MNPS McGavock High	282,379.68	98,603.13	55,514.88	-	1,323.00	437,820.69
			80705535 MNPS McKissack Middle	32,797.90	15,052.52	8,281.25	-	-	56,320.67
			80705540 MNPS McMurray Middle	153,017.39	52,145.86	20,046.45	-	-	226,154.70
			80705545 MNPS Madison Middle School	100,598.01	23,299.26	19,893.59	-	-	144,168.86
			80705550 MNPS Maplewood High	122,627.66	33,051.61	20,420.13	-	-	176,855.40
			80705551 MNPS Thurgood Marshall Middle	95,696.42	41,511.12	20,185.74	-	-	159,119.28
			80705552 MNPS Maxwell Elementary	241,312.78	98,868.05	34,921.02	-	-	376,424.85
			80705555 MNPS Meigs Middle Magnet	160,224.66	86,661.08	23,949.30	-	-	271,780.04
			80705560 MNPS Dan Mills Elementary	140,150.67	55,226.72	23,224.35	-	-	219,357.74
			80705562 MNPS Middle College High Sch	-	-	780.00	-	-	780.00
			80705563 MNPS John Trotwood Moore MS	43,325.15	31,630.00	8,572.41	-	-	83,716.56
			80705575 MNPS Thomas A Edison Elem	229,475.54	79,893.40	32,296.45	-	1,134.00	342,799.39
			80705576 MNPS Mt View Elementary	237,394.36	94,801.22	43,153.65	-	1,134.00	376,483.23
			80705577 MNPS Apollo Middle	163,462.76	55,836.85	24,403.37	-	-	244,647.98
			80705585 MNPS Murrell School	35,697.36	19,086.42	9,237.86	-	-	64,210.64
			80705590 MNPS Napier Elementary EO	132,438.41	73,259.26	26,873.98	-	-	233,327.65
			80705592 MNPS Nashville Classical	144,967.33	59,962.35	24,503.77	-	-	230,189.45
			80705595 MNPS Neelys Bend Elementary	123,476.26	43,709.66	16,924.05	-	-	184,865.97
			80705599 MNPS Nashville Classical West	-	-	1,020.00	-	-	1,020.00
			80705600 MNPS Neelys Bend Middle	-	-	178.50	-	-	178.50
			80705601 MNPS Neelys Bend College Prep	18,792.44	8,099.93	7,328.73	-	-	34,221.10
			80705610 MNPS Old Center Elementary	135,925.11	54,310.95	17,622.90	-	-	208,803.96
			80705612 MNPS William Henry Oliver MS	165,353.16	90,789.60	19,682.60	-	-	276,392.36
			80705613 MNPS Academy at Opry Mills	-	-	380.00	-	-	380.00
			80705615 MNPS Overton High	264,266.32	106,332.93	31,418.12	-	1,512.00	403,529.37
			80705618 MNPS Paragon Mills Elementary	211,205.78	92,465.25	31,321.34	-	-	336,126.37
			80705620 MNPS Park Avenue Elementary EO	184,176.64	74,171.00	22,969.68	-	-	282,640.32
			80705632 MNPS Pearl Cohn High	90,495.97	36,309.97	18,296.75	-	-	145,480.69
			80705640 MNPS Pennington Elementary	87,325.80	36,812.10	20,460.25	-	-	144,776.15
			80705650 MNPS Percy Priest Elementary	50,923.45	22,871.47	11,968.91	-	-	86,141.83
			80705670 MNPS Rosebank Elementary	93,368.84	30,977.22	18,892.43	-	-	144,139.49
			80705675 MNPS Rose Park Middle	96,024.92	28,949.67	25,749.46	-	-	151,291.05
			80705681 MNPS Ross Early Learning Ctr	100,918.12	33,181.55	10,875.39	-	-	145,542.06
			80705682 MNPS May Werthan Shayne Elem	93,780.22	42,848.68	23,730.22	-	-	161,115.12
			80705685 MNPS Shwab Elementary	132,994.34	62,870.78	15,734.06	-	-	212,355.18
