



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

FY 2023
Full 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
Full Cost Allocation Plan

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

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

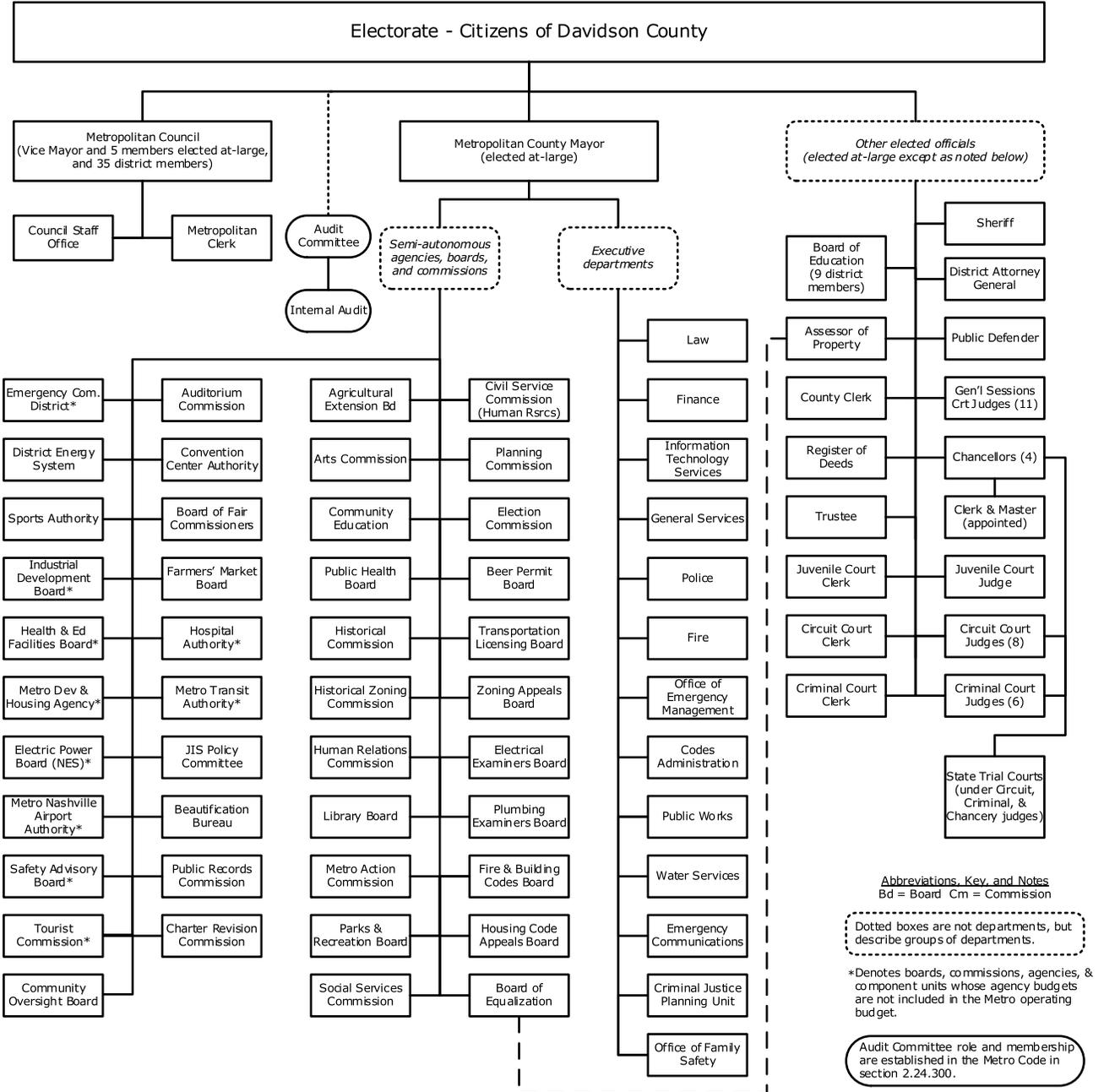
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



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

**ELECTED OFFICIALS
at June 30, 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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	001 Administrative - Direct	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds
Depreciation	0	0	9,651	200,345	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	166,928	245,229	191,714
001 Administrative - Facility Rental	0	0	35,197	0	0
001 Administrative - Insurance	0	0	27,208	24,923	0
001 Administrative - Post Audits	25,887	496	1,156	1,939	727
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	6,433	123	287	482	181
002 Metropolitan Council	0	935	11,217	34,494	11,217
003 Metropolitan Clerk	0	319	3,832	11,783	3,832
003 Metropolitan Clerk - Records Center	0	0	2,855	3,376	3,123
004 Mayor's Office - Administration	0	1,296	15,557	47,840	15,557
006 Law	0	20,466	61,347	139,706	1,152
008 Human Resources	0	1,626	19,523	60,036	19,523
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	179,629	129,696	0
010 General Services - Fleet Management	0	0	685	29,761	4,414
010 General Services - Mail Services	122	45	90,159	2,244	3,190
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	0	0	35,607	63,546	22,232
015 Finance - Accountability	0	0	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	3,525	39,099	560
015 Finance - Grants & Cost Planning	7,351	141	328	2,995	206
015 Finance - Office of Mgmt & Budget	36,106	181	3,712	7,772	223
015 Finance - Operations	26,937	2,120	9,980	21,460	1,957
015 Finance - Payroll	0	103	6,624	3,998	488
015 Finance - Property Administration	23,039	442	1,029	1,726	647
015 Finance - Purchasing	0	16,049	0	169,212	4,359
015 Finance - Treasury	16,542	119	703	75,549	128
015 Finance - Diversity Equity & Inclus	6,359	32	782	2,264	103
030 Sheriff's Office - Security Services	0	0	15,634	55,633	102
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	43,167	828	1,928	3,233	1,211
Allocated Costs for Fiscal 2023	191,942	45,320	705,600	1,378,857	287,363

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

Central Service Departments	010 General Services	010 General Services - Surplus Property	011 Historical Commission	012 Employee Benefit Board	015 Finance
Depreciation	5,529	3,291	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	37,112	16,487	16,611
001 Administrative - Facility Rental	63,048	40,266	0	0	0
001 Administrative - Insurance	0	0	3,259	0	0
001 Administrative - Post Audits	268	153	390	136,193	184
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	67	38	97	33,848	46
002 Metropolitan Council	0	3,739	6,959	0	0
003 Metropolitan Clerk	0	1,277	2,377	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	200
004 Mayor's Office - Administration	0	5,186	9,652	0	0
006 Law	0	0	97,938	142,000	0
008 Human Resources	0	6,507	12,112	0	0
010 General Services - Administration	11,094	197,428	0	0	0
010 General Services - Facilities	0	200,483	0	14,216	0
010 General Services - Fleet Management	0	840	2,539	0	0
010 General Services - Mail Services	0	54	4,573	108,555	0
012 IOD Network (Injured-On-Duty)	0	(1,500)	1,999	0	0
014 Information Technology Service	0	4,445	12,244	382	0
015 Finance - Accountability	0	0	79,416	518	0
015 Finance - Administration	0	0	0	0	27,186
015 Finance - Business Assistance	0	0	3,525	560	2,964
015 Finance - Grants & Cost Planning	76	43	4,185	38,676	52
015 Finance - Office of Mgmt & Budget	28	580	1,242	0	193
015 Finance - Operations	16,581	2,352	4,541	25,629	3,336
015 Finance - Payroll	0	425	862	18,220	446
015 Finance - Property Administration	238	136	347	121,211	163
015 Finance - Purchasing	0	0	16,049	0	0
015 Finance - Treasury	536	225	143	23,665	447
015 Finance - Diversity Equity & Inclus	5	102	347	0	34
030 Sheriff's Office - Security Services	25,678	15,734	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	446	254	650	227,110	306
Allocated Costs for Fiscal 2023	123,594	482,058	302,557	907,269	52,168

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

Central Service Departments	016 Assessor of Property	017 Trustee	018 County Clerk	019 District Attorney	021 Public Defender
Depreciation	181,110	53,077	154,168	40,285	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	558,835	234,451	393,977	182,655	218,079
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	56,446	11,098	31,943	39,588	29,567
001 Administrative - Post Audits	2,006	608	1,441	2,503	2,412
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	499	151	358	622	599
002 Metropolitan Council	39,855	11,311	35,877	44,510	41,500
003 Metropolitan Clerk	13,614	3,864	12,256	15,205	14,176
003 Metropolitan Clerk - Records Center	14,099	0	1,361	0	14,863
004 Mayor's Office - Administration	55,275	15,687	49,758	61,731	57,557
006 Law	267,457	271,068	5,219	1,508	275
008 Human Resources	69,366	19,686	62,444	77,469	72,230
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	170,887	50,081	172,946	31,118	23,534
010 General Services - Fleet Management	44,970	2,506	13,564	28,288	7,548
010 General Services - Mail Services	10,925	5,192	288,790	14,523	3,293
012 IOD Network (Injured-On-Duty)	1,839	0	2,378	5,625	0
014 Information Technology Service	75,874	34,287	32,431	55,156	25,599
015 Finance - Accountability	518	518	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,525	3,525	560	560	560
015 Finance - Grants & Cost Planning	570	173	409	711	685
015 Finance - Office of Mgmt & Budget	7,337	2,155	4,964	8,504	8,329
015 Finance - Operations	7,930	3,724	4,593	11,099	12,859
015 Finance - Payroll	6,075	1,903	5,453	5,513	5,476
015 Finance - Property Administration	1,785	541	1,282	2,227	2,147
015 Finance - Purchasing	0	0	4,359	0	0
015 Finance - Treasury	835	255	731	904	850
015 Finance - Diversity Equity & Inclus	1,420	635	1,002	1,625	1,531
030 Sheriff's Office - Security Services	73,302	21,482	291,055	15,035	9,573
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,346	1,014	2,403	4,173	4,022
Allocated Costs for Fiscal 2023	1,669,701	748,990	1,576,242	651,656	557,783

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

Central Service Departments	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court
Depreciation	0	453,753	157,186	123,808	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	78,943	530,007	385,265	94,144	509,795
001 Administrative - Facility Rental	0	0	28,690	0	0
001 Administrative - Insurance	12,681	26,301	35,476	8,077	95,009
001 Administrative - Post Audits	556	1,912	1,716	381	3,932
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	138	475	426	95	977
002 Metropolitan Council	14,489	42,683	41,131	7,478	49,170
003 Metropolitan Clerk	4,949	14,580	14,050	2,554	16,796
003 Metropolitan Clerk - Records Center	33,476	30,086	19,184	27,956	0
004 Mayor's Office - Administration	20,095	59,197	57,045	10,371	68,194
006 Law	20,038	45,550	13,097	581	21,516
008 Human Resources	25,217	74,288	71,588	13,015	85,580
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	61,232	323,433	319,556	68,482	720,529
010 General Services - Fleet Management	1,722	199	243	0	8,610
010 General Services - Mail Services	9,737	40,963	31,357	12,345	10,217
012 IOD Network (Injured-On-Duty)	8,583	8,290	13,349	0	54,175
014 Information Technology Service	19,825	25,016	30,294	5,753	39,347
015 Finance - Accountability	518	518	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	560	560	6,489
015 Finance - Grants & Cost Planning	158	543	487	108	5,191
015 Finance - Office of Mgmt & Budget	1,737	2,485	5,403	1,300	12,618
015 Finance - Operations	2,074	4,277	6,762	2,127	20,538
015 Finance - Payroll	1,876	3,621	5,834	1,230	7,217
015 Finance - Property Administration	495	1,701	1,527	339	3,499
015 Finance - Purchasing	0	0	0	0	4,359
015 Finance - Treasury	241	541	760	161	1,249
015 Finance - Diversity Equity & Inclus	817	566	1,079	357	2,862
030 Sheriff's Office - Security Services	22,313	149,790	12,434	57,454	190,293
038 Health - Employee Health & Wellness	0	0	0	0	322
048 Internal Audit	927	3,188	2,861	634	6,557
Allocated Costs for Fiscal 2023	343,398	1,844,523	1,257,879	439,826	1,945,558

