



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

FY 2023
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2023

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

FY 2023
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2023

Certificate of Cost Allocation Plan

Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2024 through June 30, 2025

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

- (1) All costs included in this proposal based on FY 2023 actual costs (July 1, 2022 through June 30, 2023) to establish cost allocations or billings for FY 2025 (July 1, 2024 through June 30, 2025) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	METROPOLITAN GOVERNMENT OF NASHVILLE- DAVIDSON COUNTY, TENNESSEE
Signature:	<i>Kevin Crumbo/mal</i> _____
Name of Official:	Kevin Crumbo _____
Title:	Director of Finance _____
Date of Execution:	3/6/2024 2:12 PM CST _____

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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Section A: Cost Allocation Methodology and Process

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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) 2023.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

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Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Allocation Methodology and Process

- CAP: Summary and Detail Schedules
- Supplemental Materials

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

Summary Schedules

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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Cost Allocation Methodology and Process

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

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

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

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

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

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

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

Schedule __.4 includes:

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

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

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

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Cost Allocation Methodology and Process**

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

A.2.6 Tracking Costs within the CAP

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

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

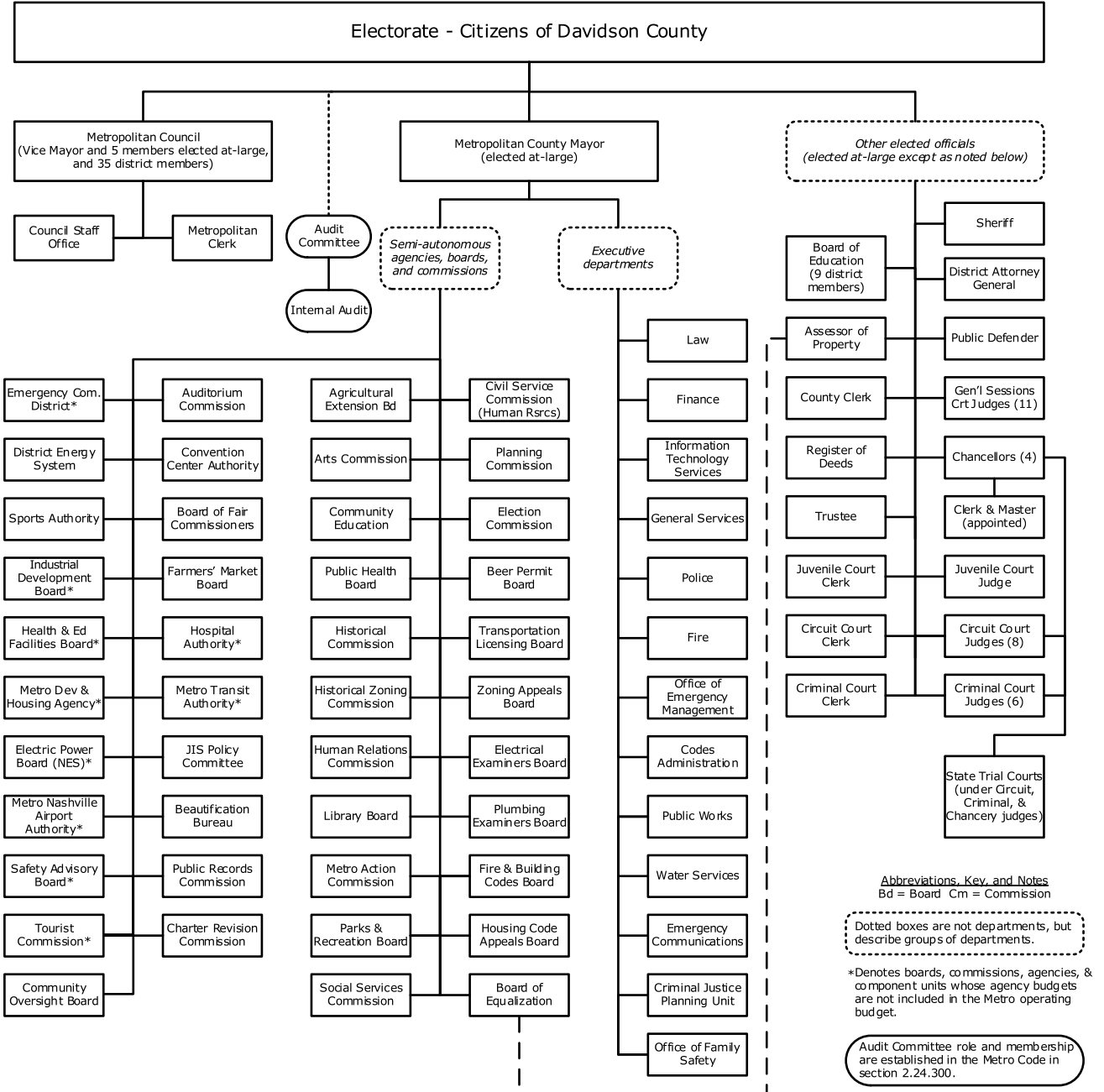
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



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

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

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

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

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

**ELECTED OFFICIALS
at June 30, 2023**

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

Finance Officials

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

Members of the Metropolitan Council:

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

Section C: Cost Allocation Plan

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	001 Administrative - Direct	002 Metropolitan Council	003 Metropolitan Clerk	004 Mayor's Office	004 Mayor's Office - Administration
Depreciation	0	230,125	54,269	0	303,829
001 Administrative - Corporate Dues	0	690,896	0	0	42,880
001 Administrative - Employee Benefits	0	273,236	71,501	0	162,257
001 Administrative - Facility Rental	0	0	68,382	0	0
001 Administrative - Insurance	0	20,138	4,355	0	14,476
001 Administrative - Post Audits	25,886	657	215	496	1,220
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	6,433	163	53	123	303
003 Metropolitan Clerk - Records Center	0	33	1,291	0	0
006 Law	0	187,728	18,552	20,006	107,833
008 Human Resources	0	41,400	6,031	1,608	22,911
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	127,032	366,659	0	167,718
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	121	14,607	37	45	2,090
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	0	14,799	27,743	0	30,120
015 Finance - Accountability	0	508	508	0	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	555	555	0	3,495
015 Finance - Grants & Cost Planning	7,279	185	60	139	1,150
015 Finance - Office of Mgmt & Budget	35,769	2,271	735	180	3,999
015 Finance - Operations	26,714	3,006	3,751	2,100	3,471
015 Finance - Payroll	0	3,691	497	102	2,156
015 Finance - Property Administration	22,803	579	190	437	1,075
015 Finance - Purchasing	0	4,317	0	15,892	0
015 Finance - Treasury	15,550	372	76	112	360
015 Finance - Diversity Equity & Inclusion	6,271	1,532	194	31	6,856
030 Sheriff's Office - Security Services	0	85,614	44,936	0	111,936
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	42,791	1,086	356	820	2,017
Allocated Costs for Fiscal 2023	189,617	1,704,530	670,945	42,093	992,659

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	005 Election Commission	007 Planning Commission	009 Register of Deeds	010 General Services	010 General Services - Surplus Property
Depreciation	9,651	200,345	0	5,529	3,291
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	166,926	245,227	191,712	0	0
001 Administrative - Facility Rental	35,196	0	0	63,047	40,265
001 Administrative - Insurance	27,208	24,922	0	0	0
001 Administrative - Post Audits	1,156	1,939	727	268	153
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	287	482	181	67	38
003 Metropolitan Clerk - Records Center	2,853	3,375	3,121	0	0
006 Law	59,968	136,567	1,126	0	0
008 Human Resources	19,300	59,350	19,300	0	6,433
010 General Services - Administration	0	0	0	10,825	192,628
010 General Services - Facilities	179,265	129,433	0	0	200,077
010 General Services - Fleet Management	672	29,692	4,413	0	824
010 General Services - Mail Services	89,894	2,237	3,180	0	54
012 IOD Network (Injured-On-Duty)	0	0	0	0	(1,500)
014 Information Technology Service	34,355	61,311	21,451	0	4,289
015 Finance - Accountability	508	508	508	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,495	38,768	555	0	0
015 Finance - Grants & Cost Planning	325	2,965	204	75	43
015 Finance - Office of Mgmt & Budget	3,677	7,700	221	28	575
015 Finance - Operations	9,887	21,266	1,939	16,428	2,331
015 Finance - Payroll	6,572	3,966	484	0	421
015 Finance - Property Administration	1,018	1,708	640	236	134
015 Finance - Purchasing	0	167,562	4,317	0	0
015 Finance - Treasury	660	74,313	120	504	212
015 Finance - Diversity Equity & Inclus	774	2,257	104	5	101
030 Sheriff's Office - Security Services	15,634	55,633	102	25,678	15,734
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,911	3,205	1,201	443	252
Allocated Costs for Fiscal 2023	671,195	1,274,728	255,605	123,131	466,356

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	011 Historical Commission	012 Employee Benefit Board	015 Finance	016 Assessor of Property	017 Trustee
Depreciation	0	0	0	181,110	53,077
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	37,111	16,486	16,611	558,828	234,448
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	3,259	0	0	56,445	11,098
001 Administrative - Post Audits	390	136,188	184	2,006	608
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	97	33,847	46	499	151
003 Metropolitan Clerk - Records Center	0	0	200	14,095	0
006 Law	95,737	138,808	0	261,446	264,976
008 Human Resources	11,974	0	0	68,574	19,461
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	14,116	0	170,541	49,979
010 General Services - Fleet Management	2,532	0	0	44,791	2,505
010 General Services - Mail Services	4,559	108,236	0	10,893	5,177
012 IOD Network (Injured-On-Duty)	1,999	0	0	1,839	0
014 Information Technology Service	11,813	369	0	73,206	33,082
015 Finance - Accountability	78,804	508	0	508	508
015 Finance - Administration	0	0	25,835	0	0
015 Finance - Business Assistance	3,495	555	2,939	3,495	3,495
015 Finance - Grants & Cost Planning	4,143	38,296	52	564	171
015 Finance - Office of Mgmt & Budget	1,231	0	191	7,269	2,135
015 Finance - Operations	4,499	25,398	3,305	7,857	3,690
015 Finance - Payroll	856	18,076	442	6,027	1,888
015 Finance - Property Administration	343	119,970	162	1,767	535
015 Finance - Purchasing	15,892	0	0	0	0
015 Finance - Treasury	135	22,244	420	785	240
015 Finance - Diversity Equity & Inclus	345	0	34	1,404	633
030 Sheriff's Office - Security Services	0	0	0	73,302	21,482
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	644	225,127	304	3,316	1,005
Allocated Costs for Fiscal 2023	279,858	898,223	50,724	1,550,566	710,343

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	018 County Clerk	019 District Attorney	021 Public Defender	022 Juvenile Court Clerk	023 Circuit Court Clerk
Depreciation	154,168	40,285	0	0	453,753
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	393,972	182,653	218,076	78,942	530,000
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	31,943	39,587	29,567	12,681	26,301
001 Administrative - Post Audits	1,441	2,503	2,412	556	1,912
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	358	622	599	138	475
003 Metropolitan Clerk - Records Center	1,361	0	14,857	33,465	30,075
006 Law	5,101	1,474	269	19,587	44,526
008 Human Resources	61,730	76,584	71,405	24,930	73,440
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	172,595	31,055	23,486	61,108	322,778
010 General Services - Fleet Management	13,553	28,226	7,543	1,720	195
010 General Services - Mail Services	287,941	14,480	3,283	9,708	40,843
012 IOD Network (Injured-On-Duty)	2,378	5,625	0	8,583	8,290
014 Information Technology Service	31,290	53,246	24,699	19,127	24,136
015 Finance - Accountability	508	508	508	508	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	555	555	555	555	555
015 Finance - Grants & Cost Planning	405	704	678	156	537
015 Finance - Office of Mgmt & Budget	4,918	8,424	8,251	1,720	2,462
015 Finance - Operations	4,551	10,997	12,741	2,055	4,238
015 Finance - Payroll	5,410	5,469	5,433	1,862	3,592
015 Finance - Property Administration	1,269	2,205	2,125	490	1,684
015 Finance - Purchasing	4,317	0	0	0	0
015 Finance - Treasury	687	850	799	227	509
015 Finance - Diversity Equity & Inclus	992	1,607	1,511	820	561
030 Sheriff's Office - Security Services	291,055	15,035	9,573	22,313	149,790
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,382	4,137	3,987	919	3,160
Allocated Costs for Fiscal 2023	1,474,883	526,831	442,358	302,171	1,724,320

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court	027 General Sessions Court	028 State Trial Courts
Depreciation	157,186	123,808	0	396,984	1,080,642
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	385,260	94,142	509,788	594,391	530,071
001 Administrative - Facility Rental	28,690	0	0	25,597	0
001 Administrative - Insurance	35,475	8,077	95,007	47,057	41,589
001 Administrative - Post Audits	1,716	381	3,932	3,166	3,258
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	426	95	977	787	810
003 Metropolitan Clerk - Records Center	19,178	27,946	0	160	58
006 Law	12,802	568	21,033	51,121	14,655
008 Human Resources	70,770	12,866	84,602	94,228	107,739
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	318,909	68,344	719,069	1,262,750	721,445
010 General Services - Fleet Management	239	0	8,498	260	20,202
010 General Services - Mail Services	31,265	12,308	10,187	112,910	14,000
012 IOD Network (Injured-On-Duty)	13,349	0	54,175	399	5,413
014 Information Technology Service	29,229	5,551	38,032	47,814	75,887
015 Finance - Accountability	508	508	508	508	78,804
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	555	555	6,434	555	555
015 Finance - Grants & Cost Planning	482	107	5,139	890	4,949
015 Finance - Office of Mgmt & Budget	5,352	1,288	12,501	10,760	10,231
015 Finance - Operations	6,700	2,108	20,353	15,598	23,775
015 Finance - Payroll	5,788	1,220	7,160	8,409	9,196
015 Finance - Property Administration	1,511	335	3,464	2,789	2,870
015 Finance - Purchasing	0	0	4,317	0	0
015 Finance - Treasury	715	151	1,174	1,278	1,194
015 Finance - Diversity Equity & Inclus	1,068	355	2,839	2,210	1,923
030 Sheriff's Office - Security Services	12,434	57,454	190,293	11,780	326,355
038 Health - Employee Health & Wellness	0	0	322	0	0
048 Internal Audit	2,836	629	6,500	5,233	5,385
Allocated Costs for Fiscal 2023	1,142,443	418,795	1,806,304	2,697,631	3,081,008

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	029 Justice Integration Services	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration
Depreciation	57,835	267,984	1,141,344	28,556	191,655
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	11,457	2,762,148	12,915,308	9,785,949	767,753
001 Administrative - Facility Rental	0	0	62,781	56,278	0
001 Administrative - Insurance	8,318	475,108	1,836,264	1,076,508	80,257
001 Administrative - Post Audits	975	20,689	62,146	40,096	3,206
001 Administrative - Gen Svcs Energy	0	0	1,127,590	535,607	0
001 Administrative - Miscellaneous	242	5,142	15,445	82,832	797
003 Metropolitan Clerk - Records Center	99	220	12,446	586	1,126
006 Law	0	228,982	1,119,386	549,803	592,650
008 Human Resources	16,485	806,074	1,583,850	1,117,834	100,485
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	31,925	0	7,397,749	3,792,712	125,202
010 General Services - Fleet Management	0	809,594	6,814,232	6,167,654	0
010 General Services - Mail Services	78	106,547	35,527	5,503	74,598
012 IOD Network (Injured-On-Duty)	0	1,008,280	3,574,206	5,227,551	10,059
014 Information Technology Service	135,309	16,971	1,085,191	364,262	169,399
015 Finance - Accountability	508	508	508	508	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	555	3,495	12,313	555	555
015 Finance - Grants & Cost Planning	274	6,624	28,769	12,888	901
015 Finance - Office of Mgmt & Budget	3,138	60,444	193,080	123,966	11,193
015 Finance - Operations	2,026	62,015	179,450	97,914	21,488
015 Finance - Payroll	1,131	61,480	129,964	89,231	8,710
015 Finance - Property Administration	859	18,225	54,745	35,321	2,824
015 Finance - Purchasing	0	53,372	158,371	92,415	4,317
015 Finance - Treasury	290	8,396	19,887	12,681	1,271
015 Finance - Diversity Equity & Inclusion	680	10,857	34,177	22,124	4,781
030 Sheriff's Office - Security Services	11,889	846,152	111,889	28,643	53,220
038 Health - Employee Health & Wellness	0	102,493	523,365	161,641	0
048 Internal Audit	1,612	34,200	102,731	66,281	5,299
Allocated Costs for Fiscal 2023	285,686	7,776,002	40,332,716	29,575,899	2,232,253

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	034 Beer Board	035 Agricultural Extension	037 Social Services	038 Health	039 Public Library
Depreciation	12,498	0	64,806	1,281	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	14,352	0	829,492	2,657,956	1,439,349
001 Administrative - Facility Rental	0	0	0	15,672	0
001 Administrative - Insurance	2,924	3,854	100,474	221,530	550,238
001 Administrative - Post Audits	201	68	2,546	14,535	10,304
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	50	17	633	3,612	2,561
003 Metropolitan Clerk - Records Center	575	0	695	36,397	28,367
006 Law	15,881	0	52,406	283,316	27,767
008 Human Resources	5,219	6,031	63,467	427,935	291,460
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	8,075	42,188	111,369	1,101,784	604,628
010 General Services - Fleet Management	8,754	0	26,350	84,511	49,178
010 General Services - Mail Services	1,939	295	2,129	697	39,339
012 IOD Network (Injured-On-Duty)	6,962	0	25,425	133,295	155,845
014 Information Technology Service	11,212	3,543	33,925	290,935	328,675
015 Finance - Accountability	508	508	508	508	78,804
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	555	555	555	3,495	6,434
015 Finance - Grants & Cost Planning	56	19	4,749	48,458	10,964
015 Finance - Office of Mgmt & Budget	655	284	8,114	61,440	29,972
015 Finance - Operations	3,279	780	31,175	122,612	194,452
015 Finance - Payroll	381	313	6,627	35,019	23,627
015 Finance - Property Administration	177	60	2,243	12,804	9,077
015 Finance - Purchasing	0	0	24,527	188,964	305,361
015 Finance - Treasury	60	33	1,003	6,663	3,951
015 Finance - Diversity Equity & Inclus	244	179	1,746	14,983	9,401
030 Sheriff's Office - Security Services	3,471	0	20,106	599,980	117,245
038 Health - Employee Health & Wellness	0	0	0	20,426	0
048 Internal Audit	332	113	4,209	24,028	17,033
Allocated Costs for Fiscal 2023	98,360	58,841	1,419,281	6,412,835	4,334,033

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	040 Parks	041 Arts Commission	042 Transportation	044 Human Relations Commission	047 Criminal Justice Planning
Depreciation	0	2,384	0	0	0
001 Administrative - Corporate Dues	35,397	0	0	0	0
001 Administrative - Employee Benefits	2,105,278	43,414	2,679,791	9,102	0
001 Administrative - Facility Rental	0	3,206	0	0	0
001 Administrative - Insurance	1,444,445	2,414	295,353	1,689	1,202
001 Administrative - Post Audits	13,616	491	13,526	172	141
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	3,384	122	24,392	43	35
003 Metropolitan Clerk - Records Center	319	0	829	10	0
006 Law	215,196	66,107	644,153	6,994	80
008 Human Resources	451,973	7,679	267,785	4,825	3,216
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	967,933	17,273	0	0	0
010 General Services - Fleet Management	1,118,533	0	2,922,450	0	0
010 General Services - Mail Services	3,403	256	4,419	188	22
012 IOD Network (Injured-On-Duty)	542,391	0	375,673	0	0
014 Information Technology Service	224,974	8,633	158,554	3,772	2,762
015 Finance - Accountability	508	508	1,016	30,987	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	56,405	3,495	198,058	555	555
015 Finance - Grants & Cost Planning	27,223	3,365	12,677	48	40
015 Finance - Office of Mgmt & Budget	41,062	1,565	49,779	508	439
015 Finance - Operations	236,913	11,928	105,797	1,817	627
015 Finance - Payroll	39,442	628	24,329	254	211
015 Finance - Property Administration	11,994	433	11,915	151	124
015 Finance - Purchasing	103,991	8,635	220,934	0	0
015 Finance - Treasury	5,477	173	4,490	48	39
015 Finance - Diversity Equity & Inclus	8,042	6,526	9,116	542	207
030 Sheriff's Office - Security Services	578,104	1,830	0	0	0
038 Health - Employee Health & Wellness	20,949	0	7,640	0	0
048 Internal Audit	22,508	812	22,359	284	233
Allocated Costs for Fiscal 2023	8,279,460	191,877	8,055,035	61,990	10,440

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board	053 Office of Homeless Services	060 Farmer's Market
Depreciation	12,502	108,867	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	13,641	16,179	1,037	0	42,321
001 Administrative - Facility Rental	32,948	0	0	0	0
001 Administrative - Insurance	32,853	0	0	0	0
001 Administrative - Post Audits	678	1,133	339	605	617
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	169	282	84	150	153
003 Metropolitan Clerk - Records Center	23	0	0	0	0
006 Law	12,802	13,361	15,582	0	51,988
008 Human Resources	11,958	32,168	11,258	0	5,934
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	306,344	76,684	0	0	0
010 General Services - Fleet Management	27,233	0	0	0	0
010 General Services - Mail Services	0	0	0	0	11
012 IOD Network (Injured-On-Duty)	0	1,346	0	0	0
014 Information Technology Service	37,625	16,511	8,812	0	7,279
015 Finance - Accountability	0	0	0	0	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	3,495
015 Finance - Grants & Cost Planning	9,064	4,352	95	170	980
015 Finance - Office of Mgmt & Budget	2,120	3,153	1,524	0	1,624
015 Finance - Operations	4,738	7,867	2,126	417	10,246
015 Finance - Payroll	869	2,180	554	0	478
015 Finance - Property Administration	597	998	299	533	543
015 Finance - Purchasing	92,415	0	0	0	0
015 Finance - Treasury	1,317	333	97	72	122
015 Finance - Diversity Equity & Inclus	631	1,071	591	0	349
030 Sheriff's Office - Security Services	12,875	78,586	117	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,121	1,873	560	999	1,020
Allocated Costs for Fiscal 2023	614,524	366,945	43,076	2,945	127,669

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	061 Municipal		064 Sports Authority	065 Water and Sewer - Stormwater Svcs	065 Water and Sewer - Waste Services
	Auditorium	062 State Fair Board			
Depreciation	0	0	23,553	87,367	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	112,115	137,678	9,450	28	0
001 Administrative - Facility Rental	0	0	27,078	0	0
001 Administrative - Insurance	92,495	0	11,897	0	0
001 Administrative - Post Audits	1,498	1,157	11,386	4,982	10,943
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	372	287	2,830	1,238	2,720
003 Metropolitan Clerk - Records Center	0	114	35	0	0
006 Law	28,455	76,616	55,197	(54,598)	10,095
008 Human Resources	7,237	15,215	3,602	86,050	76,399
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	14,900	0	0
010 General Services - Fleet Management	0	0	0	157,678	645,469
010 General Services - Mail Services	1,244	190	223	46	0
012 IOD Network (Injured-On-Duty)	(3,500)	5,564	0	(1,014)	0
014 Information Technology Service	5,880	13,826	5,004	53,786	7,441
015 Finance - Accountability	508	508	508	508	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	6,434	12,313	12,313	555	2,939
015 Finance - Grants & Cost Planning	421	325	3,202	1,401	3,077
015 Finance - Office of Mgmt & Budget	1,416	3,035	20,648	21,800	32,333
015 Finance - Operations	11,060	14,706	7,017	34,688	41,274
015 Finance - Payroll	702	2,023	273	5,403	5,165
015 Finance - Property Administration	1,320	1,019	10,030	4,389	9,640
015 Finance - Purchasing	15,892	4,317	4,317	0	0
015 Finance - Treasury	523	393	2,351	4,994	2,365
015 Finance - Diversity Equity & Inclusion	378	1,180	3,750	3,822	5,669
030 Sheriff's Office - Security Services	0	0	6,404	24,260	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,476	1,912	18,822	8,236	18,089
Allocated Costs for Fiscal 2023	286,926	292,376	254,790	445,619	873,619

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	065 Water and Sewer - Water Services	065 Water and Sewer - General	067 General Hospital	068 District Energy System (DES)	070 Community Education Commission
Depreciation	0	153,643	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	228	5,134,754	3,701,936	0	12,378
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	5,543
001 Administrative - Post Audits	44,753	0	0	4,257	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	11,123	0	0	1,058	0
003 Metropolitan Clerk - Records Center	517	0	0	0	0
006 Law	205,957	0	59,812	38,707	0
008 Human Resources	577,719	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	155,705	0	0	0
010 General Services - Fleet Management	538,628	5,756,101	0	0	0
010 General Services - Mail Services	0	1,552	0	0	927
012 IOD Network (Injured-On-Duty)	(9,126)	0	11,540	0	0
014 Information Technology Service	472,720	0	0	0	0
015 Finance - Accountability	0	508	0	508	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	273,931	0	555	555
015 Finance - Grants & Cost Planning	12,585	5,647	0	1,197	0
015 Finance - Office of Mgmt & Budget	140,424	0	0	10,894	0
015 Finance - Operations	323,323	0	110	4,039	0
015 Finance - Payroll	37,169	14,686	11,807	0	159
015 Finance - Property Administration	39,424	0	0	3,750	0
015 Finance - Purchasing	0	566,076	0	0	0
015 Finance - Treasury	36,470	1,035	1,003	811	11
015 Finance - Diversity Equity & Inclus	24,621	1,425	0	1,910	0
030 Sheriff's Office - Security Services	0	42,664	0	0	0
038 Health - Employee Health & Wellness	0	4,222	0	0	0
048 Internal Audit	73,980	0	0	7,037	0
Allocated Costs for Fiscal 2023	2,530,514	12,111,951	3,786,209	74,724	20,082

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	071 Convention Center Authority	075 Metro Action Commission (MAC)	077 Metro Devlp & Housing Auth (MDHA)	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public School (MNPS)
Depreciation	0	65,812	0	0	8,882
001 Administrative - Corporate Dues	0	0	0	69,208	0
001 Administrative - Employee Benefits	174,116	760,411	10,843	9,368	25,549,565
001 Administrative - Facility Rental	0	0	0	0	108,673
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	27,166	11,318	6	67	370,437
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	6,752	2,813	1	17	92,067
003 Metropolitan Clerk - Records Center	0	1,908	0	0	0
006 Law	0	55,735	1,833	8,319	1,236,853
008 Human Resources	119,666	235,448	0	804	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	127,713	0	0	539,996
010 General Services - Fleet Management	0	70,124	0	0	1,041
010 General Services - Mail Services	1,362	2,299	(126)	0	0
012 IOD Network (Injured-On-Duty)	756	84,730	0	0	886,220
014 Information Technology Service	33,403	150,528	2,053	90,496	623,610
015 Finance - Accountability	1,022	0	508	508	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,112	11,758	555	555	555
015 Finance - Grants & Cost Planning	7,639	16,090	2	19	104,175
015 Finance - Office of Mgmt & Budget	61,731	61,599	0	0	1,121,895
015 Finance - Operations	67,928	138,054	525	3,042	1,937,894
015 Finance - Payroll	8,234	18,026	0	74	661,711
015 Finance - Property Administration	23,931	9,970	5	59	326,330
015 Finance - Purchasing	0	101,050	0	0	0
015 Finance - Treasury	265,656	3,460	152	840	106,185
015 Finance - Diversity Equity & Inclus	10,823	11,059	0	454	197,292
030 Sheriff's Office - Security Services	0	20,419	0	0	42,465
038 Health - Employee Health & Wellness	0	22,557	0	0	201
048 Internal Audit	44,907	18,710	10	110	612,364
Allocated Costs for Fiscal 2023	856,203	2,001,592	16,366	183,938	34,528,920

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	083 Industrial Development Board	088 Airport Authority	090 Debt Service	091 Emergency Communication Center	Bordeaux Longterm Care
Depreciation	0	0	0	52,604	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	47,928	0	426,122	2,133,657
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	73,392	0
001 Administrative - Post Audits	0	0	0	4,662	56
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	1,159	14
003 Metropolitan Clerk - Records Center	0	0	0	157	0
006 Law	28,664	14,078	0	13,062	0
008 Human Resources	0	0	0	176,925	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	302,963	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	336	0
012 IOD Network (Injured-On-Duty)	0	0	0	3,638	87,890
014 Information Technology Service	0	0	0	160,404	0
015 Finance - Accountability	0	0	508	508	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	555	555	555
015 Finance - Grants & Cost Planning	0	0	0	1,311	16
015 Finance - Office of Mgmt & Budget	0	0	0	15,962	224
015 Finance - Operations	146	0	4,216	7,202	1,116
015 Finance - Payroll	0	178	0	11,367	7,268
015 Finance - Property Administration	0	0	0	4,106	49
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	6	12	3,347	1,614	521
015 Finance - Diversity Equity & Inclus	0	0	0	3,058	39
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	0	7,706	92
Allocated Costs for Fiscal 2023	28,816	62,196	8,626	1,268,810	2,232,006

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Hospital Authority	Knowles Home	Medical Examiner	Port Authority	Nashville Electric Service (NES)
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	248,478	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	473	1,340	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	118	333	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	87,179	0	367	0	5,619
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	14,313	0	0	0	280,187
015 Finance - Accountability	0	508	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	555	0	0	0
015 Finance - Grants & Cost Planning	0	133	377	0	0
015 Finance - Office of Mgmt & Budget	0	1,473	4,708	0	0
015 Finance - Operations	470	645	743	0	0
015 Finance - Payroll	0	844	0	0	0
015 Finance - Property Administration	0	417	1,180	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	726	140	230	0	0
015 Finance - Diversity Equity & Inclusion	130	258	825	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	782	2,215	0	0
Allocated Costs for Fiscal 2023	102,817	254,825	12,319	0	285,807

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	IKON Printing	All Other	Total Allocated	Direct Billed	Unallocated
Depreciation	0	299,367	6,028,992	0	0
001 Administrative - Corporate Dues	0	0	838,382	0	0
001 Administrative - Employee Benefits	0	341,050	80,396,273	0	0
001 Administrative - Facility Rental	0	8,490	576,301	0	0
001 Administrative - Insurance	0	16,632	6,862,575	0	0
001 Administrative - Post Audits	0	0	873,952	0	0
001 Administrative - Gen Svcs Energy	0	0	1,663,196	0	0
001 Administrative - Miscellaneous	0	0	311,101	0	0
003 Metropolitan Clerk - Records Center	0	588	237,079	0	0
006 Law	0	73,179	7,305,466	524,400	72,274
008 Human Resources	0	0	7,469,335	0	272,118
010 General Services - Administration	0	0	203,453	0	0
010 General Services - Facilities	0	6,375,769	27,207,271	1,120,132	9,033,892
010 General Services - Fleet Management	0	1,277	25,364,674	27,682,987	0
010 General Services - Mail Services	0	0	1,061,062	15,335	0
012 IOD Network (Injured-On-Duty)	0	0	12,228,282	1,986,000	0
014 Information Technology Service	0	130,959	5,614,502	0	16,598,285
015 Finance - Accountability	0	206,168	498,454	0	0
015 Finance - Administration	0	0	25,835	0	0
015 Finance - Business Assistance	0	18,192	709,016	0	0
015 Finance - Grants & Cost Planning	0	83,366	482,398	0	0
015 Finance - Office of Mgmt & Budget	0	0	2,224,090	0	0
015 Finance - Operations	0	0	3,934,619	0	0
015 Finance - Payroll	0	480	1,309,716	0	0
015 Finance - Property Administration	0	0	769,879	0	0
015 Finance - Purchasing	0	0	2,161,572	0	0
015 Finance - Treasury	0	228,511	851,445	0	0
015 Finance - Diversity Equity & Inclus	0	0	427,367	0	0
030 Sheriff's Office - Security Services	0	216,710	4,353,164	0	0
038 Health - Employee Health & Wellness	0	0	863,816	0	0
048 Internal Audit	0	0	1,444,702	0	0
Allocated Costs for Fiscal 2023	0	8,000,737	204,297,972	31,328,854	25,976,569

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	(8,506,916)		
001 Administrative - Corporate Dues	0		
001 Administrative - Employee Benefits	0	21,868,000	
001 Administrative - Facility Rental	0		
001 Administrative - Insurance	0	15,611,100	
001 Administrative - Post Audits	0		
001 Administrative - Gen Svcs Energy	0		
001 Administrative - Miscellaneous	0		
003 Metropolitan Clerk - Records Center	0		
006 Law	19,685,719		
008 Human Resources	0		
010 General Services - Administration	0		
010 General Services - Facilities	0		
010 General Services - Fleet Management	1,174,210		
010 General Services - Mail Services	0		
012 IOD Network (Injured-On-Duty)	0	(253,442)	
014 Information Technology Service	39,216,846		
015 Finance - Accountability	0		
015 Finance - Administration	0		
015 Finance - Business Assistance	0		
015 Finance - Grants & Cost Planning	0		
015 Finance - Office of Mgmt & Budget	0		
015 Finance - Operations	0		
015 Finance - Payroll	0		
015 Finance - Property Administration	0		
015 Finance - Purchasing	0		
015 Finance - Treasury	1,110,960		
015 Finance - Diversity Equity & Inclus	0		
030 Sheriff's Office - Security Services	12,595,054		
038 Health - Employee Health & Wellness	0		
048 Internal Audit	0		
Allocated Costs for Fiscal 2023	65,275,873	37,225,658	364,104,926

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,506,916		0	
001 Administrative - Corporate Dues	836,952		0		0	
001 Administrative - Employee Benefits	104,678,930	(21,868,000)	0		0	
001 Administrative - Facility Rental	745,349		0		0	
001 Administrative - Insurance	22,708,458	(15,611,100)	0		0	
001 Administrative - Post Audits	982,459		0		0	
001 Administrative - Gen Svcs Energy	1,653,765		0		0	
001 Administrative - Miscellaneous	2,055,304		0		0	
003 Metropolitan Clerk - Records Center	245,562		0		0	
006 Law	27,950,918		(19,685,719)	(72,274)	(524,400)	
008 Human Resources	7,333,074		0	(272,118)	0	
010 General Services - Administration	1,260,713		0		0	
010 General Services - Facilities	36,277,729		0	(9,033,892)	(1,120,132)	
010 General Services - Fleet Management	50,429,378		(1,174,210)		(27,682,987)	
010 General Services - Mail Services	1,037,563		0		(15,335)	
012 IOD Network (Injured-On-Duty)	13,927,428	253,442	0		(1,986,000)	
014 Information Technology Service	57,924,549		(39,216,846)	(16,598,285)	0	
015 Finance - Accountability	541,442		0		0	
015 Finance - Administration	1,649,691		0		0	
015 Finance - Business Assistance	1,494,583		0		0	
015 Finance - Grants & Cost Planning	352,132		0		0	
015 Finance - Office of Mgmt & Budget	1,804,915		0		0	
015 Finance - Operations	3,327,737		0		0	
015 Finance - Payroll	1,103,582		0		0	
015 Finance - Property Administration	599,028		0		0	
015 Finance - Purchasing	1,707,883		0		0	
015 Finance - Treasury	1,491,580		(1,110,960)		0	
015 Finance - Diversity Equity & Inclusion	394,253		0		0	
030 Sheriff's Office - Security Services	17,240,719		(12,595,054)		0	
038 Health - Employee Health & Wellness	865,615		0		0	
048 Internal Audit	1,483,635		0		0	
001 Administrative - Direct						189,617
002 Metropolitan Council						1,704,530
003 Metropolitan Clerk						670,945
004 Mayor's Office						42,093
004 Mayor's Office - Administration						992,659
005 Election Commission						671,195
007 Planning Commission						1,274,728
009 Register of Deeds						255,605
010 General Services						123,131
010 General Services - Surplus Property						466,356
011 Historical Commission						279,858
012 Employee Benefit Board						898,223
015 Finance						50,724
016 Assessor of Property						1,550,566
017 Trustee						710,343
018 County Clerk						1,474,883
019 District Attorney						526,831
021 Public Defender						442,358
022 Juvenile Court Clerk						302,171
023 Circuit Court Clerk						1,724,320
024 Criminal Court Clerk						1,142,443

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
025 Clerk and Master - Chancery						418,795
026 Juvenile Court						1,806,304
027 General Sessions Court						2,697,631
028 State Trial Courts						3,081,008
029 Justice Integration Services						285,686
030 Sheriff's Office						7,776,002
031 Police						40,332,716
032 Fire						29,575,899
033 Codes Administration						2,232,253
034 Beer Board						98,360
035 Agricultural Extension						58,841
037 Social Services						1,419,281
038 Health						6,412,835
039 Public Library						4,334,033
040 Parks						8,279,460
041 Arts Commission						191,877
042 Transportation						8,055,035
044 Human Relations Commission						61,990
047 Criminal Justice Planning						10,440
049 Office of Emergency Management						614,524
051 Office of Family Safety						366,945
052 Community Oversight Board						43,076
053 Office of Homeless Services						2,945
060 Farmer's Market						127,669
061 Municipal Auditorium						286,926
062 State Fair Board						292,376
064 Sports Authority						254,790
065 Water and Sewer - Stormwater Svcs						445,619
065 Water and Sewer - Waste Services						873,619
065 Water and Sewer - Water Services						2,530,514
065 Water and Sewer - General						12,111,951
067 General Hospital						3,786,209
068 District Energy System (DES)						74,724
070 Community Education Commission						20,082
071 Convention Center Authority						856,203
075 Metro Action Commission (MAC)						2,001,592
077 Metro Devlp & Housing Auth (MDHA)						16,366
078 Metropolitan Transit Authority (MTA)						183,938
080 Metro Nashville Public School (MNPS)						34,528,920
083 Industrial Development Board						28,816
088 Airport Authority						62,196
090 Debt Service						8,626
091 Emergency Communication Center						1,268,810
Bordeaux Longterm Care						2,232,006
Hospital Authority						102,817
Knowles Home						254,825
Medical Examiner						12,319
Port Authority						0
Nashville Electric Service (NES)						285,807
IKON Printing						0
All Other						8,000,737
Totals	364,104,926	(37,225,658)	(65,275,873)	(25,976,569)	(31,328,854)	204,297,972

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule C - Summary of Allocated Costs**

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	0
001 Administrative - Corporate Dues	0	(3,211)	0	0	0
001 Administrative - Employee Benefits	0	0	(147,118)	0	0
001 Administrative - Facility Rental	0	0	0	(1,660)	0
001 Administrative - Insurance	0	0	0	0	(393,480)
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	230,125	690,896	273,236	0	20,138
003 Metropolitan Clerk	54,269	0	71,501	68,382	4,355
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	303,829	42,880	162,257	0	14,476
005 Election Commission	9,651	0	166,926	35,196	27,208
006 Law	59,287	0	164,975	0	20,765
007 Planning Commission	200,345	0	245,227	0	24,922
008 Human Resources	318	0	367,842	3,892	22,822
009 Register of Deeds	0	0	191,712	0	0
010 General Services	5,529	0	0	63,047	0
010 General Services - Administration	33,289	0	863,070	2,210	0
010 General Services - Facilities	725,516	0	0	19,191	530,385
010 General Services - Fleet Management	11,789	0	348	144,236	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Surplus Property	3,291	0	0	40,265	0
011 Historical Commission	0	0	37,111	0	3,259
012 Employee Benefit Board	0	0	16,486	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	1,186,733	0	608,926	0	3,854
015 Finance	0	0	16,611	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	49,259	1,782	537,351	0	45,132
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	75,415	0	0	0	0
015 Finance - Operations	126,480	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Property Administration	10,378	0	0	0	0
015 Finance - Purchasing	122,253	0	0	0	0
015 Finance - Treasury	23,685	0	0	1,016	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	181,110	0	558,828	0	56,445
017 Trustee	53,077	0	234,448	0	11,098
018 County Clerk	154,168	0	393,972	0	31,943
019 District Attorney	40,285	0	182,653	0	39,587
021 Public Defender	0	0	218,076	0	29,567
022 Juvenile Court Clerk	0	0	78,942	0	12,681
023 Circuit Court Clerk	453,753	0	530,000	0	26,301
024 Criminal Court Clerk	157,186	0	385,260	28,690	35,475
025 Clerk and Master - Chancery	123,808	0	94,142	0	8,077
026 Juvenile Court	0	0	509,788	0	95,007
027 General Sessions Court	396,984	0	594,391	25,597	47,057
028 State Trial Courts	1,080,642	0	530,071	0	41,589

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
029 Justice Integration Services	57,835	0	11,457	0	8,318
030 Sheriff's Office	267,984	0	2,762,148	0	475,108
030 Sheriff's Office - Security Services	53,522	0	0	162	0
031 Police	1,141,344	0	12,915,308	62,781	1,836,264
032 Fire	28,556	0	9,785,949	56,278	1,076,508
033 Codes Administration	191,655	0	767,753	0	80,257
034 Beer Board	12,498	0	14,352	0	2,924
035 Agricultural Extension	0	0	0	0	3,854
037 Social Services	64,806	0	829,492	0	100,474
038 Health	1,281	0	2,657,956	15,672	221,530
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,439,349	0	550,238
040 Parks	0	35,397	2,105,278	0	1,444,445
041 Arts Commission	2,384	0	43,414	3,206	2,414
042 Transportation	0	0	2,679,791	0	295,353
044 Human Relations Commission	0	0	9,102	0	1,689
047 Criminal Justice Planning	0	0	0	0	1,202
048 Internal Audit	0	0	19,263	0	5,305
049 Office of Emergency Management	12,502	0	13,641	32,948	32,853
051 Office of Family Safety	108,867	0	16,179	0	0
052 Community Oversight Board	0	0	1,037	0	0
053 Office of Homeless Services	0	0	0	0	0
060 Farmer's Market	0	0	42,321	0	0
061 Municipal Auditorium	0	0	112,115	0	92,495
062 State Fair Board	0	0	137,678	0	0
064 Sports Authority	23,553	0	9,450	27,078	11,897
065 Water and Sewer - Stormwater Svcs	87,367	0	28	0	0
065 Water and Sewer - Waste Services	0	0	0	0	0
065 Water and Sewer - Water Services	0	0	228	0	0
065 Water and Sewer - General	153,643	0	5,134,754	0	0
067 General Hospital	0	0	3,701,936	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	12,378	0	5,543
071 Convention Center Authority	0	0	174,116	0	0
075 Metro Action Commission (MAC)	65,812	0	760,411	0	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	10,843	0	0
078 Metropolitan Transit Authority (MTA)	0	69,208	9,368	0	0
080 Metro Nashville Public School (MNPS)	8,882	0	25,549,565	108,673	0
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	47,928	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	52,604	0	426,122	0	73,392
Bordeaux Longterm Care	0	0	2,133,657	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	248,478	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	299,367	0	341,050	8,490	16,632
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Unallocated	0	0	0	0	0
Cost Adjustments	(8,506,916)	0	0	0	0
Disallowed	0	0	21,868,000	0	15,611,100
Total Expenditures	0	836,952	104,678,930	745,349	22,708,458

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	25,886	0	6,433	0	0
001 Administrative - Corporate Dues	190	0	47	0	0
001 Administrative - Employee Benefits	12,077	0	25,204	0	0
001 Administrative - Facility Rental	169	0	42	0	0
001 Administrative - Insurance	1,607	0	3,355	0	377,705
001 Administrative - Post Audits	(4,596)	0	55	0	0
001 Administrative - Gen Svcs Energy	376	(9,431)	93	0	0
001 Administrative - Miscellaneous	468	0	(7,335)	0	0
002 Metropolitan Council	657	0	163	33	187,728
003 Metropolitan Clerk	215	0	53	1,291	18,552
003 Metropolitan Clerk - Records Center	56	0	14	(5,595)	361
004 Mayor's Office	496	0	123	0	20,006
004 Mayor's Office - Administration	1,220	0	303	0	107,833
005 Election Commission	1,156	0	287	2,853	59,968
006 Law	6,081	0	1,511	96	(509,017)
007 Planning Commission	1,939	0	482	3,375	136,567
008 Human Resources	50,560	0	415	8,394	48,262
009 Register of Deeds	727	0	181	3,121	1,126
010 General Services	268	0	67	0	0
010 General Services - Administration	287	0	71	35	25,077
010 General Services - Facilities	6,538	0	1,712,108	2,413	0
010 General Services - Fleet Management	11,486	0	2,855	3	1,085
010 General Services - Mail Services	236	0	59	41	0
010 General Services - Surplus Property	153	0	38	0	0
011 Historical Commission	390	0	97	0	95,737
012 Employee Benefit Board	136,188	0	33,847	0	138,808
012 IOD Network (Injured-On-Duty)	3,228	0	802	0	0
014 Information Technology Service	11,993	0	2,981	358	26,542
015 Finance	184	0	46	200	0
015 Finance - Accountability	123	0	31	0	0
015 Finance - Administration	376	0	93	20	195,858
015 Finance - Business Assistance	340	0	85	0	0
015 Finance - Grants & Cost Planning	80	0	20	0	2,600
015 Finance - Office of Mgmt & Budget	411	0	102	0	0
015 Finance - Operations	757	0	188	1,022	0
015 Finance - Payroll	251	0	62	786	0
015 Finance - Property Administration	136	0	34	25	53,722
015 Finance - Purchasing	389	0	97	712	102,353
015 Finance - Treasury	340	0	84	129	24,111
015 Finance - Diversity Equity & Inclus	90	0	22	0	0
016 Assessor of Property	2,006	0	499	14,095	261,446
017 Trustee	608	0	151	0	264,976
018 County Clerk	1,441	0	358	1,361	5,101
019 District Attorney	2,503	0	622	0	1,474
021 Public Defender	2,412	0	599	14,857	269
022 Juvenile Court Clerk	556	0	138	33,465	19,587
023 Circuit Court Clerk	1,912	0	475	30,075	44,526
024 Criminal Court Clerk	1,716	0	426	19,178	12,802
025 Clerk and Master - Chancery	381	0	95	27,946	568
026 Juvenile Court	3,932	0	977	0	21,033
027 General Sessions Court	3,166	0	787	160	51,121
028 State Trial Courts	3,258	0	810	58	14,655

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
029 Justice Integration Services	975	0	242	99	0
030 Sheriff's Office	20,689	0	5,142	220	228,982
030 Sheriff's Office - Security Services	3,924	0	975	0	0
031 Police	62,146	1,127,590	15,445	12,446	1,119,386
032 Fire	40,096	535,607	82,832	586	549,803
033 Codes Administration	3,206	0	797	1,126	592,650
034 Beer Board	201	0	50	575	15,881
035 Agricultural Extension	68	0	17	0	0
037 Social Services	2,546	0	633	695	52,406
038 Health	14,535	0	3,612	36,397	283,316
038 Health - Employee Health & Wellness	197	0	49	0	0
039 Public Library	10,304	0	2,561	28,367	27,767
040 Parks	13,616	0	3,384	319	215,196
041 Arts Commission	491	0	122	0	66,107
042 Transportation	13,526	0	24,392	829	644,153
044 Human Relations Commission	172	0	43	10	6,994
047 Criminal Justice Planning	141	0	35	0	80
048 Internal Audit	338	0	84	43	14,397
049 Office of Emergency Management	678	0	169	23	12,802
051 Office of Family Safety	1,133	0	282	0	13,361
052 Community Oversight Board	339	0	84	0	15,582
053 Office of Homeless Services	605	0	150	0	0
060 Farmer's Market	617	0	153	0	51,988
061 Municipal Auditorium	1,498	0	372	0	28,455
062 State Fair Board	1,157	0	287	114	76,616
064 Sports Authority	11,386	0	2,830	35	55,197
065 Water and Sewer - Stormwater Svcs	4,982	0	1,238	0	(54,598)
065 Water and Sewer - Waste Services	10,943	0	2,720	0	10,095
065 Water and Sewer - Water Services	44,753	0	11,123	517	205,957
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	0	0	59,812
068 District Energy System (DES)	4,257	0	1,058	0	38,707
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	27,166	0	6,752	0	0
075 Metro Action Commission (MAC)	11,318	0	2,813	1,908	55,735
077 Metro Devlp & Housing Auth (MDHA)	6	0	1	0	1,833
078 Metropolitan Transit Authority (MTA)	67	0	17	0	8,319
080 Metro Nashville Public School (MNPS)	370,437	0	92,067	0	1,236,853
083 Industrial Development Board	0	0	0	0	28,664
088 Airport Authority	0	0	0	0	14,078
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	4,662	0	1,159	157	13,062
Bordeaux Longterm Care	56	0	14	0	0
Hospital Authority	0	0	0	0	87,179
Knowles Home	473	0	118	0	0
Medical Examiner	1,340	0	333	0	367
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	5,619
IKON Printing	0	0	0	0	0
All Other	0	0	0	588	73,179
Total Allocated					
Direct Bills	0	0	0	0	524,400

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
Unallocated	0	0	0	0	72,274
Cost Adjustments	0	0	0	0	19,685,719
Disallowed	0	0	0	0	0
Total Expenditures	982,459	1,653,765	2,055,304	245,562	27,950,918

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	121
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	0	0
002 Metropolitan Council	41,400	0	127,032	0	14,607
003 Metropolitan Clerk	6,031	0	366,659	0	37
003 Metropolitan Clerk - Records Center	0	0	0	2,732	0
004 Mayor's Office	1,608	0	0	0	45
004 Mayor's Office - Administration	22,911	0	167,718	0	2,090
005 Election Commission	19,300	0	179,265	672	89,894
006 Law	41,696	0	31,240	4,074	8,725
007 Planning Commission	59,350	0	129,433	29,692	2,237
008 Human Resources	(753,941)	0	18,462	11,998	12,016
009 Register of Deeds	19,300	0	0	4,413	3,180
010 General Services	0	10,825	0	0	0
010 General Services - Administration	42,622	(1,687,844)	17,989	52,053	559
010 General Services - Facilities	0	1,152,288	(5,301,528)	3,696	72
010 General Services - Fleet Management	41,818	1,481,643	1,863,456	(3,921,394)	541
010 General Services - Mail Services	0	111,173	0	1,020	(118,373)
010 General Services - Surplus Property	6,433	192,628	200,077	824	54
011 Historical Commission	11,974	0	0	2,532	4,559
012 Employee Benefit Board	0	0	14,116	0	108,236
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	118,202	0	1,585,125	53,329	657
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	226
015 Finance - Administration	86,749	0	27,192	0	0
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	71,014	0	236
015 Finance - Operations	0	0	99,089	0	4,967
015 Finance - Payroll	0	0	0	0	34,604
015 Finance - Property Administration	0	0	20,009	0	185
015 Finance - Purchasing	0	0	77,342	0	351
015 Finance - Treasury	6,433	0	27,275	0	16,251
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	68,574	0	170,541	44,791	10,893
017 Trustee	19,461	0	49,979	2,505	5,177
018 County Clerk	61,730	0	172,595	13,553	287,941
019 District Attorney	76,584	0	31,055	28,226	14,480
021 Public Defender	71,405	0	23,486	7,543	3,283
022 Juvenile Court Clerk	24,930	0	61,108	1,720	9,708
023 Circuit Court Clerk	73,440	0	322,778	195	40,843
024 Criminal Court Clerk	70,770	0	318,909	239	31,265
025 Clerk and Master - Chancery	12,866	0	68,344	0	12,308
026 Juvenile Court	84,602	0	719,069	8,498	10,187
027 General Sessions Court	94,228	0	1,262,750	260	112,910
028 State Trial Courts	107,739	0	721,445	20,202	14,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
029 Justice Integration Services	16,485	0	31,925	0	78
030 Sheriff's Office	806,074	0	0	809,594	106,547
030 Sheriff's Office - Security Services	0	0	379,768	0	0
031 Police	1,583,850	0	7,397,749	6,814,232	35,527
032 Fire	1,117,834	0	3,792,712	6,167,654	5,503
033 Codes Administration	100,485	0	125,202	0	74,598
034 Beer Board	5,219	0	8,075	8,754	1,939
035 Agricultural Extension	6,031	0	42,188	0	295
037 Social Services	63,467	0	111,369	26,350	2,129
038 Health	427,935	0	1,101,784	84,511	697
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	291,460	0	604,628	49,178	39,339
040 Parks	451,973	0	967,933	1,118,533	3,403
041 Arts Commission	7,679	0	17,273	0	256
042 Transportation	267,785	0	0	2,922,450	4,419
044 Human Relations Commission	4,825	0	0	0	188
047 Criminal Justice Planning	3,216	0	0	0	22
048 Internal Audit	8,041	0	0	0	149
049 Office of Emergency Management	11,958	0	306,344	27,233	0
051 Office of Family Safety	32,168	0	76,684	0	0
052 Community Oversight Board	11,258	0	0	0	0
053 Office of Homeless Services	0	0	0	0	0
060 Farmer's Market	5,934	0	0	0	11
061 Municipal Auditorium	7,237	0	0	0	1,244
062 State Fair Board	15,215	0	0	0	190
064 Sports Authority	3,602	0	14,900	0	223
065 Water and Sewer - Stormwater Svcs	86,050	0	0	157,678	46
065 Water and Sewer - Waste Services	76,399	0	0	645,469	0
065 Water and Sewer - Water Services	577,719	0	0	538,628	0
065 Water and Sewer - General	0	0	155,705	5,756,101	1,552
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	0	0	927
071 Convention Center Authority	119,666	0	0	0	1,362
075 Metro Action Commission (MAC)	235,448	0	127,713	70,124	2,299
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	(126)
078 Metropolitan Transit Authority (MTA)	804	0	0	0	0
080 Metro Nashville Public School (MNPS)	0	0	539,996	1,041	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	176,925	0	302,963	0	336
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	0	6,375,769	1,277	0
Total Allocated					
Direct Bills	0	0	1,120,132	27,682,987	15,335

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Unallocated	272,118	0	9,033,892	0	0
Cost Adjustments	0	0	0	1,174,210	0
Disallowed	0	0	0	0	0
Total Expenditures	7,333,074	1,260,713	36,277,729	50,429,378	1,037,563

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	012 IOD Network (16.5)	014 Information T (17.5)	015 Finance - Acc (18.5)	015 Finance - Adm (19.5)	015 Finance - Bus (20.5)
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	406	0	546
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	0	0
002 Metropolitan Council	0	14,799	508	0	555
003 Metropolitan Clerk	0	27,743	508	0	555
003 Metropolitan Clerk - Records Center	0	1,158	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	0	30,120	508	0	3,495
005 Election Commission	0	34,355	508	0	3,495
006 Law	0	21,766	406	0	546
007 Planning Commission	0	61,311	508	0	38,768
008 Human Resources	0	41,284	406	0	17,781
009 Register of Deeds	0	21,451	508	0	555
010 General Services	0	0	0	0	0
010 General Services - Administration	9,864	6,714	406	0	546
010 General Services - Facilities	0	91,116	20,853	0	247,046
010 General Services - Fleet Management	(31,887)	70,441	0	0	0
010 General Services - Mail Services	0	1,299	0	0	0
010 General Services - Surplus Property	(1,500)	4,289	0	0	0
011 Historical Commission	1,999	11,813	78,804	0	3,495
012 Employee Benefit Board	0	369	508	0	555
012 IOD Network (Injured-On-Duty)	(13,223)	0	0	0	0
014 Information Technology Service	(5,300)	(4,110,625)	406	0	40,762
015 Finance	0	0	0	25,835	2,939
015 Finance - Accountability	0	1,691	(106,520)	102,713	0
015 Finance - Administration	7,134	5,238	508	(1,112,220)	3,418
015 Finance - Business Assistance	0	2,628	0	265,834	(273,017)
015 Finance - Grants & Cost Planning	0	1,218	67,216	81,602	2,939
015 Finance - Office of Mgmt & Budget	0	6,631	0	416,266	0
015 Finance - Operations	0	26,046	0	734,940	0
015 Finance - Payroll	0	3,636	0	196,630	2,939
015 Finance - Property Administration	0	1,790	0	133,033	0
015 Finance - Purchasing	0	5,052	28,425	375,986	730,302
015 Finance - Treasury	0	7,968	30,478	334,656	0
015 Finance - Diversity Equity & Inclus	0	0	0	94,415	0
016 Assessor of Property	1,839	73,206	508	0	3,495
017 Trustee	0	33,082	508	0	3,495
018 County Clerk	2,378	31,290	508	0	555
019 District Attorney	5,625	53,246	508	0	555
021 Public Defender	0	24,699	508	0	555
022 Juvenile Court Clerk	8,583	19,127	508	0	555
023 Circuit Court Clerk	8,290	24,136	508	0	555
024 Criminal Court Clerk	13,349	29,229	508	0	555
025 Clerk and Master - Chancery	0	5,551	508	0	555
026 Juvenile Court	54,175	38,032	508	0	6,434
027 General Sessions Court	399	47,814	508	0	555
028 State Trial Courts	5,413	75,887	78,804	0	555

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	012 IOD Network (16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
029 Justice Integration Services	0	135,309	508	0	555
030 Sheriff's Office	1,008,280	16,971	508	0	3,495
030 Sheriff's Office - Security Services	0	304,013	0	0	2,939
031 Police	3,574,206	1,085,191	508	0	12,313
032 Fire	5,227,551	364,262	508	0	555
033 Codes Administration	10,059	169,399	508	0	555
034 Beer Board	6,962	11,212	508	0	555
035 Agricultural Extension	0	3,543	508	0	555
037 Social Services	25,425	33,925	508	0	555
038 Health	133,295	290,935	508	0	3,495
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	155,845	328,675	78,804	0	6,434
040 Parks	542,391	224,974	508	0	56,405
041 Arts Commission	0	8,633	508	0	3,495
042 Transportation	375,673	158,554	1,016	0	198,058
044 Human Relations Commission	0	3,772	30,987	0	555
047 Criminal Justice Planning	0	2,762	508	0	555
048 Internal Audit	0	5,853	0	0	8,818
049 Office of Emergency Management	0	37,625	0	0	0
051 Office of Family Safety	1,346	16,511	0	0	0
052 Community Oversight Board	0	8,812	0	0	0
053 Office of Homeless Services	0	0	0	0	0
060 Farmer's Market	0	7,279	508	0	3,495
061 Municipal Auditorium	(3,500)	5,880	508	0	6,434
062 State Fair Board	5,564	13,826	508	0	12,313
064 Sports Authority	0	5,004	508	0	12,313
065 Water and Sewer - Stormwater Svcs	(1,014)	53,786	508	0	555
065 Water and Sewer - Waste Services	0	7,441	0	0	2,939
065 Water and Sewer - Water Services	(9,126)	472,720	0	0	0
065 Water and Sewer - General	0	0	508	0	273,931
067 General Hospital	11,540	0	0	0	0
068 District Energy System (DES)	0	0	508	0	555
070 Community Education Commission	0	0	508	0	555
071 Convention Center Authority	756	33,403	1,022	0	1,112
075 Metro Action Commission (MAC)	84,730	150,528	0	0	11,758
077 Metro Devlp & Housing Auth (MDHA)	0	2,053	508	0	555
078 Metropolitan Transit Authority (MTA)	0	90,496	508	0	555
080 Metro Nashville Public School (MNPS)	886,220	623,610	508	0	555
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	0	0	508	0	555
091 Emergency Communication Center	3,638	160,404	508	0	555
Bordeaux Longterm Care	87,890	0	508	0	555
Hospital Authority	0	14,313	0	0	0
Knowles Home	0	0	508	0	555
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	280,187	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	130,959	206,168	0	18,192
Total Allocated					
Direct Bills	1,986,000	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	012 IOD Network (16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
Unallocated	0	16,598,285	0	0	0
Cost Adjustments	0	39,216,846	0	0	0
Disallowed	(253,442)	0	0	0	0
Total Expenditures	13,927,428	57,924,549	541,442	1,649,691	1,494,583

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	7,279	35,769	26,714	0	22,803
001 Administrative - Corporate Dues	51	577	792	0	160
001 Administrative - Employee Benefits	3,255	62,302	842	0	10,179
001 Administrative - Facility Rental	45	656	185	0	142
001 Administrative - Insurance	433	4,884	202	0	1,355
001 Administrative - Post Audits	60	3,056	295	0	187
001 Administrative - Gen Svcs Energy	101	1,122	6,550	0	316
001 Administrative - Miscellaneous	125	4,170	602	0	392
002 Metropolitan Council	185	2,271	3,006	3,691	579
003 Metropolitan Clerk	60	735	3,751	497	190
003 Metropolitan Clerk - Records Center	15	154	816	108	47
004 Mayor's Office	139	180	2,100	102	437
004 Mayor's Office - Administration	1,150	3,999	3,471	2,156	1,075
005 Election Commission	325	3,677	9,887	6,572	1,018
006 Law	1,631	5,707	22,553	3,055	5,100
007 Planning Commission	2,965	7,700	21,266	3,966	1,708
008 Human Resources	448	5,666	5,643	4,475	1,400
009 Register of Deeds	204	221	1,939	484	640
010 General Services	75	28	16,428	0	236
010 General Services - Administration	3,924	1,195	1,743	3,412	241
010 General Services - Facilities	1,753	18,726	108,013	1,771	5,483
010 General Services - Fleet Management	3,081	20,328	206,491	2,451	9,633
010 General Services - Mail Services	63	787	2,660	260	198
010 General Services - Surplus Property	43	575	2,331	421	134
011 Historical Commission	4,143	1,231	4,499	856	343
012 Employee Benefit Board	38,296	0	25,398	18,076	119,970
012 IOD Network (Injured-On-Duty)	866	0	0	0	2,707
014 Information Technology Service	5,525	31,032	45,927	9,333	10,059
015 Finance	52	191	3,305	442	162
015 Finance - Accountability	33	456	641	191	103
015 Finance - Administration	3,179	1,311	1,681	2,046	315
015 Finance - Business Assistance	91	1,025	1,300	600	285
015 Finance - Grants & Cost Planning	(156,867)	254	530	144	67
015 Finance - Office of Mgmt & Budget	115	(603,761)	940	744	345
015 Finance - Operations	213	2,429	(1,047,219)	1,590	635
015 Finance - Payroll	71	761	2,278	(242,844)	211
015 Finance - Property Administration	38	504	443	218	(225,061)
015 Finance - Purchasing	109	1,195	1,844	742	342
015 Finance - Treasury	95	1,191	3,004	588	299
015 Finance - Diversity Equity & Inclus	25	318	294	174	79
016 Assessor of Property	564	7,269	7,857	6,027	1,767
017 Trustee	171	2,135	3,690	1,888	535
018 County Clerk	405	4,918	4,551	5,410	1,269
019 District Attorney	704	8,424	10,997	5,469	2,205
021 Public Defender	678	8,251	12,741	5,433	2,125
022 Juvenile Court Clerk	156	1,720	2,055	1,862	490
023 Circuit Court Clerk	537	2,462	4,238	3,592	1,684
024 Criminal Court Clerk	482	5,352	6,700	5,788	1,511
025 Clerk and Master - Chancery	107	1,288	2,108	1,220	335
026 Juvenile Court	5,139	12,501	20,353	7,160	3,464
027 General Sessions Court	890	10,760	15,598	8,409	2,789
028 State Trial Courts	4,949	10,231	23,775	9,196	2,870

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
029 Justice Integration Services	274	3,138	2,026	1,131	859
030 Sheriff's Office	6,624	60,444	62,015	61,480	18,225
030 Sheriff's Office - Security Services	1,103	12,413	20,649	3,890	3,457
031 Police	28,769	193,080	179,450	129,964	54,745
032 Fire	12,888	123,966	97,914	89,231	35,321
033 Codes Administration	901	11,193	21,488	8,710	2,824
034 Beer Board	56	655	3,279	381	177
035 Agricultural Extension	19	284	780	313	60
037 Social Services	4,749	8,114	31,175	6,627	2,243
038 Health	48,458	61,440	122,612	35,019	12,804
038 Health - Employee Health & Wellness	55	1,050	1,994	345	174
039 Public Library	10,964	29,972	194,452	23,627	9,077
040 Parks	27,223	41,062	236,913	39,442	11,994
041 Arts Commission	3,365	1,565	11,928	628	433
042 Transportation	12,677	49,779	105,797	24,329	11,915
044 Human Relations Commission	48	508	1,817	254	151
047 Criminal Justice Planning	40	439	627	211	124
048 Internal Audit	95	1,318	1,427	573	297
049 Office of Emergency Management	9,064	2,120	4,738	869	597
051 Office of Family Safety	4,352	3,153	7,867	2,180	998
052 Community Oversight Board	95	1,524	2,126	554	299
053 Office of Homeless Services	170	0	417	0	533
060 Farmer's Market	980	1,624	10,246	478	543
061 Municipal Auditorium	421	1,416	11,060	702	1,320
062 State Fair Board	325	3,035	14,706	2,023	1,019
064 Sports Authority	3,202	20,648	7,017	273	10,030
065 Water and Sewer - Stormwater Svcs	1,401	21,800	34,688	5,403	4,389
065 Water and Sewer - Waste Services	3,077	32,333	41,274	5,165	9,640
065 Water and Sewer - Water Services	12,585	140,424	323,323	37,169	39,424
065 Water and Sewer - General	5,647	0	0	14,686	0
067 General Hospital	0	0	110	11,807	0
068 District Energy System (DES)	1,197	10,894	4,039	0	3,750
070 Community Education Commission	0	0	0	159	0
071 Convention Center Authority	7,639	61,731	67,928	8,234	23,931
075 Metro Action Commission (MAC)	16,090	61,599	138,054	18,026	9,970
077 Metro Devlp & Housing Auth (MDHA)	2	0	525	0	5
078 Metropolitan Transit Authority (MTA)	19	0	3,042	74	59
080 Metro Nashville Public School (MNPS)	104,175	1,121,895	1,937,894	661,711	326,330
083 Industrial Development Board	0	0	146	0	0
088 Airport Authority	0	0	0	178	0
090 Debt Service	0	0	4,216	0	0
091 Emergency Communication Center	1,311	15,962	7,202	11,367	4,106
Bordeaux Longterm Care	16	224	1,116	7,268	49
Hospital Authority	0	0	470	0	0
Knowles Home	133	1,473	645	844	417
Medical Examiner	377	4,708	743	0	1,180
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	83,366	0	0	480	0
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	352,132	1,804,915	3,327,737	1,103,582	599,028

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	15,550	6,271	0	0
001 Administrative - Corporate Dues	0	28	102	0	0
001 Administrative - Employee Benefits	0	2,241	11,056	0	0
001 Administrative - Facility Rental	0	25	116	0	0
001 Administrative - Insurance	0	416	867	0	0
001 Administrative - Post Audits	0	33	542	0	0
001 Administrative - Gen Svcs Energy	0	55	199	0	0
001 Administrative - Miscellaneous	0	69	740	0	0
002 Metropolitan Council	4,317	372	1,532	85,614	0
003 Metropolitan Clerk	0	76	194	44,936	0
003 Metropolitan Clerk - Records Center	0	15	27	0	0
004 Mayor's Office	15,892	112	31	0	0
004 Mayor's Office - Administration	0	360	6,856	111,936	0
005 Election Commission	0	660	774	15,634	0
006 Law	72,655	3,290	1,142	22,713	0
007 Planning Commission	167,562	74,313	2,257	55,633	0
008 Human Resources	105,763	522	20,344	2,482	0
009 Register of Deeds	4,317	120	104	102	0
010 General Services	0	504	5	25,678	0
010 General Services - Administration	604,034	253	666	10,882	6,229
010 General Services - Facilities	14,531	2,024	3,323	623,930	0
010 General Services - Fleet Management	0	2,735	3,607	56,361	0
010 General Services - Mail Services	0	51	140	0	0
010 General Services - Surplus Property	0	212	101	15,734	0
011 Historical Commission	15,892	135	345	0	0
012 Employee Benefit Board	0	22,244	0	0	0
012 IOD Network (Injured-On-Duty)	0	311	0	0	0
014 Information Technology Service	115,506	3,458	6,317	229,174	0
015 Finance	0	420	34	0	0
015 Finance - Accountability	0	30	81	0	0
015 Finance - Administration	115,506	181	8,946	18,326	0
015 Finance - Business Assistance	0	87	182	0	0
015 Finance - Grants & Cost Planning	0	20	45	0	0
015 Finance - Office of Mgmt & Budget	0	106	238	30,523	0
015 Finance - Operations	0	209	417	46,990	0
015 Finance - Payroll	0	71	130	0	0
015 Finance - Property Administration	0	33	86	4,200	0
015 Finance - Purchasing	(1,481,684)	102	205	33,243	0
015 Finance - Treasury	0	(488,317)	204	9,950	0
015 Finance - Diversity Equity & Inclus	0	27	(95,591)	0	0
016 Assessor of Property	0	785	1,404	73,302	0
017 Trustee	0	240	633	21,482	0
018 County Clerk	4,317	687	992	291,055	0
019 District Attorney	0	850	1,607	15,035	0
021 Public Defender	0	799	1,511	9,573	0
022 Juvenile Court Clerk	0	227	820	22,313	0
023 Circuit Court Clerk	0	509	561	149,790	0
024 Criminal Court Clerk	0	715	1,068	12,434	0
025 Clerk and Master - Chancery	0	151	355	57,454	0
026 Juvenile Court	4,317	1,174	2,839	190,293	322
027 General Sessions Court	0	1,278	2,210	11,780	0
028 State Trial Courts	0	1,194	1,923	326,355	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
029 Justice Integration Services	0	290	680	11,889	0
030 Sheriff's Office	53,372	8,396	10,857	846,152	102,493
030 Sheriff's Office - Security Services	0	946	2,176	(796,395)	0
031 Police	158,371	19,887	34,177	111,889	523,365
032 Fire	92,415	12,681	22,124	28,643	161,641
033 Codes Administration	4,317	1,271	4,781	53,220	0
034 Beer Board	0	60	244	3,471	0
035 Agricultural Extension	0	33	179	0	0
037 Social Services	24,527	1,003	1,746	20,106	0
038 Health	188,964	6,663	14,983	599,980	20,426
038 Health - Employee Health & Wellness	0	58	184	0	(4,430)
039 Public Library	305,361	3,951	9,401	117,245	0
040 Parks	103,991	5,477	8,042	578,104	20,949
041 Arts Commission	8,635	173	6,526	1,830	0
042 Transportation	220,934	4,490	9,116	0	7,640
044 Human Relations Commission	0	48	542	0	0
047 Criminal Justice Planning	0	39	207	0	0
048 Internal Audit	0	98	393	121	0
049 Office of Emergency Management	92,415	1,317	631	12,875	0
051 Office of Family Safety	0	333	1,071	78,586	0
052 Community Oversight Board	0	97	591	117	0
053 Office of Homeless Services	0	72	0	0	0
060 Farmer's Market	0	122	349	0	0
061 Municipal Auditorium	15,892	523	378	0	0
062 State Fair Board	4,317	393	1,180	0	0
064 Sports Authority	4,317	2,351	3,750	6,404	0
065 Water and Sewer - Stormwater Svcs	0	4,994	3,822	24,260	0
065 Water and Sewer - Waste Services	0	2,365	5,669	0	0
065 Water and Sewer - Water Services	0	36,470	24,621	0	0
065 Water and Sewer - General	566,076	1,035	1,425	42,664	4,222
067 General Hospital	0	1,003	0	0	0
068 District Energy System (DES)	0	811	1,910	0	0
070 Community Education Commission	0	11	0	0	0
071 Convention Center Authority	0	265,656	10,823	0	0
075 Metro Action Commission (MAC)	101,050	3,460	11,059	20,419	22,557
077 Metro Devlp & Housing Auth (MDHA)	0	152	0	0	0
078 Metropolitan Transit Authority (MTA)	0	840	454	0	0
080 Metro Nashville Public School (MNPS)	0	106,185	197,292	42,465	201
083 Industrial Development Board	0	6	0	0	0
088 Airport Authority	0	12	0	0	0
090 Debt Service	0	3,347	0	0	0
091 Emergency Communication Center	0	1,614	3,058	0	0
Bordeaux Longterm Care	0	521	39	0	0
Hospital Authority	0	726	130	0	0
Knowles Home	0	140	258	0	0
Medical Examiner	0	230	825	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	228,511	0	216,710	0
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	1,110,960	0	12,595,054	0
Disallowed	0	0	0	0	0
Total Expenditures	1,707,883	1,491,580	394,253	17,240,719	865,615

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
Depreciation	0	0
001 Administrative - Direct	42,791	189,617
001 Administrative - Corporate Dues	313	0
001 Administrative - Employee Benefits	19,963	0
001 Administrative - Facility Rental	279	0
001 Administrative - Insurance	2,657	0
001 Administrative - Post Audits	368	0
001 Administrative - Gen Svcs Energy	619	0
001 Administrative - Miscellaneous	769	0
002 Metropolitan Council	1,086	1,704,530
003 Metropolitan Clerk	356	670,945
003 Metropolitan Clerk - Records Center	92	0
004 Mayor's Office	820	42,093
004 Mayor's Office - Administration	2,017	992,659
005 Election Commission	1,911	671,195
006 Law	10,003	0
007 Planning Commission	3,205	1,274,728
008 Human Resources	2,745	0
009 Register of Deeds	1,201	255,605
010 General Services	443	123,131
010 General Services - Administration	472	0
010 General Services - Facilities	10,753	0
010 General Services - Fleet Management	18,893	0
010 General Services - Mail Services	389	0
010 General Services - Surplus Property	252	466,356
011 Historical Commission	644	279,858
012 Employee Benefit Board	225,127	898,223
012 IOD Network (Injured-On-Duty)	5,309	0
014 Information Technology Service	19,727	0
015 Finance	304	50,724
015 Finance - Accountability	202	0
015 Finance - Administration	618	0
015 Finance - Business Assistance	560	0
015 Finance - Grants & Cost Planning	132	0
015 Finance - Office of Mgmt & Budget	676	0
015 Finance - Operations	1,246	0
015 Finance - Payroll	413	0
015 Finance - Property Administration	224	0
015 Finance - Purchasing	639	0
015 Finance - Treasury	559	0
015 Finance - Diversity Equity & Inclus	147	0
016 Assessor of Property	3,316	1,550,566
017 Trustee	1,005	710,343
018 County Clerk	2,382	1,474,883
019 District Attorney	4,137	526,831
021 Public Defender	3,987	442,358
022 Juvenile Court Clerk	919	302,171
023 Circuit Court Clerk	3,160	1,724,320
024 Criminal Court Clerk	2,836	1,142,443
025 Clerk and Master - Chancery	629	418,795
026 Juvenile Court	6,500	1,806,304
027 General Sessions Court	5,233	2,697,631
028 State Trial Courts	5,385	3,081,008

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
029 Justice Integration Services	1,612	285,686
030 Sheriff's Office	34,200	7,776,002
030 Sheriff's Office - Security Services	6,455	0
031 Police	102,731	40,332,716
032 Fire	66,281	29,575,899
033 Codes Administration	5,299	2,232,253
034 Beer Board	332	98,360
035 Agricultural Extension	113	58,841
037 Social Services	4,209	1,419,281
038 Health	24,028	6,412,835
038 Health - Employee Health & Wellness	324	0
039 Public Library	17,033	4,334,033
040 Parks	22,508	8,279,460
041 Arts Commission	812	191,877
042 Transportation	22,359	8,055,035
044 Human Relations Commission	284	61,990
047 Criminal Justice Planning	233	10,440
048 Internal Audit	(66,614)	0
049 Office of Emergency Management	1,121	614,524
051 Office of Family Safety	1,873	366,945
052 Community Oversight Board	560	43,076
053 Office of Homeless Services	999	2,945
060 Farmer's Market	1,020	127,669
061 Municipal Auditorium	2,476	286,926
062 State Fair Board	1,912	292,376
064 Sports Authority	18,822	254,790
065 Water and Sewer - Stormwater Svcs	8,236	445,619
065 Water and Sewer - Waste Services	18,089	873,619
065 Water and Sewer - Water Services	73,980	2,530,514
065 Water and Sewer - General	0	12,111,951
067 General Hospital	0	3,786,209
068 District Energy System (DES)	7,037	74,724
070 Community Education Commission	0	20,082
071 Convention Center Authority	44,907	856,203
075 Metro Action Commission (MAC)	18,710	2,001,592
077 Metro Devlp & Housing Auth (MDHA)	10	16,366
078 Metropolitan Transit Authority (MTA)	110	183,938
080 Metro Nashville Public School (MNPS)	612,364	34,528,920
083 Industrial Development Board	0	28,816
088 Airport Authority	0	62,196
090 Debt Service	0	8,626
091 Emergency Communication Center	7,706	1,268,810
Bordeaux Longterm Care	92	2,232,006
Hospital Authority	0	102,817
Knowles Home	782	254,825
Medical Examiner	2,215	12,319
Port Authority	0	0
Nashville Electric Service (NES)	0	285,807
IKON Printing	0	0
All Other	0	8,000,737
Total Allocated		204,297,972
Direct Bills	0	31,328,854

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
Unallocated	0	25,976,569
Cost Adjustments	0	65,275,873
Disallowed	0	37,225,658
Total Expenditures	1,483,635	364,104,926

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2023 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 2023 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 2023 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 2023 Pensioner Information - Human Resources
3.4.4 Death Benefit Payments	Direct Allocation to All Other	Direct Assignment
3.4.5 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2023 Pensioner Information - Human Resources
3.4.6 Police/Fire Retire Match	Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2023 Pensioner Information - Human Resources
3.4.7 Civil Service Retire Match	Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept	FY 2023 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 2023 Unemployment Benefit Charges - Human Resources
001 Administrative - Facility Rental		
4.4.1 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
4.4.2 Bellevue Ice Rink	Direct Allocation to 064 Sports Authority	Direct Assignment
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2023 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2023 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2023 Insurance Spreadsheet - Law
001 Administrative - Post Audits		
6.4.1 Post Audits	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
6.4.2 Management Consultant	Total Management Consultant Cost by Benefiting Department	Finance - Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
001 Administrative - Gen Svcs Energy		
7.4.1 Gen Svcs Energy Program	Total Utility Costs by Benefiting Department	FY 2023 - Energy Fund Utilities - General Services
001 Administrative - Miscellaneous		
8.4.1 R12 Tech & Process Review Analysis	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
8.4.2 GSD-USD Study	Total Modified Expenditures by Dept Within General and USD Funds	FY 2023 Expenditure Report - Finance-Operations
8.4.3 Solar Strategy & Infrastructure	Direct Allocation to 010 General Services - Facilities	Direct Assignment
8.4.4 Master Space Planning	Direct Allocation to 010 General Services - Facilities	Direct Assignment
003 Metropolitan Clerk - Records Center		
9.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2023 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2023 Records Stored and Requests Report - Metro Clerk
006 Law		
10.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2023 Total Time Report - Law
10.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
10.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
11.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
11.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
11.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
11.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
11.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
010 General Services - Administration		
12.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2023 Expenditure Report - Finance-Operations
010 General Services - Facilities		
13.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2023 General Services Rate Model - General Services
010 General Services - Fleet Management		
14.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2023 Fleet Management Billings Report - Finance-Operations
14.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2023 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
15.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2023 Postal Charges Report - General Services
012 IOD Network (Injured-On-Duty)		
16.4.1 Injured-On-Duty (IOD)	Total IOD Payment Allocations by Benefiting Department	FY 2023 IOD Summary - Finance-Cost Planning
014 Information Technology Service		
17.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2023 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
17.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2023 Information Systems Billings Report - Finance-Operations
17.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2023 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
18.4.1 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
18.4.2 Community Partnerships	Direct Allocation to All Other	Direct Assignment
18.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
18.4.4 Procurement Monitoring/COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
18.4.5 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
18.4.6 Special Projects	Number of Special Projects by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
18.4.7 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
19.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
20.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
20.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2023 Business Assistance Report - Finance-Business Assistance
20.4.3 Procurement Accountability	Number of Contracts Managed by Benefiting Department	FY 2023 Business Assistance Report - Finance-Business Assistance
20.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
20.4.5 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
21.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2023 Grant Assessment Report - Finance-Grants Coordination
21.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
21.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
22.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Operations		
23.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2023 Transaction Count Reports - Finance-Operations
23.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2023 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
24.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2023 Active Employee Reports - Human Resources
015 Finance - Property Administration		
25.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
26.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2023 KPI Details Report - Finance-Purchasing
26.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2023 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
015 Finance - Treasury		
27.4.1 Collections - Convention Center	Direct Allocation to 071 Convention Center Authority	Direct Assignment
27.4.2 Collections - Planning Commission	Direct Allocation to 007 Planning Commission	Direct Assignment
27.4.3 Collections - Other	Direct Allocation to All Other	Direct Assignment
27.4.4 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2023 Average Weighted MIP Balances by Fund - Finance-Treasury
27.4.5 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2023 Active Employee Reports - Human Resources
27.4.6 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Diversity Equity & Inclus		
28.4.1 Departmental Meetings	Total Hours by Benefiting Department	FY 2023 DEI Staff Hours - Finance-DEI
28.4.2 Community Activities	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
28.4.3 All Other Programs	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
29.4.1 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.3 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2023 Active Employee Reports - Human Resources
29.4.4 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.5 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.6 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.7 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.8 Fulton	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.9 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.10 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
29.4.11 County Clerk	Direct Allocation to 018 County Clerk	Direct Assignment
29.4.12 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
30.4.1 Employee Health & Wellness	Number of Procedures by Benefiting Department	FY 2023 CSMP Activity by Department Report - Health
048 Internal Audit		
31.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	001 Administrative -		001 Administrative -		001 Administrative -			
	Depreciation	%	Corporate Dues	%	Employee Benefits	%	Facility Rental	%
001 Administrative - Direct	3,771	0.04	18	0.00	6,366	0.01	37	0.00
002 Metropolitan Council	238,650	2.81	688,258	82.23	282,857	0.34	106	0.01
003 Metropolitan Clerk	69,571	0.82	2	0.00	79,688	0.10	68,466	9.19
004 Mayor's Office	938	0.01	2	0.00	1,128	0.00	1	0.00
004 Mayor's Office - Administration	315,866	3.71	42,719	5.10	171,409	0.21	123	0.02
005 Election Commission	22,975	0.27	4	0.00	178,499	0.22	35,273	4.73
007 Planning Commission	228,175	2.68	35	0.00	270,217	0.33	261	0.04
009 Register of Deeds	5,136	0.06	1	0.00	195,211	0.24	16	0.00
010 General Services	6,370	0.07	2	0.00	3,914	0.00	62,916	8.44
010 General Services - Surplus Property	13,266	0.16	5	0.00	61,117	0.07	40,472	5.43
011 Historical Commission	4,705	0.06	12	0.00	44,812	0.05	20	0.00
012 Employee Benefit Board	7,792	0.09	33	0.00	36,543	0.04	96	0.01
015 Finance	711	0.01	18	0.00	22,005	0.03	2	0.00
016 Assessor of Property	204,767	2.41	5	0.00	579,193	0.70	394	0.05
017 Trustee	64,195	0.75	2	0.00	245,534	0.30	52	0.01
018 County Clerk	166,804	1.96	4	0.00	411,210	0.50	187	0.03
019 District Attorney	53,805	0.63	4	0.00	194,261	0.23	152	0.02
021 Public Defender	7,128	0.08	4	0.00	225,534	0.27	64	0.01
022 Juvenile Court Clerk	6,184	0.07	1	0.00	83,909	0.10	59	0.01
023 Circuit Court Clerk	467,869	5.50	3	0.00	541,720	0.65	252	0.03
024 Criminal Court Clerk	172,243	2.02	4	0.00	397,000	0.48	28,875	3.87
025 Clerk and Master - Chancery	126,928	1.49	1	0.00	96,640	0.12	52	0.01
026 Juvenile Court	27,313	0.32	9	0.00	528,792	0.64	645	0.09
027 General Sessions Court	439,673	5.17	9	0.00	623,614	0.75	26,399	3.54
028 State Trial Courts	1,116,689	13.13	17	0.00	556,667	0.67	582	0.08
029 Justice Integration Services	89,019	1.05	2	0.00	28,643	0.03	58	0.01
030 Sheriff's Office	407,114	4.79	45	0.01	2,863,934	3.46	4,717	0.63
031 Police	1,580,675	18.58	141	0.02	13,328,654	16.10	104,052	13.96
032 Fire	228,905	2.69	86	0.01	10,039,965	12.13	93,103	12.49
033 Codes Administration	239,185	2.81	9	0.00	808,710	0.98	178	0.02
034 Beer Board	15,514	0.18	1	0.00	16,678	0.02	48	0.01
035 Agricultural Extension	1,857	0.02	0	0.00	1,271	0.00	30	0.00
037 Social Services	78,331	0.92	10	0.00	840,735	1.02	254	0.03
038 Health	110,815	1.30	60	0.01	2,744,183	3.31	17,134	2.30
039 Public Library	110,801	1.30	76	0.01	1,521,614	1.84	1,138	0.15
040 Parks	96,778	1.14	35,328	4.22	2,210,630	2.67	9,404	1.26
041 Arts Commission	6,186	0.07	4	0.00	47,356	0.06	3,216	0.43
042 Transportation	75,588	0.89	82	0.01	2,832,293	3.42	28,092	3.77
044 Human Relations Commission	1,184	0.01	6	0.00	11,752	0.01	4	0.00
047 Criminal Justice Planning	670	0.01	0	0.00	567	0.00	2	0.00
049 Office of Emergency Management	30,634	0.36	13	0.00	25,936	0.03	33,393	4.48
051 Office of Family Safety	115,018	1.35	3	0.00	21,449	0.03	68	0.01
052 Community Oversight Board	2,263	0.03	1	0.00	3,095	0.00	8	0.00
053 Office of Homeless Services	31	0.00	0	0.00	64	0.00	0	0.00
060 Farmer's Market	2,523	0.03	2	0.00	45,100	0.05	5	0.00
061 Municipal Auditorium	2,772	0.03	4	0.00	114,925	0.14	7	0.00
062 State Fair Board	4,663	0.05	4	0.00	142,706	0.17	12	0.00
064 Sports Authority	27,114	0.32	8	0.00	14,241	0.02	27,037	3.63

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	001 Administrative - Corporate Dues		001 Administrative - Employee Benefits		001 Administrative - Facility Rental			
	Depreciation	%		%		%		
065 Water and Sewer - Stormwater Svcs	105,051	1.24	13	0.00	26,574	0.03	3,905	0.52
065 Water and Sewer - Waste Services	17,536	0.21	19	0.00	62,071	0.07	15,762	2.12
065 Water and Sewer - Water Services	138,876	1.63	91	0.01	159,645	0.19	13,590	1.82
065 Water and Sewer - General	182,628	2.15	87	0.01	5,154,654	6.23	112	0.02
067 General Hospital	750	0.01	2	0.00	3,697,309	4.47	3	0.00
068 District Energy System (DES)	1,008	0.01	3	0.00	1,839	0.00	3	0.00
070 Community Education Commission	8	0.00	0	0.00	12,426	0.02	0	0.00
071 Convention Center Authority	18,415	0.22	58	0.01	201,987	0.24	243	0.03
075 Metro Action Commission (MAC)	123,773	1.46	44	0.01	810,580	0.98	1,382	0.19
077 Metro Devlp & Housing Auth (MDHA)	507	0.01	0	0.00	11,177	0.01	1	0.00
078 Metropolitan Transit Authority (MTA)	20,415	0.24	68,945	8.24	20,346	0.02	22	0.00
080 Metro Nashville Public School (MNPS)	283,667	3.33	539	0.06	25,780,220	31.14	109,248	14.66
083 Industrial Development Board	247	0.00	0	0.00	606	0.00	0	0.00
088 Airport Authority	122	0.00	0	0.00	48,147	0.06	0	0.00
090 Debt Service	389	0.00	2	0.00	687	0.00	8	0.00
091 Emergency Communication Center	95,317	1.12	7	0.00	456,789	0.55	310	0.04
Bordeaux Longterm Care	190	0.00	1	0.00	2,130,359	2.57	1	0.00
Hospital Authority	4,055	0.05	1	0.00	3,647	0.00	5	0.00
Knowles Home	112	0.00	1	0.00	248,246	0.30	0	0.00
Medical Examiner	245	0.00	1	0.00	354	0.00	1	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	23,424	0.28	1	0.00	12,290	0.01	23	0.00
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	490,237	5.76	80	0.01	450,797	0.54	13,086	1.76
Total Allocated	8,506,133	100.00	836,951	100.00	82,793,087	100.00	745,165	100.00
Unallocated & Direct Billing	783		1		17,843		184	
Adjustments & Disallowed	(8,506,916)		0		21,868,000		0	
Total Expenditures	0		836,952		104,678,930		745,349	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
001 Administrative - Direct	652	0.01	25,822	2.63	0	0.00	6,618	0.32
002 Metropolitan Council	21,778	0.31	1,329	0.14	0	0.00	7,319	0.36
003 Metropolitan Clerk	10,050	0.14	448	0.05	0	0.00	19,788	0.96
004 Mayor's Office	114	0.00	525	0.05	0	0.00	161	0.01
004 Mayor's Office - Administration	16,873	0.24	1,594	0.16	0	0.00	9,715	0.47
005 Election Commission	29,052	0.41	1,511	0.15	0	0.00	10,393	0.51
007 Planning Commission	27,447	0.39	2,722	0.28	0	0.00	8,854	0.43
009 Register of Deeds	204	0.00	927	0.09	0	0.00	595	0.03
010 General Services	69	0.00	289	0.03	0	0.00	105	0.01
010 General Services - Surplus Property	3,317	0.05	319	0.03	0	0.00	10,791	0.53
011 Historical Commission	3,731	0.05	602	0.06	0	0.00	400	0.02
012 Employee Benefit Board	2,779	0.04	135,847	13.86	0	0.00	36,762	1.79
015 Finance	439	0.01	199	0.02	0	0.00	78	0.00
016 Assessor of Property	57,523	0.81	2,968	0.30	0	0.00	11,141	0.54
017 Trustee	12,229	0.17	1,063	0.11	0	0.00	3,514	0.17
018 County Clerk	33,413	0.47	2,078	0.21	0	0.00	10,155	0.49
019 District Attorney	38,622	0.54	3,154	0.32	0	0.00	3,271	0.16
021 Public Defender	28,832	0.41	2,959	0.30	0	0.00	2,370	0.12
022 Juvenile Court Clerk	13,215	0.19	812	0.08	0	0.00	3,711	0.18
023 Circuit Court Clerk	30,440	0.43	2,632	0.27	0	0.00	18,050	0.88
024 Criminal Court Clerk	39,036	0.55	2,393	0.24	0	0.00	17,832	0.87
025 Clerk and Master - Chancery	8,806	0.12	515	0.05	0	0.00	3,820	0.19
026 Juvenile Court	101,912	1.44	4,851	0.49	0	0.00	39,713	1.93
027 General Sessions Court	64,995	0.92	4,327	0.44	0	0.00	68,160	3.32
028 State Trial Courts	51,757	0.73	4,402	0.45	0	0.00	40,210	1.96
029 Justice Integration Services	9,183	0.13	1,410	0.14	0	0.00	4,066	0.20
030 Sheriff's Office	462,370	6.52	31,615	3.23	0	0.00	34,918	1.70
031 Police	1,877,338	26.46	83,277	8.50	1,121,195	67.80	450,258	21.91
032 Fire	1,093,977	15.42	54,975	5.61	532,570	32.20	315,073	15.33
033 Codes Administration	80,850	1.14	4,870	0.50	0	0.00	10,676	0.52
034 Beer Board	3,037	0.04	283	0.03	0	0.00	698	0.03
035 Agricultural Extension	4,350	0.06	125	0.01	0	0.00	2,293	0.11
037 Social Services	97,715	1.38	3,260	0.33	0	0.00	7,563	0.37
038 Health	232,156	3.27	18,947	1.93	0	0.00	68,140	3.32
039 Public Library	535,545	7.55	13,619	1.39	0	0.00	41,478	2.02
040 Parks	1,390,087	19.59	18,920	1.93	0	0.00	65,886	3.21
041 Arts Commission	2,885	0.04	628	0.06	0	0.00	1,248	0.06
042 Transportation	290,959	4.10	19,158	1.95	0	0.00	48,265	2.35
044 Human Relations Commission	1,802	0.03	227	0.02	0	0.00	122	0.01
047 Criminal Justice Planning	1,171	0.02	168	0.02	0	0.00	82	0.00
049 Office of Emergency Management	36,507	0.51	973	0.10	0	0.00	17,092	0.83
051 Office of Family Safety	1,469	0.02	1,403	0.14	0	0.00	4,609	0.22
052 Community Oversight Board	135	0.00	442	0.05	0	0.00	240	0.01
053 Office of Homeless Services	8	0.00	602	0.06	0	0.00	152	0.01
060 Farmer's Market	244	0.00	720	0.07	0	0.00	326	0.02
061 Municipal Auditorium	87,885	1.24	1,620	0.17	0	0.00	603	0.03
062 State Fair Board	429	0.01	1,375	0.14	0	0.00	626	0.03
064 Sports Authority	11,958	0.17	11,448	1.17	0	0.00	3,802	0.18

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
065 Water and Sewer - Stormwater Svcs	1,689	0.02	6,003	0.61	0	0.00	4,948	0.24
065 Water and Sewer - Waste Services	4,195	0.06	12,847	1.31	0	0.00	14,147	0.69
065 Water and Sewer - Water Services	10,417	0.15	51,020	5.21	0	0.00	29,053	1.41
065 Water and Sewer - General	4,826	0.07	1,025	0.10	0	0.00	10,641	0.52
067 General Hospital	209	0.00	594	0.06	0	0.00	1,166	0.06
068 District Energy System (DES)	203	0.00	4,276	0.44	0	0.00	1,108	0.05
070 Community Education Commission	5,256	0.07	4	0.00	0	0.00	7	0.00
071 Convention Center Authority	2,234	0.03	28,041	2.86	0	0.00	7,917	0.39
075 Metro Action Commission (MAC)	9,960	0.14	13,590	1.39	0	0.00	30,146	1.47
077 Metro Devlp & Housing Auth (MDHA)	22	0.00	14	0.00	0	0.00	39	0.00
078 Metropolitan Transit Authority (MTA)	532	0.01	314	0.03	0	0.00	1,456	0.07
080 Metro Nashville Public School (MNPS)	31,710	0.45	376,969	38.46	0	0.00	143,439	6.98
083 Industrial Development Board	72	0.00	22	0.00	0	0.00	13	0.00
088 Airport Authority	36	0.00	18	0.00	0	0.00	21	0.00
090 Debt Service	59	0.00	6	0.00	0	0.00	20	0.00
091 Emergency Communication Center	75,754	1.07	6,272	0.64	0	0.00	19,729	0.96
Bordeaux Longterm Care	42	0.00	390	0.04	0	0.00	677	0.03
Hospital Authority	307	0.00	103	0.01	0	0.00	273	0.01
Knowles Home	20	0.00	509	0.05	0	0.00	198	0.01
Medical Examiner	37	0.00	1,337	0.14	0	0.00	345	0.02
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	575	0.01	255	0.03	0	0.00	1,649	0.08
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	128,787	1.81	2,114	0.22	0	0.00	376,454	18.32
Total Allocated	7,096,288	100.00	980,076	100.00	1,653,765	100.00	2,055,187	100.00
Unallocated & Direct Billing	1,070		2,383		0		117	
Adjustments & Disallowed	15,611,100		0		0		0	
Total Expenditures	22,708,458		982,459		1,653,765		2,055,304	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records Center		006 Law		008 Human Resources		010 General Services - Administration	
	Center	%		%		%		%
001 Administrative - Direct	14	0.01	4,657	0.06	1,252	0.02	85	0.01
002 Metropolitan Council	94	0.04	178,332	2.33	39,008	0.55	2,636	0.21
003 Metropolitan Clerk	1,301	0.53	18,483	0.24	6,386	0.09	5,697	0.45
004 Mayor's Office	6	0.00	19,666	0.26	1,657	0.02	13	0.00
004 Mayor's Office - Administration	44	0.02	102,922	1.34	22,143	0.31	2,792	0.22
005 Election Commission	2,839	1.16	58,884	0.77	18,910	0.27	6,682	0.53
007 Planning Commission	3,431	1.40	141,753	1.85	57,775	0.81	2,903	0.23
009 Register of Deeds	3,076	1.25	1,624	0.02	18,020	0.25	240	0.02
010 General Services	5	0.00	428	0.01	259	0.00	4,640	0.37
010 General Services - Surplus Property	38	0.02	3,085	0.04	8,819	0.12	85,557	6.79
011 Historical Commission	21	0.01	91,855	1.20	12,123	0.17	313	0.02
012 Employee Benefit Board	48	0.02	145,056	1.89	3,772	0.05	5,375	0.43
015 Finance	198	0.08	1,943	0.03	801	0.01	8	0.00
016 Assessor of Property	13,884	5.66	250,206	3.26	65,413	0.92	4,487	0.36
017 Trustee	35	0.01	250,088	3.26	19,733	0.28	1,170	0.09
018 County Clerk	1,428	0.58	8,209	0.11	57,380	0.81	14,719	1.17
019 District Attorney	93	0.04	4,885	0.06	70,876	1.00	1,700	0.13
021 Public Defender	14,610	5.96	3,034	0.04	65,570	0.92	665	0.05
022 Juvenile Court Clerk	32,754	13.36	19,611	0.26	23,223	0.33	1,441	0.11
023 Circuit Court Clerk	29,510	12.04	44,674	0.58	67,761	0.95	6,742	0.53
024 Criminal Court Clerk	18,857	7.69	15,418	0.20	65,310	0.92	6,316	0.50
025 Clerk and Master - Chancery	27,344	11.15	1,327	0.02	11,903	0.17	1,579	0.13
026 Juvenile Court	156	0.06	27,674	0.36	78,560	1.11	12,203	0.97
027 General Sessions Court	368	0.15	54,085	0.71	87,983	1.24	24,104	1.91
028 State Trial Courts	243	0.10	19,658	0.26	100,615	1.42	12,192	0.97
029 Justice Integration Services	133	0.05	1,605	0.02	17,746	0.25	1,105	0.09
030 Sheriff's Office	1,181	0.48	255,561	3.33	742,703	10.47	29,100	2.31
031 Police	14,718	6.00	1,198,105	15.63	1,486,778	20.95	280,769	22.27
032 Fire	2,222	0.91	604,599	7.89	1,043,600	14.71	213,426	16.93
033 Codes Administration	1,258	0.51	563,815	7.35	98,003	1.38	5,857	0.46
034 Beer Board	571	0.23	15,273	0.20	5,095	0.07	428	0.03
035 Agricultural Extension	10	0.00	350	0.00	5,589	0.08	670	0.05
037 Social Services	774	0.32	57,229	0.75	59,159	0.83	2,635	0.21
038 Health	36,237	14.78	297,829	3.88	399,369	5.63	20,726	1.64
039 Public Library	28,250	11.52	77,532	1.01	275,480	3.88	14,985	1.19
040 Parks	998	0.41	293,892	3.83	423,045	5.96	54,736	4.34
041 Arts Commission	17	0.01	63,058	0.82	7,640	0.11	332	0.03
042 Transportation	1,274	0.52	643,099	8.39	264,604	3.73	127,595	10.12
044 Human Relations Commission	16	0.01	7,150	0.09	4,760	0.07	30	0.00
047 Criminal Justice Planning	4	0.00	215	0.00	2,992	0.04	15	0.00
049 Office of Emergency Management	85	0.03	19,336	0.25	12,381	0.17	6,235	0.49
051 Office of Family Safety	44	0.02	13,326	0.17	29,772	0.42	1,253	0.10
052 Community Oversight Board	14	0.01	14,854	0.19	10,506	0.15	46	0.00
053 Office of Homeless Services	0	0.00	64	0.00	13	0.00	1	0.00
060 Farmer's Market	11	0.00	49,196	0.64	5,886	0.08	47	0.00
061 Municipal Auditorium	16	0.01	32,688	0.43	7,045	0.10	98	0.01
062 State Fair Board	136	0.06	72,875	0.95	14,674	0.21	96	0.01
064 Sports Authority	46	0.02	54,482	0.71	4,133	0.06	292	0.02