			80705686 MNPS Smith Springs Elem	223,532.17	71,030.45	38,776.72	-	-	334,662.34
			80705690 MNPS Stanford Elementary	72,315.49	23,959.41	16,045.79	-	-	112,887.69
			80705695 MNPS Stern Middle School	-	-	9,380.00	-	-	9,380.00
			80705698 MNPS Stern High School	211,624.85	97,295.42	16,073.24	-	-	325,116.51
			80705705 MNPS Stratford STEM Magnet HS	165,924.16	69,678.93	19,085.39	-	-	255,444.48
			80705710 MNPS Stratton Elementary	195,807.68	88,542.94	30,880.57	-	-	316,365.19
			80705715 MNPS Sylvan Park Elementary	76,006.00	47,319.54	15,951.64	-	-	139,655.18
			80705717 MNPS Tulip Grove Elementary	198,458.30	84,495.94	25,654.92	-	-	309,176.16
			80705725 MNPS Tusculum Elementary	245,361.81	101,577.38	30,313.51	-	-	378,575.70
			80705730 MNPS Two Rivers Middle	95,066.63	33,037.23	15,425.50	-	-	144,096.36
			80705735 MNPS Una Elementary	232,586.69	79,788.06	47,030.30	-	-	360,728.05
			80705755 MNPS Warner Elementary EO	133,437.83	54,111.43	20,111.82	-	-	208,417.08
			80705765 MNPS Waverly Belmont ES	127,070.99	52,476.96	23,512.05	-	-	203,627.00
			80705770 MNPS West End Middle	91,152.80	37,314.20	10,132.52	-	-	138,977.52
			80705775 MNPS Westmeade Elementary	130,386.23	79,712.89	21,782.45	-	-	232,448.57
			80705783 MNPS Creswell Middle Prep SOA	128,988.43	53,967.82	22,248.64	-	-	205,960.89
			80705784 MNPS Robert Churchwell Museum	165,829.38	53,802.61	24,560.61	-	-	245,137.60
			80705787 MNPS Whites Creek High	148,496.33	58,245.42	27,908.35	-	-	235,406.10
			80705790 MNPS John B Whitsett Elem	109,367.99	34,981.98	25,865.23	-	-	170,971.20
			80705805 MNPS Wright Middle	156,553.04	70,067.48	51,899.58	-	-	279,276.08
			80705810 MNPS Nutrition Svcs Warehouse	168,179.09	63,873.75	21,037.28	-	-	253,090.12
			80705834 MNPS Nutr Serv Roving Cashiers	89,191.55	30,341.05	95.65	-	-	119,628.25
			80705900 MNPS NS - SNP B&L	-	-	22,205,355.05	-	-	22,205,355.05
			80705901 MNPS NS - FRESH FRUIT & VEG	81,143.16	12,032.35	493,278.99	-	-	586,454.50
			80705902 MNPS NS - CACFP SUPPER PRG	511,062.85	71,449.90	533,657.59	-	-	1,116,170.34
			80705903 MNPS NS - SFSP SUMMER PRG	603,666.56	102,622.11	744,390.02	-	-	1,450,678.69
			80705905 MNPS NS A LA CARTE	-	-	593,300.41	-	-	593,300.41
			80304423 MNPS Title III FY23	-	-	(1,471.63)	-	-	(1,471.63)
			80304424 MNPS Title III, Part A FY24	1,255.18	51,629.62	260,737.75	-	-	313,622.55
			80304425 MNPS Title III, Part A FY25	1,673,196.53	499,252.04	237,035.49	-	-	2,409,484.06
			80304524 MNPS Title III Immigrant FY24	1,700.00	122.10	95,501.48	-	-	97,323.58
			80307407 MNPS ESEA Consolidated Admin	2,994,670.22	816,713.75	85,142.78	-	-	3,896,526.75
			80308023 MNPS Title II A FY23	-	-	450.59	-	-	450.59
			80308024 MNPS Title II, Part A FY24	(7,384.88)	(2,174.22)	52,742.67	-	-	43,183.57
			80308025 MNPS Title II, Part A FY25	3,408,515.95	760,855.64	862,470.22	-	-	5,031,841.81
			80307021 MNPS ROTC USAF FY21	92,344.22	14,479.67	-	-	-	106,823.89