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

Central Service Departments	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services	030 Sheriff's Office	031 Police
Depreciation	396,984	1,080,642	57,835	267,984	1,141,344
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	594,398	530,078	11,457	2,762,183	12,915,471
001 Administrative - Facility Rental	25,597	0	0	0	62,782
001 Administrative - Insurance	47,057	41,589	8,318	475,115	1,836,293
001 Administrative - Post Audits	3,166	3,258	975	20,690	62,148
001 Administrative - Gen Svcs Energy	0	0	0	0	1,127,641
001 Administrative - Miscellaneous	787	810	242	5,142	15,445
002 Metropolitan Council	54,765	62,617	9,581	468,481	920,500
003 Metropolitan Clerk	18,708	21,390	3,273	160,035	314,453
003 Metropolitan Clerk - Records Center	160	58	99	221	12,450
004 Mayor's Office - Administration	75,954	86,844	13,289	649,740	1,276,645
006 Law	52,296	14,992	0	234,247	1,145,123
008 Human Resources	95,318	108,985	16,676	815,396	1,602,183
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,265,313	722,910	31,990	0	7,412,770
010 General Services - Fleet Management	265	20,249	0	812,537	6,841,698
010 General Services - Mail Services	113,243	14,041	78	106,861	35,631
012 IOD Network (Injured-On-Duty)	399	5,413	0	1,008,286	3,574,228
014 Information Technology Service	49,521	78,610	140,241	17,582	1,117,538
015 Finance - Accountability	518	79,416	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	560	3,525	12,418
015 Finance - Grants & Cost Planning	899	4,999	277	6,690	29,056
015 Finance - Office of Mgmt & Budget	10,861	10,327	3,167	61,012	194,896
015 Finance - Operations	15,738	23,994	2,044	62,592	181,113
015 Finance - Payroll	8,476	9,269	1,140	61,970	130,999
015 Finance - Property Administration	2,817	2,899	868	18,414	55,311
015 Finance - Purchasing	0	0	0	53,893	159,898
015 Finance - Treasury	1,359	1,270	308	8,934	21,160
015 Finance - Diversity Equity & Inclus	2,232	1,947	686	11,001	34,644
030 Sheriff's Office - Security Services	11,780	326,355	11,889	856,734	111,889
038 Health - Employee Health & Wellness	0	0	0	102,498	523,391
048 Internal Audit	5,279	5,432	1,626	34,501	103,636
Allocated Costs for Fiscal 2023	2,854,451	3,258,956	317,139	9,086,783	42,973,273

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

Central Service Departments	032 Fire	033 Codes Administration	034 Beer Board	035 Agricultural Extension	037 Social Services
Depreciation	28,556	191,655	12,498	0	64,806
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	9,786,072	767,763	14,352	0	829,503
001 Administrative - Facility Rental	56,279	0	0	0	0
001 Administrative - Insurance	1,076,524	80,258	2,924	3,854	100,476
001 Administrative - Post Audits	40,097	3,206	201	68	2,546
001 Administrative - Gen Svcs Energy	535,631	0	0	0	0
001 Administrative - Miscellaneous	82,835	797	50	17	633
002 Metropolitan Council	649,672	58,401	3,033	3,505	36,887
003 Metropolitan Clerk	221,931	19,950	1,036	1,197	12,601
003 Metropolitan Clerk - Records Center	586	1,126	576	0	695
004 Mayor's Office - Administration	901,035	80,997	4,207	4,862	51,159
006 Law	562,444	606,276	16,246	0	53,611
008 Human Resources	1,130,761	101,647	5,278	6,100	64,201
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	3,800,412	125,456	8,091	42,273	111,595
010 General Services - Fleet Management	6,193,707	0	8,783	0	26,460
010 General Services - Mail Services	5,519	74,818	1,945	296	2,135
012 IOD Network (Injured-On-Duty)	5,227,583	10,059	6,962	0	25,425
014 Information Technology Service	374,390	175,553	11,621	3,672	35,162
015 Finance - Accountability	518	518	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	560	560	560
015 Finance - Grants & Cost Planning	13,016	910	57	19	4,797
015 Finance - Office of Mgmt & Budget	125,131	11,298	661	287	8,190
015 Finance - Operations	98,829	21,680	3,307	787	31,465
015 Finance - Payroll	89,942	8,780	384	315	6,679
015 Finance - Property Administration	35,686	2,853	179	61	2,266
015 Finance - Purchasing	93,323	4,359	0	0	24,767
015 Finance - Treasury	13,493	1,352	64	35	1,067
015 Finance - Diversity Equity & Inclus	22,421	4,772	244	178	1,762
030 Sheriff's Office - Security Services	28,643	53,220	3,471	0	20,106
038 Health - Employee Health & Wellness	161,649	0	0	0	0
048 Internal Audit	66,865	5,345	335	114	4,246
Allocated Costs for Fiscal 2023	31,424,114	2,413,607	107,583	68,720	1,524,319

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

Central Service Departments	038 Health	039 Public Library	040 Parks	041 Arts Commission	042 Transportation
Depreciation	1,281	0	0	2,384	0
001 Administrative - Corporate Dues	0	0	35,398	0	0
001 Administrative - Employee Benefits	2,657,989	1,439,368	2,105,305	43,415	2,679,825
001 Administrative - Facility Rental	15,672	0	0	3,206	0
001 Administrative - Insurance	221,533	550,246	1,444,466	2,414	295,357
001 Administrative - Post Audits	14,536	10,304	13,616	491	13,527
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	3,613	2,561	3,384	122	24,392
002 Metropolitan Council	248,711	169,394	262,681	4,463	155,634
003 Metropolitan Clerk	84,961	57,866	89,733	1,525	53,165
003 Metropolitan Clerk - Records Center	36,409	28,376	319	0	829
004 Mayor's Office - Administration	344,939	234,934	364,315	6,190	215,850
006 Law	289,830	28,406	220,144	67,627	659,653
008 Human Resources	432,883	294,831	457,200	7,768	270,881
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,104,021	605,856	969,898	17,308	0
010 General Services - Fleet Management	84,910	49,581	1,125,066	0	2,943,858
010 General Services - Mail Services	699	39,455	3,413	257	4,432
012 IOD Network (Injured-On-Duty)	133,296	155,846	542,395	0	375,675
014 Information Technology Service	301,368	340,634	233,019	8,947	163,684
015 Finance - Accountability	518	79,416	518	518	1,042
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,525	6,489	56,886	3,525	199,744
015 Finance - Grants & Cost Planning	48,945	11,074	27,497	3,399	12,804
015 Finance - Office of Mgmt & Budget	62,018	30,254	41,448	1,580	50,247
015 Finance - Operations	123,739	196,272	239,055	12,039	106,778
015 Finance - Payroll	35,298	23,815	39,756	633	24,523
015 Finance - Property Administration	12,937	9,171	12,118	437	12,038
015 Finance - Purchasing	190,809	308,314	105,014	8,718	223,107
015 Finance - Treasury	7,089	4,204	5,828	183	4,777
015 Finance - Diversity Equity & Inclus	15,079	9,421	8,131	6,450	9,233
030 Sheriff's Office - Security Services	599,980	117,245	578,104	1,830	0
038 Health - Employee Health & Wellness	20,427	0	20,950	0	7,640
048 Internal Audit	24,239	17,183	22,706	819	22,556
Allocated Costs for Fiscal 2023	7,121,253	4,820,515	9,028,364	206,248	8,531,251

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

Central Service Departments	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board
Depreciation	0	0	12,502	108,867	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	9,102	0	13,641	16,179	1,037
001 Administrative - Facility Rental	0	0	32,948	0	0
001 Administrative - Insurance	1,689	1,202	32,854	0	0
001 Administrative - Post Audits	172	141	678	1,133	339
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	43	35	169	282	84
002 Metropolitan Council	2,804	1,869	6,950	18,696	6,543
003 Metropolitan Clerk	958	639	2,374	6,386	2,235
003 Metropolitan Clerk - Records Center	10	0	23	0	0
004 Mayor's Office - Administration	3,889	2,593	9,639	25,929	9,075
006 Law	7,155	82	13,097	13,668	15,940
008 Human Resources	4,880	3,253	12,096	32,539	11,388
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	306,966	76,840	0
010 General Services - Fleet Management	0	0	27,472	0	0
010 General Services - Mail Services	189	22	0	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	1,346	0
014 Information Technology Service	3,909	2,863	38,627	17,113	9,134
015 Finance - Accountability	31,389	518	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	0	0	0
015 Finance - Grants & Cost Planning	49	40	9,155	4,396	96
015 Finance - Office of Mgmt & Budget	513	443	2,140	3,183	1,538
015 Finance - Operations	1,834	632	4,782	7,940	2,145
015 Finance - Payroll	256	212	876	2,198	558
015 Finance - Property Administration	153	125	603	1,009	302
015 Finance - Purchasing	0	0	93,323	0	0
015 Finance - Treasury	50	41	1,401	354	103
015 Finance - Diversity Equity & Inclus	538	206	633	1,072	591
030 Sheriff's Office - Security Services	0	0	12,875	78,586	117
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	287	235	1,131	1,890	565
Allocated Costs for Fiscal 2023	70,429	15,712	636,955	419,605	61,791

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

Central Service Departments	053 Office of Homeless Services	060 Farmer's Market	061 Municipal Auditorium	062 State Fair Board	064 Sports Authority
Depreciation	0	0	0	0	23,553
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	42,322	112,116	137,680	9,450
001 Administrative - Facility Rental	0	0	0	0	27,079
001 Administrative - Insurance	0	0	92,496	0	11,897
001 Administrative - Post Audits	605	617	1,498	1,157	11,386
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	150	153	372	287	2,830
002 Metropolitan Council	0	3,449	4,206	8,843	2,094
003 Metropolitan Clerk	0	1,178	1,437	3,021	715
003 Metropolitan Clerk - Records Center	0	0	0	114	35
004 Mayor's Office - Administration	0	4,784	5,834	12,264	2,904
006 Law	0	53,183	29,109	78,377	56,466
008 Human Resources	0	6,002	7,320	15,390	3,643
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	14,931
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	11	1,247	191	224
012 IOD Network (Injured-On-Duty)	0	0	(3,500)	5,564	0
014 Information Technology Service	0	7,544	6,094	14,330	5,186
015 Finance - Accountability	0	518	518	518	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	3,525	6,489	12,418	12,418
015 Finance - Grants & Cost Planning	172	990	425	328	3,233
015 Finance - Office of Mgmt & Budget	0	1,639	1,429	3,063	20,842
015 Finance - Operations	421	10,340	11,162	14,840	7,080
015 Finance - Payroll	0	482	708	2,039	275
015 Finance - Property Administration	538	549	1,333	1,029	10,134
015 Finance - Purchasing	0	0	16,049	4,359	4,359
015 Finance - Treasury	76	130	557	418	2,501
015 Finance - Diversity Equity & Inclus	0	353	380	1,179	3,798
030 Sheriff's Office - Security Services	0	0	0	0	6,404
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,008	1,029	2,498	1,929	18,987
Allocated Costs for Fiscal 2023	2,969	138,798	299,780	319,337	262,943

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

Central Service Departments	065 Water and Sewer - Stormwater Svcs	065 Water and Sewer - Waste Services	065 Water and Sewer - Water Services	065 Water and Sewer - General	067 General Hospital
Depreciation	87,367	0	0	153,643	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	28	0	228	5,134,820	3,701,983
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	4,983	10,943	44,755	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,238	2,720	11,123	0	0
002 Metropolitan Council	50,011	44,402	335,764	0	0
003 Metropolitan Clerk	17,084	15,168	114,698	0	0
003 Metropolitan Clerk - Records Center	0	0	517	0	0
004 Mayor's Office - Administration	69,361	61,582	465,673	0	0
006 Law	(54,421)	11,555	214,985	0	61,187
008 Human Resources	87,045	77,282	584,401	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	156,021	0
010 General Services - Fleet Management	160,624	657,525	548,689	5,756,101	0
010 General Services - Mail Services	46	0	0	1,557	0
012 IOD Network (Injured-On-Duty)	(1,014)	0	(9,123)	0	11,540
014 Information Technology Service	55,746	7,713	489,786	0	0
015 Finance - Accountability	518	0	0	518	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	2,964	0	276,262	0
015 Finance - Grants & Cost Planning	1,415	3,108	12,709	5,704	0
015 Finance - Office of Mgmt & Budget	22,005	32,637	141,745	0	0
015 Finance - Operations	35,010	41,653	326,305	0	111
015 Finance - Payroll	5,446	5,207	37,465	14,803	11,902
015 Finance - Property Administration	4,434	9,739	39,832	0	0
015 Finance - Purchasing	0	0	0	571,643	0
015 Finance - Treasury	5,312	2,516	38,802	1,101	1,067
015 Finance - Diversity Equity & Inclus	3,875	5,748	24,964	1,407	0
030 Sheriff's Office - Security Services	24,260	0	0	42,664	0
038 Health - Employee Health & Wellness	0	0	0	4,222	0
048 Internal Audit	8,308	18,249	74,631	0	0
Allocated Costs for Fiscal 2023	589,243	1,010,711	3,497,949	12,120,467	3,787,790