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records		006 Law		008 Human Resources		010 General Services - Administration	
	Center	%		%		%		%
065 Water and Sewer - Stormwater Svcs	116	0.05	(51,730)	(0.67)	81,491	1.15	17,698	1.40
065 Water and Sewer - Waste Services	133	0.05	11,944	0.16	77,296	1.09	71,307	5.66
065 Water and Sewer - Water Services	1,299	0.53	205,040	2.67	546,072	7.70	62,027	4.92
065 Water and Sewer - General	152	0.06	31,403	0.41	4,192	0.06	2,694	0.21
067 General Hospital	8	0.00	56,474	0.74	406	0.01	25	0.00
068 District Energy System (DES)	3	0.00	37,032	0.48	369	0.01	16	0.00
070 Community Education Commission	0	0.00	294	0.00	8	0.00	38	0.00
071 Convention Center Authority	174	0.07	12,935	0.17	113,179	1.59	503	0.04
075 Metro Action Commission (MAC)	2,228	0.91	64,941	0.85	219,845	3.10	12,661	1.00
077 Metro Devlp & Housing Auth (MDHA)	0	0.00	1,767	0.02	63	0.00	10	0.00
078 Metropolitan Transit Authority (MTA)	12	0.01	8,518	0.11	2,622	0.04	413	0.03
080 Metro Nashville Public School (MNPS)	1,076	0.44	1,245,225	16.24	47,112	0.66	13,610	1.08
083 Industrial Development Board	1	0.00	26,928	0.35	140	0.00	4	0.00
088 Airport Authority	0	0.00	13,228	0.17	70	0.00	2	0.00
090 Debt Service	2	0.00	405	0.01	142	0.00	10	0.00
091 Emergency Communication Center	382	0.16	19,450	0.25	164,263	2.31	5,353	0.42
Bordeaux Longterm Care	5	0.00	199	0.00	80	0.00	11	0.00
Hospital Authority	4	0.00	82,061	1.07	741	0.01	79	0.01
Knowles Home	1	0.00	108	0.00	35	0.00	3	0.00
Medical Examiner	0	0.00	564	0.01	62	0.00	4	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	12	0.00	5,923	0.08	2,113	0.03	474	0.04
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	1,155	0.47	89,780	1.17	9,782	0.14	108,986	8.65
Total Allocated	245,174	100.00	7,666,178	100.00	7,096,304	100.00	1,260,662	100.00
Unallocated & Direct Billing	388		599,021		236,770		51	
Adjustments & Disallowed	0		19,685,719		0		0	
Total Expenditures	245,562		27,950,918		7,333,074		1,260,713	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services		012 IOD Network (Injured-On-Duty)	
		%		%		%		%
001 Administrative - Direct	3,062	0.01	16	0.00	644	0.06	73	0.00
002 Metropolitan Council	111,373	0.43	414	0.00	13,458	1.32	16	0.00
003 Metropolitan Clerk	314,295	1.20	541	0.00	92	0.01	23	0.00
004 Mayor's Office	516	0.00	15	0.00	74	0.01	8	0.00
004 Mayor's Office - Administration	148,684	0.57	486	0.00	2,091	0.20	2	0.00
005 Election Commission	159,657	0.61	950	0.00	80,928	7.92	31	0.00
007 Planning Commission	130,859	0.50	28,191	0.13	3,016	0.30	82	0.00
009 Register of Deeds	5,454	0.02	4,649	0.02	2,904	0.28	(15)	0.00
010 General Services	522	0.00	193	0.00	36	0.00	45	0.00
010 General Services - Surplus Property	171,181	0.66	3,876	0.02	131	0.01	(821)	(0.01)
011 Historical Commission	4,115	0.02	2,467	0.01	4,263	0.42	2,033	0.02
012 Employee Benefit Board	12,082	0.05	368	0.00	98,453	9.64	172	0.00
015 Finance	378	0.00	6	0.00	31	0.00	71	0.00
016 Assessor of Property	165,130	0.63	39,766	0.18	10,326	1.01	1,769	0.01
017 Trustee	51,317	0.20	2,974	0.01	5,000	0.49	(15)	0.00
018 County Clerk	153,572	0.59	14,282	0.07	258,566	25.31	2,474	0.02
019 District Attorney	40,488	0.15	26,721	0.12	13,279	1.30	5,582	0.05
021 Public Defender	26,658	0.10	7,873	0.04	3,218	0.31	(4)	0.00
022 Juvenile Court Clerk	56,249	0.22	2,281	0.01	8,823	0.86	8,572	0.07
023 Circuit Court Clerk	277,312	1.06	1,045	0.00	36,904	3.61	8,320	0.07
024 Criminal Court Clerk	275,272	1.05	952	0.00	28,338	2.77	13,370	0.11
025 Clerk and Master - Chancery	58,857	0.23	433	0.00	11,099	1.09	10	0.00
026 Juvenile Court	614,637	2.35	5,599	0.03	9,530	0.93	54,187	0.44
027 General Sessions Court	1,071,538	4.10	1,808	0.01	101,764	9.96	570	0.00
028 State Trial Courts	625,153	2.39	19,962	0.09	13,059	1.28	5,484	0.04
029 Justice Integration Services	59,657	0.23	1,276	0.01	163	0.02	(114)	0.00
030 Sheriff's Office	436,367	1.67	711,773	3.30	98,966	9.69	1,006,641	8.25
031 Police	6,835,324	26.17	5,877,561	27.25	39,805	3.90	3,564,898	29.23
032 Fire	3,635,189	13.92	5,270,668	24.43	10,133	0.99	5,216,968	42.78
033 Codes Administration	149,833	0.57	2,244	0.01	67,962	6.65	9,965	0.08
034 Beer Board	10,078	0.04	7,889	0.04	1,780	0.17	6,943	0.06
035 Agricultural Extension	36,275	0.14	72	0.00	284	0.03	3	0.00
037 Social Services	105,222	0.40	23,067	0.11	2,288	0.22	25,396	0.21
038 Health	1,010,930	3.87	75,244	0.35	2,799	0.27	133,176	1.09
039 Public Library	605,935	2.32	39,456	0.18	36,787	3.60	155,683	1.28
040 Parks	970,212	3.71	895,313	4.15	5,414	0.53	540,494	4.43
041 Arts Commission	17,421	0.07	139	0.00	344	0.03	8	0.00
042 Transportation	353,464	1.35	2,181,510	10.11	6,188	0.61	370,401	3.04
044 Human Relations Commission	1,117	0.00	47	0.00	202	0.02	21	0.00
047 Criminal Justice Planning	713	0.00	30	0.00	32	0.00	(1)	0.00
049 Office of Emergency Management	269,308	1.03	19,434	0.09	131	0.01	4	0.00
051 Office of Family Safety	68,771	0.26	261	0.00	134	0.01	1,349	0.01
052 Community Oversight Board	2,340	0.01	105	0.00	52	0.01	(6)	0.00
053 Office of Homeless Services	27	0.00	0	0.00	3	0.00	1	0.00
060 Farmer's Market	2,307	0.01	103	0.00	98	0.01	2	0.00
061 Municipal Auditorium	2,296	0.01	85	0.00	1,205	0.12	(3,488)	(0.03)
062 State Fair Board	4,312	0.02	192	0.00	348	0.03	5,543	0.05
064 Sports Authority	15,198	0.06	96	0.00	360	0.04	29	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services		012 IOD Network (Injured-On-Duty)	
		%		%		%		%
065 Water and Sewer - Stormwater Svcs	57,206	0.22	56,093	0.26	541	0.05	(1,770)	(0.01)
065 Water and Sewer - Waste Services	176,768	0.68	227,260	1.05	565	0.06	(2,812)	(0.02)
065 Water and Sewer - Water Services	274,893	1.05	194,858	0.90	3,814	0.37	(12,071)	(0.10)
065 Water and Sewer - General	143,935	0.55	5,756,282	26.68	1,899	0.19	366	0.00
067 General Hospital	448	0.00	32	0.00	368	0.04	11,538	0.09
068 District Energy System (DES)	703	0.00	22	0.00	72	0.01	12	0.00
070 Community Education Commission	5	0.00	2	0.00	836	0.08	1	0.00
071 Convention Center Authority	17,065	0.07	537	0.00	4,127	0.40	955	0.01
075 Metro Action Commission (MAC)	110,896	0.42	47,187	0.22	1,641	0.16	84,440	0.69
077 Metro Devlp & Housing Auth (MDHA)	527	0.00	20	0.00	(118)	(0.01)	(1)	0.00
078 Metropolitan Transit Authority (MTA)	22,006	0.08	826	0.00	62	0.01	(78)	0.00
080 Metro Nashville Public School (MNPS)	683,807	2.62	6,942	0.03	22,621	2.21	885,970	7.27
083 Industrial Development Board	128	0.00	15	0.00	29	0.00	0	0.00
088 Airport Authority	63	0.00	7	0.00	19	0.00	0	0.00
090 Debt Service	299	0.00	2	0.00	110	0.01	9	0.00
091 Emergency Communication Center	292,238	1.12	1,875	0.01	926	0.09	3,557	0.03
Bordeaux Longterm Care	140	0.00	1	0.00	188	0.02	87,814	0.72
Hospital Authority	3,955	0.02	177	0.00	114	0.01	(11)	0.00
Knowles Home	85	0.00	0	0.00	25	0.00	2	0.00
Medical Examiner	192	0.00	1	0.00	10	0.00	4	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	25,342	0.10	954	0.00	29	0.00	(95)	0.00
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	5,240,924	20.06	6,074	0.03	2,318	0.23	1,083	0.01
Total Allocated	26,122,279	100.00	21,571,596	100.00	1,021,699	100.00	12,194,869	100.00
Unallocated & Direct Billing	10,155,450		27,683,572		15,864		1,986,001	
Adjustments & Disallowed	0		1,174,210		0		(253,442)	
Total Expenditures	36,277,729		50,429,378		1,037,563		13,927,428	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance	
		%		%		%		%
001 Administrative - Direct	211	0.01	1,585	0.29	16,990	1.03	595	0.04
002 Metropolitan Council	4,085	0.19	974	0.18	2,628	0.16	3,552	0.24
003 Metropolitan Clerk	7,376	0.35	718	0.13	1,615	0.10	3,895	0.26
004 Mayor's Office	33	0.00	147	0.03	1,839	0.11	3,103	0.21
004 Mayor's Office - Administration	7,902	0.37	751	0.14	2,560	0.16	5,095	0.34
005 Election Commission	8,999	0.43	675	0.12	3,779	0.23	5,511	0.37
007 Planning Commission	16,108	0.76	3,172	0.59	32,570	1.98	67,527	4.52
009 Register of Deeds	5,469	0.26	501	0.09	1,105	0.07	1,720	0.12
010 General Services	39	0.00	56	0.01	2,150	0.13	494	0.03
010 General Services - Surplus Property	1,440	0.07	518	0.10	4,711	0.29	9,732	0.65
011 Historical Commission	3,167	0.15	66,856	12.35	11,191	0.68	6,456	0.43
012 Employee Benefit Board	792	0.04	5,873	1.08	30,856	1.87	3,501	0.23
015 Finance	26	0.00	44	0.01	16,370	0.99	2,755	0.18
016 Assessor of Property	19,064	0.90	759	0.14	4,700	0.29	6,366	0.43
017 Trustee	8,657	0.41	557	0.10	2,132	0.13	4,423	0.30
018 County Clerk	8,312	0.39	747	0.14	3,913	0.24	4,670	0.31
019 District Attorney	14,299	0.68	619	0.11	4,046	0.25	1,988	0.13
021 Public Defender	6,437	0.31	586	0.11	3,929	0.24	1,441	0.10
022 Juvenile Court Clerk	5,001	0.24	516	0.10	1,213	0.07	1,439	0.10
023 Circuit Court Clerk	6,611	0.31	785	0.14	2,760	0.17	4,051	0.27
024 Criminal Court Clerk	7,857	0.37	782	0.14	3,571	0.22	4,001	0.27
025 Clerk and Master - Chancery	1,534	0.07	499	0.09	945	0.06	1,227	0.08
026 Juvenile Court	11,966	0.57	1,656	0.31	8,650	0.52	13,299	0.89
027 General Sessions Court	14,222	0.67	1,573	0.29	8,011	0.49	12,460	0.83
028 State Trial Courts	21,045	1.00	67,448	12.46	16,025	0.97	8,124	0.54
029 Justice Integration Services	34,283	1.63	576	0.11	1,938	0.12	2,677	0.18
030 Sheriff's Office	121,494	5.76	2,957	0.55	42,522	2.58	29,967	2.01
031 Police	439,141	20.82	13,445	2.48	129,109	7.83	143,674	9.62
032 Fire	168,591	7.99	7,577	1.40	80,510	4.88	78,156	5.24
033 Codes Administration	44,071	2.09	946	0.17	8,325	0.50	6,617	0.44
034 Beer Board	2,873	0.14	449	0.08	719	0.04	781	0.05
035 Agricultural Extension	945	0.04	459	0.08	380	0.02	893	0.06
037 Social Services	8,933	0.42	1,323	0.24	9,113	0.55	7,205	0.48
038 Health	79,545	3.77	8,730	1.61	56,101	3.40	56,003	3.75
039 Public Library	85,342	4.05	70,752	13.07	70,423	4.27	76,570	5.13
040 Parks	63,877	3.03	5,819	1.07	61,628	3.74	86,364	5.79
041 Arts Commission	2,294	0.11	902	0.17	3,325	0.20	5,097	0.34
042 Transportation	59,714	2.83	5,353	0.99	76,179	4.62	228,945	15.34
044 Human Relations Commission	993	0.05	22,808	4.21	5,622	0.34	567	0.04
047 Criminal Justice Planning	706	0.03	430	0.08	297	0.02	527	0.04
049 Office of Emergency Management	17,519	0.83	2,033	0.38	11,872	0.72	20,946	1.40
051 Office of Family Safety	4,326	0.21	574	0.11	2,439	0.15	1,092	0.07
052 Community Oversight Board	2,263	0.11	26	0.00	634	0.04	215	0.01
053 Office of Homeless Services	3	0.00	23	0.00	147	0.01	9	0.00
060 Farmer's Market	1,912	0.09	552	0.10	1,999	0.12	3,207	0.21
061 Municipal Auditorium	1,560	0.07	630	0.12	3,979	0.24	8,689	0.58
062 State Fair Board	3,619	0.17	538	0.10	4,148	0.25	11,669	0.78
064 Sports Authority	1,404	0.07	957	0.18	7,454	0.45	11,740	0.79

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance	
		%		%		%		%
065 Water and Sewer - Stormwater Svcs	14,520	0.69	1,000	0.18	11,735	0.71	3,883	0.26
065 Water and Sewer - Waste Services	4,918	0.23	990	0.18	18,058	1.10	11,655	0.78
065 Water and Sewer - Water Services	127,284	6.04	4,125	0.76	84,904	5.15	18,673	1.25
065 Water and Sewer - General	662	0.03	5,623	1.04	79,948	4.85	340,684	22.82
067 General Hospital	64	0.00	82	0.02	2,070	0.13	165	0.01
068 District Energy System (DES)	60	0.00	603	0.11	2,814	0.17	635	0.04
070 Community Education Commission	1	0.00	422	0.08	129	0.01	474	0.03
071 Convention Center Authority	9,243	0.44	5,539	1.02	53,532	3.25	3,262	0.22
075 Metro Action Commission (MAC)	39,447	1.87	3,268	0.60	40,892	2.48	37,512	2.51
077 Metro Devlp & Housing Auth (MDHA)	523	0.02	431	0.08	244	0.01	504	0.03
078 Metropolitan Transit Authority (MTA)	22,903	1.09	556	0.10	1,370	0.08	1,776	0.12
080 Metro Nashville Public School (MNPS)	217,744	10.33	18,951	3.50	498,713	30.24	29,960	2.01
083 Industrial Development Board	22	0.00	5	0.00	60	0.00	53	0.00
088 Airport Authority	11	0.00	3	0.00	49	0.00	26	0.00
090 Debt Service	24	0.00	586	0.11	2,012	0.12	509	0.03
091 Emergency Communication Center	47,383	2.25	997	0.18	6,992	0.42	5,985	0.40
Bordeaux Longterm Care	14	0.00	463	0.09	1,407	0.09	507	0.03
Hospital Authority	3,480	0.16	58	0.01	588	0.04	365	0.02
Knowles Home	6	0.00	445	0.08	584	0.04	485	0.03
Medical Examiner	10	0.00	54	0.01	936	0.06	33	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	201,817	9.57	65	0.01	624	0.04	1,440	0.10
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	92,667	4.39	190,859	35.25	74,259	4.50	75,247	5.04
Total Allocated	2,108,860	100.00	541,382	100.00	1,649,039	100.00	1,492,865	100.00
Unallocated & Direct Billing	16,598,843		60		652		1,718	
Adjustments & Disallowed	39,216,846		0		0		0	
Total Expenditures	57,924,549		541,442		1,649,691		1,494,583	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll	
		%		%		%		%
001 Administrative - Direct	5,058	1.44	26,927	1.49	21,086	0.63	80	0.01
002 Metropolitan Council	222	0.06	2,525	0.14	3,702	0.11	3,145	0.29
003 Metropolitan Clerk	101	0.03	997	0.06	4,087	0.12	491	0.04
004 Mayor's Office	104	0.03	161	0.01	1,657	0.05	100	0.01
004 Mayor's Office - Administration	857	0.24	3,441	0.19	3,599	0.11	1,878	0.17
005 Election Commission	301	0.09	3,271	0.18	8,587	0.26	5,518	0.50
007 Planning Commission	2,215	0.63	6,622	0.37	17,816	0.54	3,579	0.32
009 Register of Deeds	167	0.05	404	0.02	1,672	0.05	444	0.04
010 General Services	69	0.02	82	0.00	12,468	0.37	20	0.00
010 General Services - Surplus Property	240	0.07	707	0.04	2,506	0.08	569	0.05
011 Historical Commission	2,894	0.82	1,128	0.06	3,827	0.12	789	0.07
012 Employee Benefit Board	26,534	7.54	899	0.05	20,529	0.62	15,072	1.37
015 Finance	61	0.02	175	0.01	2,545	0.08	384	0.03
016 Assessor of Property	533	0.15	6,486	0.36	7,901	0.24	5,203	0.47
017 Trustee	197	0.06	2,096	0.12	3,780	0.11	1,700	0.15
018 County Clerk	379	0.11	4,401	0.24	4,797	0.14	4,619	0.42
019 District Attorney	551	0.16	6,785	0.38	9,014	0.27	4,619	0.42
021 Public Defender	508	0.14	6,521	0.36	10,029	0.30	4,545	0.41
022 Juvenile Court Clerk	139	0.04	1,519	0.08	2,053	0.06	1,595	0.14
023 Circuit Court Clerk	451	0.13	2,582	0.14	4,574	0.14	3,084	0.28
024 Criminal Court Clerk	410	0.12	4,678	0.26	6,362	0.19	4,875	0.44
025 Clerk and Master - Chancery	91	0.03	1,120	0.06	1,934	0.06	1,036	0.09
026 Juvenile Court	3,676	1.04	10,402	0.58	18,054	0.54	6,062	0.55
027 General Sessions Court	805	0.23	9,549	0.53	16,050	0.48	7,175	0.65
028 State Trial Courts	3,571	1.01	8,914	0.49	20,821	0.63	7,811	0.71
029 Justice Integration Services	302	0.09	3,045	0.17	2,686	0.08	1,146	0.10
030 Sheriff's Office	5,982	1.70	59,339	3.29	71,747	2.16	54,760	4.96
031 Police	23,155	6.58	168,934	9.36	211,992	6.37	110,983	10.06
032 Fire	11,129	3.16	108,517	6.01	129,347	3.89	75,676	6.86
033 Codes Administration	901	0.26	10,210	0.57	19,627	0.59	7,678	0.70
034 Beer Board	54	0.02	580	0.03	2,735	0.08	342	0.03
035 Agricultural Extension	20	0.01	260	0.01	747	0.02	269	0.02
037 Social Services	3,373	0.96	6,966	0.39	24,558	0.74	5,577	0.51
038 Health	34,018	9.66	50,442	2.80	100,365	3.02	29,759	2.70
039 Public Library	8,108	2.30	26,153	1.45	152,641	4.59	20,368	1.85
040 Parks	19,570	5.56	36,092	2.00	196,280	5.90	33,480	3.03
041 Arts Commission	2,347	0.67	1,311	0.07	9,319	0.28	567	0.05
042 Transportation	9,960	2.83	44,059	2.44	115,423	3.47	21,514	1.95
044 Human Relations Commission	41	0.01	442	0.02	1,468	0.04	233	0.02
047 Criminal Justice Planning	30	0.01	346	0.02	506	0.02	179	0.02
049 Office of Emergency Management	6,341	1.80	2,064	0.11	5,128	0.15	850	0.08
051 Office of Family Safety	3,029	0.86	2,531	0.14	6,361	0.19	1,846	0.17
052 Community Oversight Board	77	0.02	1,201	0.07	1,726	0.05	480	0.04
053 Office of Homeless Services	118	0.03	3	0.00	317	0.01	1	0.00
060 Farmer's Market	695	0.20	1,319	0.07	7,971	0.24	430	0.04
061 Municipal Auditorium	316	0.09	1,251	0.07	8,535	0.26	616	0.06
062 State Fair Board	261	0.07	2,496	0.14	11,509	0.35	1,728	0.16
064 Sports Authority	2,240	0.64	15,613	0.87	5,662	0.17	289	0.03

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll	
		%		%		%		%
065 Water and Sewer - Stormwater Svcs	1,137	0.32	17,147	0.95	31,232	0.94	4,690	0.43
065 Water and Sewer - Waste Services	2,578	0.73	26,304	1.46	49,660	1.49	4,751	0.43
065 Water and Sewer - Water Services	9,653	2.74	109,948	6.09	265,898	7.99	32,218	2.92
065 Water and Sewer - General	4,274	1.21	3,674	0.20	1,372	0.04	12,480	1.13
067 General Hospital	117	0.03	2,194	0.12	266	0.01	9,697	0.88
068 District Energy System (DES)	837	0.24	8,194	0.45	3,194	0.10	25	0.00
070 Community Education Commission	1	0.00	11	0.00	3	0.00	131	0.01
071 Convention Center Authority	5,411	1.54	46,872	2.60	53,057	1.59	7,070	0.64
075 Metro Action Commission (MAC)	11,416	3.24	48,036	2.66	108,416	3.26	15,373	1.39
077 Metro Devlp & Housing Auth (MDHA)	4	0.00	19	0.00	417	0.01	5	0.00
078 Metropolitan Transit Authority (MTA)	90	0.03	489	0.03	3,073	0.09	204	0.02
080 Metro Nashville Public School (MNPS)	74,384	21.13	861,197	47.72	1,480,243	44.48	545,599	49.45
083 Industrial Development Board	4	0.00	16	0.00	173	0.01	9	0.00
088 Airport Authority	3	0.00	36	0.00	31	0.00	151	0.01
090 Debt Service	4	0.00	12	0.00	3,246	0.10	8	0.00
091 Emergency Communication Center	1,083	0.31	13,273	0.74	7,649	0.23	9,675	0.88
Bordeaux Longterm Care	77	0.02	1,415	0.08	877	0.03	5,958	0.54
Hospital Authority	25	0.01	121	0.01	660	0.02	50	0.00
Knowles Home	100	0.03	1,250	0.07	494	0.01	694	0.06
Medical Examiner	262	0.07	3,529	0.20	574	0.02	4	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	83	0.02	509	0.03	819	0.02	161	0.01
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	58,371	16.58	4,882	0.27	20,068	0.60	1,288	0.12
Total Allocated	352,116	100.00	1,804,690	100.00	3,327,520	100.00	1,103,406	100.00
Unallocated & Direct Billing	16		225		217		176	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	352,132		1,804,915		3,327,737		1,103,582	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Inclus	
		%		%		%		%
001 Administrative - Direct	16,561	2.76	795	0.05	(955)	(0.25)	4,989	1.27
002 Metropolitan Council	687	0.11	4,500	0.26	(32)	(0.01)	1,706	0.43
003 Metropolitan Clerk	260	0.04	2,123	0.12	(9)	0.00	272	0.07
004 Mayor's Office	330	0.06	8,526	0.50	(8)	0.00	49	0.01
004 Mayor's Office - Administration	930	0.16	1,935	0.11	(28)	(0.01)	6,853	1.74
005 Election Commission	890	0.15	2,839	0.17	(46)	(0.01)	797	0.20
007 Planning Commission	1,514	0.25	92,035	5.40	53,608	14.08	2,507	0.64
009 Register of Deeds	520	0.09	2,814	0.17	(9)	0.00	194	0.05
010 General Services	185	0.03	1,330	0.08	(31)	(0.01)	29	0.01
010 General Services - Surplus Property	163	0.03	23,038	1.35	(16)	0.00	182	0.05
011 Historical Commission	334	0.06	9,254	0.54	(12)	0.00	390	0.10
012 Employee Benefit Board	87,129	14.55	3,543	0.21	(1,374)	(0.36)	372	0.09
015 Finance	125	0.02	687	0.04	(26)	(0.01)	124	0.03
016 Assessor of Property	1,631	0.27	4,066	0.24	(62)	(0.02)	1,509	0.38
017 Trustee	599	0.10	2,224	0.13	(25)	(0.01)	705	0.18
018 County Clerk	1,092	0.18	7,310	0.43	(47)	(0.01)	1,102	0.28
019 District Attorney	1,729	0.29	1,835	0.11	(56)	(0.01)	1,574	0.40
021 Public Defender	1,625	0.27	1,169	0.07	(52)	(0.01)	1,443	0.37
022 Juvenile Court Clerk	424	0.07	951	0.06	(16)	0.00	862	0.22
023 Circuit Court Clerk	1,402	0.23	3,008	0.18	(37)	(0.01)	790	0.20
024 Criminal Court Clerk	1,260	0.21	2,822	0.17	(49)	(0.01)	1,169	0.30
025 Clerk and Master - Chancery	280	0.05	635	0.04	(10)	0.00	369	0.09
026 Juvenile Court	2,779	0.46	7,211	0.42	(81)	(0.02)	2,789	0.71
027 General Sessions Court	2,400	0.40	8,505	0.50	(91)	(0.02)	2,327	0.59
028 State Trial Courts	2,399	0.40	5,493	0.32	(84)	(0.02)	2,057	0.52
029 Justice Integration Services	839	0.14	2,160	0.13	(25)	(0.01)	755	0.19
030 Sheriff's Office	17,172	2.87	48,016	2.82	(619)	(0.16)	13,234	3.36
031 Police	47,133	7.87	193,122	11.33	(1,447)	(0.38)	35,591	9.05
032 Fire	30,835	5.15	123,314	7.23	(922)	(0.24)	23,233	5.91
033 Codes Administration	2,718	0.45	9,867	0.58	(107)	(0.03)	4,988	1.27
034 Beer Board	161	0.03	396	0.02	(5)	0.00	253	0.06
035 Agricultural Extension	57	0.01	287	0.02	(3)	0.00	193	0.05
037 Social Services	1,845	0.31	15,169	0.89	(69)	(0.02)	1,802	0.46
038 Health	10,492	1.75	115,787	6.79	(450)	(0.12)	14,786	3.76
039 Public Library	7,601	1.27	175,117	10.27	(275)	(0.07)	10,044	2.55
040 Parks	10,366	1.73	79,061	4.64	(388)	(0.10)	8,897	2.26
041 Arts Commission	372	0.06	5,311	0.31	(13)	0.00	6,530	1.66
042 Transportation	11,171	1.87	160,339	9.40	(357)	(0.09)	9,591	2.44
044 Human Relations Commission	128	0.02	142	0.01	(4)	0.00	548	0.14
047 Criminal Justice Planning	95	0.02	72	0.00	(3)	0.00	202	0.05
049 Office of Emergency Management	575	0.10	51,279	3.01	(86)	(0.02)	761	0.19
051 Office of Family Safety	776	0.13	951	0.06	(22)	(0.01)	1,070	0.27
052 Community Oversight Board	240	0.04	304	0.02	(7)	0.00	574	0.15
053 Office of Homeless Services	386	0.06	7	0.00	(4)	0.00	2	0.00
060 Farmer's Market	437	0.07	484	0.03	(10)	0.00	332	0.08
061 Municipal Auditorium	1,011	0.17	8,804	0.52	(34)	(0.01)	404	0.10
062 State Fair Board	822	0.14	3,167	0.19	(28)	(0.01)	1,166	0.30
064 Sports Authority	7,328	1.22	3,079	0.18	(147)	(0.04)	3,019	0.77

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Includ	
		%		%		%		%
065 Water and Sewer - Stormwater Svcs	3,508	0.59	6,521	0.38	(316)	(0.08)	3,393	0.86
065 Water and Sewer - Waste Services	7,898	1.32	20,617	1.21	(172)	(0.05)	5,062	1.29
065 Water and Sewer - Water Services	30,453	5.08	32,011	1.88	(2,300)	(0.60)	21,904	5.57
065 Water and Sewer - General	676	0.11	302,042	17.71	(82)	(0.02)	2,774	0.71
067 General Hospital	378	0.06	360	0.02	(71)	(0.02)	407	0.10
068 District Energy System (DES)	2,742	0.46	314	0.02	(51)	(0.01)	1,503	0.38
070 Community Education Commission	2	0.00	14	0.00	(1)	0.00	2	0.00
071 Convention Center Authority	17,517	2.92	3,728	0.22	184,012	48.34	9,101	2.31
075 Metro Action Commission (MAC)	7,806	1.30	62,251	3.65	(231)	(0.06)	9,824	2.50
077 Metro Devlp & Housing Auth (MDHA)	9	0.00	45	0.00	(10)	0.00	5	0.00
078 Metropolitan Transit Authority (MTA)	196	0.03	1,322	0.08	(56)	(0.01)	567	0.14
080 Metro Nashville Public School (MNPS)	241,691	40.35	39,837	2.34	(6,693)	(1.76)	159,889	40.65
083 Industrial Development Board	13	0.00	140	0.01	(1)	0.00	3	0.00
088 Airport Authority	11	0.00	69	0.00	(1)	0.00	7	0.00
090 Debt Service	3	0.00	91	0.01	(205)	(0.05)	14	0.00
091 Emergency Communication Center	3,341	0.56	4,977	0.29	(111)	(0.03)	3,149	0.80
Bordeaux Longterm Care	250	0.04	49	0.00	(37)	(0.01)	263	0.07
Hospital Authority	64	0.01	642	0.04	(48)	(0.01)	158	0.04
Knowles Home	326	0.05	23	0.00	(9)	0.00	230	0.06
Medical Examiner	858	0.14	45	0.00	(14)	0.00	646	0.16
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	161	0.03	1,466	0.09	(5)	0.00	114	0.03
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	1,265	0.21	33,665	1.97	161,596	42.46	1,159	0.29
Total Allocated	598,974	100.00	1,705,113	100.00	380,622	100.00	393,308	100.00
Unallocated & Direct Billing	54		2,770		(2)		946	
Adjustments & Disallowed	0		0		1,110,960		0	
Total Expenditures	599,028		1,707,883		1,491,580		394,253	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	030 Sheriff's Office - Security Services		038 Health - Employee Health & Wellness		048 Internal Audit		Summary Total	
		%		%		%		%
001 Administrative - Direct	1,590	0.03	0	0.00	41,019	2.77	189,617	0.09
002 Metropolitan Council	89,495	1.93	13	0.00	1,701	0.11	1,704,530	0.83
003 Metropolitan Clerk	53,517	1.15	28	0.00	643	0.04	670,945	0.33
004 Mayor's Office	408	0.01	0	0.00	820	0.06	42,093	0.02
004 Mayor's Office - Administration	117,109	2.52	14	0.00	2,302	0.16	992,659	0.49
005 Election Commission	21,251	0.46	33	0.00	2,204	0.15	671,195	0.33
007 Planning Commission	65,951	1.42	14	0.00	3,770	0.25	1,274,728	0.62
009 Register of Deeds	1,274	0.03	1	0.00	1,288	0.09	255,605	0.13
010 General Services	25,968	0.56	23	0.00	457	0.03	123,131	0.06
010 General Services - Surplus Property	20,596	0.44	421	0.05	395	0.03	466,356	0.23
011 Historical Commission	1,281	0.03	1	0.00	829	0.06	279,858	0.14
012 Employee Benefit Board	3,489	0.08	27	0.00	215,803	14.55	898,223	0.44
015 Finance	260	0.01	0	0.00	308	0.02	50,724	0.02
016 Assessor of Property	81,383	1.75	22	0.00	4,037	0.27	1,550,566	0.76
017 Trustee	24,917	0.54	6	0.00	1,483	0.10	710,343	0.35
018 County Clerk	296,332	6.38	73	0.01	2,703	0.18	1,474,883	0.72
019 District Attorney	18,648	0.40	8	0.00	4,282	0.29	526,831	0.26
021 Public Defender	11,636	0.25	3	0.00	4,023	0.27	442,358	0.22
022 Juvenile Court Clerk	24,574	0.53	7	0.00	1,049	0.07	302,171	0.15
023 Circuit Court Clerk	157,520	3.39	33	0.00	3,472	0.23	1,724,320	0.84
024 Criminal Court Clerk	20,339	0.44	31	0.00	3,120	0.21	1,142,443	0.56
025 Clerk and Master - Chancery	59,120	1.27	8	0.00	693	0.05	418,795	0.20
026 Juvenile Court	206,798	4.45	380	0.04	6,882	0.46	1,806,304	0.88
027 General Sessions Court	39,188	0.84	119	0.01	5,942	0.40	2,697,631	1.32
028 State Trial Courts	344,696	7.42	60	0.01	5,940	0.40	3,081,008	1.51
029 Justice Integration Services	19,272	0.41	6	0.00	2,076	0.14	285,686	0.14
030 Sheriff's Office	77,783	1.67	102,114	11.80	42,526	2.87	7,776,002	3.81
031 Police	335,567	7.22	522,077	60.31	116,693	7.87	40,332,716	19.74
032 Fire	146,263	3.15	161,866	18.70	76,348	5.15	29,575,899	14.48
033 Codes Administration	66,241	1.43	29	0.00	6,728	0.45	2,232,253	1.09
034 Beer Board	4,308	0.09	2	0.00	398	0.03	98,360	0.05
035 Agricultural Extension	1,010	0.02	3	0.00	141	0.01	58,841	0.03
037 Social Services	25,265	0.54	13	0.00	4,570	0.31	1,419,281	0.69
038 Health	643,091	13.84	20,424	2.36	25,996	1.75	6,412,835	3.14
039 Public Library	153,898	3.31	74	0.01	18,837	1.27	4,334,033	2.12
040 Parks	620,490	13.36	21,111	2.44	25,676	1.73	8,279,460	4.05
041 Arts Commission	3,111	0.07	2	0.00	920	0.06	191,877	0.09
042 Transportation	34,669	0.75	8,228	0.95	27,673	1.87	8,055,035	3.94
044 Human Relations Commission	250	0.01	0	0.00	316	0.02	61,990	0.03
047 Criminal Justice Planning	156	0.00	0	0.00	236	0.02	10,440	0.01
049 Office of Emergency Management	22,318	0.48	31	0.00	1,433	0.10	614,524	0.30
051 Office of Family Safety	81,118	1.75	6	0.00	1,921	0.13	366,945	0.18
052 Community Oversight Board	658	0.01	0	0.00	594	0.04	43,076	0.02
053 Office of Homeless Services	13	0.00	0	0.00	957	0.06	2,945	0.00
060 Farmer's Market	687	0.01	0	0.00	1,083	0.07	127,669	0.06
061 Municipal Auditorium	901	0.02	0	0.00	2,506	0.17	286,926	0.14
062 State Fair Board	1,254	0.03	0	0.00	2,035	0.14	292,376	0.14
064 Sports Authority	7,760	0.17	1	0.00	18,149	1.22	254,790	0.12

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	030 Sheriff's Office - Security Services		038 Health - Employee Health & Wellness		048 Internal Audit		Summary Total	
		%		%		%		%
065 Water and Sewer - Stormwater Svcs	30,570	0.66	87	0.01	8,686	0.59	445,619	0.22
065 Water and Sewer - Waste Services	12,358	0.27	350	0.04	19,554	1.32	873,619	0.43
065 Water and Sewer - Water Services	41,400	0.89	305	0.04	75,414	5.08	2,530,514	1.24
065 Water and Sewer - General	56,981	1.23	4,214	0.49	1,733	0.12	12,111,951	5.93
067 General Hospital	210	0.00	0	0.00	936	0.06	3,786,209	1.85
068 District Energy System (DES)	394	0.01	0	0.00	6,790	0.46	74,724	0.04
070 Community Education Commission	2	0.00	0	0.00	6	0.00	20,082	0.01
071 Convention Center Authority	6,100	0.13	2	0.00	43,387	2.92	856,203	0.42
075 Metro Action Commission (MAC)	42,423	0.91	22,505	2.60	19,342	1.30	2,001,592	0.98
077 Metro Devlp & Housing Auth (MDHA)	119	0.00	0	0.00	23	0.00	16,366	0.01
078 Metropolitan Transit Authority (MTA)	4,550	0.10	2	0.00	484	0.03	183,938	0.09
080 Metro Nashville Public School (MNPS)	136,376	2.94	268	0.03	598,603	40.35	34,528,920	16.90
083 Industrial Development Board	80	0.00	0	0.00	33	0.00	28,816	0.01
088 Airport Authority	39	0.00	0	0.00	27	0.00	62,196	0.03
090 Debt Service	163	0.00	0	0.00	8	0.00	8,626	0.00
091 Emergency Communication Center	13,897	0.30	26	0.00	8,272	0.56	1,268,810	0.62
Bordeaux Longterm Care	46	0.00	0	0.00	618	0.04	2,232,006	1.09
Hospital Authority	986	0.02	0	0.00	157	0.01	102,817	0.05
Knowles Home	43	0.00	0	0.00	809	0.05	254,825	0.12
Medical Examiner	104	0.00	0	0.00	2,124	0.14	12,319	0.01
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	5,182	0.11	2	0.00	399	0.03	285,807	0.14
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	360,097	7.75	536	0.06	3,121	0.21	8,000,737	3.92
Total Allocated	4,645,543	100.00	865,615	100.00	1,483,503	100.00	204,297,972	100.00
Unallocated & Direct Billing	122		0		132		57,305,423	
Adjustments & Disallowed	12,595,054		0		0		102,501,531	
Total Expenditures	17,240,719		865,615		1,483,635		364,104,926	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	Federal Participation	%
001 Administrative - Direct	0	0.00
002 Metropolitan Council	0	0.00
003 Metropolitan Clerk	0	0.00
004 Mayor's Office	0	0.00
004 Mayor's Office - Administration	0	0.00
005 Election Commission	0	0.00
007 Planning Commission	0	0.00
009 Register of Deeds	0	0.00
010 General Services	0	0.00
010 General Services - Surplus Property	0	0.00
011 Historical Commission	0	0.00
012 Employee Benefit Board	0	0.00
015 Finance	0	0.00
016 Assessor of Property	0	0.00
017 Trustee	0	0.00
018 County Clerk	0	0.00
019 District Attorney	0	0.00
021 Public Defender	0	0.00
022 Juvenile Court Clerk	0	0.00
023 Circuit Court Clerk	0	0.00
024 Criminal Court Clerk	0	0.00
025 Clerk and Master - Chancery	0	0.00
026 Juvenile Court	0	0.00
027 General Sessions Court	0	0.00
028 State Trial Courts	0	0.00
029 Justice Integration Services	0	0.00
030 Sheriff's Office	0	0.00
031 Police	0	0.00
032 Fire	0	0.00
033 Codes Administration	0	0.00
034 Beer Board	0	0.00
035 Agricultural Extension	0	0.00
037 Social Services	0	0.00
038 Health	0	0.00
039 Public Library	0	0.00
040 Parks	0	0.00
041 Arts Commission	0	0.00
042 Transportation	0	0.00
044 Human Relations Commission	0	0.00
047 Criminal Justice Planning	0	0.00
049 Office of Emergency Management	0	0.00
051 Office of Family Safety	0	0.00
052 Community Oversight Board	0	0.00
053 Office of Homeless Services	0	0.00
060 Farmer's Market	0	0.00
061 Municipal Auditorium	0	0.00
062 State Fair Board	0	0.00
064 Sports Authority	0	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs

Grantee Departments	Federal Participation	%
065 Water and Sewer - Stormwater Svcs	0	0.00
065 Water and Sewer - Waste Services	0	0.00
065 Water and Sewer - Water Services	0	0.00
065 Water and Sewer - General	0	0.00
067 General Hospital	0	0.00
068 District Energy System (DES)	0	0.00
070 Community Education Commission	0	0.00
071 Convention Center Authority	0	0.00
075 Metro Action Commission (MAC)	0	0.00
077 Metro Devlp & Housing Auth (MDHA)	0	0.00
078 Metropolitan Transit Authority (MTA)	0	0.00
080 Metro Nashville Public School (MNPS)	0	0.00
083 Industrial Development Board	0	0.00
088 Airport Authority	0	0.00
090 Debt Service	0	0.00
091 Emergency Communication Center	0	0.00
Bordeaux Longterm Care	0	0.00
Hospital Authority	0	0.00
Knowles Home	0	0.00
Medical Examiner	0	0.00
Port Authority	0	0.00
Nashville Electric Service (NES)	0	0.00
IKON Printing	0	0.00
All Other	0	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Depreciation

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	8,506,916			
Total Departmental Cost Adjustments:	8,506,916			8,506,916
Total To Be Allocated:	8,506,916			8,506,916

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	8,506,916	0	147,790	1,228,033	112,918
Functional Cost	8,506,916	0	147,790	1,228,033	112,918
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	8,506,916	0	147,790	1,228,033	112,918
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	8,506,916	0	147,790	1,228,033	112,918

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	58,844	2,490,196	281,213	1,367,254	679,706
Functional Cost	58,844	2,490,196	281,213	1,367,254	679,706
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	58,844	2,490,196	281,213	1,367,254	679,706
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	58,844	2,490,196	281,213	1,367,254	679,706

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	340,224	1,078,231	722,507
Functional Cost	340,224	1,078,231	722,507
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	340,224	1,078,231	722,507
Allocation Step 2			
2nd Allocation	0	0	0
Total For Depreciation			
Schedule .3 Total	340,224	1,078,231	722,507

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Clifford Allen Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,750.33	6.458051	9,544		9,544		9,544
014 Information Technology Service	1,328.72	4.902470	7,245		7,245		7,245
030 Sheriff's Office - Security Services	70.19	0.258974	383		383		383
037 Social Services	11,884.64	43.849793	64,806		64,806		64,806
075 Metro Action Commission (MAC)	12,069.19	44.530712	65,812		65,812		65,812
Schedule .4 Total for Clifford Allen Building	27,103.07	100.000000	147,790		147,790	0	147,790

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	5,145.80	3.447717	42,339		42,339		42,339
014 Information Technology Service	3,598.00	2.410682	29,604		29,604		29,604
019 District Attorney	2,545.54	1.705527	20,944		20,944		20,944
023 Circuit Court Clerk	14,007.47	9.385091	115,252		115,252		115,252
024 Criminal Court Clerk	18,818.98	12.608832	154,841		154,841		154,841
027 General Sessions Court	47,994.26	32.156447	394,892		394,892		394,892
028 State Trial Courts	25,867.94	17.331678	212,839		212,839		212,839
030 Sheriff's Office	28,271.64	18.942172	232,616		232,616		232,616
030 Sheriff's Office - Security Services	3,002.74	2.011854	24,706		24,706		24,706
Schedule .4 Total for AA Birch Building	149,252.37	100.000000	1,228,033		1,228,033	0	1,228,033

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Communications Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,150.78	3.884971	4,387		4,387		4,387
014 Information Technology Service	22,333.24	40.340706	45,552		45,552		45,552
030 Sheriff's Office - Security Services	277.76	0.501720	567		567		567
049 Office of Emergency Management	4,809.26	8.687004	9,809		9,809		9,809
091 Emergency Communication Center	25,790.51	46.585599	52,604		52,604		52,604
Schedule .4 Total for Communications Building	55,361.55	100.000000	112,918		112,918	0	112,918

Allocation Basis: Occupied Square Footage by Benefiting Department
 Allocation Source: FY 2023 BOSS Square Foot by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.498363	5,589		5,589		5,589
005 Election Commission	18,663.00	4.888802	2,877		2,877		2,877
008 Human Resources	2,064.00	0.540668	318		318		318
010 General Services	33,431.00	8.757302	5,153		5,153		5,153
010 General Services - Administration	1,172.00	0.307007	181		181		181
010 General Services - Facilities	10,176.00	2.665619	1,569		1,569		1,569
010 General Services - Fleet Management	76,482.00	20.034577	11,789		11,789		11,789
010 General Services - Surplus Property	21,351.00	5.592927	3,291		3,291		3,291
015 Finance - Treasury	539.00	0.141192	83		83		83
024 Criminal Court Clerk	15,213.00	3.985069	2,345		2,345		2,345
027 General Sessions Court	13,573.00	3.555468	2,092		2,092		2,092
030 Sheriff's Office - Security Services	86.00	0.022528	13		13		13
031 Police	33,290.00	8.720367	5,131		5,131		5,131
032 Fire	29,842.00	7.817158	4,600		4,600		4,600
038 Health	8,310.00	2.176817	1,281		1,281		1,281
041 Arts Commission	1,700.00	0.445318	262		262		262
049 Office of Emergency Management	17,471.00	4.576555	2,693		2,693		2,693
080 Metro Nashville Public School (MNPS)	57,625.00	15.094957	8,882		8,882		8,882
All Other	4,502.00	1.179306	694		694		694
Schedule .4 Total for Metro Southeast	381,750.00	100.000000	58,844		58,844	0	58,844

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13,556.10	9.241227	230,125		230,125		230,125
003 Metropolitan Clerk	2,867.60	1.954850	48,680		48,680		48,680
004 Mayor's Office - Administration	17,897.87	12.201022	303,829		303,829		303,829
006 Law	3,492.46	2.380819	59,287		59,287		59,287
010 General Services - Administration	518.22	0.353272	8,797		8,797		8,797
010 General Services - Facilities	13,197.74	8.996932	224,041		224,041		224,041
014 Information Technology Service	7,876.52	5.369443	133,710		133,710		133,710
015 Finance - Administration	2,901.76	1.978137	49,259		49,259		49,259
023 Circuit Court Clerk	19,940.28	13.593338	338,501		338,501		338,501
025 Clerk and Master - Chancery	7,293.22	4.971806	123,808		123,808		123,808
028 State Trial Courts	51,120.25	34.848801	867,803		867,803		867,803
029 Justice Integration Services	3,406.92	2.322506	57,835		57,835		57,835
030 Sheriff's Office	2,083.46	1.420300	35,368		35,368		35,368
030 Sheriff's Office - Security Services	539.16	0.367547	9,153		9,153		9,153
Schedule .4 Total for Courthouse	146,691.56	100.000000	2,490,196		2,490,196	0	2,490,196

Allocation Basis: Occupied Square Footage by Benefiting Department
 Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,492.93	7.091863	19,943		19,943		19,943
010 General Services - Facilities	6,041.89	28.700779	80,710		80,710		80,710
014 Information Technology Service	1,366.12	6.489477	18,249		18,249		18,249
015 Finance - Operations	2,135.28	10.143217	28,524		28,524		28,524
015 Finance - Purchasing	8,253.49	39.206539	110,254		110,254		110,254
030 Sheriff's Office - Security Services	28.25	0.134196	377		377		377
041 Arts Commission	143.27	0.680575	1,914		1,914		1,914
064 Sports Authority	1,590.08	7.553354	21,241		21,241		21,241
Schedule .4 Total for Lindsley Hall	21,051.31	100.000000	281,213		281,213	0	281,213

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Howard Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	258.65	0.160757	2,198		2,198		2,198
010 General Services - Facilities	15,003.45	9.324983	127,496		127,496		127,496
014 Information Technology Service	85,686.26	53.255945	728,144		728,144		728,144
015 Finance - Office of Mgmt & Budget	7,578.15	4.709991	64,398		64,398		64,398
015 Finance - Operations	9,531.32	5.923931	80,995		80,995		80,995
015 Finance - Property Administration	1,042.88	0.648173	8,862		8,862		8,862
015 Finance - Treasury	2,371.64	1.474028	20,154		20,154		20,154
016 Assessor of Property	18,199.11	11.311158	154,652		154,652		154,652
017 Trustee	5,333.50	3.314891	45,323		45,323		45,323
018 County Clerk	15,491.81	9.628510	131,646		131,646		131,646
030 Sheriff's Office - Security Services	398.43	0.247633	3,386		3,386		3,386
Schedule .4 Total for Howard Office Building	160,895.20	100.000000	1,367,254		1,367,254	0	1,367,254

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	0.896782	6,095		6,095		6,095
007 Planning Commission	13,812.32	26.521020	180,265		180,265		180,265
010 General Services - Facilities	2,472.76	4.747944	32,272		32,272		32,272
014 Information Technology Service	2,703.36	5.190719	35,282		35,282		35,282
030 Sheriff's Office - Security Services	135.18	0.259559	1,764		1,764		1,764
032 Fire	1,651.57	3.171178	21,555		21,555		21,555
033 Codes Administration	13,213.21	25.370670	172,446		172,446		172,446
034 Beer Board	861.67	1.654492	11,246		11,246		11,246
065 Water and Sewer - Stormwater Svcs	6,023.33	11.565389	78,611		78,611		78,611
065 Water and Sewer - General	10,592.59	20.338821	138,244		138,244		138,244
All Other	147.61	0.283426	1,926		1,926		1,926
Schedule .4 Total for Metro Office Building	52,080.65	100.000000	679,706		679,706	0	679,706

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	0.199571	679		679		679
007 Planning Commission	13,812.32	5.902016	20,080		20,080		20,080
010 General Services	258.65	0.110521	376		376		376
010 General Services - Administration	1,492.93	0.637930	2,170		2,170		2,170
010 General Services - Facilities	23,518.10	10.049304	34,190		34,190		34,190
014 Information Technology Service	89,755.74	38.352702	130,485		130,485		130,485
015 Finance - Office of Mgmt & Budget	7,578.15	3.238150	11,017		11,017		11,017
015 Finance - Operations	11,666.60	4.985148	16,961		16,961		16,961
015 Finance - Property Administration	1,042.88	0.445623	1,516		1,516		1,516
015 Finance - Purchasing	8,253.49	3.526723	11,999		11,999		11,999
015 Finance - Treasury	2,371.64	1.013404	3,448		3,448		3,448
016 Assessor of Property	18,199.11	7.776495	26,458		26,458		26,458
017 Trustee	5,333.50	2.279009	7,754		7,754		7,754
018 County Clerk	15,491.81	6.619663	22,522		22,522		22,522
030 Sheriff's Office - Security Services	561.86	0.240083	817		817		817
032 Fire	1,651.57	0.705717	2,401		2,401		2,401
033 Codes Administration	13,213.21	5.646016	19,209		19,209		19,209
034 Beer Board	861.67	0.368192	1,253		1,253		1,253
041 Arts Commission	143.27	0.061219	208		208		208
064 Sports Authority	1,590.08	0.679443	2,312		2,312		2,312
065 Water and Sewer - Stormwater Svcs	6,023.33	2.573774	8,757		8,757		8,757
065 Water and Sewer - General	10,592.59	4.526223	15,399		15,399		15,399
All Other	147.61	0.063074	215		215		215
Schedule .4 Total for Fulton Campus Garage	234,027.16	100.000000	340,224		340,224	0	340,224

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Police Headquarters

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,591.06	4.254478	45,873		45,873		45,873
014 Information Technology Service	2,568.52	1.657960	17,877		17,877		17,877
031 Police	145,760.94	94.087562	1,014,481		1,014,481		1,014,481
Schedule .4 Total for Police Headquarters	154,920.52	100.000000	1,078,231		1,078,231	0	1,078,231

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Family Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,891.16	17.037027	123,094		123,094		123,094
014 Information Technology Service	1,612.68	5.617333	40,586		40,586		40,586
019 District Attorney	768.50	2.676861	19,341		19,341		19,341
030 Sheriff's Office - Security Services	491.00	1.710265	12,357		12,357		12,357
031 Police	4,837.04	16.848514	121,732		121,732		121,732
051 Office of Family Safety	4,325.85	15.067923	108,867		108,867		108,867
All Other	11,782.77	41.042077	296,532		296,532		296,532
Schedule .4 Total for Family Justice Center	28,709.00	100.000000	722,507		722,507	0	722,507

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
002 Metropolitan Council	230,125	0	0	0	0
003 Metropolitan Clerk	54,269	0	0	0	5,589
004 Mayor's Office - Administration	303,829	0	0	0	0
005 Election Commission	9,651	0	0	0	2,877
006 Law	59,287	0	0	0	0
007 Planning Commission	200,345	0	0	0	0
008 Human Resources	318	0	0	0	318
010 General Services	5,529	0	0	0	5,153
010 General Services - Administration	33,289	0	0	0	181
010 General Services - Facilities	725,516	9,544	42,339	4,387	1,569
010 General Services - Fleet Management	11,789	0	0	0	11,789
010 General Services - Surplus Property	3,291	0	0	0	3,291
014 Information Technology Service	1,186,733	7,245	29,604	45,552	0
015 Finance - Administration	49,259	0	0	0	0
015 Finance - Office of Mgmt & Budget	75,415	0	0	0	0
015 Finance - Operations	126,480	0	0	0	0
015 Finance - Property Administration	10,378	0	0	0	0
015 Finance - Purchasing	122,253	0	0	0	0
015 Finance - Treasury	23,685	0	0	0	83
016 Assessor of Property	181,110	0	0	0	0
017 Trustee	53,077	0	0	0	0
018 County Clerk	154,168	0	0	0	0
019 District Attorney	40,285	0	20,944	0	0
023 Circuit Court Clerk	453,753	0	115,252	0	0
024 Criminal Court Clerk	157,186	0	154,841	0	2,345
025 Clerk and Master - Chancery	123,808	0	0	0	0
027 General Sessions Court	396,984	0	394,892	0	2,092
028 State Trial Courts	1,080,642	0	212,839	0	0
029 Justice Integration Services	57,835	0	0	0	0
030 Sheriff's Office	267,984	0	232,616	0	0
030 Sheriff's Office - Security Services	53,522	383	24,706	567	13
031 Police	1,141,344	0	0	0	5,131
032 Fire	28,556	0	0	0	4,600
033 Codes Administration	191,655	0	0	0	0
034 Beer Board	12,498	0	0	0	0
037 Social Services	64,806	64,806	0	0	0
038 Health	1,281	0	0	0	1,281
041 Arts Commission	2,384	0	0	0	262
049 Office of Emergency Management	12,502	0	0	9,809	2,693
051 Office of Family Safety	108,867	0	0	0	0
064 Sports Authority	23,553	0	0	0	0
065 Water and Sewer - Stormwater Svcs	87,367	0	0	0	0
065 Water and Sewer - General	153,643	0	0	0	0
075 Metro Action Commission (MAC)	65,812	65,812	0	0	0
080 Metro Nashville Public School (MNPS)	8,882	0	0	0	8,882
091 Emergency Communication Center	52,604	0	0	52,604	0
All Other	299,367	0	0	0	694
Direct Bill	0	0	0	0	0
Total	8,506,916	147,790	1,228,033	112,918	58,844

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	230,125	0	0	0	0
003 Metropolitan Clerk	48,680	0	0	0	0
004 Mayor's Office - Administration	303,829	0	0	0	0
005 Election Commission	0	0	0	6,095	679
006 Law	59,287	0	0	0	0
007 Planning Commission	0	0	0	180,265	20,080
008 Human Resources	0	0	0	0	0
010 General Services	0	0	0	0	376
010 General Services - Administration	8,797	19,943	2,198	0	2,170
010 General Services - Facilities	224,041	80,710	127,496	32,272	34,190
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Surplus Property	0	0	0	0	0
014 Information Technology Service	133,710	18,249	728,144	35,282	130,485
015 Finance - Administration	49,259	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	64,398	0	11,017
015 Finance - Operations	0	28,524	80,995	0	16,961
015 Finance - Property Administration	0	0	8,862	0	1,516
015 Finance - Purchasing	0	110,254	0	0	11,999
015 Finance - Treasury	0	0	20,154	0	3,448
016 Assessor of Property	0	0	154,652	0	26,458
017 Trustee	0	0	45,323	0	7,754
018 County Clerk	0	0	131,646	0	22,522
019 District Attorney	0	0	0	0	0
023 Circuit Court Clerk	338,501	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	123,808	0	0	0	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	867,803	0	0	0	0
029 Justice Integration Services	57,835	0	0	0	0
030 Sheriff's Office	35,368	0	0	0	0
030 Sheriff's Office - Security Services	9,153	377	3,386	1,764	817
031 Police	0	0	0	0	0
032 Fire	0	0	0	21,555	2,401
033 Codes Administration	0	0	0	172,446	19,209
034 Beer Board	0	0	0	11,246	1,253
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	1,914	0	0	208
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	0	0	0
064 Sports Authority	0	21,241	0	0	2,312
065 Water and Sewer - Stormwater Svcs	0	0	0	78,611	8,757
065 Water and Sewer - General	0	0	0	138,244	15,399
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	1,926	215
Direct Bill	0	0	0	0	0
Total	2,490,196	281,213	1,367,254	679,706	340,224

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Police Headquarters	Family Justice Center
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
004 Mayor's Office - Administration	0	0
005 Election Commission	0	0
006 Law	0	0
007 Planning Commission	0	0
008 Human Resources	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	45,873	123,094
010 General Services - Fleet Management	0	0
010 General Services - Surplus Property	0	0
014 Information Technology Service	17,877	40,586
015 Finance - Administration	0	0
015 Finance - Office of Mgmt & Budget	0	0
015 Finance - Operations	0	0
015 Finance - Property Administration	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	19,341
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
027 General Sessions Court	0	0
028 State Trial Courts	0	0
029 Justice Integration Services	0	0
030 Sheriff's Office	0	0
030 Sheriff's Office - Security Services	0	12,357
031 Police	1,014,481	121,732
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
037 Social Services	0	0
038 Health	0	0
041 Arts Commission	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	108,867
064 Sports Authority	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	296,532
Direct Bill	0	0
Total	1,078,231	722,507

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	836,952			836,952
Inbound Costs:				
001 Administrative - Post Audits		190	190	
001 Administrative - Miscellaneous		47	47	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		546	546	
015 Finance - Grants & Cost Planning		51	51	
015 Finance - Office of Mgmt & Budget		577	577	
015 Finance - Operations		792	792	
015 Finance - Property Administration		160	160	
015 Finance - Treasury		28	28	
015 Finance - Diversity Equity & Inclus		102	102	
048 Internal Audit		313	313	
Total Allocated Additions:		3,211	3,211	3,211
Total To Be Allocated:	836,952	3,211		840,163

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues**

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	267,214	0	267,214
502884 Membership Dues	569,738	0	569,738
Departmental Total			
Expenditures Per Financial Statement	836,952		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	836,952	0	836,952
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	836,952	0	836,952
Allocation Step 2			
Inbound - All Others	3,211	3,211	0
Reallocate Admin Costs		(3,211)	3,211
Unallocated Costs	0	0	0
2nd Allocation	3,211	0	3,211
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	840,163	0	840,163

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Corporate Dues**

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	688,255.33	82.233532	688,255		688,255	2,641	690,896
004 Mayor's Office - Administration	42,716.00	5.103756	42,716		42,716	164	42,880
015 Finance - Administration	1,775.00	0.212079	1,775		1,775	7	1,782
040 Parks	35,261.84	4.213125	35,262		35,262	135	35,397
078 Metropolitan Transit Authority (MTA)	68,944.00	8.237508	68,944		68,944	264	69,208
Schedule .4 Total for Corporate Dues	836,952.17	100.000000	836,952		836,952	3,211	840,163

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2023 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	690,896	690,896
004 Mayor's Office - Administration	42,880	42,880
015 Finance - Administration	1,782	1,782
040 Parks	35,397	35,397
078 Metropolitan Transit Authority (MTA)	69,208	69,208
Direct Bill	0	0
Total	840,163	840,163

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 directly to All Other.
- **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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	104,678,930			104,678,930
Deductions:				
531010 Transfer IOD Pensioner	-12,027,400			
531011 Transfer IOD Employee	-9,840,600			
Total Deductions:	-21,868,000			-21,868,000
Inbound Costs:				
001 Administrative - Employee Benefits		83,777	83,777	
001 Administrative - Post Audits		12,077	12,077	
001 Administrative - Miscellaneous		25,204	25,204	
015 Finance - Grants & Cost Planning		3,255	3,255	
015 Finance - Office of Mgmt & Budget		62,302	62,302	
015 Finance - Operations		842	842	
015 Finance - Property Administration		10,179	10,179	
015 Finance - Treasury		2,241	2,241	
015 Finance - Diversity Equity & Inclus		11,056	11,056	
048 Internal Audit		19,963	19,963	
Total Allocated Additions:		230,896	230,896	230,896
Total To Be Allocated:	82,810,930	230,896		83,041,826

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	46,395,991	0	0	0	46,395,991
501175 Employer Dental Group	3,428,261	0	0	0	3,428,261
501176 Employer Group Life	3,420,693	0	0	0	(237)
501177 Employer Pension	38,628	0	0	38,628	0
505207 Insurance-Unemployment Comp	34,957	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
*531010 Transfer IOD Pensioner	12,027,400	0	0	0	0
*531011 Transfer IOD Employee	9,840,600	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	104,678,930				
Deductions					
*Total Disallowed Costs	(21,868,000)	0	0	0	0
Functional Cost	82,810,930	0	3,501,900	6,939,028	49,824,015
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	82,810,930	0	3,501,900	6,939,028	49,824,015
Allocation Step 2					
Inbound - All Others	230,896	230,896	0	0	0
Reallocate Admin Costs		(230,896)	9,764	19,348	138,921
Unallocated Costs	0	0	0	0	0
2nd Allocation	230,896	0	9,764	19,348	138,921
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	83,041,826	0	3,511,664	6,958,376	49,962,936

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	3,420,930	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	3,420,930	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	3,420,930	8,873,000	5,424,700	4,592,400
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	558	9,538	24,740	15,125	12,805
Unallocated Costs	0	0	0	0	0
2nd Allocation	558	9,538	24,740	15,125	12,805
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,558	3,430,468	8,897,740	5,439,825	4,605,205

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Unemployment Compensation
<hr/>	
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	34,957
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	34,957
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	34,957
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	97
Unallocated Costs	0
2nd Allocation	97
Total For 001 Administrative - Employee Benefits	
Schedule .3 Total	35,054

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	170,401.66	0.186922	6,546		6,546		6,546
002 Metropolitan Council	108,683.50	0.119220	4,175		4,175	12	4,187
003 Metropolitan Clerk	217,683.36	0.238787	8,362		8,362	23	8,385
004 Mayor's Office - Administration	424,810.72	0.465995	16,319		16,319	46	16,364
005 Election Commission	482,863.62	0.529676	18,549		18,549	52	18,600
006 Law	577,663.32	0.633666	22,190		22,190	62	22,252
007 Planning Commission	798,419.18	0.875823	30,670		30,670	86	30,756
008 Human Resources	973,884.73	1.068300	37,411		37,411	104	37,515
009 Register of Deeds	585,773.74	0.642563	22,502		22,502	63	22,565
010 General Services - Administration	2,343,745.10	2.570964	90,033		90,033	251	90,284
011 Historical Commission	113,845.32	0.124882	4,373		4,373	12	4,385
012 Employee Benefit Board	41,164.68	0.045155	1,581		1,581	4	1,586
014 Information Technology Service	1,909,753.36	2.094898	73,361		73,361	205	73,566
015 Finance	165,622.40	0.181679	6,362		6,362	18	6,380
015 Finance - Administration	1,690,365.17	1.854241	64,934		64,934	181	65,115
016 Assessor of Property	1,476,933.79	1.620118	56,735		56,735	158	56,893
017 Trustee	759,574.46	0.833213	29,178		29,178	81	29,260
018 County Clerk	795,084.43	0.872165	30,542		30,542	85	30,628
019 District Attorney	499,736.84	0.548185	19,197		19,197	54	19,250
021 Public Defender	747,046.58	0.819470	28,697		28,697	80	28,777
022 Juvenile Court Clerk	142,794.00	0.156637	5,485		5,485	15	5,501
023 Circuit Court Clerk	1,412,019.71	1.548911	54,241		54,241	151	54,393
024 Criminal Court Clerk	919,931.54	1.009116	35,338		35,338	99	35,437
025 Clerk and Master - Chancery	334,827.37	0.367288	12,862		12,862	36	12,898
026 Juvenile Court	1,470,284.30	1.612824	56,479		56,479	158	56,637
027 General Sessions Court	1,802,740.42	1.977511	69,250		69,250	193	69,444
028 State Trial Courts	1,175,981.16	1.289989	45,174		45,174	126	45,300
029 Justice Integration Services	37,801.32	0.041466	1,452		1,452	4	1,456
030 Sheriff's Office	7,358,761.39	8.072171	282,679		282,679	790	283,469
033 Codes Administration	2,050,104.17	2.248855	78,753		78,753	220	78,973
034 Beer Board	22,966.50	0.025193	882		882	2	885
037 Social Services	1,714,634.06	1.880863	65,866		65,866	184	66,050
038 Health	7,227,167.99	7.927820	277,624		277,624	776	278,400
039 Public Library	3,326,625.33	3.649131	127,789		127,789	357	128,146
040 Parks	6,003,217.54	6.585211	230,608		230,608	644	231,252
041 Arts Commission	82,312.20	0.090292	3,162		3,162	9	3,171
042 Transportation	7,049,950.24	7.733421	270,817		270,817	756	271,573
044 Human Relations Commission	20,906.10	0.022933	803		803	2	805
048 Internal Audit	65,901.32	0.072290	2,532		2,532	7	2,539
049 Office of Emergency Management	39,658.02	0.043503	1,523		1,523	4	1,528
051 Office of Family Safety	30,948.60	0.033949	1,189		1,189	3	1,192
052 Community Oversight Board	3,474.46	0.003811	133		133	0	134
060 Farmer's Market	54,338.04	0.059606	2,087		2,087	6	2,093
061 Municipal Auditorium	333,505.44	0.365838	12,811		12,811	36	12,847
062 State Fair Board	278,338.04	0.305322	10,692		10,692	30	10,722
064 Sports Authority	30,399.36	0.033346	1,168		1,168	3	1,171
065 Water and Sewer - General	15,022,074.44	16.478419	577,058		577,058	1,616	578,673
067 General Hospital	9,484,286.24	10.403759	364,329		364,329	1,018	365,347
070 Community Education Commission	23,257.56	0.025512	893		893	2	896
071 Convention Center Authority	426,962.48	0.468355	16,401		16,401	46	16,447
075 Metro Action Commission (MAC)	1,395,690.32	1.530998	53,614		53,614	150	53,764
078 Metropolitan Transit Authority (MTA)	40,461.66	0.044384	1,554		1,554	4	1,559

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	176,135.92	0.193212	6,766		6,766	19	6,785
091 Emergency Communication Center	1,518,681.82	1.665913	58,339		58,339	163	58,501
Bordeaux Longterm Care	4,343,403.87	4.764483	166,847		166,847	466	167,313
Knowles Home	521,372.16	0.571918	20,028		20,028	56	20,084
All Other	337,142.82	0.369828	12,951		12,951	36	12,987
Schedule .4 Total for County Retire Match	91,162,113.87	100.000000	3,501,900		3,501,900	9,764	3,511,664

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2023 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	6,939,028		6,939,028	19,348	6,958,376
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,939,028		6,939,028	19,348	6,958,376

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	27	0.126981	63,267		63,267		63,267
002 Metropolitan Council	111	0.522034	260,098		260,098	726	260,824
003 Metropolitan Clerk	20	0.094060	46,864		46,864	131	46,995
004 Mayor's Office - Administration	48	0.225744	112,475		112,475	314	112,789
005 Election Commission	47	0.221041	110,132		110,132	307	110,439
006 Law	43	0.202229	100,759		100,759	281	101,040
007 Planning Commission	67	0.315101	156,996		156,996	438	157,434
008 Human Resources	108	0.507925	253,069		253,069	706	253,775
009 Register of Deeds	54	0.253962	126,534		126,534	353	126,887
010 General Services - Administration	251	1.180454	588,150		588,150	1,642	589,791
011 Historical Commission	10	0.047030	23,432		23,432	65	23,498
012 Employee Benefit Board	5	0.023515	11,716		11,716	33	11,749
014 Information Technology Service	166	0.780699	388,976		388,976	1,086	390,062
015 Finance - Administration	147	0.691342	344,454		344,454	962	345,416
016 Assessor of Property	165	0.775996	386,632		386,632	1,079	387,712
017 Trustee	63	0.296289	147,623		147,623	412	148,035
018 County Clerk	126	0.592579	295,247		295,247	824	296,071
019 District Attorney	53	0.249259	124,191		124,191	347	124,537
021 Public Defender	57	0.268071	133,564		133,564	373	133,937
022 Juvenile Court Clerk	26	0.122278	60,924		60,924	170	61,094
023 Circuit Court Clerk	155	0.728966	363,200		363,200	1,014	364,214
024 Criminal Court Clerk	119	0.559658	278,844		278,844	778	279,623
025 Clerk and Master - Chancery	24	0.112872	56,237		56,237	157	56,394
026 Juvenile Court	145	0.681936	339,768		339,768	948	340,716
027 General Sessions Court	168	0.790105	393,662		393,662	1,099	394,761
028 State Trial Courts	164	0.771293	384,289		384,289	1,073	385,362
029 Justice Integration Services	3	0.014109	7,030		7,030	20	7,049
030 Sheriff's Office	800	3.762404	1,874,581		1,874,581	5,233	1,879,814
031 Police	3,152	14.823872	7,385,848		7,385,848	20,620	7,406,468
032 Fire	2,357	11.084983	5,522,984		5,522,984	15,419	5,538,403
033 Codes Administration	227	1.067582	531,912		531,912	1,485	533,397
034 Beer Board	5	0.023515	11,716		11,716	33	11,749
037 Social Services	263	1.236890	616,268		616,268	1,720	617,989
038 Health	771	3.626017	1,806,627		1,806,627	5,044	1,811,671
039 Public Library	442	2.078728	1,035,706		1,035,706	2,891	1,038,597
040 Parks	605	2.845318	1,417,652		1,417,652	3,958	1,421,609
041 Arts Commission	14	0.065842	32,805		32,805	92	32,897
042 Transportation	802	3.771810	1,879,267		1,879,267	5,246	1,884,514
044 Human Relations Commission	3	0.014109	7,030		7,030	20	7,049
048 Internal Audit	5	0.023515	11,716		11,716	33	11,749
049 Office of Emergency Management	4	0.018812	9,373		9,373	26	9,399
051 Office of Family Safety	5	0.023515	11,716		11,716	33	11,749
060 Farmer's Market	15	0.070545	35,148		35,148	98	35,246
061 Municipal Auditorium	32	0.150496	74,983		74,983	209	75,192
062 State Fair Board	44	0.206932	103,102		103,102	288	103,390
064 Sports Authority	2	0.009406	4,686		4,686	13	4,700
065 Water and Sewer - General	1,466	6.894606	3,435,170		3,435,170	9,590	3,444,760
067 General Hospital	1,102	5.182712	2,582,235		2,582,235	7,209	2,589,444
070 Community Education Commission	4	0.018812	9,373		9,373	26	9,399
071 Convention Center Authority	53	0.249259	124,191		124,191	347	124,537
075 Metro Action Commission (MAC)	246	1.156939	576,433		576,433	1,609	578,043
078 Metropolitan Transit Authority (MTA)	2	0.009406	4,686		4,686	13	4,700

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public School (MNPS)	5,551	26.106385	13,007,249		13,007,249	36,316	13,043,565
088 Airport Authority	12	0.056436	28,119		28,119	78	28,197
091 Emergency Communication Center	109	0.512628	255,412		255,412	713	256,125
Bordeaux Longterm Care	679	3.193341	1,591,051		1,591,051	4,442	1,595,493
Knowles Home	77	0.362131	180,428		180,428	504	180,932
All Other	42	0.197526	98,415		98,415	275	98,690
Schedule .4 Total for Health Insurance Match	21,263	100.000000	49,824,015		49,824,015	138,921	49,962,936

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2023 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
All Other	100	100.000000	200,000		200,000	558	200,558
Schedule .4 Total for Death Benefit Payments	100	100.000000	200,000		200,000	558	200,558

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	11.00	0.111551	3,816		3,816		3,816
002 Metropolitan Council	5.00	0.050705	1,735		1,735	5	1,739
003 Metropolitan Clerk	9.00	0.091269	3,122		3,122	9	3,131
004 Mayor's Office - Administration	21.00	0.212960	7,285		7,285	20	7,305
005 Election Commission	26.00	0.263665	9,020		9,020	25	9,045
006 Law	19.00	0.192678	6,591		6,591	18	6,610
007 Planning Commission	27.00	0.273806	9,367		9,367	26	9,393
008 Human Resources	53.00	0.537471	18,387		18,387	51	18,438
009 Register of Deeds	21.00	0.212960	7,285		7,285	20	7,305
010 General Services - Administration	124.00	1.257479	43,017		43,017	120	43,137
011 Historical Commission	7.00	0.070987	2,428		2,428	7	2,435
012 Employee Benefit Board	2.00	0.020282	694		694	2	696
014 Information Technology Service	87.00	0.882263	30,182		30,182	84	30,266
015 Finance	1.00	0.010141	347		347	1	348
015 Finance - Administration	72.00	0.730149	24,978		24,978	70	25,048
016 Assessor of Property	75.00	0.760572	26,019		26,019	73	26,091
017 Trustee	34.00	0.344793	11,795		11,795	33	11,828
018 County Clerk	57.00	0.578035	19,774		19,774	55	19,829
019 District Attorney	26.00	0.263665	9,020		9,020	25	9,045
021 Public Defender	31.00	0.314370	10,754		10,754	30	10,784
022 Juvenile Court Clerk	11.00	0.111551	3,816		3,816	11	3,827
023 Circuit Court Clerk	78.00	0.790995	27,059		27,059	76	27,135
024 Criminal Court Clerk	44.00	0.446202	15,264		15,264	43	15,307
025 Clerk and Master - Chancery	14.00	0.141973	4,857		4,857	14	4,870
026 Juvenile Court	71.00	0.720008	24,631		24,631	69	24,700
027 General Sessions Court	65.00	0.659162	22,549		22,549	63	22,612
028 State Trial Courts	82.00	0.831559	28,447		28,447	79	28,526
029 Justice Integration Services	2.00	0.020282	694		694	2	696
030 Sheriff's Office	449.00	4.553291	155,765		155,765	435	156,200
031 Police	1,497.00	15.181016	519,332		519,332	1,450	520,782
032 Fire	965.00	9.786026	334,773		334,773	934	335,707
033 Codes Administration	95.00	0.963391	32,957		32,957	92	33,049
034 Beer Board	1.00	0.010141	347		347	1	348
037 Social Services	124.00	1.257479	43,017		43,017	120	43,137
038 Health	383.00	3.883987	132,868		132,868	371	133,239
039 Public Library	213.00	2.160024	73,893		73,893	206	74,099
040 Parks	268.00	2.717777	92,973		92,973	259	93,233
041 Arts Commission	7.00	0.070987	2,428		2,428	7	2,435
042 Transportation	291.00	2.951019	100,952		100,952	282	101,234
048 Internal Audit	3.00	0.030423	1,041		1,041	3	1,044
049 Office of Emergency Management	1.00	0.010141	347		347	1	348
051 Office of Family Safety	4.00	0.040564	1,388		1,388	4	1,392
052 Community Oversight Board	2.00	0.020282	694		694	2	696
060 Farmer's Market	5.00	0.050705	1,735		1,735	5	1,739
061 Municipal Auditorium	12.00	0.121692	4,163		4,163	12	4,175
062 State Fair Board	20.00	0.202819	6,938		6,938	19	6,958
064 Sports Authority	1.00	0.010141	347		347	1	348
065 Water and Sewer - General	615.00	6.236690	213,353		213,353	595	213,948
067 General Hospital	515.00	5.222594	178,661		178,661	499	179,160
070 Community Education Commission	2.00	0.020282	694		694	2	696
071 Convention Center Authority	22.00	0.223101	7,632		7,632	21	7,653
075 Metro Action Commission (MAC)	120.00	1.216915	41,630		41,630	116	41,746

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	0.020282	694		694	2	696
080 Metro Nashville Public School (MNPS)	2,709.00	27.471856	939,793		939,793	2,627	942,420
088 Airport Authority	7.00	0.070987	2,428		2,428	7	2,435
091 Emergency Communication Center	60.00	0.608458	20,815		20,815	58	20,873
Bordeaux Longterm Care	321.00	3.255248	111,360		111,360	311	111,671
Knowles Home	47.00	0.476625	16,305		16,305	45	16,350
All Other	25.00	0.253524	8,673		8,673	24	8,697
Schedule .4 Total for Life Insurance Match	9,861.00	100.000000	3,420,930		3,420,930	9,538	3,430,468

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2023 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	43,340,106.59	56.035640	4,972,042		4,972,042	13,863	4,985,906
032 Fire	34,003,716.97	43.964360	3,900,958		3,900,958	10,877	3,911,834
Schedule .4 Total for Police/Fire Retire Match	77,343,823.56	100.000000	8,873,000		8,873,000	24,740	8,897,740

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department
Allocation Source: FY 2023 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	170,401.66	0.186922	10,140		10,140		10,140
002 Metropolitan Council	108,683.50	0.119220	6,467		6,467	18	6,485
003 Metropolitan Clerk	217,683.36	0.238787	12,953		12,953	36	12,990
004 Mayor's Office - Administration	424,810.72	0.465995	25,279		25,279	71	25,349
005 Election Commission	482,863.62	0.529676	28,733		28,733	80	28,813
006 Law	577,663.32	0.633666	34,374		34,374	96	34,470
007 Planning Commission	798,419.18	0.875823	47,511		47,511	133	47,643
008 Human Resources	973,884.73	1.068300	57,952		57,952	162	58,114
009 Register of Deeds	585,773.74	0.642563	34,857		34,857	97	34,954
010 General Services - Administration	2,343,745.10	2.570964	139,467		139,467	390	139,857
011 Historical Commission	113,845.32	0.124882	6,774		6,774	19	6,793
012 Employee Benefit Board	41,164.68	0.045155	2,450		2,450	7	2,456
014 Information Technology Service	1,909,753.36	2.094898	113,642		113,642	317	113,959
015 Finance	165,622.40	0.181679	9,856		9,856	27	9,883
015 Finance - Administration	1,690,365.17	1.854241	100,587		100,587	281	100,868
016 Assessor of Property	1,476,933.79	1.620118	87,887		87,887	245	88,132
017 Trustee	759,574.46	0.833213	45,199		45,199	126	45,325
018 County Clerk	795,084.43	0.872165	47,312		47,312	132	47,444
019 District Attorney	499,736.84	0.548185	29,737		29,737	83	29,820
021 Public Defender	747,046.58	0.819470	44,454		44,454	124	44,578
022 Juvenile Court Clerk	142,794.00	0.156637	8,497		8,497	24	8,521
023 Circuit Court Clerk	1,412,019.71	1.548911	84,024		84,024	235	84,258
024 Criminal Court Clerk	919,931.54	1.009116	54,742		54,742	153	54,894
025 Clerk and Master - Chancery	334,827.37	0.367288	19,924		19,924	56	19,980
026 Juvenile Court	1,470,284.30	1.612824	87,491		87,491	244	87,735
027 General Sessions Court	1,802,740.42	1.977511	107,274		107,274	300	107,574
028 State Trial Courts	1,175,981.16	1.289989	69,978		69,978	195	70,173
029 Justice Integration Services	37,801.32	0.041466	2,249		2,249	6	2,256
030 Sheriff's Office	7,358,761.39	8.072171	437,891		437,891	1,223	439,114
033 Codes Administration	2,050,104.17	2.248855	121,994		121,994	341	122,334
034 Beer Board	22,966.50	0.025193	1,367		1,367	4	1,370
037 Social Services	1,714,634.06	1.880863	102,031		102,031	285	102,316
038 Health	7,227,167.99	7.927820	430,060		430,060	1,201	431,262
039 Public Library	3,326,625.33	3.649131	197,954		197,954	553	198,507
040 Parks	6,003,217.54	6.585211	357,228		357,228	998	358,226
041 Arts Commission	82,312.20	0.090292	4,898		4,898	14	4,912
042 Transportation	7,049,950.24	7.733421	419,515		419,515	1,172	420,687
044 Human Relations Commission	20,906.10	0.022933	1,244		1,244	3	1,247
048 Internal Audit	65,901.32	0.072290	3,922		3,922	11	3,932
049 Office of Emergency Management	39,658.02	0.043503	2,360		2,360	7	2,366
051 Office of Family Safety	30,948.60	0.033949	1,842		1,842	5	1,847
052 Community Oversight Board	3,474.46	0.003811	207		207	1	207
060 Farmer's Market	54,338.04	0.059606	3,233		3,233	9	3,242
061 Municipal Auditorium	333,505.44	0.365838	19,846		19,846	55	19,901
062 State Fair Board	278,338.04	0.305322	16,563		16,563	46	16,609
064 Sports Authority	30,399.36	0.033346	1,809		1,809	5	1,814
065 Water and Sewer - General	15,022,074.44	16.478419	893,905		893,905	2,500	896,405
067 General Hospital	9,484,286.24	10.403759	564,373		564,373	1,577	565,949
070 Community Education Commission	23,257.56	0.025512	1,384		1,384	4	1,388
071 Convention Center Authority	426,962.48	0.468355	25,407		25,407	71	25,478
075 Metro Action Commission (MAC)	1,395,690.32	1.530998	83,052		83,052	232	83,284
078 Metropolitan Transit Authority (MTA)	40,461.66	0.044384	2,408		2,408	7	2,414

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	176,135.92	0.193212	10,481		10,481	29	10,510
091 Emergency Communication Center	1,518,681.82	1.665913	90,371		90,371	252	90,623
Bordeaux Longterm Care	4,343,403.87	4.764483	258,459		258,459	722	259,181
Knowles Home	521,372.16	0.571918	31,025		31,025	87	31,111
All Other	337,142.82	0.369828	20,062		20,062	56	20,118
Schedule .4 Total for Civil Service Retire Match	91,162,113.87	100.000000	5,424,700		5,424,700	15,125	5,439,825

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2023 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	12,805	4,605,205
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	12,805	4,605,205

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	15.69	0.024534	9		9		9
004 Mayor's Office - Administration	818.93	1.280525	448		448	1	449
005 Election Commission	50.92	0.079621	28		28	0	28
006 Law	1,100.00	1.720022	601		601	2	603
010 General Services - Fleet Management	635.25	0.993313	347		347	1	348
014 Information Technology Service	1,958.58	3.062546	1,071		1,071	3	1,074
015 Finance - Administration	1,650.00	2.580033	902		902	2	904
028 State Trial Courts	1,294.35	2.023919	708		708	2	709
030 Sheriff's Office	6,479.39	10.131539	3,542		3,542	10	3,552
031 Police	3,929.01	6.143622	2,148		2,148	6	2,154
032 Fire	8.47	0.013244	5		5		5
038 Health	6,174.07	9.654124	3,375		3,375	9	3,384
040 Parks	1,748.75	2.734444	956		956	3	959
042 Transportation	3,254.00	5.088138	1,779		1,779	5	1,784
064 Sports Authority	2,587.12	4.045367	1,414		1,414	4	1,418
065 Water and Sewer - Stormwater Svcs	50.97	0.079700	28		28	0	28
065 Water and Sewer - Water Services	415.97	0.650434	227		227	1	228
065 Water and Sewer - General	1,765.67	2.760901	965		965	3	968
067 General Hospital	3,714.51	5.808217	2,030		2,030	6	2,036
075 Metro Action Commission (MAC)	6,520.89	10.196431	3,564		3,564	10	3,574
077 Metro Devlp & Housing Auth (MDHA)	19,780.13	30.929326	10,812		10,812	31	10,843
Schedule .4 Total for Unemployment Compensation	63,952.67	100.000000	34,957		34,957	97	35,054

Allocation Basis: Unemployment Benefit Charges (excl. Unknown) by Department
Allocation Source: FY 2023 Unemployment Benefit Charges - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	83,777	6,546	0	63,267	0
002 Metropolitan Council	273,236	4,187	0	260,824	0
003 Metropolitan Clerk	71,501	8,385	0	46,995	0
004 Mayor's Office - Administration	162,257	16,364	0	112,789	0
005 Election Commission	166,926	18,600	0	110,439	0
006 Law	164,975	22,252	0	101,040	0
007 Planning Commission	245,227	30,756	0	157,434	0
008 Human Resources	367,842	37,515	0	253,775	0
009 Register of Deeds	191,712	22,565	0	126,887	0
010 General Services - Administration	863,070	90,284	0	589,791	0
010 General Services - Fleet Management	348	0	0	0	0
011 Historical Commission	37,111	4,385	0	23,498	0
012 Employee Benefit Board	16,486	1,586	0	11,749	0
014 Information Technology Service	608,926	73,566	0	390,062	0
015 Finance	16,611	6,380	0	0	0
015 Finance - Administration	537,351	65,115	0	345,416	0
016 Assessor of Property	558,828	56,893	0	387,712	0
017 Trustee	234,448	29,260	0	148,035	0
018 County Clerk	393,972	30,628	0	296,071	0
019 District Attorney	182,653	19,250	0	124,537	0
021 Public Defender	218,076	28,777	0	133,937	0
022 Juvenile Court Clerk	78,942	5,501	0	61,094	0
023 Circuit Court Clerk	530,000	54,393	0	364,214	0
024 Criminal Court Clerk	385,260	35,437	0	279,623	0
025 Clerk and Master - Chancery	94,142	12,898	0	56,394	0
026 Juvenile Court	509,788	56,637	0	340,716	0
027 General Sessions Court	594,391	69,444	0	394,761	0
028 State Trial Courts	530,071	45,300	0	385,362	0
029 Justice Integration Services	11,457	1,456	0	7,049	0
030 Sheriff's Office	2,762,148	283,469	0	1,879,814	0
031 Police	12,915,308	0	0	7,406,468	0
032 Fire	9,785,949	0	0	5,538,403	0
033 Codes Administration	767,753	78,973	0	533,397	0
034 Beer Board	14,352	885	0	11,749	0
037 Social Services	829,492	66,050	0	617,989	0
038 Health	2,657,956	278,400	0	1,811,671	0
039 Public Library	1,439,349	128,146	0	1,038,597	0
040 Parks	2,105,278	231,252	0	1,421,609	0
041 Arts Commission	43,414	3,171	0	32,897	0
042 Transportation	2,679,791	271,573	0	1,884,514	0
044 Human Relations Commission	9,102	805	0	7,049	0
048 Internal Audit	19,263	2,539	0	11,749	0
049 Office of Emergency Management	13,641	1,528	0	9,399	0
051 Office of Family Safety	16,179	1,192	0	11,749	0
052 Community Oversight Board	1,037	134	0	0	0
060 Farmer's Market	42,321	2,093	0	35,246	0
061 Municipal Auditorium	112,115	12,847	0	75,192	0
062 State Fair Board	137,678	10,722	0	103,390	0
064 Sports Authority	9,450	1,171	0	4,700	0
065 Water and Sewer - Stormwater Svcs	28	0	0	0	0
065 Water and Sewer - Water Services	228	0	0	0	0
065 Water and Sewer - General	5,134,754	578,673	0	3,444,760	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Death Benefit Payments
067 General Hospital	3,701,936	365,347	0	2,589,444	0
070 Community Education Commission	12,378	896	0	9,399	0
071 Convention Center Authority	174,116	16,447	0	124,537	0
075 Metro Action Commission (MAC)	760,411	53,764	0	578,043	0
077 Metro Devlp & Housing Auth (MDHA)	10,843	0	0	0	0
078 Metropolitan Transit Authority (MTA)	9,368	1,559	0	4,700	0
080 Metro Nashville Public School (MNPS)	25,549,565	0	6,958,376	13,043,565	0
088 Airport Authority	47,928	6,785	0	28,197	0
091 Emergency Communication Center	426,122	58,501	0	256,125	0
Bordeaux Longterm Care	2,133,657	167,313	0	1,595,493	0
Knowles Home	248,478	20,084	0	180,932	0
All Other	341,050	12,987	0	98,690	200,558
Direct Bill	0	0	0	0	0
Total	83,041,826	3,511,664	6,958,376	49,962,936	200,558

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	3,816	0	10,140	0	9
002 Metropolitan Council	1,739	0	6,485	0	0
003 Metropolitan Clerk	3,131	0	12,990	0	0
004 Mayor's Office - Administration	7,305	0	25,349	0	449
005 Election Commission	9,045	0	28,813	0	28
006 Law	6,610	0	34,470	0	603
007 Planning Commission	9,393	0	47,643	0	0
008 Human Resources	18,438	0	58,114	0	0
009 Register of Deeds	7,305	0	34,954	0	0
010 General Services - Administration	43,137	0	139,857	0	0
010 General Services - Fleet Management	0	0	0	0	348
011 Historical Commission	2,435	0	6,793	0	0
012 Employee Benefit Board	696	0	2,456	0	0
014 Information Technology Service	30,266	0	113,959	0	1,074
015 Finance	348	0	9,883	0	0
015 Finance - Administration	25,048	0	100,868	0	904
016 Assessor of Property	26,091	0	88,132	0	0
017 Trustee	11,828	0	45,325	0	0
018 County Clerk	19,829	0	47,444	0	0
019 District Attorney	9,045	0	29,820	0	0
021 Public Defender	10,784	0	44,578	0	0
022 Juvenile Court Clerk	3,827	0	8,521	0	0
023 Circuit Court Clerk	27,135	0	84,258	0	0
024 Criminal Court Clerk	15,307	0	54,894	0	0
025 Clerk and Master - Chancery	4,870	0	19,980	0	0
026 Juvenile Court	24,700	0	87,735	0	0
027 General Sessions Court	22,612	0	107,574	0	0
028 State Trial Courts	28,526	0	70,173	0	709
029 Justice Integration Services	696	0	2,256	0	0
030 Sheriff's Office	156,200	0	439,114	0	3,552
031 Police	520,782	4,985,906	0	0	2,154
032 Fire	335,707	3,911,834	0	0	5
033 Codes Administration	33,049	0	122,334	0	0
034 Beer Board	348	0	1,370	0	0
037 Social Services	43,137	0	102,316	0	0
038 Health	133,239	0	431,262	0	3,384
039 Public Library	74,099	0	198,507	0	0
040 Parks	93,233	0	358,226	0	959
041 Arts Commission	2,435	0	4,912	0	0
042 Transportation	101,234	0	420,687	0	1,784
044 Human Relations Commission	0	0	1,247	0	0
048 Internal Audit	1,044	0	3,932	0	0
049 Office of Emergency Management	348	0	2,366	0	0
051 Office of Family Safety	1,392	0	1,847	0	0
052 Community Oversight Board	696	0	207	0	0
060 Farmer's Market	1,739	0	3,242	0	0
061 Municipal Auditorium	4,175	0	19,901	0	0
062 State Fair Board	6,958	0	16,609	0	0
064 Sports Authority	348	0	1,814	0	1,418
065 Water and Sewer - Stormwater Svcs	0	0	0	0	28
065 Water and Sewer - Water Services	0	0	0	0	228
065 Water and Sewer - General	213,948	0	896,405	0	968

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
067 General Hospital	179,160	0	565,949	0	2,036
070 Community Education Commission	696	0	1,388	0	0
071 Convention Center Authority	7,653	0	25,478	0	0
075 Metro Action Commission (MAC)	41,746	0	83,284	0	3,574
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	10,843
078 Metropolitan Transit Authority (MTA)	696	0	2,414	0	0
080 Metro Nashville Public School (MNPS)	942,420	0	0	4,605,205	0
088 Airport Authority	2,435	0	10,510	0	0
091 Emergency Communication Center	20,873	0	90,623	0	0
Bordeaux Longterm Care	111,671	0	259,181	0	0
Knowles Home	16,350	0	31,111	0	0
All Other	8,697	0	20,118	0	0
Direct Bill	0	0	0	0	0
Total	3,430,468	8,897,740	5,439,825	4,605,205	35,054

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Facility Rental

The costs recorded to business unit 01101127 within fund 10101 represent facility rental costs. The rental costs are for the Metro Southeast Building and the Bellevue Ice Rink. The rental costs identified for the **Metro Southeast Building** have been allocated using the assigned square footage by department within the facility. The costs attributable to the **Bellevue Ice Rink** have been allocated directly to the Sports Authority.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	745,349			745,349
Inbound Costs:				
001 Administrative - Post Audits		169	169	
001 Administrative - Miscellaneous		42	42	
015 Finance - Grants & Cost Planning		45	45	
015 Finance - Office of Mgmt & Budget		656	656	
015 Finance - Operations		185	185	
015 Finance - Property Administration		142	142	
015 Finance - Treasury		25	25	
015 Finance - Diversity Equity & Inclus		116	116	
048 Internal Audit		279	279	
Total Allocated Additions:		1,660	1,660	1,660
Total To Be Allocated:	745,349	1,660		747,009

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental**

	Total	G&A	Metro Southeast	Bellevue Ice Rink
Other Expense & Cost				
505231 Rent Building & Land	745,349	0	718,331	27,018
Departmental Total				
Expenditures Per Financial Statement	745,349			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	745,349	0	718,331	27,018
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	745,349	0	718,331	27,018
Allocation Step 2				
Inbound - All Others	1,660	1,660	0	0
Reallocate Admin Costs		(1,660)	1,599	60
Unallocated Costs	0	0	0	0
2nd Allocation	1,660	0	1,599	60
Total For 001 Administrative - Facility Rental				
Schedule .3 Total	747,009	0	719,930	27,078

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.498363	68,230		68,230	152	68,382
005 Election Commission	18,663.00	4.888802	35,118		35,118	78	35,196
008 Human Resources	2,064.00	0.540668	3,884		3,884	9	3,892
010 General Services	33,431.00	8.757302	62,906		62,906	140	63,047
010 General Services - Administration	1,172.00	0.307007	2,205		2,205	5	2,210
010 General Services - Facilities	10,176.00	2.665619	19,148		19,148	43	19,191
010 General Services - Fleet Management	76,482.00	20.034577	143,915		143,915	321	144,236
010 General Services - Surplus Property	21,351.00	5.592927	40,176		40,176	89	40,265
015 Finance - Treasury	539.00	0.141192	1,014		1,014	2	1,016
024 Criminal Court Clerk	15,213.00	3.985069	28,626		28,626	64	28,690
027 General Sessions Court	13,573.00	3.555468	25,540		25,540	57	25,597
030 Sheriff's Office - Security Services	86.00	0.022528	162		162	0	162
031 Police	33,290.00	8.720367	62,641		62,641	139	62,781
032 Fire	29,842.00	7.817158	56,153		56,153	125	56,278
038 Health	8,310.00	2.176817	15,637		15,637	35	15,672
041 Arts Commission	1,700.00	0.445318	3,199		3,199	7	3,206
049 Office of Emergency Management	17,471.00	4.576555	32,875		32,875	73	32,948
080 Metro Nashville Public School (MNPS)	57,625.00	15.094957	108,432		108,432	241	108,673
All Other	4,502.00	1.179306	8,471		8,471	19	8,490
Schedule .4 Total for Metro Southeast	381,750.00	100.000000	718,331		718,331	1,599	719,930

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - Bellevue Ice Rink

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
064 Sports Authority	100	100.000000	27,018		27,018	60	27,078
Schedule .4 Total for Bellevue Ice Rink	100	100.000000	27,018		27,018	60	27,078

Allocation Basis: Direct Allocation to 064 Sports Authority

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

Receiving Department	Total	Metro Southeast	Bellevue Ice Rink
003 Metropolitan Clerk	68,382	68,382	0
005 Election Commission	35,196	35,196	0
008 Human Resources	3,892	3,892	0
010 General Services	63,047	63,047	0
010 General Services - Administration	2,210	2,210	0
010 General Services - Facilities	19,191	19,191	0
010 General Services - Fleet Management	144,236	144,236	0
010 General Services - Surplus Property	40,265	40,265	0
015 Finance - Treasury	1,016	1,016	0
024 Criminal Court Clerk	28,690	28,690	0
027 General Sessions Court	25,597	25,597	0
030 Sheriff's Office - Security Services	162	162	0
031 Police	62,781	62,781	0
032 Fire	56,278	56,278	0
038 Health	15,672	15,672	0
041 Arts Commission	3,206	3,206	0
049 Office of Emergency Management	32,948	32,948	0
064 Sports Authority	27,078	0	27,078
080 Metro Nashville Public School (MNPS)	108,673	108,673	0
All Other	8,490	8,490	0
Direct Bill	0	0	0
Total	747,009	719,930	27,078

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Insurance

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,708,458			22,708,458
Deductions:				
531001 Transfer Operational	-15,611,100			
Total Deductions:	-15,611,100			-15,611,100
Inbound Costs:				
001 Administrative - Post Audits		1,607	1,607	
001 Administrative - Miscellaneous		3,355	3,355	
006 Law		377,705	377,705	
015 Finance - Grants & Cost Planning		433	433	
015 Finance - Office of Mgmt & Budget		4,884	4,884	
015 Finance - Operations		202	202	
015 Finance - Property Administration		1,355	1,355	
015 Finance - Treasury		416	416	
015 Finance - Diversity Equity & Inclus		867	867	
048 Internal Audit		2,657	2,657	
Total Allocated Additions:		393,480	393,480	393,480
Total To Be Allocated:	7,097,358	393,480		7,490,838

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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					
502229 Management Consultant	151,558	151,558	0	0	0
505951 Insurance-Buildings	1,876,400	0	1,876,400	0	0
505955 Insurance-Liab/PropDmg	2,756,200	0	0	2,756,200	0
505957 Insurance-Premium J&L	2,313,200	0	0	0	2,313,200
*531001 Transfer Operational	15,611,100	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	22,708,458				
Deductions					
*Total Disallowed Costs	(15,611,100)	0	0	0	0
Functional Cost					
	7,097,358	151,558	1,876,400	2,756,200	2,313,200
Allocation Step 1					
Reallocate Admin Costs		(151,558)	40,943	60,141	50,474
Unallocated Costs	0	0	0	0	0
1st Allocation	7,097,358	0	1,917,343	2,816,341	2,363,674
Allocation Step 2					
Inbound - All Others	393,480	393,480	0	0	0
Reallocate Admin Costs		(393,480)	106,298	156,139	131,043
Unallocated Costs	0	0	0	0	0
2nd Allocation	393,480	0	106,298	156,139	131,043
Total For 001 Administrative - Insurance					
Schedule .3 Total	7,490,838	0	2,023,641	2,972,480	2,494,717

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	20,328	0.686815	13,169		13,169	730	13,899
007 Planning Commission	11,380	0.384492	7,372		7,372	409	7,781
010 General Services - Facilities	676,520	22.857351	438,254		438,254	24,297	462,551
026 Juvenile Court	50,010	1.689671	32,397		32,397	1,796	34,193
030 Sheriff's Office	325,650	11.002626	210,958		210,958	11,696	222,654
032 Fire	290,690	9.821444	188,311		188,311	10,440	198,751
037 Social Services	39,030	1.318693	25,284		25,284	1,402	26,686
038 Health	106,110	3.585103	68,739		68,739	3,811	72,550
039 Public Library	524,060	17.706237	339,489		339,489	18,821	358,311
040 Parks	832,630	28.131788	539,383		539,383	29,904	569,287
061 Municipal Auditorium	83,340	2.815780	53,988		53,988	2,993	56,981
Schedule .4 Total for Insurance - Buildings	2,959,748	100.000000	1,917,343		1,917,343	106,298	2,023,641

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2023 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	450	0.016848	474		474	26	501
005 Election Commission	470	0.017597	496		496	27	523
006 Law	670	0.025085	706		706	39	746
007 Planning Commission	450	0.016848	474		474	26	501
008 Human Resources	670	0.025085	706		706	39	746
010 General Services - Facilities	29,850	1.117613	31,476		31,476	1,745	33,221
015 Finance - Administration	890	0.033322	938		938	52	990
016 Assessor of Property	19,830	0.742454	20,910		20,910	1,159	22,069
018 County Clerk	2,260	0.084617	2,383		2,383	132	2,515
019 District Attorney	4,790	0.179342	5,051		5,051	280	5,331
021 Public Defender	670	0.025085	706		706	39	746
022 Juvenile Court Clerk	450	0.016848	474		474	26	501
023 Circuit Court Clerk	4,341	0.162531	4,577		4,577	254	4,831
024 Criminal Court Clerk	560	0.020967	591		591	33	623
026 Juvenile Court	16,820	0.629757	17,736		17,736	983	18,719
027 General Sessions Court	450	0.016848	474		474	26	501
028 State Trial Courts	7,240	0.271073	7,634		7,634	423	8,058
029 Justice Integration Services	110	0.004119	116		116	6	122
030 Sheriff's Office	160,520	6.010024	169,263		169,263	9,384	178,647
031 Police	1,038,530	38.883575	1,095,094		1,095,094	60,714	1,155,808
032 Fire	383,390	14.354493	404,271		404,271	22,413	426,684
033 Codes Administration	37,870	1.417890	39,933		39,933	2,214	42,146
034 Beer Board	1,110	0.041559	1,170		1,170	65	1,235
037 Social Services	35,200	1.317922	37,117		37,117	2,058	39,175
038 Health	40,880	1.530587	43,107		43,107	2,390	45,496
039 Public Library	61,160	2.289890	64,491		64,491	3,575	68,067
040 Parks	575,690	21.554392	607,045		607,045	33,655	640,700
042 Transportation	170,990	6.402031	180,303		180,303	9,996	190,299
049 Office of Emergency Management	29,520	1.105257	31,128		31,128	1,726	32,853
061 Municipal Auditorium	31,910	1.194741	33,648		33,648	1,865	35,513
064 Sports Authority	10,690	0.400244	11,272		11,272	625	11,897
091 Emergency Communication Center	2,010	0.075256	2,119		2,119	117	2,237
All Other	430	0.016100	453		453	25	479
Schedule .4 Total for Insurance - Liab/PropDmg	2,670,871	100.000000	2,816,341		2,816,341	156,139	2,972,480

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2023 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Insurance**

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,600	0.807232	19,080		19,080	1,058	20,138
003 Metropolitan Clerk	3,560	0.154502	3,652		3,652	202	3,854
004 Mayor's Office - Administration	13,370	0.580252	13,715		13,715	760	14,476
005 Election Commission	11,810	0.512549	12,115		12,115	672	12,787
006 Law	18,490	0.802458	18,967		18,967	1,052	20,019
007 Planning Commission	15,370	0.667051	15,767		15,767	874	16,641
008 Human Resources	20,390	0.884917	20,917		20,917	1,160	22,076
010 General Services - Facilities	31,970	1.387484	32,796		32,796	1,818	34,614
011 Historical Commission	3,010	0.130633	3,088		3,088	171	3,259
014 Information Technology Service	3,560	0.154502	3,652		3,652	202	3,854
015 Finance - Administration	40,770	1.769401	41,823		41,823	2,319	44,141
016 Assessor of Property	31,750	1.377937	32,570		32,570	1,806	34,376
017 Trustee	10,250	0.444846	10,515		10,515	583	11,098
018 County Clerk	27,180	1.179600	27,882		27,882	1,546	29,428
019 District Attorney	31,640	1.373163	32,457		32,457	1,799	34,256
021 Public Defender	26,620	1.155297	27,307		27,307	1,514	28,821
022 Juvenile Court Clerk	11,250	0.488245	11,541		11,541	640	12,180
023 Circuit Court Clerk	19,830	0.860614	20,342		20,342	1,128	21,470
024 Criminal Court Clerk	32,190	1.397032	33,021		33,021	1,831	34,852
025 Clerk and Master - Chancery	7,460	0.323761	7,653		7,653	424	8,077
026 Juvenile Court	38,880	1.687375	39,884		39,884	2,211	42,095
027 General Sessions Court	43,000	1.866182	44,110		44,110	2,445	46,556
028 State Trial Courts	30,970	1.344085	31,770		31,770	1,761	33,531
029 Justice Integration Services	7,570	0.328535	7,766		7,766	430	8,196
030 Sheriff's Office	68,170	2.958549	69,930		69,930	3,877	73,807
031 Police	628,480	27.275768	644,710		644,710	35,746	680,456
032 Fire	416,620	18.081131	427,379		427,379	23,694	451,073
033 Codes Administration	35,200	1.527665	36,109		36,109	2,002	38,111
034 Beer Board	1,560	0.067703	1,600		1,600	89	1,689
035 Agricultural Extension	3,560	0.154502	3,652		3,652	202	3,854
037 Social Services	31,970	1.387484	32,796		32,796	1,818	34,614
038 Health	95,580	4.148131	98,048		98,048	5,436	103,484
039 Public Library	114,400	4.964911	117,354		117,354	6,506	123,860
040 Parks	216,550	9.398178	222,142		222,142	12,316	234,458
041 Arts Commission	2,230	0.096781	2,288		2,288	127	2,414
042 Transportation	97,030	4.211061	99,536		99,536	5,518	105,054
044 Human Relations Commission	1,560	0.067703	1,600		1,600	89	1,689
047 Criminal Justice Planning	1,110	0.048174	1,139		1,139	63	1,202
048 Internal Audit	4,900	0.212658	5,027		5,027	279	5,305
070 Community Education Commission	5,120	0.222206	5,252		5,252	291	5,543
091 Emergency Communication Center	65,720	2.852220	67,417		67,417	3,738	71,155
All Other	14,920	0.647522	15,305		15,305	848	16,154
Schedule .4 Total for Insurance - Premium J&L	2,304,170	100.000000	2,363,674		2,363,674	131,043	2,494,717

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2023 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance**

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	20,138	0	0	20,138
003 Metropolitan Clerk	4,355	0	501	3,854
004 Mayor's Office - Administration	14,476	0	0	14,476
005 Election Commission	27,208	13,899	523	12,787
006 Law	20,765	0	746	20,019
007 Planning Commission	24,922	7,781	501	16,641
008 Human Resources	22,822	0	746	22,076
010 General Services - Facilities	530,385	462,551	33,221	34,614
011 Historical Commission	3,259	0	0	3,259
014 Information Technology Service	3,854	0	0	3,854
015 Finance - Administration	45,132	0	990	44,141
016 Assessor of Property	56,445	0	22,069	34,376
017 Trustee	11,098	0	0	11,098
018 County Clerk	31,943	0	2,515	29,428
019 District Attorney	39,587	0	5,331	34,256
021 Public Defender	29,567	0	746	28,821
022 Juvenile Court Clerk	12,681	0	501	12,180
023 Circuit Court Clerk	26,301	0	4,831	21,470
024 Criminal Court Clerk	35,475	0	623	34,852
025 Clerk and Master - Chancery	8,077	0	0	8,077
026 Juvenile Court	95,007	34,193	18,719	42,095
027 General Sessions Court	47,057	0	501	46,556
028 State Trial Courts	41,589	0	8,058	33,531
029 Justice Integration Services	8,318	0	122	8,196
030 Sheriff's Office	475,108	222,654	178,647	73,807
031 Police	1,836,264	0	1,155,808	680,456
032 Fire	1,076,508	198,751	426,684	451,073
033 Codes Administration	80,257	0	42,146	38,111
034 Beer Board	2,924	0	1,235	1,689
035 Agricultural Extension	3,854	0	0	3,854
037 Social Services	100,474	26,686	39,175	34,614
038 Health	221,530	72,550	45,496	103,484
039 Public Library	550,238	358,311	68,067	123,860
040 Parks	1,444,445	569,287	640,700	234,458
041 Arts Commission	2,414	0	0	2,414
042 Transportation	295,353	0	190,299	105,054
044 Human Relations Commission	1,689	0	0	1,689
047 Criminal Justice Planning	1,202	0	0	1,202
048 Internal Audit	5,305	0	0	5,305
049 Office of Emergency Management	32,853	0	32,853	0
061 Municipal Auditorium	92,495	56,981	35,513	0
064 Sports Authority	11,897	0	11,897	0
070 Community Education Commission	5,543	0	0	5,543
091 Emergency Communication Center	73,392	0	2,237	71,155
All Other	16,632	0	479	16,154
Direct Bill	0	0	0	0
Total	7,490,838	2,023,641	2,972,480	2,494,717

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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. 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.