			80307022 MNPS ROTC USAF FY22	-	106,684.33	-	-	-	122,660.19
			80307121 MNPS ROTC ARMY FY21	12,741.54	1,956.60	-	-	-	14,698.14
			80307122 MNPS ROTC ARMY FY22	54,875.53	8,161.96	-	-	-	63,037.49
			80703420 MNPS Fifth Grade Surplus Funds	-	-	635,240.31	-	-	635,240.31
			80735165 MNPS BRIDGE FUNDING - 23 FUND BAL	18,843,324.86	4,741,837.64	30,010,603.71	-	-	53,595,766.21
			80301929 MNPS ARPA Child Care Stabilization	(522.95)	(156.65)	(242.89)	-	-	(922.49)
			80305020 MNPS LEAPS Lottery for Ed FY20	-	-	1,500.00	-	-	1,500.00
			80305023 MNPS LEAPS FY23	-	-	(20,289.23)	-	-	(20,289.23)
			80305024 MNPS LEAPS FY24	60,790.05	18,725.62	(13,491.63)	-	-	66,024.04
			80305125 MNPS LEAPS FY25	512,478.37	80,231.65	204,564.44	-	-	797,274.46
			80308518 x-x-MNPS TN Safe Schools FY18	-	-	2,600.00	-	-	2,600.00
			80308524 MNPS Public School Security Grant FY24	-	-	(123.76)	-	-	(123.76)
			80309124 MNPS Summer School Transportation FY24	145,178.69	(40,853.58)	91,619.62	-	-	195,944.73
			80309125 MNPS Summer School Transportation FY25	1,089,111.94	216,721.50	-	-	-	1,305,833.44
			80309323 MNPS Summer Learning Camp	(303,160.18)	(43,656.65)	-	-	-	(346,816.83)

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					Grand Total	
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers		
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305324 MNPS Summer Learning Camp FY24	(3,320,718.07)	(433,198.65)	-	-	-	(3,753,916.72)	
			80305325 MNPS Summer Learning Camp FY25	7,437,786.74	1,103,705.15	-	-	-	8,541,471.89	
			80309911 MNPS Epidemiology & Laboratory Capacity	-	-	118.47	-	-	118.47	
			80311790 MNPS Whittitt - TVA Enery Savings	-	-	1.00	-	-	1.00	
			80314121 MNPS School Level Impr Grant	-	-	396.00	-	-	396.00	
			80314124 MNPS State School Impr Grant (SSIG) FY24	240,660.88	69,167.48	198,797.10	-	-	508,625.46	
			80314125 MNPS State School Impr Grant (SSIG) 2.0 MY25	528,305.49	124,350.82	1,781,227.91	-	-	2,433,884.22	
			80314319 MNPS Southern Word Arts Grant	-	-	18,000.00	-	-	18,000.00	
			80315024 MNPS Voluntary Pre-K FY24	864,475.42	292,255.39	(102,113.42)	-	-	1,054,617.39	
			80315025 MNPS Voluntary Pre-K FY25	1,335,236.12	469,861.47	-	-	-	1,805,097.59	
			80315334 MNPS PreK SpEd State Grant FY24	1,807,700.92	654,358.27	632,731.09	-	-	3,094,790.28	
		35300 MNPS Other Federal Grants	80301004 MNPS Connected Literacy (PENCIL) FY24	83.33	17.05	-	-	-	100.38	
			80301911 MNPS DOJ STOP School Violence	89,983.52	39,724.95	139,165.68	-	-	268,874.15	
			80301920 MNPS DOJ SRI Grant Project Preventing School Violence	63,445.40	13,111.28	4,240.78	-	-	80,797.46	
			80303524 MNPS EIR Expansion Grant FY24	295,694.59	106,543.96	116,661.00	-	-	518,899.55	
			80304023 MNPS Homeless Education FY23	-	-	35,888.41	-	-	35,888.41	
			80304024 MNPS Title IX McKinney-Vento FY24	114,067.51	40,389.65	279,222.73	-	-	433,679.89	