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

Central Service Departments	068 District Energy System (DES)	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission (MAC)	077 Metro Devlp & Housing Auth (MDHA)
Depreciation	0	0	0	65,812	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	12,378	174,118	760,420	10,843
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	5,543	0	0	0
001 Administrative - Post Audits	4,257	0	27,167	11,319	6
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,058	0	6,752	2,813	1
002 Metropolitan Council	0	0	69,548	136,840	0
003 Metropolitan Clerk	0	0	23,758	46,745	0
003 Metropolitan Clerk - Records Center	0	0	0	1,909	0
004 Mayor's Office - Administration	0	0	96,457	189,784	0
006 Law	39,597	0	0	57,016	1,875
008 Human Resources	0	0	121,049	238,170	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	128,620	0
010 General Services - Fleet Management	0	0	0	70,847	0
010 General Services - Mail Services	0	930	1,366	2,351	(126)
012 IOD Network (Injured-On-Duty)	0	0	756	84,732	0
014 Information Technology Service	0	0	34,620	156,014	2,128
015 Finance - Accountability	518	518	1,036	0	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	1,122	11,858	560
015 Finance - Grants & Cost Planning	1,209	0	7,715	16,251	2
015 Finance - Office of Mgmt & Budget	10,997	0	62,312	62,179	0
015 Finance - Operations	4,076	0	68,535	139,345	530
015 Finance - Payroll	0	161	8,300	18,170	0
015 Finance - Property Administration	3,789	0	24,179	10,073	5
015 Finance - Purchasing	0	0	0	102,042	0
015 Finance - Treasury	863	12	270,540	3,681	161
015 Finance - Diversity Equity & Inclus	1,937	0	10,974	11,206	0
030 Sheriff's Office - Security Services	0	0	0	20,419	0
038 Health - Employee Health & Wellness	0	0	0	22,558	0
048 Internal Audit	7,099	0	45,303	18,874	10
Allocated Costs for Fiscal 2023	75,959	20,102	1,055,606	2,390,048	16,513

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

Central Service Departments	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public School (MNPS)	083 Industrial Development Board	088 Airport Authority	090 Debt Service
Depreciation	0	8,882	0	0	0
001 Administrative - Corporate Dues	69,210	0	0	0	0
001 Administrative - Employee Benefits	9,368	25,549,888	0	47,928	0
001 Administrative - Facility Rental	0	108,675	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	67	370,453	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	17	92,070	0	0	0
002 Metropolitan Council	467	0	0	0	0
003 Metropolitan Clerk	160	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	648	0	0	0	0
006 Law	8,510	1,269,706	29,323	14,402	0
008 Human Resources	813	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	541,092	0	0	0
010 General Services - Fleet Management	0	1,061	0	0	0
010 General Services - Mail Services	0	0	0	0	0
012 IOD Network (Injured-On-Duty)	0	886,233	0	0	0
014 Information Technology Service	93,794	643,786	0	0	0
015 Finance - Accountability	518	518	0	0	518
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	0	0	560
015 Finance - Grants & Cost Planning	19	105,209	0	0	0
015 Finance - Office of Mgmt & Budget	0	1,132,447	0	0	0
015 Finance - Operations	3,071	1,955,948	147	0	4,254
015 Finance - Payroll	74	666,985	0	180	0
015 Finance - Property Administration	59	329,708	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	893	112,990	7	13	3,560
015 Finance - Diversity Equity & Inclus	448	200,025	0	0	0
030 Sheriff's Office - Security Services	0	42,465	0	0	0
038 Health - Employee Health & Wellness	0	201	0	0	0
048 Internal Audit	111	617,762	0	0	0
Allocated Costs for Fiscal 2023	188,807	34,636,665	29,477	62,522	8,892

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

Central Service Departments	091 Emergency Communication Center	Bordeaux Longterm Care	Hospital Authority	Knowles Home	Medical Examiner
Depreciation	52,604	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	426,128	2,133,684	0	248,481	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	73,393	0	0	0	0
001 Administrative - Post Audits	4,662	56	0	473	1,340
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,159	14	0	118	333
002 Metropolitan Council	102,827	0	0	0	0
003 Metropolitan Clerk	35,126	0	0	0	0
003 Metropolitan Clerk - Records Center	157	0	0	0	0
004 Mayor's Office - Administration	142,612	0	0	0	0
006 Law	13,362	0	89,183	0	375
008 Human Resources	178,971	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	303,578	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	337	0	0	0	0
012 IOD Network (Injured-On-Duty)	3,638	87,891	0	0	0
014 Information Technology Service	165,946	0	14,845	0	0
015 Finance - Accountability	518	518	0	518	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	560	560	0	560	0
015 Finance - Grants & Cost Planning	1,324	16	0	134	380
015 Finance - Office of Mgmt & Budget	16,112	227	0	1,487	4,753
015 Finance - Operations	7,267	1,127	474	651	750
015 Finance - Payroll	11,458	7,326	0	851	0
015 Finance - Property Administration	4,149	50	0	421	1,193
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	1,717	555	772	149	245
015 Finance - Diversity Equity & Inclus	3,093	40	128	262	837
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	7,774	93	0	789	2,234
Allocated Costs for Fiscal 2023	1,558,470	2,232,155	105,402	254,895	12,440

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

Central Service Departments	Port Authority	Nashville Electric Service (NES)	IKON Printing	All Other	Total Allocated
Depreciation	0	0	0	299,367	5,440,769
001 Administrative - Corporate Dues	0	0	0	0	104,608
001 Administrative - Employee Benefits	0	0	0	341,054	79,890,286
001 Administrative - Facility Rental	0	0	0	8,490	507,928
001 Administrative - Insurance	0	0	0	16,632	6,823,709
001 Administrative - Post Audits	0	0	0	0	871,896
001 Administrative - Gen Svcs Energy	0	0	0	0	1,663,273
001 Administrative - Miscellaneous	0	0	0	0	310,591
002 Metropolitan Council	0	0	0	0	4,300,205
003 Metropolitan Clerk	0	0	0	0	1,468,971
003 Metropolitan Clerk - Records Center	0	0	0	588	235,838
004 Mayor's Office - Administration	0	0	0	0	5,963,988
006 Law	0	5,748	0	74,861	7,164,154
008 Human Resources	0	0	0	0	7,484,561
010 General Services - Administration	0	0	0	0	208,523
010 General Services - Facilities	0	0	0	6,390,268	26,602,031
010 General Services - Fleet Management	0	0	0	1,301	25,476,621
010 General Services - Mail Services	0	0	0	0	1,047,450
012 IOD Network (Injured-On-Duty)	0	0	0	0	12,228,370
014 Information Technology Service	0	284,011	0	133,167	5,719,936
015 Finance - Accountability	0	0	0	207,757	501,231
015 Finance - Administration	0	0	0	0	27,186
015 Finance - Business Assistance	0	0	0	18,347	710,421
015 Finance - Grants & Cost Planning	0	0	0	84,172	485,774
015 Finance - Office of Mgmt & Budget	0	0	0	0	2,237,937
015 Finance - Operations	0	0	0	0	3,960,734
015 Finance - Payroll	0	0	0	484	1,313,756
015 Finance - Property Administration	0	0	0	0	775,982
015 Finance - Purchasing	0	0	0	0	2,178,361
015 Finance - Treasury	0	0	0	232,510	878,802
015 Finance - Diversity Equity & Inclus	0	0	0	0	423,814
030 Sheriff's Office - Security Services	0	0	0	216,710	4,121,259
038 Health - Employee Health & Wellness	0	0	0	0	863,858
048 Internal Audit	0	0	0	0	1,453,936
Allocated Costs for Fiscal 2023	0	289,759	0	8,025,710	213,446,759

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

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	0	0	(8,506,916)		
001 Administrative - Corporate Dues	0	0	0		
001 Administrative - Employee Benefits	0	0	0	21,868,000	
001 Administrative - Facility Rental	0	0	0		
001 Administrative - Insurance	0	0	0	15,611,100	
001 Administrative - Post Audits	0	0	0		
001 Administrative - Gen Svcs Energy	0	0	0		
001 Administrative - Miscellaneous	0	0	0		
002 Metropolitan Council	0	0	0		
003 Metropolitan Clerk	0	41,030	0		
003 Metropolitan Clerk - Records Center	0	0	0		
004 Mayor's Office - Administration	0	0	0		
006 Law	524,400	72,274	19,685,719		
008 Human Resources	0	276,433	0		
010 General Services - Administration	0	0	0		
010 General Services - Facilities	1,120,132	9,033,892	0		
010 General Services - Fleet Management	27,682,987	0	1,174,210		
010 General Services - Mail Services	15,335	0	0		
012 IOD Network (Injured-On-Duty)	1,986,000	0	0	(253,442)	
014 Information Technology Service	0	16,598,285	39,216,846		
015 Finance - Accountability	0	0	0		
015 Finance - Administration	0	0	0		
015 Finance - Business Assistance	0	0	0		
015 Finance - Grants & Cost Planning	0	0	0		
015 Finance - Office of Mgmt & Budget	0	0	0		
015 Finance - Operations	0	0	0		
015 Finance - Payroll	0	0	0		
015 Finance - Property Administration	0	0	0		
015 Finance - Purchasing	0	0	0		
015 Finance - Treasury	0	0	1,110,960		
015 Finance - Diversity Equity & Inclus	0	0	0		
030 Sheriff's Office - Security Services	0	0	12,595,054		
038 Health - Employee Health & Wellness	0	0	0		
048 Internal Audit	0	0	0		
Allocated Costs for Fiscal 2023	31,328,854	26,021,914	65,275,873	37,225,658	373,299,058

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	
002 Metropolitan Council	2,885,769		0		0	
003 Metropolitan Clerk	945,896		0	(41,030)	0	
003 Metropolitan Clerk - Records Center	245,562		0		0	
004 Mayor's Office - Administration	5,362,467		0		0	
006 Law	27,950,918		(19,685,719)	(72,274)	(524,400)	
008 Human Resources	7,333,074		0	(276,433)	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 & Inclus	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						191,942
004 Mayor's Office						45,320
005 Election Commission						705,600
007 Planning Commission						1,378,857
009 Register of Deeds						287,363
010 General Services						123,594
010 General Services - Surplus Property						482,058
011 Historical Commission						302,557
012 Employee Benefit Board						907,269
015 Finance						52,168
016 Assessor of Property						1,669,701
017 Trustee						748,990
018 County Clerk						1,576,242
019 District Attorney						651,656
021 Public Defender						557,783
022 Juvenile Court Clerk						343,398
023 Circuit Court Clerk						1,844,523
024 Criminal Court Clerk						1,257,879

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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						439,826
026 Juvenile Court						1,945,558
027 General Sessions Court						2,854,451
028 State Trial Courts						3,258,956
029 Justice Integration Services						317,139
030 Sheriff's Office						9,086,783
031 Police						42,973,273
032 Fire						31,424,114
033 Codes Administration						2,413,607
034 Beer Board						107,583
035 Agricultural Extension						68,720
037 Social Services						1,524,319
038 Health						7,121,253
039 Public Library						4,820,515
040 Parks						9,028,364
041 Arts Commission						206,248
042 Transportation						8,531,251
044 Human Relations Commission						70,429
047 Criminal Justice Planning						15,712
049 Office of Emergency Management						636,955
051 Office of Family Safety						419,605
052 Community Oversight Board						61,791
053 Office of Homeless Services						2,969
060 Farmer's Market						138,798
061 Municipal Auditorium						299,780
062 State Fair Board						319,337
064 Sports Authority						262,943
065 Water and Sewer - Stormwater Svcs						589,243
065 Water and Sewer - Waste Services						1,010,711
065 Water and Sewer - Water Services						3,497,949
065 Water and Sewer - General						12,120,467
067 General Hospital						3,787,790
068 District Energy System (DES)						75,959
070 Community Education Commission						20,102
071 Convention Center Authority						1,055,606
075 Metro Action Commission (MAC)						2,390,048
077 Metro Devlp & Housing Auth (MDHA)						16,513
078 Metropolitan Transit Authority (MTA)						188,807
080 Metro Nashville Public School (MNPS)						34,636,665
083 Industrial Development Board						29,477
088 Airport Authority						62,522
090 Debt Service						8,892
091 Emergency Communication Center						1,558,470
Bordeaux Longterm Care						2,232,155
Hospital Authority						105,402
Knowles Home						254,895
Medical Examiner						12,440
Port Authority						0
Nashville Electric Service (NES)						289,759
IKON Printing						0
All Other						8,025,710
Totals	373,299,058	(37,225,658)	(65,275,873)	(26,021,914)	(31,328,854)	213,446,759