Additional **Management Consulting** services recorded to business unit 01101412 for Human Resources studies have been separately identified and allocated directly to Human Resources.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	982,459			982,459
Inbound Costs:				
001 Administrative - Post Audits		222	222	
001 Administrative - Miscellaneous		55	55	
015 Finance - Grants & Cost Planning		60	60	
015 Finance - Office of Mgmt & Budget		3,056	3,056	
015 Finance - Operations		295	295	
015 Finance - Property Administration		187	187	
015 Finance - Treasury		33	33	
015 Finance - Diversity Equity & Inclus		542	542	
048 Internal Audit		368	368	
Total Allocated Additions:		4,818	4,818	4,818
Total To Be Allocated:	982,459	4,818		987,277

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Post Audits**

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
502224 Accounting Service	885,000	0	885,000	0
502229 Management Consultant	48,652	0	0	48,652
502330 Other Purchased Srvc	4,950	0	4,950	0
502231 Auditing Service	0	0	0	0
502701 Printing/Binding	1,777	0	1,777	0
502883 Registration	0	0	0	0
505252 Software License	42,080	0	42,080	0
Departmental Total				
Expenditures Per Financial Statement	982,459			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	982,459	0	933,807	48,652
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	982,459	0	933,807	48,652
Allocation Step 2				
Inbound - All Others	4,818	4,818	0	0
Reallocate Admin Costs		(4,818)	4,580	239
Unallocated Costs	0	0	0	0
2nd Allocation	4,818	0	4,580	239
Total For 001 Administrative - Post Audits				
Schedule .3 Total	987,277	0	938,387	48,891

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	113,721	2.758311	25,757		25,757	128	25,886
001 Administrative - Corporate Dues	837	0.020301	190		190		190
001 Administrative - Employee Benefits	53,319	1.293256	12,077		12,077		12,077
001 Administrative - Facility Rental	745	0.018070	169		169		169
001 Administrative - Insurance	7,097	0.172138	1,607		1,607		1,607
001 Administrative - Post Audits	982	0.023818	222		222		222
001 Administrative - Gen Svcs Energy	1,654	0.040118	375		375	2	376
001 Administrative - Miscellaneous	2,055	0.049844	465		465	2	468
002 Metropolitan Council	2,886	0.070000	654		654	3	657
003 Metropolitan Clerk	946	0.022945	214		214	1	215
003 Metropolitan Clerk - Records Center	246	0.005967	56		56	0	56
004 Mayor's Office	2,181	0.052900	494		494	2	496
004 Mayor's Office - Administration	5,362	0.130056	1,214		1,214	6	1,220
005 Election Commission	5,079	0.123192	1,150		1,150	6	1,156
006 Law	26,717	0.648023	6,051		6,051	30	6,081
007 Planning Commission	8,518	0.206605	1,929		1,929	10	1,939
008 Human Resources	7,333	0.177862	1,661		1,661	8	1,669
009 Register of Deeds	3,192	0.077422	723		723	4	727
010 General Services	1,177	0.028548	267		267	1	268
010 General Services - Administration	1,261	0.030586	286		286	1	287
010 General Services - Facilities	28,721	0.696630	6,505		6,505	32	6,538
010 General Services - Fleet Management	50,461	1.223935	11,429		11,429	57	11,486
010 General Services - Mail Services	1,038	0.025177	235		235	1	236
010 General Services - Surplus Property	671	0.016275	152		152	1	153
011 Historical Commission	1,713	0.041549	388		388	2	390
012 Employee Benefit Board	598,302	14.511858	135,513		135,513	675	136,188
012 IOD Network (Injured-On-Duty)	14,181	0.343961	3,212		3,212	16	3,228
014 Information Technology Service	52,688	1.277951	11,934		11,934	59	11,993
015 Finance	807	0.019574	183		183	1	184
015 Finance - Accountability	541	0.013122	123		123	1	123
015 Finance - Administration	1,650	0.040021	374		374	2	376
015 Finance - Business Assistance	1,495	0.036261	339		339	2	340
015 Finance - Grants & Cost Planning	352	0.008538	80		80	0	80
015 Finance - Office of Mgmt & Budget	1,805	0.043780	409		409	2	411
015 Finance - Operations	3,328	0.080721	754		754	4	757
015 Finance - Payroll	1,104	0.026778	250		250	1	251
015 Finance - Property Administration	599	0.014529	136		136	1	136
015 Finance - Purchasing	1,708	0.041428	387		387	2	389
015 Finance - Treasury	1,492	0.036189	338		338	2	340
015 Finance - Diversity Equity & Inclus	394	0.009556	89		89	0	90
016 Assessor of Property	8,814	0.213784	1,996		1,996	10	2,006
017 Trustee	2,671	0.064785	605		605	3	608
018 County Clerk	6,331	0.153559	1,434		1,434	7	1,441
019 District Attorney	10,995	0.266685	2,490		2,490	12	2,503
021 Public Defender	10,596	0.257007	2,400		2,400	12	2,412
022 Juvenile Court Clerk	2,443	0.059255	553		553	3	556
023 Circuit Court Clerk	8,399	0.203718	1,902		1,902	9	1,912
024 Criminal Court Clerk	7,538	0.182835	1,707		1,707	8	1,716
025 Clerk and Master - Chancery	1,672	0.040554	379		379	2	381
026 Juvenile Court	17,274	0.418982	3,912		3,912	19	3,932
027 General Sessions Court	13,908	0.337340	3,150		3,150	16	3,166

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	14,312	0.347139	3,242		3,242	16	3,258
029 Justice Integration Services	4,285	0.103933	971		971	5	975
030 Sheriff's Office	90,892	2.204592	20,587		20,587	102	20,689
030 Sheriff's Office - Security Services	17,241	0.418182	3,905		3,905	19	3,924
031 Police	273,020	6.622120	61,838		61,838	308	62,146
032 Fire	176,150	4.272531	39,897		39,897	199	40,096
033 Codes Administration	14,083	0.341584	3,190		3,190	16	3,206
034 Beer Board	882	0.021393	200		200	1	201
035 Agricultural Extension	300	0.007277	68		68	0	68
037 Social Services	11,187	0.271341	2,534		2,534	13	2,546
038 Health	63,857	1.548856	14,463		14,463	72	14,535
038 Health - Employee Health & Wellness	866	0.021005	196		196	1	197
039 Public Library	45,268	1.097979	10,253		10,253	51	10,304
040 Parks	59,818	1.450890	13,549		13,549	67	13,616
041 Arts Commission	2,158	0.052342	489		489	2	491
042 Transportation	59,423	1.441309	13,459		13,459	67	13,526
044 Human Relations Commission	756	0.018337	171		171	1	172
047 Criminal Justice Planning	620	0.015038	140		140	1	141
048 Internal Audit	1,484	0.035995	336		336	2	338
049 Office of Emergency Management	2,979	0.072256	675		675	3	678
051 Office of Family Safety	4,979	0.120766	1,128		1,128	6	1,133
052 Community Oversight Board	1,490	0.036140	337		337	2	339
053 Office of Homeless Services	2,656	0.064421	602		602	3	605
060 Farmer's Market	2,711	0.065756	614		614	3	617
061 Municipal Auditorium	6,582	0.159647	1,491		1,491	7	1,498
062 State Fair Board	5,081	0.123240	1,151		1,151	6	1,157
064 Sports Authority	50,021	1.213263	11,330		11,330	56	11,386
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	4,958		4,958	25	4,982
065 Water and Sewer - Waste Services	48,075	1.166063	10,889		10,889	54	10,943
065 Water and Sewer - Water Services	196,611	4.768814	44,532		44,532	222	44,753
068 District Energy System (DES)	18,702	0.453618	4,236		4,236	21	4,257
071 Convention Center Authority	119,347	2.894770	27,032		27,032	135	27,166
075 Metro Action Commission (MAC)	49,724	1.206059	11,262		11,262	56	11,318
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	6		6	0	6
078 Metropolitan Transit Authority (MTA)	293	0.007107	66		66	0	67
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	368,597		368,597	1,840	370,437
091 Emergency Communication Center	20,480	0.496744	4,639		4,639	23	4,662
Bordeaux Longterm Care	245	0.005942	55		55	0	56
Knowles Home	2,080	0.050451	471		471	2	473
Medical Examiner	5,887	0.142790	1,333		1,333	7	1,340
Schedule .4 Total for Post Audits	4,122,849	100.000000	933,807		933,807	4,580	938,387

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	48,652	100.000000	48,652		48,652	239	48,891
Schedule .4 Total for Management Consultant	48,652	100.000000	48,652		48,652	239	48,891

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Direct	25,886	25,886	0
001 Administrative - Corporate Dues	190	190	0
001 Administrative - Employee Benefits	12,077	12,077	0
001 Administrative - Facility Rental	169	169	0
001 Administrative - Insurance	1,607	1,607	0
001 Administrative - Post Audits	222	222	0
001 Administrative - Gen Svcs Energy	376	376	0
001 Administrative - Miscellaneous	468	468	0
002 Metropolitan Council	657	657	0
003 Metropolitan Clerk	215	215	0
003 Metropolitan Clerk - Records Center	56	56	0
004 Mayor's Office	496	496	0
004 Mayor's Office - Administration	1,220	1,220	0
005 Election Commission	1,156	1,156	0
006 Law	6,081	6,081	0
007 Planning Commission	1,939	1,939	0
008 Human Resources	50,560	1,669	48,891
009 Register of Deeds	727	727	0
010 General Services	268	268	0
010 General Services - Administration	287	287	0
010 General Services - Facilities	6,538	6,538	0
010 General Services - Fleet Management	11,486	11,486	0
010 General Services - Mail Services	236	236	0
010 General Services - Surplus Property	153	153	0
011 Historical Commission	390	390	0
012 Employee Benefit Board	136,188	136,188	0
012 IOD Network (Injured-On-Duty)	3,228	3,228	0
014 Information Technology Service	11,993	11,993	0
015 Finance	184	184	0
015 Finance - Accountability	123	123	0
015 Finance - Administration	376	376	0
015 Finance - Business Assistance	340	340	0
015 Finance - Grants & Cost Planning	80	80	0
015 Finance - Office of Mgmt & Budget	411	411	0
015 Finance - Operations	757	757	0
015 Finance - Payroll	251	251	0
015 Finance - Property Administration	136	136	0
015 Finance - Purchasing	389	389	0
015 Finance - Treasury	340	340	0
015 Finance - Diversity Equity & Inclus	90	90	0
016 Assessor of Property	2,006	2,006	0
017 Trustee	608	608	0
018 County Clerk	1,441	1,441	0
019 District Attorney	2,503	2,503	0
021 Public Defender	2,412	2,412	0
022 Juvenile Court Clerk	556	556	0
023 Circuit Court Clerk	1,912	1,912	0
024 Criminal Court Clerk	1,716	1,716	0
025 Clerk and Master - Chancery	381	381	0
026 Juvenile Court	3,932	3,932	0
027 General Sessions Court	3,166	3,166	0
028 State Trial Courts	3,258	3,258	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
029 Justice Integration Services	975	975	0
030 Sheriff's Office	20,689	20,689	0
030 Sheriff's Office - Security Services	3,924	3,924	0
031 Police	62,146	62,146	0
032 Fire	40,096	40,096	0
033 Codes Administration	3,206	3,206	0
034 Beer Board	201	201	0
035 Agricultural Extension	68	68	0
037 Social Services	2,546	2,546	0
038 Health	14,535	14,535	0
038 Health - Employee Health & Wellness	197	197	0
039 Public Library	10,304	10,304	0
040 Parks	13,616	13,616	0
041 Arts Commission	491	491	0
042 Transportation	13,526	13,526	0
044 Human Relations Commission	172	172	0
047 Criminal Justice Planning	141	141	0
048 Internal Audit	338	338	0
049 Office of Emergency Management	678	678	0
051 Office of Family Safety	1,133	1,133	0
052 Community Oversight Board	339	339	0
053 Office of Homeless Services	605	605	0
060 Farmer's Market	617	617	0
061 Municipal Auditorium	1,498	1,498	0
062 State Fair Board	1,157	1,157	0
064 Sports Authority	11,386	11,386	0
065 Water and Sewer - Stormwater Svcs	4,982	4,982	0
065 Water and Sewer - Waste Services	10,943	10,943	0
065 Water and Sewer - Water Services	44,753	44,753	0
068 District Energy System (DES)	4,257	4,257	0
071 Convention Center Authority	27,166	27,166	0
075 Metro Action Commission (MAC)	11,318	11,318	0
077 Metro Devlp & Housing Auth (MDHA)	6	6	0
078 Metropolitan Transit Authority (MTA)	67	67	0
080 Metro Nashville Public School (MNPS)	370,437	370,437	0
091 Emergency Communication Center	4,662	4,662	0
Bordeaux Longterm Care	56	56	0
Knowles Home	473	473	0
Medical Examiner	1,340	1,340	0
Direct Bill	0	0	0
Total	987,277	938,387	48,891

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Gen Svcs Energy**

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Gen Svcs Energy**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,653,765			1,653,765
Inbound Costs:				
001 Administrative - Post Audits	375	2	376	
001 Administrative - Miscellaneous		93	93	
015 Finance - Grants & Cost Planning		101	101	
015 Finance - Office of Mgmt & Budget		1,122	1,122	
015 Finance - Operations		6,550	6,550	
015 Finance - Property Administration		316	316	
015 Finance - Treasury		55	55	
015 Finance - Diversity Equity & Inclus		199	199	
048 Internal Audit		619	619	
Total Allocated Additions:	<u>375</u>	<u>9,057</u>	9,431	9,431
Total To Be Allocated:	<u>1,654,140</u>	<u>9,057</u>		<u>1,663,196</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,379,959	0	1,379,959
502103 Gas	273,806	0	273,806
Departmental Total			
Expenditures Per Financial Statement	1,653,765		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	1,653,765	0	1,653,765
Allocation Step 1			
Inbound - All Others	375	375	0
Reallocate Admin Costs		(375)	375
Unallocated Costs	0	0	0
1st Allocation	1,654,140	0	1,654,140
Allocation Step 2			
Inbound - All Others	9,057	9,057	0
Reallocate Admin Costs		(9,057)	9,057
Unallocated Costs	0	0	0
2nd Allocation	9,057	0	9,057
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	1,663,196	0	1,663,196

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,121,195.53	67.796536	1,121,449		1,121,449	6,140	1,127,590
032 Fire	532,569.69	32.203464	532,690		532,690	2,917	535,607
Schedule .4 Total for Gen Svcs Energy Program	1,653,765.22	100.000000	1,654,140		1,654,140	9,057	1,663,196

Allocation Basis: Total Utility Costs by Benefiting Department
Allocation Source: FY 2023 - Energy Fund Utilities - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Gen Svcs Energy

Receiving Department	Total	Gen Svcs Energy Program
031 Police	1,127,590	1,127,590
032 Fire	535,607	535,607
Direct Bill	0	0
Total	1,663,196	1,663,196

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Miscellaneous

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

- **R12 Technical & Process Review Analysis** - these costs represent expenditures recorded to business unit 01101126. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting fund and department. 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.
- **GSD-USD Study** - these costs represent expenditures recorded to business unit 01101333. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting department within the General Fund 10101 and the USD Fund 18301. 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.
- **Solar Strategy and Infrastructure** - these costs represent expenditures recorded to business unit 01101347. These costs have been allocated directly to 010 General Services - Facilities.
- **Master Space Planning** - these costs represent expenditures recorded to business unit 01101360. These costs have been allocated directly to 010 General Services - Facilities.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Miscellaneous**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,055,304			2,055,304
Inbound Costs:				
001 Administrative - Post Audits	465	2	468	
001 Administrative - Miscellaneous		116	116	
015 Finance - Grants & Cost Planning		125	125	
015 Finance - Office of Mgmt & Budget		4,170	4,170	
015 Finance - Operations		602	602	
015 Finance - Property Administration		392	392	
015 Finance - Treasury		69	69	
015 Finance - Diversity Equity & Inclus		740	740	
048 Internal Audit		769	769	
Total Allocated Additions:	465	6,986	7,451	7,451
Total To Be Allocated:	2,055,769	6,986		2,062,755

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous**

	Total	G&A	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure
Other Expense & Cost					
502229 Management Consultant	2,055,304	0	232,380	118,620	535,145
Departmental Total					
Expenditures Per Financial Statement	2,055,304				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,055,304	0	232,380	118,620	535,145
Allocation Step 1					
Inbound - All Others	465	465	0	0	0
Reallocate Admin Costs		(465)	53	27	121
Unallocated Costs	0	0	0	0	0
1st Allocation	2,055,769	0	232,433	118,647	535,266
Allocation Step 2					
Inbound - All Others	6,986	6,986	0	0	0
Reallocate Admin Costs		(6,986)	790	403	1,819
Unallocated Costs	0	0	0	0	0
2nd Allocation	6,986	0	790	403	1,819
Total For 001 Administrative - Miscellaneous					
Schedule .3 Total	2,062,755	0	233,222	119,050	537,085

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous**

	Master Space Planning
<hr/>	
Other Expense & Cost	
502229 Management Consultant	1,169,159
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	1,169,159
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	265
Unallocated Costs	0
1st Allocation	1,169,424
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	3,974
Unallocated Costs	0
2nd Allocation	3,974
Total For 001 Administrative - Miscellaneous	
Schedule .3 Total	1,173,398

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - R12 Tech & Process Review Analysis

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	113,721	2.758311	6,411		6,411	22	6,433
001 Administrative - Corporate Dues	837	0.020301	47		47		47
001 Administrative - Employee Benefits	53,319	1.293256	3,006		3,006		3,006
001 Administrative - Facility Rental	745	0.018070	42		42		42
001 Administrative - Insurance	7,097	0.172138	400		400		400
001 Administrative - Post Audits	982	0.023818	55		55		55
001 Administrative - Gen Svcs Energy	1,654	0.040118	93		93		93
001 Administrative - Miscellaneous	2,055	0.049844	116		116		116
002 Metropolitan Council	2,886	0.070000	163		163	1	163
003 Metropolitan Clerk	946	0.022945	53		53	0	53
003 Metropolitan Clerk - Records Center	246	0.005967	14		14	0	14
004 Mayor's Office	2,181	0.052900	123		123	0	123
004 Mayor's Office - Administration	5,362	0.130056	302		302	1	303
005 Election Commission	5,079	0.123192	286		286	1	287
006 Law	26,717	0.648023	1,506		1,506	5	1,511
007 Planning Commission	8,518	0.206605	480		480	2	482
008 Human Resources	7,333	0.177862	413		413	1	415
009 Register of Deeds	3,192	0.077422	180		180	1	181
010 General Services	1,177	0.028548	66		66	0	67
010 General Services - Administration	1,261	0.030586	71		71	0	71
010 General Services - Facilities	28,721	0.696630	1,619		1,619	6	1,625
010 General Services - Fleet Management	50,461	1.223935	2,845		2,845	10	2,855
010 General Services - Mail Services	1,038	0.025177	59		59	0	59
010 General Services - Surplus Property	671	0.016275	38		38	0	38
011 Historical Commission	1,713	0.041549	97		97	0	97
012 Employee Benefit Board	598,302	14.511858	33,730		33,730	116	33,847
012 IOD Network (Injured-On-Duty)	14,181	0.343961	799		799	3	802
014 Information Technology Service	52,688	1.277951	2,970		2,970	10	2,981
015 Finance	807	0.019574	46		46	0	46
015 Finance - Accountability	541	0.013122	31		31	0	31
015 Finance - Administration	1,650	0.040021	93		93	0	93
015 Finance - Business Assistance	1,495	0.036261	84		84	0	85
015 Finance - Grants & Cost Planning	352	0.008538	20		20	0	20
015 Finance - Office of Mgmt & Budget	1,805	0.043780	102		102	0	102
015 Finance - Operations	3,328	0.080721	188		188	1	188
015 Finance - Payroll	1,104	0.026778	62		62	0	62
015 Finance - Property Administration	599	0.014529	34		34	0	34
015 Finance - Purchasing	1,708	0.041428	96		96	0	97
015 Finance - Treasury	1,492	0.036189	84		84	0	84
015 Finance - Diversity Equity & Inclus	394	0.009556	22		22	0	22
016 Assessor of Property	8,814	0.213784	497		497	2	499
017 Trustee	2,671	0.064785	151		151	0	151
018 County Clerk	6,331	0.153559	357		357	1	358
019 District Attorney	10,995	0.266685	620		620	2	622
021 Public Defender	10,596	0.257007	597		597	2	599
022 Juvenile Court Clerk	2,443	0.059255	138		138	0	138
023 Circuit Court Clerk	8,399	0.203718	474		474	2	475
024 Criminal Court Clerk	7,538	0.182835	425		425	1	426
025 Clerk and Master - Chancery	1,672	0.040554	94		94	0	95
026 Juvenile Court	17,274	0.418982	974		974	3	977
027 General Sessions Court	13,908	0.337340	784		784	3	787

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous**

Activity - R12 Tech & Process Review Analysis

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
028 State Trial Courts	14,312	0.347139	807		807	3	810
029 Justice Integration Services	4,285	0.103933	242		242	1	242
030 Sheriff's Office	90,892	2.204592	5,124		5,124	18	5,142
030 Sheriff's Office - Security Services	17,241	0.418182	972		972	3	975
031 Police	273,020	6.622120	15,392		15,392	53	15,445
032 Fire	176,150	4.272531	9,931		9,931	34	9,965
033 Codes Administration	14,083	0.341584	794		794	3	797
034 Beer Board	882	0.021393	50		50	0	50
035 Agricultural Extension	300	0.007277	17		17	0	17
037 Social Services	11,187	0.271341	631		631	2	633
038 Health	63,857	1.548856	3,600		3,600	12	3,612
038 Health - Employee Health & Wellness	866	0.021005	49		49	0	49
039 Public Library	45,268	1.097979	2,552		2,552	9	2,561
040 Parks	59,818	1.450890	3,372		3,372	12	3,384
041 Arts Commission	2,158	0.052342	122		122	0	122
042 Transportation	59,423	1.441309	3,350		3,350	12	3,362
044 Human Relations Commission	756	0.018337	43		43	0	43
047 Criminal Justice Planning	620	0.015038	35		35	0	35
048 Internal Audit	1,484	0.035995	84		84	0	84
049 Office of Emergency Management	2,979	0.072256	168		168	1	169
051 Office of Family Safety	4,979	0.120766	281		281	1	282
052 Community Oversight Board	1,490	0.036140	84		84	0	84
053 Office of Homeless Services	2,656	0.064421	150		150	0	150
060 Farmer's Market	2,711	0.065756	153		153	0	153
061 Municipal Auditorium	6,582	0.159647	371		371	1	372
062 State Fair Board	5,081	0.123240	286		286	1	287
064 Sports Authority	50,021	1.213263	2,820		2,820	10	2,830
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	1,234		1,234	4	1,238
065 Water and Sewer - Waste Services	48,075	1.166063	2,710		2,710	9	2,720
065 Water and Sewer - Water Services	196,611	4.768814	11,084		11,084	38	11,123
068 District Energy System (DES)	18,702	0.453618	1,054		1,054	4	1,058
071 Convention Center Authority	119,347	2.894770	6,728		6,728	23	6,752
075 Metro Action Commission (MAC)	49,724	1.206059	2,803		2,803	10	2,813
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	1		1		1
078 Metropolitan Transit Authority (MTA)	293	0.007107	17		17	0	17
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	91,747		91,747	320	92,067
091 Emergency Communication Center	20,480	0.496744	1,155		1,155	4	1,159
Bordeaux Longterm Care	245	0.005942	14		14	0	14
Knowles Home	2,080	0.050451	117		117	0	118
Medical Examiner	5,887	0.142790	332		332	1	333
Schedule .4 Total for R12 Tech & Process Review Analysis	4,122,849	100.000000	232,433		232,433	790	233,222

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 - Employee Benefits	53,318,530.00	18.709607	22,198		22,198		22,198
001 Administrative - Insurance	7,097,358.00	2.490481	2,955		2,955		2,955
032 Fire	174,268,044.00	61.151098	72,554		72,554	313	72,867
042 Transportation	50,295,487.00	17.648814	20,940		20,940	90	21,030
Schedule .4 Total for GSD-USD Study	284,979,419.00	100.000000	118,647		118,647	403	119,050

Allocation Basis: Total Modified Expenditures by Dept Within General and USD Funds

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous

Activity - Solar Strategy & Infrastructure

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	100	100.000000	535,266		535,266	1,819	537,085
Schedule .4 Total for Solar Strategy & Infrastructure	100	100.000000	535,266		535,266	1,819	537,085

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Miscellaneous

Activity - Master Space Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	100	100.000000	1,169,424		1,169,424	3,974	1,173,398
Schedule .4 Total for Master Space Planning	100	100.000000	1,169,424		1,169,424	3,974	1,173,398

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure	Master Space Planning
001 Administrative - Direct	6,433	6,433	0	0	0
001 Administrative - Corporate Dues	47	47	0	0	0
001 Administrative - Employee Benefits	25,204	3,006	22,198	0	0
001 Administrative - Facility Rental	42	42	0	0	0
001 Administrative - Insurance	3,355	400	2,955	0	0
001 Administrative - Post Audits	55	55	0	0	0
001 Administrative - Gen Svcs Energy	93	93	0	0	0
001 Administrative - Miscellaneous	116	116	0	0	0
002 Metropolitan Council	163	163	0	0	0
003 Metropolitan Clerk	53	53	0	0	0
003 Metropolitan Clerk - Records Center	14	14	0	0	0
004 Mayor's Office	123	123	0	0	0
004 Mayor's Office - Administration	303	303	0	0	0
005 Election Commission	287	287	0	0	0
006 Law	1,511	1,511	0	0	0
007 Planning Commission	482	482	0	0	0
008 Human Resources	415	415	0	0	0
009 Register of Deeds	181	181	0	0	0
010 General Services	67	67	0	0	0
010 General Services - Administration	71	71	0	0	0
010 General Services - Facilities	1,712,108	1,625	0	537,085	1,173,398
010 General Services - Fleet Management	2,855	2,855	0	0	0
010 General Services - Mail Services	59	59	0	0	0
010 General Services - Surplus Property	38	38	0	0	0
011 Historical Commission	97	97	0	0	0
012 Employee Benefit Board	33,847	33,847	0	0	0
012 IOD Network (Injured-On-Duty)	802	802	0	0	0
014 Information Technology Service	2,981	2,981	0	0	0
015 Finance	46	46	0	0	0
015 Finance - Accountability	31	31	0	0	0
015 Finance - Administration	93	93	0	0	0
015 Finance - Business Assistance	85	85	0	0	0
015 Finance - Grants & Cost Planning	20	20	0	0	0
015 Finance - Office of Mgmt & Budget	102	102	0	0	0
015 Finance - Operations	188	188	0	0	0
015 Finance - Payroll	62	62	0	0	0
015 Finance - Property Administration	34	34	0	0	0
015 Finance - Purchasing	97	97	0	0	0
015 Finance - Treasury	84	84	0	0	0
015 Finance - Diversity Equity & Inclus	22	22	0	0	0
016 Assessor of Property	499	499	0	0	0
017 Trustee	151	151	0	0	0
018 County Clerk	358	358	0	0	0
019 District Attorney	622	622	0	0	0
021 Public Defender	599	599	0	0	0
022 Juvenile Court Clerk	138	138	0	0	0
023 Circuit Court Clerk	475	475	0	0	0
024 Criminal Court Clerk	426	426	0	0	0
025 Clerk and Master - Chancery	95	95	0	0	0
026 Juvenile Court	977	977	0	0	0
027 General Sessions Court	787	787	0	0	0
028 State Trial Courts	810	810	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous**

Receiving Department	Total	R12 Tech & Process Review Analysis	GSD-USD Study	Solar Strategy & Infrastructure	Master Space Planning
029 Justice Integration Services	242	242	0	0	0
030 Sheriff's Office	5,142	5,142	0	0	0
030 Sheriff's Office - Security Services	975	975	0	0	0
031 Police	15,445	15,445	0	0	0
032 Fire	82,832	9,965	72,867	0	0
033 Codes Administration	797	797	0	0	0
034 Beer Board	50	50	0	0	0
035 Agricultural Extension	17	17	0	0	0
037 Social Services	633	633	0	0	0
038 Health	3,612	3,612	0	0	0
038 Health - Employee Health & Wellness	49	49	0	0	0
039 Public Library	2,561	2,561	0	0	0
040 Parks	3,384	3,384	0	0	0
041 Arts Commission	122	122	0	0	0
042 Transportation	24,392	3,362	21,030	0	0
044 Human Relations Commission	43	43	0	0	0
047 Criminal Justice Planning	35	35	0	0	0
048 Internal Audit	84	84	0	0	0
049 Office of Emergency Management	169	169	0	0	0
051 Office of Family Safety	282	282	0	0	0
052 Community Oversight Board	84	84	0	0	0
053 Office of Homeless Services	150	150	0	0	0
060 Farmer's Market	153	153	0	0	0
061 Municipal Auditorium	372	372	0	0	0
062 State Fair Board	287	287	0	0	0
064 Sports Authority	2,830	2,830	0	0	0
065 Water and Sewer - Stormwater Svcs	1,238	1,238	0	0	0
065 Water and Sewer - Waste Services	2,720	2,720	0	0	0
065 Water and Sewer - Water Services	11,123	11,123	0	0	0
068 District Energy System (DES)	1,058	1,058	0	0	0
071 Convention Center Authority	6,752	6,752	0	0	0
075 Metro Action Commission (MAC)	2,813	2,813	0	0	0
077 Metro Devlp & Housing Auth (MDHA)	1	1	0	0	0
078 Metropolitan Transit Authority (MTA)	17	17	0	0	0
080 Metro Nashville Public School (MNPS)	92,067	92,067	0	0	0
091 Emergency Communication Center	1,159	1,159	0	0	0
Bordeaux Longterm Care	14	14	0	0	0
Knowles Home	118	118	0	0	0
Medical Examiner	333	333	0	0	0
Direct Bill	0	0	0	0	0
Total	2,062,755	233,222	119,050	537,085	1,173,398

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 003 Metropolitan Clerk - Records Center

The Records Center is a division of the Metropolitan Clerk's Office. It provides departments with secure, orderly, cost efficient storage and retrieval services for their inactive records. The division also provides Metro employees with Records Management training and assists departments with the development of Records Retention Schedules.

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	245,562			245,562
Inbound Costs:				
001 Administrative - Post Audits	56	0	56	
001 Administrative - Miscellaneous	14	0	14	
003 Metropolitan Clerk - Records Center		2	2	
006 Law		361	361	
010 General Services - Fleet Management		2,732	2,732	
014 Information Technology Service		1,158	1,158	
015 Finance - Grants & Cost Planning		15	15	
015 Finance - Office of Mgmt & Budget		154	154	
015 Finance - Operations		816	816	
015 Finance - Payroll		108	108	
015 Finance - Property Administration		47	47	
015 Finance - Treasury		15	15	
015 Finance - Diversity Equity & Inclus		27	27	
048 Internal Audit		92	92	
Total Allocated Additions:	70	5,528	5,597	5,597
Total To Be Allocated:	245,632	5,528		251,159

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	103,012	0	51,506	51,506
501102 Leave Pay	15,086	0	7,543	7,543
501103 Holiday Pay	1,322	0	661	661
501109 Longevity	1,739	0	869	870
501160 YE Biweekly Sal/Fringe Accr	688	0	344	344
501172 Employer OASDI	6,622	0	3,311	3,311
501173 Employer SSN Medical	1,549	0	774	775
501174 Employer Group Health	39,948	0	19,974	19,974
501175 Employer Dental Group	690	0	345	345
501176 Employer Group Life	334	0	167	167
501177 Employer Pension	10,907	0	5,453	5,454
501181 FSA Pre-Tax Savings	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	551	0	275	276
502303 Refuse Disposal	37,343	0	18,671	18,672
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502951 Info Systems Charge	7,000	0	3,500	3,500
502957 Telecommnct'n Charge	3,105	0	1,552	1,553
502977 Fleet Management	1,300	0	650	650
503100 Ofc & Admin Supply	8,966	0	4,483	4,483
503130 Computer Hardware <\$10K	0	0	0	0
505233 Rent Equipment	723	0	361	362
505252 Software License	4,677	0	2,338	2,339
Departmental Total				
Expenditures Per Financial Statement	245,562			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	245,562	0	122,777	122,785
Allocation Step 1				
Inbound - All Others	70	0	35	35
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	245,632	0	122,812	122,820
Allocation Step 2				
Inbound - All Others	5,528	0	2,763	2,765
2nd Allocation	5,528	0	2,763	2,765
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	251,159	0	125,574	125,585

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	0.026245	32		32	1	33
003 Metropolitan Clerk	332	0.670260	823		823	18	842
003 Metropolitan Clerk - Records Center	1	0.002019	2		2		2
005 Election Commission	1,075	2.170270	2,665		2,665	60	2,725
006 Law	38	0.076717	94		94	2	96
007 Planning Commission	1,230	2.483193	3,050		3,050	69	3,118
008 Human Resources	2,704	5.458987	6,704		6,704	151	6,855
009 Register of Deeds	1,206	2.434740	2,990		2,990	67	3,057
010 General Services - Administration	14	0.028264	35		35	1	35
010 General Services - Facilities	952	1.921951	2,360		2,360	53	2,413
010 General Services - Fleet Management	1	0.002019	2		2	0	3
010 General Services - Mail Services	16	0.032302	40		40	1	41
014 Information Technology Service	40	0.080754	99		99	2	101
015 Finance	79	0.159490	196		196	4	200
015 Finance - Administration	8	0.016151	20		20	0	20
015 Finance - Operations	403	0.813599	999		999	22	1,022
015 Finance - Payroll	310	0.625845	769		769	17	786
015 Finance - Property Administration	10	0.020189	25		25	1	25
015 Finance - Purchasing	129	0.260432	320		320	7	327
015 Finance - Treasury	51	0.102962	126		126	3	129
016 Assessor of Property	930	1.877536	2,306		2,306	52	2,358
018 County Clerk	208	0.419922	516		516	12	527
021 Public Defender	4,039	8.154160	10,014		10,014	225	10,239
022 Juvenile Court Clerk	4,573	9.232229	11,338		11,338	255	11,593
023 Circuit Court Clerk	8,649	17.461087	21,444		21,444	485	21,930
024 Criminal Court Clerk	3,871	7.814992	9,598		9,598	216	9,814
025 Clerk and Master - Chancery	5,002	10.098318	12,402		12,402	279	12,681
027 General Sessions Court	63	0.127188	156		156	3	160
028 State Trial Courts	23	0.046434	57		57	1	58
029 Justice Integration Services	39	0.078735	97		97	2	99
030 Sheriff's Office	87	0.175640	216		216	5	220
031 Police	2,860	5.773928	7,091		7,091	159	7,251
032 Fire	231	0.466356	573		573	13	586
033 Codes Administration	343	0.692468	850		850	19	869
034 Beer Board	227	0.458280	563		563	13	575
037 Social Services	274	0.553167	679		679	15	695
038 Health	5,223	10.544485	12,950		12,950	291	13,241
039 Public Library	2,714	5.479175	6,729		6,729	151	6,880
040 Parks	126	0.254376	312		312	7	319
042 Transportation	327	0.660166	811		811	18	829
044 Human Relations Commission	4	0.008075	10		10	0	10
048 Internal Audit	17	0.034321	42		42	1	43
049 Office of Emergency Management	9	0.018170	22		22	0	23
062 State Fair Board	45	0.090849	112		112	2	114
064 Sports Authority	14	0.028264	35		35	1	35
065 Water and Sewer - Water Services	204	0.411847	506		506	11	517
075 Metro Action Commission (MAC)	525	1.059899	1,302		1,302	29	1,331
091 Emergency Communication Center	62	0.125169	154		154	3	157
All Other	232	0.468375	575		575	13	588
Schedule .4 Total for Records & Storage	49,533	100.000000	122,812		122,812	2,763	125,574

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center

Activity - Records & Storage

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

Allocation Source: FY 2023 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	7	0.357508	439		439	10	449
005 Election Commission	2	0.102145	125		125	3	128
007 Planning Commission	4	0.204290	251		251	6	257
008 Human Resources	24	1.225741	1,505		1,505	34	1,539
009 Register of Deeds	1	0.051073	63		63	1	64
014 Information Technology Service	4	0.204290	251		251	6	257
015 Finance - Purchasing	6	0.306435	376		376	8	385
016 Assessor of Property	183	9.346272	11,479		11,479	258	11,737
018 County Clerk	13	0.663943	815		815	18	834
021 Public Defender	72	3.677222	4,516		4,516	102	4,618
022 Juvenile Court Clerk	341	17.415730	21,390		21,390	481	21,871
023 Circuit Court Clerk	127	6.486210	7,966		7,966	179	8,146
024 Criminal Court Clerk	146	7.456588	9,158		9,158	206	9,364
025 Clerk and Master - Chancery	238	12.155260	14,929		14,929	336	15,265
031 Police	81	4.136874	5,081		5,081	114	5,195
033 Codes Administration	4	0.204290	251		251	6	257
038 Health	361	18.437181	22,644		22,644	511	23,156
039 Public Library	335	17.109295	21,014		21,014	473	21,487
075 Metro Action Commission (MAC)	9	0.459653	565		565	13	577
Schedule .4 Total for Records Requests	1,958	100.000000	122,820		122,820	2,765	125,585

Allocation Basis: Number of Records Requests by Benefiting Department

Allocation Source: FY 2023 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center**

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	33	33	0
003 Metropolitan Clerk	1,291	842	449
003 Metropolitan Clerk - Records Center	2	2	0
005 Election Commission	2,853	2,725	128
006 Law	96	96	0
007 Planning Commission	3,375	3,118	257
008 Human Resources	8,394	6,855	1,539
009 Register of Deeds	3,121	3,057	64
010 General Services - Administration	35	35	0
010 General Services - Facilities	2,413	2,413	0
010 General Services - Fleet Management	3	3	0
010 General Services - Mail Services	41	41	0
014 Information Technology Service	358	101	257
015 Finance	200	200	0
015 Finance - Administration	20	20	0
015 Finance - Operations	1,022	1,022	0
015 Finance - Payroll	786	786	0
015 Finance - Property Administration	25	25	0
015 Finance - Purchasing	712	327	385
015 Finance - Treasury	129	129	0
016 Assessor of Property	14,095	2,358	11,737
018 County Clerk	1,361	527	834
021 Public Defender	14,857	10,239	4,618
022 Juvenile Court Clerk	33,465	11,593	21,871
023 Circuit Court Clerk	30,075	21,930	8,146
024 Criminal Court Clerk	19,178	9,814	9,364
025 Clerk and Master - Chancery	27,946	12,681	15,265
027 General Sessions Court	160	160	0
028 State Trial Courts	58	58	0
029 Justice Integration Services	99	99	0
030 Sheriff's Office	220	220	0
031 Police	12,446	7,251	5,195
032 Fire	586	586	0
033 Codes Administration	1,126	869	257
034 Beer Board	575	575	0
037 Social Services	695	695	0
038 Health	36,397	13,241	23,156
039 Public Library	28,367	6,880	21,487
040 Parks	319	319	0
042 Transportation	829	829	0
044 Human Relations Commission	10	10	0
048 Internal Audit	43	43	0
049 Office of Emergency Management	23	23	0
062 State Fair Board	114	114	0
064 Sports Authority	35	35	0
065 Water and Sewer - Water Services	517	517	0
075 Metro Action Commission (MAC)	1,908	1,331	577
091 Emergency Communication Center	157	157	0
All Other	588	588	0
Direct Bill	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center

Receiving Department	Total	Records & Storage	Records Requests
Total	251,159	125,574	125,585

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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, 30094 Tornadoes 3/2020, and 30216 ARPA-COVID Stimulus have been separately identified in this function and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,950,918			27,950,918
Cost Adjustments:				
DIRECT COST	-19,685,719			
Total Departmental Cost Adjustments:	-19,685,719			-19,685,719
Inbound Costs:				
Depreciation	59,287		59,287	
001 Administrative - Employee Benefits	164,516	459	164,975	
001 Administrative - Insurance	19,674	1,091	20,765	
001 Administrative - Post Audits	6,051	30	6,081	
001 Administrative - Miscellaneous	1,506	5	1,511	
003 Metropolitan Clerk - Records Center	94	2	96	
006 Law		2,775,538	2,775,538	
008 Human Resources		41,696	41,696	
010 General Services - Facilities		31,240	31,240	
010 General Services - Fleet Management		4,074	4,074	
010 General Services - Mail Services		8,725	8,725	
014 Information Technology Service		21,766	21,766	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		546	546	
015 Finance - Grants & Cost Planning		1,631	1,631	
015 Finance - Office of Mgmt & Budget		5,707	5,707	
015 Finance - Operations		22,553	22,553	
015 Finance - Payroll		3,055	3,055	
015 Finance - Property Administration		5,100	5,100	
015 Finance - Purchasing		72,655	72,655	
015 Finance - Treasury		3,290	3,290	
015 Finance - Diversity Equity & Inclus		1,142	1,142	
030 Sheriff's Office - Security Services		22,713	22,713	
048 Internal Audit		10,003	10,003	
Total Allocated Additions:	251,129	3,033,426	3,284,555	3,284,555
Total To Be Allocated:	8,516,328	3,033,426		11,549,754

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	5,023,692	0	4,768,248	252,602	2,842
501102 Leave Pay	469,740	0	440,856	28,408	476
501103 Holiday Pay	3,519	0	3,519	0	0
501109 Longevity	17,766	0	15,706	2,019	41
501134 Paid Family Leave	145	0	145	0	0
501160 YE Biweekly Sal/Fringe Accr	29,944	0	26,714	1,448	1,782
501172 Employer OASDI	318,968	0	302,246	16,515	207
501173 Employer SSN Medical	76,628	0	72,648	3,931	49
501174 Employer Group Health	568,742	0	537,168	31,574	0
501175 Employer Dental Group	18,241	0	16,875	1,355	11
501176 Employer Group Life	8,184	0	7,638	542	4
501177 Employer Pension	652,958	0	617,289	35,251	418
501181 FSA Pre-Tax Savings	2,400	0	2,400	0	0
501182 Cafe Plan Pre-Tax Savings	7,915	0	7,462	452	1
501212 Court Reporter	112,794	0	0	0	112,794
501218 Witness Fees	70,961	0	0	0	70,961
501221 Guardian Ad Litem Fee	28,820	0	0	0	28,820
502105 Cable Television	358	0	358	0	0
502220 Other Professional Srvc	250	0	0	0	250
502222 Apprsl & Ngtn Srvc	8,564	0	0	0	8,564
502223 Legal Services	757,834	0	0	0	752,479
502229 Management Consultant	40,735	0	0	0	39,467
502256 Mediation Services	21,118	0	0	0	21,118
502314 Pre-Employment Checks	943	0	943	0	0
502357 Internet Services	1,867	0	0	0	1,867
502451 Employee Out-of-town Travel	9,106	0	8,388	0	718
502452 Employee Air Travel	2,950	0	1,916	0	1,034
502453 Employee Local Travel/Park	25	0	0	0	25
502503 Cell Phone Service	160	0	141	19	0
502520 Postage & Delivery Srvc	85,858	0	117	0	85,741
502701 Printing/Binding	16,855	0	1,029	0	15,826
502801 Advertising & Promot'n	628	0	628	0	0
502851 Subscriptions	151,717	0	70,580	0	81,137
502883 Registration	15,879	0	15,879	0	0
502884 Membership Dues	13,519	0	13,519	0	0
502920 Other Rpr & Maint Srvc	64,848	0	1,129	0	0
502951 Info Systems Charge	160,000	0	160,000	0	0
502957 Telecmmnct'n Charge	29,910	0	26,321	3,589	0
502977 Fleet Management	500	0	500	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	1,663	0	1,663	0	0
503100 Offc & Admin Supply	3,082	0	3,082	0	0
503120 Computer Software	15,364	0	15,364	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	11,329	0	10,897	0	0
503330 Books/Magazines/Periodicals	48,550	0	48,550	0	0
503400 Medical Supply	564	0	564	0	0
503999 Credit Card Clearing	1,789	0	1,789	0	0
505174 Interest Expense MIP	0	0	0	0	0
505202 Insurance-Buildings	9,683,213	0	0	0	9,683,213

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505205 Insurance-Emp Blanket Bond	27,793	0	0	0	27,793
505206 Insurance-Workman's Comp	340	0	0	0	340
505208 Insurance-Liability/PropDmg	425,059	0	0	0	425,059
505231 Rent Building & Land	353,174	0	353,174	0	0
505233 Rent Equipment	9,644	0	9,644	0	0
505269 Other License & Fees	51,597	0	0	0	51,597
505279 Notary	36	0	36	0	0
505282 Professional Privilege Tax	15,200	0	15,200	0	0
505500 Change in Claims Payable	108,983	0	0	0	108,983
505740 Compensation for Damages	5,178,649	0	0	0	5,178,649
505955 Insurance-Liab/PropDmg	50,213	0	0	0	50,213
505959 Insurance-Surety Bond	240	0	0	0	240
507450 Computer Hardware	1,500	0	0	0	0
507455 Computer Software	232,795	0	232,795	0	0
531001 Transfer Operational	1,000,000	0	0	0	1,000,000
Departmental Total					
Expenditures Per Financial Statement	27,950,918				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(19,685,719)	0	0	0	(19,685,719)
Functional Cost	8,265,199	0	7,815,220	377,705	0
Allocation Step 1					
Inbound - All Others	251,129	0	251,129	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(72,274)	0	0	0	0
1st Allocation	8,444,054	0	8,066,349	377,705	0
Allocation Step 2					
Inbound - All Others	3,033,426	0	3,033,426	0	0
2nd Allocation	3,033,426	0	3,033,426	0	0
Total For 006 Law					
Schedule .3 Total	11,477,480	0	11,099,775	377,705	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30094 Tornadoes 3/2020**	30216 ARPA-COVID Stimulus**
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 Srvc	0	0	0	0
502222 Apprsl & Ngtn Srvc	0	0	0	0
502223 Legal Services	0	0	0	5,355
502229 Management Consultant	0	1,268	0	0
502256 Mediation Services	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502357 Internet Services	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 Srvc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	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 Srvc	0	0	63,719	0
502951 Info Systems Charge	0	0	0	0
502957 Telecmmnct'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
503130 Computer Hardware <\$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	432	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
505174 Interest Expense MIP	0	0	0	0
505202 Insurance-Buildings	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30094 Tornadoes 3/2020**	30216 ARPA-COVID Stimulus**
505205 Insurance-Emp Blanket Bond	0	0	0	0
505206 Insurance-Workman's Comp	0	0	0	0
505208 Insurance-Liability/PropDmg	0	0	0	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	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
507450 Computer Hardware	1,500	0	0	0
507455 Computer Software	0	0	0	0
531001 Transfer Operational	0	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	1,932	1,268	63,719	5,355
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(1,932)	(1,268)	(63,719)	(5,355)
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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,570.17	1.479177	119,316		119,316	68,413	187,728
003 Metropolitan Clerk	155.17	0.146178	11,791		11,791	6,761	18,552
003 Metropolitan Clerk - Records Center	4.75	0.004475	361		361		361
004 Mayor's Office	167.33	0.157633	12,715		12,715	7,291	20,006
004 Mayor's Office - Administration	901.92	0.849653	68,536		68,536	39,297	107,833
005 Election Commission	501.58	0.472513	38,115		38,115	21,854	59,968
006 Law	36,525.56	34.408855	2,775,538		2,775,538		2,775,538
007 Planning Commission	1,142.25	1.076055	86,798		86,798	49,768	136,567
008 Human Resources	403.67	0.380277	30,674		30,674	17,588	48,262
009 Register of Deeds	9.42	0.008874	716		716	410	1,126
010 General Services - Administration	209.75	0.197595	15,939		15,939	9,139	25,077
010 General Services - Fleet Management	9.08	0.008554	690		690	395	1,085
011 Historical Commission	800.75	0.754346	60,848		60,848	34,889	95,737
012 Employee Benefit Board	1,161.00	1.093719	88,223		88,223	50,585	138,808
014 Information Technology Service	222.00	0.209135	16,870		16,870	9,672	26,542
015 Finance - Administration	1,638.17	1.543236	124,483		124,483	71,375	195,858
015 Finance - Grants & Cost Planning	21.75	0.020490	1,653		1,653	948	2,600
015 Finance - Property Administration	449.33	0.423291	34,144		34,144	19,578	53,722
015 Finance - Purchasing	856.09	0.806479	65,053		65,053	37,300	102,353
015 Finance - Treasury	201.67	0.189983	15,325		15,325	8,787	24,111
016 Assessor of Property	2,186.75	2.060025	166,169		166,169	95,278	261,446
017 Trustee	2,216.27	2.087835	168,412		168,412	96,564	264,976
018 County Clerk	42.67	0.040197	3,242		3,242	1,859	5,101
019 District Attorney	12.33	0.011615	937		937	537	1,474
021 Public Defender	2.25	0.002120	171		171	98	269
022 Juvenile Court Clerk	163.83	0.154336	12,449		12,449	7,138	19,587
023 Circuit Court Clerk	372.42	0.350838	28,300		28,300	16,226	44,526
024 Criminal Court Clerk	107.08	0.100875	8,137		8,137	4,665	12,802
025 Clerk and Master - Chancery	4.75	0.004475	361		361	207	568
026 Juvenile Court	175.92	0.165725	13,368		13,368	7,665	21,033
027 General Sessions Court	427.58	0.402801	32,491		32,491	18,630	51,121
028 State Trial Courts	122.58	0.115476	9,315		9,315	5,341	14,655
030 Sheriff's Office	1,915.22	1.804231	145,536		145,536	83,447	228,982
031 Police	9,362.60	8.820026	711,454		711,454	407,932	1,119,386
032 Fire	4,598.58	4.332087	349,441		349,441	200,362	549,803
033 Codes Administration	4,956.95	4.669689	376,673		376,673	215,976	592,650
034 Beer Board	132.83	0.125132	10,094		10,094	5,787	15,881
037 Social Services	438.33	0.412928	33,308		33,308	19,098	52,406
038 Health	2,369.67	2.232345	180,069		180,069	103,247	283,316
039 Public Library	232.25	0.218791	17,648		17,648	10,119	27,767
040 Parks	1,799.91	1.695603	136,773		136,773	78,423	215,196
041 Arts Commission	552.92	0.520878	42,016		42,016	24,091	66,107
042 Transportation	5,638.65	5.311884	428,475	(30,000)	398,475	245,678	644,153
044 Human Relations Commission	58.50	0.055110	4,445		4,445	2,549	6,994
047 Criminal Justice Planning	0.67	0.000631	51		51	29	80
048 Internal Audit	120.42	0.113442	9,151		9,151	5,247	14,397
049 Office of Emergency Management	107.08	0.100875	8,137		8,137	4,665	12,802
051 Office of Family Safety	111.75	0.105274	8,492		8,492	4,869	13,361
052 Community Oversight Board	130.33	0.122777	9,904		9,904	5,678	15,582
060 Farmer's Market	434.83	0.409631	33,042		33,042	18,946	51,988
061 Municipal Auditorium	238.00	0.224208	18,085		18,085	10,370	28,455

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
062 State Fair Board	640.82	0.603684	48,695		48,695	27,921	76,616
064 Sports Authority	461.67	0.434916	35,082		35,082	20,115	55,197
065 Water and Sewer - Stormwater Svcs	64.42	0.060687	4,895	(62,300)	(57,405)	2,807	(54,598)
065 Water and Sewer - Waste Services	531.08	0.500303	40,356	(53,400)	(13,044)	23,139	10,095
065 Water and Sewer - Water Services	3,284.20	3.093877	249,563	(186,700)	62,863	143,094	205,957
067 General Hospital	500.27	0.471279	38,015		38,015	21,797	59,812
068 District Energy System (DES)	323.75	0.304988	24,601		24,601	14,106	38,707
075 Metro Action Commission (MAC)	466.17	0.439155	35,424		35,424	20,311	55,735
077 Metro Devlp & Housing Auth (MDHA)	15.33	0.014442	1,165		1,165	668	1,833
078 Metropolitan Transit Authority (MTA)	69.58	0.065548	5,287		5,287	3,032	8,319
080 Metro Nashville Public School (MNPS)	11,950.93	11.258360	908,139	(192,000)	716,139	520,714	1,236,853
083 Industrial Development Board	239.75	0.225856	18,218		18,218	10,446	28,664
088 Airport Authority	117.75	0.110926	8,948		8,948	5,130	14,078
091 Emergency Communication Center	109.25	0.102919	8,302		8,302	4,760	13,062
Hospital Authority	729.17	0.686914	55,409		55,409	31,770	87,179
Medical Examiner	3.07	0.002892	233		233	134	367
Nashville Electric Service (NES)	47.00	0.044276	3,571		3,571	2,048	5,619
All Other	612.07	0.576600	46,511		46,511	26,668	73,179
Schedule .4 Total for Legal Services	106,151.61	100.000000	8,066,349	(524,400)	7,541,949	3,033,426	10,575,375
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	106,151.61	100.000000		0	8,066,349	3,033,426	11,099,775

Allocation Basis: Law Staff Hours by Benefiting Department
Allocation Source: FY 2023 Total Time Report - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	377,705		377,705		377,705
Schedule .4 Total for Risk Management	100	100.000000	377,705		377,705	0	377,705

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 006 Law

Activity - Self-Insured & Liability Funds

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Insurance	377,705	0	377,705	0
002 Metropolitan Council	187,728	187,728	0	0
003 Metropolitan Clerk	18,552	18,552	0	0
003 Metropolitan Clerk - Records Center	361	361	0	0
004 Mayor's Office	20,006	20,006	0	0
004 Mayor's Office - Administration	107,833	107,833	0	0
005 Election Commission	59,968	59,968	0	0
006 Law	2,775,538	2,775,538	0	0
007 Planning Commission	136,567	136,567	0	0
008 Human Resources	48,262	48,262	0	0
009 Register of Deeds	1,126	1,126	0	0
010 General Services - Administration	25,077	25,077	0	0
010 General Services - Fleet Management	1,085	1,085	0	0
011 Historical Commission	95,737	95,737	0	0
012 Employee Benefit Board	138,808	138,808	0	0
014 Information Technology Service	26,542	26,542	0	0
015 Finance - Administration	195,858	195,858	0	0
015 Finance - Grants & Cost Planning	2,600	2,600	0	0
015 Finance - Property Administration	53,722	53,722	0	0
015 Finance - Purchasing	102,353	102,353	0	0
015 Finance - Treasury	24,111	24,111	0	0
016 Assessor of Property	261,446	261,446	0	0
017 Trustee	264,976	264,976	0	0
018 County Clerk	5,101	5,101	0	0
019 District Attorney	1,474	1,474	0	0
021 Public Defender	269	269	0	0
022 Juvenile Court Clerk	19,587	19,587	0	0
023 Circuit Court Clerk	44,526	44,526	0	0
024 Criminal Court Clerk	12,802	12,802	0	0
025 Clerk and Master - Chancery	568	568	0	0
026 Juvenile Court	21,033	21,033	0	0
027 General Sessions Court	51,121	51,121	0	0
028 State Trial Courts	14,655	14,655	0	0
030 Sheriff's Office	228,982	228,982	0	0
031 Police	1,119,386	1,119,386	0	0
032 Fire	549,803	549,803	0	0
033 Codes Administration	592,650	592,650	0	0
034 Beer Board	15,881	15,881	0	0
037 Social Services	52,406	52,406	0	0
038 Health	283,316	283,316	0	0
039 Public Library	27,767	27,767	0	0
040 Parks	215,196	215,196	0	0
041 Arts Commission	66,107	66,107	0	0
042 Transportation	644,153	644,153	0	0
044 Human Relations Commission	6,994	6,994	0	0
047 Criminal Justice Planning	80	80	0	0
048 Internal Audit	14,397	14,397	0	0
049 Office of Emergency Management	12,802	12,802	0	0
051 Office of Family Safety	13,361	13,361	0	0
052 Community Oversight Board	15,582	15,582	0	0
060 Farmer's Market	51,988	51,988	0	0
061 Municipal Auditorium	28,455	28,455	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
062 State Fair Board	76,616	76,616	0	0
064 Sports Authority	55,197	55,197	0	0
065 Water and Sewer - Stormwater Svcs	(54,598)	(54,598)	0	0
065 Water and Sewer - Waste Services	10,095	10,095	0	0
065 Water and Sewer - Water Services	205,957	205,957	0	0
067 General Hospital	59,812	59,812	0	0
068 District Energy System (DES)	38,707	38,707	0	0
075 Metro Action Commission (MAC)	55,735	55,735	0	0
077 Metro Devlp & Housing Auth (MDHA)	1,833	1,833	0	0
078 Metropolitan Transit Authority (MTA)	8,319	8,319	0	0
080 Metro Nashville Public School (MNPS)	1,236,853	1,236,853	0	0
083 Industrial Development Board	28,664	28,664	0	0
088 Airport Authority	14,078	14,078	0	0
091 Emergency Communication Center	13,062	13,062	0	0
Hospital Authority	87,179	87,179	0	0
Medical Examiner	367	367	0	0
Nashville Electric Service (NES)	5,619	5,619	0	0
All Other	73,179	73,179	0	0
Direct Bill	524,400	524,400	0	0
Total	11,477,480	11,099,775	377,705	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 008 Human Resources

The Department of Human Resources provides personnel services to all departments of the Metropolitan Government except for the Board of Education, Metropolitan Development and Housing Agency, the Electric Power Board, and the Metropolitan Airport Authority. Among the services provided are the recruitment and testing of prospective employees, the administration of the classification and pay plan, maintenance of a personnel file on all employees, and the implementation of in-service training programs. The Department also assumed the responsibilities of the Employees Benefit Board in FY02. These duties include administering fringe benefits programs for all personnel of the Metropolitan Government except those of the Metropolitan Development and Housing Agency, the Electric Power Board, Transit Authority and the teaching personnel of the Board of Education. The fringe benefit programs administered include pension plans, life and health insurance.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,333,074			7,333,074
Inbound Costs:				
Depreciation	318		318	
001 Administrative - Employee Benefits	366,818	1,024	367,842	
001 Administrative - Facility Rental	3,884	9	3,892	
001 Administrative - Insurance	21,623	1,199	22,822	
001 Administrative - Post Audits	50,313	247	50,560	
001 Administrative - Miscellaneous	413	1	415	
003 Metropolitan Clerk - Records Center	8,210	185	8,394	
006 Law	30,674	17,588	48,262	
008 Human Resources		53,425	53,425	
010 General Services - Facilities		18,462	18,462	
010 General Services - Fleet Management		11,998	11,998	
010 General Services - Mail Services		12,016	12,016	
014 Information Technology Service		41,284	41,284	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		17,781	17,781	
015 Finance - Grants & Cost Planning		448	448	
015 Finance - Office of Mgmt & Budget		5,666	5,666	
015 Finance - Operations		5,643	5,643	
015 Finance - Payroll		4,475	4,475	
015 Finance - Property Administration		1,400	1,400	
015 Finance - Purchasing		105,763	105,763	
015 Finance - Treasury		522	522	
015 Finance - Diversity Equity & Inclus		20,344	20,344	
030 Sheriff's Office - Security Services		2,482	2,482	
048 Internal Audit		2,745	2,745	
Total Allocated Additions:	482,254	325,113	807,366	807,366
Total To Be Allocated:	7,815,328	325,113		8,140,440

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources**

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Other Expense & Cost					
501101 Regular Pay	3,488,311	0	391,251	1,356,920	647,183
501102 Leave Pay	281,572	0	27,232	87,560	83,601
501103 Holiday Pay	183,317	0	19,994	69,661	36,493
501104 Overtime Pay	0	0	0	0	0
501109 Longevity	20,721	0	2,365	5,390	6,848
501134 Paid Family Leave	5,659	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	21,672	0	2,019	9,044	4,261
501172 Employer OASDI	232,839	0	25,825	88,925	44,745
501173 Employer SSN Medical	54,611	0	6,040	20,797	10,494
501174 Employer Group Health	537,587	0	61,703	217,045	122,545
501175 Employer Dental Group	17,230	0	2,430	5,948	3,904
501176 Employer Group Life	8,201	0	1,140	2,859	1,569
501177 Employer Pension	462,829	0	45,575	172,530	94,305
501181 FSA Pre-Tax Savings	996	0	237	511	49
501182 Cafe Plan Pre-Tax Savings	7,693	0	850	2,841	2,033
502220 Other Professional Srvc	193,920	0	0	193,920	0
502229 Management Consultant	821,818	0	0	0	799,202
502314 Pre-Employment Checks	627	0	0	627	0
502453 Employee Local Travel/Park	1,018	0	0	0	509
502502 Allowance-Cell/Mobile Devices	1,728	0	0	624	312
502503 Cell Phone Service	6,383	0	0	0	0
502520 Postage & Delivery Srvc	129,158	0	0	0	128,026
502701 Printing/Binding	1,148	0	0	0	35
502851 Subscriptions	4,012	0	0	2,852	0
502883 Registration	16,629	0	2,310	1,955	0
502884 Membership Dues	1,578	0	0	590	0
502920 Other Rpr & Maint Srvc	545	0	0	0	0
502951 Info Systems Charge	329,486	0	0	0	0
502957 Telecommnct'n Charge	31,013	0	0	0	0
502977 Fleet Management	300	0	0	0	0
502983 Surplus Property	1,800	0	0	0	0
503050 Host & Hostess	4,833	0	0	0	0
503100 Offc & Admin Supply	16,833	0	1,887	0	778
503130 Computer Hardware <\$10K	9,311	0	0	0	3,471
503140 Office Equipment < \$10K	3,997	0	0	0	1,068
503350 Educational Supply	52,970	0	5,145	45,973	0
503999 Credit Card Clearing	0	0	0	0	0
505231 Rent Building & Land	310,108	0	0	0	0
505233 Rent Equipment	9,319	0	0	0	0
505234 Rent Storage/Safety Box	1,520	0	0	0	0
505252 Software License	59,782	0	642	0	0
Departmental Total					
Expenditures Per Financial Statement	7,333,074				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	7,333,074	0	596,645	2,286,572	1,991,431

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	482,254	0	54,109	187,597	89,458
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(256,904)	0	0	0	0
1st Allocation	7,558,423	0	650,754	2,474,169	2,080,889
Allocation Step 2					
Inbound - All Others	325,113	0	36,476	126,475	60,307
Unallocated Costs	(15,214)	0	0	0	0
2nd Allocation	309,899	0	36,476	126,475	60,307
Total For 008 Human Resources					
Schedule .3 Total	7,868,322	0	687,230	2,600,644	2,141,196

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	747,983	181,608	163,366
501102 Leave Pay	70,985	3,778	8,416
501103 Holiday Pay	38,871	9,830	8,468
501104 Overtime Pay	0	0	0
501109 Longevity	5,760	0	358
501134 Paid Family Leave	2,489	3,170	0
501160 YE Biweekly Sal/Fringe Accr	4,365	1,142	841
501172 Employer OASDI	50,357	12,057	10,930
501173 Employer SSN Medical	11,904	2,820	2,556
501174 Employer Group Health	113,329	11,751	11,214
501175 Employer Dental Group	3,797	800	351
501176 Employer Group Life	1,731	419	483
501177 Employer Pension	107,004	21,946	21,469
501181 FSA Pre-Tax Savings	199	0	0
501182 Cafe Plan Pre-Tax Savings	1,657	144	168
502220 Other Professional Srvc	0	0	0
502229 Management Consultant	22,616	0	0
502314 Pre-Employment Checks	0	0	0
502453 Employee Local Travel/Park	509	0	0
502502 Allowance-Cell/Mobile Devices	408	78	306
502503 Cell Phone Service	6,281	0	102
502520 Postage & Delivery Srvc	1,062	0	70
502701 Printing/Binding	845	0	268
502851 Subscriptions	1,160	0	0
502883 Registration	9,247	0	3,117
502884 Membership Dues	988	0	0
502920 Other Rpr & Maint Srvc	545	0	0
502951 Info Systems Charge	329,486	0	0
502957 Telecmmnct'n Charge	31,013	0	0
502977 Fleet Management	300	0	0
502983 Surplus Property	1,800	0	0
503050 Host & Hostess	4,833	0	0
503100 Offc & Admin Supply	14,168	0	0
503130 Computer Hardware <\$10K	4,323	1,517	0
503140 Office Equipment < \$10K	2,929	0	0
503350 Educational Supply	0	0	1,852
503999 Credit Card Clearing	0	0	0
505231 Rent Building & Land	310,108	0	0
505233 Rent Equipment	9,319	0	0
505234 Rent Storage/Safety Box	1,520	0	0
505252 Software License	59,140	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,973,031	251,060	234,335

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	103,395	25,125	22,569
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(256,904)
1st Allocation	2,076,426	276,185	0
Allocation Step 2			
Inbound - All Others	69,703	16,937	15,214
Unallocated Costs	0	0	(15,214)
2nd Allocation	69,703	16,937	0
Total For 008 Human Resources			
Schedule .3 Total	2,146,129	293,123	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	51.48	0.525905	3,422		3,422	194	3,616
003 Metropolitan Clerk	7.50	0.076618	499		499	28	527
004 Mayor's Office	2.00	0.020431	133		133	7	140
004 Mayor's Office - Administration	28.49	0.291046	1,894		1,894	107	2,001
005 Election Commission	24.00	0.245177	1,596		1,596	90	1,686
006 Law	54.00	0.551649	3,590		3,590		3,590
007 Planning Commission	73.80	0.753920	4,906		4,906	278	5,185
008 Human Resources	69.19	0.706825	4,600		4,600		4,600
009 Register of Deeds	24.00	0.245177	1,596		1,596	90	1,686
010 General Services - Administration	53.00	0.541433	3,523		3,523	200	3,723
010 General Services - Fleet Management	52.00	0.531217	3,457		3,457	196	3,653
010 General Services - Surplus Property	8.00	0.081726	532		532	30	562
011 Historical Commission	14.89	0.152112	990		990	56	1,046
014 Information Technology Service	146.98	1.501506	9,771		9,771	555	10,326
015 Finance - Administration	107.87	1.101969	7,171		7,171	407	7,578
015 Finance - Treasury	8.00	0.081726	532		532	30	562
016 Assessor of Property	85.27	0.871094	5,669		5,669	322	5,990
017 Trustee	24.20	0.247220	1,609		1,609	91	1,700
018 County Clerk	76.76	0.784158	5,103		5,103	290	5,392
019 District Attorney	95.23	0.972843	6,331		6,331	359	6,690
021 Public Defender	88.79	0.907053	5,903		5,903	335	6,238
022 Juvenile Court Clerk	31.00	0.316687	2,061		2,061	117	2,178
023 Circuit Court Clerk	91.32	0.932899	6,071		6,071	344	6,415
024 Criminal Court Clerk	88.00	0.898983	5,850		5,850	332	6,182
025 Clerk and Master - Chancery	16.00	0.163451	1,064		1,064	60	1,124
026 Juvenile Court	105.20	1.074693	6,994		6,994	397	7,390
027 General Sessions Court	117.17	1.196975	7,789		7,789	442	8,231
028 State Trial Courts	133.97	1.368599	8,906		8,906	505	9,412
029 Justice Integration Services	20.50	0.209422	1,363		1,363	77	1,440
030 Sheriff's Office	1,002.32	10.239415	66,633		66,633	3,782	70,416
031 Police	1,969.40	20.118832	130,924		130,924	7,441	138,365
032 Fire	1,389.98	14.199640	92,405		92,405	5,245	97,650
033 Codes Administration	124.95	1.276454	8,307		8,307	471	8,778
034 Beer Board	6.49	0.066300	431		431	24	456
035 Agricultural Extension	7.50	0.076618	499		499	28	527
037 Social Services	78.92	0.806224	5,247		5,247	298	5,544
038 Health	532.12	5.435986	35,375		35,375	2,008	37,383
039 Public Library	362.42	3.702379	24,093		24,093	1,367	25,461
040 Parks	562.01	5.741334	37,362		37,362	2,121	39,483
041 Arts Commission	9.55	0.097560	635		635	36	671
042 Transportation	332.98	3.401629	22,136		22,136	1,256	23,393
044 Human Relations Commission	6.00	0.061294	399		399	22	421
047 Criminal Justice Planning	4.00	0.040863	266		266	15	281
048 Internal Audit	10.00	0.102157	665		665	38	702
049 Office of Emergency Management	14.87	0.151908	989		989	56	1,045
051 Office of Family Safety	40.00	0.408629	2,659		2,659	151	2,810
052 Community Oversight Board	14.00	0.143020	931		931	53	983
060 Farmer's Market	7.38	0.075392	491		491	28	518
061 Municipal Auditorium	9.00	0.091941	598		598	34	632
062 State Fair Board	18.92	0.193281	1,258		1,258	71	1,329
064 Sports Authority	4.48	0.045766	298		298	17	315

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	107.00	1.093082	7,113		7,113	404	7,517
065 Water and Sewer - Waste Services	95.00	0.970493	6,316		6,316	358	6,674
065 Water and Sewer - Water Services	718.37	7.338663	47,757		47,757	2,711	50,467
071 Convention Center Authority	148.80	1.520098	9,892		9,892	561	10,453
075 Metro Action Commission (MAC)	292.77	2.990855	19,463		19,463	1,105	20,568
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	66		66	4	70
091 Emergency Communication Center	220.00	2.247457	14,625		14,625	830	15,456
Schedule .4 Total for Employee Relations	9,788.84	100.000000	650,754		650,754	36,476	687,230

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	51.48	0.525905	13,012		13,012	673	13,685
003 Metropolitan Clerk	7.50	0.076618	1,896		1,896	98	1,994
004 Mayor's Office	2.00	0.020431	506		506	26	532
004 Mayor's Office - Administration	28.49	0.291046	7,201		7,201	373	7,574
005 Election Commission	24.00	0.245177	6,066		6,066	314	6,380
006 Law	54.00	0.551649	13,649		13,649		13,649
007 Planning Commission	73.80	0.753920	18,653		18,653	966	19,619
008 Human Resources	69.19	0.706825	17,488		17,488		17,488
009 Register of Deeds	24.00	0.245177	6,066		6,066	314	6,380
010 General Services - Administration	53.00	0.541433	13,396		13,396	693	14,089
010 General Services - Fleet Management	52.00	0.531217	13,143		13,143	680	13,824
010 General Services - Surplus Property	8.00	0.081726	2,022		2,022	104	2,127
011 Historical Commission	14.89	0.152112	3,763		3,763	195	3,958
014 Information Technology Service	146.98	1.501506	37,150		37,150	1,923	39,073
015 Finance - Administration	107.87	1.101969	27,265		27,265	1,411	28,676
015 Finance - Treasury	8.00	0.081726	2,022		2,022	104	2,127
016 Assessor of Property	85.27	0.871094	21,552		21,552	1,116	22,668
017 Trustee	24.20	0.247220	6,117		6,117	316	6,433
018 County Clerk	76.76	0.784158	19,401		19,401	1,004	20,406
019 District Attorney	95.23	0.972843	24,070		24,070	1,246	25,316
021 Public Defender	88.79	0.907053	22,442		22,442	1,162	23,604
022 Juvenile Court Clerk	31.00	0.316687	7,835		7,835	405	8,241
023 Circuit Court Clerk	91.32	0.932899	23,081		23,081	1,195	24,276
024 Criminal Court Clerk	88.00	0.898983	22,242		22,242	1,151	23,394
025 Clerk and Master - Chancery	16.00	0.163451	4,044		4,044	209	4,253
026 Juvenile Court	105.20	1.074693	26,590		26,590	1,376	27,966
027 General Sessions Court	117.17	1.196975	29,615		29,615	1,533	31,148
028 State Trial Courts	133.97	1.368599	33,861		33,861	1,753	35,614
029 Justice Integration Services	20.50	0.209422	5,181		5,181	268	5,450
030 Sheriff's Office	1,002.32	10.239415	253,340		253,340	13,115	266,456
031 Police	1,969.40	20.118832	497,774		497,774	25,778	523,552
032 Fire	1,389.98	14.199640	351,323		351,323	18,188	369,511
033 Codes Administration	124.95	1.276454	31,582		31,582	1,635	33,216
034 Beer Board	6.49	0.066300	1,640		1,640	85	1,725
035 Agricultural Extension	7.50	0.076618	1,896		1,896	98	1,994
037 Social Services	78.92	0.806224	19,947		19,947	1,033	20,980
038 Health	532.12	5.435986	134,495		134,495	6,963	141,458
039 Public Library	362.42	3.702379	91,603		91,603	4,742	96,345
040 Parks	562.01	5.741334	142,050		142,050	7,354	149,404
041 Arts Commission	9.55	0.097560	2,414		2,414	125	2,539
042 Transportation	332.98	3.401629	84,162		84,162	4,357	88,519
044 Human Relations Commission	6.00	0.061294	1,517		1,517	78	1,595
047 Criminal Justice Planning	4.00	0.040863	1,011		1,011	52	1,063
048 Internal Audit	10.00	0.102157	2,528		2,528	131	2,658
049 Office of Emergency Management	14.87	0.151908	3,758		3,758	194	3,953
051 Office of Family Safety	40.00	0.408629	10,110		10,110	523	10,633
052 Community Oversight Board	14.00	0.143020	3,539		3,539	183	3,722
060 Farmer's Market	7.38	0.075392	1,865		1,865	96	1,962
061 Municipal Auditorium	9.00	0.091941	2,275		2,275	118	2,392
062 State Fair Board	18.92	0.193281	4,782		4,782	247	5,030
064 Sports Authority	4.48	0.045766	1,132		1,132	58	1,191

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	107.00	1.093082	27,045		27,045	1,400	28,445
065 Water and Sewer - Waste Services	95.00	0.970493	24,012		24,012	1,243	25,255
065 Water and Sewer - Water Services	718.37	7.338663	181,571		181,571	9,400	190,971
071 Convention Center Authority	148.80	1.520098	37,610		37,610	1,947	39,557
075 Metro Action Commission (MAC)	292.77	2.990855	73,999		73,999	3,831	77,830
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	253		253	13	266
091 Emergency Communication Center	220.00	2.247457	55,606		55,606	2,879	58,484
Schedule .4 Total for Workforce Management	9,788.84	100.000000	2,474,169		2,474,169	126,475	2,600,644

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2023 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	51.48	0.525905	10,943		10,943	321	11,265
003 Metropolitan Clerk	7.50	0.076618	1,594		1,594	47	1,641
004 Mayor's Office	2.00	0.020431	425		425	12	438
004 Mayor's Office - Administration	28.49	0.291046	6,056		6,056	178	6,234
005 Election Commission	24.00	0.245177	5,102		5,102	150	5,251
006 Law	54.00	0.551649	11,479		11,479		11,479
007 Planning Commission	73.80	0.753920	15,688		15,688	460	16,148
008 Human Resources	69.19	0.706825	14,708		14,708		14,708
009 Register of Deeds	24.00	0.245177	5,102		5,102	150	5,251
010 General Services - Administration	53.00	0.541433	11,267		11,267	331	11,597
010 General Services - Fleet Management	52.00	0.531217	11,054		11,054	324	11,378
010 General Services - Surplus Property	8.00	0.081726	1,701		1,701	50	1,750
011 Historical Commission	14.89	0.152112	3,165		3,165	93	3,258
014 Information Technology Service	146.98	1.501506	31,245		31,245	917	32,162
015 Finance - Administration	107.87	1.101969	22,931		22,931	673	23,604
015 Finance - Treasury	8.00	0.081726	1,701		1,701	50	1,750
016 Assessor of Property	85.27	0.871094	18,126		18,126	532	18,658
017 Trustee	24.20	0.247220	5,144		5,144	151	5,295
018 County Clerk	76.76	0.784158	16,317		16,317	479	16,796
019 District Attorney	95.23	0.972843	20,244		20,244	594	20,838
021 Public Defender	88.79	0.907053	18,875		18,875	554	19,429
022 Juvenile Court Clerk	31.00	0.316687	6,590		6,590	193	6,783
023 Circuit Court Clerk	91.32	0.932899	19,413		19,413	570	19,982
024 Criminal Court Clerk	88.00	0.898983	18,707		18,707	549	19,256
025 Clerk and Master - Chancery	16.00	0.163451	3,401		3,401	100	3,501
026 Juvenile Court	105.20	1.074693	22,363		22,363	656	23,019
027 General Sessions Court	117.17	1.196975	24,908		24,908	731	25,639
028 State Trial Courts	133.97	1.368599	28,479		28,479	836	29,315
029 Justice Integration Services	20.50	0.209422	4,358		4,358	128	4,486
030 Sheriff's Office	1,002.32	10.239415	213,071		213,071	6,254	219,325
031 Police	1,969.40	20.118832	418,651		418,651	12,296	430,947
032 Fire	1,389.98	14.199640	295,479		295,479	8,672	304,151
033 Codes Administration	124.95	1.276454	26,562		26,562	780	27,341
034 Beer Board	6.49	0.066300	1,380		1,380	40	1,420
035 Agricultural Extension	7.50	0.076618	1,594		1,594	47	1,641
037 Social Services	78.92	0.806224	16,777		16,777	492	17,269
038 Health	532.12	5.435986	113,117		113,117	3,320	116,437
039 Public Library	362.42	3.702379	77,042		77,042	2,261	79,303
040 Parks	562.01	5.741334	119,471		119,471	3,506	122,977
041 Arts Commission	9.55	0.097560	2,030		2,030	59	2,090
042 Transportation	332.98	3.401629	70,784		70,784	2,077	72,862
044 Human Relations Commission	6.00	0.061294	1,275		1,275	37	1,313
047 Criminal Justice Planning	4.00	0.040863	850		850	25	875
048 Internal Audit	10.00	0.102157	2,126		2,126	62	2,188
049 Office of Emergency Management	14.87	0.151908	3,161		3,161	93	3,254
051 Office of Family Safety	40.00	0.408629	8,503		8,503	249	8,753
052 Community Oversight Board	14.00	0.143020	2,976		2,976	87	3,063
060 Farmer's Market	7.38	0.075392	1,569		1,569	46	1,615
061 Municipal Auditorium	9.00	0.091941	1,913		1,913	56	1,969
062 State Fair Board	18.92	0.193281	4,022		4,022	118	4,140
064 Sports Authority	4.48	0.045766	952		952	28	980

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	107.00	1.093082	22,746		22,746	667	23,413
065 Water and Sewer - Waste Services	95.00	0.970493	20,195		20,195	593	20,788
065 Water and Sewer - Water Services	718.37	7.338663	152,709		152,709	4,482	157,191
071 Convention Center Authority	148.80	1.520098	31,632		31,632	928	32,560
075 Metro Action Commission (MAC)	292.77	2.990855	62,236		62,236	1,827	64,063
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	213		213	6	219
091 Emergency Communication Center	220.00	2.247457	46,767		46,767	1,373	48,140
Schedule .4 Total for Benefits Program	9,788.84	100.000000	2,080,889		2,080,889	60,307	2,141,196

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

Allocation Source: FY 2023 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	51.48	0.525905	10,920		10,920	371	11,291
003 Metropolitan Clerk	7.50	0.076618	1,591		1,591	54	1,645
004 Mayor's Office	2.00	0.020431	424		424	14	439
004 Mayor's Office - Administration	28.49	0.291046	6,043		6,043	205	6,249
005 Election Commission	24.00	0.245177	5,091		5,091	173	5,264
006 Law	54.00	0.551649	11,455		11,455		11,455
007 Planning Commission	73.80	0.753920	15,655		15,655	532	16,187
008 Human Resources	69.19	0.706825	14,677		14,677		14,677
009 Register of Deeds	24.00	0.245177	5,091		5,091	173	5,264
010 General Services - Administration	53.00	0.541433	11,242		11,242	382	11,625
010 General Services - Fleet Management	52.00	0.531217	11,030		11,030	375	11,405
010 General Services - Surplus Property	8.00	0.081726	1,697		1,697	58	1,755
011 Historical Commission	14.89	0.152112	3,158		3,158	107	3,266
014 Information Technology Service	146.98	1.501506	31,178		31,178	1,060	32,237
015 Finance - Administration	107.87	1.101969	22,882		22,882	778	23,659
015 Finance - Treasury	8.00	0.081726	1,697		1,697	58	1,755
016 Assessor of Property	85.27	0.871094	18,088		18,088	615	18,702
017 Trustee	24.20	0.247220	5,133		5,133	174	5,308
018 County Clerk	76.76	0.784158	16,282		16,282	553	16,836
019 District Attorney	95.23	0.972843	20,200		20,200	687	20,887
021 Public Defender	88.79	0.907053	18,834		18,834	640	19,474
022 Juvenile Court Clerk	31.00	0.316687	6,576		6,576	223	6,799
023 Circuit Court Clerk	91.32	0.932899	19,371		19,371	658	20,029
024 Criminal Court Clerk	88.00	0.898983	18,667		18,667	634	19,301
025 Clerk and Master - Chancery	16.00	0.163451	3,394		3,394	115	3,509
026 Juvenile Court	105.20	1.074693	22,315		22,315	759	23,074
027 General Sessions Court	117.17	1.196975	24,854		24,854	845	25,699
028 State Trial Courts	133.97	1.368599	28,418		28,418	966	29,384
029 Justice Integration Services	20.50	0.209422	4,348		4,348	148	4,496
030 Sheriff's Office	1,002.32	10.239415	212,614		212,614	7,228	219,842
031 Police	1,969.40	20.118832	417,753		417,753	14,210	431,963
032 Fire	1,389.98	14.199640	294,845		294,845	10,024	304,869
033 Codes Administration	124.95	1.276454	26,505		26,505	901	27,406
034 Beer Board	6.49	0.066300	1,377		1,377	47	1,423
035 Agricultural Extension	7.50	0.076618	1,591		1,591	54	1,645
037 Social Services	78.92	0.806224	16,741		16,741	569	17,310
038 Health	532.12	5.435986	112,874		112,874	3,837	116,711
039 Public Library	362.42	3.702379	76,877		76,877	2,613	79,491
040 Parks	562.01	5.741334	119,215		119,215	4,053	123,267
041 Arts Commission	9.55	0.097560	2,026		2,026	69	2,094
042 Transportation	332.98	3.401629	70,632		70,632	2,401	73,033
044 Human Relations Commission	6.00	0.061294	1,273		1,273	43	1,316
047 Criminal Justice Planning	4.00	0.040863	848		848	29	877
048 Internal Audit	10.00	0.102157	2,121		2,121	72	2,193
049 Office of Emergency Management	14.87	0.151908	3,154		3,154	107	3,261
051 Office of Family Safety	40.00	0.408629	8,485		8,485	288	8,773
052 Community Oversight Board	14.00	0.143020	2,970		2,970	101	3,070
060 Farmer's Market	7.38	0.075392	1,565		1,565	53	1,619
061 Municipal Auditorium	9.00	0.091941	1,909		1,909	65	1,974
062 State Fair Board	18.92	0.193281	4,013		4,013	136	4,150
064 Sports Authority	4.48	0.045766	950		950	32	982

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	107.00	1.093082	22,697		22,697	772	23,469
065 Water and Sewer - Waste Services	95.00	0.970493	20,152		20,152	685	20,837
065 Water and Sewer - Water Services	718.37	7.338663	152,382		152,382	5,180	157,562
071 Convention Center Authority	148.80	1.520098	31,564		31,564	1,073	32,637
075 Metro Action Commission (MAC)	292.77	2.990855	62,103		62,103	2,111	64,214
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	212		212	7	219
091 Emergency Communication Center	220.00	2.247457	46,667		46,667	1,586	48,253
Schedule .4 Total for Admin & Customer Svc Program	9,788.84	100.000000	2,076,426		2,076,426	69,703	2,146,129

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	51.48	0.525905	1,452		1,452	90	1,542
003 Metropolitan Clerk	7.50	0.076618	212		212	13	225
004 Mayor's Office	2.00	0.020431	56		56	3	60
004 Mayor's Office - Administration	28.49	0.291046	804		804	50	854
005 Election Commission	24.00	0.245177	677		677	42	719
006 Law	54.00	0.551649	1,524		1,524		1,524
007 Planning Commission	73.80	0.753920	2,082		2,082	129	2,211
008 Human Resources	69.19	0.706825	1,952		1,952		1,952
009 Register of Deeds	24.00	0.245177	677		677	42	719
010 General Services - Administration	53.00	0.541433	1,495		1,495	93	1,588
010 General Services - Fleet Management	52.00	0.531217	1,467		1,467	91	1,558
010 General Services - Surplus Property	8.00	0.081726	226		226	14	240
011 Historical Commission	14.89	0.152112	420		420	26	446
014 Information Technology Service	146.98	1.501506	4,147		4,147	257	4,404
015 Finance - Administration	107.87	1.101969	3,043		3,043	189	3,232
015 Finance - Treasury	8.00	0.081726	226		226	14	240
016 Assessor of Property	85.27	0.871094	2,406		2,406	149	2,555
017 Trustee	24.20	0.247220	683		683	42	725
018 County Clerk	76.76	0.784158	2,166		2,166	134	2,300
019 District Attorney	95.23	0.972843	2,687		2,687	167	2,853
021 Public Defender	88.79	0.907053	2,505		2,505	155	2,661
022 Juvenile Court Clerk	31.00	0.316687	875		875	54	929
023 Circuit Court Clerk	91.32	0.932899	2,577		2,577	160	2,736
024 Criminal Court Clerk	88.00	0.898983	2,483		2,483	154	2,637
025 Clerk and Master - Chancery	16.00	0.163451	451		451	28	479
026 Juvenile Court	105.20	1.074693	2,968		2,968	184	3,152
027 General Sessions Court	117.17	1.196975	3,306		3,306	205	3,511
028 State Trial Courts	133.97	1.368599	3,780		3,780	235	4,014
029 Justice Integration Services	20.50	0.209422	578		578	36	614
030 Sheriff's Office	1,002.32	10.239415	28,280		28,280	1,756	30,036
031 Police	1,969.40	20.118832	55,566		55,566	3,459	59,024
032 Fire	1,389.98	14.199640	39,217		39,217	2,436	41,653
033 Codes Administration	124.95	1.276454	3,525		3,525	219	3,744
034 Beer Board	6.49	0.066300	183		183	11	194
035 Agricultural Extension	7.50	0.076618	212		212	13	225
037 Social Services	78.92	0.806224	2,227		2,227	138	2,365
038 Health	532.12	5.435986	15,013		15,013	932	15,946
039 Public Library	362.42	3.702379	10,225		10,225	635	10,860
040 Parks	562.01	5.741334	15,857		15,857	985	16,841
041 Arts Commission	9.55	0.097560	269		269	17	286
042 Transportation	332.98	3.401629	9,395		9,395	583	9,978
044 Human Relations Commission	6.00	0.061294	169		169	10	180
047 Criminal Justice Planning	4.00	0.040863	113		113	7	120
048 Internal Audit	10.00	0.102157	282		282	17	300
049 Office of Emergency Management	14.87	0.151908	420		420	26	445
051 Office of Family Safety	40.00	0.408629	1,129		1,129	70	1,199
052 Community Oversight Board	14.00	0.143020	395		395	24	419
060 Farmer's Market	7.38	0.075392	208		208	13	221
061 Municipal Auditorium	9.00	0.091941	254		254	16	270
062 State Fair Board	18.92	0.193281	534		534	33	567
064 Sports Authority	4.48	0.045766	126		126	8	134

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	107.00	1.093082	3,019		3,019	187	3,206
065 Water and Sewer - Waste Services	95.00	0.970493	2,680		2,680	166	2,847
065 Water and Sewer - Water Services	718.37	7.338663	20,268		20,268	1,259	21,527
071 Convention Center Authority	148.80	1.520098	4,198		4,198	261	4,459
075 Metro Action Commission (MAC)	292.77	2.990855	8,260		8,260	513	8,773
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	28		28	2	30
091 Emergency Communication Center	220.00	2.247457	6,207		6,207	385	6,592
Schedule .4 Total for Safety Administration	9,788.84	100.000000	276,185		276,185	16,937	293,123

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	41,400	3,616	13,685	11,265	11,291
003 Metropolitan Clerk	6,031	527	1,994	1,641	1,645
004 Mayor's Office	1,608	140	532	438	439
004 Mayor's Office - Administration	22,911	2,001	7,574	6,234	6,249
005 Election Commission	19,300	1,686	6,380	5,251	5,264
006 Law	41,696	3,590	13,649	11,479	11,455
007 Planning Commission	59,350	5,185	19,619	16,148	16,187
008 Human Resources	53,425	4,600	17,488	14,708	14,677
009 Register of Deeds	19,300	1,686	6,380	5,251	5,264
010 General Services - Administration	42,622	3,723	14,089	11,597	11,625
010 General Services - Fleet Management	41,818	3,653	13,824	11,378	11,405
010 General Services - Surplus Property	6,433	562	2,127	1,750	1,755
011 Historical Commission	11,974	1,046	3,958	3,258	3,266
014 Information Technology Service	118,202	10,326	39,073	32,162	32,237
015 Finance - Administration	86,749	7,578	28,676	23,604	23,659
015 Finance - Treasury	6,433	562	2,127	1,750	1,755
016 Assessor of Property	68,574	5,990	22,668	18,658	18,702
017 Trustee	19,461	1,700	6,433	5,295	5,308
018 County Clerk	61,730	5,392	20,406	16,796	16,836
019 District Attorney	76,584	6,690	25,316	20,838	20,887
021 Public Defender	71,405	6,238	23,604	19,429	19,474
022 Juvenile Court Clerk	24,930	2,178	8,241	6,783	6,799
023 Circuit Court Clerk	73,440	6,415	24,276	19,982	20,029
024 Criminal Court Clerk	70,770	6,182	23,394	19,256	19,301
025 Clerk and Master - Chancery	12,866	1,124	4,253	3,501	3,509
026 Juvenile Court	84,602	7,390	27,966	23,019	23,074
027 General Sessions Court	94,228	8,231	31,148	25,639	25,699
028 State Trial Courts	107,739	9,412	35,614	29,315	29,384
029 Justice Integration Services	16,485	1,440	5,450	4,486	4,496
030 Sheriff's Office	806,074	70,416	266,456	219,325	219,842
031 Police	1,583,850	138,365	523,552	430,947	431,963
032 Fire	1,117,834	97,650	369,511	304,151	304,869
033 Codes Administration	100,485	8,778	33,216	27,341	27,406
034 Beer Board	5,219	456	1,725	1,420	1,423
035 Agricultural Extension	6,031	527	1,994	1,641	1,645
037 Social Services	63,467	5,544	20,980	17,269	17,310
038 Health	427,935	37,383	141,458	116,437	116,711
039 Public Library	291,460	25,461	96,345	79,303	79,491
040 Parks	451,973	39,483	149,404	122,977	123,267
041 Arts Commission	7,679	671	2,539	2,090	2,094
042 Transportation	267,785	23,393	88,519	72,862	73,033
044 Human Relations Commission	4,825	421	1,595	1,313	1,316
047 Criminal Justice Planning	3,216	281	1,063	875	877
048 Internal Audit	8,041	702	2,658	2,188	2,193
049 Office of Emergency Management	11,958	1,045	3,953	3,254	3,261
051 Office of Family Safety	32,168	2,810	10,633	8,753	8,773
052 Community Oversight Board	11,258	983	3,722	3,063	3,070
060 Farmer's Market	5,934	518	1,962	1,615	1,619
061 Municipal Auditorium	7,237	632	2,392	1,969	1,974
062 State Fair Board	15,215	1,329	5,030	4,140	4,150
064 Sports Authority	3,602	315	1,191	980	982
065 Water and Sewer - Stormwater Svcs	86,050	7,517	28,445	23,413	23,469

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 - Waste Services	76,399	6,674	25,255	20,788	20,837
065 Water and Sewer - Water Services	577,719	50,467	190,971	157,191	157,562
071 Convention Center Authority	119,666	10,453	39,557	32,560	32,637
075 Metro Action Commission (MAC)	235,448	20,568	77,830	64,063	64,214
078 Metropolitan Transit Authority (MTA)	804	70	266	219	219
091 Emergency Communication Center	176,925	15,456	58,484	48,140	48,253
Direct Bill	0	0	0	0	0
Total	7,868,322	687,230	2,600,644	2,141,196	2,146,129

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Safety Administration
002 Metropolitan Council	1,542
003 Metropolitan Clerk	225
004 Mayor's Office	60
004 Mayor's Office - Administration	854
005 Election Commission	719
006 Law	1,524
007 Planning Commission	2,211
008 Human Resources	1,952
009 Register of Deeds	719
010 General Services - Administration	1,588
010 General Services - Fleet Management	1,558
010 General Services - Surplus Property	240
011 Historical Commission	446
014 Information Technology Service	4,404
015 Finance - Administration	3,232
015 Finance - Treasury	240
016 Assessor of Property	2,555
017 Trustee	725
018 County Clerk	2,300
019 District Attorney	2,853
021 Public Defender	2,661
022 Juvenile Court Clerk	929
023 Circuit Court Clerk	2,736
024 Criminal Court Clerk	2,637
025 Clerk and Master - Chancery	479
026 Juvenile Court	3,152
027 General Sessions Court	3,511
028 State Trial Courts	4,014
029 Justice Integration Services	614
030 Sheriff's Office	30,036
031 Police	59,024
032 Fire	41,653
033 Codes Administration	3,744
034 Beer Board	194
035 Agricultural Extension	225
037 Social Services	2,365
038 Health	15,946
039 Public Library	10,860
040 Parks	16,841
041 Arts Commission	286
042 Transportation	9,978
044 Human Relations Commission	180
047 Criminal Justice Planning	120
048 Internal Audit	300
049 Office of Emergency Management	445
051 Office of Family Safety	1,199
052 Community Oversight Board	419
060 Farmer's Market	221
061 Municipal Auditorium	270
062 State Fair Board	567
064 Sports Authority	134
065 Water and Sewer - Stormwater Svcs	3,206

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

<u>Receiving Department</u>	<u>Safety Administration</u>
065 Water and Sewer - Waste Services	2,847
065 Water and Sewer - Water Services	21,527
071 Convention Center Authority	4,459
075 Metro Action Commission (MAC)	8,773
078 Metropolitan Transit Authority (MTA)	30
091 Emergency Communication Center	6,592
Direct Bill	0
Total	<u>293,123</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Administration

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,260,713			1,260,713
Inbound Costs:				
Depreciation	33,289		33,289	
001 Administrative - Employee Benefits	860,667	2,403	863,070	
001 Administrative - Facility Rental	2,205	5	2,210	
001 Administrative - Post Audits	286	1	287	
001 Administrative - Miscellaneous	71	0	71	
003 Metropolitan Clerk - Records Center	35	1	35	
006 Law	15,939	9,139	25,077	
008 Human Resources	40,924	1,699	42,622	
010 General Services - Facilities		17,989	17,989	
010 General Services - Fleet Management		52,053	52,053	
010 General Services - Mail Services		559	559	
012 IOD Network (Injured-On-Duty)		9,864	9,864	
014 Information Technology Service		6,714	6,714	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		546	546	
015 Finance - Grants & Cost Planning		3,924	3,924	
015 Finance - Office of Mgmt & Budget		1,195	1,195	
015 Finance - Operations		1,743	1,743	
015 Finance - Payroll		3,412	3,412	
015 Finance - Property Administration		241	241	
015 Finance - Purchasing		604,034	604,034	
015 Finance - Treasury		253	253	
015 Finance - Diversity Equity & Inclus		666	666	
030 Sheriff's Office - Security Services		10,882	10,882	
038 Health - Employee Health & Wellness		6,229	6,229	
048 Internal Audit		472	472	
Total Allocated Additions:	953,415	734,428	1,687,844	1,687,844
Total To Be Allocated:	2,214,128	734,428		2,948,557

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	652,459	0	652,459
501102 Leave Pay	67,175	0	67,175
501103 Holiday Pay	33,995	0	33,995
501104 Overtime Pay	556	0	556
501109 Longevity	5,528	0	5,528
501134 Paid Family Leave	0	0	0
501160 YE Biweekly Sal/Fringe Accr	4,651	0	4,651
501172 Employer OASDI	43,299	0	43,299
501173 Employer SSN Medical	10,329	0	10,329
501174 Employer Group Health	134,028	0	134,028
501175 Employer Dental Group	3,107	0	3,107
501176 Employer Group Life	1,312	0	1,312
501177 Employer Pension	90,658	0	90,658
501181 FSA Pre-Tax Savings	86	0	86
501182 Cafe Plan Pre-Tax Savings	1,619	0	1,619
502229 Management Consultant	0	0	0
502314 Pre-Employment Checks	159	0	159
502337 DP-Outside Metro	408	0	408
502359 Devlop/Framing/Artwork	8,758	0	8,758
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	7,065	0	7,065
502502 Allowance-Cell/Mobile Devices	1,804	0	1,804
502701 Printing/Binding	393	0	393
502851 Subscriptions	0	0	0
502883 Registration	870	0	870
502884 Membership Dues	40	0	40
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	44,400	0	44,400
502954 Radio Shop Charge	300	0	300
502957 Telecmmnct'n Charge	13,340	0	13,340
502977 Fleet Management	1,900	0	1,900
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	228	0	228
503120 Computer Software	4,822	0	4,822
503130 Computer Hardware <\$10K	4,289	0	4,289
503210 Food & Ice	1,326	0	1,326
503330 Books/Magazines/Periodicals	0	0	0
503850 Small Equipment Supply	286	0	286
503851 Work Equipment < \$10K	17,724	0	17,724
505233 Rent Equipment	2,892	0	2,892
505252 Software License	507	0	507
Departmental Total			
Expenditures Per Financial Statement	1,260,713		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,260,713	0	1,260,713

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Allocation Step 1			
Inbound - All Others	953,415	0	953,415
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,214,128	0	2,214,128
Allocation Step 2			
Inbound - All Others	734,428	0	734,428
2nd Allocation	734,428	0	734,428
Total For 010 General Services - Administration			
Schedule .3 Total	2,948,557	0	2,948,557

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	35,205.77	0.367130	8,129		8,129	2,696	10,825
010 General Services - Facilities	3,747,535.91	39.079723	865,275		865,275	287,013	1,152,288
010 General Services - Fleet Management	4,818,683.19	50.249767	1,112,594		1,112,594	369,049	1,481,643
010 General Services - Mail Services	361,562.46	3.770414	83,482		83,482	27,691	111,173
010 General Services - Surplus Property	626,476.42	6.532966	144,648		144,648	47,980	192,628
Schedule .4 Total for Business Office	9,589,463.75	100.000000	2,214,128		2,214,128	734,428	2,948,557

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

Receiving Department	Total	Business Office
010 General Services	10,825	10,825
010 General Services - Facilities	1,152,288	1,152,288
010 General Services - Fleet Management	1,481,643	1,481,643
010 General Services - Mail Services	111,173	111,173
010 General Services - Surplus Property	192,628	192,628
Direct Bill	0	0
Total	2,948,557	2,948,557

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Facilities

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	36,277,729			36,277,729
Inbound Costs:				
Depreciation	725,516		725,516	
001 Administrative - Facility Rental	19,148	43	19,191	
001 Administrative - Insurance	502,525	27,860	530,385	
001 Administrative - Post Audits	6,505	32	6,538	
001 Administrative - Miscellaneous	1,706,309	5,798	1,712,108	
003 Metropolitan Clerk - Records Center	2,360	53	2,413	
010 General Services - Administration	865,275	287,013	1,152,288	
010 General Services - Facilities		2,314	2,314	
010 General Services - Fleet Management		3,696	3,696	
010 General Services - Mail Services		72	72	
014 Information Technology Service		91,116	91,116	
015 Finance - Accountability		20,853	20,853	
015 Finance - Business Assistance		247,046	247,046	
015 Finance - Grants & Cost Planning		1,753	1,753	
015 Finance - Office of Mgmt & Budget		18,726	18,726	
015 Finance - Operations		108,013	108,013	
015 Finance - Payroll		1,771	1,771	
015 Finance - Property Administration		5,483	5,483	
015 Finance - Purchasing		14,531	14,531	
015 Finance - Treasury		2,024	2,024	
015 Finance - Diversity Equity & Inclusion		3,323	3,323	
030 Sheriff's Office - Security Services		623,930	623,930	
048 Internal Audit		10,753	10,753	
Total Allocated Additions:	<u>3,827,639</u>	<u>1,476,203</u>	5,303,842	5,303,842
Total To Be Allocated:	<u>40,105,368</u>	<u>1,476,203</u>		<u>41,581,571</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	2,411,301	0	2,411,301	0
501102 Leave Pay	226,784	0	226,784	0
501103 Holiday Pay	125,851	0	125,851	0
501104 Overtime Pay	0	0	0	0
501105 Out of Class Pay	413	0	413	0
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	13,899	0	13,899	0
501134 Paid Family Leave	14,433	0	14,433	0
501160 YE Biweekly Sal/Fringe Accr	15,428	0	15,428	0
501172 Employer OASDI	163,684	0	163,684	0
501173 Employer SSN Medical	38,430	0	38,430	0
501174 Employer Group Health	380,192	0	380,192	0
501175 Employer Dental Group	12,235	0	12,235	0
501176 Employer Group Life	5,539	0	5,539	0
501177 Employer Pension	333,277	0	333,277	0
501180 Auto Allowance	0	0	0	0
501181 FSA Pre-Tax Savings	745	0	745	0
501182 Cafe Plan Pre-Tax Savings	5,326	0	5,326	0
502101 Electric	4,886,740	0	4,886,740	0
502102 Water	813,479	0	813,479	0
502103 Gas	823,397	0	823,397	0
502105 Cable Television	358	0	358	0
502110 District Energy System	1,056,108	0	1,056,108	0
502111 Stormwater	182,135	0	182,135	0
502226 Engineering Srvc	4,000	0	4,000	0
502227 Landscaping Srvc	730,518	0	730,518	0
502229 Management Consultant	35,419	0	35,419	0
502233 Software Consultant Fees	0	0	0	0
502236 Project Management (non-cap)	24,353	0	0	24,353
502302 Security Services	134,221	0	134,221	0
502303 Refuse Disposal	94,557	0	94,557	0
502309 Educational Service	0	0	0	0
502312 TBI Background Check Service	0	0	0	0
502314 Pre-Employment Checks	243	0	243	0
502331 Temporary Service	0	0	0	0
502333 Laundry Services	0	0	0	0
502334 Pest Control Srvc	77,105	0	77,105	0
502335 Janitorial Service	4,712,546	0	4,712,546	0
502337 DP-Outside Metro	476	0	476	0
502345 Lock & Key Service	9,626	0	9,626	0
502346 Grass/Grounds Maintenance	357,750	0	357,750	0
502360 Security Monitoring Service	24,035	0	24,035	0
502373 Interpretation Services	1,450	0	1,450	0
502451 Employee Out-of-town Travel	1,067	0	1,067	0
502453 Employee Local Travel/Park	1,857	0	1,857	0
502502 Allowance-Cell/Mobile Devices	4,414	0	4,414	0
502503 Cell Phone Service	13,186	0	13,186	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	3,451	0	3,451	0
502851 Subscriptions	0	0	0	0
502881 Tuit'n Reg & Mmbrshp Dues	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities**

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502883 Registration	1,648	0	1,648	0
502884 Membership Dues	13,090	0	13,090	0
502911 Plumbing/HVAC Maintain Srvc	0	0	0	0
502920 Other Rpr & Maint Srvc	7,846,684	0	7,625,870	220,814
502930 Automotive Repair Service	922,423	0	0	922,423
502940 Office Equip Maintain Srvc	0	0	0	0
502951 Info Systems Charge	615,100	0	615,100	0
502954 Radio Shop Charge	10,800	0	10,800	0
502957 Telecommnct'n Charge	149,666	0	149,666	0
502976 MIS Tech Revolving Charge	0	0	0	0
502977 Fleet Management	19,800	0	19,800	0
502983 Surplus Property	6,700	0	6,700	0
503100 Offc & Admin Supply	5,542	0	5,542	0
503120 Computer Software	349	0	349	0
503130 Computer Hardware <\$10K	8,473	0	8,473	0
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	220,872	0	2,129	218,743
503210 Food & Ice	4,620	0	4,620	0
503320 Uniforms/Work Related Items	8,087	0	8,087	0
503325 Safety Shoes	1,365	0	1,365	0
503350 Educational Supply	0	0	0	0
503600 Repair & Maint Supply	889,782	0	799,448	90,334
503620 Electrical Supply	20,332	0	20,332	0
503640 Safety Supply	0	0	0	0
503720 Signs	395	0	395	0
503804 Auto Repair Parts	0	0	0	0
503850 Small Equipment Supply	58	0	58	0
505221 Boiler Inspection	0	0	0	0
505231 Rent Building & Land	75,836	0	75,836	0
505233 Rent Equipment	28,743	0	28,743	0
505241 Licenses Permits & Fees	1,245	0	1,245	0
505242 Elevator Permit	4,070	0	4,070	0
505248 Underground Tank Fee	0	0	0	0
505252 Software License	121,546	0	121,546	0
505259 Alarm Permits	3,250	0	3,250	0
505269 Other License & Fees	0	0	0	0
505279 Notary	0	0	0	0
507150 Land Improvements/SiteWork	51,744	0	0	51,744
507250 Building Improvements	0	0	0	0
507275 Leasehold Improvements	0	0	0	0
507400 Machinery & Equipment	135,070	0	0	135,070
531001 Transfer Operational	3,000,000	0	0	3,000,000
531005 Transfer FA Proprietary Funds	4,370,411	0	0	4,370,411
Departmental Total				
Expenditures Per Financial Statement	36,277,729			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	36,277,729	0	27,243,837	9,033,892