			80304122 MNPS ARP HOMELESS 1.0	-	-	38,785.40	-	-	38,785.40	
			80304222 MNPS ARP Homeless 2.0	-	-	-	184,192.00	-	184,192.00	
			80304324 MNPS ARP Homeless System Navigator FY24	-	-	85,311.81	-	-	85,311.81	
			80304404 MNPS Innovative School Models FY23	2,375,548.57	742,085.34	3,296,788.46	1,758,425.40	-	8,172,847.77	
			80305415 MNPS Project SERV TCS	-	-	586,501.09	-	-	586,501.09	
			80306924 MNPS 21st CCLC Cohort 2023 FY24	-	-	15,558.68	-	-	15,558.68	
			80306925 MNPS 21st CCLC Cohort 2023 FY25	223,369.38	52,580.84	40,138.95	-	-	316,089.17	
			80309004 MNPS TN All Corps Grant	(303,999.05)	(46,111.25)	(35,713.85)	-	-	(385,824.15)	
			80313223 MNPS Carl Perkins FY23	-	-	(34,941.93)	-	-	(34,941.93)	
			80313224 MNPS Carl Perkins Basic FY24	14,589.24	3,313.42	827,077.32	-	-	844,979.98	
			80313225 MNPS Carl Perkins Basic FY25	140,807.59	28,454.39	804,918.30	-	-	974,180.28	
			80315124 MNPS Model Preschool Districts FY24	8,393.29	1,628.05	230,140.33	-	-	240,161.67	
			80315314 MNPS GEAR UP TN 3.0	(269.66)	(109.91)	(597.68)	-	-	(977.25)	
			80315319 MNPS Gear Up Nashville FY19	653,814.00	241,239.14	1,511,713.43	-	-	2,406,766.57	
			80316823 MNPS 21st CCLC Cohort 2022 FY23	30,542.93	7,426.97	1,884.98	-	-	39,854.88	
			80316825 MNPS 21st CCLC Cohort 2022 FY25	305,067.26	47,153.53	112,441.88	-	-	464,662.67	
			80317030 MNPS NSLP Supply Chain Assistance	-	-	2,000,000.00	-	-	2,000,000.00	
			80317260 MNPS USDA Equipment Assistance Grant	-	-	26,575.00	36,000.00	-	62,575.00	
			80323224 MNPS Carl Perkins Reserve FY4	3,698.87	386.03	(3,000.00)	-	-	1,084.90	
			80332102 MNPS Jere Baxter Turnaround Pilot	-	-	125,000.00	-	-	125,000.00	
		35302 MNPS ESSER 2.0	80390005 MNPS Fiscal Pre-Monitoring Support	-	-	23,111.00	-	-	23,111.00	
		35303 MNPS ESSER 3.0	80391023 MNPS ESSER 3.0 District Spending	4,800,431.99	653,613.12	18,457,478.16	-	-	23,911,523.27	
			80392023 ESSER 3.0 School Spending	-	-	271,888.66	-	-	271,888.66	
			80392024 ESSER 3.0 School Spending FY24	1,458.48	236.87	(13,299.31)	-	-	(11,603.96)	
		35400 MNPS Other Federal Direct	80301012 MNPS CDC Youth Health MY25	193,021.08	63,471.80	145,899.37	-	-	402,392.25	
			80301019 MNPS CDC Cooperative Agreement	-	-	5,467.37	-	-	5,467.37	
			80301024 MNPS CDC Year 6 FY24	19,631.28	(3,341.46)	29,436.66	-	156,253.04	201,979.52	
			80303518 MNPS EIR Pyramid Model	-	-	389.00	-	-	389.00	
			80306850 MNPS Magnet Schools Asst Prog 2021	1,341,246.74	372,252.18	1,456,653.57	-	-	3,170,152.49	
			80306851 MNPS Magnet Schools Asst Prog 2023	1,139,288.18	369,748.01	885,944.81	-	-	2,394,981.00	
			80306852 MNPS Magnet Schools Asst Prog (MSAP) MY24	8,977.67	2,436.91	185,914.28	-	-	197,328.86	
			80306901 MNPS Magnet Schools Asst	-	-	(2,503.90)	-	-	(2,503.90)	
		45009 X-MNPS FY10 Capital Projects	80413009 X-MNPS Roof Replacement Repairs	-	-	4,597.71	-	-	4,597.71	