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

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(3,233)	0	0	0
001 Administrative - Employee Benefits	0	0	(148,163)	0	0
001 Administrative - Facility Rental	0	0	0	(1,673)	0
001 Administrative - Insurance	0	0	0	0	(393,592)
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	690,914	273,239	0	20,138
003 Metropolitan Clerk	54,269	0	71,502	68,383	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	42,881	162,259	0	14,476
005 Election Commission	9,651	0	166,928	35,197	27,208
006 Law	59,287	0	164,977	0	20,765
007 Planning Commission	200,345	0	245,229	0	24,923
008 Human Resources	318	0	367,847	3,892	22,822
009 Register of Deeds	0	0	191,714	0	0
010 General Services	5,529	0	0	63,048	0
010 General Services - Administration	33,289	0	863,080	2,210	0
010 General Services - Facilities	725,516	0	0	19,191	530,393
010 General Services - Fleet Management	11,789	0	348	144,239	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Surplus Property	3,291	0	0	40,266	0
011 Historical Commission	0	0	37,112	0	3,259
012 Employee Benefit Board	0	0	16,487	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	1,186,733	0	608,934	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	537,358	0	45,133
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	558,835	0	56,446
017 Trustee	53,077	0	234,451	0	11,098
018 County Clerk	154,168	0	393,977	0	31,943
019 District Attorney	40,285	0	182,655	0	39,588
021 Public Defender	0	0	218,079	0	29,567
022 Juvenile Court Clerk	0	0	78,943	0	12,681
023 Circuit Court Clerk	453,753	0	530,007	0	26,301
024 Criminal Court Clerk	157,186	0	385,265	28,690	35,476
025 Clerk and Master - Chancery	123,808	0	94,144	0	8,077
026 Juvenile Court	0	0	509,795	0	95,009
027 General Sessions Court	396,984	0	594,398	25,597	47,057
028 State Trial Courts	1,080,642	0	530,078	0	41,589

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,762,183	0	475,115
030 Sheriff's Office - Security Services	53,522	0	0	162	0
031 Police	1,141,344	0	12,915,471	62,782	1,836,293
032 Fire	28,556	0	9,786,072	56,279	1,076,524
033 Codes Administration	191,655	0	767,763	0	80,258
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	829,503	0	100,476
038 Health	1,281	0	2,657,989	15,672	221,533
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,439,368	0	550,246
040 Parks	0	35,398	2,105,305	0	1,444,466
041 Arts Commission	2,384	0	43,415	3,206	2,414
042 Transportation	0	0	2,679,825	0	295,357
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	19,264	0	5,305
049 Office of Emergency Management	12,502	0	13,641	32,948	32,854
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	42,322	0	0
061 Municipal Auditorium	0	0	112,116	0	92,496
062 State Fair Board	0	0	137,680	0	0
064 Sports Authority	23,553	0	9,450	27,079	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	5,134,820	0	0
067 General Hospital	0	0	3,701,983	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	174,118	0	0
075 Metro Action Commission (MAC)	65,812	0	760,420	0	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	10,843	0	0
078 Metropolitan Transit Authority (MTA)	0	69,210	9,368	0	0
080 Metro Nashville Public School (MNPS)	8,882	0	25,549,888	108,675	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	426,128	0	73,393
Bordeaux Longterm Care	0	0	2,133,684	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	248,481	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	341,054	8,490	16,632
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	25,887	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	0
001 Administrative - Post Audits	(4,637)	0	55	0	0
001 Administrative - Gen Svcs Energy	376	(9,508)	93	0	0
001 Administrative - Miscellaneous	468	0	(7,397)	0	0
002 Metropolitan Council	657	0	163	(1,665,440)	5,818
003 Metropolitan Clerk	215	0	53	3,505	(654,468)
003 Metropolitan Clerk - Records Center	56	0	14	0	0
004 Mayor's Office	496	0	123	935	319
004 Mayor's Office - Administration	1,221	0	303	13,316	4,549
005 Election Commission	1,156	0	287	11,217	3,832
006 Law	6,082	0	1,511	25,239	8,622
007 Planning Commission	1,939	0	482	34,494	11,783
008 Human Resources	50,562	0	415	32,339	11,047
009 Register of Deeds	727	0	181	11,217	3,832
010 General Services	268	0	67	0	0
010 General Services - Administration	287	0	71	24,772	8,462
010 General Services - Facilities	6,538	0	1,712,159	0	0
010 General Services - Fleet Management	11,486	0	2,855	24,305	8,302
010 General Services - Mail Services	236	0	59	0	0
010 General Services - Surplus Property	153	0	38	3,739	1,277
011 Historical Commission	390	0	97	6,959	2,377
012 Employee Benefit Board	136,193	0	33,848	0	0
012 IOD Network (Injured-On-Duty)	3,228	0	802	0	0
014 Information Technology Service	11,993	0	2,981	68,698	23,467
015 Finance	184	0	46	0	0
015 Finance - Accountability	123	0	31	0	0
015 Finance - Administration	376	0	93	50,418	17,223
015 Finance - Business Assistance	340	0	85	0	0
015 Finance - Grants & Cost Planning	80	0	20	0	0
015 Finance - Office of Mgmt & Budget	411	0	102	0	0
015 Finance - Operations	758	0	188	0	0
015 Finance - Payroll	251	0	62	0	0
015 Finance - Property Administration	136	0	34	0	0
015 Finance - Purchasing	389	0	97	0	0
015 Finance - Treasury	340	0	84	3,739	1,277
015 Finance - Diversity Equity & Inclus	90	0	22	0	0
016 Assessor of Property	2,006	0	499	39,855	13,614
017 Trustee	608	0	151	11,311	3,864
018 County Clerk	1,441	0	358	35,877	12,256
019 District Attorney	2,503	0	622	44,510	15,205
021 Public Defender	2,412	0	599	41,500	14,176
022 Juvenile Court Clerk	556	0	138	14,489	4,949
023 Circuit Court Clerk	1,912	0	475	42,683	14,580
024 Criminal Court Clerk	1,716	0	426	41,131	14,050
025 Clerk and Master - Chancery	381	0	95	7,478	2,554
026 Juvenile Court	3,932	0	977	49,170	16,796
027 General Sessions Court	3,166	0	787	54,765	18,708
028 State Trial Courts	3,258	0	810	62,617	21,390

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
029 Justice Integration Services	975	0	242	9,581	3,273
030 Sheriff's Office	20,690	0	5,142	468,481	160,035
030 Sheriff's Office - Security Services	3,925	0	975	0	0
031 Police	62,148	1,127,641	15,445	920,500	314,453
032 Fire	40,097	535,631	82,835	649,672	221,931
033 Codes Administration	3,206	0	797	58,401	19,950
034 Beer Board	201	0	50	3,033	1,036
035 Agricultural Extension	68	0	17	3,505	1,197
037 Social Services	2,546	0	633	36,887	12,601
038 Health	14,536	0	3,613	248,711	84,961
038 Health - Employee Health & Wellness	197	0	49	0	0
039 Public Library	10,304	0	2,561	169,394	57,866
040 Parks	13,616	0	3,384	262,681	89,733
041 Arts Commission	491	0	122	4,463	1,525
042 Transportation	13,527	0	24,392	155,634	53,165
044 Human Relations Commission	172	0	43	2,804	958
047 Criminal Justice Planning	141	0	35	1,869	639
048 Internal Audit	338	0	84	4,674	1,596
049 Office of Emergency Management	678	0	169	6,950	2,374
051 Office of Family Safety	1,133	0	282	18,696	6,386
052 Community Oversight Board	339	0	84	6,543	2,235
053 Office of Homeless Services	605	0	150	0	0
060 Farmer's Market	617	0	153	3,449	1,178
061 Municipal Auditorium	1,498	0	372	4,206	1,437
062 State Fair Board	1,157	0	287	8,843	3,021
064 Sports Authority	11,386	0	2,830	2,094	715
065 Water and Sewer - Stormwater Svcs	4,983	0	1,238	50,011	17,084
065 Water and Sewer - Waste Services	10,943	0	2,720	44,402	15,168
065 Water and Sewer - Water Services	44,755	0	11,123	335,764	114,698
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	4,257	0	1,058	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	27,167	0	6,752	69,548	23,758
075 Metro Action Commission (MAC)	11,319	0	2,813	136,840	46,745
077 Metro Devlp & Housing Auth (MDHA)	6	0	1	0	0
078 Metropolitan Transit Authority (MTA)	67	0	17	467	160
080 Metro Nashville Public School (MNPS)	370,453	0	92,070	0	0
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	4,662	0	1,159	102,827	35,126
Bordeaux Longterm Care	56	0	14	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	473	0	118	0	0
Medical Examiner	1,340	0	333	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
Unallocated	0	0	0	0	41,030
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	982,459	1,653,765	2,055,304	2,885,769	945,896

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	377,705	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	32	31,035	120,222	40,145	0
003 Metropolitan Clerk	1,262	4,521	11,881	5,849	0
003 Metropolitan Clerk - Records Center	(5,652)	0	364	0	0
004 Mayor's Office	0	1,296	20,466	1,626	0
004 Mayor's Office - Administration	0	(961,868)	69,056	22,217	0
005 Election Commission	2,855	15,557	61,347	19,523	0
006 Law	96	35,005	(580,224)	42,110	0
007 Planning Commission	3,376	47,840	139,706	60,036	0
008 Human Resources	8,397	44,851	49,372	(845,617)	0
009 Register of Deeds	3,123	15,557	1,152	19,523	0
010 General Services	0	0	0	0	11,094
010 General Services - Administration	35	34,356	25,654	43,115	(1,761,314)
010 General Services - Facilities	2,414	0	0	0	1,181,000
010 General Services - Fleet Management	3	33,708	1,110	42,301	1,518,562
010 General Services - Mail Services	41	0	0	0	113,943
010 General Services - Surplus Property	0	5,186	0	6,507	197,428
011 Historical Commission	0	9,652	97,938	12,112	0
012 Employee Benefit Board	0	0	142,000	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	358	95,278	27,152	119,569	0
015 Finance	200	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	20	69,925	200,361	87,752	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	2,660	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	1,022	0	0	0	0
015 Finance - Payroll	786	0	0	0	0
015 Finance - Property Administration	25	0	54,957	0	0
015 Finance - Purchasing	712	0	104,707	0	0
015 Finance - Treasury	129	5,186	24,666	6,507	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	14,099	55,275	267,457	69,366	0
017 Trustee	0	15,687	271,068	19,686	0
018 County Clerk	1,361	49,758	5,219	62,444	0
019 District Attorney	0	61,731	1,508	77,469	0
021 Public Defender	14,863	57,557	275	72,230	0
022 Juvenile Court Clerk	33,476	20,095	20,038	25,217	0
023 Circuit Court Clerk	30,086	59,197	45,550	74,288	0
024 Criminal Court Clerk	19,184	57,045	13,097	71,588	0
025 Clerk and Master - Chancery	27,956	10,371	581	13,015	0
026 Juvenile Court	0	68,194	21,516	85,580	0
027 General Sessions Court	160	75,954	52,296	95,318	0
028 State Trial Courts	58	86,844	14,992	108,985	0