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Allocation Step 1				
Inbound - All Others	3,827,639	0	3,827,639	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(9,033,892)	0	0	(9,033,892)
1st Allocation	31,071,476	0	31,071,476	0
Allocation Step 2				
Inbound - All Others	1,476,203	0	1,476,203	0
2nd Allocation	1,476,203	0	1,476,203	0
Total For 010 General Services - Facilities				
Schedule .3 Total	32,547,679	0	32,547,679	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Facilities

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	90,699.79	0.390256	121,258		121,258	5,774	127,032
003 Metropolitan Clerk	261,791.02	1.126414	349,993		349,993	16,666	366,659
004 Mayor's Office - Administration	119,749.27	0.515248	160,095		160,095	7,623	167,718
005 Election Commission	127,993.42	0.550720	171,117		171,117	8,148	179,265
006 Law	23,367.00	0.100542	31,240		31,240		31,240
007 Planning Commission	92,414.09	0.397632	123,550		123,550	5,883	129,433
008 Human Resources	13,809.60	0.059419	18,462		18,462		18,462
010 General Services - Administration	13,456.00	0.057897	17,989		17,989		17,989
010 General Services - Facilities	1,730.55	0.007446	2,314		2,314		2,314
010 General Services - Fleet Management	1,330,488.93	5.724724	1,778,756		1,778,756	84,699	1,863,456
010 General Services - Surplus Property	142,853.13	0.614657	190,983		190,983	9,094	200,077
012 Employee Benefit Board	35,139.89	0.151197	46,979	(35,100)	11,879	2,237	14,116
014 Information Technology Service	1,131,763.77	4.869665	1,513,077		1,513,077	72,048	1,585,125
015 Finance - Administration	19,414.80	0.083536	25,956		25,956	1,236	27,192
015 Finance - Office of Mgmt & Budget	50,703.13	0.218161	67,786		67,786	3,228	71,014
015 Finance - Operations	70,748.80	0.304412	94,585		94,585	4,504	99,089
015 Finance - Property Administration	14,286.52	0.061471	19,100		19,100	909	20,009
015 Finance - Purchasing	55,221.62	0.237603	73,827		73,827	3,515	77,342
015 Finance - Treasury	19,474.22	0.083792	26,035		26,035	1,240	27,275
016 Assessor of Property	121,764.78	0.523920	162,790		162,790	7,752	170,541
017 Trustee	35,684.85	0.153542	47,708		47,708	2,272	49,979
018 County Clerk	123,231.38	0.530230	164,750		164,750	7,845	172,595
019 District Attorney	22,173.25	0.095405	29,644		29,644	1,411	31,055
021 Public Defender	16,769.10	0.072153	22,419		22,419	1,067	23,486
022 Juvenile Court Clerk	43,630.79	0.187731	58,331		58,331	2,777	61,108
023 Circuit Court Clerk	230,460.08	0.991606	308,107		308,107	14,671	322,778
024 Criminal Court Clerk	227,697.76	0.979720	304,413		304,413	14,495	318,909
025 Clerk and Master - Chancery	48,796.74	0.209959	65,237		65,237	3,106	68,344
026 Juvenile Court	513,408.23	2.209053	686,385		686,385	32,684	719,069
027 General Sessions Court	901,590.85	3.879295	1,205,354		1,205,354	57,396	1,262,750
028 State Trial Courts	515,104.86	2.216353	688,654		688,654	32,792	721,445
029 Justice Integration Services	22,794.68	0.098079	30,475		30,475	1,451	31,925
030 Sheriff's Office - Security Services	271,150.71	1.166686	362,507		362,507	17,262	379,768
031 Police	5,281,915.68	22.726621	7,061,496		7,061,496	336,253	7,397,749
032 Fire	2,707,958.54	11.651594	3,620,322		3,620,322	172,389	3,792,712
033 Codes Administration	89,393.23	0.384634	119,511		119,511	5,691	125,202
034 Beer Board	5,765.18	0.024806	7,708		7,708	367	8,075
035 Agricultural Extension	30,121.53	0.129605	40,270		40,270	1,917	42,188
037 Social Services	79,516.56	0.342138	106,307		106,307	5,062	111,369
038 Health	786,662.70	3.384791	1,051,705		1,051,705	50,079	1,101,784
039 Public Library	431,698.46	1.857479	577,146		577,146	27,482	604,628
040 Parks	691,094.42	2.973587	923,937		923,937	43,995	967,933
041 Arts Commission	12,332.77	0.053064	16,488		16,488	785	17,273
049 Office of Emergency Management	218,726.73	0.941120	292,420		292,420	13,924	306,344
051 Office of Family Safety	54,751.80	0.235582	73,199		73,199	3,485	76,684
064 Sports Authority	10,638.75	0.045776	14,223		14,223	677	14,900
065 Water and Sewer - General	111,172.13	0.478343	148,628		148,628	7,077	155,705
075 Metro Action Commission (MAC)	319,020.32	1.372656	426,504	(319,100)	107,404	20,309	127,713
080 Metro Nashville Public School (MNPS)	385,551.57	1.658921	515,451		515,451	24,544	539,996
091 Emergency Communication Center	216,312.40	0.930732	289,192		289,192	13,770	302,963
All Other	5,099,103.62	21.940027	6,817,090	(765,932)	6,051,158	324,611	6,375,769

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
Schedule .4 Total for Facilities	23,241,100.00	100.000000	31,071,476	(1,120,132)	29,951,344	1,476,203	31,427,547
Direct Billed				1,120,132	1,120,132		1,120,132
Schedule .3 Total for Facilities	23,241,100.00	100.000000		0	31,071,476	1,476,203	32,547,679

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2023 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
002 Metropolitan Council	127,032	127,032
003 Metropolitan Clerk	366,659	366,659
004 Mayor's Office - Administration	167,718	167,718
005 Election Commission	179,265	179,265
006 Law	31,240	31,240
007 Planning Commission	129,433	129,433
008 Human Resources	18,462	18,462
010 General Services - Administration	17,989	17,989
010 General Services - Facilities	2,314	2,314
010 General Services - Fleet Management	1,863,456	1,863,456
010 General Services - Surplus Property	200,077	200,077
012 Employee Benefit Board	14,116	14,116
014 Information Technology Service	1,585,125	1,585,125
015 Finance - Administration	27,192	27,192
015 Finance - Office of Mgmt & Budget	71,014	71,014
015 Finance - Operations	99,089	99,089
015 Finance - Property Administration	20,009	20,009
015 Finance - Purchasing	77,342	77,342
015 Finance - Treasury	27,275	27,275
016 Assessor of Property	170,541	170,541
017 Trustee	49,979	49,979
018 County Clerk	172,595	172,595
019 District Attorney	31,055	31,055
021 Public Defender	23,486	23,486
022 Juvenile Court Clerk	61,108	61,108
023 Circuit Court Clerk	322,778	322,778
024 Criminal Court Clerk	318,909	318,909
025 Clerk and Master - Chancery	68,344	68,344
026 Juvenile Court	719,069	719,069
027 General Sessions Court	1,262,750	1,262,750
028 State Trial Courts	721,445	721,445
029 Justice Integration Services	31,925	31,925
030 Sheriff's Office - Security Services	379,768	379,768
031 Police	7,397,749	7,397,749
032 Fire	3,792,712	3,792,712
033 Codes Administration	125,202	125,202
034 Beer Board	8,075	8,075
035 Agricultural Extension	42,188	42,188
037 Social Services	111,369	111,369
038 Health	1,101,784	1,101,784
039 Public Library	604,628	604,628
040 Parks	967,933	967,933
041 Arts Commission	17,273	17,273
049 Office of Emergency Management	306,344	306,344
051 Office of Family Safety	76,684	76,684
064 Sports Authority	14,900	14,900
065 Water and Sewer - General	155,705	155,705
075 Metro Action Commission (MAC)	127,713	127,713
080 Metro Nashville Public School (MNPS)	539,996	539,996
091 Emergency Communication Center	302,963	302,963
All Other	6,375,769	6,375,769

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities

Receiving Department	Total	Facilities
Direct Bill	1,120,132	1,120,132
Total	32,547,679	32,547,679

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Fleet Management

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

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,429,378			50,429,378
Cost Adjustments:				
ACFR Non-Operating (Revenue)/Expense:	0			
Investment Income	-1,044,493			
Loss on Sale of Property	283,149			
Other	-412,866			
Total Departmental Cost Adjustments:	-1,174,210			-1,174,210
Inbound Costs:				
Depreciation	11,789		11,789	
001 Administrative - Employee Benefits	347	1	348	
001 Administrative - Facility Rental	143,915	321	144,236	
001 Administrative - Post Audits	11,429	57	11,486	
001 Administrative - Miscellaneous	2,845	10	2,855	
003 Metropolitan Clerk - Records Center	2	0	3	
006 Law	690	395	1,085	
008 Human Resources	40,152	1,666	41,818	
010 General Services - Administration	1,112,594	369,049	1,481,643	
010 General Services - Facilities	1,778,756	84,699	1,863,456	
010 General Services - Fleet Management		19,632	19,632	
010 General Services - Mail Services		541	541	
012 IOD Network (Injured-On-Duty)		-31,887	-31,887	
014 Information Technology Service		70,441	70,441	
015 Finance - Grants & Cost Planning		3,081	3,081	
015 Finance - Office of Mgmt & Budget		20,328	20,328	
015 Finance - Operations		206,491	206,491	
015 Finance - Payroll		2,451	2,451	
015 Finance - Property Administration		9,633	9,633	
015 Finance - Treasury		2,735	2,735	
015 Finance - Diversity Equity & Inclusion		3,607	3,607	
030 Sheriff's Office - Security Services		56,361	56,361	
048 Internal Audit		18,893	18,893	
Total Allocated Additions:	3,102,520	838,506	3,941,026	3,941,026
Total To Be Allocated:	52,357,688	838,506		53,196,194

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Other Expense & Cost				
501101 Regular Pay	2,869,646	0	2,869,646	0
501102 Leave Pay	301,787	0	301,787	0
501103 Holiday Pay	134,449	0	134,449	0
501104 Overtime Pay	22,692	0	22,692	0
501105 Out of Class Pay	0	0	0	0
501106 Shift Differential Pay	130	0	130	0
501107 Other Special Pay	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	21,868	0	21,868	0
501129 IOD-Light Duty	16,540	0	16,540	0
501133 IOD-CS 90 Percent	0	0	0	0
501134 Paid Family Leave	29,148	0	29,148	0
501160 YE Biweekly Sal/Fringe Accr	26,669	0	26,669	0
501172 Employer OASDI	192,552	0	192,552	0
501173 Employer SSN Medical	45,035	0	45,035	0
501174 Employer Group Health	732,655	0	732,655	0
501175 Employer Dental Group	20,470	0	20,470	0
501176 Employer Group Life	8,896	0	8,896	0
501177 Employer Pension	385,494	0	385,494	0
501181 FSA Pre-Tax Savings	472	0	472	0
501182 Cafe Plan Pre-Tax Savings	10,180	0	10,180	0
502105 Cable Television	836	0	836	0
502222 Apprsl & Ngtn Srvc	18,657	0	18,657	0
502306 Hazard Waste Disposal	0	0	0	0
502312 TBI Background Check Service	37	0	37	0
502314 Pre-Employment Checks	749	0	749	0
502331 Temporary Service	0	0	0	0
502333 Laundry Services	0	0	0	0
502336 Vehicle Washing	0	0	0	0
502337 DP-Outside Metro	5,022	0	5,022	0
502340 Tow-In Service	303,620	0	303,620	0
502345 Lock & Key Service	1,000	0	1,000	0
502349 Uniform Rental	2,777	0	2,777	0
502453 Employee Local Travel/Park	188	0	188	0
502502 Allowance-Cell/Mobile Devices	1,067	0	1,067	0
502503 Cell Phone Service	7,639	0	7,639	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	1,978	0	1,978	0
502751 Freight	0	0	0	0
502851 Subscriptions	0	0	0	0
502882 Tuition	2,495	0	2,495	0
502883 Registration	252	0	252	0
502884 Membership Dues	0	0	0	0
502920 Other Rpr & Maint Srvc	61,603	0	61,603	0
502930 Automotive Repair Service	13,742,554	0	13,742,554	0
502951 Info Systems Charge	545,200	0	545,200	0
502954 Radio Shop Charge	13,500	0	13,500	0
502957 Telecmmnct'n Charge	31,614	0	31,614	0
502976 MIS Tech Revolving Charge	8,064	0	8,064	0
502983 Surplus Property	7,100	0	7,100	0
502984 Facilities Maint & Security	2,215	0	2,215	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
503100 Offc & Admin Supply	8,300	0	8,300	0
503120 Computer Software	5,713	0	5,713	0
503130 Computer Hardware <\$10K	2,533	0	2,533	0
503140 Office Equipment < \$10K	5,062	0	5,062	0
503200 HHold & Jnitr Supply	1,181	0	1,181	0
503210 Food & Ice	544	0	544	0
503300 Personal Use Supply	10,733	0	10,733	0
503320 Uniforms/Work Related Items	7,224	0	7,224	0
503325 Safety Shoes	1,769	0	1,769	0
503330 Books/Magazines/Periodicals	0	0	0	0
503350 Educational Supply	0	0	0	0
503400 Medical Supply	1,227	0	1,227	0
503600 Repair & Maint Supply	2,090	0	2,090	0
503640 Safety Supply	0	0	0	0
503720 Signs	26	0	26	0
503800 Auto Supply	252,850	0	252,850	0
503801 Auto Fuel	8,950,762	0	8,950,762	0
503802 Auto Tires	2,366	0	2,366	0
503803 Auto Oil/Lubricants	83,104	0	83,104	0
503804 Auto Repair Parts	1,882,221	0	1,882,221	0
503805 Auto Batteries	0	0	0	0
503806 Fuel Hedging Contra Account	(302,830)	0	(302,830)	0
503850 Small Equipment Supply	483	0	483	0
503851 Work Equipment < \$10K	16,579	0	16,579	0
503852 Safety Equipment < \$10K	147	0	147	0
505102 Other non-operating expense	(32,102)	0	(32,102)	0
505174 Interest Expense MIP	0	0	0	0
505233 Rent Equipment	287,317	0	287,317	0
505248 Underground Tank Fee	0	0	0	0
505252 Software License	10,756	0	10,756	0
505253 Vehicle Registration	15,993	0	15,993	0
505254 Drug Test Fee	857	0	857	0
505256 Auto Emission Test	0	0	0	0
505269 Other License & Fees	400	0	400	0
505901 Depreciation	19,507,305	0	0	19,507,305
505951 Insurance-Buildings	6,900	0	6,900	0
505904 SBITA's Amortization	34,818	0	34,818	0
505955 Insurance-Liab/PropDmg	13,800	0	13,800	0
505957 Insurance-Premium J&L	32,400	0	32,400	0
505960 Insurance-IOD	42,000	0	42,000	0
Departmental Total				
Expenditures Per Financial Statement	50,429,378			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ACFR Non-Operating (Revenue)/Expense:				
Investment Income	(1,044,493)	0	(1,044,493)	0
Loss on Sale of Property	283,149	0	283,149	0
Other	(412,866)	0	(412,866)	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Functional Cost	49,255,168	0	29,747,863	19,507,305
Allocation Step 1				
Inbound - All Others	3,102,520	0	3,102,520	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	52,357,688	0	32,850,383	19,507,305
Allocation Step 2				
Inbound - All Others	838,506	0	838,506	0
2nd Allocation	838,506	0	838,506	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	53,196,194	0	33,688,889	19,507,305

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,300.00	0.004696	1,543	(1,300)	243		243
005 Election Commission	3,100.00	0.011198	3,679	(3,100)	579	94	672
006 Law	500.00	0.001806	593	(500)	93		93
007 Planning Commission	16,900.00	0.061048	20,055	(16,900)	3,155	512	3,667
008 Human Resources	300.00	0.001084	356	(300)	56		56
009 Register of Deeds	200.00	0.000722	237	(200)	37	6	43
010 General Services - Administration	1,900.00	0.006863	2,255	(1,900)	355		355
010 General Services - Facilities	19,800.00	0.071524	23,496	(19,800)	3,696		3,696
010 General Services - Mail Services	4,700.00	0.016978	5,577	(4,700)	877	142	1,020
010 General Services - Surplus Property	3,800.00	0.013727	4,509	(3,800)	709	115	824
011 Historical Commission	1,800.00	0.006502	2,136	(1,800)	336	54	390
014 Information Technology Service	32,000.00	0.115594	37,973	(32,000)	5,973	970	6,943
016 Assessor of Property	44,200.00	0.159665	52,451	(44,200)	8,251	1,340	9,590
017 Trustee	300.00	0.001084	356	(300)	56	9	65
018 County Clerk	2,700.00	0.009753	3,204	(2,700)	504	82	586
019 District Attorney	15,300.00	0.055269	18,156	(15,300)	2,856	464	3,320
021 Public Defender	1,300.00	0.004696	1,543	(1,300)	243	39	282
022 Juvenile Court Clerk	500.00	0.001806	593	(500)	93	15	108
023 Circuit Court Clerk	900.00	0.003251	1,068	(900)	168	27	195
024 Criminal Court Clerk	1,100.00	0.003974	1,305	(1,100)	205	33	239
026 Juvenile Court	27,700.00	0.100061	32,870	(27,700)	5,170	840	6,010
027 General Sessions Court	1,200.00	0.004335	1,424	(1,200)	224	36	260
028 State Trial Courts	11,600.00	0.041903	13,765	(11,600)	2,165	352	2,517
030 Sheriff's Office	726,200.00	2.623272	861,755	(726,200)	135,555	22,015	157,570
031 Police	6,776,400.00	24.478574	8,041,305	(6,776,400)	1,264,905	205,434	1,470,340
032 Fire	6,428,400.00	23.221483	7,628,346	(6,428,400)	1,199,946	194,881	1,394,827
034 Beer Board	7,100.00	0.025648	8,425	(7,100)	1,325	215	1,541
037 Social Services	27,100.00	0.097894	32,159	(27,100)	5,059	821	5,880
038 Health	98,500.00	0.355814	116,886	(98,500)	18,386	2,986	21,372
039 Public Library	99,600.00	0.359788	118,192	(99,600)	18,592	3,019	21,611
040 Parks	1,612,100.00	5.823432	1,913,020	(1,612,100)	300,920	48,872	349,792
042 Transportation	5,282,500.00	19.082117	6,268,548	(5,282,500)	986,048	160,142	1,146,191
049 Office of Emergency Management	59,000.00	0.213127	70,013	(59,000)	11,013	1,788	12,801
065 Water and Sewer - Stormwater Svcs	726,700.00	2.625078	862,348	(726,700)	135,648	22,030	157,678
065 Water and Sewer - Waste Services	2,974,800.00	10.745950	3,530,086	(2,974,800)	555,286	90,183	645,469
065 Water and Sewer - Water Services	2,482,400.00	8.967240	2,945,773	(2,482,400)	463,373	75,256	538,628
075 Metro Action Commission (MAC)	178,400.00	0.644439	211,701	(178,400)	33,301	5,408	38,709
080 Metro Nashville Public School (MNPS)	4,800.00	0.017339	5,696	(4,800)	896	145	1,041
All Other	5,887.00	0.021266	6,986	(5,887)	1,099	178	1,277
Schedule .4 Total for GS Fleet Management	27,682,987.00	100.000000	32,850,383	(27,682,987)	5,167,396	838,506	6,005,902
Direct Billed				27,682,987	27,682,987		27,682,987
Schedule .3 Total for GS Fleet Management	27,682,987.00	100.000000		0	32,850,383	838,506	33,688,889

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2023 Fleet Management Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	2,489.00	0.012759	2,489		2,489		2,489
006 Law	3,980.68	0.020406	3,981		3,981		3,981
007 Planning Commission	26,025.54	0.133414	26,025		26,025		26,025
008 Human Resources	11,942.04	0.061218	11,942		11,942		11,942
009 Register of Deeds	4,369.84	0.022401	4,370		4,370		4,370
010 General Services - Administration	51,698.27	0.265020	51,698		51,698		51,698
010 General Services - Fleet Management	19,632.18	0.100640	19,632		19,632		19,632
011 Historical Commission	2,141.46	0.010978	2,142		2,142		2,142
014 Information Technology Service	46,385.62	0.237786	46,386		46,386		46,386
016 Assessor of Property	35,200.14	0.180446	35,200		35,200		35,200
017 Trustee	2,439.99	0.012508	2,440		2,440		2,440
018 County Clerk	12,967.48	0.066475	12,967		12,967		12,967
019 District Attorney	24,906.08	0.127676	24,906		24,906		24,906
021 Public Defender	7,260.68	0.037220	7,261		7,261		7,261
022 Juvenile Court Clerk	1,611.49	0.008261	1,612		1,612		1,612
026 Juvenile Court	2,487.92	0.012754	2,488		2,488		2,488
028 State Trial Courts	17,685.25	0.090660	17,685		17,685		17,685
030 Sheriff's Office	652,024.21	3.342462	652,024		652,024		652,024
031 Police	5,343,892.98	27.394317	5,343,893		5,343,893		5,343,893
032 Fire	4,772,826.96	24.466870	4,772,827		4,772,827		4,772,827
034 Beer Board	7,213.69	0.036979	7,214		7,214		7,214
037 Social Services	20,470.18	0.104936	20,470		20,470		20,470
038 Health	63,138.59	0.323666	63,139		63,139		63,139
039 Public Library	27,566.50	0.141314	27,567		27,567		27,567
040 Parks	768,741.19	3.940786	768,741		768,741		768,741
042 Transportation	1,776,258.72	9.105608	1,776,259		1,776,259		1,776,259
049 Office of Emergency Management	14,431.74	0.073981	14,432		14,432		14,432
065 Water and Sewer - General	5,756,101.18	29.507414	5,756,101		5,756,101		5,756,101
075 Metro Action Commission (MAC)	31,415.59	0.161045	31,416		31,416		31,416
Schedule .4 Total for GS Fleet Mgmt Depreciation	19,507,305.19	100.000000	19,507,305		19,507,305	0	19,507,305

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2023 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	2,732	243	2,489
005 Election Commission	672	672	0
006 Law	4,074	93	3,981
007 Planning Commission	29,692	3,667	26,025
008 Human Resources	11,998	56	11,942
009 Register of Deeds	4,413	43	4,370
010 General Services - Administration	52,053	355	51,698
010 General Services - Facilities	3,696	3,696	0
010 General Services - Fleet Management	19,632	0	19,632
010 General Services - Mail Services	1,020	1,020	0
010 General Services - Surplus Property	824	824	0
011 Historical Commission	2,532	390	2,142
014 Information Technology Service	53,329	6,943	46,386
016 Assessor of Property	44,791	9,590	35,200
017 Trustee	2,505	65	2,440
018 County Clerk	13,553	586	12,967
019 District Attorney	28,226	3,320	24,906
021 Public Defender	7,543	282	7,261
022 Juvenile Court Clerk	1,720	108	1,612
023 Circuit Court Clerk	195	195	0
024 Criminal Court Clerk	239	239	0
026 Juvenile Court	8,498	6,010	2,488
027 General Sessions Court	260	260	0
028 State Trial Courts	20,202	2,517	17,685
030 Sheriff's Office	809,594	157,570	652,024
031 Police	6,814,232	1,470,340	5,343,893
032 Fire	6,167,654	1,394,827	4,772,827
034 Beer Board	8,754	1,541	7,214
037 Social Services	26,350	5,880	20,470
038 Health	84,511	21,372	63,139
039 Public Library	49,178	21,611	27,567
040 Parks	1,118,533	349,792	768,741
042 Transportation	2,922,450	1,146,191	1,776,259
049 Office of Emergency Management	27,233	12,801	14,432
065 Water and Sewer - Stormwater Svcs	157,678	157,678	0
065 Water and Sewer - Waste Services	645,469	645,469	0
065 Water and Sewer - Water Services	538,628	538,628	0
065 Water and Sewer - General	5,756,101	0	5,756,101
075 Metro Action Commission (MAC)	70,124	38,709	31,416
080 Metro Nashville Public School (MNPS)	1,041	1,041	0
All Other	1,277	1,277	0
Direct Bill	27,682,987	27,682,987	0
Total	53,196,194	33,688,889	19,507,305

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Mail Services

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,037,563			1,037,563
Inbound Costs:				
001 Administrative - Post Audits	235	1	236	
001 Administrative - Miscellaneous	59	0	59	
003 Metropolitan Clerk - Records Center	40	1	41	
010 General Services - Administration	83,482	27,691	111,173	
010 General Services - Fleet Management	877	142	1,020	
014 Information Technology Service		1,299	1,299	
015 Finance - Grants & Cost Planning		63	63	
015 Finance - Office of Mgmt & Budget		787	787	
015 Finance - Operations		2,660	2,660	
015 Finance - Payroll		260	260	
015 Finance - Property Administration		198	198	
015 Finance - Treasury		51	51	
015 Finance - Diversity Equity & Inclus		140	140	
048 Internal Audit		389	389	
Total Allocated Additions:	84,692	33,680	118,373	118,373
Total To Be Allocated:	1,122,255	33,680		1,155,936

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	204,086	0	204,086
501102 Leave Pay	26,974	0	26,974
501103 Holiday Pay	11,103	0	11,103
501109 Longevity	2,998	0	2,998
501160 YE Biweekly Sal/Fringe Accr	1,393	0	1,393
501172 Employer OASDI	13,797	0	13,797
501173 Employer SSN Medical	3,227	0	3,227
501174 Employer Group Health	63,792	0	63,792
501175 Employer Dental Group	1,945	0	1,945
501176 Employer Group Life	837	0	837
501177 Employer Pension	30,535	0	30,535
501181 FSA Pre-Tax Savings	0	0	0
501182 Cafe Plan Pre-Tax Savings	878	0	878
502105 Cable Television	119	0	119
502345 Lock & Key Service	9	0	9
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	286	0	286
502520 Postage & Delivery Srvc	628,104	0	628,104
502701 Printing/Binding	0	0	0
502920 Other Rpr & Maint Srvc	116	0	116
502951 Info Systems Charge	10,300	0	10,300
502957 Telecmnct'n Charge	1,033	0	1,033
502976 MIS Tech Revolving Charge	0	0	0
502977 Fleet Management	4,700	0	4,700
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	6,184	0	6,184
503130 Computer Hardware <\$10K	0	0	0
503320 Uniforms/Work Related Items	936	0	936
503325 Safety Shoes	163	0	163
505233 Rent Equipment	23,748	0	23,748
Departmental Total			
Expenditures Per Financial Statement	1,037,563		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,037,563	0	1,037,563
Allocation Step 1			
Inbound - All Others	84,692	0	84,692
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,122,255	0	1,122,255
Allocation Step 2			
Inbound - All Others	33,680	0	33,680
2nd Allocation	33,680	0	33,680

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Mail Services

	Total	G&A	GS Mail Services
<hr/>			
Total For 010 General Services - Mail Services			
----- Schedule .3 Total	1,155,936	0	1,155,936

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	105.57	0.010508	118		118	4	121
002 Metropolitan Council	12,688.73	1.262927	14,173		14,173	434	14,607
003 Metropolitan Clerk	32.24	0.003209	36		36	1	37
004 Mayor's Office	38.88	0.003870	43		43	1	45
004 Mayor's Office - Administration	1,815.74	0.180723	2,028		2,028	62	2,090
005 Election Commission	78,088.35	7.772244	87,224		87,224	2,670	89,894
006 Law	7,811.02	0.777442	8,725		8,725		8,725
007 Planning Commission	1,943.48	0.193437	2,171		2,171	66	2,237
008 Human Resources	10,757.43	1.070702	12,016		12,016		12,016
009 Register of Deeds	2,762.66	0.274971	3,086		3,086	94	3,180
010 General Services - Administration	500.17	0.049783	559		559		559
010 General Services - Facilities	64.48	0.006418	72		72		72
010 General Services - Fleet Management	484.29	0.048202	541		541		541
010 General Services - Surplus Property	47.02	0.004680	53		53	2	54
011 Historical Commission	3,960.47	0.394191	4,424		4,424	135	4,559
012 Employee Benefit Board	94,021.12	9.358056	105,021		105,021	3,215	108,236
014 Information Technology Service	570.54	0.056787	637		637	19	657
015 Finance - Accountability	196.49	0.019557	219		219	7	226
015 Finance - Office of Mgmt & Budget	205.13	0.020417	229		229	7	236
015 Finance - Operations	4,314.44	0.429422	4,819		4,819	147	4,967
015 Finance - Payroll	30,059.85	2.991900	33,577		33,577	1,028	34,604
015 Finance - Property Administration	160.57	0.015982	179		179	5	185
015 Finance - Purchasing	305.26	0.030383	341		341	10	351
015 Finance - Treasury	14,116.77	1.405062	15,768		15,768	483	16,251
016 Assessor of Property	9,462.84	0.941850	10,570		10,570	323	10,893
017 Trustee	4,496.83	0.447576	5,023		5,023	154	5,177
018 County Clerk	250,120.92	24.894892	279,385		279,385	8,556	287,941
019 District Attorney	12,578.44	1.251950	14,050		14,050	430	14,480
021 Public Defender	2,852.18	0.283882	3,186		3,186	97	3,283
022 Juvenile Court Clerk	8,433.35	0.839383	9,420		9,420	288	9,708
023 Circuit Court Clerk	35,478.90	3.531265	39,630		39,630	1,213	40,843
024 Criminal Court Clerk	27,158.95	2.703169	30,336		30,336	928	31,265
025 Clerk and Master - Chancery	10,691.98	1.064188	11,943		11,943	366	12,308
026 Juvenile Court	8,849.43	0.880796	9,885		9,885	302	10,187
027 General Sessions Court	98,081.88	9.762229	109,557		109,557	3,353	112,910
028 State Trial Courts	12,161.39	1.210440	13,584		13,584	416	14,000
029 Justice Integration Services	68.04	0.006772	76		76	2	78
030 Sheriff's Office	92,554.15	9.212046	103,383		103,383	3,164	106,547
031 Police	30,860.91	3.071630	34,472		34,472	1,055	35,527
032 Fire	4,780.39	0.475799	5,340		5,340	163	5,503
033 Codes Administration	64,801.22	6.449758	72,383		72,383	2,215	74,598
034 Beer Board	1,684.85	0.167696	1,882		1,882	58	1,939
035 Agricultural Extension	256.20	0.025500	286		286	9	295
037 Social Services	1,849.47	0.184080	2,066		2,066	63	2,129
038 Health	605.40	0.060256	676		676	21	697
039 Public Library	34,173.10	3.401297	38,171		38,171	1,168	39,339
040 Parks	2,956.20	0.294235	3,302		3,302	101	3,403
041 Arts Commission	222.67	0.022163	249		249	8	256
042 Transportation	3,838.46	0.382047	4,288		4,288	131	4,419
044 Human Relations Commission	163.41	0.016264	183		183	6	188
047 Criminal Justice Planning	19.44	0.001935	22		22	1	22

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
048 Internal Audit	129.45	0.012884	145		145	4	149
060 Farmer's Market	9.72	0.000967	11		11	0	11
061 Municipal Auditorium	1,080.56	0.107550	1,207		1,207	37	1,244
062 State Fair Board	165.24	0.016447	185		185	6	190
064 Sports Authority	194.11	0.019320	217		217	7	223
065 Water and Sewer - Stormwater Svcs	39.71	0.003952	44		44	1	46
065 Water and Sewer - General	1,348.34	0.134202	1,506		1,506	46	1,552
070 Community Education Commission	805.25	0.080148	899		899	27	927
071 Convention Center Authority	1,183.04	0.117750	1,321		1,321	40	1,362
075 Metro Action Commission (MAC)	15,209.13	1.513786	16,989	(15,209)	1,780	520	2,299
077 Metro Devlp & Housing Auth (MDHA)	0.00	0.000000	0	(126)	(126)		(126)
091 Emergency Communication Center	291.60	0.029023	326		326	10	336
Schedule .4 Total for GS Mail Services	1,004,707.85	100.000000	1,122,255	(15,335)	1,106,920	33,680	1,140,601
Direct Billed				15,335	15,335		15,335
Schedule .3 Total for GS Mail Services	1,004,707.85	100.000000		0	1,122,255	33,680	1,155,936

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2023 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
001 Administrative - Direct	121	121
002 Metropolitan Council	14,607	14,607
003 Metropolitan Clerk	37	37
004 Mayor's Office	45	45
004 Mayor's Office - Administration	2,090	2,090
005 Election Commission	89,894	89,894
006 Law	8,725	8,725
007 Planning Commission	2,237	2,237
008 Human Resources	12,016	12,016
009 Register of Deeds	3,180	3,180
010 General Services - Administration	559	559
010 General Services - Facilities	72	72
010 General Services - Fleet Management	541	541
010 General Services - Surplus Property	54	54
011 Historical Commission	4,559	4,559
012 Employee Benefit Board	108,236	108,236
014 Information Technology Service	657	657
015 Finance - Accountability	226	226
015 Finance - Office of Mgmt & Budget	236	236
015 Finance - Operations	4,967	4,967
015 Finance - Payroll	34,604	34,604
015 Finance - Property Administration	185	185
015 Finance - Purchasing	351	351
015 Finance - Treasury	16,251	16,251
016 Assessor of Property	10,893	10,893
017 Trustee	5,177	5,177
018 County Clerk	287,941	287,941
019 District Attorney	14,480	14,480
021 Public Defender	3,283	3,283
022 Juvenile Court Clerk	9,708	9,708
023 Circuit Court Clerk	40,843	40,843
024 Criminal Court Clerk	31,265	31,265
025 Clerk and Master - Chancery	12,308	12,308
026 Juvenile Court	10,187	10,187
027 General Sessions Court	112,910	112,910
028 State Trial Courts	14,000	14,000
029 Justice Integration Services	78	78
030 Sheriff's Office	106,547	106,547
031 Police	35,527	35,527
032 Fire	5,503	5,503
033 Codes Administration	74,598	74,598
034 Beer Board	1,939	1,939
035 Agricultural Extension	295	295
037 Social Services	2,129	2,129
038 Health	697	697
039 Public Library	39,339	39,339
040 Parks	3,403	3,403
041 Arts Commission	256	256
042 Transportation	4,419	4,419
044 Human Relations Commission	188	188
047 Criminal Justice Planning	22	22
048 Internal Audit	149	149

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services

Receiving Department	Total	GS Mail Services
060 Farmer's Market	11	11
061 Municipal Auditorium	1,244	1,244
062 State Fair Board	190	190
064 Sports Authority	223	223
065 Water and Sewer - Stormwater Svcs	46	46
065 Water and Sewer - General	1,552	1,552
070 Community Education Commission	927	927
071 Convention Center Authority	1,362	1,362
075 Metro Action Commission (MAC)	2,299	2,299
077 Metro Devlp & Housing Auth (MDHA)	(126)	(126)
091 Emergency Communication Center	336	336
Direct Bill	15,335	15,335
Total	1,155,936	1,155,936

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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:	13,927,428			13,927,428
Deductions:				
505102 Other non-operating expense	253,442			
Total Deductions:	<u>253,442</u>			253,442
Inbound Costs:				
001 Administrative - Post Audits	3,212	16	3,228	
001 Administrative - Miscellaneous	799	3	802	
015 Finance - Grants & Cost Planning		866	866	
015 Finance - Property Administration		2,707	2,707	
015 Finance - Treasury		311	311	
048 Internal Audit		5,309	5,309	
Total Allocated Additions:	<u>4,011</u>	<u>9,212</u>	13,223	13,223
Total To Be Allocated:	<u>14,184,881</u>	<u>9,212</u>		<u>14,194,093</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 012 IOD Network (Injured-On-Duty)**

	Total	G&A	Injured-On-Duty (IOD)
Other Expense & Cost			
502229 Management Consultant	2,420,186	0	2,420,186
502910 Building Maintenance Srvc	35,100	0	35,100
502957 Telecmmnct'n Charge	3,002	0	3,002
*505102 Other non-operating expense	(253,442)	0	0
505231 Rent Building & Land	130,321	0	130,321
505750 Health/Dental Claims	11,337,501	0	11,337,501
505903 Lease Amortization	254,760	0	254,760
Departmental Total			
Expenditures Per Financial Statement	13,927,428		
Deductions			
*Total Disallowed Costs	253,442	0	0
Functional Cost	14,180,870	0	14,180,870
Allocation Step 1			
Inbound - All Others	4,011	0	4,011
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	14,184,881	0	14,184,881
Allocation Step 2			
Inbound - All Others	9,212	0	9,212
2nd Allocation	9,212	0	9,212
Total For 012 IOD Network (Injured-On-Duty)			
Schedule .3 Total	14,194,093	0	14,194,093

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 012 IOD Network (Injured-On-Duty)

Activity - Injured-On-Duty (IOD)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	9,861.56	0.069542	9,864		9,864		9,864
010 General Services - Fleet Management	10,109.68	0.071291	10,113	(42,000)	(31,887)		(31,887)
010 General Services - Surplus Property	0.00	0.000000	0	(1,500)	(1,500)		(1,500)
011 Historical Commission	1,996.75	0.014081	1,997		1,997	1	1,999
014 Information Technology Service	4,695.87	0.033114	4,697	(10,000)	(5,303)	3	(5,300)
015 Finance - Administration	7,126.95	0.050258	7,129		7,129	5	7,134
016 Assessor of Property	1,837.60	0.012958	1,838		1,838	1	1,839
018 County Clerk	2,376.05	0.016755	2,377		2,377	2	2,378
019 District Attorney	5,619.85	0.039630	5,621		5,621	4	5,625
022 Juvenile Court Clerk	8,575.45	0.060472	8,578		8,578	6	8,583
023 Circuit Court Clerk	8,281.84	0.058402	8,284		8,284	5	8,290
024 Criminal Court Clerk	13,336.80	0.094048	13,341		13,341	9	13,349
026 Juvenile Court	54,124.43	0.381674	54,140		54,140	35	54,175
027 General Sessions Court	398.52	0.002810	399		399	0	399
028 State Trial Courts	5,408.37	0.038139	5,410		5,410	3	5,413
030 Sheriff's Office	1,007,334.66	7.103510	1,007,624		1,007,624	655	1,008,280
031 Police	3,570,855.85	25.180916	3,571,883		3,571,883	2,323	3,574,206
032 Fire	5,222,649.68	36.829015	5,224,152		5,224,152	3,399	5,227,551
033 Codes Administration	10,049.69	0.070868	10,053		10,053	6	10,059
034 Beer Board	6,955.34	0.049048	6,957		6,957	4	6,962
037 Social Services	25,401.45	0.179126	25,409		25,409	16	25,425
038 Health	133,170.43	0.939090	133,209		133,209	87	133,295
039 Public Library	155,699.14	1.097957	155,744		155,744	101	155,845
040 Parks	541,883.02	3.821244	542,039		542,039	352	542,391
042 Transportation	375,320.94	2.646683	375,429		375,429	244	375,673
051 Office of Family Safety	1,345.01	0.009485	1,345		1,345	1	1,346
061 Municipal Auditorium	0.00	0.000000	0	(3,500)	(3,500)		(3,500)
062 State Fair Board	27,537.86	0.194191	27,546	(22,000)	5,546	18	5,564
065 Water and Sewer - Stormwater Svcs	55,633.82	0.392318	55,650	(56,700)	(1,050)	36	(1,014)
065 Water and Sewer - Water Services	500,704.36	3.530861	500,848	(510,300)	(9,452)	326	(9,126)
067 General Hospital	11,529.08	0.081301	11,532		11,532	7	11,540
071 Convention Center Authority	755.28	0.005326	755		755	0	756
075 Metro Action Commission (MAC)	224,519.62	1.583265	224,584	(140,000)	84,584	146	84,730
080 Metro Nashville Public School (MNPS)	2,084,264.52	14.697790	2,084,864	(1,200,000)	884,864	1,356	886,220
091 Emergency Communication Center	3,634.53	0.025630	3,636		3,636	2	3,638
Bordeaux Longterm Care	87,807.87	0.619202	87,833		87,833	57	87,890
Schedule .4 Total for Injured-On-Duty (IOD)	14,180,801.87	100.000000	14,184,881	(1,986,000)	12,198,881	9,212	12,208,093
Direct Billed				1,986,000	1,986,000		1,986,000
Schedule .3 Total for Injured-On-Duty (IOD)	14,180,801.87	100.000000		0	14,184,881	9,212	14,194,093

Allocation Basis: Total IOD Payment Allocations by Benefiting Department
Allocation Source: FY 2023 IOD Summary - Finance-Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 012 IOD Network (Injured-On-Duty)**

Receiving Department	Total	Injured-On-Duty (IOD)
010 General Services - Administration	9,864	9,864
010 General Services - Fleet Management	(31,887)	(31,887)
010 General Services - Surplus Property	(1,500)	(1,500)
011 Historical Commission	1,999	1,999
014 Information Technology Service	(5,300)	(5,300)
015 Finance - Administration	7,134	7,134
016 Assessor of Property	1,839	1,839
018 County Clerk	2,378	2,378
019 District Attorney	5,625	5,625
022 Juvenile Court Clerk	8,583	8,583
023 Circuit Court Clerk	8,290	8,290
024 Criminal Court Clerk	13,349	13,349
026 Juvenile Court	54,175	54,175
027 General Sessions Court	399	399
028 State Trial Courts	5,413	5,413
030 Sheriff's Office	1,008,280	1,008,280
031 Police	3,574,206	3,574,206
032 Fire	5,227,551	5,227,551
033 Codes Administration	10,059	10,059
034 Beer Board	6,962	6,962
037 Social Services	25,425	25,425
038 Health	133,295	133,295
039 Public Library	155,845	155,845
040 Parks	542,391	542,391
042 Transportation	375,673	375,673
051 Office of Family Safety	1,346	1,346
061 Municipal Auditorium	(3,500)	(3,500)
062 State Fair Board	5,564	5,564
065 Water and Sewer - Stormwater Svcs	(1,014)	(1,014)
065 Water and Sewer - Water Services	(9,126)	(9,126)
067 General Hospital	11,540	11,540
071 Convention Center Authority	756	756
075 Metro Action Commission (MAC)	84,730	84,730
080 Metro Nashville Public School (MNPS)	886,220	886,220
091 Emergency Communication Center	3,638	3,638
Bordeaux Longterm Care	87,890	87,890
Direct Bill	1,986,000	1,986,000
Total	14,194,093	14,194,093

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 2023 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 2023 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, 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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	57,924,549			57,924,549
Cost Adjustments:				
ACFR Revenue/Expense:	0			
ACFR Charges for Services	-42,777,767			
ACFR Non-Operating (Revenue)/Expense:	0			
Investment Income	-247,736			
Loss on Sale of Property	3,808,657			
Other	0			
Total Departmental Cost Adjustments:	-39,216,846			-39,216,846
Inbound Costs:				
Depreciation	1,186,733		1,186,733	
001 Administrative - Employee Benefits	607,231	1,695	608,926	
001 Administrative - Insurance	3,652	202	3,854	
001 Administrative - Post Audits	11,934	59	11,993	
001 Administrative - Miscellaneous	2,970	10	2,981	
003 Metropolitan Clerk - Records Center	350	8	358	
006 Law	16,870	9,672	26,542	
008 Human Resources	113,490	4,712	118,202	
010 General Services - Facilities	1,513,077	72,048	1,585,125	
010 General Services - Fleet Management	52,359	970	53,329	
010 General Services - Mail Services	637	19	657	
012 IOD Network (Injured-On-Duty)	-5,303	3	-5,300	
014 Information Technology Service		-248,906	-248,906	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		40,762	40,762	
015 Finance - Grants & Cost Planning		5,525	5,525	
015 Finance - Office of Mgmt & Budget		31,032	31,032	
015 Finance - Operations		45,927	45,927	
015 Finance - Payroll		9,333	9,333	
015 Finance - Property Administration		10,059	10,059	
015 Finance - Purchasing		115,506	115,506	
015 Finance - Treasury		3,458	3,458	
015 Finance - Diversity Equity & Inclus		6,317	6,317	
030 Sheriff's Office - Security Services		229,174	229,174	
048 Internal Audit		19,727	19,727	
Total Allocated Additions:	3,504,000	357,720	3,861,719	3,861,719
Total To Be Allocated:	22,211,703	357,720		22,569,422

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	11,793,361	0	11,793,361	0	0
501102 Leave Pay	1,243,785	0	1,243,785	0	0
501103 Holiday Pay	646,149	0	646,149	0	0
501104 Overtime Pay	24,204	0	24,204	0	0
501105 Out of Class Pay	9,691	0	9,691	0	0
501106 Shift Differential Pay	2,583	0	2,583	0	0
501107 Other Special Pay	0	0	0	0	0
501109 Longevity	55,937	0	55,937	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501134 Paid Family Leave	47,577	0	47,577	0	0
501160 YE Biweekly Sal/Fringe Accr	109,887	0	109,887	0	0
501172 Employer OASDI	806,991	0	806,991	0	0
501173 Employer SSN Medical	189,913	0	189,913	0	0
501174 Employer Group Health	1,921,528	0	1,921,528	0	0
501175 Employer Dental Group	54,066	0	54,066	0	0
501176 Employer Group Life	23,776	0	23,776	0	0
501177 Employer Pension	1,649,347	0	1,649,347	0	0
501181 FSA Pre-Tax Savings	4,324	0	4,324	0	0
501182 Cafe Plan Pre-Tax Savings	25,719	0	25,719	0	0
502105 Cable Television	1,669	0	1,669	0	0
502229 Management Consultant	5,925,359	0	3,720,041	0	0
502233 Software Consul Fees	1,999,516	0	1,999,516	0	0
502284 Membership Dues	365	0	365	0	0
502309 Educational Service	126,500	0	40,200	0	0
502312 TBI Background Check Service	13	0	13	0	0
502314 Pre-Employment Checks	37	0	37	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	554,556	0	548,156	0	0
502351 Network Services	412,545	0	403,249	0	0
502357 Internet Services	325,753	0	325,753	0	0
502451 Employee Out-of-town Travel	7,883	0	7,883	0	0
502452 Employee Air Travel	313	0	313	0	0
502453 Employee Local Travel/Park	4,378	0	4,378	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	17,347	0	17,347	0	0
502503 Cell Phone Service	25,447	0	25,447	0	0
502520 Postage & Delivery Srvc	245	0	165	0	0
502701 Printing/Binding	0	0	0	0	0
502801 Advertising & Promot'n	4,261	0	4,261	0	0
502850 Subscriptions	120	0	120	0	0
502851 Subscriptions	36,430	0	36,430	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	7,664	0	7,664	0	0
502884 Membership Dues	2,517	0	2,517	0	0
502920 Other Rpr & Maint Srvc	10,351,266	0	6,100,274	0	0
502921 Mechanical Repair Service	0	0	0	0	0
502957 Telecommnct'n Charge	277,691	0	277,691	0	0
502976 MIS Tech Revolving Charge	37,413	0	37,413	0	0
502977 Fleet Management	32,000	0	32,000	0	0
502983 Surplus Property	10,400	0	10,400	0	0
502984 Facilities Maint & Security	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
503050 Host & Hostess	3,815	0	3,815	0	0
503100 Ofc & Admin Supply	61,958	0	61,958	0	0
503120 Computer Software	4,634,099	0	806,208	0	0
503130 Computer Hardware <\$10K	2,572,288	0	107,263	0	0
503140 Office Equipment < \$10K	(196)	0	0	0	0
503150 Furniture/Fixtures<\$10K	574	0	574	0	0
503320 Uniforms/Work Related Items	7,728	0	7,728	0	0
503330 Books/Magazines/Periodicals	265	0	265	0	0
503600 Repair & Maint Supply	3,720	0	3,720	0	0
503660 HVAC Supply	3,246	0	3,246	0	0
503850 Small Equipment Supply	684,384	0	43,780	0	0
503853 Communicat'n Equip < \$10K	0	0	0	0	0
503999 Credit Card Clearing	2,000	0	2,000	0	0
505174 Interest Expense MIP	10,700	0	0	0	0
505231 Rent Building & Land	(14,942)	0	(14,942)	0	0
505233 Rent Equipment	0	0	0	0	0
505252 Software License	919,005	0	597,792	0	0
505269 Other License & Fees	36,340	0	133	0	0
505331 Employee Award/Gift	7,494	0	7,494	0	0
505901 Depreciation	812,279	0	0	92,843	719,436
505903 Lease Amortization	101,885	0	101,885	0	0
505904 SBITA's Amortization	6,441,425	0	6,441,425	0	0
505951 Insurance-Buildings	47,200	0	47,200	0	0
505955 Insurance-Liab/PropDmg	3,800	0	3,800	0	0
505957 Insurance-Premium J&L	66,500	0	66,500	0	0
505960 Insurance-IOD	10,000	0	10,000	0	0
507400 Machinery & Equipment	529,088	0	0	0	0
507450 Computer Hardware	509,367	0	0	0	0
507455 Computer Software	0	0	0	0	0
531001 Transfer Operational	1,700,000	0	0	0	0
531005 Transfer FA Proprietary Funds	380,114	0	380,114	0	0
531099 Transfer - Eliminations	(380,113)	0	(380,113)	0	0
Departmental Total					
Expenditures Per Financial Statement	57,924,549				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
ACFR Charges for Services	(42,777,767)	0	(42,777,767)	0	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0	0
Investment Income	(247,736)	0	(247,736)	0	0
Loss on Sale of Property	3,808,657	0	3,808,657	0	0
Other	0	0	0	0	0
Functional Cost	18,707,703	0	1,297,139	92,843	719,436
Allocation Step 1					
Inbound - All Others	3,504,000	0	3,504,000	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(16,598,285)	0	0	0	0
1st Allocation	5,613,418	0	4,801,139	92,843	719,436
Allocation Step 2					
Inbound - All Others	357,720	0	357,720	0	0
2nd Allocation	357,720	0	357,720	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	5,971,137	0	5,158,858	92,843	719,436

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30003 General Fund 4% Reserve**	30112 COVID Reserve Post 2020**	30163 Civil Unrest May 2020**	30175 Equip & Major Maint Fund 2023**	30216 ARPA-COVID Stimulus**
Other Expense & Cost					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501107 Other Special Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502229 Management Consultant	1,566,182	(122,106)	0	74,244	122,106
502233 Software Consul Fees	0	0	0	0	0
502284 Membership Dues	0	0	0	0	0
502309 Educational Service	6,116	0	0	0	0
502312 TBI Background Check Service	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502351 Network Services	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502850 Subscriptions	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
502920 Other Rpr & Maint Srvc	463,872	0	0	2,019,561	0
502921 Mechanical Repair Service	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502976 MIS Tech Revolving Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30003 General Fund 4% Reserve**	30112 COVID Reserve Post 2020**	30163 Civil Unrest May 2020**	30175 Equip & Major Maint Fund 2023**	30216 ARPA-COVID Stimulus**
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503120 Computer Software	3,671,173	0	0	0	0
503130 Computer Hardware <\$10K	1,076,478	0	0	0	0
503140 Office Equipment < \$10K	0	0	(196)	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503850 Small Equipment Supply	261,406	0	0	0	0
503853 Communicat'n Equip < \$10K	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505231 Rent Building & Land	0	0	0	0	0
505233 Rent Equipment	0	0	0	0	0
505252 Software License	320,446	0	0	0	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
507400 Machinery & Equipment	529,088	0	0	0	0
507450 Computer Hardware	212,275	0	0	0	0
507455 Computer Software	0	(1,800)	0	0	1,800
531001 Transfer Operational	1,700,000	0	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0	0	0
531099 Transfer - Eliminations	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
ACFR Charges for Services	0	0	0	0	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0	0
Investment Income	0	0	0	0	0
Loss on Sale of Property	0	0	0	0	0
Other	0	0	0	0	0
Functional Cost	9,807,036	(123,906)	(196)	2,093,805	123,906
Allocation Step 1					
Inbound - All Others	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	30112 COVID Reserve Post 2020**	30163 Civil Unrest May 2020**	30175 Equip & Major Maint Fund 2023**	30216 ARPA-COVID Stimulus**
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(9,807,036)	(123,906)	(196)	(2,093,805)	(123,906)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30370 ITS Comm Asset & Land Use	3415X Nash Educ Comm &	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
Other Expense & Cost				
501101 Regular Pay	0	0	0	0
501102 Leave Pay	0	0	0	0
501103 Holiday Pay	0	0	0	0
501104 Overtime Pay	0	0	0	0
501105 Out of Class Pay	0	0	0	0
501106 Shift Differential Pay	0	0	0	0
501107 Other Special Pay	0	0	0	0
501109 Longevity	0	0	0	0
501108 Injured on Duty Pay	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
502105 Cable Television	0	0	0	0
502229 Management Consultant	267,086	0	297,806	0
502233 Software Consul Fees	0	0	0	0
502284 Membership Dues	0	0	0	0
502309 Educational Service	0	0	80,184	0
502312 TBI Background Check Service	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502335 Janitorial Srvc	0	0	0	0
502337 DP-Outside Metro	0	0	0	6,400
502351 Network Services	9,296	0	0	0
502357 Internet Services	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
502501 Telephone & Telegraph	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502520 Postage & Delivery Srvc	0	0	80	0
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0
502850 Subscriptions	0	0	0	0
502851 Subscriptions	0	0	0	0
502882 Tuition	0	0	0	0
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502920 Other Rpr & Maint Srvc	0	9,134	1,758,425	0
502921 Mechanical Repair Service	0	0	0	0
502957 Telecmnct'n Charge	0	0	0	0
502976 MIS Tech Revolving Charge	0	0	0	0
502977 Fleet Management	0	0	0	0
502983 Surplus Property	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30370 ITS Comm Asset & Land Use	3415X Nash Educ Comm &	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0
503120 Computer Software	83,788	0	72,930	0
503130 Computer Hardware <\$10K	2,799	0	14,603	1,371,145
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0
503660 HVAC Supply	0	0	0	0
503850 Small Equipment Supply	0	151,733	227,465	0
503853 Communicat'n Equip < \$10K	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505174 Interest Expense MIP	0	0	10,700	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	0	0	0	0
505252 Software License	767	0	0	0
505269 Other License & Fees	0	0	36,207	0
505331 Employee Award/Gift	0	0	0	0
505901 Depreciation	0	0	0	0
505903 Lease Amortization	0	0	0	0
505904 SBITA's Amortization	0	0	0	0
505951 Insurance-Buildings	0	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0	0
505957 Insurance-Premium J&L	0	0	0	0
505960 Insurance-IOD	0	0	0	0
507400 Machinery & Equipment	0	0	0	0
507450 Computer Hardware	297,092	0	0	0
507455 Computer Software	0	0	0	0
531001 Transfer Operational	0	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0	0
531099 Transfer - Eliminations	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ACFR Revenue/Expense:	0	0	0	0
ACFR Charges for Services	0	0	0	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0
Investment Income	0	0	0	0
Loss on Sale of Property	0	0	0	0
Other	0	0	0	0
Functional Cost	660,828	160,867	2,498,400	1,377,545
Allocation Step 1				
Inbound - All Others	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30370 ITS Comm Asset & Land Use	3415X Nash Educ Comm &	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(660,828)	(160,867)	(2,498,400)	(1,377,545)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
Total For 014 Information Technology Service				
Schedule .3 Total	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	120,379.56	0.281407	13,511		13,511	1,002	14,513
003 Metropolitan Clerk	225,661.73	0.527521	25,327		25,327	1,879	27,206
003 Metropolitan Clerk - Records Center	10,104.57	0.023621	1,134		1,134		1,134
004 Mayor's Office - Administration	244,999.30	0.572726	27,497		27,497	2,040	29,538
005 Election Commission	279,444.59	0.653247	31,363		31,363	2,327	33,690
006 Law	189,910.57	0.443947	21,315		21,315		21,315
007 Planning Commission	498,711.90	1.165820	55,973		55,973	4,153	60,126
008 Human Resources	360,211.04	0.842052	40,428		40,428		40,428
009 Register of Deeds	174,483.43	0.407883	19,583		19,583	1,453	21,036
010 General Services - Administration	58,039.65	0.135677	6,514		6,514		6,514
010 General Services - Facilities	775,566.85	1.813014	87,045		87,045		87,045
010 General Services - Fleet Management	590,314.12	1.379955	66,254		66,254		66,254
010 General Services - Mail Services	11,332.96	0.026493	1,272		1,272		1,272
010 General Services - Surplus Property	34,886.76	0.081553	3,915		3,915	290	4,206
011 Historical Commission	96,088.96	0.224624	10,784		10,784	800	11,585
012 Employee Benefit Board	3,001.95	0.007018	337		337	25	362
014 Information Technology Service	(2,171,736.73)	(5.076788)	(243,744)		(243,744)		(243,744)
015 Finance - Accountability	13,751.57	0.032147	1,543		1,543	114	1,658
015 Finance - Administration	42,611.56	0.099611	4,782		4,782	355	5,137
015 Finance - Business Assistance	21,379.50	0.049978	2,400		2,400	178	2,577
015 Finance - Grants & Cost Planning	9,907.72	0.023161	1,112		1,112	82	1,194
015 Finance - Office of Mgmt & Budget	53,938.64	0.126090	6,054		6,054	449	6,503
015 Finance - Operations	211,862.40	0.495263	23,778		23,778	1,764	25,542
015 Finance - Payroll	29,579.06	0.069146	3,320		3,320	246	3,566
015 Finance - Property Administration	14,558.14	0.034032	1,634		1,634	121	1,755
015 Finance - Purchasing	41,092.25	0.096060	4,612		4,612	342	4,954
015 Finance - Treasury	64,813.24	0.151512	7,274		7,274	540	7,814
016 Assessor of Property	595,467.72	1.392003	66,832		66,832	4,959	71,791
017 Trustee	269,089.12	0.629040	30,201		30,201	2,241	32,442
018 County Clerk	254,519.53	0.594981	28,566		28,566	2,119	30,685
019 District Attorney	426,233.50	0.996390	47,838		47,838	3,550	51,388
021 Public Defender	200,906.28	0.469651	22,549		22,549	1,673	24,222
022 Juvenile Court Clerk	155,584.58	0.363704	17,462		17,462	1,296	18,758
023 Circuit Court Clerk	196,327.08	0.458947	22,035		22,035	1,635	23,669
024 Criminal Court Clerk	237,749.87	0.555779	26,684		26,684	1,980	28,664
025 Clerk and Master - Chancery	45,150.79	0.105547	5,067		5,067	376	5,443
026 Juvenile Court	293,419.79	0.685917	32,932		32,932	2,444	35,375
027 General Sessions Court	381,037.20	0.890737	42,766		42,766	3,173	45,939
028 State Trial Courts	607,548.16	1.420243	68,188		68,188	5,059	73,247
029 Justice Integration Services	1,100,615.78	2.572869	123,527		123,527	9,166	132,693
030 Sheriff's Office	136,365.05	0.318776	15,305		15,305	1,135	16,440
030 Sheriff's Office - Security Services	2,066,107.37	4.829863	231,888		231,888	17,206	249,095
031 Police	7,218,702.40	16.874888	810,187		810,187	60,126	870,313
032 Fire	2,260,290.08	5.283796	253,682		253,682	18,824	272,506
033 Codes Administration	1,373,328.96	3.210380	154,135		154,135	11,437	165,572
034 Beer Board	91,254.57	0.213322	10,242		10,242	760	11,002
035 Agricultural Extension	28,823.46	0.067380	3,235		3,235	240	3,475
037 Social Services	275,953.05	0.645085	30,971		30,971	2,298	33,269
038 Health	2,328,415.70	5.443051	261,328		261,328	19,391	280,719
039 Public Library	2,668,943.11	6.239089	299,547		299,547	22,227	321,774
040 Parks	1,795,241.96	4.196671	201,488		201,488	14,951	216,439

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	70,221.58	0.164154	7,881		7,881	585	8,466
042 Transportation	1,144,771.85	2.676091	128,483		128,483	9,534	138,016
044 Human Relations Commission	30,683.17	0.071727	3,444		3,444	255	3,699
047 Criminal Justice Planning	22,466.47	0.052519	2,521		2,521	187	2,708
048 Internal Audit	47,608.37	0.111292	5,343		5,343	396	5,740
049 Office of Emergency Management	223,687.10	0.522905	25,105		25,105	1,863	26,968
051 Office of Family Safety	134,307.06	0.313965	15,074		15,074	1,118	16,192
052 Community Oversight Board	71,681.70	0.167568	8,045		8,045	597	8,642
060 Farmer's Market	59,206.15	0.138404	6,645		6,645	493	7,138
061 Municipal Auditorium	47,830.25	0.111811	5,368		5,368	398	5,766
062 State Fair Board	112,462.70	0.262900	12,622		12,622	936	13,559
064 Sports Authority	40,703.72	0.095152	4,568		4,568	339	4,907
065 Water and Sewer - Stormwater Svcs	437,500.00	1.022728	49,103		49,103	3,643	52,746
065 Water and Sewer - Waste Services	60,529.53	0.141498	6,794		6,794	504	7,297
065 Water and Sewer - Water Services	3,808,747.28	8.903567	427,473		427,473	31,719	459,192
071 Convention Center Authority	271,700.00	0.635143	30,494		30,494	2,263	32,757
075 Metro Action Commission (MAC)	1,224,406.87	2.862251	137,421		137,421	10,197	147,617
077 Metro Devlp & Housing Auth (MDHA)	16,700.00	0.039039	1,874		1,874	139	2,013
078 Metropolitan Transit Authority (MTA)	736,100.00	1.720754	82,616		82,616	6,130	88,746
080 Metro Nashville Public School (MNPS)	4,502,700.00	10.525795	505,358		505,358	37,498	542,856
091 Emergency Communication Center	1,236,972.07	2.891624	138,831		138,831	10,302	149,132
Hospital Authority	118,720.36	0.277528	13,324		13,324	988	14,313
Nashville Electric Service (NES)	853,300.00	1.994728	95,770		95,770	7,106	102,876
All Other	492,790.37	1.151978	55,308		55,308	4,104	59,412
Schedule .4 Total for Information Systems	42,777,767.00	100.000000	4,801,139		4,801,139	357,720	5,158,858

Allocation Basis: Total Information Systems Billings by Benefiting Department

Allocation Source: FY 2023 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	120,379.56	0.308189	286		286		286
003 Metropolitan Clerk	225,661.73	0.577727	536		536		536
003 Metropolitan Clerk - Records Center	10,104.57	0.025869	24		24		24
004 Mayor's Office - Administration	244,999.30	0.627234	582		582		582
005 Election Commission	279,444.59	0.715419	664		664		664
006 Law	189,910.57	0.486199	451		451		451
007 Planning Commission	498,711.90	1.276776	1,185		1,185		1,185
008 Human Resources	360,211.04	0.922193	856		856		856
009 Register of Deeds	174,483.43	0.446703	415		415		415
010 General Services - Administration	57,739.65	0.147822	137		137		137
010 General Services - Facilities	764,766.85	1.957916	1,818		1,818		1,818
010 General Services - Fleet Management	576,814.12	1.476729	1,371		1,371		1,371
010 General Services - Mail Services	11,332.96	0.029014	27		27		27
010 General Services - Surplus Property	34,886.76	0.089315	83		83		83
011 Historical Commission	96,088.96	0.246002	228		228		228
012 Employee Benefit Board	3,001.95	0.007685	7		7		7
014 Information Technology Service	(2,171,736.73)	(5.559965)	(5,162)		(5,162)		(5,162)
015 Finance - Accountability	13,751.57	0.035206	33		33		33
015 Finance - Administration	42,611.56	0.109092	101		101		101
015 Finance - Business Assistance	21,379.50	0.054735	51		51		51
015 Finance - Grants & Cost Planning	9,907.72	0.025365	24		24		24
015 Finance - Office of Mgmt & Budget	53,938.64	0.138091	128		128		128
015 Finance - Operations	211,862.40	0.542399	504		504		504
015 Finance - Payroll	29,579.06	0.075727	70		70		70
015 Finance - Property Administration	14,558.14	0.037271	35		35		35
015 Finance - Purchasing	41,092.25	0.105202	98		98		98
015 Finance - Treasury	64,813.24	0.165931	154		154		154
016 Assessor of Property	595,467.72	1.524485	1,415		1,415		1,415
017 Trustee	269,089.12	0.688908	640		640		640
018 County Clerk	254,519.53	0.651607	605		605		605
019 District Attorney	422,133.50	1.080724	1,003		1,003		1,003
021 Public Defender	200,906.28	0.514350	478		478		478
022 Juvenile Court Clerk	155,584.58	0.398319	370		370		370
023 Circuit Court Clerk	196,327.08	0.502626	467		467		467
024 Criminal Court Clerk	237,749.87	0.608675	565		565		565
025 Clerk and Master - Chancery	45,150.79	0.115593	107		107		107
026 Juvenile Court	283,919.79	0.726876	675		675		675
027 General Sessions Court	376,337.20	0.963479	895		895		895
028 State Trial Courts	601,748.16	1.540564	1,430		1,430		1,430
029 Justice Integration Services	1,100,615.78	2.817738	2,616		2,616		2,616
030 Sheriff's Office	135,365.05	0.346554	322		322		322
030 Sheriff's Office - Security Services	1,823,607.37	4.668703	4,335		4,335		4,335
031 Police	6,259,902.40	16.026276	14,879		14,879		14,879
032 Fire	1,841,390.08	4.714229	4,377		4,377		4,377
033 Codes Administration	1,373,328.96	3.515924	3,264		3,264		3,264
034 Beer Board	88,554.57	0.226713	210		210		210
035 Agricultural Extension	28,823.46	0.073792	69		69		69
037 Social Services	275,953.05	0.706480	656		656		656
038 Health	2,305,715.70	5.902971	5,481		5,481		5,481
039 Public Library	2,666,243.11	6.825974	6,337		6,337		6,337
040 Parks	1,774,541.96	4.543088	4,218		4,218		4,218

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	70,221.58	0.179778	167		167		167
042 Transportation	1,058,371.85	2.709588	2,516		2,516		2,516
044 Human Relations Commission	30,683.17	0.078553	73		73		73
047 Criminal Justice Planning	22,466.47	0.057517	53		53		53
048 Internal Audit	47,608.37	0.121884	113		113		113
049 Office of Emergency Management	174,587.10	0.446969	415		415		415
051 Office of Family Safety	134,307.06	0.343846	319		319		319
052 Community Oversight Board	71,681.70	0.183516	170		170		170
060 Farmer's Market	59,206.15	0.151576	141		141		141
061 Municipal Auditorium	47,830.25	0.122452	114		114		114
062 State Fair Board	112,462.70	0.287921	267		267		267
064 Sports Authority	40,703.72	0.104208	97		97		97
065 Water and Sewer - Stormwater Svcs	437,500.00	1.120064	1,040		1,040		1,040
065 Water and Sewer - Waste Services	60,529.53	0.154964	144		144		144
065 Water and Sewer - Water Services	3,787,047.28	9.695398	9,002		9,002		9,002
071 Convention Center Authority	271,700.00	0.695592	646		646		646
075 Metro Action Commission (MAC)	1,224,406.87	3.134662	2,910		2,910		2,910
077 Metro Devlp & Housing Auth (MDHA)	16,700.00	0.042754	40		40		40
078 Metropolitan Transit Authority (MTA)	736,100.00	1.884524	1,750		1,750		1,750
080 Metro Nashville Public School (MNPS)	4,163,000.00	10.657892	9,895		9,895		9,895
091 Emergency Communication Center	1,196,572.07	3.063400	2,844		2,844		2,844
Nashville Electric Service (NES)	3,300.00	0.008448	8		8		8
Schedule .4 Total for Info Sys Depreciation	39,060,256.27	100.000000	92,843		92,843	0	92,843

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2023 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Radio Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	300.00	0.008698	63		63		63
010 General Services - Facilities	10,800.00	0.313134	2,253		2,253		2,253
010 General Services - Fleet Management	13,500.00	0.391418	2,816		2,816		2,816
019 District Attorney	4,100.00	0.118875	855		855		855
026 Juvenile Court	9,500.00	0.275442	1,982		1,982		1,982
027 General Sessions Court	4,700.00	0.136271	980		980		980
028 State Trial Courts	5,800.00	0.168165	1,210		1,210		1,210
030 Sheriff's Office	1,000.00	0.028994	209		209		209
030 Sheriff's Office - Security Services	242,500.00	7.031023	50,584		50,584		50,584
031 Police	958,800.00	27.799361	199,999		199,999		199,999
032 Fire	418,900.00	12.145549	87,379		87,379		87,379
033 Codes Administration	2,700.00	0.078284	563		563		563
038 Health	22,700.00	0.658162	4,735		4,735		4,735
039 Public Library	2,700.00	0.078284	563		563		563
040 Parks	20,700.00	0.600174	4,318		4,318		4,318
042 Transportation	86,400.00	2.505074	18,022		18,022		18,022
049 Office of Emergency Management	49,100.00	1.423601	10,242		10,242		10,242
065 Water and Sewer - Water Services	21,700.00	0.629168	4,526		4,526		4,526
080 Metro Nashville Public School (MNPS)	339,700.00	9.849232	70,859		70,859		70,859
091 Emergency Communication Center	40,400.00	1.171354	8,427		8,427		8,427
Nashville Electric Service (NES)	850,000.00	24.644825	177,304		177,304		177,304
All Other	343,000.00	9.944912	71,547		71,547		71,547
Schedule .4 Total for Radio Depreciation	3,449,000.00	100.000000	719,436		719,436	0	719,436

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2023 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
002 Metropolitan Council	14,799	14,513	286	0
003 Metropolitan Clerk	27,743	27,206	536	0
003 Metropolitan Clerk - Records Center	1,158	1,134	24	0
004 Mayor's Office - Administration	30,120	29,538	582	0
005 Election Commission	34,355	33,690	664	0
006 Law	21,766	21,315	451	0
007 Planning Commission	61,311	60,126	1,185	0
008 Human Resources	41,284	40,428	856	0
009 Register of Deeds	21,451	21,036	415	0
010 General Services - Administration	6,714	6,514	137	63
010 General Services - Facilities	91,116	87,045	1,818	2,253
010 General Services - Fleet Management	70,441	66,254	1,371	2,816
010 General Services - Mail Services	1,299	1,272	27	0
010 General Services - Surplus Property	4,289	4,206	83	0
011 Historical Commission	11,813	11,585	228	0
012 Employee Benefit Board	369	362	7	0
014 Information Technology Service	(248,906)	(243,744)	(5,162)	0
015 Finance - Accountability	1,691	1,658	33	0
015 Finance - Administration	5,238	5,137	101	0
015 Finance - Business Assistance	2,628	2,577	51	0
015 Finance - Grants & Cost Planning	1,218	1,194	24	0
015 Finance - Office of Mgmt & Budget	6,631	6,503	128	0
015 Finance - Operations	26,046	25,542	504	0
015 Finance - Payroll	3,636	3,566	70	0
015 Finance - Property Administration	1,790	1,755	35	0
015 Finance - Purchasing	5,052	4,954	98	0
015 Finance - Treasury	7,968	7,814	154	0
016 Assessor of Property	73,206	71,791	1,415	0
017 Trustee	33,082	32,442	640	0
018 County Clerk	31,290	30,685	605	0
019 District Attorney	53,246	51,388	1,003	855
021 Public Defender	24,699	24,222	478	0
022 Juvenile Court Clerk	19,127	18,758	370	0
023 Circuit Court Clerk	24,136	23,669	467	0
024 Criminal Court Clerk	29,229	28,664	565	0
025 Clerk and Master - Chancery	5,551	5,443	107	0
026 Juvenile Court	38,032	35,375	675	1,982
027 General Sessions Court	47,814	45,939	895	980
028 State Trial Courts	75,887	73,247	1,430	1,210
029 Justice Integration Services	135,309	132,693	2,616	0
030 Sheriff's Office	16,971	16,440	322	209
030 Sheriff's Office - Security Services	304,013	249,095	4,335	50,584
031 Police	1,085,191	870,313	14,879	199,999
032 Fire	364,262	272,506	4,377	87,379
033 Codes Administration	169,399	165,572	3,264	563
034 Beer Board	11,212	11,002	210	0
035 Agricultural Extension	3,543	3,475	69	0
037 Social Services	33,925	33,269	656	0
038 Health	290,935	280,719	5,481	4,735
039 Public Library	328,675	321,774	6,337	563
040 Parks	224,974	216,439	4,218	4,318
041 Arts Commission	8,633	8,466	167	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
042 Transportation	158,554	138,016	2,516	18,022
044 Human Relations Commission	3,772	3,699	73	0
047 Criminal Justice Planning	2,762	2,708	53	0
048 Internal Audit	5,853	5,740	113	0
049 Office of Emergency Management	37,625	26,968	415	10,242
051 Office of Family Safety	16,511	16,192	319	0
052 Community Oversight Board	8,812	8,642	170	0
060 Farmer's Market	7,279	7,138	141	0
061 Municipal Auditorium	5,880	5,766	114	0
062 State Fair Board	13,826	13,559	267	0
064 Sports Authority	5,004	4,907	97	0
065 Water and Sewer - Stormwater Svcs	53,786	52,746	1,040	0
065 Water and Sewer - Waste Services	7,441	7,297	144	0
065 Water and Sewer - Water Services	472,720	459,192	9,002	4,526
071 Convention Center Authority	33,403	32,757	646	0
075 Metro Action Commission (MAC)	150,528	147,617	2,910	0
077 Metro Devlp & Housing Auth (MDHA)	2,053	2,013	40	0
078 Metropolitan Transit Authority (MTA)	90,496	88,746	1,750	0
080 Metro Nashville Public School (MNPS)	623,610	542,856	9,895	70,859
091 Emergency Communication Center	160,404	149,132	2,844	8,427
Hospital Authority	14,313	14,313	0	0
Nashville Electric Service (NES)	280,187	102,876	8	177,304
All Other	130,959	59,412	0	71,547
Direct Bill	0	0	0	0
Total	5,971,137	5,158,858	92,843	719,436

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Accountability

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

Key Responsibilities include:

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

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

- **Grants** - these costs have been allocated based on the number of Grant Reviews completed by benefiting department.
- **Community Partnerships** - these costs have been allocated directly to *All Other*.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.
- **Procurement Monitoring/Certificates of Insurance (COI)** - these costs have been allocated directly to *Finance - Purchasing*.
- **Prompt Pay** - these costs have been allocated using the number of prompt pay reviews completed by benefiting department.
- **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*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	541,442			541,442
Inbound Costs:				
001 Administrative - Post Audits	123	1	123	
001 Administrative - Miscellaneous	31	0	31	
010 General Services - Mail Services	219	7	226	
014 Information Technology Service	1,576	114	1,691	
015 Finance - Accountability		20,853	20,853	
015 Finance - Administration		102,713	102,713	
015 Finance - Grants & Cost Planning		33	33	
015 Finance - Office of Mgmt & Budget		456	456	
015 Finance - Operations		641	641	
015 Finance - Payroll		191	191	
015 Finance - Property Administration		103	103	
015 Finance - Treasury		30	30	
015 Finance - Diversity Equity & Inclus		81	81	
048 Internal Audit		202	202	
Total Allocated Additions:	1,949	125,425	127,373	127,373
Total To Be Allocated:	543,391	125,425		668,815

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

	Total	G&A	Grants	Community Partnerships	Direct Appropriations
Other Expense & Cost					
501101 Regular Pay	292,861	0	102,852	60,769	29,286
501102 Leave Pay	29,931	0	10,512	6,211	2,993
501103 Holiday Pay	15,969	0	5,608	3,314	1,597
501109 Longevity	2,668	0	936	554	267
501134 Paid Family Leave	2,227	0	781	462	223
501160 YE Biweekly Sal/Fringe Accr	1,572	0	553	326	157
501172 Employer OASDI	20,102	0	7,060	4,171	2,010
501173 Employer SSN Medical	4,701	0	1,651	975	470
501174 Employer Group Health	52,181	0	18,325	10,828	5,218
501175 Employer Dental Group	1,342	0	472	278	134
501176 Employer Group Life	612	0	215	127	61
501177 Employer Pension	42,682	0	14,989	8,857	4,268
501181 FSA Pre-Tax Savings	19	0	6	4	2
501182 Cafe Plan Pre-Tax Savings	834	0	294	173	83
502314 Pre-Employment Checks	257	0	90	53	26
502503 Cell Phone Service	502	0	178	104	50
502701 Printing/Binding	32	0	12	7	3
502851 Subscriptions	600	0	210	125	60
502883 Registration	1,275	0	447	265	128
502884 Membership Dues	1,416	0	498	294	142
502951 Info Systems Charge	12,700	0	4,461	2,635	1,270
502957 Telecmnct'n Charge	1,052	0	370	218	105
502983 Surplus Property	200	0	69	42	20
503100 Offc & Admin Supply	247	0	87	51	25
503120 Computer Software	69	0	24	14	7
505233 Rent Equipment	488	0	171	101	49
505252 Software License	54,903	0	19,282	11,392	5,490
Departmental Total					
Expenditures Per Financial Statement	541,442				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	541,442	0	190,153	112,350	54,144
Allocation Step 1					
Inbound - All Others	1,949	0	684	404	195
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	543,391	0	190,837	112,754	54,339
Allocation Step 2					
Inbound - All Others	125,425	0	44,052	26,025	12,542
2nd Allocation	125,425	0	44,052	26,025	12,542
Total For 015 Finance - Accountability					
Schedule .3 Total	668,815	0	234,889	138,779	66,881

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

	Procurement Monitoring/COI	Prompt Pay	Special Projects	Grants & Cost Planning
Other Expense & Cost				
501101 Regular Pay	12,447	13,120	44,954	29,433
501102 Leave Pay	1,272	1,341	4,594	3,008
501103 Holiday Pay	679	715	2,451	1,605
501109 Longevity	113	120	410	268
501134 Paid Family Leave	95	100	342	224
501160 YE Biweekly Sal/Fringe Accr	67	70	241	158
501172 Employer OASDI	854	901	3,086	2,020
501173 Employer SSN Medical	200	211	722	472
501174 Employer Group Health	2,218	2,338	8,010	5,244
501175 Employer Dental Group	57	60	206	135
501176 Employer Group Life	26	27	94	62
501177 Employer Pension	1,814	1,912	6,552	4,290
501181 FSA Pre-Tax Savings	1	1	3	2
501182 Cafe Plan Pre-Tax Savings	35	37	128	84
502314 Pre-Employment Checks	11	12	39	26
502503 Cell Phone Service	21	22	77	50
502701 Printing/Binding	1	1	5	3
502851 Subscriptions	26	27	92	60
502883 Registration	54	57	196	128
502884 Membership Dues	60	63	217	142
502951 Info Systems Charge	540	569	1,949	1,276
502957 Telecmnct'n Charge	45	47	161	106
502983 Surplus Property	9	9	31	20
503100 Offc & Admin Supply	10	11	38	25
503120 Computer Software	3	3	11	7
505233 Rent Equipment	21	22	75	49
505252 Software License	2,333	2,460	8,428	5,518
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	23,012	24,256	83,112	54,415
Allocation Step 1				
Inbound - All Others	83	87	299	196
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	23,095	24,343	83,411	54,611
Allocation Step 2				
Inbound - All Others	5,330	5,619	19,252	12,605
2nd Allocation	5,330	5,619	19,252	12,605
Total For 015 Finance - Accountability				
Schedule .3 Total	28,425	29,962	102,663	67,216

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
011 Historical Commission	1	33.333334	63,613		63,613	14,684	78,296
028 State Trial Courts	1	33.333333	63,612		63,612	14,684	78,296
039 Public Library	1	33.333333	63,612		63,612	14,684	78,296
Schedule .4 Total for Grants	3	100.000000	190,837		190,837	44,052	234,889

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2023 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	112,754		112,754	26,025	138,779
Schedule .4 Total for Community Partnerships	100	100.000000	112,754		112,754	26,025	138,779

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	54,339		54,339	12,542	66,881
Schedule .4 Total for Direct Appropriations	100	100.000000	54,339		54,339	12,542	66,881

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	23,095		23,095	5,330	28,425
Schedule .4 Total for Procurement Monitoring/COI	100	100.000000	23,095		23,095	5,330	28,425

Allocation Basis: Direct Allocation to 015 Finance-Purchasing
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	406		406		406
002 Metropolitan Council	4	1.666667	406		406	102	508
003 Metropolitan Clerk	4	1.666667	406		406	102	508
004 Mayor's Office - Administration	4	1.666667	406		406	102	508
005 Election Commission	4	1.666667	406		406	102	508
006 Law	4	1.666667	406		406		406
007 Planning Commission	4	1.666667	406		406	102	508
008 Human Resources	4	1.666667	406		406		406
009 Register of Deeds	4	1.666667	406		406	102	508
010 General Services - Administration	4	1.666667	406		406		406
011 Historical Commission	4	1.666667	406		406	102	508
012 Employee Benefit Board	4	1.666667	406		406	102	508
014 Information Technology Service	4	1.666667	406		406		406
015 Finance - Administration	4	1.666667	406		406	102	508
016 Assessor of Property	4	1.666667	406		406	102	508
017 Trustee	4	1.666667	406		406	102	508
018 County Clerk	4	1.666667	406		406	102	508
019 District Attorney	4	1.666667	406		406	102	508
021 Public Defender	4	1.666667	406		406	102	508
022 Juvenile Court Clerk	4	1.666667	406		406	102	508
023 Circuit Court Clerk	4	1.666667	406		406	102	508
024 Criminal Court Clerk	4	1.666667	406		406	102	508
025 Clerk and Master - Chancery	4	1.666667	406		406	102	508
026 Juvenile Court	4	1.666667	406		406	102	508
027 General Sessions Court	4	1.666667	406		406	102	508
028 State Trial Courts	4	1.666667	406		406	102	508
029 Justice Integration Services	4	1.666667	406		406	102	508
030 Sheriff's Office	4	1.666667	406		406	102	508
031 Police	4	1.666667	406		406	102	508
032 Fire	4	1.666667	406		406	102	508
033 Codes Administration	4	1.666667	406		406	102	508
034 Beer Board	4	1.666667	406		406	102	508
035 Agricultural Extension	4	1.666667	406		406	102	508
037 Social Services	4	1.666667	406		406	102	508
038 Health	4	1.666667	406		406	102	508
039 Public Library	4	1.666667	406		406	102	508
040 Parks	4	1.666667	406		406	102	508
041 Arts Commission	4	1.666667	406		406	102	508
042 Transportation	8	3.333315	811		811	204	1,016
044 Human Relations Commission	4	1.666667	406		406	102	508
047 Criminal Justice Planning	4	1.666667	406		406	102	508
060 Farmer's Market	4	1.666667	406		406	102	508
061 Municipal Auditorium	4	1.666667	406		406	102	508
062 State Fair Board	4	1.666667	406		406	102	508
064 Sports Authority	4	1.666667	406		406	102	508
065 Water and Sewer - Stormwater Svcs	4	1.666667	406		406	102	508
065 Water and Sewer - General	4	1.666667	406		406	102	508
068 District Energy System (DES)	4	1.666667	406		406	102	508
070 Community Education Commission	4	1.666667	406		406	102	508
071 Convention Center Authority	8	3.333333	812		812	210	1,022
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	406		406	102	508

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	406		406	102	508
080 Metro Nashville Public School (MNPS)	4	1.666667	406		406	102	508
090 Debt Service	4	1.666667	406		406	102	508
091 Emergency Communication Center	4	1.666667	406		406	102	508
Bordeaux Longterm Care	4	1.666667	406		406	102	508
Knowles Home	4	1.666667	406		406	102	508
All Other	4	1.666667	406		406	102	508
Schedule .4 Total for Prompt Pay	240	100.000000	24,343		24,343	5,619	29,962

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2023 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
010 General Services - Facilities	1	25.000000	20,853		20,853		20,853
015 Finance - Accountability	1	25.000000	20,853		20,853		20,853
015 Finance - Treasury	1	25.000000	20,853		20,853	9,626	30,478
044 Human Relations Commission	1	25.000000	20,853		20,853	9,627	30,479
Schedule .4 Total for Special Projects	4	100.000000	83,411		83,411	19,252	102,663

Allocation Basis: Number of Special Projects by Benefiting Department

Allocation Source: FY 2023 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	54,611		54,611	12,605	67,216
Schedule .4 Total for Grants & Cost Planning	100	100.000000	54,611		54,611	12,605	67,216

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Total	Grants	Community Partnerships	Direct Appropriations	Procurement Monitoring/COI
001 Administrative - Corporate Dues	406	0	0	0	0
002 Metropolitan Council	508	0	0	0	0
003 Metropolitan Clerk	508	0	0	0	0
004 Mayor's Office - Administration	508	0	0	0	0
005 Election Commission	508	0	0	0	0
006 Law	406	0	0	0	0
007 Planning Commission	508	0	0	0	0
008 Human Resources	406	0	0	0	0
009 Register of Deeds	508	0	0	0	0
010 General Services - Administration	406	0	0	0	0
010 General Services - Facilities	20,853	0	0	0	0
011 Historical Commission	78,804	78,296	0	0	0
012 Employee Benefit Board	508	0	0	0	0
014 Information Technology Service	406	0	0	0	0
015 Finance - Accountability	20,853	0	0	0	0
015 Finance - Administration	508	0	0	0	0
015 Finance - Grants & Cost Planning	67,216	0	0	0	0
015 Finance - Purchasing	28,425	0	0	0	28,425
015 Finance - Treasury	30,478	0	0	0	0
016 Assessor of Property	508	0	0	0	0
017 Trustee	508	0	0	0	0
018 County Clerk	508	0	0	0	0
019 District Attorney	508	0	0	0	0
021 Public Defender	508	0	0	0	0
022 Juvenile Court Clerk	508	0	0	0	0
023 Circuit Court Clerk	508	0	0	0	0
024 Criminal Court Clerk	508	0	0	0	0
025 Clerk and Master - Chancery	508	0	0	0	0
026 Juvenile Court	508	0	0	0	0
027 General Sessions Court	508	0	0	0	0
028 State Trial Courts	78,804	78,296	0	0	0
029 Justice Integration Services	508	0	0	0	0
030 Sheriff's Office	508	0	0	0	0
031 Police	508	0	0	0	0
032 Fire	508	0	0	0	0
033 Codes Administration	508	0	0	0	0
034 Beer Board	508	0	0	0	0
035 Agricultural Extension	508	0	0	0	0
037 Social Services	508	0	0	0	0
038 Health	508	0	0	0	0
039 Public Library	78,804	78,296	0	0	0
040 Parks	508	0	0	0	0
041 Arts Commission	508	0	0	0	0
042 Transportation	1,016	0	0	0	0
044 Human Relations Commission	30,987	0	0	0	0
047 Criminal Justice Planning	508	0	0	0	0
060 Farmer's Market	508	0	0	0	0
061 Municipal Auditorium	508	0	0	0	0
062 State Fair Board	508	0	0	0	0
064 Sports Authority	508	0	0	0	0
065 Water and Sewer - Stormwater Svcs	508	0	0	0	0
065 Water and Sewer - General	508	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability

Receiving Department	Total	Grants	Community Partnerships	Direct Appropriations	Procurement Monitoring/COI
068 District Energy System (DES)	508	0	0	0	0
070 Community Education Commission	508	0	0	0	0
071 Convention Center Authority	1,022	0	0	0	0
077 Metro Devlp & Housing Auth (MDHA)	508	0	0	0	0
078 Metropolitan Transit Authority (MTA)	508	0	0	0	0
080 Metro Nashville Public School (MNPS)	508	0	0	0	0
090 Debt Service	508	0	0	0	0
091 Emergency Communication Center	508	0	0	0	0
Bordeaux Longterm Care	508	0	0	0	0
Knowles Home	508	0	0	0	0
All Other	206,168	0	138,779	66,881	0
Direct Bill	0	0	0	0	0
Total	668,815	234,889	138,779	66,881	28,425

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Prompt Pay	Special Projects	Grants & Cost Planning
001 Administrative - Corporate Dues	406	0	0
002 Metropolitan Council	508	0	0
003 Metropolitan Clerk	508	0	0
004 Mayor's Office - Administration	508	0	0
005 Election Commission	508	0	0
006 Law	406	0	0
007 Planning Commission	508	0	0
008 Human Resources	406	0	0
009 Register of Deeds	508	0	0
010 General Services - Administration	406	0	0
010 General Services - Facilities	0	20,853	0
011 Historical Commission	508	0	0
012 Employee Benefit Board	508	0	0
014 Information Technology Service	406	0	0
015 Finance - Accountability	0	20,853	0
015 Finance - Administration	508	0	0
015 Finance - Grants & Cost Planning	0	0	67,216
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	30,478	0
016 Assessor of Property	508	0	0
017 Trustee	508	0	0
018 County Clerk	508	0	0
019 District Attorney	508	0	0
021 Public Defender	508	0	0
022 Juvenile Court Clerk	508	0	0
023 Circuit Court Clerk	508	0	0
024 Criminal Court Clerk	508	0	0
025 Clerk and Master - Chancery	508	0	0
026 Juvenile Court	508	0	0
027 General Sessions Court	508	0	0
028 State Trial Courts	508	0	0
029 Justice Integration Services	508	0	0
030 Sheriff's Office	508	0	0
031 Police	508	0	0
032 Fire	508	0	0
033 Codes Administration	508	0	0
034 Beer Board	508	0	0
035 Agricultural Extension	508	0	0
037 Social Services	508	0	0
038 Health	508	0	0
039 Public Library	508	0	0
040 Parks	508	0	0
041 Arts Commission	508	0	0
042 Transportation	1,016	0	0
044 Human Relations Commission	508	30,479	0
047 Criminal Justice Planning	508	0	0
060 Farmer's Market	508	0	0
061 Municipal Auditorium	508	0	0
062 State Fair Board	508	0	0
064 Sports Authority	508	0	0
065 Water and Sewer - Stormwater Svcs	508	0	0
065 Water and Sewer - General	508	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability

Receiving Department	Prompt Pay	Special Projects	Grants & Cost Planning
068 District Energy System (DES)	508	0	0
070 Community Education Commission	508	0	0
071 Convention Center Authority	1,022	0	0
077 Metro Devlp & Housing Auth (MDHA)	508	0	0
078 Metropolitan Transit Authority (MTA)	508	0	0
080 Metro Nashville Public School (MNPS)	508	0	0
090 Debt Service	508	0	0
091 Emergency Communication Center	508	0	0
Bordeaux Longterm Care	508	0	0
Knowles Home	508	0	0
All Other	508	0	0
Direct Bill	0	0	0
Total	29,962	102,663	67,216

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Administration

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,649,691			1,649,691
Inbound Costs:				
Depreciation	49,259		49,259	
001 Administrative - Corporate Dues	1,775	7	1,782	
001 Administrative - Employee Benefits	535,855	1,496	537,351	
001 Administrative - Insurance	42,761	2,371	45,132	
001 Administrative - Post Audits	374	2	376	
001 Administrative - Miscellaneous	93	0	93	
003 Metropolitan Clerk - Records Center	20	0	20	
006 Law	124,483	71,375	195,858	
008 Human Resources	83,291	3,458	86,749	
010 General Services - Facilities	25,956	1,236	27,192	
012 IOD Network (Injured-On-Duty)	7,129	5	7,134	
014 Information Technology Service	4,884	355	5,238	
015 Finance - Accountability	406	102	508	
015 Finance - Business Assistance		3,418	3,418	
015 Finance - Grants & Cost Planning		3,179	3,179	
015 Finance - Office of Mgmt & Budget		1,311	1,311	
015 Finance - Operations		1,681	1,681	
015 Finance - Payroll		2,046	2,046	
015 Finance - Property Administration		315	315	
015 Finance - Purchasing		115,506	115,506	
015 Finance - Treasury		181	181	
015 Finance - Diversity Equity & Inclus		8,946	8,946	
030 Sheriff's Office - Security Services		18,326	18,326	
048 Internal Audit		618	618	
Total Allocated Additions:	<u>876,286</u>	<u>235,934</u>	1,112,220	1,112,220
Total To Be Allocated:	<u>2,525,977</u>	<u>235,934</u>		<u>2,761,911</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration**

	Total	G&A	Administration
Other Expense & Cost			
501101 Regular Pay	888,947	0	888,947
501102 Leave Pay	69,627	0	69,627
501103 Holiday Pay	47,158	0	47,158
501109 Longevity	3,163	0	3,163
501160 YE Biweekly Sal/Fringe Accr	5,756	0	5,756
501172 Employer OASDI	50,270	0	50,270
501173 Employer SSN Medical	14,138	0	14,138
501174 Employer Group Health	84,124	0	84,124
501175 Employer Dental Group	3,125	0	3,125
501176 Employer Group Life	1,217	0	1,217
501177 Employer Pension	125,541	0	125,541
501181 FSA Pre-Tax Savings	298	0	298
501182 Cafe Plan Pre-Tax Savings	1,058	0	1,058
502105 Cable Television	418	0	418
502229 Management Consultant	184,069	0	184,069
502309 Educational Service	1,860	0	1,860
502401 Transport Non-employee	654	0	654
502451 Employee Out-of-town Travel	34,739	0	34,739
502452 Employee Air Travel	11,913	0	11,913
502503 Cell Phone Service	1,532	0	1,532
502701 Printing/Binding	583	0	583
502851 Subscriptions	2,434	0	2,434
502883 Registration	60,649	0	60,649
502884 Membership Dues	4,431	0	4,431
502951 Info Systems Charge	34,100	0	34,100
502957 Telecommnct'n Charge	8,512	0	8,512
502983 Surplus Property	600	0	600
503050 Host & Hostess	3,383	0	3,383
503100 Offc & Admin Supply	3,683	0	3,683
503120 Computer Software	455	0	455
503130 Computer Hardware <\$10K	127	0	127
503140 Office Equipment < \$10K	22	0	22
505233 Rent Equipment	1,105	0	1,105
Departmental Total			
Expenditures Per Financial Statement	1,649,691		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,649,691	0	1,649,691
Allocation Step 1			
Inbound - All Others	876,286	0	876,286
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,525,977	0	2,525,977
Allocation Step 2			
Inbound - All Others	235,934	0	235,934

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration**

	Total	G&A	Administration
2nd Allocation	235,934	0	235,934
Total For 015 Finance - Administration			
Schedule .3 Total	2,761,911	0	2,761,911

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Administration

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	107,200.00	0.932015	23,542		23,542	2,292	25,835
015 Finance - Accountability	467,701.00	4.066273	102,713		102,713		102,713
015 Finance - Business Assistance	1,103,073.00	9.590307	242,249		242,249	23,586	265,834
015 Finance - Grants & Cost Planning	338,606.00	2.943899	74,362		74,362	7,240	81,602
015 Finance - Office of Mgmt & Budget	1,727,285.00	15.017314	379,334		379,334	36,933	416,266
015 Finance - Operations	3,049,606.00	26.513802	669,733		669,733	65,208	734,940
015 Finance - Payroll	815,911.00	7.093671	179,185		179,185	17,446	196,630
015 Finance - Property Administration	552,017.00	4.799331	121,230		121,230	11,803	133,033
015 Finance - Purchasing	1,560,144.00	13.564161	342,628		342,628	33,359	375,986
015 Finance - Treasury	1,388,643.00	12.073102	304,964		304,964	29,692	334,656
015 Finance - Diversity Equity & Inclus	391,771.00	3.406125	86,038		86,038	8,377	94,415
Schedule .4 Total for Administration	11,501,957.00	100.000000	2,525,977		2,525,977	235,934	2,761,911

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration

Receiving Department	Total	Administration
015 Finance	25,835	25,835
015 Finance - Accountability	102,713	102,713
015 Finance - Business Assistance	265,834	265,834
015 Finance - Grants & Cost Planning	81,602	81,602
015 Finance - Office of Mgmt & Budget	416,266	416,266
015 Finance - Operations	734,940	734,940
015 Finance - Payroll	196,630	196,630
015 Finance - Property Administration	133,033	133,033
015 Finance - Purchasing	375,986	375,986
015 Finance - Treasury	334,656	334,656
015 Finance - Diversity Equity & Inclus	94,415	94,415
Direct Bill	0	0
Total	2,761,911	2,761,911

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Business Assistance

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

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,494,583			1,494,583
Inbound Costs:				
001 Administrative - Post Audits	339	2	340	
001 Administrative - Miscellaneous	84	0	85	
014 Information Technology Service	2,450	178	2,628	
015 Finance - Administration	242,249	23,586	265,834	
015 Finance - Grants & Cost Planning		91	91	
015 Finance - Office of Mgmt & Budget		1,025	1,025	
015 Finance - Operations		1,300	1,300	
015 Finance - Payroll		600	600	
015 Finance - Property Administration		285	285	
015 Finance - Treasury		87	87	
015 Finance - Diversity Equity & Inclus		182	182	
048 Internal Audit		560	560	
Total Allocated Additions:	<u>245,122</u>	<u>27,895</u>	273,017	273,017
Total To Be Allocated:	<u>1,739,705</u>	<u>27,895</u>		<u>1,767,600</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award	Procurement Accountability
Other Expense & Cost					
501101 Regular Pay	726,902	220,906	194,737	263,575	23,842
501102 Leave Pay	57,600	17,505	15,431	20,885	1,889
501103 Holiday Pay	38,079	11,572	10,201	13,808	1,249
501109 Longevity	2,365	719	634	856	78
501160 YE Biweekly Sal/Fringe Accr	4,332	1,316	1,161	1,571	142
501172 Employer OASDI	48,089	14,614	12,883	17,438	1,577
501173 Employer SSN Medical	11,247	3,418	3,013	4,078	369
501174 Employer Group Health	106,633	32,406	28,567	38,664	3,498
501175 Employer Dental Group	4,488	1,364	1,202	1,628	147
501176 Employer Group Life	1,958	595	525	709	64
501177 Employer Pension	99,142	30,129	26,560	35,949	3,252
501181 FSA Pre-Tax Savings	809	246	217	292	27
501182 Cafe Plan Pre-Tax Savings	1,429	434	383	518	47
502229 Management Consultant	325,651	98,965	87,242	118,082	10,681
502451 Employee Out-of-town Travel	7,903	2,402	2,117	2,865	259
502701 Printing/Binding	66	20	18	24	2
502801 Advertising & Promot'n	2,673	812	716	969	88
502883 Registration	7,292	2,216	1,954	2,643	239
502884 Membership Dues	1,360	413	364	493	45
502951 Info Systems Charge	20,600	6,260	5,519	7,469	676
502957 Telecommnct'n Charge	780	237	209	283	26
502983 Surplus Property	300	91	80	109	10
503050 Host & Hostess	400	122	107	145	13
503100 Offc & Admin Supply	157	48	42	57	5
503120 Computer Software	505	153	135	183	17
505233 Rent Equipment	841	256	225	304	28
505252 Software License	22,982	6,984	6,157	8,333	754
Departmental Total					
Expenditures Per Financial Statement	1,494,583				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,494,583	454,203	400,399	541,930	49,024
Allocation Step 1					
Inbound - All Others	245,122	245,122	0	0	0
Reallocate Admin Costs		(699,325)	269,141	364,276	32,953
Unallocated Costs	0	0	0	0	0
1st Allocation	1,739,705	0	669,540	906,206	81,977
Allocation Step 2					
Inbound - All Others	27,895	27,895	0	0	0
Reallocate Admin Costs		(27,895)	10,736	14,531	1,314
Unallocated Costs	0	0	0	0	0
2nd Allocation	27,895	0	10,736	14,531	1,314
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,767,600	0	680,276	920,737	83,291

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Prompt Pay	COI
<hr/>		
Other Expense & Cost		

501101 Regular Pay	9,522	14,320
501102 Leave Pay	755	1,135
501103 Holiday Pay	499	750
501109 Longevity	31	47
501160 YE Biweekly Sal/Fringe Accr	57	85
501172 Employer OASDI	630	947
501173 Employer SSN Medical	147	222
501174 Employer Group Health	1,397	2,101
501175 Employer Dental Group	59	88
501176 Employer Group Life	26	39
501177 Employer Pension	1,299	1,953
501181 FSA Pre-Tax Savings	11	16
501182 Cafe Plan Pre-Tax Savings	19	28
502229 Management Consultant	4,266	6,415
502451 Employee Out-of-town Travel	104	156
502701 Printing/Binding	1	1
502801 Advertising & Promot'n	35	53
502883 Registration	96	144
502884 Membership Dues	18	27
502951 Info Systems Charge	270	406
502957 Telecommnct'n Charge	10	15
502983 Surplus Property	4	6
503050 Host & Hostess	5	8
503100 Offc & Admin Supply	2	3
503120 Computer Software	7	10
505233 Rent Equipment	11	17
505252 Software License	301	453
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Functional Cost	19,582	29,445
Allocation Step 1		

Inbound - All Others	0	0
Reallocate Admin Costs	13,163	19,792
Unallocated Costs	0	0
1st Allocation	32,745	49,237
Allocation Step 2		

Inbound - All Others	0	0
Reallocate Admin Costs	525	789
Unallocated Costs	0	0
2nd Allocation	525	789
Total For 015 Finance - Business Assistance		

Schedule .3 Total	33,270	50,027

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	669,540		669,540	10,736	680,276
Schedule .4 Total for Vendor Assistance	100	100.000000	669,540		669,540	10,736	680,276

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	1	0.290698	2,634		2,634	61	2,696
005 Election Commission	1	0.290698	2,634		2,634	61	2,696
007 Planning Commission	13	3.779070	34,246		34,246	797	35,043
008 Human Resources	6	1.744186	15,806		15,806		15,806
010 General Services - Facilities	86	25.000000	226,552		226,552		226,552
011 Historical Commission	1	0.290698	2,634		2,634	61	2,696
014 Information Technology Service	14	4.069767	36,880		36,880		36,880
015 Finance	1	0.290698	2,634		2,634	61	2,696
015 Finance - Administration	1	0.290698	2,634		2,634		2,634
015 Finance - Grants & Cost Planning	1	0.290698	2,634		2,634	61	2,696
015 Finance - Payroll	1	0.290698	2,634		2,634	61	2,696
016 Assessor of Property	1	0.290698	2,634		2,634	61	2,696
017 Trustee	1	0.290698	2,634		2,634	61	2,696
026 Juvenile Court	2	0.581395	5,269		5,269	123	5,391
030 Sheriff's Office	1	0.290698	2,634		2,634	61	2,696
030 Sheriff's Office - Security Services	1	0.290698	2,634		2,634	61	2,696
031 Police	4	1.162791	10,537		10,537	245	10,782
038 Health	1	0.290698	2,634		2,634	61	2,696
039 Public Library	2	0.581395	5,269		5,269	123	5,391
040 Parks	19	5.523256	50,052		50,052	1,165	51,217
041 Arts Commission	1	0.290698	2,634		2,634	61	2,696
042 Transportation	67	19.476744	176,499		176,499	4,108	180,607
048 Internal Audit	3	0.872093	7,903		7,903	184	8,087
060 Farmer's Market	1	0.290698	2,634		2,634	61	2,696
061 Municipal Auditorium	2	0.581395	5,269		5,269	123	5,391
062 State Fair Board	4	1.162791	10,537		10,537	245	10,782
064 Sports Authority	4	1.162791	10,537		10,537	245	10,782
065 Water and Sewer - Waste Services	1	0.290698	2,634		2,634	61	2,696
065 Water and Sewer - General	93	27.034879	244,991		244,991	5,705	250,696
075 Metro Action Commission (MAC)	4	1.162791	10,537		10,537	245	10,782
All Other	6	1.744186	15,806		15,806	368	16,174
Schedule .4 Total for Procurement Post Award	344	100.000000	906,206		906,206	14,531	920,737

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2023 Business Assistance Report - Finance-Business Assistance

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Procurement Accountability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	1	0.290698	238		238	6	244
005 Election Commission	1	0.290698	238		238	6	244
007 Planning Commission	13	3.779070	3,098		3,098	72	3,170
008 Human Resources	6	1.744186	1,430		1,430		1,430
010 General Services - Facilities	86	25.000000	20,494		20,494		20,494
011 Historical Commission	1	0.290698	238		238	6	244
014 Information Technology Service	14	4.069767	3,336		3,336		3,336
015 Finance	1	0.290698	238		238	6	244
015 Finance - Administration	1	0.290698	238		238		238
015 Finance - Grants & Cost Planning	1	0.290698	238		238	6	244
015 Finance - Payroll	1	0.290698	238		238	6	244
016 Assessor of Property	1	0.290698	238		238	6	244
017 Trustee	1	0.290698	238		238	6	244
026 Juvenile Court	2	0.581395	477		477	11	488
030 Sheriff's Office	1	0.290698	238		238	6	244
030 Sheriff's Office - Security Services	1	0.290698	238		238	6	244
031 Police	4	1.162791	953		953	22	975
038 Health	1	0.290698	238		238	6	244
039 Public Library	2	0.581395	477		477	11	488
040 Parks	19	5.523256	4,528		4,528	105	4,633
041 Arts Commission	1	0.290698	238		238	6	244
042 Transportation	67	19.476744	15,966		15,966	372	16,338
048 Internal Audit	3	0.872093	715		715	17	731
060 Farmer's Market	1	0.290698	238		238	6	244
061 Municipal Auditorium	2	0.581395	477		477	11	488
062 State Fair Board	4	1.162791	953		953	22	975
064 Sports Authority	4	1.162791	953		953	22	975
065 Water and Sewer - Waste Services	1	0.290698	238		238	6	244
065 Water and Sewer - General	93	27.034879	22,163		22,163	517	22,680
075 Metro Action Commission (MAC)	4	1.162791	953		953	22	975
All Other	6	1.744186	1,430		1,430	33	1,463
Schedule .4 Total for Procurement Accountability	344	100.000000	81,977		81,977	1,314	83,291