		45016 MNPS FY16 Capital Projects	80405316 MNPS Planning for NSA	-	-	219,914.74	-	-	219,914.74	
		45017 MNPS FY17 Capital Projects	80405217 MNPS NSA Planning	-	-	485,133.64	-	-	485,133.64	
		45021 MNPS FY21 Capital Projects	80401021 MNPS Hillwood High Bellevue-Constr Phase	-	-	759,403.13	15,920.35	-	775,323.48	
			80402021 MNPS Cane Ridge High School-Addition	-	-	1,214,024.34	742,506.87	-	1,956,531.21	
			80405021 MNPS ADA Compliance	-	-	4,462.50	-	-	4,462.50	
			80405220 MNPS School Safety & Security	-	-	(707.87)	-	-	(707.87)	
			80406021 MNPS HVAC Upgrades	-	-	393,556.29	1,801,493.73	-	2,195,050.02	
			80407021 MNPS Emergency Construction/Contingency	-	-	3,060,497.60	-	-	3,060,497.60	
		45022 MNPS FY22 Capital Projects	80401022 MNPS Hillwood High (Final Phase)	-	-	178,005.48	63,633.49	-	241,638.97	
			80401122 MNPS Tech-Perant Comp Replace Projs	-	-	389,303.02	-	-	389,303.02	
			80401222 MNPS Plumbing Upgrades	-	-	-	102,583.00	-	102,583.00	
			80401322 MNPS Tech-Infrastr Replacmnts/Projs	-	-	375,688.41	-	-	375,688.41	
			80402022 MNPS Hunters Lane-Track/Stadium	-	-	45,214.75	-	-	45,214.75	
			80402122 MNPS PreK & K-4 Playgrounds	-	-	168,828.44	-	-	168,828.44	
			80402222 MNPS Facility Condition Assessment	-	-	19,350.00	-	-	19,350.00	
			80402322 MNPS Tech-Facility Infrstr Imprv Projs	-	-	3,254,034.98	-	-	3,254,034.98	
			80403022 MNPS Antioch Cluster Elem-Design	-	-	1,115,770.60	-	-	1,115,770.60	
			80403222 MNPS Central Svcs-Furniture/Equipmt	-	-	7,396.66	-	-	7,396.66	
			80403322 MNPS School Safety / Security	-	-	(10,751.26)	-	-	(10,751.26)	
			80404022 MNPS Land	-	-	13,900.00	4,514,859.67	-	4,528,759.67	
			80404222 MNPS Elevator Remediations	-	-	11,025.00	-	-	11,025.00	
			80404322 MNPS Exterior Building Imprvmnts	-	-	372,967.00	468,541.29	-	841,508.29	
			80405022 MNPS Percy Priest Elem-Design	-	-	322,333.66	1,430,000.00	-	1,752,333.66	
			80405122 MNPS Paving Upgrades	-	-	44,393.00	56,150.25	-	100,543.25	
			80405222 MNPS Fire Alarm Remediations	-	-	2,994.00	99,546.98	-	102,540.98	
			80405322 MNPS Interior Building Imprvmnts	-	-	133,733.75	-	-	133,733.75	
			80406022 MNPS Haywood Elem-Design	-	-	152,700.00	-	-	152,700.00	
			80406122 MNPS Electrical Upgrades	-	-	1,125,358.42	1,131,591.98	-	2,256,950.40	
			80406222 MNPS Site Improvements	-	-	2,657.50	90,350.00	-	93,007.50	
			80407022 MNPS Paragon Mills Elem-Design	-	-	745,668.13	(200,000.00)	-	545,668.13	
			80407122 MNPS Emergency Constrctn/Contancy	-	-	3,179,346.03	-	-	3,179,346.03	
			80407222 MNPS Offc of School Imprvmnts-Small Projs	-	-	233,266.54	-	-	233,266.54	
			80408122 MNPS Music Makes Us-Upgrades	-	-	(91,119.30)	-	-	(91,119.30)	
			80408222 MNPS Athletic Facility Upgrades	-	-	109,580.00	263,443.80	-	373,023.80	
			80409022 MNPS Roofing/Replacement/Repair	-	-	36,975.00	860,048.88	-	897,023.88	
			80409122 MNPS Bus & Fleet Replacement	-	-	358,193.14	654,299.14	-	1,012,492.28	