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
029 Justice Integration Services	99	13,289	0	16,676	0
030 Sheriff's Office	221	649,740	234,247	815,396	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	12,450	1,276,645	1,145,123	1,602,183	0
032 Fire	586	901,035	562,444	1,130,761	0
033 Codes Administration	1,126	80,997	606,276	101,647	0
034 Beer Board	576	4,207	16,246	5,278	0
035 Agricultural Extension	0	4,862	0	6,100	0
037 Social Services	695	51,159	53,611	64,201	0
038 Health	36,409	344,939	289,830	432,883	0
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	28,376	234,934	28,406	294,831	0
040 Parks	319	364,315	220,144	457,200	0
041 Arts Commission	0	6,190	67,627	7,768	0
042 Transportation	829	215,850	659,653	270,881	0
044 Human Relations Commission	10	3,889	7,155	4,880	0
047 Criminal Justice Planning	0	2,593	82	3,253	0
048 Internal Audit	43	6,482	14,728	8,134	0
049 Office of Emergency Management	23	9,639	13,097	12,096	0
051 Office of Family Safety	0	25,929	13,668	32,539	0
052 Community Oversight Board	0	9,075	15,940	11,388	0
053 Office of Homeless Services	0	0	0	0	0
060 Farmer's Market	0	4,784	53,183	6,002	0
061 Municipal Auditorium	0	5,834	29,109	7,320	0
062 State Fair Board	114	12,264	78,377	15,390	0
064 Sports Authority	35	2,904	56,466	3,643	0
065 Water and Sewer - Stormwater Svcs	0	69,361	(54,421)	87,045	0
065 Water and Sewer - Waste Services	0	61,582	11,555	77,282	0
065 Water and Sewer - Water Services	517	465,673	214,985	584,401	0
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	61,187	0	0
068 District Energy System (DES)	0	0	39,597	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	0	96,457	0	121,049	0
075 Metro Action Commission (MAC)	1,909	189,784	57,016	238,170	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	1,875	0	0
078 Metropolitan Transit Authority (MTA)	0	648	8,510	813	0
080 Metro Nashville Public School (MNPS)	0	0	1,269,706	0	0
083 Industrial Development Board	0	0	29,323	0	0
088 Airport Authority	0	0	14,402	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	157	142,612	13,362	178,971	0
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	89,183	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	375	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	5,748	0	0
IKON Printing	0	0	0	0	0
All Other	588	0	74,861	0	0
Total Allocated					
Direct Bills	0	0	524,400	0	0

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
Unallocated	0	0	72,274	276,433	0
Cost Adjustments	0	0	19,685,719	0	0
Disallowed	0	0	0	0	0
Total Expenditures	245,562	5,362,467	27,950,918	7,333,074	1,260,713

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	122	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	0	0	0	0
002 Metropolitan Council	121,351	0	14,202	0	14,273
003 Metropolitan Clerk	350,260	0	36	0	26,756
003 Metropolitan Clerk - Records Center	0	2,736	0	0	1,198
004 Mayor's Office	0	0	45	0	0
004 Mayor's Office - Administration	160,217	0	2,032	0	29,049
005 Election Commission	179,629	685	90,159	0	35,607
006 Law	31,264	4,076	8,743	0	22,517
007 Planning Commission	129,696	29,761	2,244	0	63,546
008 Human Resources	18,476	11,999	12,041	0	42,709
009 Register of Deeds	0	4,414	3,190	0	22,232
010 General Services	0	0	0	0	0
010 General Services - Administration	18,003	52,059	560	9,864	6,943
010 General Services - Facilities	(5,336,594)	3,761	72	0	94,184
010 General Services - Fleet Management	1,867,239	(4,033,567)	542	(31,887)	72,776
010 General Services - Mail Services	0	1,039	(121,246)	0	1,344
010 General Services - Surplus Property	200,483	840	54	(1,500)	4,445
011 Historical Commission	0	2,539	4,573	1,999	12,244
012 Employee Benefit Board	14,216	0	108,555	0	382
012 IOD Network (Injured-On-Duty)	0	0	0	(13,311)	0
014 Information Technology Service	1,588,344	53,458	659	(5,300)	(4,305,758)
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	227	0	1,752
015 Finance - Administration	27,247	0	0	7,134	5,429
015 Finance - Business Assistance	0	0	0	0	2,724
015 Finance - Grants & Cost Planning	0	0	0	0	1,262
015 Finance - Office of Mgmt & Budget	71,158	0	237	0	6,873
015 Finance - Operations	99,290	0	4,981	0	26,995
015 Finance - Payroll	0	0	34,706	0	3,769
015 Finance - Property Administration	20,050	0	185	0	1,855
015 Finance - Purchasing	77,499	0	352	0	5,236
015 Finance - Treasury	27,330	0	16,299	0	8,258
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	170,887	44,970	10,925	1,839	75,874
017 Trustee	50,081	2,506	5,192	0	34,287
018 County Clerk	172,946	13,564	288,790	2,378	32,431
019 District Attorney	31,118	28,288	14,523	5,625	55,156
021 Public Defender	23,534	7,548	3,293	0	25,599
022 Juvenile Court Clerk	61,232	1,722	9,737	8,583	19,825
023 Circuit Court Clerk	323,433	199	40,963	8,290	25,016
024 Criminal Court Clerk	319,556	243	31,357	13,349	30,294
025 Clerk and Master - Chancery	68,482	0	12,345	0	5,753
026 Juvenile Court	720,529	8,610	10,217	54,175	39,347
027 General Sessions Court	1,265,313	265	113,243	399	49,521
028 State Trial Courts	722,910	20,249	14,041	5,413	78,610

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
029 Justice Integration Services	31,990	0	78	0	140,241
030 Sheriff's Office	0	812,537	106,861	1,008,286	17,582
030 Sheriff's Office - Security Services	380,539	0	0	0	313,271
031 Police	7,412,770	6,841,698	35,631	3,574,228	1,117,538
032 Fire	3,800,412	6,193,707	5,519	5,227,583	374,390
033 Codes Administration	125,456	0	74,818	10,059	175,553
034 Beer Board	8,091	8,783	1,945	6,962	11,621
035 Agricultural Extension	42,273	0	296	0	3,672
037 Social Services	111,595	26,460	2,135	25,425	35,162
038 Health	1,104,021	84,910	699	133,296	301,368
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	605,856	49,581	39,455	155,846	340,634
040 Parks	969,898	1,125,066	3,413	542,395	233,019
041 Arts Commission	17,308	0	257	0	8,947
042 Transportation	0	2,943,858	4,432	375,675	163,684
044 Human Relations Commission	0	0	189	0	3,909
047 Criminal Justice Planning	0	0	22	0	2,863
048 Internal Audit	0	0	149	0	6,066
049 Office of Emergency Management	306,966	27,472	0	0	38,627
051 Office of Family Safety	76,840	0	0	1,346	17,113
052 Community Oversight Board	0	0	0	0	9,134
053 Office of Homeless Services	0	0	0	0	0
060 Farmer's Market	0	0	11	0	7,544
061 Municipal Auditorium	0	0	1,247	(3,500)	6,094
062 State Fair Board	0	0	191	5,564	14,330
064 Sports Authority	14,931	0	224	0	5,186
065 Water and Sewer - Stormwater Svcs	0	160,624	46	(1,014)	55,746
065 Water and Sewer - Waste Services	0	657,525	0	0	7,713
065 Water and Sewer - Water Services	0	548,689	0	(9,123)	489,786
065 Water and Sewer - General	156,021	5,756,101	1,557	0	0
067 General Hospital	0	0	0	11,540	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	930	0	0
071 Convention Center Authority	0	0	1,366	756	34,620
075 Metro Action Commission (MAC)	128,620	70,847	2,351	84,732	156,014
077 Metro Devlp & Housing Auth (MDHA)	0	0	(126)	0	2,128
078 Metropolitan Transit Authority (MTA)	0	0	0	0	93,794
080 Metro Nashville Public School (MNPS)	541,092	1,061	0	886,233	643,786
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	303,578	0	337	3,638	165,946
Bordeaux Longterm Care	0	0	0	87,891	0
Hospital Authority	0	0	0	0	14,845
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	284,011
IKON Printing	0	0	0	0	0
All Other	6,390,268	1,301	0	0	133,167
Total Allocated					
Direct Bills	1,120,132	27,682,987	15,335	1,986,000	0

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
Unallocated	9,033,892	0	0	0	16,598,285
Cost Adjustments	0	1,174,210	0	0	39,216,846
Disallowed	0	0	0	(253,442)	0
Total Expenditures	36,277,729	50,429,378	1,037,563	13,927,428	57,924,549

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	7,351	36,106
001 Administrative - Corporate Dues	406	0	549	51	582
001 Administrative - Employee Benefits	0	0	0	3,280	62,808
001 Administrative - Facility Rental	0	0	0	46	661
001 Administrative - Insurance	0	0	0	437	4,923
001 Administrative - Post Audits	0	0	0	60	3,081
001 Administrative - Gen Svcs Energy	0	0	0	102	1,131
001 Administrative - Miscellaneous	0	0	0	126	4,204
002 Metropolitan Council	406	0	549	177	2,213
003 Metropolitan Clerk	406	0	549	58	716
003 Metropolitan Clerk - Records Center	0	0	0	15	155
004 Mayor's Office	0	0	0	141	181
004 Mayor's Office - Administration	406	0	3,442	1,105	3,896
005 Election Commission	518	0	3,525	328	3,712
006 Law	406	0	549	1,643	5,753
007 Planning Commission	518	0	39,099	2,995	7,772
008 Human Resources	406	0	17,904	451	5,712
009 Register of Deeds	518	0	560	206	223
010 General Services	0	0	0	76	28
010 General Services - Administration	406	0	549	3,954	1,204
010 General Services - Facilities	20,855	0	248,751	1,767	18,878
010 General Services - Fleet Management	0	0	0	3,104	20,492
010 General Services - Mail Services	0	0	0	64	793
010 General Services - Surplus Property	0	0	0	43	580
011 Historical Commission	79,416	0	3,525	4,185	1,242
012 Employee Benefit Board	518	0	560	38,676	0
012 IOD Network (Injured-On-Duty)	0	0	0	872	0
014 Information Technology Service	406	0	41,044	5,567	31,284
015 Finance	0	27,186	2,964	52	193
015 Finance - Accountability	(111,653)	107,768	0	33	460
015 Finance - Administration	518	(1,256,401)	3,442	3,203	1,321
015 Finance - Business Assistance	0	279,743	(287,058)	92	1,034
015 Finance - Grants & Cost Planning	67,732	85,871	2,964	(161,791)	256
015 Finance - Office of Mgmt & Budget	0	438,045	0	117	(625,957)
015 Finance - Operations	0	773,392	0	215	2,452
015 Finance - Payroll	0	206,918	2,964	71	768
015 Finance - Property Administration	0	139,993	0	39	509
015 Finance - Purchasing	28,643	395,657	736,104	110	1,206
015 Finance - Treasury	30,870	352,164	0	96	1,203
015 Finance - Diversity Equity & Inclus	0	99,354	0	25	321
016 Assessor of Property	518	0	3,525	570	7,337
017 Trustee	518	0	3,525	173	2,155
018 County Clerk	518	0	560	409	4,964
019 District Attorney	518	0	560	711	8,504
021 Public Defender	518	0	560	685	8,329
022 Juvenile Court Clerk	518	0	560	158	1,737
023 Circuit Court Clerk	518	0	560	543	2,485
024 Criminal Court Clerk	518	0	560	487	5,403
025 Clerk and Master - Chancery	518	0	560	108	1,300
026 Juvenile Court	518	0	6,489	5,191	12,618
027 General Sessions Court	518	0	560	899	10,861
028 State Trial Courts	79,416	0	560	4,999	10,327

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
029 Justice Integration Services	518	0	560	277	3,167
030 Sheriff's Office	518	0	3,525	6,690	61,012
030 Sheriff's Office - Security Services	0	0	2,964	1,114	12,530
031 Police	518	0	12,418	29,056	194,896
032 Fire	518	0	560	13,016	125,131
033 Codes Administration	518	0	560	910	11,298
034 Beer Board	518	0	560	57	661
035 Agricultural Extension	518	0	560	19	287
037 Social Services	518	0	560	4,797	8,190
038 Health	518	0	3,525	48,945	62,018
038 Health - Employee Health & Wellness	0	0	0	56	1,060
039 Public Library	79,416	0	6,489	11,074	30,254
040 Parks	518	0	56,886	27,497	41,448
041 Arts Commission	518	0	3,525	3,399	1,580
042 Transportation	1,042	0	199,744	12,804	50,247
044 Human Relations Commission	31,389	0	560	49	513
047 Criminal Justice Planning	518	0	560	40	443
048 Internal Audit	0	0	8,893	96	1,331
049 Office of Emergency Management	0	0	0	9,155	2,140
051 Office of Family Safety	0	0	0	4,396	3,183
052 Community Oversight Board	0	0	0	96	1,538
053 Office of Homeless Services	0	0	0	172	0
060 Farmer's Market	518	0	3,525	990	1,639
061 Municipal Auditorium	518	0	6,489	425	1,429
062 State Fair Board	518	0	12,418	328	3,063
064 Sports Authority	518	0	12,418	3,233	20,842
065 Water and Sewer - Stormwater Svcs	518	0	560	1,415	22,005
065 Water and Sewer - Waste Services	0	0	2,964	3,108	32,637
065 Water and Sewer - Water Services	0	0	0	12,709	141,745
065 Water and Sewer - General	518	0	276,262	5,704	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	518	0	560	1,209	10,997
070 Community Education Commission	518	0	560	0	0
071 Convention Center Authority	1,036	0	1,122	7,715	62,312
075 Metro Action Commission (MAC)	0	0	11,858	16,251	62,179
077 Metro Devlp & Housing Auth (MDHA)	518	0	560	2	0
078 Metropolitan Transit Authority (MTA)	518	0	560	19	0
080 Metro Nashville Public School (MNPS)	518	0	560	105,209	1,132,447
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	518	0	560	0	0
091 Emergency Communication Center	518	0	560	1,324	16,112
Bordeaux Longterm Care	518	0	560	16	227
Hospital Authority	0	0	0	0	0
Knowles Home	518	0	560	134	1,487
Medical Examiner	0	0	0	380	4,753
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	207,757	0	18,347	84,172	0
Total Allocated					
Direct Bills	0	0	0	0	0