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2023 Business Assistance Report - Finance-Business Assistance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	546		546		546
002 Metropolitan Council	4	1.666667	546		546	10	555
003 Metropolitan Clerk	4	1.666667	546		546	10	555
004 Mayor's Office - Administration	4	1.666667	546		546	10	555
005 Election Commission	4	1.666667	546		546	10	555
006 Law	4	1.666667	546		546		546
007 Planning Commission	4	1.666667	546		546	10	555
008 Human Resources	4	1.666667	546		546		546
009 Register of Deeds	4	1.666667	546		546	10	555
010 General Services - Administration	4	1.666667	546		546		546
011 Historical Commission	4	1.666667	546		546	10	555
012 Employee Benefit Board	4	1.666667	546		546	10	555
014 Information Technology Service	4	1.666667	546		546		546
015 Finance - Administration	4	1.666667	546		546		546
016 Assessor of Property	4	1.666667	546		546	10	555
017 Trustee	4	1.666667	546		546	10	555
018 County Clerk	4	1.666667	546		546	10	555
019 District Attorney	4	1.666667	546		546	10	555
021 Public Defender	4	1.666667	546		546	10	555
022 Juvenile Court Clerk	4	1.666667	546		546	10	555
023 Circuit Court Clerk	4	1.666667	546		546	10	555
024 Criminal Court Clerk	4	1.666667	546		546	10	555
025 Clerk and Master - Chancery	4	1.666667	546		546	10	555
026 Juvenile Court	4	1.666667	546		546	10	555
027 General Sessions Court	4	1.666667	546		546	10	555
028 State Trial Courts	4	1.666667	546		546	10	555
029 Justice Integration Services	4	1.666667	546		546	10	555
030 Sheriff's Office	4	1.666667	546		546	10	555
031 Police	4	1.666667	546		546	10	555
032 Fire	4	1.666667	546		546	10	555
033 Codes Administration	4	1.666667	546		546	10	555
034 Beer Board	4	1.666667	546		546	10	555
035 Agricultural Extension	4	1.666667	546		546	10	555
037 Social Services	4	1.666667	546		546	10	555
038 Health	4	1.666667	546		546	10	555
039 Public Library	4	1.666667	546		546	10	555
040 Parks	4	1.666667	546		546	10	555
041 Arts Commission	4	1.666667	546		546	10	555
042 Transportation	8	3.333315	1,091		1,091	22	1,113
044 Human Relations Commission	4	1.666667	546		546	10	555
047 Criminal Justice Planning	4	1.666667	546		546	10	555
060 Farmer's Market	4	1.666667	546		546	10	555
061 Municipal Auditorium	4	1.666667	546		546	10	555
062 State Fair Board	4	1.666667	546		546	10	555
064 Sports Authority	4	1.666667	546		546	10	555
065 Water and Sewer - Stormwater Svcs	4	1.666667	546		546	10	555
065 Water and Sewer - General	4	1.666667	546		546	10	555
068 District Energy System (DES)	4	1.666667	546		546	10	555
070 Community Education Commission	4	1.666667	546		546	10	555
071 Convention Center Authority	8	3.333333	1,093		1,093	19	1,112
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	546		546	10	555

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	546		546	10	555
080 Metro Nashville Public School (MNPS)	4	1.666667	546		546	10	555
090 Debt Service	4	1.666667	546		546	10	555
091 Emergency Communication Center	4	1.666667	546		546	10	555
Bordeaux Longterm Care	4	1.666667	546		546	10	555
Knowles Home	4	1.666667	546		546	10	555
All Other	4	1.666667	546		546	10	555
Schedule .4 Total for Prompt Pay	240	100.000000	32,745		32,745	525	33,270

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2023 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - COI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	49,237		49,237	789	50,027
Schedule .4 Total for COI	100	100.000000	49,237		49,237	789	50,027

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Procurement Accountability	Prompt Pay
001 Administrative - Corporate Dues	546	0	0	0	546
002 Metropolitan Council	555	0	0	0	555
003 Metropolitan Clerk	555	0	0	0	555
004 Mayor's Office - Administration	3,495	0	2,696	244	555
005 Election Commission	3,495	0	2,696	244	555
006 Law	546	0	0	0	546
007 Planning Commission	38,768	0	35,043	3,170	555
008 Human Resources	17,781	0	15,806	1,430	546
009 Register of Deeds	555	0	0	0	555
010 General Services - Administration	546	0	0	0	546
010 General Services - Facilities	247,046	0	226,552	20,494	0
011 Historical Commission	3,495	0	2,696	244	555
012 Employee Benefit Board	555	0	0	0	555
014 Information Technology Service	40,762	0	36,880	3,336	546
015 Finance	2,939	0	2,696	244	0
015 Finance - Administration	3,418	0	2,634	238	546
015 Finance - Grants & Cost Planning	2,939	0	2,696	244	0
015 Finance - Payroll	2,939	0	2,696	244	0
015 Finance - Purchasing	730,302	680,276	0	0	0
016 Assessor of Property	3,495	0	2,696	244	555
017 Trustee	3,495	0	2,696	244	555
018 County Clerk	555	0	0	0	555
019 District Attorney	555	0	0	0	555
021 Public Defender	555	0	0	0	555
022 Juvenile Court Clerk	555	0	0	0	555
023 Circuit Court Clerk	555	0	0	0	555
024 Criminal Court Clerk	555	0	0	0	555
025 Clerk and Master - Chancery	555	0	0	0	555
026 Juvenile Court	6,434	0	5,391	488	555
027 General Sessions Court	555	0	0	0	555
028 State Trial Courts	555	0	0	0	555
029 Justice Integration Services	555	0	0	0	555
030 Sheriff's Office	3,495	0	2,696	244	555
030 Sheriff's Office - Security Services	2,939	0	2,696	244	0
031 Police	12,313	0	10,782	975	555
032 Fire	555	0	0	0	555
033 Codes Administration	555	0	0	0	555
034 Beer Board	555	0	0	0	555
035 Agricultural Extension	555	0	0	0	555
037 Social Services	555	0	0	0	555
038 Health	3,495	0	2,696	244	555
039 Public Library	6,434	0	5,391	488	555
040 Parks	56,405	0	51,217	4,633	555
041 Arts Commission	3,495	0	2,696	244	555
042 Transportation	198,058	0	180,607	16,338	1,113
044 Human Relations Commission	555	0	0	0	555
047 Criminal Justice Planning	555	0	0	0	555
048 Internal Audit	8,818	0	8,087	731	0
060 Farmer's Market	3,495	0	2,696	244	555
061 Municipal Auditorium	6,434	0	5,391	488	555
062 State Fair Board	12,313	0	10,782	975	555
064 Sports Authority	12,313	0	10,782	975	555

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Procurement Accountability	Prompt Pay
065 Water and Sewer - Stormwater Svcs	555	0	0	0	555
065 Water and Sewer - Waste Services	2,939	0	2,696	244	0
065 Water and Sewer - General	273,931	0	250,696	22,680	555
068 District Energy System (DES)	555	0	0	0	555
070 Community Education Commission	555	0	0	0	555
071 Convention Center Authority	1,112	0	0	0	1,112
075 Metro Action Commission (MAC)	11,758	0	10,782	975	0
077 Metro Devlp & Housing Auth (MDHA)	555	0	0	0	555
078 Metropolitan Transit Authority (MTA)	555	0	0	0	555
080 Metro Nashville Public School (MNPS)	555	0	0	0	555
090 Debt Service	555	0	0	0	555
091 Emergency Communication Center	555	0	0	0	555
Bordeaux Longterm Care	555	0	0	0	555
Knowles Home	555	0	0	0	555
All Other	18,192	0	16,174	1,463	555
Direct Bill	0	0	0	0	0
Total	1,767,600	680,276	920,737	83,291	33,270

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	COI
001 Administrative - Corporate Dues	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office - Administration	0
005 Election Commission	0
006 Law	0
007 Planning Commission	0
008 Human Resources	0
009 Register of Deeds	0
010 General Services - Administration	0
010 General Services - Facilities	0
011 Historical Commission	0
012 Employee Benefit Board	0
014 Information Technology Service	0
015 Finance	0
015 Finance - Administration	0
015 Finance - Grants & Cost Planning	0
015 Finance - Payroll	0
015 Finance - Purchasing	50,027
016 Assessor of Property	0
017 Trustee	0
018 County Clerk	0
019 District Attorney	0
021 Public Defender	0
022 Juvenile Court Clerk	0
023 Circuit Court Clerk	0
024 Criminal Court Clerk	0
025 Clerk and Master - Chancery	0
026 Juvenile Court	0
027 General Sessions Court	0
028 State Trial Courts	0
029 Justice Integration Services	0
030 Sheriff's Office	0
030 Sheriff's Office - Security Services	0
031 Police	0
032 Fire	0
033 Codes Administration	0
034 Beer Board	0
035 Agricultural Extension	0
037 Social Services	0
038 Health	0
039 Public Library	0
040 Parks	0
041 Arts Commission	0
042 Transportation	0
044 Human Relations Commission	0
047 Criminal Justice Planning	0
048 Internal Audit	0
060 Farmer's Market	0
061 Municipal Auditorium	0
062 State Fair Board	0
064 Sports Authority	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	COI
065 Water and Sewer - Stormwater Svcs	0
065 Water and Sewer - Waste Services	0
065 Water and Sewer - General	0
068 District Energy System (DES)	0
070 Community Education Commission	0
071 Convention Center Authority	0
075 Metro Action Commission (MAC)	0
077 Metro Devlp & Housing Auth (MDHA)	0
078 Metropolitan Transit Authority (MTA)	0
080 Metro Nashville Public School (MNPS)	0
090 Debt Service	0
091 Emergency Communication Center	0
Bordeaux Longterm Care	0
Knowles Home	0
All Other	0
Direct Bill	0
Total	<u>50,027</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	352,132			352,132
Inbound Costs:				
001 Administrative - Post Audits	80	0	80	
001 Administrative - Miscellaneous	20	0	20	
006 Law	1,653	948	2,600	
014 Information Technology Service	1,136	82	1,218	
015 Finance - Accountability	54,611	12,605	67,216	
015 Finance - Administration	74,362	7,240	81,602	
015 Finance - Business Assistance	2,873	67	2,939	
015 Finance - Grants & Cost Planning		21	21	
015 Finance - Office of Mgmt & Budget		254	254	
015 Finance - Operations		530	530	
015 Finance - Payroll		144	144	
015 Finance - Property Administration		67	67	
015 Finance - Treasury		20	20	
015 Finance - Diversity Equity & Inclus		45	45	
048 Internal Audit		132	132	
Total Allocated Additions:	134,734	22,155	156,888	156,888
Total To Be Allocated:	486,866	22,155		509,020

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	219,840	7,892	67,667	109,568	34,713
501102 Leave Pay	30,511	1,095	9,391	15,207	4,818
501103 Holiday Pay	12,459	447	3,835	6,210	1,967
501109 Longevity	1,870	67	576	932	295
501160 YE Biweekly Sal/Fringe Accr	1,369	49	421	683	216
501172 Employer OASDI	15,920	572	4,900	7,934	2,514
501173 Employer SSN Medical	3,723	134	1,146	1,855	588
501174 Employer Group Health	21,783	782	6,705	10,856	3,440
501175 Employer Dental Group	1,065	38	328	531	168
501176 Employer Group Life	421	15	130	210	66
501177 Employer Pension	29,361	1,054	9,037	14,634	4,636
501182 Cafe Plan Pre-Tax Savings	284	10	87	142	45
502314 Pre-Employment Checks	115	4	35	58	18
502701 Printing/Binding	32	1	10	16	5
502851 Subscriptions	450	16	139	224	71
502883 Registration	1,200	43	369	599	189
502884 Membership Dues	725	26	223	362	114
502951 Info Systems Charge	9,900	355	3,047	4,935	1,563
502957 Telecommnct'n Charge	8	0	2	5	1
502983 Surplus Property	200	7	62	99	32
503100 Offc & Admin Supply	187	7	58	92	30
503120 Computer Software	221	8	68	110	35
505233 Rent Equipment	488	18	150	243	77
Departmental Total					
Expenditures Per Financial Statement	352,132				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	352,132	12,640	108,386	175,505	55,601
Allocation Step 1					
Inbound - All Others	134,734	134,734	0	0	0
Reallocate Admin Costs		(147,374)	47,050	76,187	24,136
Unallocated Costs	0	0	0	0	0
1st Allocation	486,866	0	155,436	251,692	79,737
Allocation Step 2					
Inbound - All Others	22,155	22,155	0	0	0
Reallocate Admin Costs		(22,155)	7,073	11,453	3,628
Unallocated Costs	0	0	0	0	0
2nd Allocation	22,155	0	7,073	11,453	3,628
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	509,020	0	162,509	263,145	83,366

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1	0.495050	769		769	37	807
007 Planning Commission	3	1.485149	2,308		2,308	112	2,420
010 General Services - Administration	5	2.475248	3,847		3,847		3,847
011 Historical Commission	5	2.475248	3,847		3,847	186	4,034
014 Information Technology Service	3	1.485149	2,308		2,308		2,308
015 Finance - Administration	4	1.980198	3,078		3,078		3,078
026 Juvenile Court	5	2.475248	3,847		3,847	186	4,034
028 State Trial Courts	5	2.475248	3,847		3,847	186	4,034
030 Sheriff's Office	1	0.495050	769		769	37	807
031 Police	14	6.930693	10,773		10,773	521	11,294
032 Fire	2	0.990099	1,539		1,539	74	1,613
037 Social Services	5	2.475248	3,847		3,847	186	4,034
038 Health	55	27.227716	42,322		42,322	2,049	44,371
039 Public Library	10	4.950495	7,695		7,695	372	8,067
040 Parks	29	14.356436	22,315		22,315	1,080	23,395
041 Arts Commission	4	1.980198	3,078		3,078	149	3,227
042 Transportation	11	5.445545	8,464		8,464	409	8,874
049 Office of Emergency Management	11	5.445545	8,464		8,464	409	8,874
051 Office of Family Safety	5	2.475248	3,847		3,847	186	4,034
060 Farmer's Market	1	0.495050	769		769	37	807
065 Water and Sewer - General	7	3.465347	5,386		5,386	261	5,647
075 Metro Action Commission (MAC)	16	7.920792	12,312		12,312	596	12,907
Schedule .4 Total for Grants Coordination	202	100.000000	155,436		155,436	7,073	162,509

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2023 Grant Assessment Report - Finance-Grants Coordination

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	113,721	2.758311	6,942		6,942	336	7,279
001 Administrative - Corporate Dues	837	0.020301	51		51		51
001 Administrative - Employee Benefits	53,319	1.293256	3,255		3,255		3,255
001 Administrative - Facility Rental	745	0.018070	45		45		45
001 Administrative - Insurance	7,097	0.172138	433		433		433
001 Administrative - Post Audits	982	0.023818	60		60		60
001 Administrative - Gen Svcs Energy	1,654	0.040118	101		101		101
001 Administrative - Miscellaneous	2,055	0.049844	125		125		125
002 Metropolitan Council	2,886	0.070000	176		176	8	185
003 Metropolitan Clerk	946	0.022945	58		58	3	60
003 Metropolitan Clerk - Records Center	246	0.005967	15		15		15
004 Mayor's Office	2,181	0.052900	133		133	6	139
004 Mayor's Office - Administration	5,362	0.130056	327		327	16	343
005 Election Commission	5,079	0.123192	310		310	15	325
006 Law	26,717	0.648023	1,631		1,631		1,631
007 Planning Commission	8,518	0.206605	520		520	25	545
008 Human Resources	7,333	0.177862	448		448		448
009 Register of Deeds	3,192	0.077422	195		195	9	204
010 General Services	1,177	0.028548	72		72	3	75
010 General Services - Administration	1,261	0.030586	77		77		77
010 General Services - Facilities	28,721	0.696630	1,753		1,753		1,753
010 General Services - Fleet Management	50,461	1.223935	3,081		3,081		3,081
010 General Services - Mail Services	1,038	0.025177	63		63		63
010 General Services - Surplus Property	671	0.016275	41		41	2	43
011 Historical Commission	1,713	0.041549	105		105	5	109
012 Employee Benefit Board	598,302	14.511858	36,525		36,525	1,771	38,296
012 IOD Network (Injured-On-Duty)	14,181	0.343961	866		866		866
014 Information Technology Service	52,688	1.277951	3,216		3,216		3,216
015 Finance	807	0.019574	49		49	2	52
015 Finance - Accountability	541	0.013122	33		33		33
015 Finance - Administration	1,650	0.040021	101		101		101
015 Finance - Business Assistance	1,495	0.036261	91		91		91
015 Finance - Grants & Cost Planning	352	0.008538	21		21		21
015 Finance - Office of Mgmt & Budget	1,805	0.043780	110		110	5	115
015 Finance - Operations	3,328	0.080721	203		203	10	213
015 Finance - Payroll	1,104	0.026778	67		67	3	71
015 Finance - Property Administration	599	0.014529	37		37	2	38
015 Finance - Purchasing	1,708	0.041428	104		104	5	109
015 Finance - Treasury	1,492	0.036189	91		91	4	95
015 Finance - Diversity Equity & Inclus	394	0.009556	24		24	1	25
016 Assessor of Property	8,814	0.213784	538		538	26	564
017 Trustee	2,671	0.064785	163		163	8	171
018 County Clerk	6,331	0.153559	386		386	19	405
019 District Attorney	10,995	0.266685	671		671	32	704
021 Public Defender	10,596	0.257007	647		647	31	678
022 Juvenile Court Clerk	2,443	0.059255	149		149	7	156
023 Circuit Court Clerk	8,399	0.203718	513		513	25	537
024 Criminal Court Clerk	7,538	0.182835	460		460	22	482
025 Clerk and Master - Chancery	1,672	0.040554	102		102	5	107
026 Juvenile Court	17,274	0.418982	1,055		1,055	51	1,106
027 General Sessions Court	13,908	0.337340	849		849	41	890

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	14,312	0.347139	874		874	42	916
029 Justice Integration Services	4,285	0.103933	262		262	13	274
030 Sheriff's Office	90,892	2.204592	5,549		5,549	269	5,818
030 Sheriff's Office - Security Services	17,241	0.418182	1,053		1,053	51	1,103
031 Police	273,020	6.622120	16,667		16,667	808	17,475
032 Fire	176,150	4.272531	10,754		10,754	521	11,275
033 Codes Administration	14,083	0.341584	860		860	42	901
034 Beer Board	882	0.021393	54		54	3	56
035 Agricultural Extension	300	0.007277	18		18	1	19
037 Social Services	11,187	0.271341	683		683	33	716
038 Health	63,857	1.548856	3,898		3,898	189	4,087
038 Health - Employee Health & Wellness	866	0.021005	53		53	3	55
039 Public Library	45,268	1.097979	2,764		2,764	134	2,897
040 Parks	59,818	1.450890	3,652		3,652	177	3,829
041 Arts Commission	2,158	0.052342	132		132	6	138
042 Transportation	59,423	1.441309	3,628		3,628	176	3,803
044 Human Relations Commission	756	0.018337	46		46	2	48
047 Criminal Justice Planning	620	0.015038	38		38	2	40
048 Internal Audit	1,484	0.035995	91		91	4	95
049 Office of Emergency Management	2,979	0.072256	182		182	9	191
051 Office of Family Safety	4,979	0.120766	304		304	15	319
052 Community Oversight Board	1,490	0.036140	91		91	4	95
053 Office of Homeless Services	2,656	0.064421	162		162	8	170
060 Farmer's Market	2,711	0.065756	165		165	8	173
061 Municipal Auditorium	6,582	0.159647	402		402	19	421
062 State Fair Board	5,081	0.123240	310		310	15	325
064 Sports Authority	50,021	1.213263	3,054		3,054	148	3,202
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	1,336		1,336	65	1,401
065 Water and Sewer - Waste Services	48,075	1.166063	2,935		2,935	142	3,077
065 Water and Sewer - Water Services	196,611	4.768814	12,003		12,003	582	12,585
068 District Energy System (DES)	18,702	0.453618	1,142		1,142	55	1,197
071 Convention Center Authority	119,347	2.894770	7,286		7,286	353	7,639
075 Metro Action Commission (MAC)	49,724	1.206059	3,036		3,036	147	3,183
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	2		2	0	2
078 Metropolitan Transit Authority (MTA)	293	0.007107	18		18	1	19
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	99,351		99,351	4,824	104,175
091 Emergency Communication Center	20,480	0.496744	1,250		1,250	61	1,311
Bordeaux Longterm Care	245	0.005942	15		15	1	16
Knowles Home	2,080	0.050451	127		127	6	133
Medical Examiner	5,887	0.142790	359		359	17	377
Schedule .4 Total for Cost Planning	4,122,849	100.000000	251,692		251,692	11,453	263,145

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	79,737		79,737	3,628	83,366
Schedule .4 Total for Direct Appropriations	100	100.000000	79,737		79,737	3,628	83,366

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	7,279	0	7,279	0
001 Administrative - Corporate Dues	51	0	51	0
001 Administrative - Employee Benefits	3,255	0	3,255	0
001 Administrative - Facility Rental	45	0	45	0
001 Administrative - Insurance	433	0	433	0
001 Administrative - Post Audits	60	0	60	0
001 Administrative - Gen Svcs Energy	101	0	101	0
001 Administrative - Miscellaneous	125	0	125	0
002 Metropolitan Council	185	0	185	0
003 Metropolitan Clerk	60	0	60	0
003 Metropolitan Clerk - Records Center	15	0	15	0
004 Mayor's Office	139	0	139	0
004 Mayor's Office - Administration	1,150	807	343	0
005 Election Commission	325	0	325	0
006 Law	1,631	0	1,631	0
007 Planning Commission	2,965	2,420	545	0
008 Human Resources	448	0	448	0
009 Register of Deeds	204	0	204	0
010 General Services	75	0	75	0
010 General Services - Administration	3,924	3,847	77	0
010 General Services - Facilities	1,753	0	1,753	0
010 General Services - Fleet Management	3,081	0	3,081	0
010 General Services - Mail Services	63	0	63	0
010 General Services - Surplus Property	43	0	43	0
011 Historical Commission	4,143	4,034	109	0
012 Employee Benefit Board	38,296	0	38,296	0
012 IOD Network (Injured-On-Duty)	866	0	866	0
014 Information Technology Service	5,525	2,308	3,216	0
015 Finance	52	0	52	0
015 Finance - Accountability	33	0	33	0
015 Finance - Administration	3,179	3,078	101	0
015 Finance - Business Assistance	91	0	91	0
015 Finance - Grants & Cost Planning	21	0	21	0
015 Finance - Office of Mgmt & Budget	115	0	115	0
015 Finance - Operations	213	0	213	0
015 Finance - Payroll	71	0	71	0
015 Finance - Property Administration	38	0	38	0
015 Finance - Purchasing	109	0	109	0
015 Finance - Treasury	95	0	95	0
015 Finance - Diversity Equity & Inclus	25	0	25	0
016 Assessor of Property	564	0	564	0
017 Trustee	171	0	171	0
018 County Clerk	405	0	405	0
019 District Attorney	704	0	704	0
021 Public Defender	678	0	678	0
022 Juvenile Court Clerk	156	0	156	0
023 Circuit Court Clerk	537	0	537	0
024 Criminal Court Clerk	482	0	482	0
025 Clerk and Master - Chancery	107	0	107	0
026 Juvenile Court	5,139	4,034	1,106	0
027 General Sessions Court	890	0	890	0
028 State Trial Courts	4,949	4,034	916	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
029 Justice Integration Services	274	0	274	0
030 Sheriff's Office	6,624	807	5,818	0
030 Sheriff's Office - Security Services	1,103	0	1,103	0
031 Police	28,769	11,294	17,475	0
032 Fire	12,888	1,613	11,275	0
033 Codes Administration	901	0	901	0
034 Beer Board	56	0	56	0
035 Agricultural Extension	19	0	19	0
037 Social Services	4,749	4,034	716	0
038 Health	48,458	44,371	4,087	0
038 Health - Employee Health & Wellness	55	0	55	0
039 Public Library	10,964	8,067	2,897	0
040 Parks	27,223	23,395	3,829	0
041 Arts Commission	3,365	3,227	138	0
042 Transportation	12,677	8,874	3,803	0
044 Human Relations Commission	48	0	48	0
047 Criminal Justice Planning	40	0	40	0
048 Internal Audit	95	0	95	0
049 Office of Emergency Management	9,064	8,874	191	0
051 Office of Family Safety	4,352	4,034	319	0
052 Community Oversight Board	95	0	95	0
053 Office of Homeless Services	170	0	170	0
060 Farmer's Market	980	807	173	0
061 Municipal Auditorium	421	0	421	0
062 State Fair Board	325	0	325	0
064 Sports Authority	3,202	0	3,202	0
065 Water and Sewer - Stormwater Svcs	1,401	0	1,401	0
065 Water and Sewer - Waste Services	3,077	0	3,077	0
065 Water and Sewer - Water Services	12,585	0	12,585	0
065 Water and Sewer - General	5,647	5,647	0	0
068 District Energy System (DES)	1,197	0	1,197	0
071 Convention Center Authority	7,639	0	7,639	0
075 Metro Action Commission (MAC)	16,090	12,907	3,183	0
077 Metro Devlp & Housing Auth (MDHA)	2	0	2	0
078 Metropolitan Transit Authority (MTA)	19	0	19	0
080 Metro Nashville Public School (MNPS)	104,175	0	104,175	0
091 Emergency Communication Center	1,311	0	1,311	0
Bordeaux Longterm Care	16	0	16	0
Knowles Home	133	0	133	0
Medical Examiner	377	0	377	0
All Other	83,366	0	0	83,366
Direct Bill	0	0	0	0
Total	509,020	162,509	263,145	83,366

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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, 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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Office of Mgmt & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,804,915			1,804,915
Inbound Costs:				
Depreciation	75,415		75,415	
001 Administrative - Post Audits	409	2	411	
001 Administrative - Miscellaneous	102	0	102	
010 General Services - Facilities	67,786	3,228	71,014	
010 General Services - Mail Services	229	7	236	
014 Information Technology Service	6,182	449	6,631	
015 Finance - Administration	379,334	36,933	416,266	
015 Finance - Grants & Cost Planning	110	5	115	
015 Finance - Office of Mgmt & Budget		1,343	1,343	
015 Finance - Operations		940	940	
015 Finance - Payroll		744	744	
015 Finance - Property Administration		345	345	
015 Finance - Treasury		106	106	
015 Finance - Diversity Equity & Inclus		238	238	
030 Sheriff's Office - Security Services		30,523	30,523	
048 Internal Audit		676	676	
Total Allocated Additions:	<u>529,566</u>	<u>75,538</u>	605,104	605,104
Total To Be Allocated:	<u>2,334,481</u>	<u>75,538</u>		<u>2,410,019</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,118,420	0	1,118,420
501102 Leave Pay	141,578	0	141,578
501103 Holiday Pay	61,104	0	61,104
501109 Longevity	6,408	0	6,408
501134 Paid Family Leave	7,541	0	7,541
501160 YE Biweekly Sal/Fringe Accr	5,982	0	5,982
501172 Employer OASDI	77,807	0	77,807
501173 Employer SSN Medical	18,534	0	18,534
501174 Employer Group Health	136,700	0	136,700
501175 Employer Dental Group	5,147	0	5,147
501176 Employer Group Life	2,327	0	2,327
501177 Employer Pension	143,172	0	143,172
501181 FSA Pre-Tax Savings	588	0	588
501182 Cafe Plan Pre-Tax Savings	1,977	0	1,977
502105 Cable Television	328	0	328
502314 Pre-Employment Checks	198	0	198
502401 Transport Non-employee	1,765	0	1,765
502453 Employee Local Travel/Park	188	0	188
502454 Moving reimbursement	9,961	0	9,961
502503 Cell Phone Service	853	0	853
502701 Printing/Binding	361	0	361
502801 Advertising & Promot'n	835	0	835
502883 Registration	820	0	820
502884 Membership Dues	330	0	330
502920 Other Rpr & Maint Svc	5,576	0	5,576
502951 Info Systems Charge	41,100	0	41,100
502957 Telecmmnct'n Charge	12,839	0	12,839
502983 Surplus Property	500	0	500
503100 Offc & Admin Supply	107	0	107
503120 Computer Software	477	0	477
503130 Computer Hardware <\$10K	416	0	416
505233 Rent Equipment	976	0	976
Departmental Total			
Expenditures Per Financial Statement	1,804,915		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,804,915	0	1,804,915
Allocation Step 1			
Inbound - All Others	529,566	529,566	0
Reallocate Admin Costs		(529,566)	529,566
Unallocated Costs	0	0	0
1st Allocation	2,334,481	0	2,334,481
Allocation Step 2			
Inbound - All Others	75,538	75,538	0
Reallocate Admin Costs		(75,538)	75,538

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget**

	Total	G&A	Budget Planning & Mgmt
Unallocated Costs	0	0	0
2nd Allocation	75,538	0	75,538
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,410,019	0	2,410,019

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	50,976	1.480672	34,566		34,566	1,203	35,769
001 Administrative - Corporate Dues	851	0.024719	577		577		577
001 Administrative - Employee Benefits	91,880	2.668789	62,302		62,302		62,302
001 Administrative - Facility Rental	967	0.028088	656		656		656
001 Administrative - Insurance	7,202	0.209193	4,884		4,884		4,884
001 Administrative - Post Audits	4,507	0.130912	3,056		3,056		3,056
001 Administrative - Gen Svcs Energy	1,654	0.048043	1,122		1,122		1,122
001 Administrative - Miscellaneous	6,150	0.178636	4,170		4,170		4,170
002 Metropolitan Council	3,237	0.094023	2,195		2,195	76	2,271
003 Metropolitan Clerk	1,047	0.030412	710		710	25	735
003 Metropolitan Clerk - Records Center	227	0.006594	154		154		154
004 Mayor's Office	256	0.007436	174		174	6	180
004 Mayor's Office - Administration	5,699	0.165536	3,864		3,864	135	3,999
005 Election Commission	5,241	0.152233	3,554		3,554	124	3,677
006 Law	8,416	0.244455	5,707		5,707		5,707
007 Planning Commission	10,973	0.318727	7,441		7,441	259	7,700
008 Human Resources	8,356	0.242712	5,666		5,666		5,666
009 Register of Deeds	315	0.009150	214		214	7	221
010 General Services	40	0.001162	27		27	1	28
010 General Services - Administration	1,762	0.051180	1,195		1,195		1,195
010 General Services - Facilities	27,616	0.802147	18,726		18,726		18,726
010 General Services - Fleet Management	29,978	0.870755	20,328		20,328		20,328
010 General Services - Mail Services	1,160	0.033694	787		787		787
010 General Services - Surplus Property	819	0.023789	555		555	19	575
011 Historical Commission	1,754	0.050947	1,189		1,189	41	1,231
014 Information Technology Service	45,764	1.329282	31,032		31,032		31,032
015 Finance	273	0.007930	185		185	6	191
015 Finance - Accountability	673	0.019548	456		456		456
015 Finance - Administration	1,933	0.056147	1,311		1,311		1,311
015 Finance - Business Assistance	1,512	0.043918	1,025		1,025		1,025
015 Finance - Grants & Cost Planning	374	0.010863	254		254		254
015 Finance - Office of Mgmt & Budget	1,981	0.057541	1,343		1,343		1,343
015 Finance - Operations	3,462	0.100559	2,348		2,348	82	2,429
015 Finance - Payroll	1,084	0.031486	735		735	25	761
015 Finance - Property Administration	719	0.020884	488		488	17	504
015 Finance - Purchasing	1,703	0.049466	1,155		1,155	40	1,195
015 Finance - Treasury	1,698	0.049321	1,151		1,151	40	1,191
015 Finance - Diversity Equity & Inclus	453	0.013158	307		307	11	318
016 Assessor of Property	10,359	0.300892	7,024		7,024	244	7,269
017 Trustee	3,043	0.088388	2,063		2,063	72	2,135
018 County Clerk	7,009	0.203587	4,753		4,753	165	4,918
019 District Attorney	12,006	0.348732	8,141		8,141	283	8,424
021 Public Defender	11,759	0.341557	7,974		7,974	278	8,251
022 Juvenile Court Clerk	2,452	0.071222	1,663		1,663	58	1,720
023 Circuit Court Clerk	3,509	0.101924	2,379		2,379	83	2,462
024 Criminal Court Clerk	7,628	0.221566	5,172		5,172	180	5,352
025 Clerk and Master - Chancery	1,835	0.053300	1,244		1,244	43	1,288
026 Juvenile Court	17,815	0.517463	12,080		12,080	420	12,501
027 General Sessions Court	15,334	0.445398	10,398		10,398	362	10,760
028 State Trial Courts	14,580	0.423497	9,886		9,886	344	10,231
029 Justice Integration Services	4,472	0.129896	3,032		3,032	105	3,138

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	86,140	2.502062	58,410		58,410	2,033	60,444
030 Sheriff's Office - Security Services	17,691	0.513861	11,996		11,996	418	12,413
031 Police	275,164	7.992541	186,584		186,584	6,496	193,080
032 Fire	176,667	5.131551	119,795		119,795	4,170	123,966
033 Codes Administration	15,951	0.463320	10,816		10,816	376	11,193
034 Beer Board	934	0.027129	633		633	22	655
035 Agricultural Extension	405	0.011764	275		275	9	284
037 Social Services	11,563	0.335864	7,841		7,841	273	8,114
038 Health	87,560	2.543308	59,373		59,373	2,067	61,440
038 Health - Employee Health & Wellness	1,497	0.043483	1,015		1,015	35	1,050
039 Public Library	42,714	1.240691	28,964		28,964	1,008	29,972
040 Parks	58,519	1.699770	39,681		39,681	1,381	41,062
041 Arts Commission	2,231	0.064803	1,513		1,513	53	1,565
042 Transportation	70,942	2.060614	48,105		48,105	1,675	49,779
044 Human Relations Commission	724	0.021030	491		491	17	508
047 Criminal Justice Planning	626	0.018183	424		424	15	439
048 Internal Audit	1,879	0.054578	1,274		1,274	44	1,318
049 Office of Emergency Management	3,022	0.087778	2,049		2,049	71	2,120
051 Office of Family Safety	4,494	0.130535	3,047		3,047	106	3,153
052 Community Oversight Board	2,172	0.063089	1,473		1,473	51	1,524
060 Farmer's Market	2,314	0.067214	1,569		1,569	55	1,624
061 Municipal Auditorium	2,018	0.058616	1,368		1,368	48	1,416
062 State Fair Board	4,325	0.125626	2,933		2,933	102	3,035
064 Sports Authority	29,426	0.854721	19,953		19,953	695	20,648
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	21,067		21,067	733	21,800
065 Water and Sewer - Waste Services	46,079	1.338432	31,245		31,245	1,088	32,333
065 Water and Sewer - Water Services	200,123	5.812865	135,700		135,700	4,724	140,424
068 District Energy System (DES)	15,526	0.450975	10,528		10,528	366	10,894
071 Convention Center Authority	87,975	2.555363	59,654		59,654	2,077	61,731
075 Metro Action Commission (MAC)	87,787	2.549902	59,527		59,527	2,072	61,599
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	1,084,145		1,084,145	37,750	1,121,895
091 Emergency Communication Center	22,748	0.660749	15,425		15,425	537	15,962
Bordeaux Longterm Care	320	0.009295	217		217	7	224
Knowles Home	2,100	0.060998	1,424		1,424	49	1,473
Medical Examiner	6,710	0.194902	4,550		4,550	158	4,708
Schedule .4 Total for Budget Planning & Mgmt	3,442,760	100.000000	2,334,481		2,334,481	75,538	2,410,019

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

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Direct	35,769	35,769
001 Administrative - Corporate Dues	577	577
001 Administrative - Employee Benefits	62,302	62,302
001 Administrative - Facility Rental	656	656
001 Administrative - Insurance	4,884	4,884
001 Administrative - Post Audits	3,056	3,056
001 Administrative - Gen Svcs Energy	1,122	1,122
001 Administrative - Miscellaneous	4,170	4,170
002 Metropolitan Council	2,271	2,271
003 Metropolitan Clerk	735	735
003 Metropolitan Clerk - Records Center	154	154
004 Mayor's Office	180	180
004 Mayor's Office - Administration	3,999	3,999
005 Election Commission	3,677	3,677
006 Law	5,707	5,707
007 Planning Commission	7,700	7,700
008 Human Resources	5,666	5,666
009 Register of Deeds	221	221
010 General Services	28	28
010 General Services - Administration	1,195	1,195
010 General Services - Facilities	18,726	18,726
010 General Services - Fleet Management	20,328	20,328
010 General Services - Mail Services	787	787
010 General Services - Surplus Property	575	575
011 Historical Commission	1,231	1,231
014 Information Technology Service	31,032	31,032
015 Finance	191	191
015 Finance - Accountability	456	456
015 Finance - Administration	1,311	1,311
015 Finance - Business Assistance	1,025	1,025
015 Finance - Grants & Cost Planning	254	254
015 Finance - Office of Mgmt & Budget	1,343	1,343
015 Finance - Operations	2,429	2,429
015 Finance - Payroll	761	761
015 Finance - Property Administration	504	504
015 Finance - Purchasing	1,195	1,195
015 Finance - Treasury	1,191	1,191
015 Finance - Diversity Equity & Inclus	318	318
016 Assessor of Property	7,269	7,269
017 Trustee	2,135	2,135
018 County Clerk	4,918	4,918
019 District Attorney	8,424	8,424
021 Public Defender	8,251	8,251
022 Juvenile Court Clerk	1,720	1,720
023 Circuit Court Clerk	2,462	2,462
024 Criminal Court Clerk	5,352	5,352
025 Clerk and Master - Chancery	1,288	1,288
026 Juvenile Court	12,501	12,501
027 General Sessions Court	10,760	10,760
028 State Trial Courts	10,231	10,231
029 Justice Integration Services	3,138	3,138
030 Sheriff's Office	60,444	60,444

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
030 Sheriff's Office - Security Services	12,413	12,413
031 Police	193,080	193,080
032 Fire	123,966	123,966
033 Codes Administration	11,193	11,193
034 Beer Board	655	655
035 Agricultural Extension	284	284
037 Social Services	8,114	8,114
038 Health	61,440	61,440
038 Health - Employee Health & Wellness	1,050	1,050
039 Public Library	29,972	29,972
040 Parks	41,062	41,062
041 Arts Commission	1,565	1,565
042 Transportation	49,779	49,779
044 Human Relations Commission	508	508
047 Criminal Justice Planning	439	439
048 Internal Audit	1,318	1,318
049 Office of Emergency Management	2,120	2,120
051 Office of Family Safety	3,153	3,153
052 Community Oversight Board	1,524	1,524
060 Farmer's Market	1,624	1,624
061 Municipal Auditorium	1,416	1,416
062 State Fair Board	3,035	3,035
064 Sports Authority	20,648	20,648
065 Water and Sewer - Stormwater Svcs	21,800	21,800
065 Water and Sewer - Waste Services	32,333	32,333
065 Water and Sewer - Water Services	140,424	140,424
068 District Energy System (DES)	10,894	10,894
071 Convention Center Authority	61,731	61,731
075 Metro Action Commission (MAC)	61,599	61,599
080 Metro Nashville Public School (MNPS)	1,121,895	1,121,895
091 Emergency Communication Center	15,962	15,962
Bordeaux Longterm Care	224	224
Knowles Home	1,473	1,473
Medical Examiner	4,708	4,708
Direct Bill	0	0
Total	2,410,019	2,410,019

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Operations

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,327,737			3,327,737
Inbound Costs:				
Depreciation	126,480		126,480	
001 Administrative - Post Audits	754	4	757	
001 Administrative - Miscellaneous	188	1	188	
003 Metropolitan Clerk - Records Center	999	22	1,022	
010 General Services - Facilities	94,585	4,504	99,089	
010 General Services - Mail Services	4,819	147	4,967	
014 Information Technology Service	24,282	1,764	26,046	
015 Finance - Administration	669,733	65,208	734,940	
015 Finance - Grants & Cost Planning	203	10	213	
015 Finance - Office of Mgmt & Budget	2,348	82	2,429	
015 Finance - Operations		2,323	2,323	
015 Finance - Payroll		1,590	1,590	
015 Finance - Property Administration		635	635	
015 Finance - Treasury		209	209	
015 Finance - Diversity Equity & Inclus		417	417	
030 Sheriff's Office - Security Services		46,990	46,990	
048 Internal Audit		1,246	1,246	
Total Allocated Additions:	<u>924,390</u>	<u>125,152</u>	1,049,542	1,049,542
Total To Be Allocated:	<u>4,252,127</u>	<u>125,152</u>		<u>4,377,279</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations**

	Total	G&A	Accounting and Reporting	Accounts Payable
Other Expense & Cost				
501101 Regular Pay	2,009,876	0	494,075	1,515,801
501102 Leave Pay	165,779	0	53,945	111,834
501103 Holiday Pay	103,780	0	26,716	77,064
501109 Longevity	17,078	0	6,435	10,643
501134 Paid Family Leave	2,024	0	0	2,024
501160 YE Biweekly Sal/Fringe Accr	11,412	0	3,077	8,335
501172 Employer OASDI	134,534	0	34,024	100,510
501173 Employer SSN Medical	31,783	0	7,957	23,826
501174 Employer Group Health	291,275	0	82,176	209,099
501175 Employer Dental Group	11,272	0	3,441	7,831
501176 Employer Group Life	4,854	0	1,581	3,273
501177 Employer Pension	261,452	0	66,353	195,099
501181 FSA Pre-Tax Savings	829	0	244	585
501182 Cafe Plan Pre-Tax Savings	3,658	0	1,078	2,580
502314 Pre-Employment Checks	325	0	90	235
502503 Cell Phone Service	502	0	0	502
502701 Printing/Binding	1,820	0	92	1,728
502801 Advertising & Promot'n	150	0	0	150
502851 Subscriptions	900	0	0	900
502883 Registration	17,812	0	1,089	16,723
502884 Membership Dues	2,545	0	0	2,545
502920 Other Rpr & Maint Srvc	1,095	0	1,095	0
502951 Info Systems Charge	193,000	0	149,100	43,900
502957 Telecommnct'n Charge	18,862	0	9,017	9,845
502983 Surplus Property	800	0	300	500
503050 Host & Hostess	299	0	0	299
503100 Offc & Admin Supply	3,071	0	2,478	593
503120 Computer Software	915	0	227	688
503130 Computer Hardware <\$10K	1,539	0	947	592
503140 Office Equipment < \$10K	914	0	0	914
503150 Furniture/Fixtures<\$10K	600	0	0	600
503850 Small Equipment Supply	722	0	0	722
505233 Rent Equipment	1,680	0	608	1,072
505252 Software License	30,580	0	30,185	395
Departmental Total				
Expenditures Per Financial Statement	3,327,737			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	3,327,737	0	976,330	2,351,407
Allocation Step 1				
Inbound - All Others	924,390	0	227,215	697,175
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	4,252,127	0	1,203,545	3,048,582

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

	Total	G&A	Accounting and Reporting	Accounts Payable
<hr/>				
Allocation Step 2				
Inbound - All Others	125,152	0	30,760	94,391
2nd Allocation	125,152	0	30,760	94,391
<hr/>				
Total For 015 Finance - Operations				
Schedule .3 Total	4,377,279	0	1,234,305	3,142,973

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	8,120.00	1.781745	21,444		21,444	594	22,038
001 Administrative - Corporate Dues	52.00	0.011410	137		137		137
001 Administrative - Employee Benefits	252.00	0.055296	665		665		665
001 Administrative - Facility Rental	13.00	0.002853	34		34		34
001 Administrative - Insurance	43.00	0.009435	113		113		113
001 Administrative - Post Audits	21.00	0.004608	55		55		55
001 Administrative - Gen Svcs Energy	440.00	0.096548	1,162		1,162		1,162
001 Administrative - Miscellaneous	42.00	0.009216	111		111		111
002 Metropolitan Council	292.00	0.064073	771		771	21	792
003 Metropolitan Clerk	408.00	0.089526	1,077		1,077	30	1,107
003 Metropolitan Clerk - Records Center	123.00	0.026989	325		325		325
004 Mayor's Office	222.00	0.048713	586		586	16	602
004 Mayor's Office - Administration	348.00	0.076361	919		919	25	944
005 Election Commission	879.00	0.192876	2,321		2,321	64	2,386
006 Law	2,257.00	0.495246	5,961		5,961		5,961
007 Planning Commission	2,835.00	0.622075	7,487		7,487	207	7,694
008 Human Resources	721.00	0.158207	1,904		1,904		1,904
009 Register of Deeds	177.00	0.038839	467		467	13	480
010 General Services	1,566.00	0.343622	4,136		4,136	115	4,250
010 General Services - Administration	212.00	0.046518	560		560		560
010 General Services - Facilities	7,783.00	1.707798	20,554		20,554		20,554
010 General Services - Fleet Management	16,394.00	3.597282	43,295		43,295		43,295
010 General Services - Mail Services	292.00	0.064073	771		771		771
010 General Services - Surplus Property	480.00	0.105325	1,268		1,268	35	1,303
011 Historical Commission	482.00	0.105764	1,273		1,273	35	1,308
012 Employee Benefit Board	3,585.00	0.786645	9,468		9,468	262	9,730
014 Information Technology Service	5,678.00	1.245905	14,995		14,995		14,995
015 Finance	431.00	0.094573	1,138		1,138	31	1,170
015 Finance - Accountability	133.00	0.029184	351		351		351
015 Finance - Administration	217.00	0.047616	573		573		573
015 Finance - Business Assistance	168.00	0.036864	444		444		444
015 Finance - Grants & Cost Planning	110.00	0.024137	290		290		290
015 Finance - Office of Mgmt & Budget	170.00	0.037303	449		449		449
015 Finance - Operations	341.00	0.074825	901		901		901
015 Finance - Payroll	230.00	0.050468	607		607	17	624
015 Finance - Property Administration	101.00	0.022162	267		267	7	274
015 Finance - Purchasing	214.00	0.046957	565		565	16	581
015 Finance - Treasury	579.00	0.127048	1,529		1,529	42	1,571
015 Finance - Diversity Equity & Inclus	70.00	0.015360	185		185	5	190
016 Assessor of Property	625.00	0.137142	1,651		1,651	46	1,696
017 Trustee	347.00	0.076141	916		916	25	942
018 County Clerk	506.00	0.111030	1,336		1,336	37	1,373
019 District Attorney	1,067.00	0.234128	2,818		2,818	78	2,896
021 Public Defender	1,244.00	0.272967	3,285		3,285	91	3,376
022 Juvenile Court Clerk	335.00	0.073508	885		885	24	909
023 Circuit Court Clerk	501.00	0.109933	1,323		1,323	37	1,360
024 Criminal Court Clerk	717.00	0.157329	1,893		1,893	52	1,946
025 Clerk and Master - Chancery	244.00	0.053540	644		644	18	662
026 Juvenile Court	3,046.00	0.668374	8,044		8,044	223	8,267
027 General Sessions Court	2,527.00	0.554491	6,674		6,674	185	6,858
028 State Trial Courts	2,627.00	0.576434	6,938		6,938	192	7,130

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Operations**

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
029 Justice Integration Services	257.00	0.056393	679		679	19	697
030 Sheriff's Office	5,991.00	1.314586	15,822		15,822	438	16,260
030 Sheriff's Office - Security Services	1,624.00	0.356349	4,289		4,289	119	4,408
031 Police	18,917.00	4.150895	49,958		49,958	1,385	51,342
032 Fire	8,579.00	1.882462	22,656		22,656	628	23,284
033 Codes Administration	3,795.00	0.832724	10,022		10,022	278	10,300
034 Beer Board	781.00	0.171372	2,063		2,063	57	2,120
035 Agricultural Extension	177.00	0.038839	467		467	13	480
037 Social Services	2,983.00	0.654550	7,878		7,878	218	8,096
038 Health	14,742.00	3.234789	38,932		38,932	1,079	40,011
038 Health - Employee Health & Wellness	226.00	0.049590	597		597	17	613
039 Public Library	16,363.00	3.590480	43,213		43,213	1,198	44,411
040 Parks	36,485.00	8.005784	96,353		96,353	2,670	99,024
041 Arts Commission	1,175.00	0.257826	3,103		3,103	86	3,189
042 Transportation	10,922.00	2.396579	28,844		28,844	799	29,643
044 Human Relations Commission	185.00	0.040594	489		489	13	502
047 Criminal Justice Planning	111.00	0.024356	293		293	8	301
048 Internal Audit	233.00	0.051126	615		615	17	632
049 Office of Emergency Management	498.00	0.109275	1,315		1,315	36	1,351
051 Office of Family Safety	840.00	0.184318	2,218		2,218	61	2,280
052 Community Oversight Board	241.00	0.052882	636		636	18	654
053 Office of Homeless Services	29.00	0.006363	77		77	2	79
060 Farmer's Market	1,227.00	0.269237	3,240		3,240	90	3,330
061 Municipal Auditorium	1,119.00	0.245539	2,955		2,955	82	3,037
062 State Fair Board	1,920.00	0.421299	5,071		5,071	140	5,211
064 Sports Authority	1,237.00	0.271431	3,267		3,267	90	3,357
065 Water and Sewer - Stormwater Svcs	3,495.00	0.766896	9,230		9,230	256	9,486
065 Water and Sewer - Waste Services	5,058.00	1.109860	13,358		13,358	370	13,728
065 Water and Sewer - Water Services	36,847.00	8.085217	97,309		97,309	2,697	100,006
067 General Hospital	7.00	0.001536	18		18	0	19
068 District Energy System (DES)	615.00	0.134947	1,624		1,624	45	1,669
071 Convention Center Authority	12,100.00	2.655063	31,955		31,955	885	32,840
075 Metro Action Commission (MAC)	11,736.00	2.575192	30,994		30,994	859	31,853
077 Metro Devlp & Housing Auth (MDHA)	35.00	0.007680	92		92	2	95
078 Metropolitan Transit Authority (MTA)	262.00	0.057490	692		692	19	711
080 Metro Nashville Public School (MNPS)	182,661.00	40.080702	482,391		482,391	13,376	495,767
083 Industrial Development Board	25.00	0.005486	66		66	2	68
090 Debt Service	656.00	0.143944	1,732		1,732	48	1,780
091 Emergency Communication Center	1,046.00	0.229520	2,762		2,762	76	2,839
Bordeaux Longterm Care	85.00	0.018651	224		224	6	231
Hospital Authority	58.00	0.012727	153		153	4	157
Knowles Home	41.00	0.008996	108		108	3	111
Medical Examiner	82.00	0.017993	217		217	6	222
Schedule .4 Total for Accounting and Reporting	455,733.00	100.000000	1,203,545		1,203,545	30,760	1,234,305

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2023 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	359	0.148252	4,520		4,520	156	4,676
001 Administrative - Corporate Dues	52	0.021474	655		655		655
001 Administrative - Employee Benefits	14	0.005781	176		176		176
001 Administrative - Facility Rental	12	0.004956	151		151		151
001 Administrative - Insurance	7	0.002891	88		88		88
001 Administrative - Post Audits	19	0.007846	239		239		239
001 Administrative - Gen Svcs Energy	428	0.176746	5,388		5,388		5,388
001 Administrative - Miscellaneous	39	0.016105	491		491		491
002 Metropolitan Council	170	0.070203	2,140		2,140	74	2,214
003 Metropolitan Clerk	203	0.083831	2,556		2,556	88	2,644
003 Metropolitan Clerk - Records Center	39	0.016105	491		491		491
004 Mayor's Office	115	0.047490	1,448		1,448	50	1,498
004 Mayor's Office - Administration	194	0.080114	2,442		2,442	84	2,527
005 Election Commission	576	0.237864	7,251		7,251	250	7,502
006 Law	1,318	0.544279	16,593		16,593		16,593
007 Planning Commission	1,042	0.430303	13,118		13,118	453	13,571
008 Human Resources	297	0.122649	3,739		3,739		3,739
009 Register of Deeds	112	0.046251	1,410		1,410	49	1,459
010 General Services	935	0.386116	11,771		11,771	407	12,178
010 General Services - Administration	94	0.038818	1,183		1,183		1,183
010 General Services - Facilities	6,947	2.868824	87,458		87,458		87,458
010 General Services - Fleet Management	12,963	5.353183	163,196		163,196		163,196
010 General Services - Mail Services	150	0.061944	1,888		1,888		1,888
010 General Services - Surplus Property	79	0.032624	995		995	34	1,029
011 Historical Commission	245	0.101175	3,084		3,084	106	3,191
012 Employee Benefit Board	1,203	0.496789	15,145		15,145	523	15,668
014 Information Technology Service	2,457	1.014639	30,932		30,932		30,932
015 Finance	164	0.067725	2,065		2,065	71	2,136
015 Finance - Accountability	23	0.009498	290		290		290
015 Finance - Administration	88	0.036340	1,108		1,108		1,108
015 Finance - Business Assistance	68	0.028081	856		856		856
015 Finance - Grants & Cost Planning	19	0.007846	239		239		239
015 Finance - Office of Mgmt & Budget	39	0.016105	491		491		491
015 Finance - Operations	113	0.046664	1,423		1,423		1,423
015 Finance - Payroll	127	0.052446	1,599		1,599	55	1,654
015 Finance - Property Administration	13	0.005368	164		164	6	169
015 Finance - Purchasing	97	0.040057	1,221		1,221	42	1,263
015 Finance - Treasury	110	0.045425	1,385		1,385	48	1,433
015 Finance - Diversity Equity & Inclus	8	0.003304	101		101	3	104
016 Assessor of Property	473	0.195329	5,955		5,955	206	6,160
017 Trustee	211	0.087134	2,656		2,656	92	2,748
018 County Clerk	244	0.100762	3,072		3,072	106	3,178
019 District Attorney	622	0.256860	7,831		7,831	270	8,101
021 Public Defender	719	0.296917	9,052		9,052	313	9,364
022 Juvenile Court Clerk	88	0.036340	1,108		1,108	38	1,146
023 Circuit Court Clerk	221	0.091264	2,782		2,782	96	2,878
024 Criminal Court Clerk	365	0.150730	4,595		4,595	159	4,754
025 Clerk and Master - Chancery	111	0.045838	1,397		1,397	48	1,446
026 Juvenile Court	928	0.383226	11,683		11,683	404	12,086
027 General Sessions Court	671	0.277095	8,447		8,447	292	8,739
028 State Trial Courts	1,278	0.527761	16,089		16,089	556	16,645

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	102	0.042122	1,284		1,284	44	1,328
030 Sheriff's Office	3,513	1.450724	44,227		44,227	1,528	45,755
030 Sheriff's Office - Security Services	1,247	0.514959	15,699		15,699	542	16,241
031 Police	9,836	4.061861	123,829		123,829	4,279	128,108
032 Fire	5,730	2.366253	72,137		72,137	2,493	74,630
033 Codes Administration	859	0.354731	10,814		10,814	374	11,188
034 Beer Board	89	0.036753	1,120		1,120	39	1,159
035 Agricultural Extension	23	0.009498	290		290	10	299
037 Social Services	1,772	0.731763	22,308		22,308	771	23,079
038 Health	6,342	2.618984	79,842		79,842	2,759	82,601
038 Health - Employee Health & Wellness	106	0.043774	1,335		1,335	46	1,381
039 Public Library	11,520	4.757284	145,030		145,030	5,012	150,041
040 Parks	10,587	4.371993	133,284		133,284	4,606	137,890
041 Arts Commission	671	0.277095	8,447		8,447	292	8,739
042 Transportation	5,847	2.414569	73,610		73,610	2,544	76,154
044 Human Relations Commission	101	0.041709	1,272		1,272	44	1,315
047 Criminal Justice Planning	25	0.010324	315		315	11	326
048 Internal Audit	61	0.025190	768		768	26	794
049 Office of Emergency Management	260	0.107369	3,273		3,273	113	3,386
051 Office of Family Safety	429	0.177159	5,401		5,401	186	5,587
052 Community Oversight Board	113	0.046664	1,423		1,423	49	1,472
053 Office of Homeless Services	26	0.010737	327		327	11	339
060 Farmer's Market	531	0.219281	6,685		6,685	231	6,916
061 Municipal Auditorium	616	0.254383	7,755		7,755	268	8,023
062 State Fair Board	729	0.301047	9,178		9,178	317	9,495
064 Sports Authority	281	0.116041	3,538		3,538	122	3,660
065 Water and Sewer - Stormwater Svcs	1,935	0.799075	24,360		24,360	842	25,202
065 Water and Sewer - Waste Services	2,115	0.873408	26,627		26,627	920	27,547
065 Water and Sewer - Water Services	17,146	7.080589	215,858		215,858	7,459	223,317
067 General Hospital	7	0.002891	88		88	3	91
068 District Energy System (DES)	182	0.075158	2,291		2,291	79	2,370
071 Convention Center Authority	2,694	1.112511	33,916		33,916	1,172	35,088
075 Metro Action Commission (MAC)	8,154	3.367265	102,654		102,654	3,547	106,201
077 Metro Devlp & Housing Auth (MDHA)	33	0.013628	415		415	14	430
078 Metropolitan Transit Authority (MTA)	179	0.073920	2,254		2,254	78	2,331
080 Metro Nashville Public School (MNPS)	110,724	45.724438	1,393,949		1,393,949	48,178	1,442,127
083 Industrial Development Board	6	0.002478	76		76	3	78
090 Debt Service	187	0.077223	2,354		2,354	81	2,435
091 Emergency Communication Center	335	0.138341	4,217		4,217	146	4,363
Bordeaux Longterm Care	68	0.028081	856		856	29	885
Hospital Authority	24	0.009911	302		302	10	313
Knowles Home	41	0.016931	516		516	18	534
Medical Examiner	40	0.016518	504		504	17	521
Schedule .4 Total for Accounts Payable	242,155	100.000000	3,048,582		3,048,582	94,391	3,142,973

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2023 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Direct	26,714	22,038	4,676
001 Administrative - Corporate Dues	792	137	655
001 Administrative - Employee Benefits	842	665	176
001 Administrative - Facility Rental	185	34	151
001 Administrative - Insurance	202	113	88
001 Administrative - Post Audits	295	55	239
001 Administrative - Gen Svcs Energy	6,550	1,162	5,388
001 Administrative - Miscellaneous	602	111	491
002 Metropolitan Council	3,006	792	2,214
003 Metropolitan Clerk	3,751	1,107	2,644
003 Metropolitan Clerk - Records Center	816	325	491
004 Mayor's Office	2,100	602	1,498
004 Mayor's Office - Administration	3,471	944	2,527
005 Election Commission	9,887	2,386	7,502
006 Law	22,553	5,961	16,593
007 Planning Commission	21,266	7,694	13,571
008 Human Resources	5,643	1,904	3,739
009 Register of Deeds	1,939	480	1,459
010 General Services	16,428	4,250	12,178
010 General Services - Administration	1,743	560	1,183
010 General Services - Facilities	108,013	20,554	87,458
010 General Services - Fleet Management	206,491	43,295	163,196
010 General Services - Mail Services	2,660	771	1,888
010 General Services - Surplus Property	2,331	1,303	1,029
011 Historical Commission	4,499	1,308	3,191
012 Employee Benefit Board	25,398	9,730	15,668
014 Information Technology Service	45,927	14,995	30,932
015 Finance	3,305	1,170	2,136
015 Finance - Accountability	641	351	290
015 Finance - Administration	1,681	573	1,108
015 Finance - Business Assistance	1,300	444	856
015 Finance - Grants & Cost Planning	530	290	239
015 Finance - Office of Mgmt & Budget	940	449	491
015 Finance - Operations	2,323	901	1,423
015 Finance - Payroll	2,278	624	1,654
015 Finance - Property Administration	443	274	169
015 Finance - Purchasing	1,844	581	1,263
015 Finance - Treasury	3,004	1,571	1,433
015 Finance - Diversity Equity & Inclus	294	190	104
016 Assessor of Property	7,857	1,696	6,160
017 Trustee	3,690	942	2,748
018 County Clerk	4,551	1,373	3,178
019 District Attorney	10,997	2,896	8,101
021 Public Defender	12,741	3,376	9,364
022 Juvenile Court Clerk	2,055	909	1,146
023 Circuit Court Clerk	4,238	1,360	2,878
024 Criminal Court Clerk	6,700	1,946	4,754
025 Clerk and Master - Chancery	2,108	662	1,446
026 Juvenile Court	20,353	8,267	12,086
027 General Sessions Court	15,598	6,858	8,739
028 State Trial Courts	23,775	7,130	16,645
029 Justice Integration Services	2,026	697	1,328

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
030 Sheriff's Office	62,015	16,260	45,755
030 Sheriff's Office - Security Services	20,649	4,408	16,241
031 Police	179,450	51,342	128,108
032 Fire	97,914	23,284	74,630
033 Codes Administration	21,488	10,300	11,188
034 Beer Board	3,279	2,120	1,159
035 Agricultural Extension	780	480	299
037 Social Services	31,175	8,096	23,079
038 Health	122,612	40,011	82,601
038 Health - Employee Health & Wellness	1,994	613	1,381
039 Public Library	194,452	44,411	150,041
040 Parks	236,913	99,024	137,890
041 Arts Commission	11,928	3,189	8,739
042 Transportation	105,797	29,643	76,154
044 Human Relations Commission	1,817	502	1,315
047 Criminal Justice Planning	627	301	326
048 Internal Audit	1,427	632	794
049 Office of Emergency Management	4,738	1,351	3,386
051 Office of Family Safety	7,867	2,280	5,587
052 Community Oversight Board	2,126	654	1,472
053 Office of Homeless Services	417	79	339
060 Farmer's Market	10,246	3,330	6,916
061 Municipal Auditorium	11,060	3,037	8,023
062 State Fair Board	14,706	5,211	9,495
064 Sports Authority	7,017	3,357	3,660
065 Water and Sewer - Stormwater Svcs	34,688	9,486	25,202
065 Water and Sewer - Waste Services	41,274	13,728	27,547
065 Water and Sewer - Water Services	323,323	100,006	223,317
067 General Hospital	110	19	91
068 District Energy System (DES)	4,039	1,669	2,370
071 Convention Center Authority	67,928	32,840	35,088
075 Metro Action Commission (MAC)	138,054	31,853	106,201
077 Metro Devlp & Housing Auth (MDHA)	525	95	430
078 Metropolitan Transit Authority (MTA)	3,042	711	2,331
080 Metro Nashville Public School (MNPS)	1,937,894	495,767	1,442,127
083 Industrial Development Board	146	68	78
090 Debt Service	4,216	1,780	2,435
091 Emergency Communication Center	7,202	2,839	4,363
Bordeaux Longterm Care	1,116	231	885
Hospital Authority	470	157	313
Knowles Home	645	111	534
Medical Examiner	743	222	521
Direct Bill	0	0	0
Total	4,377,279	1,234,305	3,142,973

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Payroll

Finance - Payroll is responsible for the preparation of all Metropolitan Government payrolls (with the exception of Metropolitan Development and Housing Agency and the Airport Authority), the maintenance of payroll deduction records and the payment of these deductions to the proper agencies, the preparation of quarterly and yearly State and Federal payroll tax reports, the processing of garnishments on employees, and various other payroll deductions as authorized by the Metro Benefit Board.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,103,582			1,103,582
Inbound Costs:				
001 Administrative - Post Audits	250	1	251	
001 Administrative - Miscellaneous	62	0	62	
003 Metropolitan Clerk - Records Center	769	17	786	
010 General Services - Mail Services	33,577	1,028	34,604	
014 Information Technology Service	3,390	246	3,636	
015 Finance - Administration	179,185	17,446	196,630	
015 Finance - Business Assistance	2,873	67	2,939	
015 Finance - Grants & Cost Planning	67	3	71	
015 Finance - Office of Mgmt & Budget	735	25	761	
015 Finance - Operations	2,206	72	2,278	
015 Finance - Payroll		549	549	
015 Finance - Property Administration		211	211	
015 Finance - Treasury		71	71	
015 Finance - Diversity Equity & Inclus		130	130	
048 Internal Audit		413	413	
Total Allocated Additions:	223,114	20,280	243,393	243,393
Total To Be Allocated:	1,326,696	20,280		1,346,975

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	532,009	0	532,009
501102 Leave Pay	49,357	0	49,357
501103 Holiday Pay	26,100	0	26,100
501109 Longevity	2,591	0	2,591
501160 YE Biweekly Sal/Fringe Accr	3,163	0	3,163
501172 Employer OASDI	35,452	0	35,452
501173 Employer SSN Medical	8,291	0	8,291
501174 Employer Group Health	89,966	0	89,966
501175 Employer Dental Group	2,827	0	2,827
501176 Employer Group Life	1,390	0	1,390
501177 Employer Pension	62,999	0	62,999
501181 FSA Pre-Tax Savings	449	0	449
501182 Cafe Plan Pre-Tax Savings	1,317	0	1,317
502229 Management Consultant	122,388	0	122,388
502314 Pre-Employment Checks	312	0	312
502331 Temporary Service	9,289	0	9,289
502520 Postage & Delivery Srvc	709	0	709
502701 Printing/Binding	39,954	0	39,954
502851 Subscriptions	150	0	150
502883 Registration	3,397	0	3,397
502884 Membership Dues	1,151	0	1,151
502951 Info Systems Charge	25,900	0	25,900
502957 Telecmmnct'n Charge	3,679	0	3,679
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	28,728	0	28,728
503120 Computer Software	531	0	531
503130 Computer Hardware <\$10K	453	0	453
503140 Office Equipment < \$10K	1,271	0	1,271
505233 Rent Equipment	628	0	628
505252 Software License	48,931	0	48,931
Departmental Total			
Expenditures Per Financial Statement	1,103,582		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,103,582	0	1,103,582
Allocation Step 1			
Inbound - All Others	223,114	0	223,114
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,326,696	0	1,326,696
Allocation Step 2			
Inbound - All Others	20,280	0	20,280
2nd Allocation	20,280	0	20,280

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	1,346,975	0	1,346,975

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,945	0.273929	3,634		3,634	57	3,691
003 Metropolitan Clerk	262	0.036899	490		490	8	497
003 Metropolitan Clerk - Records Center	58	0.008169	108		108		108
004 Mayor's Office	54	0.007605	101		101	2	102
004 Mayor's Office - Administration	1,136	0.159992	2,123		2,123	33	2,156
005 Election Commission	3,463	0.487721	6,471		6,471	101	6,572
006 Law	1,635	0.230270	3,055		3,055		3,055
007 Planning Commission	2,090	0.294351	3,905		3,905	61	3,966
008 Human Resources	2,395	0.337306	4,475		4,475		4,475
009 Register of Deeds	255	0.035914	476		476	7	484
010 General Services - Administration	1,826	0.257170	3,412		3,412		3,412
010 General Services - Facilities	948	0.133514	1,771		1,771		1,771
010 General Services - Fleet Management	1,312	0.184779	2,451		2,451		2,451
010 General Services - Mail Services	139	0.019576	260		260		260
010 General Services - Surplus Property	222	0.031266	415		415	6	421
011 Historical Commission	451	0.063518	843		843	13	856
012 Employee Benefit Board	9,525	1.341479	17,797		17,797	278	18,076
014 Information Technology Service	4,995	0.703484	9,333		9,333		9,333
015 Finance	233	0.032815	435		435	7	442
015 Finance - Accountability	102	0.014365	191		191		191
015 Finance - Administration	1,095	0.154217	2,046		2,046		2,046
015 Finance - Business Assistance	321	0.045209	600		600		600
015 Finance - Grants & Cost Planning	77	0.010845	144		144		144
015 Finance - Office of Mgmt & Budget	398	0.056053	744		744		744
015 Finance - Operations	851	0.119853	1,590		1,590		1,590
015 Finance - Payroll	294	0.041406	549		549		549
015 Finance - Property Administration	115	0.016196	215		215	3	218
015 Finance - Purchasing	391	0.055068	731		731	11	742
015 Finance - Treasury	310	0.043660	579		579	9	588
015 Finance - Diversity Equity & Inclus	92	0.012957	172		172	3	174
016 Assessor of Property	3,176	0.447301	5,934		5,934	93	6,027
017 Trustee	995	0.140134	1,859		1,859	29	1,888
018 County Clerk	2,851	0.401528	5,327		5,327	83	5,410
019 District Attorney	2,882	0.405894	5,385		5,385	84	5,469
021 Public Defender	2,863	0.403218	5,349		5,349	84	5,433
022 Juvenile Court Clerk	981	0.138162	1,833		1,833	29	1,862
023 Circuit Court Clerk	1,893	0.266606	3,537		3,537	55	3,592
024 Criminal Court Clerk	3,050	0.429555	5,699		5,699	89	5,788
025 Clerk and Master - Chancery	643	0.090559	1,201		1,201	19	1,220
026 Juvenile Court	3,773	0.531381	7,050		7,050	110	7,160
027 General Sessions Court	4,431	0.624052	8,279		8,279	129	8,409
028 State Trial Courts	4,846	0.682500	9,055		9,055	142	9,196
029 Justice Integration Services	596	0.083939	1,114		1,114	17	1,131
030 Sheriff's Office	32,397	4.562720	60,533		60,533	947	61,480
030 Sheriff's Office - Security Services	2,050	0.288717	3,830		3,830	60	3,890
031 Police	68,484	9.645131	127,961		127,961	2,002	129,964
032 Fire	47,020	6.622190	87,856		87,856	1,375	89,231
033 Codes Administration	4,590	0.646445	8,576		8,576	134	8,710
034 Beer Board	201	0.028308	375		375	6	381
035 Agricultural Extension	165	0.023238	308		308	5	313
037 Social Services	3,492	0.491805	6,525		6,525	102	6,627

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Payroll**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	18,453	2.598879	34,479		34,479	539	35,019
038 Health - Employee Health & Wellness	182	0.025632	340		340	5	345
039 Public Library	12,450	1.753430	23,263		23,263	364	23,627
040 Parks	20,784	2.927171	38,835		38,835	608	39,442
041 Arts Commission	331	0.046617	618		618	10	628
042 Transportation	12,820	1.805540	23,954		23,954	375	24,329
044 Human Relations Commission	134	0.018872	250		250	4	254
047 Criminal Justice Planning	111	0.015633	207		207	3	211
048 Internal Audit	302	0.042533	564		564	9	573
049 Office of Emergency Management	458	0.064504	856		856	13	869
051 Office of Family Safety	1,149	0.161823	2,147		2,147	33	2,180
052 Community Oversight Board	292	0.041125	546		546	8	554
060 Farmer's Market	252	0.035491	471		471	7	478
061 Municipal Auditorium	370	0.052110	691		691	11	702
062 State Fair Board	1,066	0.150133	1,992		1,992	31	2,023
064 Sports Authority	144	0.020281	269		269	4	273
065 Water and Sewer - Stormwater Svcs	2,847	0.400965	5,320		5,320	83	5,403
065 Water and Sewer - Waste Services	2,722	0.383360	5,086		5,086	79	5,165
065 Water and Sewer - Water Services	19,586	2.758448	36,596		36,596	573	37,169
065 Water and Sewer - General	7,739	1.089943	14,460		14,460	226	14,686
067 General Hospital	6,222	0.876292	11,626		11,626	182	11,807
070 Community Education Commission	84	0.011830	157		157	2	159
071 Convention Center Authority	4,339	0.611095	8,107		8,107	127	8,234
075 Metro Action Commission (MAC)	9,499	1.337818	17,749		17,749	278	18,026
078 Metropolitan Transit Authority (MTA)	39	0.005493	73		73	1	74
080 Metro Nashville Public School (MNPS)	348,681	49.107442	651,509		651,509	10,202	661,711
088 Airport Authority	94	0.013239	176		176	3	178
091 Emergency Communication Center	5,990	0.843618	11,192		11,192	175	11,367
Bordeaux Longterm Care	3,830	0.539409	7,156		7,156	112	7,268
Knowles Home	445	0.062673	831		831	13	844
All Other	253	0.035632	473		473	7	480
Schedule .4 Total for Payroll	710,037	100.000000	1,326,696		1,326,696	20,280	1,346,975

Allocation Basis: Number of Payroll Transactions by Benefiting Department

Allocation Source: FY 2023 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
002 Metropolitan Council	3,691	3,691
003 Metropolitan Clerk	497	497
003 Metropolitan Clerk - Records Center	108	108
004 Mayor's Office	102	102
004 Mayor's Office - Administration	2,156	2,156
005 Election Commission	6,572	6,572
006 Law	3,055	3,055
007 Planning Commission	3,966	3,966
008 Human Resources	4,475	4,475
009 Register of Deeds	484	484
010 General Services - Administration	3,412	3,412
010 General Services - Facilities	1,771	1,771
010 General Services - Fleet Management	2,451	2,451
010 General Services - Mail Services	260	260
010 General Services - Surplus Property	421	421
011 Historical Commission	856	856
012 Employee Benefit Board	18,076	18,076
014 Information Technology Service	9,333	9,333
015 Finance	442	442
015 Finance - Accountability	191	191
015 Finance - Administration	2,046	2,046
015 Finance - Business Assistance	600	600
015 Finance - Grants & Cost Planning	144	144
015 Finance - Office of Mgmt & Budget	744	744
015 Finance - Operations	1,590	1,590
015 Finance - Payroll	549	549
015 Finance - Property Administration	218	218
015 Finance - Purchasing	742	742
015 Finance - Treasury	588	588
015 Finance - Diversity Equity & Inclus	174	174
016 Assessor of Property	6,027	6,027
017 Trustee	1,888	1,888
018 County Clerk	5,410	5,410
019 District Attorney	5,469	5,469
021 Public Defender	5,433	5,433
022 Juvenile Court Clerk	1,862	1,862
023 Circuit Court Clerk	3,592	3,592
024 Criminal Court Clerk	5,788	5,788
025 Clerk and Master - Chancery	1,220	1,220
026 Juvenile Court	7,160	7,160
027 General Sessions Court	8,409	8,409
028 State Trial Courts	9,196	9,196
029 Justice Integration Services	1,131	1,131
030 Sheriff's Office	61,480	61,480
030 Sheriff's Office - Security Services	3,890	3,890
031 Police	129,964	129,964
032 Fire	89,231	89,231
033 Codes Administration	8,710	8,710
034 Beer Board	381	381
035 Agricultural Extension	313	313
037 Social Services	6,627	6,627
038 Health	35,019	35,019

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
038 Health - Employee Health & Wellness	345	345
039 Public Library	23,627	23,627
040 Parks	39,442	39,442
041 Arts Commission	628	628
042 Transportation	24,329	24,329
044 Human Relations Commission	254	254
047 Criminal Justice Planning	211	211
048 Internal Audit	573	573
049 Office of Emergency Management	869	869
051 Office of Family Safety	2,180	2,180
052 Community Oversight Board	554	554
060 Farmer's Market	478	478
061 Municipal Auditorium	702	702
062 State Fair Board	2,023	2,023
064 Sports Authority	273	273
065 Water and Sewer - Stormwater Svcs	5,403	5,403
065 Water and Sewer - Waste Services	5,165	5,165
065 Water and Sewer - Water Services	37,169	37,169
065 Water and Sewer - General	14,686	14,686
067 General Hospital	11,807	11,807
070 Community Education Commission	159	159
071 Convention Center Authority	8,234	8,234
075 Metro Action Commission (MAC)	18,026	18,026
078 Metropolitan Transit Authority (MTA)	74	74
080 Metro Nashville Public School (MNPS)	661,711	661,711
088 Airport Authority	178	178
091 Emergency Communication Center	11,367	11,367
Bordeaux Longterm Care	7,268	7,268
Knowles Home	844	844
All Other	480	480
Direct Bill	0	0
Total	1,346,975	1,346,975

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Property Administration

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

Finance - Property Administration costs are accounted for within GSD General Fund 10101 and business unit 15151000. These costs have been allocated using the modified total direct costs by department. 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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Property Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	599,028			599,028
Inbound Costs:				
Depreciation	10,378		10,378	
001 Administrative - Post Audits	136	1	136	
001 Administrative - Miscellaneous	34	0	34	
003 Metropolitan Clerk - Records Center	25	1	25	
006 Law	34,144	19,578	53,722	
010 General Services - Facilities	19,100	909	20,009	
010 General Services - Mail Services	179	5	185	
014 Information Technology Service	1,668	121	1,790	
015 Finance - Administration	121,230	11,803	133,033	
015 Finance - Grants & Cost Planning	37	2	38	
015 Finance - Office of Mgmt & Budget	488	17	504	
015 Finance - Operations	430	13	443	
015 Finance - Payroll	215	3	218	
015 Finance - Property Administration		114	114	
015 Finance - Treasury		33	33	
015 Finance - Diversity Equity & Inclus		86	86	
030 Sheriff's Office - Security Services		4,200	4,200	
048 Internal Audit		224	224	
Total Allocated Additions:	<u>188,064</u>	<u>37,111</u>	225,175	225,175
Total To Be Allocated:	<u>787,092</u>	<u>37,111</u>		<u>824,203</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
Other Expense & Cost			
501101 Regular Pay	385,543	0	385,543
501102 Leave Pay	12,561	0	12,561
501103 Holiday Pay	19,053	0	19,053
501109 Longevity	275	0	275
501160 YE Biweekly Sal/Fringe Accr	2,358	0	2,358
501172 Employer OASDI	24,480	0	24,480
501173 Employer SSN Medical	5,725	0	5,725
501174 Employer Group Health	57,568	0	57,568
501175 Employer Dental Group	1,542	0	1,542
501176 Employer Group Life	630	0	630
501177 Employer Pension	41,422	0	41,422
501181 FSA Pre-Tax Savings	147	0	147
501182 Cafe Plan Pre-Tax Savings	713	0	713
502223 Legal Services	23,000	0	23,000
502314 Pre-Employment Checks	91	0	91
502451 Employee Out-of-town Travel	357	0	357
502453 Employee Local Travel/Park	30	0	30
502502 Allowance-Cell/Mobile Devices	41	0	41
502503 Cell Phone Service	502	0	502
502701 Printing/Binding	204	0	204
502851 Subscriptions	6,340	0	6,340
502883 Registration	549	0	549
502884 Membership Dues	680	0	680
502951 Info Systems Charge	12,500	0	12,500
502957 Telecmmnct'n Charge	2,058	0	2,058
503100 Offc & Admin Supply	152	0	152
503120 Computer Software	507	0	507
Departmental Total			
Expenditures Per Financial Statement	599,028		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	599,028	0	599,028
Allocation Step 1			
Inbound - All Others	188,064	0	188,064
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	787,092	0	787,092
Allocation Step 2			
Inbound - All Others	37,111	0	37,111
2nd Allocation	37,111	0	37,111
Total For 015 Finance - Property Administration			
Schedule .3 Total	824,203	0	824,203

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Property Administration**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	113,721	2.758311	21,710		21,710	1,093	22,803
001 Administrative - Corporate Dues	837	0.020301	160		160		160
001 Administrative - Employee Benefits	53,319	1.293256	10,179		10,179		10,179
001 Administrative - Facility Rental	745	0.018070	142		142		142
001 Administrative - Insurance	7,097	0.172138	1,355		1,355		1,355
001 Administrative - Post Audits	982	0.023818	187		187		187
001 Administrative - Gen Svcs Energy	1,654	0.040118	316		316		316
001 Administrative - Miscellaneous	2,055	0.049844	392		392		392
002 Metropolitan Council	2,886	0.070000	551		551	28	579
003 Metropolitan Clerk	946	0.022945	181		181	9	190
003 Metropolitan Clerk - Records Center	246	0.005967	47		47		47
004 Mayor's Office	2,181	0.052900	416		416	21	437
004 Mayor's Office - Administration	5,362	0.130056	1,024		1,024	51	1,075
005 Election Commission	5,079	0.123192	970		970	49	1,018
006 Law	26,717	0.648023	5,100		5,100		5,100
007 Planning Commission	8,518	0.206605	1,626		1,626	82	1,708
008 Human Resources	7,333	0.177862	1,400		1,400		1,400
009 Register of Deeds	3,192	0.077422	609		609	31	640
010 General Services	1,177	0.028548	225		225	11	236
010 General Services - Administration	1,261	0.030586	241		241		241
010 General Services - Facilities	28,721	0.696630	5,483		5,483		5,483
010 General Services - Fleet Management	50,461	1.223935	9,633		9,633		9,633
010 General Services - Mail Services	1,038	0.025177	198		198		198
010 General Services - Surplus Property	671	0.016275	128		128	6	134
011 Historical Commission	1,713	0.041549	327		327	16	343
012 Employee Benefit Board	598,302	14.511858	114,222		114,222	5,748	119,970
012 IOD Network (Injured-On-Duty)	14,181	0.343961	2,707		2,707		2,707
014 Information Technology Service	52,688	1.277951	10,059		10,059		10,059
015 Finance	807	0.019574	154		154	8	162
015 Finance - Accountability	541	0.013122	103		103		103
015 Finance - Administration	1,650	0.040021	315		315		315
015 Finance - Business Assistance	1,495	0.036261	285		285		285
015 Finance - Grants & Cost Planning	352	0.008538	67		67		67
015 Finance - Office of Mgmt & Budget	1,805	0.043780	345		345		345
015 Finance - Operations	3,328	0.080721	635		635		635
015 Finance - Payroll	1,104	0.026778	211		211		211
015 Finance - Property Administration	599	0.014529	114		114		114
015 Finance - Purchasing	1,708	0.041428	326		326	16	342
015 Finance - Treasury	1,492	0.036189	285		285	14	299
015 Finance - Diversity Equity & Inclus	394	0.009556	75		75	4	79
016 Assessor of Property	8,814	0.213784	1,683		1,683	85	1,767
017 Trustee	2,671	0.064785	510		510	26	535
018 County Clerk	6,331	0.153559	1,209		1,209	61	1,269
019 District Attorney	10,995	0.266685	2,099		2,099	106	2,205
021 Public Defender	10,596	0.257007	2,023		2,023	102	2,125
022 Juvenile Court Clerk	2,443	0.059255	466		466	23	490
023 Circuit Court Clerk	8,399	0.203718	1,603		1,603	81	1,684
024 Criminal Court Clerk	7,538	0.182835	1,439		1,439	72	1,511
025 Clerk and Master - Chancery	1,672	0.040554	319		319	16	335
026 Juvenile Court	17,274	0.418982	3,298		3,298	166	3,464
027 General Sessions Court	13,908	0.337340	2,655		2,655	134	2,789

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Property Administration**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
028 State Trial Courts	14,312	0.347139	2,732		2,732	137	2,870
029 Justice Integration Services	4,285	0.103933	818		818	41	859
030 Sheriff's Office	90,892	2.204592	17,352		17,352	873	18,225
030 Sheriff's Office - Security Services	17,241	0.418182	3,291		3,291	166	3,457
031 Police	273,020	6.622120	52,122		52,122	2,623	54,745
032 Fire	176,150	4.272531	33,629		33,629	1,692	35,321
033 Codes Administration	14,083	0.341584	2,689		2,689	135	2,824
034 Beer Board	882	0.021393	168		168	8	177
035 Agricultural Extension	300	0.007277	57		57	3	60
037 Social Services	11,187	0.271341	2,136		2,136	107	2,243
038 Health	63,857	1.548856	12,191		12,191	613	12,804
038 Health - Employee Health & Wellness	866	0.021005	165		165	8	174
039 Public Library	45,268	1.097979	8,642		8,642	435	9,077
040 Parks	59,818	1.450890	11,420		11,420	575	11,994
041 Arts Commission	2,158	0.052342	412		412	21	433
042 Transportation	59,423	1.441309	11,344		11,344	571	11,915
044 Human Relations Commission	756	0.018337	144		144	7	151
047 Criminal Justice Planning	620	0.015038	118		118	6	124
048 Internal Audit	1,484	0.035995	283		283	14	297
049 Office of Emergency Management	2,979	0.072256	569		569	29	597
051 Office of Family Safety	4,979	0.120766	950		950	48	998
052 Community Oversight Board	1,490	0.036140	284		284	14	299
053 Office of Homeless Services	2,656	0.064421	507		507	26	533
060 Farmer's Market	2,711	0.065756	518		518	26	543
061 Municipal Auditorium	6,582	0.159647	1,257		1,257	63	1,320
062 State Fair Board	5,081	0.123240	970		970	49	1,019
064 Sports Authority	50,021	1.213263	9,549		9,549	480	10,030
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	4,179		4,179	210	4,389
065 Water and Sewer - Waste Services	48,075	1.166063	9,178		9,178	462	9,640
065 Water and Sewer - Water Services	196,611	4.768814	37,535		37,535	1,889	39,424
068 District Energy System (DES)	18,702	0.453618	3,570		3,570	180	3,750
071 Convention Center Authority	119,347	2.894770	22,784		22,784	1,147	23,931
075 Metro Action Commission (MAC)	49,724	1.206059	9,493		9,493	478	9,970
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	5		5	0	5
078 Metropolitan Transit Authority (MTA)	293	0.007107	56		56	3	59
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	310,688		310,688	15,642	326,330
091 Emergency Communication Center	20,480	0.496744	3,910		3,910	197	4,106
Bordeaux Longterm Care	245	0.005942	47		47	2	49
Knowles Home	2,080	0.050451	397		397	20	417
Medical Examiner	5,887	0.142790	1,124		1,124	56	1,180
Schedule .4 Total for Public Property Services	4,122,849	100.000000	787,092		787,092	37,111	824,203

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
001 Administrative - Direct	22,803	22,803
001 Administrative - Corporate Dues	160	160
001 Administrative - Employee Benefits	10,179	10,179
001 Administrative - Facility Rental	142	142
001 Administrative - Insurance	1,355	1,355
001 Administrative - Post Audits	187	187
001 Administrative - Gen Svcs Energy	316	316
001 Administrative - Miscellaneous	392	392
002 Metropolitan Council	579	579
003 Metropolitan Clerk	190	190
003 Metropolitan Clerk - Records Center	47	47
004 Mayor's Office	437	437
004 Mayor's Office - Administration	1,075	1,075
005 Election Commission	1,018	1,018
006 Law	5,100	5,100
007 Planning Commission	1,708	1,708
008 Human Resources	1,400	1,400
009 Register of Deeds	640	640
010 General Services	236	236
010 General Services - Administration	241	241
010 General Services - Facilities	5,483	5,483
010 General Services - Fleet Management	9,633	9,633
010 General Services - Mail Services	198	198
010 General Services - Surplus Property	134	134
011 Historical Commission	343	343
012 Employee Benefit Board	119,970	119,970
012 IOD Network (Injured-On-Duty)	2,707	2,707
014 Information Technology Service	10,059	10,059
015 Finance	162	162
015 Finance - Accountability	103	103
015 Finance - Administration	315	315
015 Finance - Business Assistance	285	285
015 Finance - Grants & Cost Planning	67	67
015 Finance - Office of Mgmt & Budget	345	345
015 Finance - Operations	635	635
015 Finance - Payroll	211	211
015 Finance - Property Administration	114	114
015 Finance - Purchasing	342	342
015 Finance - Treasury	299	299
015 Finance - Diversity Equity & Inclus	79	79
016 Assessor of Property	1,767	1,767
017 Trustee	535	535
018 County Clerk	1,269	1,269
019 District Attorney	2,205	2,205
021 Public Defender	2,125	2,125
022 Juvenile Court Clerk	490	490
023 Circuit Court Clerk	1,684	1,684
024 Criminal Court Clerk	1,511	1,511
025 Clerk and Master - Chancery	335	335
026 Juvenile Court	3,464	3,464
027 General Sessions Court	2,789	2,789
028 State Trial Courts	2,870	2,870

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
029 Justice Integration Services	859	859
030 Sheriff's Office	18,225	18,225
030 Sheriff's Office - Security Services	3,457	3,457
031 Police	54,745	54,745
032 Fire	35,321	35,321
033 Codes Administration	2,824	2,824
034 Beer Board	177	177
035 Agricultural Extension	60	60
037 Social Services	2,243	2,243
038 Health	12,804	12,804
038 Health - Employee Health & Wellness	174	174
039 Public Library	9,077	9,077
040 Parks	11,994	11,994
041 Arts Commission	433	433
042 Transportation	11,915	11,915
044 Human Relations Commission	151	151
047 Criminal Justice Planning	124	124
048 Internal Audit	297	297
049 Office of Emergency Management	597	597
051 Office of Family Safety	998	998
052 Community Oversight Board	299	299
053 Office of Homeless Services	533	533
060 Farmer's Market	543	543
061 Municipal Auditorium	1,320	1,320
062 State Fair Board	1,019	1,019
064 Sports Authority	10,030	10,030
065 Water and Sewer - Stormwater Svcs	4,389	4,389
065 Water and Sewer - Waste Services	9,640	9,640
065 Water and Sewer - Water Services	39,424	39,424
068 District Energy System (DES)	3,750	3,750
071 Convention Center Authority	23,931	23,931
075 Metro Action Commission (MAC)	9,970	9,970
077 Metro Devlp & Housing Auth (MDHA)	5	5
078 Metropolitan Transit Authority (MTA)	59	59
080 Metro Nashville Public School (MNPS)	326,330	326,330
091 Emergency Communication Center	4,106	4,106
Bordeaux Longterm Care	49	49
Knowles Home	417	417
Medical Examiner	1,180	1,180
Direct Bill	0	0
Total	824,203	824,203

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,707,883			1,707,883
Inbound Costs:				
Depreciation	122,253		122,253	
001 Administrative - Post Audits	387	2	389	
001 Administrative - Miscellaneous	96	0	97	
003 Metropolitan Clerk - Records Center	696	16	712	
006 Law	65,053	37,300	102,353	
010 General Services - Facilities	73,827	3,515	77,342	
010 General Services - Mail Services	341	10	351	
014 Information Technology Service	4,710	342	5,052	
015 Finance - Accountability	23,095	5,330	28,425	
015 Finance - Administration	342,628	33,359	375,986	
015 Finance - Business Assistance	718,778	11,525	730,302	
015 Finance - Grants & Cost Planning	104	5	109	
015 Finance - Office of Mgmt & Budget	1,155	40	1,195	
015 Finance - Operations	1,786	58	1,844	
015 Finance - Payroll	731	11	742	
015 Finance - Property Administration	326	16	342	
015 Finance - Purchasing		43,593	43,593	
015 Finance - Treasury		102	102	
015 Finance - Diversity Equity & Inclus		205	205	
030 Sheriff's Office - Security Services		33,243	33,243	
048 Internal Audit		639	639	
Total Allocated Additions:	<u>1,355,965</u>	<u>169,312</u>	<u>1,525,277</u>	<u>1,525,277</u>
Total To Be Allocated:	<u>3,063,848</u>	<u>169,312</u>		<u>3,233,160</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing**

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Other Expense & Cost				
501101 Regular Pay	1,014,480	302,011	527,124	185,345
501102 Leave Pay	82,019	24,417	42,617	14,985
501103 Holiday Pay	52,179	15,534	27,112	9,533
501109 Longevity	3,410	1,015	1,772	623
501134 Paid Family Leave	12,495	3,720	6,492	2,283
501160 YE Biweekly Sal/Fringe Accr	5,890	1,753	3,061	1,076
501172 Employer OASDI	68,276	20,326	35,476	12,474
501173 Employer SSN Medical	16,051	4,778	8,340	2,933
501174 Employer Group Health	152,919	45,524	79,457	27,938
501175 Employer Dental Group	5,176	1,541	2,689	946
501176 Employer Group Life	2,298	684	1,194	420
501177 Employer Pension	142,643	42,465	74,117	26,061
501181 FSA Pre-Tax Savings	212	63	110	39
501182 Cafe Plan Pre-Tax Savings	2,096	624	1,089	383
501212 Court Reporter	2,419	720	1,257	442
502314 Pre-Employment Checks	165	49	86	30
502451 Employee Out-of-town Travel	9,065	2,699	4,710	1,656
502503 Cell Phone Service	502	149	261	92
502701 Printing/Binding	395	118	205	72
502883 Registration	11,633	3,463	6,045	2,125
502884 Membership Dues	3,025	901	1,571	553
502951 Info Systems Charge	32,700	9,735	16,991	5,974
502957 Telecmmnct'n Charge	8,392	2,498	4,361	1,533
502983 Surplus Property	400	119	208	73
503050 Host & Hostess	248	74	129	45
503100 Offc & Admin Supply	515	153	268	94
503120 Computer Software	1,149	342	597	210
503130 Computer Hardware <\$10K	327	97	170	60
503140 Office Equipment < \$10K	117	35	61	21
505233 Rent Equipment	1,132	337	588	207
505252 Software License	75,555	22,493	39,258	13,804
Departmental Total				
Expenditures Per Financial Statement	1,707,883			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,707,883	508,437	887,416	312,030
Allocation Step 1				
Inbound - All Others	1,355,965	403,670	704,560	247,735
Reallocate Admin Costs		(912,107)	674,868	237,239
Unallocated Costs	0	0	0	0
1st Allocation	3,063,848	0	2,266,844	797,004
Allocation Step 2				
Inbound - All Others	169,312	50,403	87,977	30,932
Reallocate Admin Costs		(50,403)	37,293	13,110
Unallocated Costs	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
2nd Allocation	169,312	0	125,270	44,042
Total For 015 Finance - Purchasing				
Schedule .3 Total	3,233,160	0	2,392,114	841,046

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1	0.641026	14,531		14,531	1,361	15,892
006 Law	5	3.205128	72,655		72,655		72,655
007 Planning Commission	10	6.410256	145,310		145,310	13,616	158,927
008 Human Resources	7	4.487179	101,717		101,717		101,717
010 General Services - Administration	36	23.076922	523,120		523,120		523,120
010 General Services - Facilities	1	0.641026	14,531		14,531		14,531
011 Historical Commission	1	0.641026	14,531		14,531	1,361	15,892
014 Information Technology Service	6	3.846154	87,186		87,186		87,186
015 Finance - Administration	6	3.846154	87,186		87,186		87,186
015 Finance - Purchasing	3	1.923077	43,593		43,593		43,593
030 Sheriff's Office	2	1.282051	29,062		29,062	2,723	31,785
031 Police	1	0.641026	14,531		14,531	1,361	15,892
032 Fire	5	3.205128	72,655		72,655	6,808	79,463
037 Social Services	1	0.641026	14,531		14,531	1,361	15,892
038 Health	7	4.487179	101,717		101,717	9,531	111,248
039 Public Library	4	2.564103	58,124		58,124	5,446	63,570
040 Parks	6	3.846154	87,186		87,186	8,169	95,356
042 Transportation	12	7.692308	174,372		174,372	16,339	190,712
049 Office of Emergency Management	5	3.205128	72,655		72,655	6,808	79,463
061 Municipal Auditorium	1	0.641026	14,531		14,531	1,361	15,892
065 Water and Sewer - General	31	19.871795	450,462		450,462	42,215	492,678
075 Metro Action Commission (MAC)	5	3.205128	72,655		72,655	6,808	79,463
Schedule .4 Total for Competitive Procurements	156	100.000000	2,266,844		2,266,844	125,270	2,392,114

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2023 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
002 Metropolitan Council	1	0.507614	4,046		4,046	272	4,317
007 Planning Commission	2	1.015228	8,091		8,091	544	8,635
008 Human Resources	1	0.507614	4,046		4,046		4,046
009 Register of Deeds	1	0.507614	4,046		4,046	272	4,317
010 General Services - Administration	20	10.152284	80,914		80,914		80,914
014 Information Technology Service	7	3.553299	28,320		28,320		28,320
015 Finance - Administration	7	3.553299	28,320		28,320		28,320
018 County Clerk	1	0.507614	4,046		4,046	272	4,317
026 Juvenile Court	1	0.507614	4,046		4,046	272	4,317
030 Sheriff's Office	5	2.538071	20,228		20,228	1,359	21,587
031 Police	33	16.751269	133,508		133,508	8,971	142,479
032 Fire	3	1.522843	12,137		12,137	815	12,952
033 Codes Administration	1	0.507614	4,046		4,046	272	4,317
037 Social Services	2	1.015228	8,091		8,091	544	8,635
038 Health	18	9.137056	72,823		72,823	4,893	77,716
039 Public Library	56	28.426400	226,561		226,561	15,230	241,791
040 Parks	2	1.015228	8,091		8,091	544	8,635
041 Arts Commission	2	1.015228	8,091		8,091	544	8,635
042 Transportation	7	3.553299	28,320		28,320	1,903	30,222
049 Office of Emergency Management	3	1.522843	12,137		12,137	815	12,952
062 State Fair Board	1	0.507614	4,046		4,046	272	4,317
064 Sports Authority	1	0.507614	4,046		4,046	272	4,317
065 Water and Sewer - General	17	8.629442	68,777		68,777	4,622	73,399
075 Metro Action Commission (MAC)	5	2.538071	20,228		20,228	1,359	21,587
Schedule .4 Total for Non-Competitive Procurements	197	100.000000	797,004		797,004	44,042	841,046

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2023 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing**

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
002 Metropolitan Council	4,317	0	4,317
004 Mayor's Office	15,892	15,892	0
006 Law	72,655	72,655	0
007 Planning Commission	167,562	158,927	8,635
008 Human Resources	105,763	101,717	4,046
009 Register of Deeds	4,317	0	4,317
010 General Services - Administration	604,034	523,120	80,914
010 General Services - Facilities	14,531	14,531	0
011 Historical Commission	15,892	15,892	0
014 Information Technology Service	115,506	87,186	28,320
015 Finance - Administration	115,506	87,186	28,320
015 Finance - Purchasing	43,593	43,593	0
018 County Clerk	4,317	0	4,317
026 Juvenile Court	4,317	0	4,317
030 Sheriff's Office	53,372	31,785	21,587
031 Police	158,371	15,892	142,479
032 Fire	92,415	79,463	12,952
033 Codes Administration	4,317	0	4,317
037 Social Services	24,527	15,892	8,635
038 Health	188,964	111,248	77,716
039 Public Library	305,361	63,570	241,791
040 Parks	103,991	95,356	8,635
041 Arts Commission	8,635	0	8,635
042 Transportation	220,934	190,712	30,222
049 Office of Emergency Management	92,415	79,463	12,952
061 Municipal Auditorium	15,892	15,892	0
062 State Fair Board	4,317	0	4,317
064 Sports Authority	4,317	0	4,317
065 Water and Sewer - General	566,076	492,678	73,399
075 Metro Action Commission (MAC)	101,050	79,463	21,587
Direct Bill	0	0	0
Total	3,233,160	2,392,114	841,046

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Treasury

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

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

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

- Cash Operations
- Collections
- Debt
- Investments

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

- **Collections - Convention Center** - these costs have been allocated directly to the *Convention Center Authority*.
- **Collections - Planning Commission** - these costs have been allocated directly to the *Planning Commission*.
- **Collections - Other** - these costs represent collections attributable to other operations and have been allocated directly to *All Other*.