			80409222 MNPS Auditorium Upgrades	-	-	85,280.32	-	-	85,280.32	
			80413122 MNPS ADA Compliance	-	-	70,714.04	-	-	70,714.04	
			80414122 MNPS Environmental Remediation	-	-	124,515.58	-	-	124,515.58	
			80422222 MNPS PB Improvements to Pearl-Cohn HS	-	-	43,287.64	-	-	43,287.64	
		45023 MNPS FY23 Capital Projects	80401023 MNPS Lakeview Elementary - Replacement	-	-	697,591.40	31,647,000.29	-	32,344,591.69	

Nashville Davidson County, Tennessee

Full Cost Allocation Plan

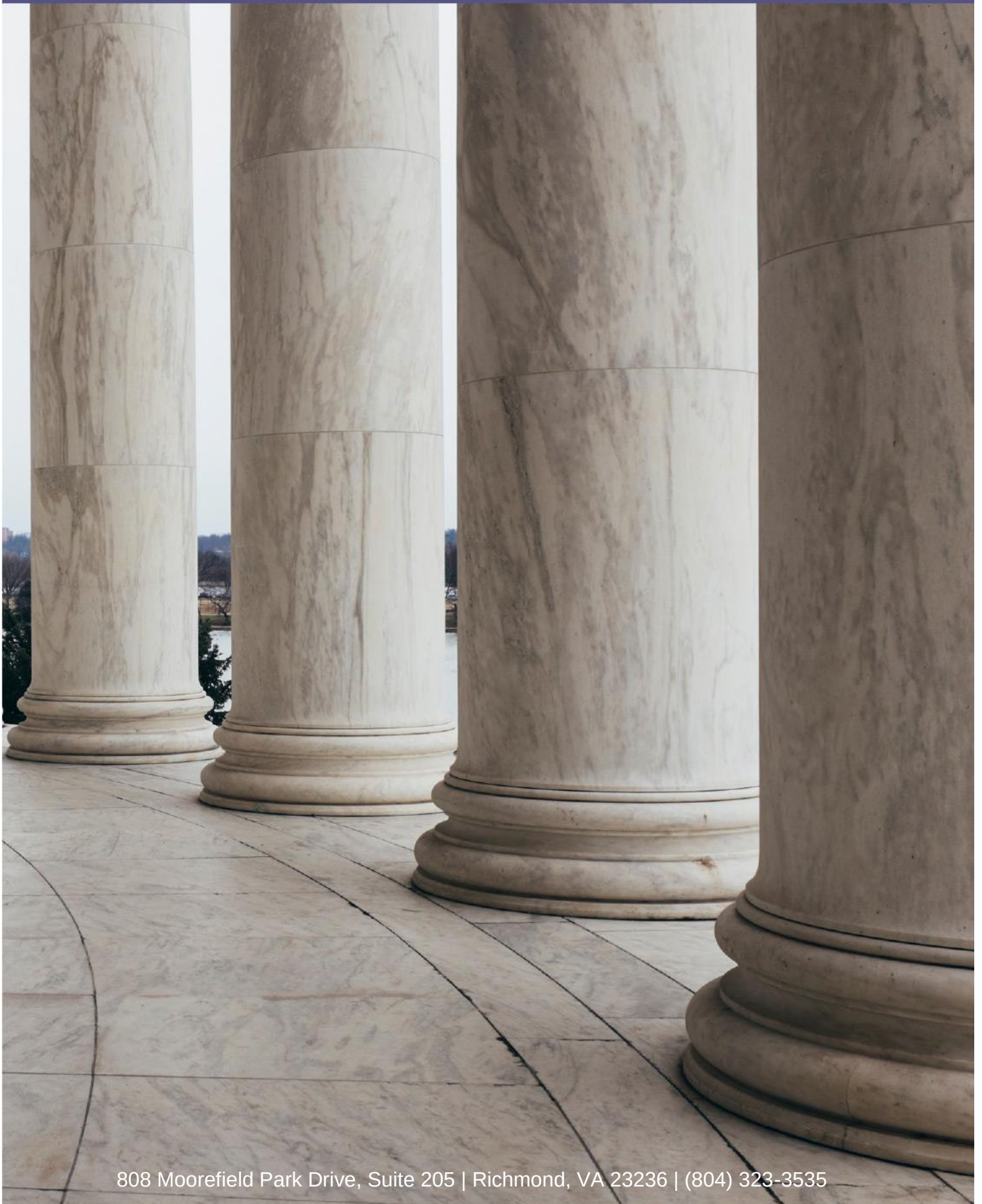
For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type						
FC ID	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total	
Direct	080 Metro Nashville Public Schools (MNPS)	45023 MNPS FY23 Capital Projects	80402023 MNPS Paragon Mills Elementary-Renovation	-	-	478,323.32	19,549,503.88	-	20,027,827.20	
			80403023 MNPS Percy Priest Elementary-Replacement	-	-	68,067.86	20,019,984.07	-	20,088,051.93	
			80404023 MNPS ADA Compliance	-	-	77,341.07	-	-	77,341.07	
			80406023 MNPS Emergency Construction & Contingency	-	-	319,632.49	844,215.78	-	1,163,848.27	
			80408023 MNPS Offc of School Imprmnts-Small Projs	-	-	117,350.34	-	-	117,350.34	
			80409023 MNPS Technology-Facility Infr Impr Projs	-	-	528,373.05	468,503.30	-	996,876.35	
			80411023 MNPS School Safety & Security	-	-	14,455.37	-	-	14,455.37	
			80412023 MNPS High School Competitn Art Turf Flds	-	-	370,645.86	-	-	370,645.86	
			80413023 MNPS District-Wide Projects-Maintenance	-	-	2,796,117.50	949,400.38	-	3,745,517.88	
		45024 MNPS FY24 Capital Projects	80400024 MNPS Lakeview Elem - FF&E/Proj Closeout	-	-	3,265,634.88	-	-	3,265,634.88	
			80401024 MNPS ParagonMills Elem-FF&E/Prj Closeout	-	-	864,743.46	5,212,064.41	-	6,076,807.87	
			80402024 MNPS PercyPriest Elem-FF&E/Proj Closeout	-	-	901,553.57	8,495,786.97	-	9,397,340.54	
			80405024 MNPS Emergency Constrctn & Contingncy	-	-	185,243.39	157,189.81	-	342,433.20	
			80406024 MNPS Environmental Remediation	-	-	28,037.50	-	-	28,037.50	
			80407024 MNPS ADA Compliance	-	-	300,403.00	-	-	300,403.00	
			80408024 MNPS Athletic Facility Upgrades	-	-	224,023.36	4,926,164.97	-	5,150,188.33	
			80409024 X-MNPS Exterior Bldg Imprmnts	-	-	1,400,000.00	1,400,000.00	-	1,400,000.00	
			80410024 MNPS Dist-Wide Projs - Genrl Maint	-	-	3,341,323.50	4,389,733.56	-	7,731,057.06	
			80411024 MNPS Central Services - FF&E	-	-	100,543.03	-	-	100,543.03	
			80412024 MNPS School - Safety & Security	-	-	1,038,234.19	-	-	1,038,234.19	
			80413024 MNPS Bus & Fleet Replacement	-	-	142,998.86	1,506,564.00	-	1,649,562.86	
			80414024 MNPS Nutrition Svcs Equip	-	-	16,932.64	80,633.00	-	97,565.64	
			80415024 MNPS Tech - Fac Infrastr Imprv Projs	-	-	1,090,373.20	1,737,677.42	-	2,828,050.62	
			80416024 MNPS Casework, Furn, Lab Upgrades	-	-	369,150.15	-	-	369,150.15	