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	541,442	1,649,691	1,494,583	352,132	1,804,915

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	26,937	0	23,039	0	16,542
001 Administrative - Corporate Dues	798	0	161	0	30
001 Administrative - Employee Benefits	848	0	10,261	0	2,379
001 Administrative - Facility Rental	187	0	143	0	26
001 Administrative - Insurance	203	0	1,366	0	442
001 Administrative - Post Audits	297	0	189	0	35
001 Administrative - Gen Svcs Energy	6,603	0	318	0	59
001 Administrative - Miscellaneous	607	0	395	0	73
002 Metropolitan Council	2,935	3,659	555	4,075	341
003 Metropolitan Clerk	3,662	493	182	0	70
003 Metropolitan Clerk - Records Center	822	109	47	0	16
004 Mayor's Office	2,120	103	442	16,049	119
004 Mayor's Office - Administration	3,388	2,137	1,032	0	329
005 Election Commission	9,980	6,624	1,029	0	703
006 Law	22,734	3,076	5,141	73,190	3,493
007 Planning Commission	21,460	3,998	1,726	169,212	75,549
008 Human Resources	5,688	4,505	1,411	106,542	554
009 Register of Deeds	1,957	488	647	4,359	128
010 General Services	16,581	0	238	0	536
010 General Services - Administration	1,757	3,435	243	608,485	268
010 General Services - Facilities	108,888	1,783	5,527	14,638	2,149
010 General Services - Fleet Management	208,160	2,468	9,711	0	2,904
010 General Services - Mail Services	2,681	261	200	0	54
010 General Services - Surplus Property	2,352	425	136	0	225
011 Historical Commission	4,541	862	347	16,049	143
012 Employee Benefit Board	25,629	18,220	121,211	0	23,665
012 IOD Network (Injured-On-Duty)	0	0	2,729	0	330
014 Information Technology Service	46,290	9,397	10,139	116,357	3,672
015 Finance	3,336	446	163	0	447
015 Finance - Accountability	646	192	104	0	32
015 Finance - Administration	1,694	2,060	317	116,357	193
015 Finance - Business Assistance	1,310	604	288	0	92
015 Finance - Grants & Cost Planning	534	145	68	0	22
015 Finance - Office of Mgmt & Budget	947	749	347	0	113
015 Finance - Operations	(1,086,903)	1,601	640	0	222
015 Finance - Payroll	2,299	(253,431)	212	0	75
015 Finance - Property Administration	447	220	(233,377)	0	35
015 Finance - Purchasing	1,861	748	346	(1,510,122)	108
015 Finance - Treasury	3,030	593	302	0	(517,494)
015 Finance - Diversity Equity & Inclus	297	176	80	0	29
016 Assessor of Property	7,930	6,075	1,785	0	835
017 Trustee	3,724	1,903	541	0	255
018 County Clerk	4,593	5,453	1,282	4,359	731
019 District Attorney	11,099	5,513	2,227	0	904
021 Public Defender	12,859	5,476	2,147	0	850
022 Juvenile Court Clerk	2,074	1,876	495	0	241
023 Circuit Court Clerk	4,277	3,621	1,701	0	541
024 Criminal Court Clerk	6,762	5,834	1,527	0	760
025 Clerk and Master - Chancery	2,127	1,230	339	0	161
026 Juvenile Court	20,538	7,217	3,499	4,359	1,249
027 General Sessions Court	15,738	8,476	2,817	0	1,359
028 State Trial Courts	23,994	9,269	2,899	0	1,270

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
029 Justice Integration Services	2,044	1,140	868	0	308
030 Sheriff's Office	62,592	61,970	18,414	53,893	8,934
030 Sheriff's Office - Security Services	20,843	3,921	3,493	0	1,006
031 Police	181,113	130,999	55,311	159,898	21,160
032 Fire	98,829	89,942	35,686	93,323	13,493
033 Codes Administration	21,680	8,780	2,853	4,359	1,352
034 Beer Board	3,307	384	179	0	64
035 Agricultural Extension	787	315	61	0	35
037 Social Services	31,465	6,679	2,266	24,767	1,067
038 Health	123,739	35,298	12,937	190,809	7,089
038 Health - Employee Health & Wellness	2,012	348	175	0	61
039 Public Library	196,272	23,815	9,171	308,314	4,204
040 Parks	239,055	39,756	12,118	105,014	5,828
041 Arts Commission	12,039	633	437	8,718	183
042 Transportation	106,778	24,523	12,038	223,107	4,777
044 Human Relations Commission	1,834	256	153	0	50
047 Criminal Justice Planning	632	212	125	0	41
048 Internal Audit	1,439	578	301	0	104
049 Office of Emergency Management	4,782	876	603	93,323	1,401
051 Office of Family Safety	7,940	2,198	1,009	0	354
052 Community Oversight Board	2,145	558	302	0	103
053 Office of Homeless Services	421	0	538	0	76
060 Farmer's Market	10,340	482	549	0	130
061 Municipal Auditorium	11,162	708	1,333	16,049	557
062 State Fair Board	14,840	2,039	1,029	4,359	418
064 Sports Authority	7,080	275	10,134	4,359	2,501
065 Water and Sewer - Stormwater Svcs	35,010	5,446	4,434	0	5,312
065 Water and Sewer - Waste Services	41,653	5,207	9,739	0	2,516
065 Water and Sewer - Water Services	326,305	37,465	39,832	0	38,802
065 Water and Sewer - General	0	14,803	0	571,643	1,101
067 General Hospital	111	11,902	0	0	1,067
068 District Energy System (DES)	4,076	0	3,789	0	863
070 Community Education Commission	0	161	0	0	12
071 Convention Center Authority	68,535	8,300	24,179	0	270,540
075 Metro Action Commission (MAC)	139,345	18,170	10,073	102,042	3,681
077 Metro Devlp & Housing Auth (MDHA)	530	0	5	0	161
078 Metropolitan Transit Authority (MTA)	3,071	74	59	0	893
080 Metro Nashville Public School (MNPS)	1,955,948	666,985	329,708	0	112,990
083 Industrial Development Board	147	0	0	0	7
088 Airport Authority	0	180	0	0	13
090 Debt Service	4,254	0	0	0	3,560
091 Emergency Communication Center	7,267	11,458	4,149	0	1,717
Bordeaux Longterm Care	1,127	7,326	50	0	555
Hospital Authority	474	0	0	0	772
Knowles Home	651	851	421	0	149
Medical Examiner	750	0	1,193	0	245
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	484	0	0	232,510
Total Allocated					
Direct Bills	0	0	0	0	0

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	1,110,960
Disallowed	0	0	0	0	0
Total Expenditures	3,327,737	1,103,582	599,028	1,707,883	1,491,580

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Depreciation	0	0	0	0	0
001 Administrative - Direct	6,359	0	0	43,167	191,942
001 Administrative - Corporate Dues	104	0	0	316	0
001 Administrative - Employee Benefits	11,192	0	0	20,115	0
001 Administrative - Facility Rental	118	0	0	281	0
001 Administrative - Insurance	877	0	0	2,677	0
001 Administrative - Post Audits	549	0	0	370	0
001 Administrative - Gen Svcs Energy	201	0	0	624	0
001 Administrative - Miscellaneous	749	0	0	775	0
002 Metropolitan Council	1,513	85,614	0	1,089	0
003 Metropolitan Clerk	191	44,936	0	357	0
003 Metropolitan Clerk - Records Center	28	0	0	93	0
004 Mayor's Office	32	0	0	828	45,320
004 Mayor's Office - Administration	6,770	111,936	0	2,023	0
005 Election Commission	782	15,634	0	1,928	705,600
006 Law	1,153	22,713	0	10,079	0
007 Planning Commission	2,264	55,633	0	3,233	1,378,857
008 Human Resources	20,109	2,482	0	2,766	0
009 Register of Deeds	103	102	0	1,211	287,363
010 General Services	5	25,678	0	446	123,594
010 General Services - Administration	662	10,882	6,229	476	0
010 General Services - Facilities	3,364	623,930	0	10,835	0
010 General Services - Fleet Management	3,652	56,361	0	19,037	0
010 General Services - Mail Services	141	0	0	391	0
010 General Services - Surplus Property	102	15,734	0	254	482,058
011 Historical Commission	347	0	0	650	302,557
012 Employee Benefit Board	0	0	0	227,110	907,269
012 IOD Network (Injured-On-Duty)	0	0	0	5,350	0
014 Information Technology Service	6,374	229,174	0	19,877	0
015 Finance	34	0	0	306	52,168
015 Finance - Accountability	82	0	0	204	0
015 Finance - Administration	8,837	18,326	0	622	0
015 Finance - Business Assistance	184	0	0	564	0
015 Finance - Grants & Cost Planning	46	0	0	133	0
015 Finance - Office of Mgmt & Budget	241	30,523	0	681	0
015 Finance - Operations	422	46,990	0	1,255	0
015 Finance - Payroll	132	0	0	416	0
015 Finance - Property Administration	88	4,200	0	226	0
015 Finance - Purchasing	207	33,243	0	644	0
015 Finance - Treasury	207	9,950	0	563	0
015 Finance - Diversity Equity & Inclus	(100,542)	0	0	149	0
016 Assessor of Property	1,420	73,302	0	3,346	1,669,701
017 Trustee	635	21,482	0	1,014	748,990
018 County Clerk	1,002	291,055	0	2,403	1,576,242
019 District Attorney	1,625	15,035	0	4,173	651,656
021 Public Defender	1,531	9,573	0	4,022	557,783
022 Juvenile Court Clerk	817	22,313	0	927	343,398
023 Circuit Court Clerk	566	149,790	0	3,188	1,844,523
024 Criminal Court Clerk	1,079	12,434	0	2,861	1,257,879
025 Clerk and Master - Chancery	357	57,454	0	634	439,826
026 Juvenile Court	2,862	190,293	322	6,557	1,945,558
027 General Sessions Court	2,232	11,780	0	5,279	2,854,451
028 State Trial Courts	1,947	326,355	0	5,432	3,258,956

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
029 Justice Integration Services	686	11,889	0	1,626	317,139
030 Sheriff's Office	11,001	856,734	102,498	34,501	9,086,783
030 Sheriff's Office - Security Services	2,207	(806,976)	0	6,504	0
031 Police	34,644	111,889	523,391	103,636	42,973,273
032 Fire	22,421	28,643	161,649	66,865	31,424,114
033 Codes Administration	4,772	53,220	0	5,345	2,413,607
034 Beer Board	244	3,471	0	335	107,583
035 Agricultural Extension	178	0	0	114	68,720
037 Social Services	1,762	20,106	0	4,246	1,524,319
038 Health	15,079	599,980	20,427	24,239	7,121,253
038 Health - Employee Health & Wellness	187	0	(4,472)	327	0
039 Public Library	9,421	117,245	0	17,183	4,820,515
040 Parks	8,131	578,104	20,950	22,706	9,028,364
041 Arts Commission	6,450	1,830	0	819	206,248
042 Transportation	9,233	0	7,640	22,556	8,531,251
044 Human Relations Commission	538	0	0	287	70,429
047 Criminal Justice Planning	206	0	0	235	15,712
048 Internal Audit	394	121	0	(80,120)	0
049 Office of Emergency Management	633	12,875	0	1,131	636,955
051 Office of Family Safety	1,072	78,586	0	1,890	419,605
052 Community Oversight Board	591	117	0	565	61,791
053 Office of Homeless Services	0	0	0	1,008	2,969
060 Farmer's Market	353	0	0	1,029	138,798
061 Municipal Auditorium	380	0	0	2,498	299,780
062 State Fair Board	1,179	0	0	1,929	319,337
064 Sports Authority	3,798	6,404	0	18,987	262,943
065 Water and Sewer - Stormwater Svcs	3,875	24,260	0	8,308	589,243
065 Water and Sewer - Waste Services	5,748	0	0	18,249	1,010,711
065 Water and Sewer - Water Services	24,964	0	0	74,631	3,497,949
065 Water and Sewer - General	1,407	42,664	4,222	0	12,120,467
067 General Hospital	0	0	0	0	3,787,790
068 District Energy System (DES)	1,937	0	0	7,099	75,959
070 Community Education Commission	0	0	0	0	20,102
071 Convention Center Authority	10,974	0	0	45,303	1,055,606
075 Metro Action Commission (MAC)	11,206	20,419	22,558	18,874	2,390,048
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	10	16,513
078 Metropolitan Transit Authority (MTA)	448	0	0	111	188,807
080 Metro Nashville Public School (MNPS)	200,025	42,465	201	617,762	34,636,665
083 Industrial Development Board	0	0	0	0	29,477
088 Airport Authority	0	0	0	0	62,522
090 Debt Service	0	0	0	0	8,892
091 Emergency Communication Center	3,093	0	0	7,774	1,558,470
Bordeaux Longterm Care	40	0	0	93	2,232,155
Hospital Authority	128	0	0	0	105,402
Knowles Home	262	0	0	789	254,895
Medical Examiner	837	0	0	2,234	12,440
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	289,759
IKON Printing	0	0	0	0	0
All Other	0	216,710	0	0	8,025,710
Total Allocated					213,446,759
Direct Bills	0	0	0	0	31,328,854