The cost recorded to internal service fund 51180 in business units 15515110 (Cash Operations), 15515210 (Investment Committee Support), 15515310 (Investor Relations), and 15563000 (Non-Allocated Financial Transactions) have been separately identified. The ACFR revenues have been credited against the operating expenses and the net costs have been allocated as follows:

- **Cash Operations** - these costs have been allocated using the distributed MIP Balance (absolute values in 000's) by benefiting department.
- **Investment Committee Support** - these costs have been allocated based on the number of payroll transactions by benefiting department.
- **Investor Relations** - these costs have been allocated using the modified expenditures (in 000's) by benefiting department. 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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,491,580			1,491,580
Cost Adjustments:				
ACFR Revenue/Expense:	0			
ACFR Charges for Services	-1,108,702			
ACFR Non-Operating (Revenue)/Expense:	0			
Investment Income	-2,258			
Total Departmental Cost Adjustments:	-1,110,960			-1,110,960
Inbound Costs:				
Depreciation	23,685		23,685	
001 Administrative - Facility Rental	1,014	2	1,016	
001 Administrative - Post Audits	338	2	340	
001 Administrative - Miscellaneous	84	0	84	
003 Metropolitan Clerk - Records Center	126	3	129	
006 Law	15,325	8,787	24,111	
008 Human Resources	6,177	256	6,433	
010 General Services - Facilities	26,035	1,240	27,275	
010 General Services - Mail Services	15,768	483	16,251	
014 Information Technology Service	7,428	540	7,968	
015 Finance - Accountability	20,853	9,626	30,478	
015 Finance - Administration	304,964	29,692	334,656	
015 Finance - Grants & Cost Planning	91	4	95	
015 Finance - Office of Mgmt & Budget	1,151	40	1,191	
015 Finance - Operations	2,914	90	3,004	
015 Finance - Payroll	579	9	588	
015 Finance - Property Administration	285	14	299	
015 Finance - Treasury		76	76	
015 Finance - Diversity Equity & Inclusion		204	204	
030 Sheriff's Office - Security Services		9,950	9,950	
048 Internal Audit		559	559	
Total Allocated Additions:	426,818	61,575	488,393	488,393
Total To Be Allocated:	807,438	61,575		869,013

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury**

	Total	G&A	Collections - Convention Center	Collections - Planning Commission	Collections - Other
Other Expense & Cost					
501101 Regular Pay	907,187	0	107,056	31,092	93,877
501102 Leave Pay	78,165	0	9,238	2,683	8,101
501103 Holiday Pay	47,324	0	5,175	1,503	4,538
501109 Longevity	4,071	0	292	85	256
501160 YE Biweekly Sal/Fringe Accr	6,425	0	492	143	431
501172 Employer OASDI	60,710	0	7,034	2,043	6,168
501173 Employer SSN Medical	14,198	0	1,645	478	1,442
501174 Employer Group Health	139,023	0	18,870	5,480	16,547
501175 Employer Dental Group	4,400	0	583	169	511
501176 Employer Group Life	1,846	0	243	71	214
501177 Employer Pension	122,511	0	12,484	3,626	10,948
501181 FSA Pre-Tax Savings	803	0	100	29	88
501182 Cafe Plan Pre-Tax Savings	1,980	0	289	84	253
502105 Cable Television	30	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502331 Temporary Service	4,309	0	1,988	578	1,743
502451 Employee Out-of-town Travel	2,768	0	584	169	512
502452 Employee Air Travel	700	0	0	0	0
502453 Employee Local Travel/Park	44	0	0	0	0
502503 Cell Phone Service	518	0	0	0	0
502520 Postage & Delivery Srvc	259	0	106	31	93
502701 Printing/Binding	1,941	0	588	171	516
502851 Subscriptions	390	0	0	0	0
502883 Registration	11,285	0	1,803	524	1,581
502884 Membership Dues	3,214	0	327	95	287
502951 Info Systems Charge	59,500	0	15,042	4,368	13,190
502957 Telecommnct'n Charge	5,313	0	0	0	0
502976 MIS Tech Revolving Charge	1,317	0	0	0	0
502983 Surplus Property	600	0	92	27	81
503050 Host & Hostess	20	0	0	0	0
503100 Offc & Admin Supply	2,479	0	14	4	13
503120 Computer Software	682	0	105	30	92
503130 Computer Hardware <\$10K	2,225	0	846	245	742
503150 Furniture/Fixtures<\$10K	267	0	123	36	108
505233 Rent Equipment	976	0	112	33	99
505252 Software License	0	0	0	0	0
505957 Insurance-Premium J&L	2,900	0	0	0	0
505959 Insurance-Surety Bond	1,200	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,491,580				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
ACFR Charges for Services	(1,108,702)	0	0	0	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Collections - Convention Center	Collections - Planning Commission	Collections - Other
Investment Income	(2,258)	0	0	0	0
Functional Cost	380,620	0	185,231	53,797	162,431
Allocation Step 1					
Inbound - All Others	426,818	0	53,004	15,394	46,480
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	807,438	0	238,235	69,191	208,911
Allocation Step 2					
Inbound - All Others	61,575	0	7,644	2,219	6,704
2nd Allocation	61,575	0	7,644	2,219	6,704
Total For 015 Finance - Treasury					
Schedule .3 Total	869,013	0	245,880	71,410	215,614

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury**

	Cash Operations	Investment Cmtee Support	Investor Relations
Other Expense & Cost			
501101 Regular Pay	272,350	189,028	213,784
501102 Leave Pay	21,470	14,425	22,248
501103 Holiday Pay	14,934	9,787	11,387
501109 Longevity	1,100	1,155	1,183
501160 YE Biweekly Sal/Fringe Accr	2,245	1,459	1,655
501172 Employer OASDI	18,359	12,400	14,706
501173 Employer SSN Medical	4,294	2,900	3,439
501174 Employer Group Health	41,442	34,372	22,312
501175 Employer Dental Group	1,248	1,040	849
501176 Employer Group Life	538	390	390
501177 Employer Pension	37,787	26,703	30,963
501181 FSA Pre-Tax Savings	197	143	246
501182 Cafe Plan Pre-Tax Savings	567	476	311
502105 Cable Television	30	0	0
502229 Management Consultant	0	0	0
502314 Pre-Employment Checks	0	0	0
502331 Temporary Service	0	0	0
502451 Employee Out-of-town Travel	501	501	501
502452 Employee Air Travel	700	0	0
502453 Employee Local Travel/Park	0	44	0
502503 Cell Phone Service	176	171	171
502520 Postage & Delivery Srvc	0	29	0
502701 Printing/Binding	222	222	222
502851 Subscriptions	300	0	90
502883 Registration	7,127	250	0
502884 Membership Dues	765	200	1,540
502951 Info Systems Charge	8,800	9,000	9,100
502957 Telecmmnct'n Charge	3,454	903	956
502976 MIS Tech Revolving Charge	1,317	0	0
502983 Surplus Property	400	0	0
503050 Host & Hostess	0	0	20
503100 Offc & Admin Supply	2,067	381	0
503120 Computer Software	303	152	0
503130 Computer Hardware <\$10K	392	0	0
503150 Furniture/Fixtures<\$10K	0	0	0
505233 Rent Equipment	244	244	244
505252 Software License	0	0	0
505957 Insurance-Premium J&L	1,400	600	900
505959 Insurance-Surety Bond	0	0	1,200
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
ACFR Revenue/Expense:	0	0	0
ACFR Charges for Services	(452,310)	(312,207)	(344,185)
ACFR Non-Operating (Revenue)/Expense:	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury**

	Cash Operations	Investment Cmtee Support	Investor Relations
Investment Income	(921)	(636)	(701)
Functional Cost	(8,502)	(5,868)	(6,469)
Allocation Step 1			
Inbound - All Others	127,261	87,841	96,838
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	118,759	81,973	90,369
Allocation Step 2			
Inbound - All Others	18,369	12,670	13,968
2nd Allocation	18,369	12,670	13,968
Total For 015 Finance - Treasury			
Schedule .3 Total	137,128	94,643	104,337

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - Convention Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	238,235		238,235	7,644	245,880
Schedule .4 Total for Collections - Convention Center	100	100.000000	238,235		238,235	7,644	245,880

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - Planning Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	100	100.000000	69,191		69,191	2,219	71,410
Schedule .4 Total for Collections - Planning Commission	100	100.000000	69,191		69,191	2,219	71,410

Allocation Basis: Direct Allocation to 007 Planning Commission
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Collections - Other

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	208,911		208,911	6,704	215,614
Schedule .4 Total for Collections - Other	100	100.000000	208,911		208,911	6,704	215,614

Allocation Basis: Direct Allocation to All Other

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	251,787	9.126083	10,838		10,838	1,808	12,646
001 Administrative - Corporate Dues	224	0.008119	10		10		10
001 Administrative - Employee Benefits	24,904	0.902652	1,072		1,072		1,072
001 Administrative - Facility Rental	199	0.007213	9		9		9
001 Administrative - Insurance	6,054	0.219429	261		261		261
001 Administrative - Post Audits	263	0.009533	11		11		11
001 Administrative - Gen Svcs Energy	442	0.016020	19		19		19
001 Administrative - Miscellaneous	550	0.019935	24		24		24
002 Metropolitan Council	772	0.027981	33		33	5	39
003 Metropolitan Clerk	345	0.012505	15		15	2	17
003 Metropolitan Clerk - Records Center	66	0.002392	3		3		3
004 Mayor's Office	989	0.035847	43		43	7	49
004 Mayor's Office - Administration	1,434	0.051976	62		62	10	72
005 Election Commission	1,358	0.049221	58		58	10	68
006 Law	58,438	2.118100	2,515		2,515		2,515
007 Planning Commission	47,907	1.736401	2,062		2,062	344	2,406
008 Human Resources	1,962	0.071113	84		84		84
009 Register of Deeds	103	0.003733	4		4	1	5
010 General Services	9,440	0.342155	406		406	68	474
010 General Services - Administration	337	0.012215	14		14		14
010 General Services - Facilities	29,861	1.082319	1,285		1,285		1,285
010 General Services - Fleet Management	34,336	1.244517	1,478		1,478		1,478
010 General Services - Mail Services	278	0.010076	12		12		12
010 General Services - Surplus Property	3,294	0.119392	142		142	24	165
011 Historical Commission	627	0.022726	27		27	4	31
012 Employee Benefit Board	113,303	4.106696	4,877		4,877	814	5,691
014 Information Technology Service	40,119	1.454123	1,727		1,727		1,727
015 Finance	7,346	0.266258	316		316	53	369
015 Finance - Accountability	145	0.005256	6		6		6
015 Finance - Administration	441	0.015984	19		19		19
015 Finance - Business Assistance	400	0.014498	17		17		17
015 Finance - Grants & Cost Planning	94	0.003407	4		4		4
015 Finance - Office of Mgmt & Budget	483	0.017506	21		21		21
015 Finance - Operations	890	0.032258	38		38		38
015 Finance - Payroll	295	0.010692	13		13		13
015 Finance - Property Administration	160	0.005799	7		7		7
015 Finance - Purchasing	457	0.016564	20		20		20
015 Finance - Treasury	180	0.006524	8		8		8
015 Finance - Diversity Equity & Inclusion	105	0.003806	4		4	1	5
016 Assessor of Property	2,705	0.098043	116		116	19	136
017 Trustee	775	0.028090	33		33	5	39
018 County Clerk	2,886	0.104604	124		124	21	145
019 District Attorney	3,672	0.133093	158		158	26	184
021 Public Defender	2,917	0.105727	126		126	21	146
022 Juvenile Court Clerk	672	0.024357	29		29	5	34
023 Circuit Court Clerk	828	0.030011	36		36	6	41
024 Criminal Court Clerk	2,283	0.082748	98		98	16	114
025 Clerk and Master - Chancery	461	0.016709	20		20	3	23
026 Juvenile Court	4,558	0.165206	196		196	33	229
027 General Sessions Court	6,581	0.238530	283		283	47	330
028 State Trial Courts	3,597	0.130374	155		155	26	181

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
029 Justice Integration Services	2,021	0.073252	87		87	14	101
030 Sheriff's Office	34,708	1.258000	1,494		1,494	249	1,743
030 Sheriff's Office - Security Services	4,612	0.167163	198		198	33	231
031 Police	74,786	2.710637	3,219		3,219	537	3,756
032 Fire	37,726	1.367388	1,624		1,624	271	1,895
033 Codes Administration	5,944	0.215442	256		256	43	298
034 Beer Board	217	0.007865	9		9	1	11
035 Agricultural Extension	80	0.002900	3		3	1	4
037 Social Services	4,986	0.180719	215		215	36	250
038 Health	51,072	1.851118	2,198		2,198	367	2,565
038 Health - Employee Health & Wellness	232	0.008409	10		10	2	12
039 Public Library	22,509	0.815844	969		969	162	1,130
040 Parks	23,304	0.844659	1,003		1,003	167	1,170
041 Arts Commission	1,469	0.053244	63		63	10	74
042 Transportation	25,058	0.908234	1,079		1,079	180	1,258
044 Human Relations Commission	212	0.007684	9		9	1	10
047 Criminal Justice Planning	166	0.006017	7		7	1	8
048 Internal Audit	397	0.014389	17		17	3	20
049 Office of Emergency Management	23,498	0.851691	1,011		1,011	169	1,180
051 Office of Family Safety	1,051	0.038094	45		45	7	53
052 Community Oversight Board	399	0.014462	17		17	3	20
053 Office of Homeless Services	84	0.003045	4		4	1	4
060 Farmer's Market	399	0.014462	17		17	3	20
061 Municipal Auditorium	6,102	0.221169	263		263	44	306
062 State Fair Board	2,411	0.087387	104		104	17	121
064 Sports Authority	20,995	0.760969	904		904	151	1,054
065 Water and Sewer - Stormwater Svcs	80,728	2.926007	3,475		3,475	580	4,054
065 Water and Sewer - Waste Services	15,398	0.558104	663		663	110	773
065 Water and Sewer - Water Services	573,714	20.794409	24,701		24,701	4,129	28,830
067 General Hospital	3,414	0.123741	147		147	24	171
068 District Energy System (DES)	6,650	0.241031	286		286	48	334
071 Convention Center Authority	321,513	11.653320	13,839		13,839	2,309	16,149
075 Metro Action Commission (MAC)	18,312	0.663723	788		788	131	920
077 Metro Devlp & Housing Auth (MDHA)	3,017	0.109352	130		130	22	151
078 Metropolitan Transit Authority (MTA)	16,481	0.597358	709		709	118	828
080 Metro Nashville Public School (MNPS)	357,692	12.964637	15,397		15,397	2,569	17,966
083 Industrial Development Board	125	0.004531	5		5	1	6
090 Debt Service	66,638	2.415311	2,868		2,868	478	3,347
091 Emergency Communication Center	5,776	0.209353	249		249	41	290
Bordeaux Longterm Care	66	0.002392	3		3	0	3
Hospital Authority	14,455	0.523925	622		622	104	726
Knowles Home	557	0.020189	24		24	4	28
Medical Examiner	1,594	0.057775	69		69	11	80
All Other	256,091	9.282083	11,023		11,023	1,839	12,863
Schedule .4 Total for Cash Operations	2,758,982	100.000000	118,759		118,759	18,369	137,128

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2023 Average Weighted MIP Balances by Fund - Finance-Treasury

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	1,945	0.273929	224		224	35	260
003 Metropolitan Clerk	262	0.036899	30		30	5	35
003 Metropolitan Clerk - Records Center	58	0.008169	7		7		7
004 Mayor's Office	54	0.007605	6		6	1	7
004 Mayor's Office - Administration	1,136	0.159992	131		131	21	152
005 Election Commission	3,463	0.487721	400		400	63	463
006 Law	1,635	0.230270	189		189		189
007 Planning Commission	2,090	0.294351	241		241	38	279
008 Human Resources	2,395	0.337306	276		276		276
009 Register of Deeds	255	0.035914	29		29	5	34
010 General Services - Administration	1,826	0.257170	211		211		211
010 General Services - Facilities	948	0.133514	109		109		109
010 General Services - Fleet Management	1,312	0.184779	151		151		151
010 General Services - Mail Services	139	0.019576	16		16		16
010 General Services - Surplus Property	222	0.031266	26		26	4	30
011 Historical Commission	451	0.063518	52		52	8	60
012 Employee Benefit Board	9,525	1.341479	1,100		1,100	174	1,274
014 Information Technology Service	4,995	0.703484	577		577		577
015 Finance	233	0.032815	27		27	4	31
015 Finance - Accountability	102	0.014365	12		12		12
015 Finance - Administration	1,095	0.154217	126		126		126
015 Finance - Business Assistance	321	0.045209	37		37		37
015 Finance - Grants & Cost Planning	77	0.010845	9		9		9
015 Finance - Office of Mgmt & Budget	398	0.056053	46		46		46
015 Finance - Operations	851	0.119853	98		98		98
015 Finance - Payroll	294	0.041406	34		34		34
015 Finance - Property Administration	115	0.016196	13		13		13
015 Finance - Purchasing	391	0.055068	45		45		45
015 Finance - Treasury	310	0.043660	36		36		36
015 Finance - Diversity Equity & Inclus	92	0.012957	11		11	2	12
016 Assessor of Property	3,176	0.447301	367		367	58	425
017 Trustee	995	0.140134	115		115	18	133
018 County Clerk	2,851	0.401528	329		329	52	381
019 District Attorney	2,882	0.405894	333		333	53	385
021 Public Defender	2,863	0.403218	330		330	52	383
022 Juvenile Court Clerk	981	0.138162	113		113	18	131
023 Circuit Court Clerk	1,893	0.266606	219		219	35	253
024 Criminal Court Clerk	3,050	0.429555	352		352	56	408
025 Clerk and Master - Chancery	643	0.090559	74		74	12	86
026 Juvenile Court	3,773	0.531381	436		436	69	504
027 General Sessions Court	4,431	0.624052	511		511	81	592
028 State Trial Courts	4,846	0.682500	559		559	88	648
029 Justice Integration Services	596	0.083939	69		69	11	79
030 Sheriff's Office	32,397	4.562720	3,740		3,740	592	4,333
030 Sheriff's Office - Security Services	2,050	0.288717	237		237	37	274
031 Police	68,484	9.645131	7,906		7,906	1,252	9,159
032 Fire	47,020	6.622190	5,428		5,428	860	6,288
033 Codes Administration	4,590	0.646445	530		530	84	614
034 Beer Board	201	0.028308	23		23	4	27
035 Agricultural Extension	165	0.023238	19		19	3	22
037 Social Services	3,492	0.491805	403		403	64	467

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury**

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	18,453	2.598879	2,130		2,130	337	2,468
038 Health - Employee Health & Wellness	182	0.025632	21		21	3	24
039 Public Library	12,450	1.753430	1,437		1,437	228	1,665
040 Parks	20,784	2.927171	2,399		2,399	380	2,780
041 Arts Commission	331	0.046617	38		38	6	44
042 Transportation	12,820	1.805540	1,480		1,480	234	1,714
044 Human Relations Commission	134	0.018872	15		15	2	18
047 Criminal Justice Planning	111	0.015633	13		13	2	15
048 Internal Audit	302	0.042533	35		35	5	40
049 Office of Emergency Management	458	0.064504	53		53	8	61
051 Office of Family Safety	1,149	0.161823	133		133	21	153
052 Community Oversight Board	292	0.041125	34		34	5	39
060 Farmer's Market	252	0.035491	29		29	4	33
061 Municipal Auditorium	370	0.052110	43		43	7	49
062 State Fair Board	1,066	0.150133	123		123	19	142
064 Sports Authority	144	0.020281	17		17	3	19
065 Water and Sewer - Stormwater Svcs	2,847	0.400965	329		329	52	381
065 Water and Sewer - Waste Services	2,722	0.383360	314		314	50	364
065 Water and Sewer - Water Services	19,586	2.758448	2,261		2,261	358	2,619
065 Water and Sewer - General	7,739	1.089943	893		893	141	1,035
067 General Hospital	6,222	0.876292	718		718	114	832
070 Community Education Commission	84	0.011830	10		10	1	11
071 Convention Center Authority	4,339	0.611095	501		501	79	580
075 Metro Action Commission (MAC)	9,499	1.337818	1,097		1,097	174	1,270
078 Metropolitan Transit Authority (MTA)	39	0.005493	4		4	1	5
080 Metro Nashville Public School (MNPS)	348,681	49.107442	40,260		40,260	6,385	46,645
088 Airport Authority	94	0.013239	11		11	2	12
091 Emergency Communication Center	5,990	0.843618	691		691	109	801
Bordeaux Longterm Care	3,830	0.539409	442		442	70	512
Knowles Home	445	0.062673	51		51	8	59
All Other	253	0.035632	29		29	4	34
Schedule .4 Total for Investment Cmtee Support	710,037	100.000000	81,973		81,973	12,670	94,643

Allocation Basis: Number of Payroll Transactions by Benefiting Department

Allocation Source: FY 2023 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	113,721	2.758311	2,493		2,493	411	2,904
001 Administrative - Corporate Dues	837	0.020301	18		18		18
001 Administrative - Employee Benefits	53,319	1.293256	1,169		1,169		1,169
001 Administrative - Facility Rental	745	0.018070	16		16		16
001 Administrative - Insurance	7,097	0.172138	156		156		156
001 Administrative - Post Audits	982	0.023818	21		21		21
001 Administrative - Gen Svcs Energy	1,654	0.040118	36		36		36
001 Administrative - Miscellaneous	2,055	0.049844	45		45		45
002 Metropolitan Council	2,886	0.070000	63		63	10	74
003 Metropolitan Clerk	946	0.022945	21		21	3	24
003 Metropolitan Clerk - Records Center	246	0.005967	5		5		5
004 Mayor's Office	2,181	0.052900	48		48	8	55
004 Mayor's Office - Administration	5,362	0.130056	117		117	19	137
005 Election Commission	5,079	0.123192	111		111	18	130
006 Law	26,717	0.648023	586		586		586
007 Planning Commission	8,518	0.206605	187		187	31	217
008 Human Resources	7,333	0.177862	161		161		161
009 Register of Deeds	3,192	0.077422	70		70	11	81
010 General Services	1,177	0.028548	26		26	4	30
010 General Services - Administration	1,261	0.030586	28		28		28
010 General Services - Facilities	28,721	0.696630	629		629		629
010 General Services - Fleet Management	50,461	1.223935	1,106		1,106		1,106
010 General Services - Mail Services	1,038	0.025177	23		23		23
010 General Services - Surplus Property	671	0.016275	15		15	2	17
011 Historical Commission	1,713	0.041549	37		37	6	44
012 Employee Benefit Board	598,302	14.511858	13,114		13,114	2,165	15,279
012 IOD Network (Injured-On-Duty)	14,181	0.343961	311		311		311
014 Information Technology Service	52,688	1.277951	1,155		1,155		1,155
015 Finance	807	0.019574	18		18	3	20
015 Finance - Accountability	541	0.013122	12		12		12
015 Finance - Administration	1,650	0.040021	36		36		36
015 Finance - Business Assistance	1,495	0.036261	33		33		33
015 Finance - Grants & Cost Planning	352	0.008538	8		8		8
015 Finance - Office of Mgmt & Budget	1,805	0.043780	39		39		39
015 Finance - Operations	3,328	0.080721	73		73		73
015 Finance - Payroll	1,104	0.026778	24		24		24
015 Finance - Property Administration	599	0.014529	13		13		13
015 Finance - Purchasing	1,708	0.041428	37		37		37
015 Finance - Treasury	1,492	0.036189	33		33		33
015 Finance - Diversity Equity & Inclus	394	0.009556	9		9	1	10
016 Assessor of Property	8,814	0.213784	193		193	32	225
017 Trustee	2,671	0.064785	58		58	10	68
018 County Clerk	6,331	0.153559	139		139	23	161
019 District Attorney	10,995	0.266685	241		241	40	281
021 Public Defender	10,596	0.257007	232		232	38	270
022 Juvenile Court Clerk	2,443	0.059255	54		54	9	62
023 Circuit Court Clerk	8,399	0.203718	184		184	30	214
024 Criminal Court Clerk	7,538	0.182835	165		165	27	192
025 Clerk and Master - Chancery	1,672	0.040554	37		37	6	43
026 Juvenile Court	17,274	0.418982	379		379	62	441
027 General Sessions Court	13,908	0.337340	305		305	50	355

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	14,312	0.347139	314		314	52	365
029 Justice Integration Services	4,285	0.103933	94		94	15	109
030 Sheriff's Office	90,892	2.204592	1,992		1,992	329	2,321
030 Sheriff's Office - Security Services	17,241	0.418182	378		378	62	440
031 Police	273,020	6.622120	5,984		5,984	988	6,972
032 Fire	176,150	4.272531	3,861		3,861	637	4,498
033 Codes Administration	14,083	0.341584	309		309	51	359
034 Beer Board	882	0.021393	19		19	3	22
035 Agricultural Extension	300	0.007277	7		7	1	8
037 Social Services	11,187	0.271341	245		245	40	286
038 Health	63,857	1.548856	1,400		1,400	231	1,631
038 Health - Employee Health & Wellness	866	0.021005	19		19	3	22
039 Public Library	45,268	1.097979	992		992	164	1,156
040 Parks	59,818	1.450890	1,311		1,311	216	1,527
041 Arts Commission	2,158	0.052342	47		47	8	55
042 Transportation	59,423	1.441309	1,302		1,302	215	1,517
044 Human Relations Commission	756	0.018337	17		17	3	19
047 Criminal Justice Planning	620	0.015038	14		14	2	16
048 Internal Audit	1,484	0.035995	32		32	5	38
049 Office of Emergency Management	2,979	0.072256	65		65	11	76
051 Office of Family Safety	4,979	0.120766	109		109	18	127
052 Community Oversight Board	1,490	0.036140	33		33	5	38
053 Office of Homeless Services	2,656	0.064421	58		58	10	68
060 Farmer's Market	2,711	0.065756	59		59	10	69
061 Municipal Auditorium	6,582	0.159647	144		144	24	168
062 State Fair Board	5,081	0.123240	111		111	18	130
064 Sports Authority	50,021	1.213263	1,096		1,096	181	1,277
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	480		480	79	559
065 Water and Sewer - Waste Services	48,075	1.166063	1,054		1,054	174	1,228
065 Water and Sewer - Water Services	196,611	4.768814	4,309		4,309	711	5,021
068 District Energy System (DES)	18,702	0.453618	410		410	68	477
071 Convention Center Authority	119,347	2.894770	2,616		2,616	432	3,048
075 Metro Action Commission (MAC)	49,724	1.206059	1,090		1,090	180	1,270
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	1		1	0	1
078 Metropolitan Transit Authority (MTA)	293	0.007107	6		6	1	7
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	35,676		35,676	5,898	41,575
091 Emergency Communication Center	20,480	0.496744	449		449	74	523
Bordeaux Longterm Care	245	0.005942	5		5	1	6
Knowles Home	2,080	0.050451	45		45	7	53
Medical Examiner	5,887	0.142790	129		129	21	150
Schedule .4 Total for Investor Relations	4,122,849	100.000000	90,369		90,369	13,968	104,337

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Collections - Convention Center	Collections - Planning Commission	Collections - Other	Cash Operations
001 Administrative - Direct	15,550	0	0	0	12,646
001 Administrative - Corporate Dues	28	0	0	0	10
001 Administrative - Employee Benefits	2,241	0	0	0	1,072
001 Administrative - Facility Rental	25	0	0	0	9
001 Administrative - Insurance	416	0	0	0	261
001 Administrative - Post Audits	33	0	0	0	11
001 Administrative - Gen Svcs Energy	55	0	0	0	19
001 Administrative - Miscellaneous	69	0	0	0	24
002 Metropolitan Council	372	0	0	0	39
003 Metropolitan Clerk	76	0	0	0	17
003 Metropolitan Clerk - Records Center	15	0	0	0	3
004 Mayor's Office	112	0	0	0	49
004 Mayor's Office - Administration	360	0	0	0	72
005 Election Commission	660	0	0	0	68
006 Law	3,290	0	0	0	2,515
007 Planning Commission	74,313	0	71,410	0	2,406
008 Human Resources	522	0	0	0	84
009 Register of Deeds	120	0	0	0	5
010 General Services	504	0	0	0	474
010 General Services - Administration	253	0	0	0	14
010 General Services - Facilities	2,024	0	0	0	1,285
010 General Services - Fleet Management	2,735	0	0	0	1,478
010 General Services - Mail Services	51	0	0	0	12
010 General Services - Surplus Property	212	0	0	0	165
011 Historical Commission	135	0	0	0	31
012 Employee Benefit Board	22,244	0	0	0	5,691
012 IOD Network (Injured-On-Duty)	311	0	0	0	0
014 Information Technology Service	3,458	0	0	0	1,727
015 Finance	420	0	0	0	369
015 Finance - Accountability	30	0	0	0	6
015 Finance - Administration	181	0	0	0	19
015 Finance - Business Assistance	87	0	0	0	17
015 Finance - Grants & Cost Planning	20	0	0	0	4
015 Finance - Office of Mgmt & Budget	106	0	0	0	21
015 Finance - Operations	209	0	0	0	38
015 Finance - Payroll	71	0	0	0	13
015 Finance - Property Administration	33	0	0	0	7
015 Finance - Purchasing	102	0	0	0	20
015 Finance - Treasury	76	0	0	0	8
015 Finance - Diversity Equity & Inclus	27	0	0	0	5
016 Assessor of Property	785	0	0	0	136
017 Trustee	240	0	0	0	39
018 County Clerk	687	0	0	0	145
019 District Attorney	850	0	0	0	184
021 Public Defender	799	0	0	0	146
022 Juvenile Court Clerk	227	0	0	0	34
023 Circuit Court Clerk	509	0	0	0	41
024 Criminal Court Clerk	715	0	0	0	114
025 Clerk and Master - Chancery	151	0	0	0	23
026 Juvenile Court	1,174	0	0	0	229
027 General Sessions Court	1,278	0	0	0	330
028 State Trial Courts	1,194	0	0	0	181

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Collections - Convention Center	Collections - Planning Commission	Collections - Other	Cash Operations
029 Justice Integration Services	290	0	0	0	101
030 Sheriff's Office	8,396	0	0	0	1,743
030 Sheriff's Office - Security Services	946	0	0	0	231
031 Police	19,887	0	0	0	3,756
032 Fire	12,681	0	0	0	1,895
033 Codes Administration	1,271	0	0	0	298
034 Beer Board	60	0	0	0	11
035 Agricultural Extension	33	0	0	0	4
037 Social Services	1,003	0	0	0	250
038 Health	6,663	0	0	0	2,565
038 Health - Employee Health & Wellness	58	0	0	0	12
039 Public Library	3,951	0	0	0	1,130
040 Parks	5,477	0	0	0	1,170
041 Arts Commission	173	0	0	0	74
042 Transportation	4,490	0	0	0	1,258
044 Human Relations Commission	48	0	0	0	10
047 Criminal Justice Planning	39	0	0	0	8
048 Internal Audit	98	0	0	0	20
049 Office of Emergency Management	1,317	0	0	0	1,180
051 Office of Family Safety	333	0	0	0	53
052 Community Oversight Board	97	0	0	0	20
053 Office of Homeless Services	72	0	0	0	4
060 Farmer's Market	122	0	0	0	20
061 Municipal Auditorium	523	0	0	0	306
062 State Fair Board	393	0	0	0	121
064 Sports Authority	2,351	0	0	0	1,054
065 Water and Sewer - Stormwater Svcs	4,994	0	0	0	4,054
065 Water and Sewer - Waste Services	2,365	0	0	0	773
065 Water and Sewer - Water Services	36,470	0	0	0	28,830
065 Water and Sewer - General	1,035	0	0	0	0
067 General Hospital	1,003	0	0	0	171
068 District Energy System (DES)	811	0	0	0	334
070 Community Education Commission	11	0	0	0	0
071 Convention Center Authority	265,656	245,880	0	0	16,149
075 Metro Action Commission (MAC)	3,460	0	0	0	920
077 Metro Devlp & Housing Auth (MDHA)	152	0	0	0	151
078 Metropolitan Transit Authority (MTA)	840	0	0	0	828
080 Metro Nashville Public School (MNPS)	106,185	0	0	0	17,966
083 Industrial Development Board	6	0	0	0	6
088 Airport Authority	12	0	0	0	0
090 Debt Service	3,347	0	0	0	3,347
091 Emergency Communication Center	1,614	0	0	0	290
Bordeaux Longterm Care	521	0	0	0	3
Hospital Authority	726	0	0	0	726
Knowles Home	140	0	0	0	28
Medical Examiner	230	0	0	0	80
All Other	228,511	0	0	215,614	12,863
Direct Bill	0	0	0	0	0
Total	869,013	245,880	71,410	215,614	137,128

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Investment Cmtee Support	Investor Relations
001 Administrative - Direct	0	2,904
001 Administrative - Corporate Dues	0	18
001 Administrative - Employee Benefits	0	1,169
001 Administrative - Facility Rental	0	16
001 Administrative - Insurance	0	156
001 Administrative - Post Audits	0	21
001 Administrative - Gen Svcs Energy	0	36
001 Administrative - Miscellaneous	0	45
002 Metropolitan Council	260	74
003 Metropolitan Clerk	35	24
003 Metropolitan Clerk - Records Center	7	5
004 Mayor's Office	7	55
004 Mayor's Office - Administration	152	137
005 Election Commission	463	130
006 Law	189	586
007 Planning Commission	279	217
008 Human Resources	276	161
009 Register of Deeds	34	81
010 General Services	0	30
010 General Services - Administration	211	28
010 General Services - Facilities	109	629
010 General Services - Fleet Management	151	1,106
010 General Services - Mail Services	16	23
010 General Services - Surplus Property	30	17
011 Historical Commission	60	44
012 Employee Benefit Board	1,274	15,279
012 IOD Network (Injured-On-Duty)	0	311
014 Information Technology Service	577	1,155
015 Finance	31	20
015 Finance - Accountability	12	12
015 Finance - Administration	126	36
015 Finance - Business Assistance	37	33
015 Finance - Grants & Cost Planning	9	8
015 Finance - Office of Mgmt & Budget	46	39
015 Finance - Operations	98	73
015 Finance - Payroll	34	24
015 Finance - Property Administration	13	13
015 Finance - Purchasing	45	37
015 Finance - Treasury	36	33
015 Finance - Diversity Equity & Inclus	12	10
016 Assessor of Property	425	225
017 Trustee	133	68
018 County Clerk	381	161
019 District Attorney	385	281
021 Public Defender	383	270
022 Juvenile Court Clerk	131	62
023 Circuit Court Clerk	253	214
024 Criminal Court Clerk	408	192
025 Clerk and Master - Chancery	86	43
026 Juvenile Court	504	441
027 General Sessions Court	592	355
028 State Trial Courts	648	365

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Investment Cmtee Support	Investor Relations
029 Justice Integration Services	79	109
030 Sheriff's Office	4,333	2,321
030 Sheriff's Office - Security Services	274	440
031 Police	9,159	6,972
032 Fire	6,288	4,498
033 Codes Administration	614	359
034 Beer Board	27	22
035 Agricultural Extension	22	8
037 Social Services	467	286
038 Health	2,468	1,631
038 Health - Employee Health & Wellness	24	22
039 Public Library	1,665	1,156
040 Parks	2,780	1,527
041 Arts Commission	44	55
042 Transportation	1,714	1,517
044 Human Relations Commission	18	19
047 Criminal Justice Planning	15	16
048 Internal Audit	40	38
049 Office of Emergency Management	61	76
051 Office of Family Safety	153	127
052 Community Oversight Board	39	38
053 Office of Homeless Services	0	68
060 Farmer's Market	33	69
061 Municipal Auditorium	49	168
062 State Fair Board	142	130
064 Sports Authority	19	1,277
065 Water and Sewer - Stormwater Svcs	381	559
065 Water and Sewer - Waste Services	364	1,228
065 Water and Sewer - Water Services	2,619	5,021
065 Water and Sewer - General	1,035	0
067 General Hospital	832	0
068 District Energy System (DES)	0	477
070 Community Education Commission	11	0
071 Convention Center Authority	580	3,048
075 Metro Action Commission (MAC)	1,270	1,270
077 Metro Devlp & Housing Auth (MDHA)	0	1
078 Metropolitan Transit Authority (MTA)	5	7
080 Metro Nashville Public School (MNPS)	46,645	41,575
083 Industrial Development Board	0	0
088 Airport Authority	12	0
090 Debt Service	0	0
091 Emergency Communication Center	801	523
Bordeaux Longterm Care	512	6
Hospital Authority	0	0
Knowles Home	59	53
Medical Examiner	0	150
All Other	34	0
Direct Bill	0	0
Total	94,643	104,337

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Diversity Equity & Inclusion

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

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

At the community level, the ODEI attends community meetings to gather information and incorporate it into our DEI efforts so that we can better understand and meet community demand as well as advise others on how to best serve the community. The ODEI also hosts and/or facilitates community events, participates in organizations' membership programs and learning communities, and distributes informational content through quarterly newsletters and reoccurring social media posts.

The division provides direct services to Metro Nashville departments and indirect services to the Metro Nashville community by developing tools for departments that serve to advance equitable outcomes internally and externally. For example, the division supports 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 serves to integrate equity into departmental policies, practices, and programs, has 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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Diversity Equity & Inclus**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	394,253			394,253
Inbound Costs:				
001 Administrative - Post Audits	89	0	90	
001 Administrative - Miscellaneous	22	0	22	
015 Finance - Administration	86,038	8,377	94,415	
015 Finance - Grants & Cost Planning	24	1	25	
015 Finance - Office of Mgmt & Budget	307	11	318	
015 Finance - Operations	286	8	294	
015 Finance - Payroll	172	3	174	
015 Finance - Property Administration	75	4	79	
015 Finance - Treasury	24	4	27	
015 Finance - Diversity Equity & Inclus		54	54	
048 Internal Audit		147	147	
Total Allocated Additions:	<u>87,037</u>	<u>8,609</u>	95,646	95,646
Total To Be Allocated:	<u>481,290</u>	<u>8,609</u>		<u>489,899</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Diversity Equity & Inclus

	Total	G&A	Departmental Meetings	Community Activities	All Other Programs
Other Expense & Cost					
501101 Regular Pay	277,609	17,961	44,140	29,649	185,859
501102 Leave Pay	9,491	614	1,509	1,014	6,354
501103 Holiday Pay	13,392	866	2,129	1,430	8,967
501109 Longevity	908	59	144	97	608
501160 YE Biweekly Sal/Fringe Accr	1,695	110	270	181	1,134
501172 Employer OASDI	17,984	1,164	2,859	1,921	12,040
501173 Employer SSN Medical	4,206	272	669	449	2,816
501174 Employer Group Health	29,591	1,915	4,705	3,160	19,811
501175 Employer Dental Group	1,339	87	213	143	896
501176 Employer Group Life	547	35	87	58	367
501177 Employer Pension	34,581	2,237	5,498	3,693	23,153
501181 FSA Pre-Tax Savings	64	4	10	7	43
501182 Cafe Plan Pre-Tax Savings	364	24	58	39	243
502105 Cable Television	30	2	5	3	20
502229 Management Consultant	900	58	143	96	603
502314 Pre-Employment Checks	86	6	14	9	57
502453 Employee Local Travel/Park	21	1	3	2	15
502503 Cell Phone Service	502	32	80	54	336
502851 Subscriptions	120	8	19	13	80
502883 Registration	510	33	81	54	342
503100 Offc & Admin Supply	313	20	50	33	210
Departmental Total					
Expenditures Per Financial Statement	394,253				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	394,253	25,508	62,686	42,105	263,954
Allocation Step 1					
Inbound - All Others	87,037	0	0	0	87,037
Reallocate Admin Costs		(25,508)	4,336	2,913	18,259
Unallocated Costs	0	0	0	0	0
1st Allocation	481,290	0	67,022	45,018	369,249
Allocation Step 2					
Inbound - All Others	8,609	0	0	0	8,609
2nd Allocation	8,609	0	0	0	8,609
Total For 015 Finance - Diversity Equity & Inclus					
Schedule .3 Total	489,899	0	67,022	45,018	377,858

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
002 Metropolitan Council	17.50	1.691638	1,134		1,134		1,134
003 Metropolitan Clerk	1.00	0.096665	65		65		65
004 Mayor's Office - Administration	95.00	9.183180	6,155		6,155		6,155
005 Election Commission	2.00	0.193330	130		130		130
006 Law	2.00	0.193330	130		130		130
007 Planning Commission	14.00	1.353311	907		907		907
008 Human Resources	298.50	28.854524	19,339		19,339		19,339
009 Register of Deeds	1.00	0.096665	65		65		65
010 General Services - Administration	7.00	0.676655	454		454		454
011 Historical Commission	2.00	0.193330	130		130		130
014 Information Technology Service	12.50	1.208313	810		810		810
015 Finance - Administration	134.50	13.001450	8,714		8,714		8,714
016 Assessor of Property	2.00	0.193330	130		130		130
017 Trustee	4.00	0.386660	259		259		259
018 County Clerk	2.00	0.193330	130		130		130
019 District Attorney	2.00	0.193330	130		130		130
021 Public Defender	1.00	0.096665	65		65		65
022 Juvenile Court Clerk	8.00	0.773320	518		518		518
023 Circuit Court Clerk	2.00	0.193330	130		130		130
024 Criminal Court Clerk	2.00	0.193330	130		130		130
025 Clerk and Master - Chancery	2.00	0.193330	130		130		130
026 Juvenile Court	10.00	0.966651	648		648		648
027 General Sessions Court	5.00	0.483325	324		324		324
028 State Trial Courts	2.00	0.193330	130		130		130
029 Justice Integration Services	2.00	0.193330	130		130		130
030 Sheriff's Office	4.00	0.386660	259		259		259
031 Police	5.00	0.483325	324		324		324
032 Fire	6.00	0.579990	389		389		389
033 Codes Administration	43.50	4.204930	2,818		2,818		2,818
034 Beer Board	2.00	0.193330	130		130		130
035 Agricultural Extension	2.00	0.193330	130		130		130
037 Social Services	5.00	0.483325	324		324		324
038 Health	65.00	6.283229	4,211		4,211		4,211
039 Public Library	64.00	6.186564	4,146		4,146		4,146
040 Parks	13.00	1.256646	842		842		842
041 Arts Commission	96.50	9.328178	6,252		6,252		6,252
042 Transportation	6.00	0.579990	389		389		389
044 Human Relations Commission	7.00	0.676655	454		454		454
047 Criminal Justice Planning	2.00	0.193330	130		130		130
048 Internal Audit	2.50	0.241663	162		162		162
049 Office of Emergency Management	4.00	0.386660	259		259		259
051 Office of Family Safety	8.00	0.773320	518		518		518
052 Community Oversight Board	5.00	0.483325	324		324		324
060 Farmer's Market	1.00	0.096665	65		65		65
061 Municipal Auditorium	2.00	0.193330	130		130		130
062 State Fair Board	10.00	0.966651	648		648		648
064 Sports Authority	2.00	0.193330	130		130		130
065 Water and Sewer - General	22.00	2.126631	1,425		1,425		1,425
075 Metro Action Commission (MAC)	4.00	0.386660	259		259		259
078 Metropolitan Transit Authority (MTA)	7.00	0.676655	454		454		454
080 Metro Nashville Public School (MNPS)	9.00	0.869986	583		583		583

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
091 Emergency Communication Center	4.00	0.386660	259		259		259
Hospital Authority	2.00	0.193330	130		130		130
Schedule .4 Total for Departmental Meetings	1,034.50	100.000000	67,022		67,022	0	67,022

Allocation Basis: Total Hours by Benefiting Department
Allocation Source: FY 2023 DEI Staff Hours - Finance-DEI

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Community Activities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	50,976	1.480672	667		667		667
001 Administrative - Corporate Dues	851	0.024719	11		11		11
001 Administrative - Employee Benefits	91,880	2.668789	1,201		1,201		1,201
001 Administrative - Facility Rental	967	0.028088	13		13		13
001 Administrative - Insurance	7,202	0.209193	94		94		94
001 Administrative - Post Audits	4,507	0.130912	59		59		59
001 Administrative - Gen Svcs Energy	1,654	0.048043	22		22		22
001 Administrative - Miscellaneous	6,150	0.178636	80		80		80
002 Metropolitan Council	3,237	0.094023	42		42		42
003 Metropolitan Clerk	1,047	0.030412	14		14		14
003 Metropolitan Clerk - Records Center	227	0.006594	3		3		3
004 Mayor's Office	256	0.007436	3		3		3
004 Mayor's Office - Administration	5,699	0.165536	75		75		75
005 Election Commission	5,241	0.152233	69		69		69
006 Law	8,416	0.244455	110		110		110
007 Planning Commission	10,973	0.318727	143		143		143
008 Human Resources	8,356	0.242712	109		109		109
009 Register of Deeds	315	0.009150	4		4		4
010 General Services	40	0.001162	1		1		1
010 General Services - Administration	1,762	0.051180	23		23		23
010 General Services - Facilities	27,616	0.802147	361		361		361
010 General Services - Fleet Management	29,978	0.870755	392		392		392
010 General Services - Mail Services	1,160	0.033694	15		15		15
010 General Services - Surplus Property	819	0.023789	11		11		11
011 Historical Commission	1,754	0.050947	23		23		23
014 Information Technology Service	45,764	1.329282	598		598		598
015 Finance	273	0.007930	4		4		4
015 Finance - Accountability	673	0.019548	9		9		9
015 Finance - Administration	1,933	0.056147	25		25		25
015 Finance - Business Assistance	1,512	0.043918	20		20		20
015 Finance - Grants & Cost Planning	374	0.010863	5		5		5
015 Finance - Office of Mgmt & Budget	1,981	0.057541	26		26		26
015 Finance - Operations	3,462	0.100559	45		45		45
015 Finance - Payroll	1,084	0.031486	14		14		14
015 Finance - Property Administration	719	0.020884	9		9		9
015 Finance - Purchasing	1,703	0.049466	22		22		22
015 Finance - Treasury	1,698	0.049321	22		22		22
015 Finance - Diversity Equity & Inclus	453	0.013158	6		6		6
016 Assessor of Property	10,359	0.300892	135		135		135
017 Trustee	3,043	0.088388	40		40		40
018 County Clerk	7,009	0.203587	92		92		92
019 District Attorney	12,006	0.348732	157		157		157
021 Public Defender	11,759	0.341557	154		154		154
022 Juvenile Court Clerk	2,452	0.071222	32		32		32
023 Circuit Court Clerk	3,509	0.101924	46		46		46
024 Criminal Court Clerk	7,628	0.221566	100		100		100
025 Clerk and Master - Chancery	1,835	0.053300	24		24		24
026 Juvenile Court	17,815	0.517463	233		233		233
027 General Sessions Court	15,334	0.445398	201		201		201
028 State Trial Courts	14,580	0.423497	191		191		191
029 Justice Integration Services	4,472	0.129896	58		58		58

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Diversity Equity & Inclus**

Activity - Community Activities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	86,140	2.502062	1,126		1,126		1,126
030 Sheriff's Office - Security Services	17,691	0.513861	231		231		231
031 Police	275,164	7.992541	3,598		3,598		3,598
032 Fire	176,667	5.131551	2,310		2,310		2,310
033 Codes Administration	15,951	0.463320	209		209		209
034 Beer Board	934	0.027129	12		12		12
035 Agricultural Extension	405	0.011764	5		5		5
037 Social Services	11,563	0.335864	151		151		151
038 Health	87,560	2.543308	1,145		1,145		1,145
038 Health - Employee Health & Wellness	1,497	0.043483	20		20		20
039 Public Library	42,714	1.240691	559		559		559
040 Parks	58,519	1.699770	765		765		765
041 Arts Commission	2,231	0.064803	29		29		29
042 Transportation	70,942	2.060614	928		928		928
044 Human Relations Commission	724	0.021030	9		9		9
047 Criminal Justice Planning	626	0.018183	8		8		8
048 Internal Audit	1,879	0.054578	25		25		25
049 Office of Emergency Management	3,022	0.087778	40		40		40
051 Office of Family Safety	4,494	0.130535	59		59		59
052 Community Oversight Board	2,172	0.063089	28		28		28
060 Farmer's Market	2,314	0.067214	30		30		30
061 Municipal Auditorium	2,018	0.058616	26		26		26
062 State Fair Board	4,325	0.125626	57		57		57
064 Sports Authority	29,426	0.854721	385		385		385
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	406		406		406
065 Water and Sewer - Waste Services	46,079	1.338432	603		603		603
065 Water and Sewer - Water Services	200,123	5.812865	2,617		2,617		2,617
068 District Energy System (DES)	15,526	0.450975	203		203		203
071 Convention Center Authority	87,975	2.555363	1,150		1,150		1,150
075 Metro Action Commission (MAC)	87,787	2.549902	1,148		1,148		1,148
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	20,907		20,907		20,907
091 Emergency Communication Center	22,748	0.660749	297		297		297
Bordeaux Longterm Care	320	0.009295	4		4		4
Knowles Home	2,100	0.060998	27		27		27
Medical Examiner	6,710	0.194902	88		88		88
Schedule .4 Total for Community Activities	3,442,760	100.000000	45,018		45,018	0	45,018

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

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	50,976	1.480672	5,467		5,467	137	5,605
001 Administrative - Corporate Dues	851	0.024719	91		91		91
001 Administrative - Employee Benefits	91,880	2.668789	9,854		9,854		9,854
001 Administrative - Facility Rental	967	0.028088	104		104		104
001 Administrative - Insurance	7,202	0.209193	772		772		772
001 Administrative - Post Audits	4,507	0.130912	483		483		483
001 Administrative - Gen Svcs Energy	1,654	0.048043	177		177		177
001 Administrative - Miscellaneous	6,150	0.178636	660		660		660
002 Metropolitan Council	3,237	0.094023	347		347	9	356
003 Metropolitan Clerk	1,047	0.030412	112		112	3	115
003 Metropolitan Clerk - Records Center	227	0.006594	24		24		24
004 Mayor's Office	256	0.007436	27		27	1	28
004 Mayor's Office - Administration	5,699	0.165536	611		611	15	627
005 Election Commission	5,241	0.152233	562		562	14	576
006 Law	8,416	0.244455	903		903		903
007 Planning Commission	10,973	0.318727	1,177		1,177	30	1,206
008 Human Resources	8,356	0.242712	896		896		896
009 Register of Deeds	315	0.009150	34		34	1	35
010 General Services	40	0.001162	4		4	0	4
010 General Services - Administration	1,762	0.051180	189		189		189
010 General Services - Facilities	27,616	0.802147	2,962		2,962		2,962
010 General Services - Fleet Management	29,978	0.870755	3,215		3,215		3,215
010 General Services - Mail Services	1,160	0.033694	124		124		124
010 General Services - Surplus Property	819	0.023789	88		88	2	90
011 Historical Commission	1,754	0.050947	188		188	5	193
014 Information Technology Service	45,764	1.329282	4,908		4,908		4,908
015 Finance	273	0.007930	29		29	1	30
015 Finance - Accountability	673	0.019548	72		72		72
015 Finance - Administration	1,933	0.056147	207		207		207
015 Finance - Business Assistance	1,512	0.043918	162		162		162
015 Finance - Grants & Cost Planning	374	0.010863	40		40		40
015 Finance - Office of Mgmt & Budget	1,981	0.057541	212		212		212
015 Finance - Operations	3,462	0.100559	371		371		371
015 Finance - Payroll	1,084	0.031486	116		116		116
015 Finance - Property Administration	719	0.020884	77		77		77
015 Finance - Purchasing	1,703	0.049466	183		183		183
015 Finance - Treasury	1,698	0.049321	182		182		182
015 Finance - Diversity Equity & Inclus	453	0.013158	49		49		49
016 Assessor of Property	10,359	0.300892	1,111		1,111	28	1,139
017 Trustee	3,043	0.088388	326		326	8	334
018 County Clerk	7,009	0.203587	752		752	19	771
019 District Attorney	12,006	0.348732	1,288		1,288	32	1,320
021 Public Defender	11,759	0.341557	1,261		1,261	32	1,293
022 Juvenile Court Clerk	2,452	0.071222	263		263	7	270
023 Circuit Court Clerk	3,509	0.101924	376		376	9	386
024 Criminal Court Clerk	7,628	0.221566	818		818	21	839
025 Clerk and Master - Chancery	1,835	0.053300	197		197	5	202
026 Juvenile Court	17,815	0.517463	1,911		1,911	48	1,959
027 General Sessions Court	15,334	0.445398	1,645		1,645	41	1,686
028 State Trial Courts	14,580	0.423497	1,564		1,564	39	1,603
029 Justice Integration Services	4,472	0.129896	480		480	12	492

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	86,140	2.502062	9,239		9,239	232	9,471
030 Sheriff's Office - Security Services	17,691	0.513861	1,897		1,897	48	1,945
031 Police	275,164	7.992541	29,512		29,512	742	30,255
032 Fire	176,667	5.131551	18,948		18,948	477	19,425
033 Codes Administration	15,951	0.463320	1,711		1,711	43	1,754
034 Beer Board	934	0.027129	100		100	2	103
035 Agricultural Extension	405	0.011764	43		43	1	45
037 Social Services	11,563	0.335864	1,240		1,240	31	1,271
038 Health	87,560	2.543308	9,391		9,391	236	9,627
038 Health - Employee Health & Wellness	1,497	0.043483	161		161	4	165
039 Public Library	42,714	1.240691	4,581		4,581	115	4,696
040 Parks	58,519	1.699770	6,276		6,276	158	6,434
041 Arts Commission	2,231	0.064803	239		239	6	245
042 Transportation	70,942	2.060614	7,609		7,609	191	7,800
044 Human Relations Commission	724	0.021030	78		78	2	80
047 Criminal Justice Planning	626	0.018183	67		67	2	69
048 Internal Audit	1,879	0.054578	202		202	5	207
049 Office of Emergency Management	3,022	0.087778	324		324	8	332
051 Office of Family Safety	4,494	0.130535	482		482	12	494
052 Community Oversight Board	2,172	0.063089	233		233	6	239
060 Farmer's Market	2,314	0.067214	248		248	6	254
061 Municipal Auditorium	2,018	0.058616	216		216	5	222
062 State Fair Board	4,325	0.125626	464		464	12	475
064 Sports Authority	29,426	0.854721	3,156		3,156	79	3,235
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	3,332		3,332	84	3,416
065 Water and Sewer - Waste Services	46,079	1.338432	4,942		4,942	124	5,066
065 Water and Sewer - Water Services	200,123	5.812865	21,464		21,464	540	22,004
068 District Energy System (DES)	15,526	0.450975	1,665		1,665	42	1,707
071 Convention Center Authority	87,975	2.555363	9,436		9,436	237	9,673
075 Metro Action Commission (MAC)	87,787	2.549902	9,415		9,415	237	9,652
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	171,485		171,485	4,318	175,802
091 Emergency Communication Center	22,748	0.660749	2,440		2,440	61	2,501
Bordeaux Longterm Care	320	0.009295	34		34	1	35
Knowles Home	2,100	0.060998	225		225	6	231
Medical Examiner	6,710	0.194902	720		720	18	738
Schedule .4 Total for All Other Programs	3,442,760	100.000000	369,249		369,249	8,609	377,858

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus**

Receiving Department	Total	Departmental Meetings	Community Activities	All Other Programs
001 Administrative - Direct	6,271	0	667	5,605
001 Administrative - Corporate Dues	102	0	11	91
001 Administrative - Employee Benefits	11,056	0	1,201	9,854
001 Administrative - Facility Rental	116	0	13	104
001 Administrative - Insurance	867	0	94	772
001 Administrative - Post Audits	542	0	59	483
001 Administrative - Gen Svcs Energy	199	0	22	177
001 Administrative - Miscellaneous	740	0	80	660
002 Metropolitan Council	1,532	1,134	42	356
003 Metropolitan Clerk	194	65	14	115
003 Metropolitan Clerk - Records Center	27	0	3	24
004 Mayor's Office	31	0	3	28
004 Mayor's Office - Administration	6,856	6,155	75	627
005 Election Commission	774	130	69	576
006 Law	1,142	130	110	903
007 Planning Commission	2,257	907	143	1,206
008 Human Resources	20,344	19,339	109	896
009 Register of Deeds	104	65	4	35
010 General Services	5	0	1	4
010 General Services - Administration	666	454	23	189
010 General Services - Facilities	3,323	0	361	2,962
010 General Services - Fleet Management	3,607	0	392	3,215
010 General Services - Mail Services	140	0	15	124
010 General Services - Surplus Property	101	0	11	90
011 Historical Commission	345	130	23	193
014 Information Technology Service	6,317	810	598	4,908
015 Finance	34	0	4	30
015 Finance - Accountability	81	0	9	72
015 Finance - Administration	8,946	8,714	25	207
015 Finance - Business Assistance	182	0	20	162
015 Finance - Grants & Cost Planning	45	0	5	40
015 Finance - Office of Mgmt & Budget	238	0	26	212
015 Finance - Operations	417	0	45	371
015 Finance - Payroll	130	0	14	116
015 Finance - Property Administration	86	0	9	77
015 Finance - Purchasing	205	0	22	183
015 Finance - Treasury	204	0	22	182
015 Finance - Diversity Equity & Inclus	54	0	6	49
016 Assessor of Property	1,404	130	135	1,139
017 Trustee	633	259	40	334
018 County Clerk	992	130	92	771
019 District Attorney	1,607	130	157	1,320
021 Public Defender	1,511	65	154	1,293
022 Juvenile Court Clerk	820	518	32	270
023 Circuit Court Clerk	561	130	46	386
024 Criminal Court Clerk	1,068	130	100	839
025 Clerk and Master - Chancery	355	130	24	202
026 Juvenile Court	2,839	648	233	1,959
027 General Sessions Court	2,210	324	201	1,686
028 State Trial Courts	1,923	130	191	1,603
029 Justice Integration Services	680	130	58	492
030 Sheriff's Office	10,857	259	1,126	9,471

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus**

Receiving Department	Total	Departmental Meetings	Community Activities	All Other Programs
030 Sheriff's Office - Security Services	2,176	0	231	1,945
031 Police	34,177	324	3,598	30,255
032 Fire	22,124	389	2,310	19,425
033 Codes Administration	4,781	2,818	209	1,754
034 Beer Board	244	130	12	103
035 Agricultural Extension	179	130	5	45
037 Social Services	1,746	324	151	1,271
038 Health	14,983	4,211	1,145	9,627
038 Health - Employee Health & Wellness	184	0	20	165
039 Public Library	9,401	4,146	559	4,696
040 Parks	8,042	842	765	6,434
041 Arts Commission	6,526	6,252	29	245
042 Transportation	9,116	389	928	7,800
044 Human Relations Commission	542	454	9	80
047 Criminal Justice Planning	207	130	8	69
048 Internal Audit	393	162	25	207
049 Office of Emergency Management	631	259	40	332
051 Office of Family Safety	1,071	518	59	494
052 Community Oversight Board	591	324	28	239
060 Farmer's Market	349	65	30	254
061 Municipal Auditorium	378	130	26	222
062 State Fair Board	1,180	648	57	475
064 Sports Authority	3,750	130	385	3,235
065 Water and Sewer - Stormwater Svcs	3,822	0	406	3,416
065 Water and Sewer - Waste Services	5,669	0	603	5,066
065 Water and Sewer - Water Services	24,621	0	2,617	22,004
065 Water and Sewer - General	1,425	1,425	0	0
068 District Energy System (DES)	1,910	0	203	1,707
071 Convention Center Authority	10,823	0	1,150	9,673
075 Metro Action Commission (MAC)	11,059	259	1,148	9,652
078 Metropolitan Transit Authority (MTA)	454	454	0	0
080 Metro Nashville Public School (MNPS)	197,292	583	20,907	175,802
091 Emergency Communication Center	3,058	259	297	2,501
Bordeaux Longterm Care	39	0	4	35
Hospital Authority	130	130	0	0
Knowles Home	258	0	27	231
Medical Examiner	825	0	88	738
Direct Bill	0	0	0	0
Total	489,899	67,022	45,018	377,858

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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 Parking Lot have been allocated to benefiting departments based on the number of payroll transactions by department utilizing the parking lot. The remaining direct costs recorded to Business Unit 30124910 have not been allocated within this cost allocation plan. However, any incoming indirect costs allocable to Sheriff Administration Support Services have been directly allocated to the *Sheriff's Office*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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:	17,240,719			17,240,719
Cost Adjustments:				
DIRECT COSTS	-12,595,054			
Total Departmental Cost Adjustments:	-12,595,054			-12,595,054
Inbound Costs:				
Depreciation	53,522		53,522	
001 Administrative - Facility Rental	162	0	162	
001 Administrative - Post Audits	3,905	19	3,924	
001 Administrative - Miscellaneous	972	3	975	
010 General Services - Facilities	362,507	17,262	379,768	
014 Information Technology Service	286,807	17,206	304,013	
015 Finance - Business Assistance	2,873	67	2,939	
015 Finance - Grants & Cost Planning	1,053	51	1,103	
015 Finance - Office of Mgmt & Budget	11,996	418	12,413	
015 Finance - Operations	19,988	661	20,649	
015 Finance - Payroll	3,830	60	3,890	
015 Finance - Property Administration	3,291	166	3,457	
015 Finance - Treasury	813	133	946	
015 Finance - Diversity Equity & Inclus	2,129	48	2,176	
030 Sheriff's Office - Security Services		26,640	26,640	
048 Internal Audit		6,455	6,455	
Total Allocated Additions:	753,847	69,187	823,034	823,034
Total To Be Allocated:	5,399,512	69,187		5,468,699

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	4,832,447	0	0	0	0
501102 Leave Pay	675,684	0	0	0	0
501103 Holiday Pay	257,491	0	0	0	0
501104 Overtime Pay	270,317	0	0	0	0
501106 Shift Differential Pay	5,625	0	0	0	0
501108 Injured on Duty Pay	2,076	0	0	0	0
501109 Longevity	47,855	0	0	0	0
501131 IOD-NCS 90 Percent	409	0	0	0	0
501134 Paid Family Leave	52,974	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	34,283	0	0	0	0
501172 Employer OASDI	346,504	0	0	0	0
501173 Employer SSN Medical	81,037	0	0	0	0
501174 Employer Group Health	873,316	0	0	0	0
501175 Employer Dental Group	24,719	0	0	0	0
501176 Employer Group Life	10,331	0	0	0	0
501177 Employer Pension	675,926	0	0	0	0
501181 FSA Pre-Tax Savings	805	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	12,423	0	0	0	0
502101 Electric	166,837	0	0	0	0
502105 Cable Television	8,972	0	0	0	0
502201 Facilities Management	(167,062)	0	0	0	0
502229 Management Consultant	257,848	0	0	0	0
502302 Security Services	4,913,913	0	922,019	281,321	32,116
502303 Refuse Disposal	2,380	0	0	0	0
502309 Educational Service	1,200	0	0	0	0
502333 Laundry Services	1,812	0	0	0	0
502334 Pest Control Srvc	2,906	0	0	0	0
502335 Janitorial Srvc	96,215	0	0	0	0
502337 DP-Outside Metro	1,485	0	0	0	0
502357 Internet Services	5,475	0	0	0	0
502363 Care of Persons	2,246	0	0	0	0
502451 Employee Out-of-town Travel	19,045	0	0	0	0
502452 Employee Air Travel	6,095	0	0	0	0
502453 Employee Local Travel/Park	194	0	0	0	0
502501 Telephone & Telegraph	65	0	0	0	0
502502 Allowance-Cell/Mobile Devices	18,120	0	0	0	0
502503 Cell Phone Service	48,398	0	0	0	0
502520 Postage & Delivery Srvc	580	0	0	0	0
502701 Printing/Binding	10,506	0	0	0	0
502702 Sign Printing	2,587	0	0	0	0
502801 Advertising & Promot'n	271,042	0	0	0	0
502851 Subscriptions	19,878	0	0	0	0
502882 Tuition	1,933	0	0	0	0
502883 Registration	23,705	0	0	0	0
502884 Membership Dues	6,787	0	0	0	0
502910 Building Maintenance Srvc	668	0	0	0	0
502920 Other Rpr & Maint Srvc	1,300	0	0	0	0
502940 Office Equip Maintain Srvc	(1)	0	0	0	0
502951 Info Systems Charge	1,635,500	0	0	0	0
502954 Radio Shop Charge	242,500	0	0	0	0
502957 Telecommnct'n Charge	188,107	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
502977 Fleet Management	726,200	0	0	0	0
502983 Surplus Property	25,700	0	0	0	0
502984 Facilities Maint & Security	6,966	0	0	0	0
503050 Host & Hostess	32,957	0	0	0	0
503130 Computer Hardware <\$10K	(91,912)	0	0	0	0
503210 Food & Ice	138,856	0	0	0	0
503320 Uniforms/Work Related Items	152,691	0	0	0	0
503330 Books/Magazines/Periodicals	729	0	0	0	0
503350 Educational Supply	317	0	0	0	0
503720 Signs	750	0	0	0	0
503801 Auto Fuel	40	0	0	0	0
503851 Work Equipment < \$10K	75	0	0	0	0
503971 Plants and Landscaping	180	0	0	0	0
505103 NSF Checks	176	0	0	0	0
505174 Interest Expense MIP	87,172	0	0	0	0
505221 Boiler Inspection	375	0	0	0	0
505233 Rent Equipment	1,496	0	0	0	0
505242 Elevator Permit	1,830	0	0	0	0
505252 Software License	122,894	0	0	0	0
505254 Drug Test Fee	25,927	0	0	0	0
505269 Other License & Fees	1,248	0	0	0	0
505279 Notary	789	0	0	0	0
505282 Professional Privilege Tax	1,200	0	0	0	0
505331 Employee Award/Gift	8,605	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	17,240,719				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(12,595,054)	0	0	0	0
Functional Cost	4,645,665	0	922,019	281,321	32,116
Allocation Step 1					
Inbound - All Others	753,847	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,399,512	0	922,019	281,321	32,116
Allocation Step 2					
Inbound - All Others	69,187	0	0	0	0
2nd Allocation	69,187	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	5,468,699	0	922,019	281,321	32,116

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	SE Davidson	Clifford Allen Bldg	Bellevue Comm Ctr	Lentz Health Center	Fulton
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
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502302 Security Services	639,366	45,853	371,834	621,655	741,698
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502335 Janitorial Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	SE Davidson	Clifford Allen Bldg	Bellevue Comm Ctr	Lentz Health Center	Fulton
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503801 Auto Fuel	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	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	639,366	45,853	371,834	621,655	741,698
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	639,366	45,853	371,834	621,655	741,698
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	639,366	45,853	371,834	621,655	741,698

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Family Safety Center	Juvenile Justice Center	County Clerk	Admin Support Svcs
Other Expense & Cost				
501101 Regular Pay	0	0	0	4,832,447
501102 Leave Pay	0	0	0	675,684
501103 Holiday Pay	0	0	0	257,491
501104 Overtime Pay	0	0	0	270,317
501106 Shift Differential Pay	0	0	0	5,625
501108 Injured on Duty Pay	0	0	0	2,076
501109 Longevity	0	0	0	47,855
501131 IOD-NCS 90 Percent	0	0	0	409
501134 Paid Family Leave	0	0	0	52,974
501160 YE Biweekly Sal/Fringe Accr	0	0	0	34,283
501172 Employer OASDI	0	0	0	346,504
501173 Employer SSN Medical	0	0	0	81,037
501174 Employer Group Health	0	0	0	873,316
501175 Employer Dental Group	0	0	0	24,719
501176 Employer Group Life	0	0	0	10,331
501177 Employer Pension	0	0	0	675,926
501181 FSA Pre-Tax Savings	0	0	0	805
501182 Cafe Plan Pre-Tax Savings	0	0	0	12,423
502101 Electric	0	0	0	166,837
502105 Cable Television	0	0	0	8,972
502201 Facilities Management	0	0	0	(167,062)
502229 Management Consultant	0	0	0	257,848
502302 Security Services	518,486	242,659	228,658	268,248
502303 Refuse Disposal	0	0	0	2,380
502309 Educational Service	0	0	0	1,200
502333 Laundry Services	0	0	0	1,812
502334 Pest Control Srvc	0	0	0	2,906
502335 Janitorial Srvc	0	0	0	96,215
502337 DP-Outside Metro	0	0	0	1,485
502357 Internet Services	0	0	0	5,475
502363 Care of Persons	0	0	0	2,246
502451 Employee Out-of-town Travel	0	0	0	19,045
502452 Employee Air Travel	0	0	0	6,095
502453 Employee Local Travel/Park	0	0	0	194
502501 Telephone & Telegraph	0	0	0	65
502502 Allowance-Cell/Mobile Devices	0	0	0	18,120
502503 Cell Phone Service	0	0	0	48,398
502520 Postage & Delivery Srvc	0	0	0	580
502701 Printing/Binding	0	0	0	10,506
502702 Sign Printing	0	0	0	2,587
502801 Advertising & Promot'n	0	0	0	271,042
502851 Subscriptions	0	0	0	19,878
502882 Tuition	0	0	0	1,933
502883 Registration	0	0	0	23,705
502884 Membership Dues	0	0	0	6,787
502910 Building Maintenance Srvc	0	0	0	668
502920 Other Rpr & Maint Srvc	0	0	0	1,300
502940 Office Equip Maintain Srvc	0	0	0	(1)
502951 Info Systems Charge	0	0	0	1,635,500
502954 Radio Shop Charge	0	0	0	242,500
502957 Telecommnct'n Charge	0	0	0	188,107

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	Family Safety Center	Juvenile Justice Center	County Clerk	Admin Support Svcs
502977 Fleet Management	0	0	0	726,200
502983 Surplus Property	0	0	0	25,700
502984 Facilities Maint & Security	0	0	0	6,966
503050 Host & Hostess	0	0	0	32,957
503130 Computer Hardware <\$10K	0	0	0	(91,912)
503210 Food & Ice	0	0	0	138,856
503320 Uniforms/Work Related Items	0	0	0	152,691
503330 Books/Magazines/Periodicals	0	0	0	729
503350 Educational Supply	0	0	0	317
503720 Signs	0	0	0	750
503801 Auto Fuel	0	0	0	40
503851 Work Equipment < \$10K	0	0	0	75
503971 Plants and Landscaping	0	0	0	180
505103 NSF Checks	0	0	0	176
505174 Interest Expense MIP	0	0	0	87,172
505221 Boiler Inspection	0	0	0	375
505233 Rent Equipment	0	0	0	1,496
505242 Elevator Permit	0	0	0	1,830
505252 Software License	0	0	0	122,894
505254 Drug Test Fee	0	0	0	25,927
505269 Other License & Fees	0	0	0	1,248
505279 Notary	0	0	0	789
505282 Professional Privilege Tax	0	0	0	1,200
505331 Employee Award/Gift	0	0	0	8,605
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
DIRECT COSTS	0	0	0	(12,595,054)
Functional Cost	518,486	242,659	228,658	0
Allocation Step 1				
Inbound - All Others	0	0	0	753,847
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	518,486	242,659	228,658	753,847
Allocation Step 2				
Inbound - All Others	0	0	0	69,187
2nd Allocation	0	0	0	69,187
Total For 030 Sheriff's Office - Security Services				
Schedule .3 Total	518,486	242,659	228,658	823,034

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13,556.10	9.285522	85,614		85,614		85,614
003 Metropolitan Clerk	2,867.60	1.964220	18,110		18,110		18,110
004 Mayor's Office - Administration	17,651.68	12.090871	111,480		111,480		111,480
006 Law	3,492.46	2.392230	22,057		22,057		22,057
010 General Services - Administration	518.22	0.354965	3,273		3,273		3,273
010 General Services - Facilities	13,197.74	9.040056	83,351		83,351		83,351
014 Information Technology Service	3,799.06	2.602242	23,993		23,993		23,993
015 Finance - Administration	2,901.76	1.987618	18,326		18,326		18,326
023 Circuit Court Clerk	23,597.35	16.163476	149,030		149,030		149,030
025 Clerk and Master - Chancery	9,056.38	6.203348	57,196		57,196		57,196
028 State Trial Courts	51,367.05	35.184888	324,411		324,411		324,411
029 Justice Integration Services	1,844.58	1.263482	11,650		11,650		11,650
030 Sheriff's Office	1,602.66	1.097774	10,122		10,122		10,122
030 Sheriff's Office - Security Services	539.16	0.369308	3,405		3,405		3,405
Schedule .4 Total for Historical Courthouse	145,991.80	100.000000	922,019		922,019	0	922,019

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	36,260.00	9.498363	26,721		26,721		26,721
005 Election Commission	18,663.00	4.888802	13,753		13,753		13,753
008 Human Resources	2,064.00	0.540668	1,521		1,521		1,521
010 General Services	33,431.00	8.757302	24,636		24,636		24,636
010 General Services - Administration	1,172.00	0.307007	864		864		864
010 General Services - Facilities	10,176.00	2.665619	7,499		7,499		7,499
010 General Services - Fleet Management	76,482.00	20.034577	56,361		56,361		56,361
010 General Services - Surplus Property	21,351.00	5.592927	15,734		15,734		15,734
015 Finance - Treasury	539.00	0.141192	397		397		397
024 Criminal Court Clerk	15,213.00	3.985069	11,211		11,211		11,211
027 General Sessions Court	13,573.00	3.555468	10,002		10,002		10,002
030 Sheriff's Office - Security Services	86.00	0.022528	63		63		63
031 Police	33,290.00	8.720367	24,532		24,532		24,532
032 Fire	29,842.00	7.817158	21,991		21,991		21,991
038 Health	8,310.00	2.176817	6,124		6,124		6,124
041 Arts Commission	1,700.00	0.445318	1,253		1,253		1,253
049 Office of Emergency Management	17,471.00	4.576555	12,875		12,875		12,875
080 Metro Nashville Public School (MNPS)	57,625.00	15.094957	42,465		42,465		42,465
All Other	4,502.00	1.179306	3,318		3,318		3,318
Schedule .4 Total for Metro Southeast	381,750.00	100.000000	281,321		281,321	0	281,321

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	262	0.327267	105		105		105
004 Mayor's Office - Administration	1,136	1.418989	456		456		456
006 Law	1,635	2.042295	656		656		656
008 Human Resources	2,395	2.991618	961		961		961
009 Register of Deeds	255	0.318523	102		102		102
010 General Services - Administration	1,826	2.280875	733		733		733
019 District Attorney	2,882	3.599935	1,156		1,156		1,156
021 Public Defender	2,863	3.576202	1,149		1,149		1,149
022 Juvenile Court Clerk	981	1.225377	394		394		394
023 Circuit Court Clerk	1,893	2.364565	759		759		759
024 Criminal Court Clerk	3,050	3.809786	1,224		1,224		1,224
025 Clerk and Master - Chancery	643	0.803178	258		258		258
026 Juvenile Court	3,773	4.712892	1,514		1,514		1,514
027 General Sessions Court	4,431	5.534806	1,778		1,778		1,778
028 State Trial Courts	4,846	6.053187	1,944		1,944		1,944
029 Justice Integration Services	596	0.744470	239		239		239
030 Sheriff's Office	32,397	40.467417	12,997		12,997		12,997
039 Public Library	12,450	15.551420	4,994		4,994		4,994
048 Internal Audit	302	0.377231	121		121		121
051 Office of Family Safety	1,149	1.435227	461		461		461
052 Community Oversight Board	292	0.364740	117		117		117
Schedule .4 Total for Woodland Street	80,057	100.000000	32,116		32,116	0	32,116

Allocation Basis: Number of Payroll Transactions by Dept Parking at Woodland Street
Allocation Source: FY 2023 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	306,869		306,869		306,869
014 Information Technology Service	881.08	0.637612	4,077		4,077		4,077
030 Sheriff's Office - Security Services	653.36	0.472818	3,023		3,023		3,023
039 Public Library	24,260.37	17.556522	112,250		112,250		112,250
040 Parks	46,066.87	33.337251	213,147		213,147		213,147
Schedule .4 Total for SE Davidson	138,184.37	100.000000	639,366		639,366	0	639,366

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,750.33	6.458051	2,961		2,961		2,961
014 Information Technology Service	1,328.72	4.902470	2,248		2,248		2,248
030 Sheriff's Office - Security Services	70.19	0.258974	119		119		119
037 Social Services	11,884.64	43.849793	20,106		20,106		20,106
075 Metro Action Commission (MAC)	12,069.19	44.530712	20,419		20,419		20,419
Schedule .4 Total for Clifford Allen Bldg	27,103.07	100.000000	45,853		45,853	0	45,853

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	4,944		4,944		4,944
014 Information Technology Service	136	0.294538	1,095		1,095		1,095
030 Sheriff's Office - Security Services	104	0.225235	838		838		838
040 Parks	45,320	98.150474	364,957		364,957		364,957
Schedule .4 Total for Bellevue Comm Ctr	46,174	100.000000	371,834		371,834	0	371,834

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,935.43	2.806411	17,446		17,446		17,446
014 Information Technology Service	1,402.03	1.340408	8,333		8,333		8,333
030 Sheriff's Office - Security Services	339.91	0.324970	2,020		2,020		2,020
038 Health	99,919.92	95.528211	593,856		593,856		593,856
Schedule .4 Total for Lentz Health Center	104,597.29	100.000000	621,655		621,655	0	621,655

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	0.253629	1,881		1,881		1,881
007 Planning Commission	13,812.32	7.500708	55,633		55,633		55,633
010 General Services	258.65	0.140459	1,042		1,042		1,042
010 General Services - Administration	1,492.93	0.810728	6,013		6,013		6,013
010 General Services - Facilities	23,723.76	12.883063	95,553		95,553		95,553
014 Information Technology Service	39,669.81	21.542482	159,780		159,780		159,780
015 Finance - Office of Mgmt & Budget	7,578.15	4.115274	30,523		30,523		30,523
015 Finance - Operations	11,666.60	6.335486	46,990		46,990		46,990
015 Finance - Property Administration	1,042.88	0.566330	4,200		4,200		4,200
015 Finance - Purchasing	8,253.49	4.482014	33,243		33,243		33,243
015 Finance - Treasury	2,371.64	1.287907	9,552		9,552		9,552
016 Assessor of Property	18,199.11	9.882931	73,302		73,302		73,302
017 Trustee	5,333.50	2.896329	21,482		21,482		21,482
018 County Clerk	15,491.81	8.412746	62,397		62,397		62,397
030 Sheriff's Office - Security Services	561.86	0.305115	2,263		2,263		2,263
032 Fire	1,651.57	0.896876	6,652		6,652		6,652
033 Codes Administration	13,213.21	7.175364	53,220		53,220		53,220
034 Beer Board	861.67	0.467925	3,471		3,471		3,471
041 Arts Commission	143.27	0.077802	577		577		577
064 Sports Authority	1,590.08	0.863485	6,404		6,404		6,404
065 Water and Sewer - Stormwater Svcs	6,023.33	3.270938	24,260		24,260		24,260
065 Water and Sewer - General	10,592.59	5.752250	42,664		42,664		42,664
All Other	147.61	0.080159	595		595		595
Schedule .4 Total for Fulton	184,146.89	100.000000	741,698		741,698	0	741,698

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Family Safety Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,891.16	17.037027	88,335		88,335		88,335
014 Information Technology Service	1,612.68	5.617333	29,125		29,125		29,125
019 District Attorney	768.50	2.676861	13,879		13,879		13,879
030 Sheriff's Office - Security Services	491.00	1.710265	8,867		8,867		8,867
031 Police	4,837.04	16.848514	87,357		87,357		87,357
051 Office of Family Safety	4,325.85	15.067923	78,125		78,125		78,125
All Other	11,782.77	41.042077	212,797		212,797		212,797
Schedule .4 Total for Family Safety Center	28,709.00	100.000000	518,486		518,486	0	518,486

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	5,049.11	6.994071	16,972		16,972		16,972
014 Information Technology Service	155.59	0.215525	523		523		523
021 Public Defender	2,506.33	3.471790	8,425		8,425		8,425
022 Juvenile Court Clerk	6,521.11	9.033098	21,920		21,920		21,920
026 Juvenile Court	56,161.91	77.795964	188,779		188,779		188,779
030 Sheriff's Office - Security Services	1,797.24	2.489552	6,041		6,041		6,041
Schedule .4 Total for Juvenile Justice Center	72,191.29	100.000000	242,659		242,659	0	242,659

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2023 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - County Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
018 County Clerk	100	100.000000	228,658		228,658		228,658
Schedule .4 Total for County Clerk	100	100.000000	228,658		228,658	0	228,658

Allocation Basis: Direct Allocation to 018 County Clerk

Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	753,847		753,847	69,187	823,034
Schedule .4 Total for Admin Support Svcs	100	100.000000	753,847		753,847	69,187	823,034

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	85,614	85,614	0	0	0
003 Metropolitan Clerk	44,936	18,110	26,721	105	0
004 Mayor's Office - Administration	111,936	111,480	0	456	0
005 Election Commission	15,634	0	13,753	0	0
006 Law	22,713	22,057	0	656	0
007 Planning Commission	55,633	0	0	0	0
008 Human Resources	2,482	0	1,521	961	0
009 Register of Deeds	102	0	0	102	0
010 General Services	25,678	0	24,636	0	0
010 General Services - Administration	10,882	3,273	864	733	0
010 General Services - Facilities	623,930	83,351	7,499	0	306,869
010 General Services - Fleet Management	56,361	0	56,361	0	0
010 General Services - Surplus Property	15,734	0	15,734	0	0
014 Information Technology Service	229,174	23,993	0	0	4,077
015 Finance - Administration	18,326	18,326	0	0	0
015 Finance - Office of Mgmt & Budget	30,523	0	0	0	0
015 Finance - Operations	46,990	0	0	0	0
015 Finance - Property Administration	4,200	0	0	0	0
015 Finance - Purchasing	33,243	0	0	0	0
015 Finance - Treasury	9,950	0	397	0	0
016 Assessor of Property	73,302	0	0	0	0
017 Trustee	21,482	0	0	0	0
018 County Clerk	291,055	0	0	0	0
019 District Attorney	15,035	0	0	1,156	0
021 Public Defender	9,573	0	0	1,149	0
022 Juvenile Court Clerk	22,313	0	0	394	0
023 Circuit Court Clerk	149,790	149,030	0	759	0
024 Criminal Court Clerk	12,434	0	11,211	1,224	0
025 Clerk and Master - Chancery	57,454	57,196	0	258	0
026 Juvenile Court	190,293	0	0	1,514	0
027 General Sessions Court	11,780	0	10,002	1,778	0
028 State Trial Courts	326,355	324,411	0	1,944	0
029 Justice Integration Services	11,889	11,650	0	239	0
030 Sheriff's Office	846,152	10,122	0	12,997	0
030 Sheriff's Office - Security Services	26,640	3,405	63	0	3,023
031 Police	111,889	0	24,532	0	0
032 Fire	28,643	0	21,991	0	0
033 Codes Administration	53,220	0	0	0	0
034 Beer Board	3,471	0	0	0	0
037 Social Services	20,106	0	0	0	0
038 Health	599,980	0	6,124	0	0
039 Public Library	117,245	0	0	4,994	112,250
040 Parks	578,104	0	0	0	213,147
041 Arts Commission	1,830	0	1,253	0	0
048 Internal Audit	121	0	0	121	0
049 Office of Emergency Management	12,875	0	12,875	0	0
051 Office of Family Safety	78,586	0	0	461	0
052 Community Oversight Board	117	0	0	117	0
064 Sports Authority	6,404	0	0	0	0
065 Water and Sewer - Stormwater Svcs	24,260	0	0	0	0
065 Water and Sewer - General	42,664	0	0	0	0
075 Metro Action Commission (MAC)	20,419	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	Historical Courthouse	Metro Southeast	Woodland Street	SE Davidson
080 Metro Nashville Public School (MNPS)	42,465	0	42,465	0	0
All Other	216,710	0	3,318	0	0
Direct Bill	0	0	0	0	0
Total	5,468,699	922,019	281,321	32,116	639,366

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Clifford Allen Bldg	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety 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	0	1,881	0
006 Law	0	0	0	0	0
007 Planning Commission	0	0	0	55,633	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	1,042	0
010 General Services - Administration	0	0	0	6,013	0
010 General Services - Facilities	2,961	4,944	17,446	95,553	88,335
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Surplus Property	0	0	0	0	0
014 Information Technology Service	2,248	1,095	8,333	159,780	29,125
015 Finance - Administration	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	30,523	0
015 Finance - Operations	0	0	0	46,990	0
015 Finance - Property Administration	0	0	0	4,200	0
015 Finance - Purchasing	0	0	0	33,243	0
015 Finance - Treasury	0	0	0	9,552	0
016 Assessor of Property	0	0	0	73,302	0
017 Trustee	0	0	0	21,482	0
018 County Clerk	0	0	0	62,397	0
019 District Attorney	0	0	0	0	13,879
021 Public Defender	0	0	0	0	0
022 Juvenile Court Clerk	0	0	0	0	0
023 Circuit Court Clerk	0	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0	0
026 Juvenile Court	0	0	0	0	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	0	0	0	0	0
029 Justice Integration Services	0	0	0	0	0
030 Sheriff's Office	0	0	0	0	0
030 Sheriff's Office - Security Services	119	838	2,020	2,263	8,867
031 Police	0	0	0	0	87,357
032 Fire	0	0	0	6,652	0
033 Codes Administration	0	0	0	53,220	0
034 Beer Board	0	0	0	3,471	0
037 Social Services	20,106	0	0	0	0
038 Health	0	0	593,856	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	364,957	0	0	0
041 Arts Commission	0	0	0	577	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	0	78,125
052 Community Oversight Board	0	0	0	0	0
064 Sports Authority	0	0	0	6,404	0
065 Water and Sewer - Stormwater Svcs	0	0	0	24,260	0
065 Water and Sewer - General	0	0	0	42,664	0
075 Metro Action Commission (MAC)	20,419	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Clifford Allen Bldg	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
080 Metro Nashville Public School (MNPS)	0	0	0	0	0
All Other	0	0	0	595	212,797
Direct Bill	0	0	0	0	0
Total	45,853	371,834	621,655	741,698	518,486

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Juvenile Justice Center	County Clerk	Admin Support Svcs
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
004 Mayor's Office - Administration	0	0	0
005 Election Commission	0	0	0
006 Law	0	0	0
007 Planning Commission	0	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services	0	0	0
010 General Services - Administration	0	0	0
010 General Services - Facilities	16,972	0	0
010 General Services - Fleet Management	0	0	0
010 General Services - Surplus Property	0	0	0
014 Information Technology Service	523	0	0
015 Finance - Administration	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0
015 Finance - Operations	0	0	0
015 Finance - Property Administration	0	0	0
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	0	0
016 Assessor of Property	0	0	0
017 Trustee	0	0	0
018 County Clerk	0	228,658	0
019 District Attorney	0	0	0
021 Public Defender	8,425	0	0
022 Juvenile Court Clerk	21,920	0	0
023 Circuit Court Clerk	0	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	188,779	0	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	823,034
030 Sheriff's Office - Security Services	6,041	0	0
031 Police	0	0	0
032 Fire	0	0	0
033 Codes Administration	0	0	0
034 Beer Board	0	0	0
037 Social Services	0	0	0
038 Health	0	0	0
039 Public Library	0	0	0
040 Parks	0	0	0
041 Arts Commission	0	0	0
048 Internal Audit	0	0	0
049 Office of Emergency Management	0	0	0
051 Office of Family Safety	0	0	0
052 Community Oversight Board	0	0	0
064 Sports Authority	0	0	0
065 Water and Sewer - Stormwater Svcs	0	0	0
065 Water and Sewer - General	0	0	0
075 Metro Action Commission (MAC)	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Juvenile Justice Center	County Clerk	Admin Support Svcs
080 Metro Nashville Public School (MNPS)	0	0	0
All Other	0	0	0
Direct Bill	0	0	0
Total	242,659	228,658	823,034

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	865,615			865,615
Inbound Costs:				
001 Administrative - Post Audits	196	1	197	
001 Administrative - Miscellaneous	49	0	49	
015 Finance - Grants & Cost Planning	53	3	55	
015 Finance - Office of Mgmt & Budget	1,015	35	1,050	
015 Finance - Operations	1,931	63	1,994	
015 Finance - Payroll	340	5	345	
015 Finance - Property Administration	165	8	174	
015 Finance - Treasury	50	8	58	
015 Finance - Diversity Equity & Inclus	180	4	184	
048 Internal Audit		324	324	
Total Allocated Additions:	3,980	451	4,430	4,430
Total To Be Allocated:	869,595	451		870,045

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	503,675	0	503,675
501102 Leave Pay	67,589	0	67,589
501103 Holiday Pay	27,308	0	27,308
501104 Overtime Pay	9,228	0	9,228
501109 Longevity	2,307	0	2,307
501134 Paid Family Leave	11,896	0	11,896
501160 YE Biweekly Sal/Fringe Accr	2,871	0	2,871
501172 Employer OASDI	34,155	0	34,155
501173 Employer SSN Medical	8,616	0	8,616
501174 Employer Group Health	77,366	0	77,366
501175 Employer Dental Group	2,636	0	2,636
501176 Employer Group Life	1,057	0	1,057
501177 Employer Pension	70,426	0	70,426
501182 Cafe Plan Pre-Tax Savings	1,027	0	1,027
502221 Medical Services	246,862	0	246,862
502331 Temporary Service	(157,575)	0	(157,575)
502520 Postage & Delivery Srvc	16	0	16
502920 Other Rpr & Maint Srvc	2,382	0	2,382
503100 Offc & Admin Supply	(2,555)	0	(2,555)
503150 Furniture/Fixtures<\$10K	3,216	0	3,216
503200 HHold & Jnitr Supply	307	0	307
503400 Medical Supply	(104,875)	0	(104,875)
503401 Drugs	49,292	0	49,292
505208 Insurance-Liability/PropDmg	8,161	0	8,161
505252 Software License	227	0	227
Departmental Total			
Expenditures Per Financial Statement	865,615		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	865,615	0	865,615
Allocation Step 1			
Inbound - All Others	3,980	0	3,980
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	869,595	0	869,595
Allocation Step 2			
Inbound - All Others	451	0	451
2nd Allocation	451	0	451
Total For 038 Health - Employee Health & Wellness			
Schedule .3 Total	870,045	0	870,045

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	155	0.716332	6,229		6,229		6,229
026 Juvenile Court	8	0.036972	321		321	0	322
030 Sheriff's Office	2,549	11.780201	102,440		102,440	53	102,493
031 Police	13,016	60.153435	523,091		523,091	274	523,365
032 Fire	4,020	18.578427	161,557		161,557	84	161,641
038 Health	508	2.347722	20,416		20,416	11	20,426
040 Parks	521	2.407801	20,938		20,938	11	20,949
042 Transportation	190	0.878085	7,636		7,636	4	7,640
065 Water and Sewer - General	105	0.485257	4,220		4,220	2	4,222
075 Metro Action Commission (MAC)	561	2.592661	22,546		22,546	12	22,557
080 Metro Nashville Public School (MNPS)	5	0.023107	201		201	0	201
Schedule .4 Total for Employee Health & Wellness	21,638	100.000000	869,595		869,595	451	870,045

Allocation Basis: Number of Procedures by Benefiting Department
Allocation Source: FY 2023 CSMP Activity by Department Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness**

Receiving Department	Total	Employee Health & Wellness
010 General Services - Administration	6,229	6,229
026 Juvenile Court	322	322
030 Sheriff's Office	102,493	102,493
031 Police	523,365	523,365
032 Fire	161,641	161,641
038 Health	20,426	20,426
040 Parks	20,949	20,949
042 Transportation	7,640	7,640
065 Water and Sewer - General	4,222	4,222
075 Metro Action Commission (MAC)	22,557	22,557
080 Metro Nashville Public School (MNPS)	201	201
Direct Bill	0	0
Total	870,045	870,045

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,483,635			1,483,635
Inbound Costs:				
001 Administrative - Employee Benefits	19,210	53	19,263	
001 Administrative - Insurance	5,027	279	5,305	
001 Administrative - Post Audits	336	2	338	
001 Administrative - Miscellaneous	84	0	84	
003 Metropolitan Clerk - Records Center	42	1	43	
006 Law	9,151	5,247	14,397	
008 Human Resources	7,721	320	8,041	
010 General Services - Mail Services	145	4	149	
014 Information Technology Service	5,456	396	5,853	
015 Finance - Business Assistance	8,618	200	8,818	
015 Finance - Grants & Cost Planning	91	4	95	
015 Finance - Office of Mgmt & Budget	1,274	44	1,318	
015 Finance - Operations	1,383	43	1,427	
015 Finance - Payroll	564	9	573	
015 Finance - Property Administration	283	14	297	
015 Finance - Treasury	84	13	98	
015 Finance - Diversity Equity & Inclus	388	5	393	
030 Sheriff's Office - Security Services	121		121	
048 Internal Audit		556	556	
Total Allocated Additions:	59,978	7,191	67,169	67,169
Total To Be Allocated:	1,543,613	7,191		1,550,804

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit**

	Total	G&A	Internal Audit
Other Expense & Cost			
501101 Regular Pay	766,730	0	766,730
501102 Leave Pay	82,519	0	82,519
501103 Holiday Pay	35,688	0	35,688
501109 Longevity	2,558	0	2,558
501134 Paid Family Leave	2,970	0	2,970
501160 YE Biweekly Sal/Fringe Accr	4,477	0	4,477
501172 Employer OASDI	51,984	0	51,984
501173 Employer SSN Medical	12,433	0	12,433
501174 Employer Group Health	86,137	0	86,137
501175 Employer Dental Group	2,777	0	2,777
501176 Employer Group Life	1,572	0	1,572
501177 Employer Pension	110,133	0	110,133
501181 FSA Pre-Tax Savings	208	0	208
501182 Cafe Plan Pre-Tax Savings	1,228	0	1,228
502229 Management Consultant	348	0	348
502231 Auditing Service	155,298	0	155,298
502314 Pre-Employment Checks	127	0	127
502451 Employee Out-of-town Travel	2,850	0	2,850
502453 Employee Local Travel/Park	140	0	140
502502 Allowance-Cell/Mobile Devices	1,530	0	1,530
502701 Printing/Binding	950	0	950
502883 Registration	6,385	0	6,385
502884 Membership Dues	4,767	0	4,767
502951 Info Systems Charge	43,200	0	43,200
502957 Telecmmnct'n Charge	4,408	0	4,408
502983 Surplus Property	500	0	500
503100 Offc & Admin Supply	2,074	0	2,074
503120 Computer Software	40,523	0	40,523
503130 Computer Hardware <\$10K	251	0	251
505231 Rent Building & Land	58,805	0	58,805
505252 Software License	65	0	65
Departmental Total			
Expenditures Per Financial Statement	1,483,635		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,483,635	0	1,483,635
Allocation Step 1			
Inbound - All Others	59,978	0	59,978
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,543,613	0	1,543,613
Allocation Step 2			
Inbound - All Others	7,191	0	7,191
2nd Allocation	7,191	0	7,191

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit
<hr/>			
Total For 048 Internal Audit			
Schedule .3 Total	1,550,804	0	1,550,804

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	113,721	2.758311	42,578		42,578	213	42,791
001 Administrative - Corporate Dues	837	0.020301	313		313		313
001 Administrative - Employee Benefits	53,319	1.293256	19,963		19,963		19,963
001 Administrative - Facility Rental	745	0.018070	279		279		279
001 Administrative - Insurance	7,097	0.172138	2,657		2,657		2,657
001 Administrative - Post Audits	982	0.023818	368		368		368
001 Administrative - Gen Svcs Energy	1,654	0.040118	619		619		619
001 Administrative - Miscellaneous	2,055	0.049844	769		769		769
002 Metropolitan Council	2,886	0.070000	1,080		1,080	5	1,086
003 Metropolitan Clerk	946	0.022945	354		354	2	356
003 Metropolitan Clerk - Records Center	246	0.005967	92		92		92
004 Mayor's Office	2,181	0.052900	817		817	4	820
004 Mayor's Office - Administration	5,362	0.130056	2,008		2,008	10	2,017
005 Election Commission	5,079	0.123192	1,902		1,902	9	1,911
006 Law	26,717	0.648023	10,003		10,003		10,003
007 Planning Commission	8,518	0.206605	3,189		3,189	16	3,205
008 Human Resources	7,333	0.177862	2,745		2,745		2,745
009 Register of Deeds	3,192	0.077422	1,195		1,195	6	1,201
010 General Services	1,177	0.028548	441		441	2	443
010 General Services - Administration	1,261	0.030586	472		472		472
010 General Services - Facilities	28,721	0.696630	10,753		10,753		10,753
010 General Services - Fleet Management	50,461	1.223935	18,893		18,893		18,893
010 General Services - Mail Services	1,038	0.025177	389		389		389
010 General Services - Surplus Property	671	0.016275	251		251	1	252
011 Historical Commission	1,713	0.041549	641		641	3	644
012 Employee Benefit Board	598,302	14.511858	224,007		224,007	1,120	225,127
012 IOD Network (Injured-On-Duty)	14,181	0.343961	5,309		5,309		5,309
014 Information Technology Service	52,688	1.277951	19,727		19,727		19,727
015 Finance	807	0.019574	302		302	1	304
015 Finance - Accountability	541	0.013122	202		202		202
015 Finance - Administration	1,650	0.040021	618		618		618
015 Finance - Business Assistance	1,495	0.036261	560		560		560
015 Finance - Grants & Cost Planning	352	0.008538	132		132		132
015 Finance - Office of Mgmt & Budget	1,805	0.043780	676		676		676
015 Finance - Operations	3,328	0.080721	1,246		1,246		1,246
015 Finance - Payroll	1,104	0.026778	413		413		413
015 Finance - Property Administration	599	0.014529	224		224		224
015 Finance - Purchasing	1,708	0.041428	639		639		639
015 Finance - Treasury	1,492	0.036189	559		559		559
015 Finance - Diversity Equity & Inclus	394	0.009556	147		147		147
016 Assessor of Property	8,814	0.213784	3,300		3,300	16	3,316
017 Trustee	2,671	0.064785	1,000		1,000	5	1,005
018 County Clerk	6,331	0.153559	2,370		2,370	12	2,382
019 District Attorney	10,995	0.266685	4,117		4,117	21	4,137
021 Public Defender	10,596	0.257007	3,967		3,967	20	3,987
022 Juvenile Court Clerk	2,443	0.059255	915		915	4	919
023 Circuit Court Clerk	8,399	0.203718	3,145		3,145	16	3,160
024 Criminal Court Clerk	7,538	0.182835	2,822		2,822	14	2,836
025 Clerk and Master - Chancery	1,672	0.040554	626		626	3	629
026 Juvenile Court	17,274	0.418982	6,467		6,467	32	6,500
027 General Sessions Court	13,908	0.337340	5,207		5,207	26	5,233

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
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	14,312	0.347139	5,358		5,358	27	5,385
029 Justice Integration Services	4,285	0.103933	1,604		1,604	8	1,612
030 Sheriff's Office	90,892	2.204592	34,030		34,030	170	34,200
030 Sheriff's Office - Security Services	17,241	0.418182	6,455		6,455		6,455
031 Police	273,020	6.622120	102,220		102,220	511	102,731
032 Fire	176,150	4.272531	65,951		65,951	330	66,281
033 Codes Administration	14,083	0.341584	5,273		5,273	26	5,299
034 Beer Board	882	0.021393	330		330	2	332
035 Agricultural Extension	300	0.007277	112		112	0	113
037 Social Services	11,187	0.271341	4,188		4,188	21	4,209
038 Health	63,857	1.548856	23,908		23,908	119	24,028
038 Health - Employee Health & Wellness	866	0.021005	324		324		324
039 Public Library	45,268	1.097979	16,948		16,948	85	17,033
040 Parks	59,818	1.450890	22,396		22,396	112	22,508
041 Arts Commission	2,158	0.052342	808		808	4	812
042 Transportation	59,423	1.441309	22,248		22,248	111	22,359
044 Human Relations Commission	756	0.018337	283		283	1	284
047 Criminal Justice Planning	620	0.015038	232		232	1	233
048 Internal Audit	1,484	0.035995	556		556		556
049 Office of Emergency Management	2,979	0.072256	1,115		1,115	5	1,121
051 Office of Family Safety	4,979	0.120766	1,864		1,864	9	1,873
052 Community Oversight Board	1,490	0.036140	558		558	3	560
053 Office of Homeless Services	2,656	0.064421	994		994	5	999
060 Farmer's Market	2,711	0.065756	1,015		1,015	5	1,020
061 Municipal Auditorium	6,582	0.159647	2,464		2,464	12	2,476
062 State Fair Board	5,081	0.123240	1,902		1,902	9	1,912
064 Sports Authority	50,021	1.213263	18,728		18,728	94	18,822
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	8,195		8,195	41	8,236
065 Water and Sewer - Waste Services	48,075	1.166063	17,999		17,999	90	18,089
065 Water and Sewer - Water Services	196,611	4.768814	73,612		73,612	368	73,980
068 District Energy System (DES)	18,702	0.453618	7,002		7,002	35	7,037
071 Convention Center Authority	119,347	2.894770	44,684		44,684	223	44,907
075 Metro Action Commission (MAC)	49,724	1.206059	18,617		18,617	93	18,710
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	10		10	0	10
078 Metropolitan Transit Authority (MTA)	293	0.007107	110		110	0	110
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	609,308		609,308	3,056	612,364
091 Emergency Communication Center	20,480	0.496744	7,668		7,668	38	7,706
Bordeaux Longterm Care	245	0.005942	92		92	0	92
Knowles Home	2,080	0.050451	779		779	4	782
Medical Examiner	5,887	0.142790	2,204		2,204	11	2,215
Schedule .4 Total for Internal Audit	4,122,849	100.000000	1,543,613		1,543,613	7,191	1,550,804

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
001 Administrative - Direct	42,791	42,791
001 Administrative - Corporate Dues	313	313
001 Administrative - Employee Benefits	19,963	19,963
001 Administrative - Facility Rental	279	279
001 Administrative - Insurance	2,657	2,657
001 Administrative - Post Audits	368	368
001 Administrative - Gen Svcs Energy	619	619
001 Administrative - Miscellaneous	769	769
002 Metropolitan Council	1,086	1,086
003 Metropolitan Clerk	356	356
003 Metropolitan Clerk - Records Center	92	92
004 Mayor's Office	820	820
004 Mayor's Office - Administration	2,017	2,017
005 Election Commission	1,911	1,911
006 Law	10,003	10,003
007 Planning Commission	3,205	3,205
008 Human Resources	2,745	2,745
009 Register of Deeds	1,201	1,201
010 General Services	443	443
010 General Services - Administration	472	472
010 General Services - Facilities	10,753	10,753
010 General Services - Fleet Management	18,893	18,893
010 General Services - Mail Services	389	389
010 General Services - Surplus Property	252	252
011 Historical Commission	644	644
012 Employee Benefit Board	225,127	225,127
012 IOD Network (Injured-On-Duty)	5,309	5,309
014 Information Technology Service	19,727	19,727
015 Finance	304	304
015 Finance - Accountability	202	202
015 Finance - Administration	618	618
015 Finance - Business Assistance	560	560
015 Finance - Grants & Cost Planning	132	132
015 Finance - Office of Mgmt & Budget	676	676
015 Finance - Operations	1,246	1,246
015 Finance - Payroll	413	413
015 Finance - Property Administration	224	224
015 Finance - Purchasing	639	639
015 Finance - Treasury	559	559
015 Finance - Diversity Equity & Inclus	147	147
016 Assessor of Property	3,316	3,316
017 Trustee	1,005	1,005
018 County Clerk	2,382	2,382
019 District Attorney	4,137	4,137
021 Public Defender	3,987	3,987
022 Juvenile Court Clerk	919	919
023 Circuit Court Clerk	3,160	3,160
024 Criminal Court Clerk	2,836	2,836
025 Clerk and Master - Chancery	629	629
026 Juvenile Court	6,500	6,500
027 General Sessions Court	5,233	5,233
028 State Trial Courts	5,385	5,385

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
029 Justice Integration Services	1,612	1,612
030 Sheriff's Office	34,200	34,200
030 Sheriff's Office - Security Services	6,455	6,455
031 Police	102,731	102,731
032 Fire	66,281	66,281
033 Codes Administration	5,299	5,299
034 Beer Board	332	332
035 Agricultural Extension	113	113
037 Social Services	4,209	4,209
038 Health	24,028	24,028
038 Health - Employee Health & Wellness	324	324
039 Public Library	17,033	17,033
040 Parks	22,508	22,508
041 Arts Commission	812	812
042 Transportation	22,359	22,359
044 Human Relations Commission	284	284
047 Criminal Justice Planning	233	233
048 Internal Audit	556	556
049 Office of Emergency Management	1,121	1,121
051 Office of Family Safety	1,873	1,873
052 Community Oversight Board	560	560
053 Office of Homeless Services	999	999
060 Farmer's Market	1,020	1,020
061 Municipal Auditorium	2,476	2,476
062 State Fair Board	1,912	1,912
064 Sports Authority	18,822	18,822
065 Water and Sewer - Stormwater Svcs	8,236	8,236
065 Water and Sewer - Waste Services	18,089	18,089
065 Water and Sewer - Water Services	73,980	73,980
068 District Energy System (DES)	7,037	7,037
071 Convention Center Authority	44,907	44,907
075 Metro Action Commission (MAC)	18,710	18,710
077 Metro Devlp & Housing Auth (MDHA)	10	10
078 Metropolitan Transit Authority (MTA)	110	110
080 Metro Nashville Public School (MNPS)	612,364	612,364
091 Emergency Communication Center	7,706	7,706
Bordeaux Longterm Care	92	92
Knowles Home	782	782
Medical Examiner	2,215	2,215
Direct Bill	0	0
Total	1,550,804	1,550,804

Section D: Supplemental Data

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Grand Total
Indirect / Direct	Salaries & Wages	836,952
Cost Allocation Plan	Fringe Benefits	636,952
001 Administrative - Corporate Dues	Operating Expenses	836,952
001-01 Administrative - Corporate Dues	Non Operating Expenses	836,952
001-02 Administrative - Employee Benefits	Transfers	836,952
001-01 GSD General		3,501,900
001-02 Administrative - Employee Benefits		6,900,400
001-01 GSD General		49,561,654
001-02 Administrative - Employee Benefits		200,000
001-01 GSD General		11,745,600
001-02 Administrative - Employee Benefits		3,398,622
001-01 GSD General		8,587,400
001-02 Administrative - Employee Benefits		-
001-01 GSD General		38,628
001-02 Administrative - Employee Benefits		8,873,000
001-01 GSD General		5,424,700
001-02 Administrative - Employee Benefits		4,592,400
001-01 GSD General		262,361
001-02 Administrative - Employee Benefits		281,800
001-01 GSD General		1,253,200
001-02 Administrative - Employee Benefits		-
001-01 GSD General		53,283,573
001-02 Administrative - Employee Benefits Total		34,957
001-03 Administrative - Facility Rental		745,349
001-01 GSD General		745,349
001-04 Administrative - Insurance		2,628,600
001-01 GSD General		1,876,400
001-02 Administrative - Insurance		2,304,800
001-01 GSD General		151,568
001-04 Administrative - Insurance		-
001-01 GSD General		127,600
001-02 Administrative - Insurance		8,400
001-01 GSD General		7,097,358
001-02 Administrative - Insurance Total		982,459
001-05 Administrative - Post Audits		982,459
001-01 GSD General		1,653,765
001-06 Administrative - Gen Svcs Energy Program		232,380
001-01 GSD General		118,620
001-07 Administrative - Miscellaneous		535,145
001-01 GSD General		1,169,159
001-07 Administrative - Miscellaneous		-
001-01 GSD General		2,055,304
003-02 Metropolitan Clerk - Records Center		63,114
003-02 Metropolitan Clerk - Records Center Total		121,847
006 Law		60,601
006 Law		1,862
006 Law		610,384
006 Law		13,373
006 Law		144,363
006 Law		232,795
006 Law		4,260,340
006 Law		246,264
006 Law		128,444
006 Law		-
006 Law		432
006 Law		1,268
006 Law		63,719
006 Law		5,355
006 Law		1,000,000
006 Law		5,355
006 Law		10,123,569
006 Law		3,997,054
006 Law		28,033
006 Law		200,000
006 Law		5,067,239
006 Law		268,924
006 Law Total		19,517,781
008 Human Resources		1,654,036
008 Human Resources		234,295
008 Human Resources		1,000,000
008 Human Resources		27,950,918
008 Human Resources		596,645
008 Human Resources		2,286,572
008 Human Resources		935,401
008 Human Resources		812,600
008 Human Resources		234,335
008 Human Resources		1,993,528
008 Human Resources		1,595
008 Human Resources Total		4,001,252
010 General Services - Administration		1,321,986
010-01 General Services - Administration		2,009,836
010-01 General Services - Administration Total		7,333,074
010-02 General Services - Facilities		1,260,713
010-02 General Services - Facilities		2,900,339
010-02 General Services - Facilities		15,470,037
010-02 General Services - Facilities		7,765,259
010-02 General Services - Facilities		461,567
010-02 General Services - Facilities		35,629
010-02 General Services - Facilities		611,006
010-02 General Services - Facilities		2,000,000
010-02 General Services - Facilities		5,292,834
010-02 General Services - Facilities		186,814
010-02 General Services - Facilities Total		7,370,411
010-03 General Services - Fleet Management		36,277,729
010-03 General Services - Fleet Management		6,535,669
010-03 General Services - Fleet Management		13,179,952
010-03 General Services - Fleet Management		1,180,179
010-03 General Services - Fleet Management		9,045,411
010-03 General Services - Fleet Management		20,488,167
010-03 General Services - Fleet Management Total		50,429,378
010-04 General Services - Mail Services		1,037,583
010-04 General Services - Mail Services Total		6,557,259
012-01 IOD Network (Injured-On-Duty)		6,205,707
012-01 IOD Network (Injured-On-Duty)		1,159,462
012-01 IOD Network (Injured-On-Duty) Total		14,180,878
014 Information Technology Service		4,658,583
014 Information Technology Service		2,932,481
014 Information Technology Service		484,916
014 Information Technology Service		31,056
014 Information Technology Service		1,700,000
014 Information Technology Service		1,700,000
014 Information Technology Service		123,906
014 Information Technology Service		1,148,216
014 Information Technology Service		714,244
014 Information Technology Service		123,906
014 Information Technology Service		660,828
014 Information Technology Service		-
014 Information Technology Service		160,867