		45025 MNPS FY25 Capital Projects	80402025 MNPS Alex Green Elementary FFE	-	-	8,849.42	-	-	8,849.42	
			80405025 MNPS District Wide - Maintenance	-	-	1,092,662.33	2,613,311.73	-	3,705,974.06	
			80407025 MNPS Electric School Bus Chang Infr	-	-	706,464.00	-	-	706,464.00	
			80408025 MNPS High School Compet Turf Fields	-	-	368,954.08	940,883.94	-	1,309,838.02	
			80411025 MNPS Central Services - FF&E	-	-	413,290.72	-	-	413,290.72	
			80412025 MNPS School Safety and Security	-	-	384,641.59	-	-	384,641.59	
			80414025 MNPS Tech - Fclty Infr Impr Projects	-	-	29,009.84	74,055.58	-	103,065.42	
			80415025 MNPS Tech - Infr Replacemnt Projects	-	-	359.01	-	-	359.01	
		45220 MNPS FY20B Cap Projs RS2020-213	80400220 MNPS Goodlettsville Elem Replacement	-	-	115,840.04	453,000.00	-	568,840.04	
			80401220 MNPS Lakeview Elem-Design	-	-	1,701,067.74	239,369.23	-	1,940,436.97	
			80402220 MNPS Pearl Cohn High Track & Stadium	-	-	650.00	129,573.50	-	129,573.50	
			80405220 MNPS Bus & Fleet Vehicle Replacement	-	-	6,693.75	64,565.75	-	71,259.50	
			80407220 MNPS Tech-Facility Infrastructure Impr	-	-	492,994.69	167,095.50	-	660,090.19	
			80409220 MNPS Emergency Construction/Contingency	-	-	35,248.00	-	-	35,248.00	
			80410220 MNPS Electrical Upgrades	-	-	82,476.73	395,901.50	-	478,378.23	
			80420220 MNPS HVAC Upgrades	-	-	617,605.83	2,082,420.74	-	2,700,026.57	
			80430220 MNPS Roof Repair/Replacement	-	-	-	256,000.00	-	256,000.00	
			80440220 MNPS Exterior Building Improvements	-	-	3,333.00	92,773.52	-	96,106.52	
			80450220 MNPS Interior Building Improvements	-	-	80,000.00	-	-	80,000.00	
			80460220 MNPS Plumbing Upgrades	-	-	18,000.00	-	-	18,000.00	
			80470220 X-MNPS Environmental Remediation	-	-	10,006.37	-	-	10,006.37	
			80480220 MNPS Building Energy Upgrades	-	-	(462.50)	-	-	(462.50)	
		55145 MNPS Prof Employees Trust	80501000 x-MNPS Prof Emp Ins Trust	-	-	4,331,541.62	-	-	4,331,541.62	
			80501044 MNPS Prof Insurance Trust	97,853.12	40,795.39	175,926,497.14	-	-	176,065,145.65	
			80502000 MNPS 04 Retirees Loc	-	18,290.97	8,703.48	-	-	26,994.45	
			80701944 MNPS Daily Grind Cafe	104,827.44	38,391.19	66,484.06	-	-	209,702.69	
		55146 MNPS Print Shop	80501021 MNPS Printing	119,493.25	54,375.36	726,540.97	-	-	900,409.58	
		75270 MNPS Emergency Asst FD-Athletic	80601270 MNPS Emeryg Asst Athletics	-	-	-	(24,881.48)	-	(24,881.48)	
		75274 MNPS Mark S Cockrill Medal Fd	80602274 MNPS Mark S Cockrill Medal	-	-	191.84	-	-	191.84	
		95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt	407,112.34	-	-	-	-	407,112.34	
		95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets	-	-	48,054,124.38	(122,748,728.52)	-	(74,694,604.14)	
		080 Metro Nashville Public Schools (MNPS) Total		743,244,642.30	243,860,453.94	811,078,380.79	105,803,911.78	226,463,996.28	2,130,451,385.00	
	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU	-	-	-	35,255,500.00	-	35,255,500.00	