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Unallocated	0	0	0	0	26,021,914
Cost Adjustments	0	12,595,054	0	0	65,275,873
Disallowed	0	0	0	0	37,225,658
Total Expenditures	394,253	17,240,719	865,615	1,483,635	373,299,058

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
002 Metropolitan Council		
9.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2023 Human Resources Model - Human Resources
003 Metropolitan Clerk		
10.4.1 Metro Clerk	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2023 Human Resources Model - Human Resources
003 Metropolitan Clerk - Records Center		
11.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2023 Records Stored and Requests Report - Metro Clerk
11.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2023 Records Stored and Requests Report - Metro Clerk
004 Mayor's Office - Administration		
12.4.1 Mayors Office Admin	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2023 Human Resources Model - Human Resources
006 Law		
13.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2023 Total Time Report - Law
13.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
13.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
14.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
14.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
14.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
14.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
14.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2023 Human Resources Model - Human Resources
010 General Services - Administration		
15.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2023 Expenditure Report - Finance-Operations
010 General Services - Facilities		
16.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2023 General Services Rate Model - General Services
010 General Services - Fleet Management		
17.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2023 Fleet Management Billings Report - Finance-Operations
17.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2023 Fleet Management Asset Report - General Services

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

Department	Allocation Basis	Allocation Source
010 General Services - Mail Services		
18.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2023 Postal Charges Report - General Services
012 IOD Network (Injured-On-Duty)		
19.4.1 Injured-On-Duty	Total IOD Payment Allocations by Benefiting Department	FY 2023 IOD Summary - Finance-Cost Planning
014 Information Technology Service		
20.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2023 Information Systems Billings Report - Finance-Operations
20.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2023 Information Systems Billings Report - Finance-Operations
20.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2023 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
21.4.1 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
21.4.2 Community Partnerships	Direct Allocation to All Other	Direct Assignment
21.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
21.4.4 Procurement Monitoring/COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
21.4.5 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
21.4.6 Special Projects	Number of Special Projects by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
21.4.7 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
22.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
23.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
23.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2023 Business Assistance Report - Finance-Business Assistance
23.4.3 Procurement Accountability	Number of Contracts Managed by Benefiting Department	FY 2023 Business Assistance Report - Finance-Business Assistance
23.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2023 Reviews Report - Finance-Accountability
23.4.5 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
24.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2023 Grant Assessment Report - Finance-Grants Coordination
24.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
24.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
25.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Operations		
26.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2023 Transaction Count Reports - Finance-Operations
26.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2023 Transaction Count Reports - Finance-Operations

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

Department	Allocation Basis	Allocation Source
015 Finance - Payroll		
27.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2023 Active Employee Reports - Human Resources
015 Finance - Property Administration		
28.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
29.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2023 KPI Details Report - Finance-Purchasing
29.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2023 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
30.4.1 Collections - Convention Center	Direct Allocation to 071 Convention Center Authority	Direct Assignment
30.4.2 Collections - Planning Commission	Direct Allocation to 007 Planning Commission	Direct Assignment
30.4.3 Collections - Other	Direct Allocation to All Other	Direct Assignment
30.4.4 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2023 Average Weighted MIP Balances by Fund - Finance-Treasury
30.4.5 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2023 Active Employee Reports - Human Resources
30.4.6 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
015 Finance - Diversity Equity & Inclus		
31.4.1 Departmental Meetings	Total Hours by Benefiting Department	FY 2023 DEI Staff Hours - Finance-DEI
31.4.2 Community Activities	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
31.4.3 All Other Programs	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
32.4.1 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.3 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2023 Active Employee Reports - Human Resources
32.4.4 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.5 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.6 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.7 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.8 Fulton	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.9 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.10 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2023 Security Per Square Foot Report - Sheriff
32.4.11 County Clerk	Direct Allocation to 018 County Clerk	Direct Assignment
32.4.12 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
33.4.1 Employee Health & Wellness	Number of Procedures by Benefiting Department	FY 2023 CSMP Activity by Department Report - Health
048 Internal Audit		
34.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,883	0.05	148	0.02	6,462	0.01	49	0.01
004 Mayor's Office	1,088	0.01	174	0.02	1,260	0.00	18	0.00
005 Election Commission	24,662	0.29	1,970	0.24	179,951	0.22	35,458	4.76
007 Planning Commission	233,313	2.74	6,040	0.72	274,631	0.33	825	0.11
009 Register of Deeds	6,729	0.08	1,874	0.22	196,572	0.24	192	0.03
010 General Services	6,393	0.08	29	0.00	3,934	0.00	62,919	8.44
010 General Services - Surplus Property	14,051	0.17	922	0.11	61,787	0.07	40,558	5.44
011 Historical Commission	5,791	0.07	1,273	0.15	45,758	0.06	139	0.02
012 Employee Benefit Board	8,155	0.10	427	0.05	36,883	0.04	133	0.02
015 Finance	782	0.01	101	0.01	22,066	0.03	9	0.00
016 Assessor of Property	210,597	2.48	6,807	0.81	584,218	0.71	1,033	0.14
017 Trustee	65,981	0.78	2,056	0.25	247,110	0.30	245	0.03
018 County Clerk	171,893	2.02	5,969	0.71	415,552	0.50	748	0.10
019 District Attorney	60,077	0.71	7,372	0.88	199,612	0.24	844	0.11
021 Public Defender	12,933	0.15	6,820	0.82	230,486	0.28	704	0.09
022 Juvenile Court Clerk	8,243	0.10	2,415	0.29	85,671	0.10	286	0.04
023 Circuit Court Clerk	473,883	5.57	7,047	0.84	546,859	0.66	913	0.12
024 Criminal Court Clerk	178,034	2.09	6,793	0.81	401,943	0.49	29,513	3.96
025 Clerk and Master - Chancery	127,984	1.50	1,238	0.15	97,542	0.12	168	0.02
026 Juvenile Court	34,288	0.40	8,176	0.98	534,746	0.65	1,412	0.19
027 General Sessions Court	447,501	5.26	9,155	1.09	630,302	0.76	27,258	3.66
028 State Trial Courts	1,125,610	13.23	10,477	1.25	564,281	0.68	1,564	0.21
029 Justice Integration Services	90,575	1.06	1,847	0.22	29,979	0.04	232	0.03
030 Sheriff's Office	472,903	5.56	77,251	9.23	2,920,086	3.53	11,972	1.61
031 Police	1,712,608	20.13	154,710	18.49	13,441,410	16.23	118,581	15.91
032 Fire	321,482	3.78	108,576	12.98	10,119,019	12.22	103,298	13.86
033 Codes Administration	247,940	2.91	10,202	1.22	816,298	0.99	1,136	0.15
034 Beer Board	15,967	0.19	530	0.06	17,069	0.02	98	0.01
035 Agricultural Extension	2,352	0.03	581	0.07	1,695	0.00	84	0.01
037 Social Services	83,578	0.98	6,159	0.74	845,221	1.02	832	0.11
038 Health	146,225	1.72	41,577	4.97	2,774,449	3.35	21,035	2.82
039 Public Library	135,184	1.59	28,711	3.43	1,542,434	1.86	3,829	0.51
040 Parks	134,279	1.58	79,305	9.48	2,242,661	2.71	13,537	1.82
041 Arts Commission	6,873	0.08	798	0.10	47,956	0.06	3,291	0.44
042 Transportation	99,124	1.17	27,594	3.30	2,852,502	3.45	30,677	4.12
044 Human Relations Commission	1,605	0.02	501	0.06	12,113	0.01	50	0.01
047 Criminal Justice Planning	935	0.01	311	0.04	794	0.00	31	0.00
049 Office of Emergency Management	31,738	0.37	1,299	0.16	26,884	0.03	33,514	4.50
051 Office of Family Safety	117,657	1.38	3,097	0.37	23,703	0.03	358	0.05
052 Community Oversight Board	3,194	0.04	1,093	0.13	3,893	0.00	110	0.01
053 Office of Homeless Services	32	0.00	1	0.00	65	0.00	0	0.00
060 Farmer's Market	3,051	0.04	614	0.07	45,562	0.06	63	0.01
061 Municipal Auditorium	3,400	0.04	737	0.09	115,468	0.14	76	0.01
062 State Fair Board	5,973	0.07	1,530	0.18	143,839	0.17	156	0.02
064 Sports Authority	27,489	0.32	438	0.05	14,573	0.02	27,077	3.63
065 Water and Sewer - Stormwater Svcs	112,264	1.32	8,484	1.01	32,729	0.04	4,701	0.63
065 Water and Sewer - Waste Services	24,395	0.29	8,055	0.96	67,932	0.08	16,517	2.22
065 Water and Sewer - Water Services	187,246	2.20	56,860	6.80	200,990	0.24	18,925	2.54