MAXIMUS
 AI Monetary Values are US Dollars
 MAXCAP 2024 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Indirect	0116 Information Technology Service	40016 GSD FY16 Capital Projects	014 Information Technology Service	1440116 ITS End User Telephone Syst				48,840			48,840
	Indirect	014 Information Technology Service	40016 GSD FY16 Capital Projects	014 Information Technology Service	1440016 ITS POL Temporary Relocations				60,934			60,934
	Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	14404017 ITS Info Security Mgmt Program				19,603			19,603
	Indirect	014 Information Technology Service	40017 GSD FY17 Capital Projects	014 Information Technology Service	1440017 ITS Firefighting Cabinet Expan				4,144			4,144
	Indirect	014 Information Technology Service	40021 GSD FY21 Cap Projs RS2021-757	014 Information Technology Service	14401021 ITS Expense Res - Tech Constrcn Projs				329,648			329,648
	Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-1201	014 Information Technology Service	1440022 ITS 800 MHz Radio System Expan / Equip				1,202,720			1,202,720
	Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-1201	014 Information Technology Service	14401022 ITS Expand Growth-FiberOptic Ntwk				883,500			883,500
	Indirect	014 Information Technology Service	40022 GSD FY22 Cap Projs RS2021-1201	014 Information Technology Service	14403022 ITS Fiber To Support 32 Transprn Plan				55,078			55,078
	Indirect	014 Information Technology Service	40118 GSD FY18B Capital Projects	014 Information Technology Service	14402118 ITS Infrast Private FbOpCable				43,526			43,526
	Indirect	014 Information Technology Service	40118 GSD FY18B Capital Projects	014 Information Technology Service	14403118 ITS MS Forefront ID Mgr Shwr				72,930			72,930
	Indirect	014 Information Technology Service	40119 GSD FY18B Capital Projects	014 Information Technology Service	14402119 ITS FiberOptic Cable Network				58,445			58,445
	Indirect	014 Information Technology Service	40119 GSD FY18B Capital Projects	014 Information Technology Service	14400119 ITS 800MHz Radio Syst Expn/Ulgnd				291,665			291,665
	Indirect	014 Information Technology Service	40144 ITS Non-Bond Funded Cap Projs	014 Information Technology Service	14440350 ITS Interest Non-Bond Cap Proj				10,700			10,700
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521011 ITS Enterprise Applications		1,504,333	515,710	2,457,647			4,477,690
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521014 ITS Business Solutions		1,094,424	349,190	7,253,402			8,726,996
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521015 ITS Metro Nashville Network		664,124	245,379	109,262			1,022,765
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521016 ITS PEG Studio Management		99,551	43,588	5,926			149,065
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521017 ITS Service Applications		187,443	44,408	712,097		5,199	949,147
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521018 ITS Web Based Services		472,134	186,563	280,785			941,482
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521051 ITS Technical Support Center		797,310	232,409	211,610		94,106	1,335,435
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521061 ITS Employee & Account Care		914,121	321,228	950,601		280,809	2,466,759
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521071 ITS Security Assurance		551,156	171,626	1,787,535			2,512,317
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521072 ITS Physical Security Support		389,749	143,922			837,455	
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521091 ITS Desktop Support		1,211,783	402,382	10,979			1,625,144
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521092 ITS MS65 Applications and Services		619,449	183,374	79,174			881,997
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521101 ITS Enterprise Servcs/Storage		1,065,066	363,534	675,963			2,104,563
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521121 ITS Network Conn Support		1,952,510	540,410	3,769,890			6,262,810
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521122 ITS Cabling Inf Svcs Support		-	-	80,007			80,007
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521123 ITS Public Safety Radio System		517,712	210,003	2,624,194			3,351,909
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521131 ITS Voice Comm Support		468,970	137,216	295,689			801,875
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521161 ITS Identity and Access Mgmt		330,260	130,913	96,065			557,238
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521162 ITS System Lifecycle Mngmt		437,286	25,033	148,375			610,694
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14521180 ITS Data GIS and Analytics		603,378	177,217	1,617,035			2,397,630
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560210 ITS Data Infrastructure Support		86,754	27,494	27,517			141,755
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560810 ITS Executive Leadership		325,664	92,783	2,546			420,993
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14560990 ITS ALOB Non-Alloc/FnTrans		-	-	(928,000)			(928,000)
	Indirect	014 Information Technology Service	51137 Information Technology Service	014 Information Technology Service	14561000 ITS Elimination		-	-	(380,113)			(380,113)
	Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14500108 ITS Technology Revolving		1,102,480	1,102,480				2,204,960
	Indirect	014 Information Technology Service	51138 ITS Technology Revolving	014 Information Technology Service	14500200 ITS Replacement Fd Program Spec Fd Dpts		275,085					275,085
	Indirect	014 Information Technology Service Total					13,933,174	4,675,664	36,577,255	1,038,455	1,700,001	57,924,549
	Indirect	015 Finance - Accountability	10101 GSD General	015 Finance	15118110 FIN OMB Monitoring Rpts & Acct		345,228	122,475	73,741			541,444
	Indirect	015-01 Finance - Accountability Total					345,228	122,475	73,741			541,444
	Indirect	015-02 Finance - Administration	10101 GSD General	015 Finance	15160000 FIN ALOB Non Alloc'd Fin Tra		-	-	-			-
	Indirect	015-02 Finance - Administration Total										
	Indirect	015-03 Finance - Business Assistance	10101 GSD General	015 Finance	15160810 FIN Executive Leadership		1,014,651	279,771	355,269			1,649,691
	Indirect	015-03 Finance - Business Assistance Total					1,014,651	279,771	355,269			1,649,691
	Indirect	015-04 Finance - Business Assistance	10101 GSD General	015 Finance	15117500 FIN SS Business Assistance Ofc		820,278	273,795	391,510			1,494,583
	Indirect	015-04 Finance - Business Assistance Total					820,278	273,795	391,510			1,494,583
	Indirect	015-04 Finance - Grants & Cost Planning	10101 GSD General	015 Finance	15117210 FIN OMB Grants and Cost		266,049	72,557	13,526			352,132
	Indirect	015-04 Finance - Grants & Cost Planning Total					266,049	72,557	13,526			352,132
	Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	015 Finance	15103110 FIN OMB Budget Planning & Mgmt		1,341,033	386,252	77,630			1,804,915
	Indirect	015-05 Finance - Office of Management & Budget Total					1,341,033	386,252	77,630			1,804,915
	Indirect	015-06 Finance - Operations	10101 GSD General	015 Finance	15102110 FIN OPER Accnts Payable		584,248	196,254	195,226			975,728
	Indirect	015-06 Finance - Operations Total					584,248	196,254	195,226			975,728
	Indirect	015-06 Finance - Operations	10101 GSD General	015 Finance	15102210 FIN OPER Accts and Reporting		1,725,701	542,903	82,903			2,351,407
	Indirect	015-06 Finance - Operations Total					2,309,949	739,657	278,131			3,327,737
	Indirect	015-07 Finance - Payroll	10101 GSD General	015 Finance	15102610 FIN OPER Payroll		815,220	202,691	287,671			1,305,582
	Indirect	015-07 Finance - Payroll Total					815,220	202,691	287,671			1,305,582
	Indirect	015-08 Finance - Property Administration	10101 GSD General	015 Finance	15151000 FIN Public Property Services		419,790	132,227	47,011			599,028
	Indirect	015-08 Finance - Property Administration Total					419,790	132,227	47,011			599,028
	Indirect	015-09 Finance - Purchasing	10101 GSD General	015 Finance	15116330 FIN OMB Purchasing Contract De		1,170,473	389,671	147,739			1,707,883
	Indirect	015-09 Finance - Purchasing Total					1,170,473	389,671	147,739			1,707,883
	Indirect	015-10 Finance - Treasury	10101 GSD General	015 Finance	15108000 FIN Collections		264,962	89,399	47,098			401,459
	Indirect	015-10 Finance - Treasury	10101 GSD General	015 Finance	15515110 FIN TRE Cash Operations		312,099	104,432	28,198			444,729
	Indirect	015-10 Finance - Treasury	10101 GSD General	015 Finance	15515210 FIN TRE Investment/CMtteeSupport		250,257	73,216	19,944			343,417
	Indirect	015-10 Finance - Treasury	10101 GSD General	015 Finance	15515310 FIN TRE Debt Management		215,854	79,424	12,607			307,885
	Indirect	015-10 Finance - Treasury Total					1,043,172	345,471	102,337			1,491,580
	Indirect	015-11 Finance - Diversity Equity & Inclusion	10101 GSD General	015 Finance	15160820 FIN Diversity Equity and Inclusion		303,095	88,676	2,482			394,253
	Indirect	015-11 Finance - Diversity Equity & Inclusion Total					303,095	88,676	2,482			394,253
	Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	030 Sheriff	30124910 SHE Admn Support Svcs Key		6,179,161	2,025,061	9,036,321		176	17,240,719
	Indirect	030-01 Sheriff's Office - Security Services Total					6,179,161	2,025,061	9,036,321		176	17,240,719
	Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	038 Health	38151191 HEA Civil Svcs Med Exam Clinic		624,874	195,283	45,458			865,615
	Indirect	038-01 Health - Employee Health & Wellness Total					624,874	195,283	45,458			865,615
	Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109110 IA Advisory Services		33,599	11,291	700			45,590
	Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109210 IA Integrity Hotline SuggBox		67,199	22,583	-			89,782
	Indirect	048 Internal Audit	10101 GSD General	048 Internal Audit	48109510 IA Audit Assurance Services		794,144	232,598	-			1,026,742
	Indirect	048 Internal Audit Total					894,942	266,472	322,221			1,483,635
	Indirect Total						48,197,950	69,250,548	168,440,320	1,174,196	77,041,912	364,104,926
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101117 ADM Regional Transit Authority				320,200			320,200
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101118 ADM Econ/Job Incentive Delt				(3,971,000)			(3,971,000)
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101137 ADM Econ/Job Incentive HCA Cap				1,104,500			1,104,500
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101144 ADM Econ/Job Incent Bridgestone				-			-
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101146 ADM Econ/Job Incentive Philips Hldg				326,500			326,500
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101147 ADM Nashvns Sv Cmty Coll Fnd				550,526			550,526
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101153 ADM Business Incubation Ctr				90,000			90,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101166 ADM Family Planning Services				-			-
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101502 ADM Contr Nashville Symphony							15,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101503 ADM Contr Adventure Sci Ctr							125,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101506 ADM Contr Partnership 2020							76,300
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101521 ADM Contr Humane Assoc							12,500
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101534 ADM Contr Sister Cities							70,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101566 ADM Contingency Utility Incr				863			863
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101578 ADM Barnes Affordable HgtTrust					15,000,000		15,000,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101613 ADM Contractor Healthcare		74,592	35,771	27,406,930			27,412,233
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101645 ADM Entrepreneur Center							75,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101650 ADM Small Business Incentive							-
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101658 ADM Self-Insured Excise Tax				85,445			85,445
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101687 ADM Summer/Youth Empty Prg					2,079,100		2,079,100
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101691 ADM NCAC Nash Constr Readiness							365,300
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101699 ADM Tree Canopy					1,500,000		1,500,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101700 ADM Music City Inc-Ethelodge Restoration							50,000
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101995 ADM Tax Increment Payment-IDB					1,561,853		1,561,853
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101996 ADM Transfer 4% Funding						53,488,678	53,488,678
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01702420 ADM Equip & Major Maint 2023						84,726,300	84,726,300
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01116030 ADM MIP Expense				992,217			992,217
	Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191153 ADM USD ITS Services							-
	Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191326 ADM Property Tax Relief						280,676	280,676
	Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191486 ADM USD Waste Services Transfers						30,154,100	30,154,100
	Direct	001 Administrative - Direct	18301 USD General	001 Administrative	01191566 ADM Contingency Utility Incr							-
	Direct	001 Administrative - Direct	30005 Central Business Imp District	001 Administrative	01701000 ADM Cntrl Business Imp District					4,255,640		4,255,640
	Direct	001 Administrative - Direct	30039 Flood 2010	001 Administrative	01700510 ADM Flood 2010 Interest				847,091			847,091
	Direct	001 Administrative - Direct	30064 CBID Fee Event and Marketing	001 Administrative	01104100 ADM CBID Fee Event & Marketing				1,688,000			1,688,000
	Direct	001 Administrative - Direct	30089 Hurricane Dorian 2019	001 Administrative	01703300 ADM Hurricane Dorian 2019							-
	Direct	001 Administrative - Direct	30092 Tornadoes 3/2020 Response/Relief	001 Administrative	01173320 ADM Tornadoes 3/2020 Rev & Int				250,993			250,993
	Direct	001 Administrative - Direct	30098 Hurricane Sally 9/20	001 Administrative	01710630 ADM Hurricane Sally Rev				341			341
	Direct	001 Administrative - Direct	30099 COVID-19 Pandemic Response/Relief	001 Administrative	01612020 ADM COVID-19 Community Support					(10,550)		(10,550)
	Direct	001 Administrative - Direct	30108 Hurricane Delta 10/20	001 Administrative	01710840 ADM Hurricane Delta 10/20				2,147			2,147
	Direct	001 Administrative - Direct	30109 Winter Storm 2/2021	001 Administrative	01713340 ADM Winter Storm 2/2021 Rev & Int				1			1
	Direct	001 Administrative - Direct	30112 COVID Reserve Post 2020	001 Administrative	01602021 ADM COVID Reserve Post 2020 Rev & Int				662,352			662,352
	Direct	001 Administrative - Direct	30116 COVID FEMA	001 Administrative	01602022 ADM COVID FEMA Rev & Int				546,674			546,674
	Direct	001 Administrative - Direct	30117 COVID Vaccination Distribution	001 Administrative	01702021 ADM COVID Vaccination Distribution Rev & Int				79,193			79,193
	Direct	001 Administrative - Direct	30119 Tornadoes 12/2021 & Response/Relief	001 Administrative	0172021 ADM Tornadoes 12/2021 Rev & Int				8,005			8,005
	Direct	001 Administrative - Direct	30136 DA Mediation Services Fund	001 Administrative	01105100 ADM Contr Mediation Services							83,367
	Direct	001 Administrative - Direct	30142 Storm Flood 3/2021	001 Administrative	01701420 ADM Storm Flood 3/2021 Rev & Int				113,517			113,517
	Direct	001 Administrative - Direct	30143 Hurricane Ida 8/2021	001 Administrative	01710850 ADM Hurricane Ida 8/2021				1,922			1,922
	Direct	001 Administrative - Direct	30144 Waverly Storm/Flood 8/2021	001 Administrative	01705430 ADM Waverly Storm/Flood 8/2021 Rev&Int				687			687
	Direct	001 Administrative - Direct	30163 Civil Unrest May 2020	001 Administrative	01700330 ADM Civil Unrest				36,274			36,274
	Direct	001 Administrative - Direct	30164 Community Safety Fund	001 Administrative	01601163 ADM Community Safety				4,379			4,379
	Direct	001 Administrative - Direct	30164 Community Safety Fund	001 Administrative	01601164 ADM Violence Interruption				-			-
	Direct	001 Administrative - Direct	30165 Kentucky Flood 7/2022	001 Administrative	01700850 ADM Kentucky Flood 7/2022 Rev & Int				5			5
	Direct	001 Administrative - Direct	30167 Extreme Weather & Related Damage 12/2022	001 Administrative	01702023 ADM Extreme Weather & Relt Dmg 12/2022				74,462			74,462
	Direct	001 Administrative - Direct	30168 Wind Event 3/3/2023	001 Administrative	01702330 ADM Wind Event 3/3/2023 Rev & Int				366			366
	Direct	001 Administrative - Direct	30195 CBID Safety & Assessment Fund	001 Administrative	01701095 ADM CBID Additional Sales Fee				3,853,616			3,853,616
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01602025 ADM American Rescue Plan Rev & Int				1,501			1,501
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702027 ADM ARP Connection and Visitors Corp				494,500			494,500
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702028 ADM ARP United Way Childcare					1,150,000		1,150,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702029 ADM ARP Raphah Institute Childcare					375,000		375,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702129 ADM ARP Community Safety Partnership Fd		40,510	6,292	1,606			48,408
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702136 ADM ARP TIRRC					755,146		755,146
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702137 ADM ARP Legal Aid Society Eviction Serv					994,362		994,362
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702138 ADM ARP Conexon Americas Eviction Serv					394,140		394,140
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702143 ADM ARP Parkway Learning Flea Mkt Relief					1,046,000		1,046,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702140 ADM ARP Nash St CommCollege Workfrc Tmg					564,993		564,993
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702141 ADM ARP Urban League MidTN Workfrc Tmg					1,407,546		1,407,546
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702142 ADM ARP Our Place Shared Living Prgm Adm					250,000		250,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702143 ADM ARP YWCA					1,000,000		1,000,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702144 ADM ARP Fik Burrus Hall					2,500,000		2,500,000
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702149 ADM ARP Nville Food Proj Feedback Nville					310,875		310,875
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702150 ADM ARP Big Brother Big Sister Big Futures					235,847		235,847
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702151 ADM ARP YWCA					625,000		625,000
	Direct	001 Administrative - Direct	35300 MNPS Other Federal Grants	001 Administrative	01700110 ADM Education Svc Eliminations						(107,919)	(107,919)
	Direct	001 Administrative - Direct	38005 Gulch Central Business Imp Dst	001 Administrative	01781000 ADM Gulch Cntrl Business ImpDt					883,494		883,494
	Direct	001 Administrative - Direct	39008 South Nashville Central Business Imp Dst	001 Administrative	01781000 ADM Svc Nash Cntrl Bus Imp Dst					524,740		524,740
	Direct	001 Administrative - Direct	40018 GSD FY18 Capital Projects	001 Administrative	01403018 ADM Affordable Housing						10,367,317	10,367,317
	Direct	001 Administrative - Direct	40193 GO Series 2022B Bond Proceeds	001 Administrative	01424022 ADM GO Series 2022B Bond Proceeds						303,225,821	303,915,280
	Direct	001 Administrative - Direct	40202 GSD Capital Improvement Plan	001 Administrative	01402101 ADM GSD CapImpPlan 02 Interest				90			90
	Direct	001 Administrative - Direct	40322 GSD GO Imp Bonds CP 2022A	001 Administrative	01404022 ADM GO Imp Bonds CP 2022A				766,669		201,107,620	201,874,289
	Direct	001 Administrative - Direct	40400 GSD Externally Funded Cap Proj	001 Administrative	01444040 ADM GSD Ext Funded CapProj Int							65,146
	Direct	001 Administrative - Direct	42999 GSD Cap Proj (CP YE Rpt Only)	001 Administrative	01499000 ADM GSD CP YE Rpt Only							-
	Direct	001 Administrative - Direct	48322 USD CIO Imp Bonds CP 2022A	001 Administrative	01483222 ADM USD CIO Imp Bonds CP 2022A				14,795		(400,581,448)	(400,581,448)
	Direct	001 Administrative - Direct	48998 USD Cap Proj (CP YE Rpt Only)	001 Administrative	01499000 ADM USD CP YE Rpt Only						301,916	316,711
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700401 ADM GSD GEN Debt						(901,916)	(901,916)
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700402 ADM GSD FIS Debt		444,974					444,974
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700403 ADM GSD JUS Debt		754,707			1,428		756,135
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700403 ADM GSD JUS Debt					302,791		302,791
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700404 ADM GSD LAW Debt		2,903,704					2,931,338
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700405 ADM GSD FIR Debt					14,940		14,940
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700406 ADM GSD REC Debt		73,460			491		73,951
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700407 ADM GSD CON Debt							42
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700408 ADM GSD WEL Debt		2,712			9,266		11,978
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700409 ADM GSD HEA Debt		17,594			17,594		35,188
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700410 ADM GSD LIB Debt		153,062			5,194		158,256
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700411 ADM GSD PWO Debt					60,373		60,373
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700412 ADM GSD REC Debt		237,591					262,695
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700300 ADM General Fixed Assets					6,809,209	(25,282,934)	(18,473,725)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700301 ADM GEN Fixed Assets					15,389,514		(6,144,002)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700302 ADM FIS Fixed Assets					810,371		810,371
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700303 ADM JUS Fixed Assets					3,034,772	(2,019,692)	(1,015,880)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700304 ADM LAW Fixed Assets							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04101013 MAY Financial Administration				569,063			569,063
	Direct	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04120140 MAY Non Allocated Fin Tran							-
	Direct	004 Mayor's Office	30076 Mayor's Office Donations	004 Mayor's Office	04701030 MAY New Americans							-
	Direct	004 Mayor's Office	30098 FIN TN Direct Appropriation Grant	004 Mayor's Office	04302021 MAY Public Safety Violence Redcptr Nbrt		174,040	51,264	1,072,194			1,297,458
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04802024 MAY American Rescue Plan FUSE Corps				2,388	(12,000,000)		(11,997,612)
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902026 MAY ARP Economic Plan				124,425			124,425
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902027 MAY ARP Pathway Lending NSBRF					15,000,000		15,000,000
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902028 MAY ARP Admin Participatory Bdng				187,352			187,352
	Direct	005 Election Commission	10101 GSD General	001 Administrative	01101667 ADM Election Day & Early Voting		3,762,074	1,125,366	1,584,197			6,471,637
	Direct	005 Election Commission	10101 GSD General	005 Election Commission	05100410 ELE Election Comm Operating		1,560,425	491,379	1,101,711			3,153,515
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07118502 PLA Planning Policy and Design			593,957	181,749	114,997	125,000	1,015,703
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07118600 PLA Design Studio			639,988	228,578	99,375		967,941
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112210 PLA GIS Services and Applicat			75,834	23,509	6,375		105,718
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112310 PLA Geog Data Maint Key			286,540	105,590	27,712		419,842
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112850 PLA Land Development			1,622,433	514,462	293,590		2,430,485
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112860 PLA Housing			391,880	92,647	52,937		537,464
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112900 PLA Executive Leadership			967,383	243,053	162,004		1,372,440
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112910 PLA Capital Improvement Plan/g			390,627	112,116	43,549		546,292
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112920 PLA Finance & Administration			308,845	108,064	33,290		450,199
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07112950 PLA General Plan Update					17,801		17,801
	Direct	007 Planning Commission	30003 General Fund 4% Reserve	007 Planning Commission	07160000 PLA ALOB Non Allocat Fin Tra							-
	Direct	007 Planning Commission	30112 COVID Reserve Post 2020	007 Planning Commission	07201000 4% PLA Planning Commission				15,947	21,835		37,782
	Direct	007 Planning Commission	30114 Barnes Fund for Affordable Housing	007 Planning Commission	07902022 PLA COVID Reserve Post 2020				(315)			(315)
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07373010 PLA Barnes Fund for Affordable Housing		144,071	42,445	30,669	9,596,550		9,814,035
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902024 PLA ARP Pandemic Emergency Response							-
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902025 PLA ARP Affordable Housing				190,000			190,000
	Direct	007 Planning Commission	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902026 PLA ARP Music Venue Study				137,528			137,528
	Direct	007 Planning Commission	30702 Advance Planning & Research	007 Planning Commission	07902028 PLA ARP Market Value Analysis				145,000			145,000
	Direct	007 Planning Commission	30704 Planning Grant Fund	007 Planning Commission	07902029 PLA Advance Planning Research							-
	Direct	007 Planning Commission	30764 Metro Area Computer Mapping	007 Planning Commission	07304070 PLA Nashville Music Venues					40,000		40,000
	Direct	007 Planning Commission	40211 GSD FY21 Cap Projs RS2021-757	007 Planning Commission	07112231 PLA GIS Sales & Svc Key Rev				73,590			73,590
	Direct	007 Planning Commission	40222 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07402021 PLA Night Planning & Infrastr Studies				291,149			291,149
	Direct	007 Planning Commission	40222 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07401022 PLA Neighborhood Plan/g & Infrastructure Study				426,527			426,527
	Direct	007 Planning Commission	40222 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07402022 PLA 1st Ave, 2nd Ave & Riverfront Park				3,174,076			3,174,076
	Direct	007 Planning Commission	40222 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07403022 PLA Global Mail - Infrastr Coordin				562,802			562,802
	Direct	009 Register of Deeds	10101 GSD General	001 Administrative	01101662 REG Housing Incentive Pilot		5,421,558	1,652,213	396	9,783,385	81,030	22,748,214
	Direct	009 Register of Deeds	10101 GSD General	009 Register of Deeds	09101000 REG Admin				304,829			304,829
	Direct	009 Register of Deeds	30004 Registrar's Computer	009 Register of Deeds	09002000 REG Computer Program							-
	Direct	009 Register of Deeds	30036 Registrar of Deeds Fees	009 Register of Deeds	09073000 REG Register of Deeds Fees		1,968,039	713,181	204,589			2,886,709
	Direct	010 General Services	30099 COVID-19 Pandemic	010 General Services	10902020 GSR COVID-19		1,968,039	713,181	59,814	81,030		3,272,964
	Direct	010 General Services	30112 COVID Reserve Post 2020	010 General Services	10902022 GSR COVID Reserve Post 2020				(917,023)			(917,023)
	Direct	010 General Services	30116 COVID FEMA	010 General Services	10902024 GSR COVID FEMA				1,231,554			1,231,554
	Direct	010 General Services	30142 Storm/Flood 3/2021	010 General Services	10701420 GSR Storm/Flood 3/2021					955,550		955,550
	Direct	010 General Services	30167 Extreme Weather & Related Damage 12/2022	010 General Services	10702023 GSR Extreme Weather & Rht Dmg 12/2022				728,745			728,745
	Direct	010 General Services	30168 Wind Event 3/2023	010 General Services	10702025 GSR Wind Event 3/2023		454	96	23,149			25,149
	Direct	010 General Services	30175 Equipment & Major Maintenance Fund 2023	010 General Services	10702400 GSR MPD Safety Center Buldozt		1,059	289		737,826		739,174
	Direct	010 General Services	30175 Equipment & Major Maintenance Fund 2023	010 General Services	10702410 GSR Maintenance & Roofing				265,694			265,694
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902024 GSR ARP Pandemic Emergency Response				(350)			(350)
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902028 GSR ARP MWS Temporary Fleet				11,175			11,175
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902029 GSR ARP HVAC Upgrades				148,346			148,346
	Direct	010 General Services	30216 American Rescue Plan Act-COVID Stimulus	010 General Services	10902030 GSR ARP Fleet 1					6,422,865		6,422,865
	Direct	010 General Services	40215 GSD FY15 Capital Projects	010 General Services	10402015 GSR Energy Improvements				5,195			5,195
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10403017 x-GSR Sheriff Admin Offices				12,435			12,435
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10405017 X GSR * New Firehalls					36,809		36,809
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10407017 GSR A Birch Renovat	18,283		6,833	349,208			374,324
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10408017 GSR Farm to Market Pro							14,613
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10409017 GSR Misc Building Repairs				70,064	25,000		95,064
	Direct	010 General Services	40217 GSD FY17 Capital Projects	010 General Services	10410117 GSR Juvenile Justice Ctr MPJan				14,074	12,134		26,208
	Direct	010 General Services	40218 GSD FY18 Capital Projects	010 General Services	10402018 GSR ECC/JJC Cts-Plan/ Design	958		284				1,242
	Direct	010 General Services	40201 GSD FY21 Cap Projs RS2021-757	010 General Services	10400021 GSR CFM Fleet Repairs					2,238,123		2,238,123
	Direct	010 General Services	40201 GSD FY21 Cap Projs RS2021-757	010 General Services	10401021 GSR Building Opers Major Maint	3,171		919	666,637	1,936,899		2,607,626
	Direct	010 General Services	40201 GSD FY21 Cap Projs RS2021-757	010 General Services	10402021 GSR Sustainability Revolv Innovatn Fd				611,164	323,525		934,689
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10403021 GSR New Fac Planning/Site Eval/Relo				38,626	2,655,096		2,693,722
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10400022 GSR Building Ops Major Maintenance	588		230	2,572,821	2,556,166		5,129,005
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	1041022 GSR OPM Replacements / Additions					669,305		669,305
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10402022 GSR Access Control Migration				974,691			974,691
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10403022 GSR New Facility Planning Site Eval Relo				12,916	985,406		1,011,322
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10404022 GSR Roofing/Life, Health & Safety				48,509			48,509
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10405022 GSR HeadStart Fac Assessmtns/Maj Repairs				7,459	1,621,649		1,629,108
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10406022 GSR ECC EDC Replace - Planning/Design				20,695			20,695
	Direct	010 General Services	40202 GSD FY22 Cap Projs RS2021-1201	010 General Services	10401023 GSR SOCMAC/Proctol/Pkwy Tower Relocn	1,378		486	731,242			733,140
	Direct	010 General Services	40118 GSD FY18B Capital Projects	010 General Services	10407118 GSR Relocation Services							-
	Direct	010 General Services	40119 GSD FY18B Capital Projects	010 General Services	10403119 GSR ECC Power Supply Upgrades	102		65	23,460			42,687
	Direct	010 General Services	40119 GSD FY18B Capital Projects	010 General Services	10405119 GSR McCruder Ctr Renov & Upgrds					1,568,061		1,568,061
	Direct	010 General Services	40119 GSD FY18B Capital Projects	010 General Services	10407119 GSR Donelson Library				23,257	4,081,709		4,104,966
	Direct	010 General Services	40122 GSD FY22B Capital Projects	010 General Services	10401122 GSR Global Mail-Master Plan/Implementatn				228,259	46,220		274,479
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10400220 X-GSR Sheriff's Headquarters				315,861			315,861
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10402220 GSR CJC Circuit Court				673	373,427		374,100
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10403220 GSR Fleet Replacement							-
	Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	010 General Services	10404220 GSR Major Maintenance				106,676	12,987		119,663
	Direct	010 General Services	40410 GSR Non-Bond Funded Cap Projs	010 General Services	10401010 GSR Interest Non-Bond Funded Cap Projs				9,153			9,153
	Direct	010 General Services	51155 General Services Energy	010 General Services	10501110 GSR Energy							-
	Direct	010-05 General Services - Surplus Property	61190 Surplus Property Auction	010 General Services	10517310 GSR Ebid Surplus Prop Distr		26,003	9,202	8,076,450	16,782,454	10,610,722	35,504,831
	Direct	010-05 General Services - Surplus Property Total					430,079	196,399	196,399	376,400		1,047,383
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	11105000 HIS Historic Zoning Program		438,079	196,399	44,565			1,047,383
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	11105100 HIS Govt & Public Partner Prog		225,335	157,182				382,517
	Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	11105200 HIS Info Edu & Tourism Prog		293,064	103,089	35,807			431,960
	Direct	011 Historical Commission	30003 General Fund 4% Reserve	011 Historical Commission	11105200 HIS							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	012 Employee Benefit Board	75015 MNPS Flexible Benefit 2020	012 Employee Benefit Board	12800313 BEN MNPS Flex Benefits Medical 2020				(417,152)			(417,152)
	Direct	012 Employee Benefit Board	75016 MNPS Flexible Benefit 2021	012 Employee Benefit Board	12800314 BEN MNPS Flex Benefits Medical 2021				749,269			749,269
	Direct	012 Employee Benefit Board	75017 MNPS Flexible Benefit 2022	012 Employee Benefit Board	12800315 BEN MNPS Flex Benefits Medical 2022				316,299			316,299
	Direct	012 Employee Benefit Board	75018 MNPS Flexible Benefit 2023	012 Employee Benefit Board	12800316 BEN MNPS Flex Benefits Dep Care 2023				107,230			107,230
	Direct	012 Employee Benefit Board	75018 MNPS Flexible Benefit 2023	012 Employee Benefit Board	12800316 BEN MNPS Flex Benefits Medical 2023				625,467			625,467
	Direct	012 Employee Benefit Board	75018 MNPS Flexible Benefit 2023	012 Employee Benefit Board	12800416 BEN MNPS Flex Benefits Dep Care 2023				157,795			157,795
	Direct	012 Employee Benefit Board	80180 County Retirement	012 Employee Benefit Board	12800168 BEN County Retirement				561,885			561,885
	Direct	012 Employee Benefit Board	80167 Metro Pension Plan	012 Employee Benefit Board	12800167 BEN Metro Pension Plan-AB	1,353,530		385,013	243,610,685			245,343,228
	Direct	012 Employee Benefit Board	80200 Guaranteed Pension Plan	012 Employee Benefit Board	12801000 BEN Guaranteed Pension Plan						33,577,400	33,577,400
	Direct	012 Employee Benefit Board	85174 MNPS NonCertif 85174 PensionPl	012 Employee Benefit Board	12809030 BEN MNPS NonCertif 85174Pensio				199,957			199,957
	Direct	012 Employee Benefit Board	85174 MNPS Retirement-Former County	012 Employee Benefit Board	12809090 BEN MNPS Pension County				3,354,472			3,354,472
	Direct	012 Employee Benefit Board	85175 MNPS Retirement Metro Teachers	012 Employee Benefit Board	12811093 BEN MNPS Teachers				26,561,996			26,561,996
	Direct	012 Employee Benefit Board	85368 MNPS Retirement-Former City	012 Employee Benefit Board	12810091 BEN MNPS Pension City				1,691,201			1,691,201
	Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12804000 BEN USD Closed Plan Interest				4,561			4,561
	Direct	012 Employee Benefit Board	88368 USD Closed Pension Plans Fund	012 Employee Benefit Board	12804100 BEN USD Gen Govt Closed Plan				843,589			843,589
	Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12805100 BEN USD Pol/Fire Closed Plan				2,802,904			2,802,904
	Direct	012 Employee Benefit Board Total				1,733,266		544,038	586,025,063	6,250	33,577,400	631,886,017
	Direct	015 Finance	30003 General Fund 4% Reserve	015 Finance	15202000 4% FIN Accounts				16,640	541,600		558,240
	Direct	015 Finance	30039 Flood 2010	015 Finance	15701510 FIN Flood 2010				25,491			25,491
	Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301200 FIN Comcast Cares				3,703			3,703
	Direct	015 Finance	30092 Tomatoes 3/2020 Response/Relief	015 Finance	15703320 FIN Tomatoes 3/3/2020	4,298		1,260	80,141			65,599
	Direct	015 Finance	30099 COVID-19 Pandemic	015 Finance	15902020 FIN COVID-19				(388,471)			(388,471)
	Direct	015 Finance	30112 COVID Reserve Post 2020	015 Finance	15902022 FIN COVID Reserve Post 2020				(41,760)			(41,760)
	Direct	015 Finance	30113 Finance CU Administration	015 Finance	15702000 FIN Finance CU Administration						(30,948)	(30,948)
	Direct	015 Finance	30116 COVID FEMA	015 Finance	15302022 FIN COVID FEMA	16,490		4,752	742,380			763,622
	Direct	015 Finance	30142 Storm/Flood 3/2021	015 Finance	15701420 Storm-Flood 3/2021 Fund	4,298		1,260	86,696			92,244
	Direct	015 Finance	30174 FIN CDFD Metro Cohort	015 Finance	15802023 FIN CDFD Metro Cohort				34,927			34,927
	Direct	015 Finance	30175 Equipment & Major Maintenance Fund 2023	015 Finance	15702400 FIN Finance Operations				8,840	66,510		75,350
	Direct	015 Finance	30175 Equipment & Major Maintenance Fund 2023	015 Finance	15702420 FIN Finance Procurement				14,000			14,000
	Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701550 FIN Innovation Invest NonAlloc							
	Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701570 FIN Strategic Budgetg't & Innov				90,894			90,894
	Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902024 FIN ARP Pandemic Emergency Response				46,115			46,115
	Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902025 FIN American Rescue Plan	58,066		16,776	74,842			74,842
	Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15400021 FIN Hyperion Budget Mgmt System					360,978		360,978
	Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15401021 FIN Participatory Bud Pilot-Nash Infra				(25,000)			(25,000)
	Direct	015 Finance	40022 GSD FY22 Cap Projs RS2021-1201	015 Finance	15402022 FIN Participatory Budgeting				15,000			15,000
	Direct	015 Finance	40119 GSD FY19B Capital Projects	015 Finance	15401119 FIN Affordable Housing Commitmt					8,719,616		8,719,616
	Direct	015 Finance Total				83,152		24,048	699,596	9,688,704	(30,948)	10,454,552
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16102000 ASR Assessment		5,159,070	1,854,675	1,411,633			8,425,378
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16104000 ASR Board of Equalization				6,237			6,237
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16105000 ASR Hearing Officer Review		4,174	310				4,484
	Direct	016 Assessor of Property	10101 GSD General	016 Assessor of Property	16106000 ASR Personal Property Audit						331,324	331,324
	Direct	016 Assessor of Property	30003 General Fund 4% Reserve	016 Assessor of Property	16200100 4% ASR Assessor of Property				46,468	97,518		143,986
	Direct	016 Assessor of Property Total				5,163,244		1,854,985	1,795,662		97,518	8,911,409
	Direct	017 Trustee	10101 GSD General	017 Trustee	17101000 TRU Administration		1,318,173	477,895				2,453,522
	Direct	017 Trustee	30003 General Fund 4% Reserve	017 Trustee	17201000 4% TRU Trustee						27,101	27,101
	Direct	017 Trustee Total				1,318,173		477,895				2,670,623
	Direct	018 County Clerk	10101 GSD General	018 County Clerk	18101000 COU Admin		4,006,095	1,448,946				6,253,957
	Direct	018 County Clerk	30118 County Clerk Computer	018 County Clerk	18701000 COU County Clerk Computer							46,636
	Direct	018 County Clerk	30218 County Clerk Title Fees	018 County Clerk	18702000 COU County Clerk Title Fees							30,822
	Direct	018 County Clerk	30318 County Clerk EIVS Fees	018 County Clerk	18703000 COU County Clerk EIVS Fees							-
	Direct	018 County Clerk	30418 County Clerk T&R Fees	018 County Clerk	18704000 COU County Clerk T&R Fees							-
	Direct	018 County Clerk Total				4,006,095	1,448,946		875,814			6,330,855
	Direct	019 District Attorney	10101 GSD General	019 District Attorney	19101000 DA Administration		6,752,629	2,095,116	1,575,746		1,915	10,425,406
	Direct	019 District Attorney	30003 General Fund 4% Reserve	019 District Attorney	19201000 4% DA District Attorney				21,610		13,326	34,936
	Direct	019 District Attorney	30101 Metro Major Drug Program	019 District Attorney	19102020 DA Federal Drug Program	176,139		43,472				291,917
	Direct	019 District Attorney	30103 DA Fraud & Economic Crime	019 District Attorney	19102000 DA Fraud & Economic Crime							3,804
	Direct	019 District Attorney	30104 DA Special Operations	019 District Attorney	19300310 DA Special Operations							(90)
	Direct	019 District Attorney	32219 District Attorney Grant Fund	019 District Attorney	19300201 DA Family Voca Grant				196,582			254,119
	Direct	019 District Attorney Total				7,116,369		2,206,125	1,673,436	13,326	1,915	11,010,152
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101000 PDF Administration		658,334	215,024	131,924			1,005,282
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101100 PDF General Sessions Team		2,202,360	706,728	233,359			3,142,447
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101200 PDF Criminal Court Team		3,492,911	1,162,195	412,253			5,067,359
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101300 PDF Appellate Court Team		216,351	68,300	27,756			312,407
	Direct	021 Public Defender	10101 GSD General	021 Public Defender	21101400 PDF Juvenile Court Team		738,909	254,130	38,595			1,031,634
	Direct	021 Public Defender	30003 General Fund 4% Reserve	021 Public Defender	21201000 4% PDF Public Defender				36,686			36,686
	Direct	021 Public Defender Total				7,308,965		2,406,377	880,573			10,595,815
	Direct	022 Juvenile Court Clerk	10101 GSD General	022 Juvenile Court Clerk	22101000 JCC Admin		1,617,913	613,622	198,789			2,430,324
	Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	022 Juvenile Court Clerk	22701000 JCC Juv Ct Clerk Computer Prog				12,369	7,120		19,489
	Direct	022 Juvenile Court Clerk Total				1,617,913		613,622	211,158	7,120		2,449,813
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23102000 CIR Circuit Court Clerk				7,982			7,982
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23103000 CIR Traffic Violations Bureau		1,926,580		780,605			2,844,206
	Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23104000 CIR Probate Court Clerk				7,982			7,982
	Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	023 Circuit Court Clerk	23701000 CIR Circuit Court Clerk Fees		3,400,211	1,375,905	467,340			5,303,456
	Direct	023 Circuit Court Clerk Total				6,386,791		2,156,910	855,400			8,399,701
	Direct	024 Criminal Court Clerk	10101 GSD General	024 Criminal Court Clerk	24100100 CCC Admin		5,150,477	1,929,779	369,965			7,450,221
	Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerization	024 Criminal Court Clerk	24701000 CCC Crim Ct Clk Computerizat'n				32,258			32,258
	Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	024 Criminal Court Clerk	24702100 CCC CASA Victims Asst							11,104
	Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	024 Criminal Court Clerk	24702200 CCC Mary Parrish Cr VictimAsst							11,104
	Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	024 Criminal Court Clerk	24702300 CCC YMCA DomViol VictimAsst							11,104
	Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	024 Criminal Court Clerk	24702500 CCC Nash Ch Alliance VictimAsst							11,104
	Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	024 Criminal Court Clerk	24702600 CCC Sexual Assault CrVictimAsst							11,104
	Direct	024 Criminal Court Clerk Total				5,150,477		1,929,779	457,743			7,537,999
	Direct	025 Clerk and Master - Chancery	10101 GSD General	025 Clerk and Master - Chancery	25100100 CHA Admin		1,068,142	399,888	196,288			1,664,318
	Direct	025 Clerk and Master - Chancery	30003 General Fund 4% Reserve	025 Clerk and Master - Chancery	25201000 4% CHA Clerk and Master				7,272			7,272
	Direct	025 Clerk and Master - Chancery	30099 COVID-19 Pandemic	025 Clerk and Master - Chancery	25902020 CHA COVID-19							(748)
	Direct	025 Clerk and Master - Chancery	30112 COVID Reserve Post 2020	025 Clerk and Master - Chancery	25902022 CHA COVID Reserve Post 2020							748
	Direct	025 Clerk and Master - Chancery Total				1,068,142		399,888	203,560			1,671,590
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26110310 JUV Snaah Gang Prob Key		226,056	86,837	11,011			323,904
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111030 JUV Recovery Court		196,358	69,242	305,574			501,174
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111360 JUV Foster Care Review Board		299,317	103,172	11,912			414,401
	Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111410 JUV Case Support Key							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26312540 JUV Child Intervention		228,832	83,878	7,732	19,922	15,922	350,296
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26312560 JUV State Supplement							4,552
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26312600 JUV Interpartner Services FY17		64,258	21,416				85,674
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26313200 JUV Safe Baby Court		99,363	39,077	14,509	7,647	7,647	168,243
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26313200 JUV Parental Assistance Court		283,672	95,997	7,143	19,341	19,341	425,404
	Direct	026 Juvenile Court	32226 Juvenile Court Grant Fund	026 Juvenile Court	26313300 JUV Wrapping Around Families Success Pgm		11,795	3,555	280,207	15,062	15,062	325,681
	Direct	026 Juvenile Court	40021 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26400021 JUV JJC Process Program Mgr				35,775			35,775
	Direct	026 Juvenile Court	40021 GSD FY21 Cap Projs RS2021-757	026 Juvenile Court	26401021 JUV JJC Prn Trailor Addct Court Area		5,394	2,085			535,153	711,716
	Direct	026 Juvenile Court	40022 GSD FY22 Cap Projs RS2021-1201	026 Juvenile Court	26400022 JUV New Facility-Juv Justice Ct-Phase 1		2,013	570			1,050,691	1,075,635
	Direct	026 Juvenile Court Total					7,125,094	2,549,089	7,842,151	1,706,495	742,725	19,965,554
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27101000 GSD Judges		5,220,133	1,529,830	247,001			6,996,964
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27103201 GSD General Probation		1,724,938	615,198	47,747			2,387,841
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27105000 GSD Music City Community Court		100,591	34,425				135,016
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27106011 GSD Traffic School		235,343	86,800	144,104			466,247
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27116000 GSD Administration		1,252,891	407,943	450,240			2,111,074
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27117000 GSD Drug Court		257,864	125,740	72,336			455,940
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27130200 GSD Mental Health Court		447,469	145,664	83,298			676,431
	Direct	027 General Sessions Court	10101 GSD General	027 General Sessions Court	27310210 X - GSD Mental Hlth Crt Competency Restr				284,512			284,512
	Direct	027 General Sessions Court	30003 General Fund 4% Reserve	027 General Sessions Court	27202000 4% GSD Administration				4,531			4,531
	Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	027 General Sessions Court	27117100 GSD Drug Court Treatment				4,869			4,869
	Direct	027 General Sessions Court	30099 COVID-19 Pandemic	027 General Sessions Court	27902020 GSD COVID-19				(64,227)			(64,227)
	Direct	027 General Sessions Court	30102 DUI Offender	027 General Sessions Court	27112100 GSD Mental Health Court				3,222			3,222
	Direct	027 General Sessions Court	30112 COVID Reserve Post 2020	027 General Sessions Court	27112200 GSD GSD Drug Court				8,962			8,962
	Direct	027 General Sessions Court	30216 American Rescue Plan Act-COVID Stimulus	027 General Sessions Court	27902022 GSD COVID Reserve Post 2020				(429,448)	(34,404)		(459,352)
	Direct	027 General Sessions Court	30216 American Rescue Plan Act-COVID Stimulus	027 General Sessions Court	27902024 GSD ARP Pandemic Emergency Response				472,871	34,404		507,275
	Direct	027 General Sessions Court	30216 American Rescue Plan Act-COVID Stimulus	027 General Sessions Court	27902025 GSD ARP Music City Court		26,249	8,201				34,450
	Direct	027 General Sessions Court	32227 General Sessions Court Grant Fund	027 General Sessions Court	27310110 GSD Veteran's Treatment Court		47,042	13,515	11,854			72,411
	Direct	027 General Sessions Court	32227 General Sessions Court Grant Fund	027 General Sessions Court	27310120 GSD Recovery Court TN WTS		8,760	4,172	47,752			60,684
	Direct	027 General Sessions Court	32227 General Sessions Court Grant Fund	027 General Sessions Court	27310140 GSD Cheshire HEARTS		49,420	10,643	35,800			95,863
	Direct	027 General Sessions Court	32227 General Sessions Court Grant Fund	027 General Sessions Court	27310150 GSD DUI Court				28,440			28,440
	Direct	027 General Sessions Court	32227 General Sessions Court Grant Fund	027 General Sessions Court	27310160 GSD Mental Hlth & Suba Abs State Money				33,825			33,825
	Direct	027 General Sessions Court	32229 Veterans Treatment Court Operations	027 General Sessions Court	27701000 GSD Veteran's Treatment Ct Ops				3,642			3,642
	Direct	027 General Sessions Court Total					9,370,670	3,042,119	1,495,633	-	-	13,908,422
	Direct	028 State Trial Courts	10101 GSD General	028 State Trial Courts	28101000 STC Administration		7,541,133	2,490,689				10,031,822
	Direct	028 State Trial Courts	10101 GSD General	028 State Trial Courts	28106100 STC Jury Expense				273,896			273,896
	Direct	028 State Trial Courts	30003 General Fund 4% Reserve	028 State Trial Courts	28201000 4% STC State Trials Courts				4,375			4,375
	Direct	028 State Trial Courts	30020 State Trial Court Drug Enforcement	028 State Trial Courts	28700200 STC Drug Court Fines		126,103	9,303				135,406
	Direct	028 State Trial Courts	30020 State Trial Court Drug Enforcement	028 State Trial Courts	28700500 STC DUI Supervision		76,538	23,672				100,210
	Direct	028 State Trial Courts	30099 COVID-19 Pandemic	028 State Trial Courts	28802020 STC COVID-19				(3,029)			(3,029)
	Direct	028 State Trial Courts	30112 COVID Reserve Post 2020	028 State Trial Courts	28802022 STC COVID Reserve Post 2020				3,029			3,029
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28320120 STC TDM/SAFE - Federal		69,798	5,202				75,000
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28320140 STC Community Corrections Crt		757,467	342,991	103,070		79,678	1,283,206
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28320160 STC Drug Court Staff		350,812	140,671	58,810			550,293
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28320205 STC TN Dept of Corrections		586,926	231,341	196,961			1,014,228
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28322190 STC Court Interpreter Endowment		56,197	26,771				82,968
	Direct	028 State Trial Courts	32228 State Trial Court Grant Fund	028 State Trial Courts	28322300 STC Governor's Hwy Safety Offc		40,654	13,300				53,954
	Direct	028 State Trial Courts Total					9,604,628	3,285,118	1,422,264	-	79,678	14,391,688
	Direct	029 Justice Integration Services	10101 GSD General	029 Justice Integration Services	29160170 JIS ALOB Exec Leader Key		2,056,124	669,872	1,453,617			4,182,613
	Direct	029 Justice Integration Services	10101 GSD General	029 Justice Integration Services	292016210 JIS Project Plans Key				4,402			4,402
	Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	029 Justice Integration Services	29201000 4% JIS Justice Integration Srv				98,199	262,445		360,644
	Direct	029 Justice Integration Services Total					2,059,124	669,872	1,556,218	262,445		4,547,659
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122130 SHE MC2 Offender Management		3,741,699	1,308,740	872,560			5,923,116
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122230 SHE MC2 Support		551,676	225,904	9,479			787,059
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122310 SHE Booking and Releasing		6,915,975	2,585,339	26,159			9,527,473
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122810 SHE CDC-M Programs Key				324			324
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30122910 SHE CDC-M Support Mgmt Key		2,914,572	1,098,530	2,207,004			6,220,106
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123210 SHE CDC-M Support Staff Key		1,405,520	475,359	66,675			1,947,554
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123610 SHE CDC-F Offender Mgmt Key				8,599			8,599
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30123810 SHE CDC-F Support Staff Key		(18,396)					(18,396)
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124010 SHE ORG Proms Key				-			-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124030 SHE DUI School		1,539,158	485,193	44,569			2,068,920
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124110 SHE ORC Offend Mgmt Key				4,766			4,766
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124310 SHE ORG Support Staff Key				-			-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124410 SHE ORG Support Staff Key		1,349,802	579,848	348,500			2,278,150
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124510 SHE Maintenance Key		1,078,483	422,522	181,427			1,682,432
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124610 SHE Warehouse Key		341,586	113,769	1,045,072			1,500,427
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124710 SHE Laundry Key				567			567
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124810 SHE Exec Mgmt Key		943,553	227,128	39,089			1,209,770
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30124930 SHE Special Operations Team Events				-			-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125000 SHE Non Allocated Fin Trans				-			-
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125110 SHE Training Key		2,308,855	615,261	35,947			2,960,063
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125210 SHE Warrants Key		3,642,762	1,484,623	33,104			5,160,489
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125310 SHE Transportation Key		4,657,670	1,787,038	140,364			6,565,072
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30125330 SHE Armed Security		4,084,779	1,582,929	1,744			5,669,452
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126300 SHE Offender Information Servt		1,163,595	450,275	130,809			1,744,679
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126310 SHE CDF Offender Management		1,864,924	761,040	984,339			3,610,312
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30126320 SHE CDF Support		161,785	68,847	6,390			237,022
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127100 SHE DDC Offender Management		6,687,218	2,385,840	2,574,625		40,500	11,668,183
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127200 SHE DDC Support		720,960	256,623	36,204			1,013,787
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127300 SHE BCC Support		252,695	63,463	2,973			319,131
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127400 SHE BCC Offender Management		1,274,303	513,404	16,448			1,804,155
	Direct	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127500 SHE Offender Support Services		10,173,060	2,597,902	15,550			12,750,402
	Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	030 Sheriff	30201000 4% SHE Sheriff's Department				3,344,913	764,763		4,109,676
	Direct	030 Sheriff's Office	30099 COVID-19 Pandemic	030 Sheriff	30902020 SHE COVID-19		(166,887)	(41,695)				(210,038)
	Direct	030 Sheriff's Office	30112 COVID Reserve Post 2020	030 Sheriff	30902022 SHE COVID Reserve Post 2020				(18,900)			(18,900)
	Direct	030 Sheriff's Office	30116 COVID FEMA	030 Sheriff	30902022 SHE COVID FEMA		166,887	41,695				210,614
	Direct	030 Sheriff's Office	30216 American Rescue Plan Act-COVID Stimulus	030 Sheriff	30902024 SHE ARP Pandemic Emergency Response				19,297			19,297
	Direct	030 Sheriff's Office	32230 Sheriff Grant Fund	030 Sheriff	30320100 SHE Grants Interest				1,070			1,070
	Direct	03										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	031 Police	10101 GSD General	031 Police	31121416 POL Task Force - Crimes Key		-	-	900	-	4,761	5,261
Direct	031 Police	10101 GSD General	031 Police	31121451 POL Youth Services Key		2,074,183	739,051	123,146	-	-	2,936,380
Direct	031 Police	10101 GSD General	031 Police	31121453 POL Interpersonal Crimes		252,854	81,723	7,887	-	-	342,464
Direct	031 Police	10101 GSD General	031 Police	31121454 POL Special Victims		1,434,128	452,668	18,875	-	-	1,905,671
Direct	031 Police	10101 GSD General	031 Police	31121455 POL SVD Human Trafficking		465,945	161,413	34,056	-	-	661,414
Direct	031 Police	10101 GSD General	031 Police	31121456 POL Family Intervention Program		1,106,638	411,777	10,161	-	-	1,528,576
Direct	031 Police	10101 GSD General	031 Police	31121457 POL Disaster Operations Unit		283,722	119,779	-	-	-	403,501
Direct	031 Police	10101 GSD General	031 Police	31121458 POL Entertainment District Initiative		204,044	-	58,028	-	-	262,072
Direct	031 Police	10101 GSD General	031 Police	31121459 POL Violent Crimes Division		5,513,025	2,021,661	-	-	-	8,619,673
Direct	031 Police	10101 GSD General	031 Police	31121460 POL Police Activities League (PAL)		385,174	125,858	26,050	84,987	-	537,082
Direct	031 Police	10101 GSD General	031 Police	31121461 POL Alternative Police Response(APR) Unit		581,472	89,771	1,350	-	-	672,593
Direct	031 Police	10101 GSD General	031 Police	31121462 POL Body Worn & In-Car Camera Oper		645,119	246,256	-	-	-	891,371
Direct	031 Police	10101 GSD General	031 Police	31121463 POL Crime Control Analysis		605,683	215,444	1,000	-	-	822,127
Direct	031 Police	10101 GSD General	031 Police	31121464 POL Entertainment District Unit		1,211,299	465,567	218,238	-	-	1,895,104
Direct	031 Police	10101 GSD General	031 Police	31121501 POL Domestic Violence Key		2,141,423	746,833	130,821	-	-	3,019,077
Direct	031 Police	10101 GSD General	031 Police	31121601 POL Fugitives Key		408,374	165,153	140,647	-	3,804	717,978
Direct	031 Police	10101 GSD General	031 Police	31121701 POL Criminal Investigation Div		4,954,623	1,778,120	166,396	-	-	6,899,139
Direct	031 Police	10101 GSD General	031 Police	31121703 POL SISU		567,111	195,910	122,871	-	-	885,892
Direct	031 Police	10101 GSD General	031 Police	31121751 POL Forensic Services Key		1,972,472	703,753	222,942	-	15,540	2,714,707
Direct	031 Police	10101 GSD General	031 Police	31121760 POL Crime Lab		3,963,403	1,270,387	1,252,465	161,258	-	6,647,513
Direct	031 Police	10101 GSD General	031 Police	31121801 POL Property & Evidence Key		1,275,722	413,566	97,815	-	-	1,787,103
Direct	031 Police	10101 GSD General	031 Police	31121810 POL Impound		176,089	64,400	9,859	-	-	250,348
Direct	031 Police	10101 GSD General	031 Police	31121850 POL Facility Mgmt and Security		969,317	373,267	89,691	-	-	1,432,275
Direct	031 Police	10101 GSD General	031 Police	31121901 POL Emergency Conting Key		907,587	320,558	206,681	-	-	1,434,826
Direct	031 Police	10101 GSD General	031 Police	31121951 POL School Cross Guard Key		1,822,766	409,380	123,037	-	-	2,355,163
Direct	031 Police	10101 GSD General	031 Police	31121960 POL School Safety Initiative		1,580,554	293,967	1,874,521	-	-	3,749,042
Direct	031 Police	10101 GSD General	031 Police	31122001 POL Traffic Key		3,235,927	1,229,868	279,819	-	-	4,745,614
Direct	031 Police	10101 GSD General	031 Police	31122051 POL Aviation Section		2,764,936	988,774	1,077,022	51,720	-	4,822,452
Direct	031 Police	10101 GSD General	031 Police	31122151 POL SWAT Key		2,122,723	751,038	486,876	-	-	3,360,637
Direct	031 Police	10101 GSD General	031 Police	31122153 POL Drill and Ceremony Team		34,779	-	9,157	-	-	43,936
Direct	031 Police	10101 GSD General	031 Police	31122201 POL Warrants Key		1,581,117	573,700	135,239	-	-	2,290,056
Direct	031 Police	10101 GSD General	031 Police	31122313 POL Precinct 9		33,004	10,962	-	-	-	43,966
Direct	031 Police	10101 GSD General	031 Police	31122401 POL East Sector Key		6,887,191	2,555,904	914,295	-	21,336	10,378,726
Direct	031 Police	10101 GSD General	031 Police	31122403 POL Patrol South Sector Key		9,020,660	3,520,439	1,039,626	-	4,372	14,585,097
Direct	031 Police	10101 GSD General	031 Police	31122405 POL Patrol Heritage Key		8,925,792	3,415,923	910,293	-	35,492	13,287,500
Direct	031 Police	10101 GSD General	031 Police	31122407 POL Patrol Central Sector Key		7,370,739	2,599,937	862,525	-	4,372	10,837,573
Direct	031 Police	10101 GSD General	031 Police	31122409 POL Patrol West Sector Key		7,466,899	2,695,519	821,854	-	12,500	10,996,772
Direct	031 Police	10101 GSD General	031 Police	31122411 POL Patrol North Sector Key		7,665,352	2,781,907	834,138	-	14,903	11,299,300
Direct	031 Police	10101 GSD General	031 Police	31122413 POL Midtown Hills Precinct		8,212,471	2,970,794	756,282	-	30,346	11,969,893
Direct	031 Police	10101 GSD General	031 Police	31122414 POL Madison Precinct		7,299,874	2,734,541	807,122	-	4,372	10,849,909
Direct	031 Police	10101 GSD General	031 Police	31122415 POL Animal Operations Section		653,842	226,199	166,615	-	-	1,046,656
Direct	031 Police	10101 GSD General	031 Police	31122800 POL Parks Patrol		120,621	35,122	19,471	-	-	175,214
Direct	031 Police	10101 GSD General	031 Police	31122700 POL Professional Development		91,426	38,416	210,889	-	32,000	242,889
Direct	031 Police	10101 GSD General	031 Police	31123001 POL Field Training Officer Key		91,426	38,416	23,200	-	-	153,042
Direct	031 Police	10101 GSD General	031 Police	31123051 POL Specialist		3,061,200	1,385,522	186,611	-	-	5,233,333
Direct	031 Police	10101 GSD General	031 Police	31123201 POL School Resource Key		4,243,178	1,588,551	254,701	-	-	6,086,430
Direct	031 Police	10101 GSD General	031 Police	31160000 POL ALOB Non Allocated Fin Tran		-	-	-	-	-	-
Direct	031 Police	10101 GSD General	031 Police	31160100 POL ALOB Information and Technology		3,698,520	1,320,407	11,909,587	810,203	-	17,738,717
Direct	031 Police	10101 GSD General	031 Police	31160300 POL ALOB Human Resources		9,203,686	3,987,817	623,665	-	-	14,815,168
Direct	031 Police	10101 GSD General	031 Police	31160320 POL Secondary Employment Unit		4,749,416	157,798	220,133	-	-	5,127,347
Direct	031 Police	10101 GSD General	031 Police	31160410 POL ALOB Payroll Authorized		369,527	118,355	1,834	-	-	489,716
Direct	031 Police	10101 GSD General	031 Police	31160420 POL ALOB Finance Affairs		1,035,504	319,943	893,227	-	-	2,253,674
Direct	031 Police	10101 GSD General	031 Police	31160510 POL ALOB Procurement Servis		250,758	111,940	161,105	-	-	523,803
Direct	031 Police	10101 GSD General	031 Police	31160610 POL ALOB Records Mgmt Servi		2,609,314	1,053,271	133,213	-	-	3,795,798
Direct	031 Police	10101 GSD General	031 Police	31160710 POL ALOB Safety Training Se		241,392	88,380	132,599	-	-	462,371
Direct	031 Police	10101 GSD General	031 Police	31160810 POL ALOB Employee Leadersh		5,802,997	1,699,424	696,797	36,036	13,100	8,045,272
Direct	031 Police	10101 GSD General	031 Police	31161000 POL Nonpayroll Transactions		-	-	21,614	-	13	21,627
Direct	031 Police	18301 USD General	031 Police	31192000 POL Extra Police Protection		-	-	-	-	481,000	481,000
Direct	031 Police	30003 General Fund 4% Reserve	031 Police	31201000 4% POL GSD Police Department		-	-	2,239,340	-	734,673	2,974,013
Direct	031 Police	30090 POL 2019 JAG Grant	031 Police	3122345 POL 2019 JAG Grant		-	-	-	-	19,567	19,567
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	31322355 POL DNA CEBR Program Grant		-	-	876	-	-	876
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	31322365 POL DNA CEBR Program Grant		-	-	53,005	-	-	53,005
Direct	031 Police	30091 POL DNA CEBR Program Grant	031 Police	31322375 POL 2022 CEBR Grant		-	-	89,515	-	-	89,515
Direct	031 Police	30099 COVID-19 Pandemic	031 Police	31902020 POL COVID-19 Pandemic		(110,067)	(456,360)	-	-	-	(566,427)
Direct	031 Police	30112 COVID Reserve Post 2020	031 Police	31902022 POL COVID Reserve Post 2020		(494,082)	(335,905)	4,649	-	-	(825,338)
Direct	031 Police	30116 COVID FEMA	031 Police	31302022 POL COVID FEMA		281,191	61,979	343,170	-	-	685,140
Direct	031 Police	30117 COVID Vacation Distribution	031 Police	31702021 POL COVID Vacation Distribution		-	(5,915)	-	-	-	(5,915)
Direct	031 Police	30146 Police Unauthorized Substance Abuse	031 Police	31740204 POL Unauth. Substance Abuse		-	-	2,111	2,450	-	4,561
Direct	031 Police	30147 Police Drug Enforcement	031 Police	31740201 POL State Drug Enforcement		-	-	769,566	527,910	-	1,297,476
Direct	031 Police	30149 Police Federal Drug Enforcement	031 Police	31750100 POL Justice Felony Forfeitures		-	-	23,200	380,293	-	403,493
Direct	031 Police	30151 Victim Witness Protection	031 Police	31721553 POL Victim Witness Prot Key		-	-	-	-	-	-
Direct	031 Police	30154 Police State Felony Forfeiture	031 Police	31740105 POL State Felony Forfeiture		-	-	26,648	-	-	26,648
Direct	031 Police	30155 Police State Gambling Forfeiture	031 Police	31740102 POL State Gambling Forfeiture		-	-	28,993	-	-	28,993
Direct	031 Police	30156 Police Federal Forfeitures	031 Police	31760100 POL Treasury Felony Forfeit		-	-	-	-	-	-
Direct	031 Police	30157 Police Sex Offender Registrat	031 Police	31760200 POL Sex Offender Registrations		6,505	2,464	65,491	-	-	74,460
Direct	031 Police	30158 Police Donations Fund	031 Police	31601100 POL Woodmen Life Donation		-	-	-	-	-	-
Direct	031 Police	30158 Police Donations Fund	031 Police	31601200 POL Donations		-	-	(230)	-	70,000	69,770
Direct	031 Police	30159 Police StateAnti-Human Traffic	031 Police	31740205 POL State Anti-Human Traffickg		-	-	-	-	-	-
Direct	031 Police	30163 Civil Unrest May 2020	031 Police	31706530 POL Civil Unrest		(26,860)	(5,514)	-	-	-	(32,374)
Direct	031 Police	30168 Wind Event 3/3/2023	031 Police	31702330 POL Wind Event 3/3/2023		11,229	-	-	-	-	11,229
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321401 POL Task Force Interest		-	-	-	13,300	-	13,300
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321403 POL Achilles Task Force Key		-	-	-	-	-	-
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321406 POL Violent Crime TF Key		17,711	3,362	21,073	-	-	21,073
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321407 POL DEA Task Force Key		14,396	3,965	18,361	-	-	18,361
Direct	031 Police	30200 Police Task Force Fund	031 Police	31321408 POL FBI Terrorism Key		4,908	808	5,716	-	-	5,716
Direct	031 Police	30200 Police Task Force Fund	031 Police	31322503 POL MDHA Patrol TF Key		456,400	183,884	33,886	26,218	24,022	722,410
Direct	031 Police	30200 Police Task Force Fund	031 Police	31721408 POL Drug Overdose Investigations		55,165	16,907	-	-	-	72,072
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722203 POL Mkt Tn Jnt Fug Task Force		7,983	2,065	10,048	-	-	10,048
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722205 POL MDHA Cayce PI		60,134	16,439	76,573	-	-	92,651
Direct	031 Police	30200 Police Task Force Fund	031 Police	31722206 POL MDHA Buskirk Napier		152,752	32,407	185,159	-	-	185,159
Direct	031 Police	3020									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	40116 GSD FY18 Capital Projects	40116 GSD FY18 Capital Projects	031 Police	31401019 POL Body/Dash Cameras				2,289,507			2,289,507
	Direct	031 Police	40021 GSD FY21 Cap Projs RS2021-757	031 Police	31400021 POL Southeast Police Precinct (Murf Rd)					17,763		17,763
	Direct	031 Police	40021 GSD FY21 Cap Projs RS2021-757	031 Police	31400021 POL Crime Lab Instrumentation Upgrades					49,183		49,183
	Direct	031 Police	40022 GSD FY22 Cap Projs RS2021-1201	031 Police	31401022 POL Training Academy/Utility Safety Upgrades			2,730				2,730
	Direct	031 Police	40022 GSD FY22 Cap Projs RS2021-1201	031 Police	31403022 POL Training Academy - Planning & Design				336,068			336,068
	Direct	031 Police	40020 GSD FY20B Cap Projs RS2020-213	031 Police	31400220 POL Replace 2 Helicopters					9,681,262		9,681,262
	Direct	031 Police	40220 GSD FY20B Cap Projs RS2020-213	031 Police	31401220 POL Mounted Patrol Bam Plan/Constr				11,703	267,053		278,756
	Direct	031 Police	61200 Police Impound	031 Police	31522000 POL URT Vehicle Impound							375,000
	Direct	031 Police Total					176,919,365	58,201,128	40,588,552	14,118,750	711,876	290,539,671
	Direct	032 Fire	10101 GSD General	032 Fire	32114110 FIR GSD Fire Support				323,084			1,220,690
	Direct	032 Fire	10101 GSD General	032 Fire	32114210 FIR GSD EMS Support			1,803,385	640,715	936,609		3,380,709
	Direct	032 Fire	10101 GSD General	032 Fire	32114310 FIR GSD Fire Inspect Forms							109,965
	Direct	032 Fire	10101 GSD General	032 Fire	32114510 FIR GSD Logistics		835,165	281,474	5,883,610	20,271		7,020,520
	Direct	032 Fire	10101 GSD General	032 Fire	32114710 FIR GSD Training		1,675,347	592,504	126,308			2,394,159
	Direct	032 Fire	10101 GSD General	032 Fire	32115210 FIR GSD Specialized Services				890,035			1,240,683
	Direct	032 Fire	10101 GSD General	032 Fire	32115410 FIR GSD EMS Operations		28,780,088	10,798,751	87,506			39,656,645
	Direct	032 Fire	10101 GSD General	032 Fire	32115510 FIR GSD Fire Operations		10,887,424	4,265,140	104,554	168,675		15,425,793
	Direct	032 Fire	10101 GSD General	032 Fire	32116210 FIR GSD Pub Fire Educ-Com Svcs							-
	Direct	032 Fire	10101 GSD General	032 Fire	32116310 FIR GSD Fire Prevention		1,724,596	614,462	122,013			2,461,071
	Direct	032 Fire	10101 GSD General	032 Fire	32160110 FIR GSD IT Systems		368,843	141,054	3,691,835			4,201,732
	Direct	032 Fire	10101 GSD General	032 Fire	32160210 FIR GSD Facilities Maint		520,131	236,435	2,114,150			2,870,716
	Direct	032 Fire	10101 GSD General	032 Fire	32160710 FIR GSD Occup Health & Safety		400,250	137,757	134,163			672,190
	Direct	032 Fire	10101 GSD General	032 Fire	32160810 FIR GSD Admin		2,048,009	642,608	89,000			2,779,617
	Direct	032 Fire	18301 USD General	032 Fire	32194510 FIR USD Logistics			528,576	214,802	10,485,537		11,228,915
	Direct	032 Fire	18301 USD General	032 Fire	32195510 FIR USD Fire Operations		54,658,239	21,483,191	36,391			76,177,821
	Direct	032 Fire	18301 USD General	032 Fire	32196110 FIR USD Administration				897,846			897,846
	Direct	032 Fire	18301 USD General	032 Fire	32196210 FIR USD Pub Fire Educ-Com Svcs		115,078	31,608	2,910			149,596
	Direct	032 Fire	18301 USD General	032 Fire	32196310 FIR USD Fire Prevention		1,736,946	651,656	417			2,389,019
	Direct	032 Fire	18301 USD General	032 Fire	32197011 FIR USD Facilities Mgmt				169,383			169,383
	Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32214000 4% FIR Perm Equip Logic				861		39,053	40,034
	Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32260100 4% FIR ALOB Info Tech				21,453			21,453
	Direct	032 Fire	30003 General Fund 4% Reserve	032 Fire	32262000 4% FIR ALOB Facility Mgmt				(1,470)			(1,470)
	Direct	032 Fire	30048 Fire Dept Donations	032 Fire	32705500 FIR Donations				60,752			60,752
	Direct	032 Fire	30081 Hurricane Harvey Texas 2017	032 Fire	32705200 FIR Hurricanes Harvey Texas 2017				2,910			2,910
	Direct	032 Fire	30098 Hurricane Sally 9/20	032 Fire	32710830 FIR Hurricane Sally 9/20				175			175
	Direct	032 Fire	30099 COVID-19 Pandemic	032 Fire	32902020 FIR COVID-19				(295,789)			(295,789)
	Direct	032 Fire	30112 COVID Reserve Post 2020	032 Fire	32902022 FIR COVID Reserve Post 2020				(474,597)			(474,597)
	Direct	032 Fire	30116 COVID FEMA	032 Fire	32932022 FIR COVID FEMA				633,413			633,413
	Direct	032 Fire	30121 Nashville 12/20/20 Bombing	032 Fire	32701220 FIR Nashville 12/20/20 Bombing		(40,000)					(40,000)
	Direct	032 Fire	30142 Storm/Flood 3/20/21	032 Fire	32701420 FIR Storm/Flood 3/20/21				9,159			9,159
	Direct	032 Fire	30165 Kentucky Flood 7/20/22	032 Fire	32710520 FIR Kentucky Flood 7/20/22				2,102			2,102
	Direct	032 Fire	30167 Extreme Weather & Related Damage 12/20/22	032 Fire	32702023 FIR Extreme Weather & Rld Dmg 12/20/22		4,500					4,500
	Direct	032 Fire	30172 Fire HazMat Recovery	032 Fire	32705540 FIR HazMat Recovery				36,180			36,180
	Direct	032 Fire	30216 American Rescue Plan Act-COVID Stimulus	032 Fire	32902025 FIR ARP Fleet & Equipment				112,749		305,207	417,956
	Direct	032 Fire	30216 American Rescue Plan Act-COVID Stimulus	032 Fire	32902026 FIR ARP HVAC Upgrades				194,025			194,025
	Direct	032 Fire	30216 American Rescue Plan Act-COVID Stimulus	032 Fire	32902027 FIR ARP Pandemic Emergency Response				136,973			136,973
	Direct	032 Fire	30219 Fire Special Events	032 Fire	32700150 FIR Titans Stadium Special Events		236,960	48,651				285,611
	Direct	032 Fire	30219 Fire Special Events	032 Fire	32700160 FIR Goodie Park Special Events		14,406	2,958				17,364
	Direct	032 Fire	30398 Special Events Fund	032 Fire	32705500 FIR EMS Special Operations		639,297	129,406				768,703
	Direct	032 Fire	32322 Fire Department Grant Fund	032 Fire	32301610 FIR FY21 AFGS - Fitness Grant					411,112		411,112
	Direct	032 Fire	40021 GSD FY21 Cap Projs RS2021-757	032 Fire	32401021 FIR Heavy Apparatus Replacement						13,339,756	13,339,756
	Direct	032 Fire	40022 GSD FY22 Cap Projs RS2021-1201	032 Fire	32400022 FIR Fire Station #60							6,736
	Direct	032 Fire	40022 GSD FY22 Cap Projs RS2021-1201	032 Fire	32401022 FIR Fire Station #64 - Planning							16,375
	Direct	032 Fire	40022 GSD FY22 Cap Projs RS2021-1201	032 Fire	32403022 FIR Major Repair / Maintenance				(50,555)		138,835	138,835
	Direct	032 Fire	40220 GSD FY20B Cap Projs RS2020-213	032 Fire	32400220 FIR Replace Fire Stations 2 25					(19,516)		(19,516)
	Direct	032 Fire Total					108,715,881	41,559,445	25,847,095	308,265	13,684,016	190,114,612
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120010 COD Code Enforce/Key Product		141,689	48,789	98,300			288,778
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120110 COD Const'n/Land Use Key Product		2,348,237	285,843	842,318			3,476,398
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120140 COD SexuallyOrientedBusBd Key			23,611	9,078			109,037
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120210 COD Better Youth Key Product				694,245			672,942
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120310 COD Building Code Inspections		2,601,911	1,176,699	1,007,168	10,238		4,796,016
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120410 COD Board Supp Serv Key Product				157,432			157,432
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120510 COD Info-Sharing Key Product		451,262	147,053	225,300			825,605
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120510 COD Admin Payroll Incentive		410,581	156,732	268,327			835,640
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33120700 COD ALOB Non-Alob'd Fin Trans							-
	Direct	033 Codes Administration	10101 GSD General	033 Codes Administration	33121000 COD Alarm Registration		111,542	48,677	96,132			256,351
	Direct	033 Codes Administration	30003 General Fund 4% Reserve	033 Codes Administration	33201000 4% COD Codes Admin Key Product							19,428
	Direct	033 Codes Administration	30600 Demolition Fund	033 Codes Administration	33701000 COD Demolition Projects				179,620			179,620
	Direct	033 Codes Administration Total					7,905,397	3,138,124	3,039,571	10,238		14,093,330
	Direct	034 Beer Board	10101 GSD General	034 Beer Board	34101000 BBD Administration				897			897
	Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102000 BBD Permit Application Program		244,947	96,840	19,500			461,287
	Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102100 BBD Inspection Program		217,323	99,277	29,947			346,547
	Direct	034 Beer Board	30359 Special Events Fund	034 Beer Board	34702100 BBD Entertainment District		105,220	6,180				111,380
	Direct	034 Beer Board Total					567,490	202,286	112,353			882,129
	Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102000 AGE Family and Consumer Sc Pro		48,635	769	10,396			60,800
	Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102100 AGE Agriculture/Horticulture P		106,781	25,361	26,220			158,362
	Direct	035 Agricultural Extension	10101 GSD General	035 Agricultural Extension	35102200 AGE 4H/Youth Dev Program		64,336	7,509	9,733			81,578
	Direct	035 Agricultural Extension Total					219,752	33,639	46,349			299,740
	Direct	037 Social Services	10101 GSD General	037 Social Services	37121000 SOC Homeless Services Program		262,866	75,629	39,109			377,597
	Direct	037 Social Services	10101 GSD General	037 Social Services	37121200 SOC Homeless Impact Division		892,549	284,659	1,385,639			2,562,847
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122300 SOC Nutrition Program		491,878	162,338	40,724			694,940
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122400 SOC Family Support		1,581,139	557,052	2,550,227	143,615		4,732,033
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122500 SOC Burial Assistance Program		33,382	11,668	55,071			602,121
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122600 SOC Warming Shelter		68,561	20,423	336,165			425,149
	Direct	037 Social Services	10101 GSD General	037 Social Services	37123000 SOC Planning & Coordination Pr		471,069	151,697	50,883			673,649
	Direct	037 Social Services	10101 GSD General	037 Social Services	37123200 SOC Executive Leadership		769,224	236,945	139,513	510		1,146,192
	Direct	037 Social Services	30099 COVID-19 Pandemic	037 Social Services	37902020 SOC COVID-19				(375,937)			(375,937)
	Direct	037 Social Services	30112 COVID Reserve Post 2020	037 Social Services	37902022 SOC COVID Reserve Post 2020				(31,586)			(31,586)
	Direct	037 Social Services	30116 COVID/FEMA	037 Social Services	37902022 SOC COVID/FEMA				405,507			405,507
	Direct	037 Social Services	30216 American Rescue Plan Act-COVID Stimulus	037 Social Services	37902028 SOC American Rescue Plan 1		20,517	2,975			73,000	94,492

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	453,916	140,162	6,009	-	-	656,987
Direct	038 Health	591,786	215,910	71,187	-	-	878,883
Direct	038 Health	480,821	171,137	174,695	-	-	826,653
Direct	038 Health	103,990	36,447	3,388	-	-	143,825
Direct	038 Health	184,168	69,101	6,453	-	-	259,722
Direct	038 Health	113,730	-	672	-	-	114,402
Direct	038 Health	113,730	39,656	(86,663)	-	-	66,723
Direct	038 Health	293,599	87,902	8,800	-	-	350,300
Direct	038 Health	1,620,582	593,629	702,463	-	-	2,916,674
Direct	038 Health	148,809	52,881	9,485	-	-	211,175
Direct	038 Health	163,953	41,550	342	-	-	205,775
Direct	038 Health	611,572	255,868	32,756	-	-	900,196
Direct	038 Health	1,520,289	539,819	59,059	-	-	2,128,167
Direct	038 Health	381,608	103,883	3,319,679	-	-	3,815,170
Direct	038 Health	239,459	80,986	5,532	-	-	325,977
Direct	038 Health	-	-	-	-	-	-
Direct	038 Health	426,389	156,365	2,366,563	-	-	2,949,317
Direct	038 Health	725,595	343,103	602,479	-	-	1,671,177
Direct	038 Health	371,895	118,621	30,335	-	-	520,851
Direct	038 Health	771,102	282,790	381,567	-	-	1,415,459
Direct	038 Health	443,122	188,946	509,779	-	-	1,121,847
Direct	038 Health	1,139,486	351,662	116,123	-	-	1,607,271
Direct	038 Health	-	-	-	-	-	-
Direct	038 Health	38201000 4% HEA Health Department	-	-	-	-	94,148
Direct	038 Health	38701000 HEA Animal Control Donations	-	-	-	-	13,430
Direct	038 Health	38702000 HEA Animal Education/Welfare	-	-	-	-	13,430
Direct	038 Health	38902020 HEA COVID-19	(534,342)	(184,584)	(2,250,678)	-	(2,969,604)
Direct	038 Health	38902022 HEA COVID Reserve Post 2020	-	-	(2,430,853)	-	(2,430,853)
Direct	038 Health	38302022 HEA COVID FEMA	534,169	184,584	4,668,892	-	5,387,644
Direct	038 Health	382004 HEA Title V Clean Air Act	70,250	22,362	95	-	92,707
Direct	038 Health	382026 HEA Clean Air Permit Prgrm	181,319	77,633	1,904	-	279,910
Direct	038 Health	38902027 HEA Behav Health Pilot Prog W POL Pcts	-	-	76,011	19,054	95,065
Direct	038 Health	38902028 HEA ARP HVAC In COVID Stimulus	-	-	171,026	-	171,026
Direct	038 Health	38902030 HEA ARP Pandemic Emergency Response	-	-	1,668	-	1,668
Direct	038 Health	38350265 HEA Tobacco Settlement	41,371	14,858	22,545	14,517	93,291
Direct	038 Health	38350268 HEA Chronic Disease PreventMgt	35,371	10,219	4,218	8,800	58,608
Direct	038 Health	38350401 HEA HIV PrEP	126,924	34,157	4,593	-	165,674
Direct	038 Health	38350500 HEA Chant Grant	1,215,563	522,869	74,008	-	2,012,871
Direct	038 Health	38350600 HEA STARS Grant	48,413	16,187	-	-	64,600
Direct	038 Health	38351015 HEA Health Start Grant	188,385	81,462	9,100	-	331,536
Direct	038 Health	38351020 HEA Immunization Svcs Grant	47,008	27,959	5,143	-	80,110
Direct	038 Health	38351021 HEA Family Planning Grant	681,679	241,974	109,548	-	1,033,201
Direct	038 Health	38351027 HEA School Hsg Gr CAH AIOther	4,841,986	1,756,509	2,744,483	-	9,142,978
Direct	038 Health	38351031 HEA Childcare Immunization Aud	108,360	36,562	1,022	-	145,944
Direct	038 Health	38351034 HEA Breast & Cerv Cancer	136,815	37,398	3,188	-	177,399
Direct	038 Health	38351037 HEA Minority AIDS Initiative	27,914	8,008	308,900	-	344,821
Direct	038 Health	38351044 HEA WIC Grant	3,051,413	1,259,784	198,531	-	4,709,714
Direct	038 Health	38351052 HEA Health Start Initiative	414,284	166,590	87,290	-	667,164
Direct	038 Health	38351053 HEA Oral HealthTDH Grant	468,398	215,577	142,956	-	826,931
Direct	038 Health	38351060 HEA Fetal Infant Mortality Rat	188,160	86,282	991	-	319,707
Direct	038 Health	38351064 HEA Child Safety Grant	65,473	20,732	4,105	-	90,310
Direct	038 Health	38351082 HEA Clites Readiness Grant	65,473	20,732	39,968	8,000	134,173
Direct	038 Health	38351087 HEA Hospital PreparednessGrant	48,132	22,761	238	-	71,131
Direct	038 Health	38351124 HEA TB Outpatient Grant	862,312	351,089	1,653,513	289,813	1,668,727
Direct	038 Health	38351133 HEA STD Grant	70,011	37,104	7,111	-	114,226
Direct	038 Health	38351134 HEA HIV AIDS Grant	345,035	119,238	6,069	-	509,133
Direct	038 Health	38351137 HEA Ryan White Grant	360,059	105,547	4,311,644	44,632	4,821,882
Direct	038 Health	38351138 HEA HIV Rapid Testing	73,287	18,886	797	-	100,066
Direct	038 Health	38351139 HEA Ryan White Medical Service	100,689	39,910	3,310	-	143,909
Direct	038 Health	38351146 HEA Emerg Preparedness Grant	312,013	102,695	101,953	-	600,361
Direct	038 Health	38351163 HEA Health Promotion CPHE AIO	114,835	50,949	4,170	-	185,699
Direct	038 Health	38351166 HEA Tobacco Grant	42,516	13,963	541	-	61,224
Direct	038 Health	38351174 HEA CDC 1907 Grant	-	-	32,990	-	32,990
Direct	038 Health	38351204 HEA 103 Grant	83,063	27,452	8,262	-	118,777
Direct	038 Health	38351205 HEA 105 Grant	212,424	78,953	36,671	-	328,048
Direct	038 Health	38360450 HEA Grant in Aid	334,997	87,310	302,893	-	725,200
Direct	038 Health	38361800 HEA Child Fatality Review Serv	-	-	-	-	-
Direct	038 Health	38361900 HEA Prenatal Presumptive Elgi	90,990	30,710	18	-	121,718
Direct	038 Health	38362000 HEA Viral Hepatitis Grant	59,198	19,942	802	-	95,942
Direct	038 Health	38363100 HEA HIV/AIDS Early Interv Serv	29,963	6,263	2,736	-	39,962
Direct	038 Health	38363200 HEA PPHF Grant	154,802	39,871	234	-	204,907
Direct	038 Health	38363300 HEA Friends of MACC	-	-	15,705	-	15,705
Direct	038 Health	38363600 HEA Opioid Overdose Reduction Grant	16,417	5,468	1,152	-	23,037
Direct	038 Health	38363610 HEA High Impact Area Opioid	149,583	46,222	200,790	-	450,673
Direct	038 Health	38363630 HEA PHEP COVID Grant	178,082	54,728	1,855,352	-	2,543,161
Direct	038 Health	38363640 HEA Immunizations - COVID	159,959	39,510	472,053	-	851,638
Direct	038 Health	38363650 HEA Behav Hsg Crisis Resp Initiative	30,470	9,456	50,520	-	90,446
Direct	038 Health	38363660 HEA COVID Disparities Grant	282,368	95,316	455,716	224,603	1,058,003
Direct	038 Health	38363670 HEA A Step Ahead Grant	-	-	34,548	-	34,548
Direct	038 Health	38363680 HEA Health Accelerator Plan	31,742	7,784	55,640	24,856	120,022
Direct	038 Health	38363690 HEA Comm Overdose Prev&Emp NACCHO Grant	29,015	10,655	29,015	-	91,948
Direct	038 Health	38363700 HEA Prevent Child Abuse TN	65,385	12,993	65,385	-	78,378
Direct	038 Health	38363710 HEA COVID ELC Reopening Schools Grant	20,376	6,787	138,025	-	165,188
Direct	038 Health	38363720 HEA COVID ELC Travelers HealthFund Grant	-	-	117,000	-	117,000
Direct	038 Health	38363740 HEA EPA Air Monitoring Network Grant	-	-	-	-	-
Direct	038 Health	38363800 HEA COVID Response Resilient Comm CCR	113,969	33,351	210,817	34,129	392,266
Direct	038 Health	38363900 HEA Music City PrEP Grant	-	-	3,900	-	3,900
Direct	038 Health	38363910 HEA STD COVID Prevention Grant	-	-	-	-	-
Direct	038 Health	38363920 HEA Foundational Capabilities Grant	-	-	36,190	-	36,190
Direct	038 Health	38363930 HEA Public Health Infrastructure Grant	27,006	3,296	20,532	2,938	53,772
Direct	038 Health	38400220 HEA Replace Woodbine Clinic Planning	-	-	14,467	-	14,467
Direct	038 Health	39101010 LIB Administrative Support	1,177,500	409,368	531,490	-	2,117,908
Direct	038 Public Library	39101020 LIB Public Relations	319,868	100,369	79,021	-	543,076
Direct	038 Public Library	39101030 LIB Technical Services	869,852	330,665	3,374,590	1,632	4,576,739
Direct	038 Public Library	39101050 LIB Conference Services	183,599	59,727	1,217	-	244,600
Direct	038 Public Library	39101060 LIB Interlibrary Loan	51,710	18,462	4,824	-	74,996
Direct	038 Public Library	39101070 LIB Special Collections	572,513	199,057	11,509	-	783,079
Direct	038 Public Library	39101080 LIB Community Engagement	151,850	33,420	(18,224)	-	166,446
Direct	038 Public Library	39101090 LIB Linnets Library	415,467	168,424	1,296,654	-	1,880,545
Direct	038 Public Library	39102000 LIB Operation and Maintenance	1,855,308	754,487	3,480,140	-	6,089,935
Direct	038 Public Library	39102100 LIB Production Services	149,989	46,134	36,810	-	232,933
Direct	038 Public Library	39102500 LIB NEXA	20,455	4,669	198,577	-	223,600
Direct	038 Public Library	39103003 LIB BW Circulation	297,566	142,478	17,812	-	457,856
Direct	038 Public Library	39103206 LIB BW Children's Services	344,155	103,590	10,163	-	457,908
Direct	038 Public Library	39103207 LIB Reference Services	681,404	279,541	6,943	-	967,888
Direct	038 Public Library	39103211 LIB Teen Services	217,408	68,671	23,425	-	309,504

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Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	138,384	35,842	63,650	-	-	237,876
Direct	039 Public Library	223,709	76,973	34	-	-	300,716
Direct	039 Public Library	182,251	69,430	2,179	-	-	253,860
Direct	039 Public Library	161,388	48,989	147	-	-	210,524
Direct	039 Public Library	735,666	301,717	111,318	-	-	1,148,701
Direct	039 Public Library	647,484	221,663	110,529	-	-	979,676
Direct	039 Public Library	760,493	294,201	9,915	-	-	1,064,609
Direct	039 Public Library	629,049	257,725	19,107	-	-	965,900
Direct	039 Public Library	129,925	43,342	14,408	-	-	187,675
Direct	039 Public Library	285,179	132,875	28,503	-	-	446,557
Direct	039 Public Library	269,774	118,130	20,641	-	-	408,545
Direct	039 Public Library	173,659	62,576	12,992	-	-	249,227
Direct	039 Public Library	399,696	166,157	61,770	-	-	627,623
Direct	039 Public Library	874,580	333,235	115,876	-	-	1,323,691
Direct	039 Public Library	186,475	70,159	15,456	-	-	272,090
Direct	039 Public Library	315,725	110,015	23,918	-	-	449,658
Direct	039 Public Library	160,552	80,323	29,254	-	-	270,129
Direct	039 Public Library	704,880	270,747	97,742	-	-	1,073,469
Direct	039 Public Library	195,670	86,522	19,165	-	-	281,357
Direct	039 Public Library	210,280	93,864	34,081	-	-	338,225
Direct	039 Public Library	300,060	112,103	22,001	-	-	434,164
Direct	039 Public Library	746,318	290,962	17,744	-	-	1,055,014
Direct	039 Public Library	293,804	133,070	26,094	-	-	452,968
Direct	039 Public Library	101,366	36,833	2,638	-	-	140,837
Direct	039 Public Library	278,208	126,662	37,163	-	-	442,033
Direct	039 Public Library	297,031	96,619	22,850	-	-	416,500
Direct	039 Public Library	536,871	174,433	163,140	-	-	874,444
Direct	039 Public Library	339,271	135,901	153,802	-	-	629,032
Direct	039 Public Library	537,237	172,738	3,788,111	-	-	4,498,086
Direct	039 Public Library	190,202	88,098	10,541	-	-	288,841
Direct	039 Public Library	3920100 4% LIB Public Library	-	3,877,694	-	-	3,877,694
Direct	039 Public Library	3909202 LIB COVID-19	-	1,792	-	-	1,792
Direct	039 Public Library	3910203 LIB Extreme Weather & Rtd Dmg 12/2022	-	397,856	-	-	397,856
Direct	039 Public Library	3930010 LIB Library Services Interest	-	11,895	-	-	11,895
Direct	039 Public Library	3930410 LIB TOP Grant	-	8,362	-	-	8,362
Direct	039 Public Library	3930430 LIB Volunteer Services Grant	-	200	-	-	200
Direct	039 Public Library	3930433 LIB Disability Grant- LCO Prog Key	-	10,000	-	-	10,000
Direct	039 Public Library	3930435 LIB Gen Lib Svcs GrantKey	-	771,329	-	-	771,329
Direct	039 Public Library	3930465 LIB EAP Deaf Hear Grant Key	-	88,002	-	-	88,002
Direct	039 Public Library	3930494 LIB IYL Neighborhood Programming Fd	-	68,660	-	-	68,660
Direct	039 Public Library	3930498 LIB Emergency Connectivity Funds	54,738	18,224	-	-	72,962
Direct	039 Public Library	39304101 LIB NAZA NPLF Grant	-	54,455	-	-	54,455
Direct	039 Public Library	39304110 LIB Education & Literacy NPLF Grant	14,559	1,022	-	-	15,581
Direct	039 Public Library	39304120 LIB Working Chair Productions NPLF Grant	93,140	17,295	2,102	-	112,537
Direct	039 Public Library	39304140 LIB Spec Collects & Archives NPLF Grant	15,905	1,173	-	-	17,078
Direct	039 Public Library	39304140 LIB Spec Collects & Archives NPLF Grant	23,394	4,542	-	-	27,936
Direct	039 Public Library	39304110 LIB Special Projects Interest	-	11,895	-	11,895	11,895
Direct	039 Public Library	39304130 LIB Other Special Projects	-	2,410	-	-	2,410
Direct	039 Public Library	39304170 LIB Heritage Foundation Funds	-	227	-	-	227
Direct	039 Public Library	39304240 LIB Unrestricted Foundation Bk	-	3,990	-	-	3,990
Direct	039 Public Library	39304270 LIB Heritage LINKS FoundationB	-	2,221	-	-	2,221
Direct	039 Public Library	39304280 LIB Children's R. Programming Fd	-	315,668	-	-	315,668
Direct	039 Public Library	39304290 LIB Hermitage Kay Family Found	-	8,784	-	-	8,784
Direct	039 Public Library	39304310 LIB Young Adult Prog Funds	-	-	-	-	-
Direct	039 Public Library	39304330 LIB Health Care Book Funds	-	317	-	-	317
Direct	039 Public Library	39304340 LIB Edmondson Pk Spec Prog Fds	-	2,520	-	-	2,520
Direct	039 Public Library	39304350 LIB Classics/Poetry/Drama Fds	-	(250)	-	-	(250)
Direct	039 Public Library	39304355 LIB Main Childrens Program Funds	-	11,580	-	-	11,580
Direct	039 Public Library	39304360 LIB Main Library Program Fds	-	1,687	-	-	1,687
Direct	039 Public Library	39304365 LIB Main Teen Program Funds	-	6,563	-	-	6,563
Direct	039 Public Library	39304400 LIB East Spec Program Funds	-	2,505	-	-	2,505
Direct	039 Public Library	39304410 LIB Madison Spec Prog Funds	-	4,796	-	-	4,796
Direct	039 Public Library	39304430 LIB History/Geography Book Fds	-	2,406	-	-	2,406
Direct	039 Public Library	39304450 LIB Bellevue Spec Program Fund	-	3,005	-	-	3,005
Direct	039 Public Library	39304460 LIB Donelson Spec Program Fund	-	1,420	-	-	1,420
Direct	039 Public Library	39304470 LIB Edgell Spec Program Fund	-	615	-	-	615
Direct	039 Public Library	39304480 LIB Goodlettsville Spec Prog	-	2,520	-	-	2,520
Direct	039 Public Library	39304500 LIB Hadley Park Spec Program	-	3,911	-	-	3,911
Direct	039 Public Library	39304510 LIB Inglewood Spec Program Fds	-	493	-	-	493
Direct	039 Public Library	39304520 LIB Looby Spec Program Funds	-	1,388	-	-	1,388
Direct	039 Public Library	39304530 LIB North Spec Program Funds	-	2,595	-	-	2,595
Direct	039 Public Library	39304540 LIB Old Hickory Spec Program	-	1,246	-	-	1,246
Direct	039 Public Library	39304550 LIB Pruitt Spec Program Funds	-	-	-	-	-
Direct	039 Public Library	39304560 LIB Richland Park Spec Prog	-	-	-	-	-
Direct	039 Public Library	39304570 LIB Southeast Spec Prog Funds	-	2,450	-	-	2,450
Direct	039 Public Library	39304580 LIB Thompson Lane Spec Prog	-	1,540	-	-	1,540
Direct	039 Public Library	39304590 LIB Watkins Park Spec Program	-	850	-	-	850
Direct	039 Public Library	39304600 LIB Special Events	-	12,933	-	-	12,933
Direct	039 Public Library	39304610 LIB Archives Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304620 LIB Bellevue Friends Funds	-	1,202	-	-	1,202
Direct	039 Public Library	39304630 LIB Bordeaux Friends Funds	-	1,286	-	-	1,286
Direct	039 Public Library	39304640 LIB Donelson Friends Funds	-	1,837	-	-	1,837
Direct	039 Public Library	39304650 LIB East Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304660 LIB Edgell Friends Funds	-	680	-	-	680
Direct	039 Public Library	39304670 LIB Edmondson Pk Friends Funds	-	6,299	-	-	6,299
Direct	039 Public Library	39304680 LIB Goodlettsville Friends Fun	-	2,817	-	-	2,817
Direct	039 Public Library	39304690 LIB Green Hills Friends Funds	-	18,087	-	-	18,087
Direct	039 Public Library	39304700 LIB Hadley Park Friends Funds	-	98	-	-	98
Direct	039 Public Library	39304710 LIB Hermitage Friends Funds	-	8,277	-	-	8,277
Direct	039 Public Library	39304720 LIB Inglewood Friends Funds	-	2,066	-	-	2,066
Direct	039 Public Library	39304730 LIB Looby Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304740 LIB LSD/HI Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304750 LIB Madison Friends Funds	-	846	-	-	846
Direct	039 Public Library	39304760 LIB Main Friends Funds	-	3,575	-	-	3,575
Direct	039 Public Library	39304770 LIB North Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304780 LIB Old Hickory Friends Funds	-	772	-	-	772
Direct	039 Public Library	39304790 LIB Pruitt Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304800 LIB Richland Park Friends Fnds	-	2,272	-	-	2,272
Direct	039 Public Library	39304810 LIB Southeast Friends Funds	-	2,706	-	-	2,706
Direct	039 Public Library	39304820 LIB Talking Library FriendsFds	-	-	-	-	-
Direct	039 Public Library	39304830 LIB Thompson Ln Friends Funds	-	1,388	-	-	1,388
Direct	039 Public Library	39304840 LIB Watkins Park Friends Funds	-	-	-	-	-
Direct	039 Public Library	39304850 LIB ElectronicMaterialsFriends	-	250	-	-	250
Direct	039 Public Library	39304870 LIB Limiteds Libraries Bookmobile	-	(35,983)	-	-	(35,983)
Direct	039 Public Library	39401017 LIB Maintenance	-	29,552	-	-	29,552
Direct	039 Public Library	39402017 LIB New Donelson Library	-	-	35,530	-	35,530
Direct	039 Public Library	39420217 LIB New Donelson Library-ITS	-	3,984	-	4,070,620	4,074,604
Direct	039 Public Library	39400021 LIB General Maintenance	-	225,635	-	-	225,635
Direct	039 Public Library	40021 GSD FY21 Cap Progs RS2021-757	-	-	-	-	-

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	039 Public Library	40022 GSD FY22 Cap Projs RS2021-1201	039 Public Library	39400222 LIB Master Plan - Systemwide					54,130		54,130
	Direct	039 Public Library	40022 GSD FY22 Cap Projs RS2021-1201	039 Public Library	39402022 LIB Master Plan - Hadley Park Branch				22,500			22,500
	Direct	039 Public Library	40022 GSD FY22 Cap Projs RS2021-1201	039 Public Library	39402122 LIB PB Bordeaux Library Land Acquist				2,700			2,700
	Direct	039 Public Library	40023 GSD FY23 Cap Projs RS2023-1978	039 Public Library	39400223 LIB Major Maintenance							145,460
	Direct	039 Public Library Total					18,512,090	7,025,112	20,160,200	4,329,800	13,527	50,040,729
	Direct	040 Parks	10101 GSD General	040 Parks	40101110 PAR Design/Construction Project							294,177
	Direct	040 Parks	10101 GSD General	040 Parks	40101210 PAR Grass Mowing Sessions		3,879,108	1,820,788	3,609,112		1,652	9,310,660
	Direct	040 Parks	10101 GSD General	040 Parks	40101220 PAR Facility Rental		1,254,230		553,793			1,113,061
	Direct	040 Parks	10101 GSD General	040 Parks	40101230 PAR Landscaping Sessions		892,396	346,212	327,592			1,566,200
	Direct	040 Parks	10101 GSD General	040 Parks	40101240 PAR Custodial Sessions		1,122,483	486,123	644,823			2,253,431
	Direct	040 Parks	10101 GSD General	040 Parks	40101310 PAR Usage Permits		186,972	84,165	7,879			281,016
	Direct	040 Parks	10101 GSD General	040 Parks	40101410 PAR Miles of Greenway Trails		220,558		67,509			298,427
	Direct	040 Parks	10101 GSD General	040 Parks	40103110 PAR Park Police Patrols		1,289,699	465,218	263,734			2,018,651
	Direct	040 Parks	10101 GSD General	040 Parks	40104110 PAR Comm Ctr Drop-in Activitie		6,187,619	2,073,617	259,271			8,520,507
	Direct	040 Parks	10101 GSD General	040 Parks	40104130 PAR Comm Recreational Seasonal		208,980	15,841				224,821
	Direct	040 Parks	10101 GSD General	040 Parks	40104140 PAR Comm Pools Aquatics		120,558	27,835	47,596			195,989
	Direct	040 Parks	10101 GSD General	040 Parks	40104310 PAR Organized Sports Leagues				48,960			48,960
	Direct	040 Parks	10101 GSD General	040 Parks	40104330 PAR Organized Sports Seasonal		13,039	2,033	12,393			27,465
	Direct	040 Parks	10101 GSD General	040 Parks	40104410 PAR Special Events Seasonal		98,947	33,326	4,078			136,351
	Direct	040 Parks	10101 GSD General	040 Parks	40104415 PAR After Hours Special Events		805,214	280,761				1,085,975
	Direct	040 Parks	10101 GSD General	040 Parks	40105110 PAR Comm Info Service		165,142	61,978	6,873			233,993
	Direct	040 Parks	10101 GSD General	040 Parks	40106110 PAR Arts/History Classes		522,194	187,157	68,301			777,652
	Direct	040 Parks	10101 GSD General	040 Parks	40106138 PAR Arts & History Seasonal		11,783	896				12,679
	Direct	040 Parks	10101 GSD General	040 Parks	40106210 PAR Environmental Ed Prog		1,084,774	408,422	70,037			1,563,233
	Direct	040 Parks	10101 GSD General	040 Parks	40106230 PAR Environmental Ed Seasonal		42,326	3,164				45,490
	Direct	040 Parks	10101 GSD General	040 Parks	40106240 PAR Instructors		244,223	21,907	118,742			384,872
	Direct	040 Parks	10101 GSD General	040 Parks	40107210 PAR Personal Transactions		294,112	117,654	37,726		4,681	453,143
	Direct	040 Parks	10101 GSD General	040 Parks	40107310 PAR Payment Approvals		340,066	149,499				2,288,207
	Direct	040 Parks	10101 GSD General	040 Parks	40107410 PAR Purchasing Transactions		7,821	2,566	15,100			25,487
	Direct	040 Parks	10101 GSD General	040 Parks	40107510 PAR Dept Safety Inspections		291,468	85,502			188,900	611,578
	Direct	040 Parks	10101 GSD General	040 Parks	40107710 PAR Safety Inspections		162,881	63,558				356,845
	Direct	040 Parks	10101 GSD General	040 Parks	40107800 PAR Non Allocated Fin Trans		-	-	-			-
	Direct	040 Parks	10101 GSD General	040 Parks	40150110 PAR Ted Rhodes Golf Course		520,949	186,724	200,752			908,425
	Direct	040 Parks	10101 GSD General	040 Parks	40150120 PAR Ted Rhodes Golf Seasonal		31,780	2,410				34,190
	Direct	040 Parks	10101 GSD General	040 Parks	40150210 PAR Harpeth Hills Golf Course		576,993	251,676	311,397			1,140,066
	Direct	040 Parks	10101 GSD General	040 Parks	40150220 PAR Harpeth Hills Golf Seasona		51,035	3,862				54,897
	Direct	040 Parks	10101 GSD General	040 Parks	40150310 PAR Two Rivers Golf Course		565,543	270,414	221,449			1,057,406
	Direct	040 Parks	10101 GSD General	040 Parks	40150320 PAR Two Rivers Golf Seasonal		27,379	2,074				29,453
	Direct	040 Parks	10101 GSD General	040 Parks	40150410 PAR Shelby Park Golf Course		482,978	212,552	99,598			795,128
	Direct	040 Parks	10101 GSD General	040 Parks	40150420 PAR Shelby Park Golf Seasonal		13,728	1,043				14,771
	Direct	040 Parks	10101 GSD General	040 Parks	40150510 PAR Warner Golf Course		228,622	61,119	110,942			400,674
	Direct	040 Parks	10101 GSD General	040 Parks	40150520 PAR Warner Golf Seasonal		7,487	565				8,052
	Direct	040 Parks	10101 GSD General	040 Parks	40150610 PAR McCabe Golf Course		750,074	305,068	397,910			1,453,052
	Direct	040 Parks	10101 GSD General	040 Parks	40150620 PAR McCabe Golf Seasonal		40,600	3,071				43,671
	Direct	040 Parks	10101 GSD General	040 Parks	40150710 PAR Viny Links Golf Course		39,484	9,513	63,293			105,290
	Direct	040 Parks	10101 GSD General	040 Parks	40150720 PAR Viny Links Golf Seasonal		5,620	421				6,041
	Direct	040 Parks	10101 GSD General	040 Parks	40150810 PAR Parthenon		417,916	144,285	189,874			752,075
	Direct	040 Parks	10101 GSD General	040 Parks	40150820 PAR Parthenon Seasonal		3,328	254				3,582
	Direct	040 Parks	10101 GSD General	040 Parks	40150910 PAR Wave Country		332,769	25,029	257,372			257,372
	Direct	040 Parks	10101 GSD General	040 Parks	40150920 PAR Wave Country Seasonal		332,769	25,029				401,146
	Direct	040 Parks	10101 GSD General	040 Parks	40151010 PAR Sportsplex		1,571,532	613,471	969,057			3,154,060
	Direct	040 Parks	10101 GSD General	040 Parks	40151020 PAR Sportsplex Seasonal		122,809	10,416				133,225
	Direct	040 Parks	10101 GSD General	040 Parks	40151210 PAR Hamilton Creek Marina		121,180	53,136	32,915			207,231
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40201000 4% PAR Parks							423,452
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40202010 4% PAR Structures/Facilities						33,271	456,723
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40202020 4% PAR Area Maintenance						173,715	747,579
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40203000 4% PAR Cultural Recreation							317,052
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40203040 4% PAR Revenue Producing Fac.							6,835
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701190 PAR Donations						232,973	342,510
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701200 PAR Memorial Benches							64,328
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701210 PAR Memorial Trees							2,470
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701230 PAR Parks Donations General Unspecified							-
	Direct	040 Parks	30089 COVID-19 Pandemic	040 Parks	40902020 PAR COVID-19	(31)						117
	Direct	040 Parks	30112 COVID Reserve Post 2020	040 Parks	40902022 PAR COVID Reserve Post 2020							(9,547)
	Direct	040 Parks	30119 Tornadoes 12/2021 Response/Relief	040 Parks	40702021 PAR Tornadoes 12/2021 Response/Relief							67,280
	Direct	040 Parks	30142 Storm/Flood 3/2021	040 Parks	40701420 PAR Storm/Flood 3/2021							72,574
	Direct	040 Parks	30167 Extreme Weather & Related Damage 12/2022	040 Parks	40702023 PAR Extreme Weather & Rld Dmg 12/2022							263,663
	Direct	040 Parks	30168 Wind Event 3/3/2023	040 Parks	40702330 PAR Wind Event 3/3/2023							164,354
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702410 PAR Paving							343,634
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702430 PAR Athletic Field Lighting							752,194
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702440 PAR Building Mechanicals							145,536
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702460 PAR Courts Repair-Tennis & Bkball							5,702
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902024 PAR ARP Brookmade & Homeless							122,676
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902025 PAR ARP Pandemic Emergency Response							9,832
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170500 PAR Tree Replacement							400
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170600 PAR Contribution to Parks							(15)
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40301000 PAR Contribus-Recreation		901	380	32,988			34,269
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40301100 PAR Belmont-Easley Recreation		17,349	1,283				18,632
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40781000 PAR Stone Hall Improvements							1,950
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782000 PAR Greenway Master Plan							-
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782001 PAR NAZA Attendance Program		24,179	3,863	106,200			134,251
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40782500 PAR Disabilities Program		8,048	1,205				13,805
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40180000 PAR Resale Inventory							566,269
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40709000 PAR Golf Cart Rentals						3,525	1,977,549
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40383900 PAR VCA CACFP 2020		26,760	4,713	215,800			247,272
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40383920 PAR Curb Pathway Sculpture 2022							-
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783132 PAR FVWP Staffing Grant 01		43,629	3,365	1,093			48,087
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783142 PAR Warner SWEAT Grant 01		29,983	2,266				32,228
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783600 PAR Parthenon Museum Staff Grant		14,347	1,033				15,430
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783665 PAR NPF Community Ctr Improvements 2022							18,829
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783670 PAR Elizabeth Park 2022							-
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783675 PAR NPF Disabilities 2022							-
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783680 PAR Titans Flag Football 2023							2,800
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783690 PAR Titans Lobby Tech 2023				</			