	083 Industrial Development Board Total			-	-	-	35,255,500.00	-	35,255,500.00	
	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service	-	-	129,129,654.48	164,970,945.14	-	294,100,599.62	
		20305 SPA MLS Soccer 2020 Debt Service	90101100 DS GSD Debt Service CP Activt	-	-	6,194,032.78	-	-	6,194,032.78	
		20307 SPA Arena Debt Service 2021B	90111100 SPA MLS Soccer 2020 Debt Service	-	-	6,135,088.55	5,805,000.00	-	11,940,088.55	
		20308 SPA Ballpark Debt Service 2021C	90114000 SPA Arena Debt Service 2021B	-	-	170,499.41	870,000.00	-	1,040,499.41	
		28315 USD Debt Service	90115000 SPA Ballpark Debt Service 2021C	-	-	1,498,771.63	2,470,000.00	-	3,968,771.63	
			90191000 DS USD Debt Service	-	-	6,691,797.99	13,653,231.65	-	20,345,029.64	
			90191100 DS USD Debt Service CP Activt	-	-	478,364.76	-	-	478,364.76	
		SPA Stadium Debt Service 2023A	90116000 SPA Stadium Debt Service 2023A	-	-	23,830,226.42	-	-	23,830,226.42	
		SPA Stadium Debt Service 2023B	90116100 SPA Stadium Debt Service 2023B	-	-	5,485,404.17	-	-	5,485,404.17	
		SPA Stadium Debt Service 2023C	90116200 SPA Stadium Debt Service 2023C	-	-	3,968,918.06	-	-	3,968,918.06	
		SPA Stadium Debt Service 2023D	90116300 SPA Stadium Debt Service 2023D	-	-	16,284,507.47	-	-	16,284,507.47	
		090 Debt Service Total		-	-	199,887,265.72	187,769,176.79	-	387,656,442.51	
	091 Emergency Communication Center	10101 GSD General	91100300 ECC HUB Cust Serv Info Response & Supprt	664,779.97	276,325.88	96,441.82	-	-	1,037,547.67	
			91110010 ECC 911 Comm Sys Key Product	1,037,569.48	362,816.07	66,524.76	-	-	1,466,910.31	
			91110110 ECC Training Acad Key Product	349,287.75	136,066.75	183,537.94	-	-	668,892.44	
			91110210 ECC Results Man Key Product	324,125.49	106,925.57	-	-	-	431,051.06	
			91110410 ECC Operations Pub Life Safety	6,786,392.03	2,370,896.85	116.04	-	-	9,157,404.92	
			91110710 ECC Info Support Key Product	6,786,471.51	2,363,879.44	116.04	-	-	9,170,466.99	
			91112010 ECC Leadership & Accreditation	374,986.59	114,371.75	1,931,450.43	-	-	2,420,808.77	
			91112210 ECC Admin	477,453.72	162,195.52	-	-	-	639,649.24	
		30003 General Fund 4% Reserve	91201000 4% ECC	-	-	82,496.64	-	-	82,496.64	
		30197 Storms/Tornadoes/Flooding 04/2025	91302025 ECC Storms/Tornadoes/Flooding 04/2025	14,164.17	2,898.84	-	-	-	17,063.01	
		30359 Special Events Fund	91701600 ECC Entertainment District	54,670.95	10,829.05	-	-	-	65,500.00	
		091 Emergency Communication Center Total		16,869,901.66	5,927,205.72	2,360,683.67	-	-	25,157,791.05	
	Medical Examiner	32200 Health Department Grant Fund	38363730 HEA Med Examiner Cooler Exp Proj Grant	-	-	(450,000.00)	-	-	(450,000.00)	
	Medical Examiner Total			-	-	(450,000.00)	-	-	(450,000.00)	
Grand Total				1,670,454,937.68	599,883,004.66	3,147,454,424.77	2,188,143,422.82	682,479,055.78	8,288,365,716.00	

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