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Reconciliation

Sum of FY23 Actual Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	040 Parks	400177 GSD FY17 Capital Projects	040 Parks	4004011 PAR Land Acquisitions		8,140		8,140			8,140
Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40406017 PAR Maintenance/Small Park Imp		329,362					329,362
Direct	040 Parks	40018 GSD FY18 Capital Projects	040 Parks	40404018 PAR Plan/Design Projects					12,538		12,538
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40400021 PAR Bridge/Repair/Replace Mechanical Sys					(29,551)		(29,551)
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40401021 PAR Shelby Pk Brig Repr/Lake Sevier Dam					324,132		324,132
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40402021 PAR Ascend Amphitheater - Elec Work					766,615		766,615
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40403021 PAR Park Lighting					1,000,000		1,000,000
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40404021 PAR Playgrounds Systemwide					(301,120)		(301,120)
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40405021 PAR HVAC Park Facilities					45,578		45,578
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40409021 PAR Fort Negley Repairs					588,618	2,813	591,431
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40412021 PAR EAB Park Tree Inventory					230,150		230,150
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40414021 PAR Clinton Fisk Park Improvments					283,048	246,500	529,548
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40415021 PAR Old Hickory Comm Ctr Playground Oth					9,809	1,067,137	1,076,946
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40416021 PAR Fair Park - Phase II						1,225,413	1,225,413
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40441221 PAR PB Hartman Park-Bathroom Facility						2,310	2,310
Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40441321 PAR PB Hartman Park Playground						2,310	2,310
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40400022 PAR Wharf Park - 88 Hemitage Aoc					328,030		328,030
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40402022 PAR Old Hickory Commty Ctr						3,569	3,569
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40403022 PAR PB Improve Hartman Park				7,198			7,198
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40403022 PAR Zoo Parking Upgrades						15,000,000	15,000,000
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40404022 PAR Fort Negley Area Planning				132	475,988		476,120
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40405022 PAR Roof Replacements				884,698			884,698
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40407022 PAR Fleet Items - Heavy Equipment						620,593	620,593
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40408022 PAR General Repairs Fund				546,204			546,204
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40411022 PAR Dist 30 Park - Master Plan / Design				216,387			216,387
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40412022 PAR Trk & Gay Park Developmnt Perm Housing				65,207			65,207
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40414022 PAR Greenways General Fund				25,481			25,481
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40415022 PAR Two Rivers Mansion - Events Pavilion				67,285	53,155		120,440
Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40416022 PAR Napier Rec Center Pool Repairs				207,331			207,331
Direct	040 Parks	40023 GSD FY23 Cap Projs RS2023-1978	040 Parks	40401023 PAR Sunnyside Renovation Closet				7,071			7,071
Direct	040 Parks	40023 GSD FY23 Cap Projs RS2023-1978	040 Parks	40402023 PAR Fort Negley - Stonework & Constructn				431,897	2,500		434,397
Direct	040 Parks	40023 GSD FY23 Cap Projs RS2023-1978	040 Parks	40405023 PAR Ted Rhodes Football Field				4,750			4,750
Direct	040 Parks	40113 X-GSD FY19B Capital Projects	040 Parks	4040113 X-PAR Paving Maintenance				(1)			(1)
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40402118 PAR Centennial Park Master Pln					60,172		60,172
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40404118 PAR General Maint County Wide				167,965	126,627		294,592
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40405118 PAR Greenways					8,154	14,658	22,812
Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40401118 PAR Deferred Maint				1,538,306	16,000		1,554,306
Direct	040 Parks	40119 GSD FY19B Capital Projects	040 Parks	40402119 PAR Greenways				468,658			468,658
Direct	040 Parks	40119 GSD FY19B Capital Projects	040 Parks	40403119 PAR Mill Ridge Park Phase 1A				50,339	3,754,380	32,548	3,837,267
Direct	040 Parks	40119 GSD FY19B Capital Projects	040 Parks	40404119 PAR Ravenwood Park Phase 1A				8,085	4,304,751	42,994	4,355,830
Direct	040 Parks	40220 GSD FY20B Cap Projs RS2020-213	040 Parks	40401220 PAR Davidson St Along Cumberland River				3,025			3,025
Direct	040 Parks	40220 GSD FY20B Cap Projs RS2020-213	040 Parks	40402220 PAR Sevier Mansion/Related Buildings				2,031,949			2,031,949
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421040 PAR Golf Improvement				262,016			262,016
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421050 PAR Centennial Master Plan Sup					303,473		303,473
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421200 PAR Emington Park Tennis 2019				1,995			1,995
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421322 PAR Fort Negley Masterplan NPF 2021						18,621	18,621
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	040 Parks	40421325 PAR Children's Memory Garden 2021						1,005,378	1,005,378
Direct	040 Parks Total					25,804,218	9,625,477	35,853,163	32,697,185	19,513,352	123,493,385
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41105000 ART Basic Grants				3,063,139			3,063,139
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106000 ART Public Art & Artist Devel				416,074			416,074
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106100 ART Cultural Viability Index				121,037	59,104		180,141
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106200 ART Grants Development				20,744	8,198		28,942
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106250 ART Organizational Development				93,041	37,390		130,431
Direct	041 Arts Commission	10101 GSD General	041 Arts Commission	41106260 ART Opportunity Now Program				(81,635)	81,635		-
Direct	041 Arts Commission	30003 General Fund 4% Reserve	041 Arts Commission	41201000 4% ART Arts Commission				4,810			4,810
Direct	041 Arts Commission	32241 Arts Commission Grant Fund	041 Arts Commission	41300000 ART Percent for Public Art Staff	252,792		97,994	1,640			352,426
Direct	041 Arts Commission	32241 Arts Commission Grant Fund	041 Arts Commission	41302060 ART TAC Arts Build Communities						53,806	53,806
Direct	041 Arts Commission	32241 Arts Commission Grant Fund	041 Arts Commission	41310270 ART TAC Major Cultural Inst				77,431			77,431
Direct	041 Arts Commission	32241 Arts Commission Grant Fund	041 Arts Commission	41310290 ART NEA Art Works 13-14			35,482	14,517			50,000
Direct	041 Arts Commission	40114 GSD FY14 Capital Projects	041 Arts Commission	41400414 ART Percent for the Arts				7,395			7,395
Direct	041 Arts Commission	40116 GSD FY16 Capital Projects	041 Arts Commission	41404116 ART Percent for the Arts				975	10,485		11,460
Direct	041 Arts Commission	40117 GSD FY17 Capital Projects	041 Arts Commission	41404117 ART Percent for the Arts				75,999	47,500		123,499
Direct	041 Arts Commission	40118 GSD FY18 Capital Projects	041 Arts Commission	41404018 ART Percent for the Arts				143,697	159,310		303,007
Direct	041 Arts Commission	40119 GSD FY19 Capital Projects	041 Arts Commission	41404119 ART Percent for the Arts						(540)	(540)
Direct	041 Arts Commission	40118 GSD FY18B Capital Projects	041 Arts Commission	41404118 ART Percent for the Arts				154	858,587		858,741
Direct	041 Arts Commission	40119 GSD FY19B Capital Projects	041 Arts Commission	41404119 ART Percent for the Arts				49,806	500,000		549,806
Direct	041 Arts Commission	45014 MMPFS FY14 Capital Projects	041 Arts Commission	41454114 ART Percent for the Arts						383,400	383,400
Direct	041 Arts Commission Total					693,233	255,349	1,487,150	4,773,922	383,400	7,593,054
Direct	042 Nashville Department of Transportation	10101 GSD General	001 Administrative	01101348 ADM NDOT CapFin&ProjMgmtSysRplcmntAnsys				82,358			82,358
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141110 NDOT GSD Developer Services				948,512	324,971		1,273,483
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141210 NDOT GSD Traffic Engineering				475,100	163,282		638,382
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141310 NDOT GSD Right of Way Permits				882,598	357,261		1,239,859
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141410 NDOT GSD Park Spaces Off Street				32,881	4,166		37,047
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141420 NDOT GSD Park Spaces On Street				385,621	185,748		571,369
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141510 NDOT GSD Street Construction				751,847	286,014		1,037,861
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141610 NDOT GSD Sidewalk Construction				242,909	47,445		290,354
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42141710 NDOT GSD ITS Construction				319,098	105,098		424,196
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42142110 NDOT GSD Roadway Maintenance				8,310,886	3,232,345		11,543,231
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42142180 NDOT GSD Film and Special Events				306,811	147,328		454,139
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42142210 NDOT GSD Emergency Response				306,119	139,600		445,719
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42142270 NDOT GSD Traffic Signal Maint				1,216,763	462,673		1,679,436
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42142320 NDOT GSD Brush Collection				539,112	235,963		775,075
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42143700 NDOT GSD Traffic Signal Maint				1,326,331	574,420		1,900,751
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42143710 NDOT Beautification and Environment						59,388	59,388
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42143720 NDOT Street Sweeping				448,613			448,613
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42143730 NDOT Entertainment Transp & Sightseeing						216	216
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42143740 NDOT Liter Education and Prevention						28,666	28,666
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42144110 NDOT GSD Cust Serv Resp & Supp		32,721		14,360			47,081
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42144710 NDOT GSD Compost Program						1,107,001	1,107,001
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42145210 NDOT GSD TL Enforcement				215,808	84,843		300,651
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42145230 NDOT TL Permitting				356,594	128,282		484,876
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42146010 NDOT GSD Transport Systems Development				387,683	107,426		495,109
Direct	042 Nashville Department of Transportation	10101 GSD General	042 Nashville Department of Transportation	42146020 NDOT GSD Active Transportation							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Direct / Indirect	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	042 Nashville Department of Transportation	30408 NDOT Grants	042 Nashville Department of Transportation	4233004 NDOT TDOT TDM CMAQ Grant Phase 1		-	-	881	-	-	881
	Direct	042 Nashville Department of Transportation	30408 NDOT Grants	042 Nashville Department of Transportation	42330500 NDOT CMAQ Transportation Mgmt Center		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30408 NDOT Grants	042 Nashville Department of Transportation	42440030 NDOT TDM CMAQ Grant Phase 2		-	-	40,775	-	-	40,775
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42701100 NDOT PedestrianBenefitZone 10		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42701200 NDOT PedestrianBenefitZone 12		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42702100 NDOT PedestrianBenefitZone 3		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42702110 NDOT PedestrianBenefitZone 4		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42702000 NDOT PedestrianBenefitZone 7		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42704100 NDOT PedestrianBenefitZone 6		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42704110 NDOT PedestrianBenefitZone 8		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705100 NDOT PedestrianBenefitZone 5		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705110 NDOT PedestrianBenefitZone 16		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705120 NDOT PedestrianBenefitZone 15		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705130 NDOT PedestrianBenefitZone 1		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705140 NDOT PedestrianBenefitZone 2		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705160 NDOT PedestrianBenefitZone 13		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30508 NDOT Sidewalk	042 Nashville Department of Transportation	42705170 NDOT PedestrianBenefitZone 14		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30509 NDOT Surplus Parking Fund	042 Nashville Department of Transportation	42341400 NDOT Surplus Parking Funds		-	-	4,111,702	-	-	4,111,702
	Direct	042 Nashville Department of Transportation	30511 NDOT Paving	042 Nashville Department of Transportation	42702000 NDOT Paving/Resurfacing GSD		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	30512 Parking Management Program	042 Nashville Department of Transportation	42302300 NDOT Park Spaces On Street		-	-	-	-	-	-
	Direct	042 Nashville Department of Transportation	40011 GSD FY11 Capital Projects Fund	042 Nashville Department of Transportation	42416011 NDOT 28th/31st Ave Conn GSD		-	-	35,986	-	-	35,986
	Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42401013 NDOT Sidewalks GSD		-	-	27,192	-	-	27,192
	Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42402019 NDOT Paving/Resurfacing GSD		-	-	87,817	-	-	87,817
	Direct	042 Nashville Department of Transportation	40013 GSD FY13 Capital Projects Fund	042 Nashville Department of Transportation	42403013 NDOT Bikeways GSD		-	-	73,972	-	-	73,972
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42401014 NDOT Sidewalks GSD		-	-	26,955	-	-	26,955
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42402014 NDOT Paving/Resurfacing GSD		-	-	8,245	-	-	8,245
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42403014 NDOT Bikeways GSD		-	-	2,959	-	-	2,959
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42404014 NDOT Bridges GSD		-	-	4,095	-	-	4,095
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42411014 NDOT Bridges/Overpasses-Redirected		-	-	232,288	-	-	232,288
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42413014 NDOT Emergency Roadway-Redirected		-	-	380,677	-	-	380,677
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42414014 NDOT Emergency Roadway-Redirected		-	-	139,609	-	-	139,609
	Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	042 Nashville Department of Transportation	42415014 NDOT Traffic Calming-Redirect		-	-	641,457	-	-	641,457
	Direct	042 Nashville Department of Transportation	40015 GSD FY15 Capital Projects	042 Nashville Department of Transportation	42402015 NDOT Paving/Resurfacing GSD		-	-	510,044	-	-	510,044
	Direct	042 Nashville Department of Transportation	40015 GSD FY15 Capital Projects	042 Nashville Department of Transportation	42403015 NDOT Traffic Signal Controls GSD		-	-	1,724	-	-	1,724
	Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42401016 NDOT Sidewalks GSD		-	-	56,659	-	-	56,659
	Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42402016 NDOT Paving GSD		-	-	(1,249)	-	-	(1,249)
	Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42404016 NDOT Roadside Bridges Bikeways GSD		-	-	987,876	-	-	987,876
	Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42405016 NDOT Traffic Signal Engineering Maint GSD		-	-	184,429	-	-	184,429
	Direct	042 Nashville Department of Transportation	40016 GSD FY16 Capital Projects	042 Nashville Department of Transportation	42406016 NDOT SWalk Paving Row-Recall		-	-	1,527,281	-	-	1,527,281
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42401017 NDOT Sidewalks GSD		-	-	3,844,823	-	-	3,844,823
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42402017 NDOT Paving GSD		-	-	24,411	-	-	24,411
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42403017 NDOT Bikeways GSD		-	-	9,891	-	-	9,891
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42405017 NDOT Station Blvd Project GSD		-	-	170,987	-	-	170,987
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42406017 NDOT Roadway Improvements GSD		-	-	2,243,899	-	-	2,243,899
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42408017 NDOT Traffic Signalization GSD		-	-	198,009	-	-	198,009
	Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department of Transportation	42408017 NDOT Road Reconstruction GSD		-	-	29,485	-	-	29,485
	Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42401018 NDOT Paving GSD		-	-	246,011	-	-	246,011
	Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42402018 NDOT Sidewalks GSD		-	-	3,496,664	-	-	3,496,664
	Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42403018 NDOT Bikeways GSD		-	-	142,654	-	-	142,654
	Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department of Transportation	42404018 NDOT Roadway Reconstrctn/Improv		-	-	17,720	-	5,143,704	5,161,424
	Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department of Transportation	42400021 NDOT Madison Station Blvd-Phase 2		-	-	1,637,018	-	-	1,637,018
	Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42401021 NDOT Solid Waste		-	-	65,216	-	-	65,216
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42400022 NDOT State of Good Repair		-	-	23,839,345	-	-	23,839,345
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42401022 NDOT Restrn&Resil-Pinershp East Brk Spn		-	-	388,501	-	-	388,501
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42404022 NDOT Traffic Mgmt Systems/Signal Upgrade		-	-	1,083,124	-	-	1,083,124
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42405022 NDOT Traffic Mgmt Systems/Signal Upgrade		-	-	65,216	-	-	65,216
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42406022 NDOT Vision Zero Education		-	-	11,868	-	-	11,868
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42407022 NDOT Nolensville Pk Safety Audit Implemt		-	-	616,134	-	-	616,134
	Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department of Transportation	42409022 NDOT Sidewalk Design & Construction		-	-	950,662	-	-	950,662
	Direct	042 Nashville Department of Transportation	40023 GSD FY23 Cap Projs RS2023-1978	042 Nashville Department of Transportation	42400023 NDOT State of Good Repair		-	-	3,689,515	-	-	3,689,515
	Direct	042 Nashville Department of Transportation	40023 GSD FY23 Cap Projs RS2023-1978	042 Nashville Department of Transportation	42404023 NDOT Sidewalk Program		-	-	329	-	-	329
	Direct	042 Nashville Department of Transportation	40118 GSD FY18B Capital Projects	042 Nashville Department of Transportation	42402118 NDOT Roadway Construct & Improve		-	-	2,261,795	-	-	2,261,795
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42401019 NDOT Paving Program		-	-	(394,296)	-	-	(394,296)
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42402019 NDOT Sidewalk Program		-	-	6,003,609	-	-	6,003,609
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42403019 NDOT Road Program		-	-	3,447,601	-	2,150,000	5,597,601
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42405019 NDOT Solid Waste-Recycle Equip		-	-	503,176	-	-	503,176
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42406019 NDOT Traffic Mgmt Program		-	-	16,526	-	-	16,526
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42407019 NDOT Traffic Calming		-	-	103,931	-	-	103,931
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42408019 NDOT Bikeways Program		-	-	107,009	-	-	107,009
	Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department of Transportation	42409019 NDOT East Bank/Cowan-Infrastructure		-	-	4,027,160	-	-	4,027,160
	Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42401220 NDOT Paving Program		-	-	1,043,863	-	-	1,043,863
	Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42402220 NDOT Sidewalk Program		-	-	2,989,078	-	-	2,989,078
	Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42403220 NDOT Roadways/ROW Improv/Maintenance		-	-	292,970	-	-	292,970
	Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department of Transportation	42404220 NDOT Solid Waste Equipment		-	-	46,028	-	46,028	92,056
	Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42419014 NDOT Handing Place Sidewalks		-	-	50,068	-	-	50,068
	Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412020 NDOT Sidewalks Lebanon Pike		-	-	8,490	-	-	8,490
	Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412021 NDOT Roadway Maint Dickerson Pk		-	-	33,577	-	-	33,577
	Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department of Transportation	42412120 NDOT 2nd Ave Infrastructure Recovery		-	-	46,839	-	-	46,839
	Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440010 NDOT (Planning) Interest-Non-BondCapProjs		-	-	225	-	-	225
	Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440020 NDOT TDOT TDM CMAQ Grant		-	-	3,264	-	-	3,264
	Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440100 NDOT Interest Non-Bond Cap Projs		-	-	239	-	-	239
	Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42440200 NDOT Our Town		-	-	9,800	-	-	9,800
	Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department of Transportation	42445000 NDOT Old Hickory Blvd State Aid		-	-	152,152	-	-	152,152
	Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42403021 NDOT State of Good Repair - Paving		-	-	9,236,859	-	-	9,236,859
	Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42404021 NDOT State of Good Repair - Sidewalks		-	-	1,448,097	-	-	1,448,097
	Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42405021 NDOT State of Good Repair-Bridge Program		-	-	2,032,942	-	-	2,032,942
	Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department of Transportation	42406021 NDOT State of Good Repair-BridgeLighting		-	-	269,281	-	-	269,2

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct 049 Office of Emergency Management 30003 General Fund 4% Reserve	049 Office of Emergency Management	49201000 4% OEM Emergency Mgt		98,979			98,979
Direct 049 Office of Emergency Management 30099 COVID-19 Pandemic	049 Office of Emergency Management	49602020 OEM COVID-19		(2,706,234)			(2,706,234)
Direct 049 Office of Emergency Management 30112 COVID Reserve Post 2020	049 Office of Emergency Management	49602022 OEM COVID Reserve Post 2020		(1,780,650)			(1,780,650)
Direct 049 Office of Emergency Management 30116 COVID FEMA	049 Office of Emergency Management	49302022 OEM COVID FEMA		4,456,161			4,456,161
Direct 049 Office of Emergency Management 30121 Nashville 12/2020 Bombing	049 Office of Emergency Management	49701220 OEM Nashville 12/2020 Bombing	(4,341)				(4,341)
Direct 049 Office of Emergency Management 30167 Extreme Weather & Related Damage 12/2022	049 Office of Emergency Management	49702023 OEM Extreme Weather & Rldt Dmg 12/2022	8,015	1,611			9,626
Direct 049 Office of Emergency Management 30168 Wind Event 3/3/2023	049 Office of Emergency Management	49702330 OEM Wind Event 3/3/2023	2,771	557	6,130		9,458
Direct 049 Office of Emergency Management 30216 American Rescue Plan Act-COVID Stimulus	049 Office of Emergency Management	49902024 OEM ARP Veterans & Equipment				309,883	309,883
Direct 049 Office of Emergency Management 30216 American Rescue Plan Act-COVID Stimulus	049 Office of Emergency Management	49902025 OEM ARP Pandemic Emergency Response			619,125		619,125
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301240 OEM Homeland Security FY18-21			(37)		(37)
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301275 OEM Homeland Security FY20-23			228,057		228,057
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301285 OEM Hazardous Matls Emerg Prep 20-22			48,824		48,824
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301295 OEM Port Security FY 21-24			-		-
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301300 OEM Homeland Security Grant FY21-24		61,977	7,021		69,000
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301310 OEM Hazardous Matls Emerg Prep 22-23					
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301350 OEM Emerg Mgt Performance Grant FY21		115,292	9,098		124,390
Direct 049 Office of Emergency Management 32250 OEM Grant Fund	049 Office of Emergency Management	49301360 OEM Emerg Mgt Performance FY21-FY23		80,718	9,421	50,000	140,139
Direct 049 Office of Emergency Management Total				1,840,844	292,841	18,519	3,565,869
Direct 051 Office of Family Safety 10101 GSD General	051 Office of Family Safety	51101000 OFS Office of Family Safety	1,895,044	562,881	1,023,075		3,479,999
Direct 051 Office of Family Safety 30216 American Rescue Plan Act-COVID Stimulus	051 Office of Family Safety	51902024 OFS American Rescue Plan 1	289,270	72,894	728,652		1,090,816
Direct 051 Office of Family Safety 32051 OFS Grant Fund	051 Office of Family Safety	51303400 OFS STOP Fatality Review Grant	52,537	18,712	14,410		85,659
Direct 051 Office of Family Safety 32051 OFS Grant Fund	051 Office of Family Safety	51303420 OFS ICLR Grant	38,074	8,378	10,558		57,010
Direct 051 Office of Family Safety 32051 OFS Grant Fund	051 Office of Family Safety	51303430 OFS Enhancing Language Access Grant	8,600	749	11,299		20,648
Direct 051 Office of Family Safety 32051 OFS Grant Fund	051 Office of Family Safety	51303440 OFS VOCA Family Justice Ctr	277,303	84,620	1,280		363,203
Direct 051 Office of Family Safety 32051 OFS Grant Fund	051 Office of Family Safety	51303460 OFS State Symposium	11,440	799	66,797		79,036
Direct 051 Office of Family Safety 32104 OFS Donations Fund	051 Office of Family Safety	51301000 OFS Donations			875		875
Direct 051 Office of Family Safety Total			2,373,268	748,833	1,859,916		4,979,017
Direct 052 Community Oversight Board 10101 GSD General	052 Community Oversight Board	52100100 COB Community Oversight Board	835,260	270,860	384,145		1,490,265
Direct 052 Community Oversight Board Total			835,260	270,860	384,145		1,490,265
Direct 053 Office of Homeless Services 30216 American Rescue Plan Act-COVID Stimulus	053 Office of Homeless Services	53902025 OHS ARP Interim Gap Housing			2,631,367		2,631,367
Direct 053 Office of Homeless Services 30216 American Rescue Plan Act-COVID Stimulus	053 Office of Homeless Services	53902028 OHS ARP Low Barrier Housing			24,472		24,472
Direct 053 Office of Homeless Services Total					2,655,839		2,655,839
Direct 060 Farmer's Market 30003 General Fund 4% Reserve	060 Farmer's Market	60201000 4% FAR Farmer's Market			18,377	36,320	54,697
Direct 060 Farmer's Market 30216 American Rescue Plan Act-COVID Stimulus	060 Farmer's Market	60902024 FAR ARP Stimulus Voucher			500,000		500,000
Direct 060 Farmer's Market 30260 Farmers' Market Grant Fund	060 Farmer's Market	60301020 FAR Project Diabetes Grant 22 - 25	464	16	5,822	8,194	14,496
Direct 060 Farmer's Market 40460 X-Farmers Mkt Non-Bonded CapProj	060 Farmer's Market	60400100 X-FAR Interest Non-Bonded CapProj			931		931
Direct 060 Farmer's Market 60152 Farmers Market	060 Farmer's Market	60511000 FAR Facility Mgmt Program	372,372	114,296	1,654,201	53,904	2,326,862
Direct 060 Farmer's Market 60152 Farmers Market	060 Farmer's Market	60611400 FAR Grow Local Kitchen	69,665	21,452	2,635		94,752
Direct 060 Farmer's Market 60152 Farmers Market	060 Farmer's Market	60512000 FAR Marketing Service Program	-	-	109,189	36,096	145,285
Direct 060 Farmer's Market 60152 Farmers Market	060 Farmer's Market	60513000 FAR Non Alloc Financial Trans			342,737		342,737
Direct 060 Farmer's Market Total			442,501	135,934	2,133,892	98,194	3,478,746
Direct 061 Municipal Auditorium 30003 General Fund 4% Reserve	061 Municipal Auditorium	61201000 4% MUN Municipal Auditorium	30,987		(13,560)		17,427
Direct 061 Municipal Auditorium 30099 COVID-19 Pandemic	061 Municipal Auditorium	61902020 MUN COVID-19			(19)		(19)
Direct 061 Municipal Auditorium 30112 COVID Reserve Post 2020	061 Municipal Auditorium	61902022 MUN COVID Reserve Post 2020			13,574		13,574
Direct 061 Municipal Auditorium 30116 COVID FEMA	061 Municipal Auditorium	61302022 MUN COVID FEMA			1,505,097		1,505,097
Direct 061 Municipal Auditorium 30167 Extreme Weather & Related Damage 12/2022	061 Municipal Auditorium	61702023 MUN Extreme Weather & Rldt Dmg 12/2022	1,876,174		654,004	10,000	2,540,178
Direct 061 Municipal Auditorium 30216 American Rescue Plan Act-COVID Stimulus	061 Municipal Auditorium	61902024 MUN ARPA (RS2021-966)			16,020	60,020	76,040
Direct 061 Municipal Auditorium 40021 GSD FY21 Cap Projs RS2021-757	061 Municipal Auditorium	61400021 MUN Plumbing HVAC Repairs/Reno			120,228		120,228
Direct 061 Municipal Auditorium 60161 Municipal Auditorium	061 Municipal Auditorium	61302000 MUN SVCS FY22	28,246	8,752	96,098	8,075	143,171
Direct 061 Municipal Auditorium 60161 Municipal Auditorium	061 Municipal Auditorium	61501510 MUN Administration	556,242	183,968	1,874,540	195,997	2,610,747
Direct 061 Municipal Auditorium Total			2,458,662	192,720	4,050,944	214,072	6,932,414
Direct 062 State Fair Board 10101 GSD General	062 Board of Fair Commissioners	62101646 ADM State Fair Subsidy			2,074,500		2,074,500
Direct 062 State Fair Board 30003 General Fund 4% Reserve	062 Board of Fair Commissioners	62201000 4% BFC State Fair			342,789		342,789
Direct 062 State Fair Board 30099 COVID-19 Pandemic	062 Board of Fair Commissioners	62902020 BFC COVID-19	(944,294)		(229,550)		(1,173,844)
Direct 062 State Fair Board 30112 COVID Reserve Post 2020	062 Board of Fair Commissioners	62902022 BFC COVID Reserve Post 2020	786,762		(66,477)		720,285
Direct 062 State Fair Board 30116 COVID FEMA	062 Board of Fair Commissioners	62902023 BFC COVID FEMA	157,532		295,027		452,559
Direct 062 State Fair Board 30142 Storm/Flood 3/2021	062 Board of Fair Commissioners	62701420 BFC Storm/Flood 3/2021			900		900
Direct 062 State Fair Board 30168 Wind Event 3/3/2023	062 Board of Fair Commissioners	62702330 BFC Wind Event 3/3/2023			900		900
Direct 062 State Fair Board 30216 American Rescue Plan Act-COVID Stimulus	062 Board of Fair Commissioners	62902024 BFC ARP Sheltered Venue				288,700	288,700
Direct 062 State Fair Board 40017 GSD FY17 Capital Projects	062 Board of Fair Commissioners	62701000 BFC D&D Events			4,573		4,573
Direct 062 State Fair Board 40019 GSD FY19 Cap Projs RS2018-1328	062 Board of Fair Commissioners	62401017 BFC Fairgrounds Improvements			173,479		173,479
Direct 062 State Fair Board 40022 GSD FY22 Cap Projs RS2021-1201	062 Board of Fair Commissioners	62401019 BFC Buildings & Facilities Imp				183,400	183,400
Direct 062 State Fair Board 40023 GSD FY23 Cap Projs RS2023-1978	062 Board of Fair Commissioners	62401022 BFC Fairgrounds Infrastructure				398,454	398,454
Direct 062 State Fair Board 60156 Fair Commission	062 Board of Fair Commissioners	62401023 BFC Fairgrounds Campus Completion				1,639,065	1,639,065
Direct 062 State Fair Board 60156 Fair Commission	062 Board of Fair Commissioners	62507000 BFC Tennessee State Fair Prog				40,941	40,941
Direct 062 State Fair Board 60156 Fair Commission	062 Board of Fair Commissioners	62507200 BFC Corporate Sales Program	161,111	35,015	827,831	37,805	1,061,762
Direct 062 State Fair Board Total			1,193,981	385,194	3,674,883	2,658,100	6,312,158
Direct 064 Sports Authority 10101 GSD General	064 Sports Authority	64101100 SPO Sports Authority Admin			13,363	20,605	34,298
Direct 064 Sports Authority 30003 General Fund 4% Reserve	064 Sports Authority	64201000 4% SPA Sports Authority			13,363	387,003	400,366
Direct 064 Sports Authority 30167 Extreme Weather & Related Damage 12/2022	064 Sports Authority	64702023 SPA Extreme Weather & Rldt Dmg 12/2022			8,416		8,416
Direct 064 Sports Authority 30276 SPA Pub Fac Arena Revenue 98	064 Sports Authority	64301000 SPA Pub Fac Arena Revenue 98	44,946	3,383	2,600		50,929
Direct 064 Sports Authority 30277 SPA Stadium Capital	064 Sports Authority	64702100 SPA Stadium Capital Proj Exp				5,835,651	5,835,651
Direct 064 Sports Authority 30281 SPA Stadium \$2 Ticket Tax	064 Sports Authority	64720200 SPA Stadium \$2 Ticket Tax Exps			2,750		2,750
Direct 064 Sports Authority 30288 SPA Arena Account 2019	064 Sports Authority	64740200 SPA Arena Account 2019			19,778,036	3,334,630	23,112,666
Direct 064 Sports Authority 30289 SPA Arena Revenue 2019	064 Sports Authority	64740300 SPA Arena Revenue 2019	110,518	41,593	734,213	950,022	1,836,346
Direct 064 Sports Authority 30290 SPA MLS Soccer Tax Revenue Fund	064 Sports Authority	64740400 SPA MLS Soccer Tax Revenue				4,438,989	4,438,989
Direct 064 Sports Authority 30291 SPA MLS Soccer Lease Revenue Fund	064 Sports Authority	64740450 SPA MLS Soccer Lease Revenue				941,201	941,201
Direct 064 Sports Authority 30294 SPA MLS Soccer 2020 Tax Revenue	064 Sports Authority	64740410 SPA MLS Soccer 2020 Tax Revenue			2,000	3,682,121	5,682,121
Direct 064 Sports Authority 30350 SPA Ballpark Revenue 2013A	064 Sports Authority	64701100 SPA Ballpark Revenue 2013A			4,000	928,014	932,014
Direct 064 Sports Authority 30351 SPA Ballpark Revenue 2013B	064 Sports Authority	64701200 SPA Ballpark Revenue 2013B			133,625	184,430	318,055
Direct 064 Sports Authority 311262 SPA Pub Imp Stadium Revenue 04	064 Sports Authority	64701020 SPA Stadium Imp Stadium Revenue 04			29,687	7,790,139	7,820,826
Direct 064 Sports Authority 40019 GSD FY19 Cap Projs RS2018-1328	064 Sports Authority	64401019 SPA MLS Infrastructure				306,030	306,030
Direct 064 Sports Authority 40298 SPA MLS Soccer Constr Rev Bds 2020	064 Sports Authority	64401440 SPA MLS Soccer Construction Costs				(215,329)	(215,329)
Direct 064 Sports Authority 40299 SPA MLS Soccer Cap Int Rev Bds 2020	064 Sports Authority	64401450 SPA MLS Soccer Capitalized Interest				1,542,610	1,542,610
Direct 064 Sports Authority 49391 SPA MLS Contribution Soccer Constr	064 Sports Authority	64401460 SPA MLS Contribution Soccer Constr				1,342,598	1,342,598
Direct 064 Sports Authority 49864 SPA CAFR Elimination	064 Sports Authority	64409999 SPA CAFR Elimination				(2,706,911)	(2,706,911)
Direct 064 Sports Authority 60008 SPA Sports Authority Component Unit	064 Sports Authority	64303000 SPA Facilities Management	252,405	66,861	1,920,508		2,239,774
Direct 064 Sports Authority 91284 SPA Bonded Debt & Interest	064 Sports Authority	64708000 SPA Bonded Debt & Interest	13,105				13,105
Direct 064 Sports Authority 91364 SPA General Fund Assets	064 Sports Authority	64702000 SPA General Fund Assets			26,858,112	(6,333,960)	20,524,152
Direct 064 Sports Authority Total			420,974	111,837	49,487,960	24,937,812	5,335,388
Direct 065 Water and Sewer - Stormwater Services 37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801170 W&S SW Severe/Repetitive/LossAcq			314,293		314,293
Direct 065 Water and Sewer - Stormwater Services 37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801190 W&S SW Mill Creek RiskMgt Proj			130,807		130,807
Direct 065 Water and Sewer - Stormwater Services 37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801230 W&S SW Seven Mile Creek Buyout			644,221		644,221
Direct 065 Water and Sewer - Stormwater Services 37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801240 W&S SW McCoy Creek Acq Proj			76,000		76,000
Direct 065 Water and Sewer - Stormwater Services 37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801250 W&S SW White & Mill Creek Acq Proj			126,900		126,900
Direct 065 Water and Sewer - Stormwater Services 37040 W&S Flood 2010 Capital	065 Water and Sewer	65900110 W&S Stormwater Flood Cap Proj Revenue				507,819	507,819
Direct 065 Water and Sewer - Stormwater Services 37041 W&S Stormwater Tree Bank	065 Water and Sewer	65791001 W&S Stormwater Tree Bank			317,880		317,880
Direct 065 Water and Sewer - Stormwater Services 37100 Stormwater	065 Water and Sewer	65757710 x-W&S Water Quality Fund			2,077		2,077
Direct 065 Water and Sewer - Stormwater Services 37100 Stormwater	065 Water and Sewer	65702100 W&S SW Tree Canopy Fund			1,364,700		1,364,700
Direct 065 Water and Sewer - Stormwater Services 40022 GSD FY22 Cap Projs RS2021-1201	065 Water and Sewer	65900110 W&S SW Countywide Projects			1,500	1,221,965	1,223,465
Direct 065 Water and Sewer - Stormwater Services 40022 GSD FY22 Cap Projs RS2021-1201	065 Water and Sewer	65400202 W&S SW Engineering & Design				823,217	823,217
Direct 065 Water and Sewer - Stormwater Services 41021 W&S GSD Stormwater FY21 SF Cap Projs	065 Water and Sewer	65401021 W&S SW State of Good Repair-SF Projs			701,347	9,996,416	10,397,763
Direct 065 Water and Sewer - Stormwater Services 41116 W&S GSD Stormwater-SF FY19Cap	065 Water and Sewer	65401116 W&S SW Stormwater-SF FY19Cap				5,763	5,763
Direct 065 Water and Sewer - Stormwater Services 41119 W&S GSD Stormwater-SF FY19Cap	065 Water and Sewer	65411119 W&S SW Stormwater-SF FY19 SF Projs			121,930	1,893,646	1,915,576
Direct 065 Water and Sewer - Stormwater Services 47346 W&S SW Capital Improvements	065 Water and Sewer	65412020 W&S SW Gen Capital Projects				(2,465,761)	(2,465,761)
Direct 065 Water and Sewer - Stormwater Services 47352 W&S Stormwater Quality Project	065 Water and Sewer	65494001 W&S Stormwater Quality Project CSS					
Direct 065 Water and Sewer - Stormwater Services 67411 W&S SW Stormwater Revenue	065 Water and Sewer	65852000 W&S SW Stormwater Revenue				20,804	

NASHVILLE DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582500 W&S SW Stormwater Infrastructure FAs		829,684	215,664		(845,349)	8,857,993	8,857,992
	Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582600 W&S SW Enterprise Home-Buyout						314,293	314,293
	Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582700 W&S SW Elimination						(40,271,994)	(40,271,994)
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581750 W&S SW Stormwater Operating				9,956			9,956
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581800 W&S SW Gen Admin		493,851	168,764	1,009,194	1,187,196	7,310,200	10,169,205
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581810 W&S SW Devl Review & Permit		875,766	331,445	464,564			1,671,775
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581820 W&S SW Master Plan		335,538	113,480	15,309			462,327
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581830 W&S SW Routine Maint		2,811,819	1,095,688	1,671,749			5,579,256
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581840 W&S SW Water Quality		1,475,858	479,546	541,214			2,496,618
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581850 W&S SW Remedial Maint		342,700	115,940				155,633
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581860 W&S SW RM C Class Projects				3,835,297			3,835,297
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581870 W&S SW Street Stormwater Program				399,130			399,130
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581880 W&S SW Capital Projects NonBnd		8,587					8,587
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581890 W&S SW Parks Asst Home Buyout		94,715	7,618			4,334	102,333
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581900 W&S SW Stormwater Revenue							4,334
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581910 W&S SW Watershed Improvement				4,782			4,782
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581980 W&S SW Soil Conservation		63,080	20,892		8,109		92,081
	Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581990 W&S SW Urban Forestry		217,759	59,807	849,228			1,126,794
	Direct	065 Water and Sewer - Stormwater Services Total		065 Water and Sewer	7,147,357	2,608,624	12,987,497	11,488,231	12,774,993	46,976,812		89,277,637
	Direct	065 Water and Sewer - Waste Services	30003 General Fund 4% Reserve	065 Water and Sewer	65201000 4% W&S Waste Services						10,570	10,570
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65700300 WS Solid Waste Refuse Collect						118	118
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65801300 WS WM Education/Pub Relations		145,493	44,005	138,911			328,409
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	68903100 WS WM Metro Collection		1,375,230	462,892	28,910,266	(21,938)		30,126,210
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803300 WS WM Downtown Business Coll		123,107	70,425	390,662			584,194
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803500 WS WM Front Loader Coll		214,898	89,779	906,640			1,211,117
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65803600 WS WM Dead Animal Coll		20,539	7,859	1,771			30,169
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804000 WS WM Downtown Bus Recycling		25,439	10,379	964			36,802
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804300 WS WM Curbside Recycling		1,936,682	720,072	992,434			3,648,188
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804511 WS WM Drop Off Recycle Centers		290,792	112,082	257,558			660,432
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804520 WS WM Curbside Recycling Ctr		707,523	288,736	1,128,916			2,103,175
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804800 WS WM Household Hazardous Waste		59,430	29,689	81,562			169,681
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65804900 WS WM Tire Program		18,716	11,496	629			30,841
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	65805200 WS WM Landfill Engineering		129,711	38,044	357,339			525,094
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65981110 WS WM Administrative 30501		935,871	296,587	3,363,121			4,595,579
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301100 WS TN Direct Appr Debris Clean Up				760,200			760,200
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301200 WS TN Direct Appr Riparian Clean Up				-			-
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301300 WS TN Direct Appr Emerald Ash Borer				255,805			255,805
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301400 WS TN Direct Appr Waste Op Assessment				87,700			87,700
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65301500 WS TN Direct Appr Heavy Equip				789,960			789,960
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65302100 W&S Solid Waste Rebate Grant				15,615			15,615
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	65302200 W&S Recycling Partnership Grant				84,681			84,681
	Direct	065 Water and Sewer - Waste Services	30503 Tire Waste	065 Water and Sewer	65701301 W&S Solid Waste Tires				912,240			912,240
	Direct	065 Water and Sewer - Waste Services	40022 GSD FY22 Cap Projs RS2021-1201	065 Water and Sewer	65400222 W&S Waste Services Security		5,983,231	2,161,785	39,937,865	17,332	28,700	48,099,913
	Direct	065 Water and Sewer - Water Services	27312 W&S Debt Service	065 Water and Sewer	65550000 W&S Debt Service				46,703,044		10,663,834	65,703,044
	Direct	065 Water and Sewer - Water Services	30090 COVID-19 Pandemic	065 Water and Sewer	65902020 W&S COVID-19				(55,608)			(55,608)
	Direct	065 Water and Sewer - Water Services	30112 COVID Reserve Post 2020	065 Water and Sewer	65902022 W&S COVID Reserve Post 2020				(4,687)			(4,687)
	Direct	065 Water and Sewer - Water Services	30116 COVID FEMA	065 Water and Sewer	65302022 W&S COVID FEMA				60,275			60,275
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65490168 W&S Consent Decree Projects 47335				(72,008)			(72,008)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530101 W&S Misc InfoSys Imprv						709,982	709,982
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530103 W&S CW/WTP Misc Imprv		263,195	104,350	205			834,681
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530104 W&S CW/WTP Misc Imprv							3,147,995
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530105 W&S CW/WTP Misc Imprv							1,856,434
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530106 W&S DMH WTP Misc Imprv		367,310	122,295	474			13,568,254
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530107 W&S KRH WTP Misc Imprv		106,385	41,659	90			3,031,660
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530143 W&S CSC-CUD Residenc AMR 47335							1,529,712
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530112 W&S Gen Facilities Impr							488,424
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530113 W&S TDOT Misc Projects							285,945
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530117 W&S Water Audit USWGS							234,247
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530118 W&S New Water Water							234,247
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530120 W&S Lay & Deed Water							6,049,449
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530124 W&S Misc Dist Syst Projs							4,990,271
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530131 W&S WPS Misc Improvements							436,581
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530132 W&S WPS 5 Misc Sewerments		27,707	8,750				89,700
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530133 W&S Lay & Deed Sewer							9,812,424
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530138 W&S Misc Sewer Imprmnts							734,907
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530143 W&S SPS Misc Improvements							2,947,135
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530144 W&S Gen Caplt Prog Mgmt							1,431,178
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530164 W&S OAP Misc Sewer Reh							17,694,312
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530173 W&S OAP CTE/Dept ProgMgt							3,026,342
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530177 W&S Laboratory Upgrades		11,284	4,329				15,913
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530225 W&S CSC Specd Loc AMR Meters							532,301
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530246 W&S Mobile Dispatching System							4,912
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530276 W&S Cust Into Syst Replacement							83,501
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572110 W&S Ext & Replace Water							8,813,138
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572120 W&S Ext & Replace Debt Service				3,825,145	124,756		4,975,947
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572130 W&S Ext & Replace Capital				102,429,938	(1,378)		2,938,976
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572140 W&S Ext & Replace W&P							105,387,536
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572150 W&S Capital Comm EQP				(22,963)			-
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572160 W&S Capital MIS Upgr		280,448	98,236				2,786,621
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572161 W&S WIR Water Infrastructure Replacement							2,653,588
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572162 W&S SIF Sewer Infrastructure Replacement							22,511,235
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572170 W&S Capital CSC Imprv							27,510,282
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572171 W&S Capital Meter Prog						60	60
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572225 W&S Financial Support Capital		416,929	174,517				(591,445)
	Direct											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490104 W&S Dry Creek Sewer Water Trea						5,857,878	5,857,878
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490105 W&S Whites Creek Waste Water T						2,040,820	2,040,820
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490106 W&S Omohundro Water Treatment						1,248,458	1,248,458
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490107 W&S KR Harrington Water Treatm						649,729	649,729
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490110 W&S Customer Services						599,941	599,941
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490112 W&S Misc Capital Projects						3,185,812	3,185,812
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490124 W&S Engineering Water						1,175,902	1,175,902
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490131 W&S Route Svcs Water Pumping						162,102	162,102
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490132 W&S Reservoirs						518,825	518,825
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490138 W&S Engineering Sewer						92,347	92,347
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490143 W&S Route Svcs Sewer Pumping						1,277,401	1,277,401
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490164 W&S Constent Decree Projects 47410						33,018,899	33,018,899
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65492010 W&S Flood 2010						37,954	37,954
	Direct	065 Water and Sewer - Water Services	67311 W&S Revenue	065 Water and Sewer	65525000 W&S Revenue					(66,101)	375,015,269	374,429,168
	Direct	065 Water and Sewer - Water Services	67311 W&S Revenue	065 Water and Sewer	65525199 W&S CAFR Eliminations						(701,897,940)	(701,897,940)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65501100 W&S Administration				(2,093,555)			(2,093,555)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65502603 W&S Engineering				602			602
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555030 W&S ALOB IT Application Supp		485,264	183,544	5,033,855			5,702,663
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555110 W&S Building Cleaning Svcs		141,916	45,159	752,461			939,536
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555210 W&S General Administration		511,978	159,946	114,527			786,451
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555330 W&S General Accounting		943,667	296,931	1,895,851	215,926		3,352,375
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555410 W&S Procurement Svcs		254,557	95,959	93,727			444,243
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555440 W&S Meter Shop Inv							598
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555510 W&S Oper Admin Key		242,470	68,554	51,341			372,365
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555620 W&S Admin Security		226,398	80,515	116,590			423,503
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555670 W&S OHHU Administration				5,459			5,459
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555610 W&S Safety Train Services			85,523	31,702			126,894
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555620 W&S Occupation Health Svcs							2,713
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555630 W&S Skills Train & Coordin							25,835
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555710 W&S ALOB Exec Level Key		794,473		28,743		7,454,900	9,567,117
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555720 W&S ALOB Communication Svcs		257,659	98,111	85,969			451,739
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555740 W&S KVB Median Irrigation							543
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65555910 W&S Billing & Collections/Lobby		407,501	178,993	1,115,190	38,750		1,740,034
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6556010 W&S Meter Reading Key Product				235,506			235,506
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6556110 W&S Cash / Payment Processing		115,743	37,635	429,883		65	583,266
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6556210 W&S Permits Key				130		(951,144)	(950,914)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6556510 W&S Phone Center Key		1,083,843	417,806	60,410			1,562,119
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565110 W&S W&S Field City Key		2,542,654	1,037,000	97,413		(36,623)	4,506,444
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565440 W&S Cust Svcs Gen Admin		364,028	76,916	514,833			955,777
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565620 W&S Fleet Svcs Coordinator		386,756	167,748	25,957			580,461
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565630 W&S System Svcs Gen Admin		472,869	176,935	9,035,447	3,430,122		13,116,186
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565640 W&S Admin Svcs Svcs			(2,977)	135			(2,842)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565610 W&S Sewer Maint Key Day Cre		2,812,491	973,385	1,196,695		(122,824)	4,659,747
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565620 W&S Sewer Day Sewer Rep				1,658			1,658
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565630 W&S Sewer Night Sewer Rep				3,892			3,892
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565610 W&S Water Maint Key Day Crew		6,608,633	2,516,480	3,703,420	(1,886,910)		10,941,623
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565620 W&S Water Maint Day Repair				39,419			39,419
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565630 W&S Water Maint Night				12			12
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65565640 W&S Water Maint Night Repair				2,218			2,218
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557020 W&S Engineering Admin		494,774	169,497	275,171			939,442
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557030 W&S Consent Decree Compl OAP		85,348	20,167	40,172			155,687
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557110 W&S Debt Reserve Key		1,467,608	53,421	502,176			2,294,671
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557210 W&S Inspection Key				355		(76,076)	299,279
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557910 W&S Sewer Pump Station Operations				-			7,224,698
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557930 W&S Telemetry & Controls				2,027,892			2,027,892
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6557930 W&S Sewer Pump Station Operations				767,448		(47,921)	4,581,308
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558010 W&S Dry Creek Repairs Key		654,266	233,376	1,818,488			2,706,130
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558020 W&S Central Repairs Key		2,439,637	1,020,697	2,360,691			5,821,025
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558030 W&S Whites Creek Repairs Key		350,958	142,421	444,734			937,223
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558040 W&S Wastewater Dry Creek Key		1,195,650	442,480	4,480,154			6,118,284
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585320 W&S Wastewater Central Key		3,732,487	1,297,635	19,498,773			24,528,895
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585330 W&S Wastewater Whites Cr Key		903,510	315,494	3,397,434			4,616,438
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585340 W&S Dry Creek Administration		199,560	60,835	1,808			242,203
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585350 W&S Central Administration		774,517	255,733	5,568			1,035,818
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585380 W&S Whites Creek Administratio		119,377	46,403	5,554			171,334
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585390 W&S Laboratory Administration		187,764	76,636	3,829			268,229
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585620 W&S Laboratory Analysis		620,220	217,073	586,113	(1,360)		1,432,046
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65585630 W&S Environmental Compliance		552,991	200,670	577,509			1,331,170
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558820 W&S Adelpia San Sewer MaintRp						10,475	10,475
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558830 W&S Stadium Storm SPS MaintRp						(1,489)	(1,489)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558840 W&S Hamilton Cr Park Plant						(1,817)	(1,817)
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6558850 W&S Brentwood SewerPump Plant							33,405
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559010 W&S Telemetry & Controls							187,670
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559020 W&S Pump Stations							3,342,081
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559030 W&S Reservoir General		271,960	98,539	2,465,364			2,835,863
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559040 W&S Water Pump Station Maint		982,216	379,590	252,848			1,614,654
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559210 W&S Laboratory Administration		124,376	47,553	2,294			174,223
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6559220 W&S Lab Analysis Water Key		760,127	279,215	3,449			1,042,791
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6560010 W&S Omohundro Plant MaintKey		606,490	238,636	442,293			1,287,419
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6560020 W&S KRHarrington Maint Key		658,141	282,936	1,357,747			2,338,824
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	6560030 W&S Omohundro Operations		1,708,231	670,290	10,706,483			13,085,004
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and Sewer	65600220 W&S Omohundro Administration		326,922	104,414	102,301			533,737
	Direct	065 Water and Sewer - Water Services	67311 W&S Operating	065 Water and								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	30119 Tomatoes 12/2021 Response/Relief	080 MNPS	80701201 MNPS Tomatoes 12/2021 Response/Relief	12,875		12,875
Direct	080 Metro Nashville Public Schools (MNPS)	30167 Extreme Weather & Related Damage 12/2022	080 MNPS	80702023 MNPS Extreme Weather & Related Damage 12/2022	1,848,766		1,848,766
Direct	080 Metro Nashville Public Schools (MNPS)	30360 Rainy Day Fund	080 MNPS	80301835 MNPS Emergency Response Fund FY23	2,757,339		2,757,339
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	080 MNPS	80703510 MNPS NACCO 2010 MS	33,847		33,847
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701002 MNPS CIA Supply Donations	5,719		5,719
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701003 MNPS CLASS Fiscal	301		301
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701013 MNPS Hillwood HOSA Conf., Girls Flag/Helmets Football	21,475		21,475
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701015 MNPS Hillwood HOSA Conf., Girls Flag/Helmets Football	4,950	439	5,389
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701016 MNPS Columbia Donations	15,751		15,751
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701019 MNPS Dollar General-325GlenHS	9,613	878	10,491
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701021 MNPS CMA-Keap the Music/Playing		105	105
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701024 MNPS School Festival		24,642	24,642
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701025 MNPS MMU - NPEF		139,385	139,385
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701035 MNPS OSCB Interest Payment		1,625,455	1,625,455
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701046 MNPS Core Howe NPEF 2022 HCF MATCH		3,293	3,293
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701047 MNPS HHS Student Visit Honorarium (Ford)		8,151	8,151
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701051 MNPS NBPTS i3 grant	2,344	374	2,718
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701060 MNPS Creswell Nashville Soccer Club		3,898	3,898
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701075 MNPS Big Machine Lab (MFL)		2,578	2,578
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701079 MNPS Fatherhood Festival		4,051	4,051
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701096 MNPS Vanderbilt Univ NJ GRANT	173,466	72,153	(300)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701098 MNPS TCRS Pension Contribution			10,542,237
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701140 MNPS Music & Arts Prog		505	505
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701145 MNPS Dual Enrollment Program		55,534	55,534
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701147 MNPS Visual Arts Donations		(8)	(8)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701149 MNPS Bathelle - DELL - TVA STEM		1,948	1,948
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701184 MNPS Care Ridge Elem Savettes Grant		4,712	4,712
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701200 MNPS NoVo Foundation SEL	37,843	14,227	122,028
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701202 MNPS Notes for Education Grant FY20		43,860	43,860
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701240 MNPS Cumberland Neighbor to Neighbor		1,964	1,964
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701260 MNPS Dorsetson MS CMA Grant		1,360	1,360
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701290 MNPS HERO FUND/COMM FOUNDATION - E NASH MAGNET HS		1,128	1,128
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701370 MNPS Granbery PTA - Library		29,259	29,259
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701403 MNPS Haynes Meigs MNPS CCRS SEL	750	136	886
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701450 MNPS Hume Fogg - Seneca/Amazon Arts		1,496	1,496
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701451 MNPS Hull Jackson Rogers Group		3,090	3,090
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701455 MNPS Ingwood WWF Food Waste		1,964	1,964
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701496 MNPS A Z KELLY DONATIONS		15,209	15,209
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701540 MNPS McMurry - Geocis		6,533	6,533
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701555 MNPS Dollar General - Meigs Middle		2,457	2,457
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701559 MNPS Napier Cleveland Leadership Ctr		5,095	5,095
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701610 MNPS Old Center - Dollar General Donation		13,838	13,838
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701665 MNPS TN Score Next Steps-FAFSA Francy Invention		1,999	1,999
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701690 MNPS Stanford - Woodmen COVID19		1,385	1,385
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701790 MNPS Whittitt - Saks P&G		13	13
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702007 MNPS IT Dept Dtl Technology		(550)	(550)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702014 MNPS Amazon First Computer Science	2,476	403	12,912
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702021 MNPS TN Titans Foundation	54,204	7,166	17,427
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702026 MNPS Charter School Office	894,352		1,071,923
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702036 MNPS Charter School Office App	5,686	1,022	2,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702037 MNPS CTE E-Bid proceeds		(450)	(450)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702130 MNPS Believe CMA Grant		2,150	2,150
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702135 MNPS Glencliff High - Action Nissan Athletics		4,965	4,965
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702142 MNPS Big Picture Equal Justice Initiative		11,225	11,225
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702252 MNPS Dodson Elen - WITT		2,447	2,447
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702308 MNPS Fall Hamilton Mortenson Messer MLS Stadium		5,339	5,339
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702400 MNPS Haynes Trinity Neighborhood Coalition		3,076	3,076
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702440 MNPS Hillwood - Westminster		3,600	3,600
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702450 MNPS Hume Fogg - CFMT		4,100	4,100
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702565 MNPS Robertson MNPS Supplies		4,993	4,993
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702705 MNPS Stratford Society for Science STEM 2022		2,870	2,870
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702929 MNPS Before/After/Care PreKCtr	99,310	20,505	32,562
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703028 MNPS Community Achieves		51,884	51,884
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703037 MNPS MNPS New Skills Ready Grant	454,400	149,045	605,445
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703142 MNPS Big Picture Learning		5,085	5,085
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703308 MNPS South Central Neighborhood Dev Corp		8,590	8,590
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703590 MNPS Napier Ingram Donations		6,773	6,773
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703632 MNPS Mount Zion Donations		8,112	8,112
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80703705 MNPS Stratford - INA Grant		1,380	1,380
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704532 MNPS McGavock HS - Harbor Freight Aviation		2,971	2,971
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704550 MNPS Maplewood GEODIS DHL Sch		323	323
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704787 MNPS Whites Creek Meharry Partnership		1,598	1,598
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80706590 MNPS Napier Amazon Donation		4,000	4,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80706632 MNPS Pearl Cohn - Caterpillar Scholarship		10,000	10,000
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80707787 MNPS Whites Creek - NTN Donation		16,061	16,061
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709001 MNPS Pencil Foundation		9,722	9,722
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709003 MNPS PROCUREMENT REBATES		54,716	54,716
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709207 MNPS Tech Services Settlement Funds		134,358	134,358
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709595 MNPS Neelys Bend Elem - Farm Beau Garden		34	34
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709790 MNPS Whittitt - Predators Foundation		792	792
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80711590 MNPS Napier SCNDC Parenting		3,704	3,704
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101001 MNPS Director of Schools	4,136,556	788,834	19,689,000
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101001 MNPS Director of Schools	1,587,810	398,747	1,830,555
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101002 MNPS Curriculum & Instruction	6,516,901	1,843,723	2,992,282
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101003 MNPS Purchasing	808,130	275,476	(2,190)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101004 MNPS Accounting	337,269	120,592	2,894
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101005 MNPS School Operating Budgets	(332,117)		(441,233)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101006 MNPS Human Resources & Org Dev	4,898,400	1,302,737	2,484,227
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101007 Technology Services	11,282,846	4,068,005	23,075,859
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101008 MNPS Student Assignment Svcs	61,878	303,563	35,551
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101009 x - MNPS K Twelve Administration		962	962
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101010 MNPS Discipline Services	3,147,442	883,126	614,387
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101011 MNPS Chert Overhead		55,878	227,490
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101014 MNPS Instructional Support	508,602	189,154	699,536
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101015 MNPS Business and Facility Svc	266,253	80,702	63,392
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101016 MNPS Guidance	351,781	94,612	118,367
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101017 MNPS Operations			23,752,933
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101018 MNPS Library Media & Tech			15,054
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101019 MNPS Textbook Services			525,272
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101020 MNPS School Social Work	3,488,479	1,124,125	6,292,996
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101021 MNPS Transportation	6,387,768	2,030,054	15,800,811
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101023 MNPS Construction	673,200	197,118	1,522,330
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101025 MNPS Attendance	850,286	233,995	37,260
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101026 MNPS Student Family Services	1,843,720	891,274	69,692
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101027 MNPS Info Mgmt & Decision	3,982,431	1,670,750	5,739,836
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101028 MNPS Community Achieves	1,783,176	630,383	331,747
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101029 MNPS Extended Learning Service	6,414	1,077	10,308
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101030 MNPS Special Leave	6,000	948	6,948

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 MAXCAP 2024 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	93,149	24,897	516,673			626,719
Direct	080 Metro Nashville Public Schools (MNPS)	1,000	159	7,299,185		9,186,882	16,881,405
Direct	080 Metro Nashville Public Schools (MNPS)	269,049	106,289	3,130,158			3,525,596
Direct	080 Metro Nashville Public Schools (MNPS)	1,002,556	323,191	49,433			1,375,180
Direct	080 Metro Nashville Public Schools (MNPS)	691,138	292,017	36,177			1,019,332
Direct	080 Metro Nashville Public Schools (MNPS)	960,327	205,102	128,587			894,016
Direct	080 Metro Nashville Public Schools (MNPS)	928,930	450,263				1,429,315
Direct	080 Metro Nashville Public Schools (MNPS)	1,398,257	282,400	7,613,427		1,290,800	10,564,693
Direct	080 Metro Nashville Public Schools (MNPS)		11,281				11,281
Direct	080 Metro Nashville Public Schools (MNPS)	3,729,535	1,193,436	2,203			4,925,174
Direct	080 Metro Nashville Public Schools (MNPS)	173,538	51,076	319,675			544,289
Direct	080 Metro Nashville Public Schools (MNPS)	546,084	143,719	77,782			767,585
Direct	080 Metro Nashville Public Schools (MNPS)	15,540	1,572				17,112
Direct	080 Metro Nashville Public Schools (MNPS)	3,373,524	377,564	585			3,751,673
Direct	080 Metro Nashville Public Schools (MNPS)	1,320,203	392,298	1,172,616			2,885,117
Direct	080 Metro Nashville Public Schools (MNPS)	618,095	241,336	6,510			865,941
Direct	080 Metro Nashville Public Schools (MNPS)		718,677	540			719,217
Direct	080 Metro Nashville Public Schools (MNPS)	10,541,663	3,654,675				20,758,099
Direct	080 Metro Nashville Public Schools (MNPS)	336,746	150,300	31,403	121		518,570
Direct	080 Metro Nashville Public Schools (MNPS)	1,007	163	540			1,710
Direct	080 Metro Nashville Public Schools (MNPS)	2,256	186	2,442			2,442
Direct	080 Metro Nashville Public Schools (MNPS)	243,662	61,947	1,334			306,943
Direct	080 Metro Nashville Public Schools (MNPS)	236,421	62,105	37,340	19,916.029		20,251,895
Direct	080 Metro Nashville Public Schools (MNPS)	117,060	30,660	278,778			426,498
Direct	080 Metro Nashville Public Schools (MNPS)	526,748	205,794	29,123			761,665
Direct	080 Metro Nashville Public Schools (MNPS)	9,825,081	4,001,691	8,746,332		150,081	23,673,185
Direct	080 Metro Nashville Public Schools (MNPS)	1,230,300	400,603	363,590			1,994,505
Direct	080 Metro Nashville Public Schools (MNPS)		499,571				499,571
Direct	080 Metro Nashville Public Schools (MNPS)		219,242				219,242
Direct	080 Metro Nashville Public Schools (MNPS)		28,238,456			4,285,000	32,613,456
Direct	080 Metro Nashville Public Schools (MNPS)	9,734,520	3,577,227	13,311,747			26,623,514
Direct	080 Metro Nashville Public Schools (MNPS)	1,930,050	615,512	154,173			2,699,745
Direct	080 Metro Nashville Public Schools (MNPS)	2,947,071	1,026,922	4,223,626			8,197,623
Direct	080 Metro Nashville Public Schools (MNPS)	10,463,324	3,363,002	1,713,821			15,539,947
Direct	080 Metro Nashville Public Schools (MNPS)	3,869,098	401,923	5,588,477			9,858,503
Direct	080 Metro Nashville Public Schools (MNPS)	543,336	175,051	1,669			720,056
Direct	080 Metro Nashville Public Schools (MNPS)		64,812				64,812
Direct	080 Metro Nashville Public Schools (MNPS)	1,001,894	328,027	1,749			1,340,670
Direct	080 Metro Nashville Public Schools (MNPS)	455,943	161,693	151,106			768,742
Direct	080 Metro Nashville Public Schools (MNPS)	2,949,964	895,244	3,706,750			7,652,958
Direct	080 Metro Nashville Public Schools (MNPS)	3,604,431	1,242,755	188,515			5,035,701
Direct	080 Metro Nashville Public Schools (MNPS)	2,994,474	955,418	256,986			4,206,878
Direct	080 Metro Nashville Public Schools (MNPS)	2,024,927	757,707	383,857			3,592,491
Direct	080 Metro Nashville Public Schools (MNPS)	1,527,549	480,291	2,246,486			4,254,326
Direct	080 Metro Nashville Public Schools (MNPS)	4,201,331	1,463,510	258,723			6,323,564
Direct	080 Metro Nashville Public Schools (MNPS)	1,331,193	480,027	2,100,574			3,911,794
Direct	080 Metro Nashville Public Schools (MNPS)		29,590				29,590
Direct	080 Metro Nashville Public Schools (MNPS)		69,989				69,989
Direct	080 Metro Nashville Public Schools (MNPS)	1,822,540	555,540	184,732			2,562,812
Direct	080 Metro Nashville Public Schools (MNPS)	9,113,037	2,998,332	1,449,796			13,561,165
Direct	080 Metro Nashville Public Schools (MNPS)	4,017,198	1,350,410	178,593			5,546,201
Direct	080 Metro Nashville Public Schools (MNPS)	1,136,554	375,128	1,662,795			3,174,477
Direct	080 Metro Nashville Public Schools (MNPS)	684,498	232,799	1,128,979			2,046,276
Direct	080 Metro Nashville Public Schools (MNPS)	1,881,182	620,463	259,994			2,761,639
Direct	080 Metro Nashville Public Schools (MNPS)	3,205,478	1,056,756	179,671			4,441,905
Direct	080 Metro Nashville Public Schools (MNPS)	974,668	351,336	51,045			1,377,049
Direct	080 Metro Nashville Public Schools (MNPS)	1,890,882	617,944	212,362			2,720,188
Direct	080 Metro Nashville Public Schools (MNPS)		93,414				93,414
Direct	080 Metro Nashville Public Schools (MNPS)	4,889,082	1,527,755	283,846			6,700,683
Direct	080 Metro Nashville Public Schools (MNPS)	1,775,901	622,381	143,246			2,541,528
Direct	080 Metro Nashville Public Schools (MNPS)	2,707,272	1,053,639	209,930			3,970,841
Direct	080 Metro Nashville Public Schools (MNPS)	3,345,476	1,235,312	221,664			4,802,472
Direct	080 Metro Nashville Public Schools (MNPS)	2,201,968	725,342	980			2,928,290
Direct	080 Metro Nashville Public Schools (MNPS)	3,133,205	1,032,276	443,884			4,609,365
Direct	080 Metro Nashville Public Schools (MNPS)	2,832,069	1,015,156	118,371			4,065,596
Direct	080 Metro Nashville Public Schools (MNPS)	2,949,015	983,029	232,797			4,164,841
Direct	080 Metro Nashville Public Schools (MNPS)	2,205,303	847,041	170,377			3,223,081
Direct	080 Metro Nashville Public Schools (MNPS)	2,537,730	904,923	286,990			3,729,643
Direct	080 Metro Nashville Public Schools (MNPS)	2,294,792	739,883	329,772			3,364,447
Direct	080 Metro Nashville Public Schools (MNPS)	3,454,201	1,121,702	245,770			4,821,673
Direct	080 Metro Nashville Public Schools (MNPS)	3,291,015	1,153,538	4,660,829			9,105,382
Direct	080 Metro Nashville Public Schools (MNPS)		9,266				9,266
Direct	080 Metro Nashville Public Schools (MNPS)	1,513,998	447,947	299,233			2,261,178
Direct	080 Metro Nashville Public Schools (MNPS)	3,393,242	1,145,063	281,191			4,719,496
Direct	080 Metro Nashville Public Schools (MNPS)		273,356				273,356
Direct	080 Metro Nashville Public Schools (MNPS)	1,846,884	591,953	241,217			2,680,054
Direct	080 Metro Nashville Public Schools (MNPS)	2,140,191	682,945	64,338			2,887,474
Direct	080 Metro Nashville Public Schools (MNPS)	4,338,416	1,375,450	274,776			5,988,642
Direct	080 Metro Nashville Public Schools (MNPS)	1,793,298	584,391	140,824			2,518,513
Direct	080 Metro Nashville Public Schools (MNPS)	3,193,074	1,049,038	95,033			4,337,145
Direct	080 Metro Nashville Public Schools (MNPS)	6,201,572	2,176,401	620,307			9,000,280
Direct	080 Metro Nashville Public Schools (MNPS)	2,338,461	902,929	115,701			3,357,091
Direct	080 Metro Nashville Public Schools (MNPS)	2,411,095	826,439	199,987			3,437,521
Direct	080 Metro Nashville Public Schools (MNPS)		13,848				13,848
Direct	080 Metro Nashville Public Schools (MNPS)	3,285,064	1,045,659	359,002			4,690,725
Direct	080 Metro Nashville Public Schools (MNPS)	2,290,799	789,593	46,026			3,126,418
Direct	080 Metro Nashville Public Schools (MNPS)	2,454,004	795,996	264,223			3,514,223
Direct	080 Metro Nashville Public Schools (MNPS)	3,906,446	1,376,711	263,927			5,546,544
Direct	080 Metro Nashville Public Schools (MNPS)		152,213				152,213
Direct	080 Metro Nashville Public Schools (MNPS)	3,872,179	1,371,057	224,877			5,468,113
Direct	080 Metro Nashville Public Schools (MNPS)	2,889,021	890,199	229,212			4,008,342
Direct	080 Metro Nashville Public Schools (MNPS)	6,201,968	2,176,401	620,307			9,000,280
Direct	080 Metro Nashville Public Schools (MNPS)	3,767,277	1,478,029	204,543			5,449,849
Direct	080 Metro Nashville Public Schools (MNPS)	2,490,452	919,660	175,931			3,586,043
Direct	080 Metro Nashville Public Schools (MNPS)	1,809,767	264,970	264,970			2,340,707
Direct	080 Metro Nashville Public Schools (MNPS)	3,481,765	1,210,596	342,988			4,995,349
Direct	080 Metro Nashville Public Schools (MNPS)	3,005,792	1,032,169	210,251			4,248,212
Direct	080 Metro Nashville Public Schools (MNPS)	2,298,220	905,470	125,837			3,329,527
Direct	080 Metro Nashville Public Schools (MNPS)	1,091,625	434,072	154,864			1,680,561
Direct	080 Metro Nashville Public Schools (MNPS)	2,768,629	845,392	271,919			3,885,940
Direct	080 Metro Nashville Public Schools (MNPS)	937,851	264,644	79,159			1,281,654
Direct	080 Metro Nashville Public Schools (MNPS)	2,984,588	1,081,859	233,469			4,299,916
Direct	080 Metro Nashville Public Schools (MNPS)	7,125,589	2,455,253	692,165			10,273,007
Direct	080 Metro Nashville Public Schools (MNPS)	7,078,859	2,409,890	728,068			10,216,817
Direct	080 Metro Nashville Public Schools (MNPS)	2,243,233	777,776	149,335			3,169,344
Direct	080 Metro Nashville Public Schools (MNPS)	4,477,481	1,511,472	514,208			6,503,161
Direct	080 Metro Nashville Public Schools (MNPS)	2,839,518	1,018,374	197,439			4,055,331

MAXIMUS AI Monetary Values are US Dollars
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 Prepared By MAXIMUS Consulting Services, Inc.
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NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101452 MNPS Hunters Lane High		7,887,093	2,695,629	1,169,333			11,359,455
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101454 Alameda				1,733			1,733
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101455 MNPS Inglewood Elementary		1,844,672	621,240	169,467			2,635,379
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101456 MNPS Andrew Jackson Elementary		3,320,029	1,313,275	177,263			4,810,567
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101465 MNPS Joelton Elementary		1,963,033	760,017	135,431			2,858,481
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101470 MNPS Joelton Middle		28,156	8,904	58,604			95,664
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101475 x-MNPS Johnson School				78,540			78,540
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101483 MNPS Johnson AL-C		1,895,962	665,085	115,589			2,676,636
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101485 MNPS Jones Paldiella		1,508,647	456,658	319,814			2,285,119
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101495 MNPS Tom Joy Elementary		2,545,297	871,640	413,827			3,830,764
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101496 MNPS A Z Kelley Elementary		4,300,488	1,623,186	191,821			6,115,495
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101497 MNPS Martin Luther King Magnet		5,754,850	1,829,837	545,996			8,130,683
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101498 MNPS John F Kennedy Middle		4,488,815	1,365,661	403,123			6,257,599
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101500 MNPS Robert E Lillard Elem				72,189			72,189
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101510 MNPS Isaac Linton Middle		2,316,118	774,624	233,043			3,323,785
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101520 MNPS Lockland Elementary		2,013,783	712,529	149,020			2,875,332
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101522 MNPS Ruby Major Elementary		3,174,896	1,077,698	253,313			4,505,907
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101530 MNPS McGawock Elementary		2,090,697	737,406	192,491			3,020,594
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101535 MNPS McGawock Middle		3,226,889	1,049,977	274,449			4,551,315
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101535 MNPS McKissack Middle		1,826,163	572,259	170,696			2,569,118
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101540 MNPS McMurray Middle		4,009,073	1,288,784	307,264			5,585,101
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101545 MNPS Madison Middle School		2,219,035	659,374	253,561			3,131,970
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101548 MNPS Special Ed Early Childhood		84,686	19,746	104,431			114,431
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101550 MNPS Maplewood High		3,796,965	1,231,160	480,193			5,508,318
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101551 MNPS Thurgood Marshall Middle		4,126,969	1,425,764	322,200			5,874,933
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101552 MNPS Henry C Maxwell Elem		3,084,963	978,967	274,449			4,338,379
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101556 MNPS Meigs Middle		3,380,263	1,229,016	419,826			5,029,105
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101560 MNPS Dan Mills Elementary		3,532,579	1,265,211	211,020			5,008,810
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101562 MNPS Middle College High Sch		940,039	314,743	145,212			1,399,994
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101563 MNPS John Trotwood Elem		3,593,889	1,049,977	246,641			4,890,507
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101575 MNPS Thomas A Edison Elem		3,380,834	1,154,908	301,435			4,837,177
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101576 MNPS Mt View Elementary		4,040,312	1,451,224	557,956			6,049,492
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101577 MNPS Apollo Middle		4,122,133	1,401,111	501,073			6,024,317
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101585 MNPS Murrell School		1,590,659	519,689	270,489			2,380,837
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101590 MNPS Napier Elementary		1,965,729	617,626	188,073			2,771,428
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101595 MNPS Neelys Bend Elementary		2,070,333	722,251	407,220			3,199,804
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101610 MNPS Old Center Elementary		2,316,253	789,329	166,662			3,272,244
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101612 MNPS William Hervey MS		3,696,854	1,351,654	707,854			5,756,362
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101613 MNPS The Academy at Opry Mills		674,780	253,331	96,674			1,024,785
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS John Overton High		10,235,078	3,616,458	1,186,681			15,038,217
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS Paragon Middle		1,175,085	414,975	1,946,704			3,536,764
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101620 MNPS Park Avenue Elementary		2,071,874	646,521	217,358			2,935,753
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101632 MNPS Pearl Cohn High		3,601,184	1,100,296	776,505			5,477,985
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101640 MNPS Pennington Elementary		2,024,251	672,549	124,904			2,821,704
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101650 MNPS Percy Priest Elementary		2,650,136	1,028,619	168,276			3,846,031
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101655 MNPS Martin Profess Dev Ctr		250,681	50,816	1,532,181			1,833,678
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101665 MNPS Robertson Academy		118,479	41,719	405,223			565,421
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101670 MNPS Rosebank Elementary		2,565,098	1,010,824	177,227			3,749,149
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101675 MNPS Rose Park Middle		2,171,773	710,963	210,983			3,093,719
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101681 MNPS Roes Early Learning Ctr		1,742,837	586,873	151,776			2,481,486
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101682 MNPS May Werthan Shayne Elem		4,308,086	1,482,118	273,922			6,064,126
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101685 MNPS Shwab Elementary		2,060,719	762,324	193,891			3,016,934
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101686 MNPS Smith Springs Elem		3,852,485	1,314,695	337,274			5,504,544
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101690 MNPS Stanford Elementary		2,771,025	1,136,411	142,465			4,049,901
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101700 x-MNPS Walter Stokes				63			63
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101704 MNPS Stratford Magnet MS		50,561	15,905	134,146			190,612
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101705 MNPS Stratford STEM Magnet HS		5,345,080	1,751,753	394,651			7,491,484
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101710 MNPS Stratton Elementary		2,933,489	1,050,520	266,928			4,250,937
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101715 MNPS Sylvan Park Elementary		3,645,939	940,271	178,150			4,764,360
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101717 MNPS Tullio Grove Elementary		2,850,511	1,437,006	163,629			4,451,146
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101718 MNPS The Cohn Learning Center				75,562			75,562
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101725 MNPS Tusculum Elementary		4,127,531	1,416,072	231,191			5,774,794
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101730 MNPS Two Rivers Middle		1,718,602	547,028	258,109			2,523,739
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101735 MNPS Una Elementary		3,835,352	1,350,955	456,118			5,642,415
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101748 MNPS Nashville Virtual School		1,510,349	391,900	77,338			1,979,587
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101755 MNPS Warner Elementary		2,714,057	839,480	209,474			3,763,011
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101765 MNPS Waverly Belmont ES		2,871,081	1,049,831	194,152			4,115,064
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101770 MNPS West End Middle		2,329,639	796,830	255,919			3,382,388
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101775 MNPS Westmeade Elementary		2,653,609	951,002	126,289			3,730,900
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101783 MNPS Creswell Middle Prep SOA		1,850,609	621,840	269,979			2,742,428
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101784 MNPS Robert Churchwell Museum		1,840,695	563,903	222,835			2,627,433
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101787 MNPS Whites Creek High		3,657,166	1,219,381	827,894			5,704,441
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101790 MNPS John B Whitall Elem		2,741,823	948,054	252,411			3,942,288
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101805 MNPS Wright Middle		4,245,037	1,372,004	386,297			6,003,338
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101825 MNPS Attendance Supports				439,168			439,168
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101828 MNPS ELL		5,086,586	1,594,735	378,022			7,059,343
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101835 MNPS Safety and Security		2,382,844	860,380	459,608			3,702,832
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101865 MNPS Vision				3,000			3,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101881 MNPS Day to Day Sub Area I		2,687,411	189,322	67,674			2,944,407
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101884 MNPS Sub & Clinical Aides		493,943	37,971	53,914			585,828
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101888 MNPS Staff Development				7,793	</		

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701508 MNPS LEAD Academy				7,003,683			7,003,683
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701509 MNPS Knowledge Academy at the Crossings				6,885,612			6,885,612
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701511 MNPS Knowledge Academies HS				631,251			631,251
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701512 MNPS KA at the Crossing				434,730			434,730
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701517 MNPS Liberty Collegiate				4,678,862			4,678,862
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701502 MNPS Nashville Classical				7,868,635			7,868,635
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701594 MNPS Nash Preparatory				3,062,435			3,062,435
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701595 MNPS Purpose Prep				5,819,177			5,819,177
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701660 MNPS Republic High School				8,962,997			8,962,997
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701667 MNPS Rocketship Nash NE Elem				7,490,793			7,490,793
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701688 MNPS Rocketship United				7,382,513			7,382,513
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701687 MNPS Smithson Graeghead Acad				4,708,423			4,708,423
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701695 MNPS Stem Preparatory				7,785,269			7,785,269
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701696 MNPS STEM Prep HS				7,622,972			7,622,972
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701712 MNPS STRIVE Collegiate Academy				4,193,348			4,193,348
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701745 MNPS Valor Flagship Academy				20,806,023			20,806,023
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701744 MNPS Valor Voyager Academy				7,453,760			7,453,760
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80301003 MNPS TAS Incentive Funds FY23				11,000			11,000
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302720 MNPS IDEA Preschool FY20	(4,602)	(953)					(5,555)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302722 MNPS IDEA Preschool FY22	138,585	58,238				12,500	209,323
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80302723 MNPS IDEA Preschool FY23	-	-				-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303719 MNPS IDEA-Part B FY19		8					8
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303720 MNPS IDEA-Part B FY20			14,739				14,739
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303721 MNPS IDEA-Part B FY21	5,660,557	2,156,904					7,817,461
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303722 MNPS IDEA-Part B FY22	1,676,428	526,617					2,203,045
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303723 MNPS IDEA-Part B FY23	4,099,702	1,240,643				1,187,500	10,421,807
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303724 MNPS IDEA-Part B FY24	272	21					293
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80312750 MNPS Access for All Learning Network (AALN)			50,000				50,000
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313722 MNPS SP ED TRANS SCH-WORK FY22	58,122	27,442	573				86,137
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80313723 MNPS SP ED TRANS SCH-WORK FY23	11,552		951				12,503
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314721 MNPS IDEA Exploration Grant FY21	3,970		589				4,559
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80314722 MNPS IDEA Implementation Grant FY22			(12,150)				(12,150)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	8032722 MNPS IDEA Preschool Implementation FY22			(631)				(631)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393022 MNPS ARP IDEA FY20	735,331	257,398			74,374		1,067,103
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393023 MNPS ARP IDEA FY23			162,460				162,460
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393122 MNPS ARP IDEA PRESCHOOL	55,397	18,188	418		6,386		80,389
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80393123 MNPS ARP IDEA PRESCHOOL FY23			66,501				66,501
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302019 MNPS Title I FY2019 - 2021			317				317
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302021 MNPS Title I FY2020 - 2021			19,331				19,331
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302120 MNPS TITLE IA ATSI FY20			12,134		24		12,158
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302121 MNPS TITLE IA ATSI FY21	58,969	9,493			24		68,486
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302122 MNPS TITLE IA ATSI 22 Grant			30,114		1,500		31,614
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302222 MNPS Title I FY2021 - 2022	5,057,726	1,616,735					6,674,461
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302323 MNPS Title I FY23	12,171,832	3,522,884		19,202,941	1,400,000		36,257,657
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302424 MNPS Title I Part A FY24			1,455				1,455
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80308020 MNPS Title II A FY2019 - 2020			499				499
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312018 MNPS Title I SIG Priority Sch	3,400	302	268,294		10,341		280,337
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312107 MNPS Title IA Neglected			258,362		7,500		265,862
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312108 MNPS Title ID Delinquent			241,100		1,800		242,900
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312209 MNPS Title I-C FY22	100	16	27,206				27,322
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312309 MNPS Title I-C FY23	22,629	4,701	15,697		3,000		45,927
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80332022 MNPS Title IA Turnaround Action Grant FY22	365,509		105,509				471,018
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80332023 MNPS Title IA Turnaround Action Grant 2.0 FY23	1,627,414	356,294	1,608,692		190,000		3,782,400
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80703000 MNPS Nutrition Svc Commodities			3,177,280				3,177,280
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705005 MNPS Sch Nutrition Svc Budgets			-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705021 MNPS Nutrition Svc Central	1,907,919	604,222			100	6,048	8,110,244
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705032 MNPS Nutrition Svc Internal	139,104	43,907		5,591,952			5,774,963
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705034 MNPS Nutrition Service Subs			-			1,701	192,044
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705079 MNPS Nutrition Service Roving	84,799		56,567				141,366
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705103 MNPS Margaret Alcott Middle	102,919		60,199			567	163,685
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705105 MNPS Amqui Elementary	168,805		78,660			945	248,410
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705110 MNPS Antioch High	289,540	146,011	298,659			1,890	736,100
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705111 MNPS Antioch Middle	159,367		58,627			1,134	219,128
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705116 MNPS Bass ALC			-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705117 MNPS Transitions at Bass			-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705118 MNPS Brick Church College Prep	117,673	53,607	89,439			756	261,475
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705120 MNPS Jere Baister Middle	125,547		77,612				203,159
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705122 MNPS Lakeside Elementary	133,976	58,039	155,320			756	348,091
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705130 MNPS Bellevue Middle	99,849	51,032	124,638			567	276,086
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705135 MNPS Bellshire Elementary	140,511	40,829	177,961			756	360,057
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705142 MNPS The Big Picture School	23,145	10,566	33,711				44,277
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705145 MNPS Norman Binkley Elementary	151,536	70,655	245,617			567	468,375
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705150 MNPS Bordeaux Elementary EO			219				219
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705152 MNPS Vanetta H Davis ELC		106,823	44,463			567	151,853
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705175 MNPS Ida B Wells Elementary	101,129	24,180	125,309			567	250,176
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705181 MNPS Cameron College Prep	233,635	86,070	319,705			1,512	544,836
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705182 MNPS Care Ridge High	268,568	94,921	293,076			1,890	656,455
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705184 MNPS Care Ridge Elementary	168,813	80,338	249,151			1,134	516,038
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705185 MNPS Carter Lawrence Elem	107,883	51,953	159,836			567	270,685
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705186 MNPS Casa Azafan ELC			-				-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705200 MNPS Chadwell Elementary	109,157	49,956	152,535			567	312,215
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705205 MNPS Charlotte Pickett Elementary	126,035	75,048	201,083			567	377,441
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705211 MNPS Academy at Old Cockhill			157,738			945	366,333
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705225 MNPS Cole Elementary	196,872	71,315	320,409			1,134	588,730
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705230 MNPS Hattie Cottrell Elementary	107,865	48,341	156,206			567	293,874
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705235 MNPS Oneva Hall Elementary	103,864	31,077	134,941			567	240,118
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705238 MNPS Croft Margaret Elise Mid	136,569	46,140	147,060			945	330,714
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705240 MNPS Cumberland Elementary	180,039	71,500	251,539			1,323	440,015
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705242 MNPS Nashville School of Arts	58,037	19,377	77,414			567	135,397

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Direct / Indirect	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80309020 MNPS Title I A FY2019 - 2020				(499)			(499)
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308021 MNPS Title II A FY2020 - 2021		219,015	63,820		6,971		289,806
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308022 MNPS Title II A FY2021 - 2022		1,800,988	612,954	82,387			2,496,429
	Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308023 MNPS Title II A FY23		123,681	43,947			100,000	873,428
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80308024 MNPS Title II, Part A FY24							5,250
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307021 MNPS ROTC USAF FY21		18,825	2,930				21,755
	Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	080 MNPS	80307022 MNPS ROTC USAF FY22		166,922	26,835	29			193,786
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80307122 MNPS ROTC FY22		57,749	9,209				66,958
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80300021 MNPS Literacy Training Teacher Stipend		446,000	(2,302)	6,000			449,698
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80301929 MNPS ARPA Child Care Stabilization		117,000	9,862	229,212			356,074
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80303122 MNPS CSH FY2022		151,650	68,098		6,105		225,853
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305021 MNPS LEAPS Lottery for Ed FY21							(12,801)
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305022 MNPS LEAPS Lottery for Ed FY22		27,599	4,562				51,200
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305023 MNPS LEAPS FY23		552,812	92,346			43,500	930,042
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305622 MNPS FRC FY2022							25
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305623 MNPS FRC FY2023							207,282
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308519 MNPS TN Safe Schools FY19		59,966	23,544				83,566
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308520 MNPS TN Safe Schools FY20		37,202	2,902				56,362
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308521 MNPS TN Safe Schools FY21							247,525
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308522 MNPS TN Safe Schools FY22		362,366	74,639				716,449
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309002 MNPS Learning Camp Transportation							(95,394)
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309004 MNPS TN All Corps Grant				4,306			4,306
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309123 MNPS Summer School Transportation FY23		777,107	156,238				1,070,456
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309222 MNPS MS Summer Bridge Camp FY22		(7,162)		525,811			518,649
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309322 MNPS Summer Learning Camp FY22		8,248	(25,788)				89,309
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309323 MNPS Summer Learning Camp FY23		10,611,336	1,725,414				12,336,750
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309422 MNPS STREAM Learning Camp FY22		(613)			801,953		538,266
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309911 MNPS Epidemiology & Laboratory Capacity		158,528	51,318	12,357,102			12,566,948
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80311222 MNPS VOCA Grant FY22		91,756	29,101		1,496		122,353
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80311700 MNPS Whittall - TVA Energy Savings							163,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314020 MNPS Competitive Priority School FY2020							3,100
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314119 MNPS School Level Impr Grant							14,786
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314319 MNPS Southern Wood Arts Grant							12,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315021 MNPS PreK State FY22		176,929	55,883				235,812
	Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315022 MNPS PreK State FY23		3,350,500	1,197,919				166,000 4,714,419
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315418 MNPS Read to be Ready Summer18		12,805	1,759		(3,342)		(3,342)
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80301911 MNPS DDJ STDP School Violence							14,364
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304022 MNPS Homeless Grants		109,216	40,859				183
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304023 MNPS Homeless Education FY23							159,881
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304122 MNPS ARP HOMELESS 1.0		140,127	52,547				201,674
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304222 MNPS ARP HOMELESS 2.0							538,588
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304322 MNPS ARP Homeless System Navigator FY23		2,274	3,760				11,034
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304404 MNPS Innovative School Models FY23							56,159
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80306850 MNPS Magnet Schools Asst Prog 2021							3,744
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80308023 MNPS Title I A FY2022 - 2022							600
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309004 MNPS TN All Corps Grant		3,516,086	597,267				174,817
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309921 MNPS ESSER/CARES Act		29,416	15,415				960,017
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309922 MNPS ESSER 2.0							(357,532)
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313020 MNPS Carl Perkins FY22		176	18				30,322
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313223 MNPS Carl Perkins FY23		54,621	5,784			42,000	1,755,116
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315216 MNPS Preschool Expansion		26,849	12,387				39,615
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315134 MNPS Gear Up		78,939	22,125				54,864
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315319 MNPS Gear Up Nashville FY19		679,220	262,740				2,010,059
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316818 x-MNPS21st CCLC Cohort3 FY18		73,755	11,049				85,704
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316821 MNPS 21st CCLC Cohort FY21							894
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316822 MNPS 21st CCLC Cohort 2019		70,053	12,000				14,340
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316823 MNPS 21st CCLC Cohort 2018 FY23		387,513	97,021			14,000	548,105
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316722 MNPS 21st CCLC Cohort 2019			10				10
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316723 MNPS 21st CCLC Cohort 2019 FY23		191,887	59,908				4,500 256,095
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316823 MNPS 21st CCLC Cohort 2022 FY23		278,517	60,168			20,000	42,286
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80317030 MNPS NSLP Supply Chain Assistance				2,051,495			2,051,495
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80317260 MNPS USDA Equipment Assistance Grant				23,796			23,796
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80332102 MNPS Jere Baxter Turnaround Pilot				125,000			125,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80332103 MNPS Turnaround Pilot Grant FY23		8,240	1,254			8,500	19,398
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309003 MNPS ESSER 3 Planning Grant		101,143	28,611				15,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80300004 MNPS ESSER Best For All		398,164	109,737				9,683
	Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309123 MNPS ESSER 3.0 District Spending		30,594	11,694				75,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309005 MNPS Early Literacy Networks							75,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309005 MNPS Fiscal Pre-Monitoring Support							12,096
	Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309122 MNPS ESSER 2.0 DISTRICT SPEND		16,847,226	7,747,655				(6,879,238)
	Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309123 MNPS ESSER 3.0 District Spending							(972)
	Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309202 MNPS ESSER 2.0 SCHOOLS		13,233	13,896,527				17,716,643
	Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80309123 MNPS ESSER 3.0 District Spending		8,262,594	1,889,127			54,511	51,021,203
	Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80309202 MNPS ESSER 3.0 School Spending		8,595,066	1,647,028				31,656,793
	Direct	080 Metro Nashville Public Schools (MNPS)	35350 MNPS COMPENSATIVE SCHOOL GRANT	080 MNPS	80314020 MNPS Competitive Priority School FY2020							783
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80301019 MNPS CDC Cooperative Agreement		195,007	49,505			24,495	331,425
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80405316 MNPS GROW STEM							(35)
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303518 MNPS EIR Pyramid Model		400,079	140,140				53,309 1,318,752
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306850 MNPS Magnet Schools Asst Prog 2021		1,133,379	349,267				2,340,403
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80306901 MNPS Magnet Schools Asst		653,970	145,467				2,060,362
	Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80313017 MNPS Music and Art City		(903)	(267)				26,624
	Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY16 Capital Projects	080 MNPS	80404816 x-MNPS School Site Improvements							10,975
	Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80404816 x-MNPS School Site Improvements							128
	Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80404916 x-MNPS Interior Bldg Improvements							55,171
	Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405316 MNPS Planning for NSA				24,470			24,470
	Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405516 x-MNPS Electrical Upgrades							4,280
	Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	080 MNPS	80405716 x-MNPSSE Early Learn Center				620			620
	Direct	080 Metro Nashville										

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	608,153		608,153			608,153
Direct	080 Metro Nashville Public Schools (MNPS)	732,758	18,311,518				19,044,276
Direct	080 Metro Nashville Public Schools (MNPS)	10,364,842	1,322,863				11,687,705
Direct	080 Metro Nashville Public Schools (MNPS)	127,509	78,234				205,743
Direct	080 Metro Nashville Public Schools (MNPS)	(1,311,156)	(964,683)				(2,275,839)
Direct	080 Metro Nashville Public Schools (MNPS)	623,024					623,024
Direct	080 Metro Nashville Public Schools (MNPS)	443,847					443,847
Direct	080 Metro Nashville Public Schools (MNPS)	(2,165,029)					(2,165,029)
Direct	080 Metro Nashville Public Schools (MNPS)	241,433					241,433
Direct	080 Metro Nashville Public Schools (MNPS)	92,393					92,393
Direct	080 Metro Nashville Public Schools (MNPS)	840,695	236,192				1,076,887
Direct	080 Metro Nashville Public Schools (MNPS)	1,89,652					1,89,652
Direct	080 Metro Nashville Public Schools (MNPS)	173,996	1,042,161				1,216,157
Direct	080 Metro Nashville Public Schools (MNPS)	15,705	512,745				528,450
Direct	080 Metro Nashville Public Schools (MNPS)	165,700	404,453				570,153
Direct	080 Metro Nashville Public Schools (MNPS)	512,320					512,320
Direct	080 Metro Nashville Public Schools (MNPS)	704,405	4,164,384				4,868,789
Direct	080 Metro Nashville Public Schools (MNPS)	297,512	391,878				689,390
Direct	080 Metro Nashville Public Schools (MNPS)	47,593					47,593
Direct	080 Metro Nashville Public Schools (MNPS)	1,328,521					1,328,521
Direct	080 Metro Nashville Public Schools (MNPS)	15,000					15,000
Direct	080 Metro Nashville Public Schools (MNPS)	299,653					299,653
Direct	080 Metro Nashville Public Schools (MNPS)	950,619					950,619
Direct	080 Metro Nashville Public Schools (MNPS)	250,000					250,000
Direct	080 Metro Nashville Public Schools (MNPS)	165,371	4,126,207				4,291,578
Direct	080 Metro Nashville Public Schools (MNPS)	61,132					61,132
Direct	080 Metro Nashville Public Schools (MNPS)	465,692					465,692
Direct	080 Metro Nashville Public Schools (MNPS)	50,127					50,127
Direct	080 Metro Nashville Public Schools (MNPS)	233,778	140,196				373,974
Direct	080 Metro Nashville Public Schools (MNPS)	37,078					37,078
Direct	080 Metro Nashville Public Schools (MNPS)	145,699					145,699
Direct	080 Metro Nashville Public Schools (MNPS)	429,212	321,093				750,305
Direct	080 Metro Nashville Public Schools (MNPS)	(4,548)					(4,548)
Direct	080 Metro Nashville Public Schools (MNPS)	87,564					87,564
Direct	080 Metro Nashville Public Schools (MNPS)	68,683					68,683
Direct	080 Metro Nashville Public Schools (MNPS)	50,694	12,640				63,334
Direct	080 Metro Nashville Public Schools (MNPS)	(4,947)					(4,947)
Direct	080 Metro Nashville Public Schools (MNPS)	15,219	(19,546)				(4,327)
Direct	080 Metro Nashville Public Schools (MNPS)	12,227					12,227
Direct	080 Metro Nashville Public Schools (MNPS)	(27,295)					(27,295)
Direct	080 Metro Nashville Public Schools (MNPS)	4,849	71,359				76,208
Direct	080 Metro Nashville Public Schools (MNPS)	233,714					233,714
Direct	080 Metro Nashville Public Schools (MNPS)	277,374					277,374
Direct	080 Metro Nashville Public Schools (MNPS)	13,163					13,163
Direct	080 Metro Nashville Public Schools (MNPS)	1,688,233	2,151,131				3,839,364
Direct	080 Metro Nashville Public Schools (MNPS)	631,100	20,333,106				20,964,206
Direct	080 Metro Nashville Public Schools (MNPS)	6,276	159,975				166,251
Direct	080 Metro Nashville Public Schools (MNPS)	5,625	(2,392,198)				(2,386,573)
Direct	080 Metro Nashville Public Schools (MNPS)	499,000					499,000
Direct	080 Metro Nashville Public Schools (MNPS)	973					973
Direct	080 Metro Nashville Public Schools (MNPS)	804,020	2,440,400				3,244,420
Direct	080 Metro Nashville Public Schools (MNPS)	518,266					518,266
Direct	080 Metro Nashville Public Schools (MNPS)	248,423	113,125				361,548
Direct	080 Metro Nashville Public Schools (MNPS)	91,320	343,702				435,022
Direct	080 Metro Nashville Public Schools (MNPS)	114,170	1,191,880				1,306,050
Direct	080 Metro Nashville Public Schools (MNPS)	306,173	2,837,803				3,143,976
Direct	080 Metro Nashville Public Schools (MNPS)	28,000	1,084,882				1,112,882
Direct	080 Metro Nashville Public Schools (MNPS)	60,691	23,144				83,835
Direct	080 Metro Nashville Public Schools (MNPS)	804,020	658,902				1,462,922
Direct	080 Metro Nashville Public Schools (MNPS)	4,243	12,769				17,012
Direct	080 Metro Nashville Public Schools (MNPS)	11,308	(450,216)				(438,908)
Direct	080 Metro Nashville Public Schools (MNPS)	40,204					40,204
Direct	080 Metro Nashville Public Schools (MNPS)	88,792	37,605	156,867			283,264
Direct	080 Metro Nashville Public Schools (MNPS)	4,323		8,703			13,026
Direct	080 Metro Nashville Public Schools (MNPS)	70,753	24,110	8,080			102,943
Direct	080 Metro Nashville Public Schools (MNPS)	122,037	56,698	1,418,570			1,597,305
Direct	080 Metro Nashville Public Schools (MNPS)			(1)			(22,903)
Direct	080 Metro Nashville Public Schools (MNPS)			(1)			(1)
Direct	080 Metro Nashville Public Schools (MNPS)	(60,918)	90,050				29,132
Direct	080 Metro Nashville Public Schools (MNPS)	807,000	49,006,331	156,776,269	(122,350,196)	239,783,960	2,052,324,190
Direct	083 Industrial Development Board	837,010	8,900	221	2,956,000		2,965,221
Direct	083 Industrial Development Board	90,010	221	2,956,000			2,966,221
Direct	090 Debt Service	82,471,147			169,293,962		251,765,109
Direct	090 Debt Service	1,972,649					1,972,649
Direct	090 Debt Service	247,961			3,865,000		4,112,961
Direct	090 Debt Service	182,250					182,250
Direct	090 Debt Service	99,254			975,000		1,074,254
Direct	090 Debt Service	37,721			625,000		662,721
Direct	090 Debt Service	96,375			1,245,000	1,594,467	2,935,842
Direct	090 Debt Service	16,034			255,000		271,034
Direct	090 Debt Service	6,165,932					6,165,932
Direct	090 Debt Service	500,383			1,485,000		1,985,383
Direct	090 Debt Service	174,126					174,126
Direct	090 Debt Service	1,507,910					1,507,910
Direct	090 Debt Service	6,146,310			12,722,932		18,869,242
Direct	090 Debt Service	199,258					199,258
Direct	091 Emergency Communication Center	499,093	214,603	99,739,470	190,466,894	1,594,467	291,800,831
Direct	091 Emergency Communication Center	709,648	238,875	1,101,260			2,049,783
Direct	091 Emergency Communication Center	298,334	126,059	192,215			616,608
Direct	091 Emergency Communication Center	316,586	105,534	-			422,120
Direct	091 Emergency Communication Center	5,669,794	1,950,990				7,620,784
Direct	091 Emergency Communication Center	5,669,986	1,960,072				7,630,058
Direct	091 Emergency Communication Center	268,631	85,001	1,449,102			1,802,734
Direct	091 Emergency Communication Center	263,349	92,730				356,079
Direct	091 Emergency Communication Center	135,319					135,319
Direct	091 Emergency Communication Center	10,774	2,153				12,927
Direct	091 Emergency Communication Center	13,706,195	4,775,717	1,997,644			20,479,556
Direct	Bordeaux Long-Term Care			245,422			245,422
Direct	Bordeaux Long-Term Care			245,422			245,422
Direct	Hospital Authority				54,038,000		54,038,000
Direct	Hospital Authority				54,038,000		54,038,000
Direct	Knowles Home			2,080,406			2,080,406

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)		Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Object Type				Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Direct	Knowles Home Total								2,099,406	
Direct	Medical Examiner	10101 GSD General	001 Administrative	01101614 ADM Forensic Medical Examiner			5,747,909		5,747,909	
Direct	Medical Examiner	32200 Health Department Grant Fund	038 Health	38363730 HEA Med Examiner Cooler Exp Proj Grant			139,230		139,230	
Direct	Medical Examiner Total						5,887,139		5,887,139	
Direct Total					1,304,723,644	445,326,077	2,455,964,686	752,912,479	696,362,458	5,655,289,344
Grand Total					1,352,921,594	514,576,625	2,624,405,006	754,086,675	773,404,370	6,019,394,270

* - Variances between expenditure amounts and Cost Allocation Plan costs are due to rounding at the object level of expense (immaterial).

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