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

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
065 Water and Sewer - General	183,018	2.15	518	0.06	5,154,995	6.23	153	0.02
067 General Hospital	796	0.01	45	0.01	3,697,359	4.47	7	0.00
068 District Energy System (DES)	1,047	0.01	42	0.00	1,880	0.00	6	0.00
070 Community Education Commission	9	0.00	1	0.00	12,428	0.02	0	0.00
071 Convention Center Authority	28,436	0.33	11,822	1.41	210,538	0.25	1,348	0.18
075 Metro Action Commission (MAC)	143,247	1.68	22,896	2.74	827,206	1.00	3,529	0.47
077 Metro Devlp & Housing Auth (MDHA)	513	0.01	7	0.00	11,183	0.01	1	0.00
078 Metropolitan Transit Authority (MTA)	20,637	0.24	69,218	8.27	20,544	0.02	48	0.01
080 Metro Nashville Public School (MNPS)	288,043	3.39	5,454	0.65	25,784,278	31.14	109,711	14.72
083 Industrial Development Board	263	0.00	15	0.00	626	0.00	2	0.00
088 Airport Authority	130	0.00	7	0.00	48,157	0.06	1	0.00
090 Debt Service	402	0.00	17	0.00	699	0.00	9	0.00
091 Emergency Communication Center	109,855	1.29	17,082	2.04	469,197	0.57	1,915	0.26
Bordeaux Longterm Care Hospital Authority	197	0.00	10	0.00	2,130,366	2.57	2	0.00
Hospital Authority	4,133	0.05	79	0.01	3,731	0.00	13	0.00
Knowles Home	115	0.00	4	0.00	248,250	0.30	1	0.00
Medical Examiner	250	0.00	7	0.00	359	0.00	1	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	23,599	0.28	220	0.03	12,447	0.02	44	0.01
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	491,286	5.78	1,102	0.13	451,712	0.55	13,182	1.77
Total Allocated	8,505,916	100.00	836,697	100.00	82,792,902	100.00	745,141	100.00
Unallocated & Direct Billing	1,000		255		18,028		208	
Adjustments & Disallowed	(8,506,916)		0		21,868,000		0	
Total Expenditures	0		836,952		104,678,930		745,349	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	661	0.01	25,823	2.63	0	0.00	6,625	0.32
004 Mayor's Office	126	0.00	526	0.05	0	0.00	170	0.01
005 Election Commission	29,185	0.41	1,520	0.16	0	0.00	10,492	0.51
007 Planning Commission	27,851	0.39	2,750	0.28	0	0.00	9,161	0.45
009 Register of Deeds	328	0.00	935	0.10	0	0.00	689	0.03
010 General Services	71	0.00	289	0.03	0	0.00	107	0.01
010 General Services - Surplus Property	3,378	0.05	323	0.03	0	0.00	10,836	0.53
011 Historical Commission	3,817	0.05	609	0.06	0	0.00	463	0.02
012 Employee Benefit Board	2,811	0.04	135,850	13.86	0	0.00	36,785	1.79
015 Finance	445	0.01	199	0.02	0	0.00	82	0.00
016 Assessor of Property	57,983	0.82	3,002	0.31	0	0.00	11,486	0.56
017 Trustee	12,375	0.17	1,075	0.11	0	0.00	3,620	0.18
018 County Clerk	33,808	0.48	2,104	0.21	0	0.00	10,455	0.51
019 District Attorney	39,109	0.55	3,187	0.33	0	0.00	3,640	0.18
021 Public Defender	29,283	0.41	2,990	0.31	0	0.00	2,712	0.13
022 Juvenile Court Clerk	13,376	0.19	823	0.08	0	0.00	3,832	0.19
023 Circuit Court Clerk	30,908	0.44	2,664	0.27	0	0.00	18,405	0.90
024 Criminal Court Clerk	39,486	0.56	2,424	0.25	0	0.00	18,173	0.88
025 Clerk and Master - Chancery	8,888	0.13	521	0.05	0	0.00	3,882	0.19
026 Juvenile Court	102,454	1.44	4,888	0.50	0	0.00	40,124	1.95
027 General Sessions Court	65,604	0.92	4,369	0.45	0	0.00	68,621	3.34
028 State Trial Courts	52,450	0.74	4,449	0.45	0	0.00	40,733	1.98
029 Justice Integration Services	9,305	0.13	1,419	0.14	0	0.00	4,158	0.20
030 Sheriff's Office	467,486	6.59	31,963	3.26	0	0.00	38,795	1.89
031 Police	1,887,615	26.60	83,987	8.57	1,121,195	67.80	458,034	22.29
032 Fire	1,101,178	15.52	55,468	5.66	532,570	32.20	320,524	15.60
033 Codes Administration	81,547	1.15	4,922	0.50	0	0.00	11,195	0.54
034 Beer Board	3,072	0.04	285	0.03	0	0.00	725	0.04
035 Agricultural Extension	4,389	0.06	128	0.01	0	0.00	2,323	0.11
037 Social Services	98,124	1.38	3,288	0.34	0	0.00	7,873	0.38
038 Health	234,916	3.31	19,136	1.95	0	0.00	70,230	3.42
039 Public Library	537,443	7.57	13,747	1.40	0	0.00	42,916	2.09
040 Parks	1,393,007	19.63	19,120	1.95	0	0.00	68,098	3.31
041 Arts Commission	2,940	0.04	633	0.06	0	0.00	1,288	0.06
042 Transportation	292,806	4.13	19,290	1.97	0	0.00	49,656	2.42
044 Human Relations Commission	1,834	0.03	229	0.02	0	0.00	145	0.01
047 Criminal Justice Planning	1,192	0.02	169	0.02	0	0.00	98	0.00
049 Office of Emergency Management	36,593	0.52	979	0.10	0	0.00	17,158	0.83
051 Office of Family Safety	1,674	0.02	1,417	0.14	0	0.00	4,765	0.23
052 Community Oversight Board	208	0.00	447	0.05	0	0.00	295	0.01
053 Office of Homeless Services	8	0.00	602	0.06	0	0.00	152	0.01
060 Farmer's Market	286	0.00	723	0.07	0	0.00	357	0.02
061 Municipal Auditorium	87,935	1.24	1,624	0.17	0	0.00	640	0.03
062 State Fair Board	533	0.01	1,383	0.14	0	0.00	704	0.03
064 Sports Authority	11,989	0.17	11,451	1.17	0	0.00	3,824	0.19
065 Water and Sewer - Stormwater Svcs	2,250	0.03	6,041	0.62	0	0.00	5,372	0.26
065 Water and Sewer - Waste Services	4,729	0.07	12,884	1.31	0	0.00	14,549	0.71
065 Water and Sewer - Water Services	14,188	0.20	51,279	5.23	0	0.00	31,905	1.55

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 - General	4,860	0.07	1,028	0.10	0	0.00	10,674	0.52
067 General Hospital	214	0.00	595	0.06	0	0.00	1,169	0.06
068 District Energy System (DES)	207	0.00	4,277	0.44	0	0.00	1,111	0.05
070 Community Education Commission	5,256	0.07	4	0.00	0	0.00	7	0.00
071 Convention Center Authority	3,013	0.04	28,094	2.87	0	0.00	8,508	0.41
075 Metro Action Commission (MAC)	11,475	0.16	13,693	1.40	0	0.00	31,295	1.52
077 Metro Devlp & Housing Auth (MDHA)	23	0.00	14	0.00	0	0.00	40	0.00
078 Metropolitan Transit Authority (MTA)	550	0.01	315	0.03	0	0.00	1,469	0.07
080 Metro Nashville Public School (MNPS)	32,100	0.45	377,010	38.47	0	0.00	143,718	6.99
083 Industrial Development Board	74	0.00	23	0.00	0	0.00	15	0.00
088 Airport Authority	37	0.00	18	0.00	0	0.00	22	0.00
090 Debt Service	60	0.00	6	0.00	0	0.00	21	0.00
091 Emergency Communication Center	76,884	1.08	6,348	0.65	0	0.00	20,586	1.00
Bordeaux Longterm Care	43	0.00	390	0.04	0	0.00	677	0.03
Hospital Authority	316	0.00	105	0.01	0	0.00	278	0.01
Knowles Home	20	0.00	509	0.05	0	0.00	199	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)	590	0.01	256	0.03	0	0.00	1,660	0.08
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	128,867	1.82	2,122	0.22	0	0.00	376,510	18.32
Total Allocated	7,096,272	100.00	980,075	100.00	1,653,765	100.00	2,055,175	100.00
Unallocated & Direct Billing	1,086		2,384		0		129	
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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule G - Origins of Costs**

Grantee Departments	002 Metropolitan Council		003 Metropolitan Clerk		003 Metropolitan Clerk - Records Center		004 Mayor's Office - Administration	
		%		%		%		%
001 Administrative - Direct	514	0.02	161	0.02	14	0.01	955	0.02
004 Mayor's Office	680	0.02	213	0.02	7	0.00	1,264	0.02
005 Election Commission	7,763	0.27	2,434	0.27	2,843	1.16	14,426	0.27
007 Planning Commission	23,710	0.82	7,434	0.82	3,443	1.40	44,060	0.82
009 Register of Deeds	7,395	0.26	2,318	0.26	3,079	1.26	13,741	0.26
010 General Services	106	0.00	33	0.00	5	0.00	197	0.00
010 General Services - Surplus Property	3,622	0.13	1,136	0.13	40	0.02	6,730	0.13
011 Historical Commission	4,980	0.17	1,561	0.17	24	0.01	9,253	0.17
012 Employee Benefit Board	1,554	0.05	487	0.05	49	0.02	2,888	0.05
015 Finance	328	0.01	103	0.01	199	0.08	611	0.01
016 Assessor of Property	26,855	0.93	8,420	0.93	13,897	5.67	49,903	0.93
017 Trustee	8,109	0.28	2,543	0.28	39	0.02	15,069	0.28
018 County Clerk	23,548	0.82	7,384	0.82	1,440	0.59	43,758	0.82
019 District Attorney	29,085	1.01	9,120	1.01	107	0.04	54,048	1.01
021 Public Defender	26,908	0.93	8,437	0.93	14,623	5.96	50,002	0.93
022 Juvenile Court Clerk	9,531	0.33	2,988	0.33	32,758	13.36	17,711	0.33
023 Circuit Court Clerk	27,810	0.96	8,720	0.96	29,524	12.04	51,678	0.96
024 Criminal Court Clerk	26,803	0.93	8,404	0.93	18,870	7.70	49,806	0.93
025 Clerk and Master - Chancery	4,885	0.17	1,531	0.17	27,347	11.15	9,077	0.17
026 Juvenile Court	32,241	1.12	10,109	1.12	172	0.07	59,912	1.12
027 General Sessions Court	36,111	1.25	11,323	1.25	386	0.16	67,102	1.25
028 State Trial Courts	41,293	1.43	12,948	1.43	263	0.11	76,731	1.43
029 Justice Integration Services	7,282	0.25	2,283	0.25	136	0.06	13,532	0.25
030 Sheriff's Office	304,794	10.57	95,571	10.57	1,333	0.54	566,381	10.57
031 Police	610,202	21.15	191,339	21.15	15,023	6.13	1,133,896	21.15
032 Fire	428,299	14.85	134,298	14.85	2,435	0.99	795,879	14.85
033 Codes Administration	40,243	1.40	12,618	1.39	1,278	0.52	74,782	1.40
034 Beer Board	2,092	0.07	656	0.07	572	0.23	3,887	0.07
035 Agricultural Extension	2,293	0.08	719	0.08	11	0.00	4,262	0.08
037 Social Services	24,279	0.84	7,613	0.84	786	0.32	45,116	0.84
038 Health	163,900	5.68	51,393	5.68	36,318	14.81	304,567	5.68
039 Public Library	113,049	3.92	35,448	3.92	28,306	11.55	210,073	3.92
040 Parks	173,615	6.02	54,439	6.02	1,084	0.44	322,619	6.02
041 Arts Commission	3,138	0.11	984	0.11	18	0.01	5,831	0.11
042 Transportation	108,613	3.77	34,056	3.76	1,329	0.54	201,830	3.77
044 Human Relations Commission	1,955	0.07	613	0.07	17	0.01	3,632	0.07
047 Criminal Justice Planning	1,228	0.04	385	0.04	4	0.00	2,281	0.04
049 Office of Emergency Management	5,079	0.18	1,592	0.18	88	0.04	9,439	0.18
051 Office of Family Safety	12,218	0.42	3,831	0.42	50	0.02	22,705	0.42
052 Community Oversight Board	4,312	0.15	1,352	0.15	16	0.01	8,013	0.15
053 Office of Homeless Services	5	0.00	2	0.00	0	0.00	10	0.00
060 Farmer's Market	2,417	0.08	758	0.08	12	0.00	4,492	0.08
061 Municipal Auditorium	2,892	0.10	907	0.10	17	0.01	5,374	0.10
062 State Fair Board	6,025	0.21	1,889	0.21	139	0.06	11,196	0.21
064 Sports Authority	1,698	0.06	532	0.06	47	0.02	3,156	0.06
065 Water and Sewer - Stormwater Svcs	33,443	1.16	10,486	1.16	133	0.05	62,144	1.16
065 Water and Sewer - Waste Services	31,725	1.10	9,948	1.10	149	0.06	58,953	1.10
065 Water and Sewer - Water Services	224,111	7.77	70,273	7.77	1,410	0.58	416,453	7.77

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

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
065 Water and Sewer - General	1,703	0.06	535	0.06	153	0.06	3,170	0.06
067 General Hospital	169	0.01	53	0.01	9	0.00	315	0.01
068 District Energy System (DES)	153	0.01	48	0.01	3	0.00	284	0.01
070 Community Education Commission	3	0.00	1	0.00	0	0.00	6	0.00
071 Convention Center Authority	46,445	1.61	14,563	1.61	197	0.08	86,307	1.61
075 Metro Action Commission (MAC)	90,218	3.13	28,289	3.13	2,273	0.93	167,648	3.13
077 Metro Devlp & Housing Auth (MDHA)	26	0.00	8	0.00	0	0.00	48	0.00
078 Metropolitan Transit Authority (MTA)	1,076	0.04	337	0.04	13	0.01	2,000	0.04
080 Metro Nashville Public School (MNPS)	19,396	0.67	6,086	0.67	1,088	0.44	36,045	0.67
083 Industrial Development Board	59	0.00	18	0.00	1	0.00	109	0.00
088 Airport Authority	29	0.00	9	0.00	0	0.00	54	0.00
090 Debt Service	59	0.00	18	0.00	2	0.00	109	0.00
091 Emergency Communication Center	67,410	2.34	21,137	2.34	415	0.17	125,264	2.34
Bordeaux Longterm Care	33	0.00	10	0.00	5	0.00	61	0.00
Hospital Authority	308	0.01	96	0.01	4	0.00	572	0.01
Knowles Home	14	0.00	4	0.00	1	0.00	27	0.00
Medical Examiner	25	0.00	8	0.00	0	0.00	47	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	867	0.03	272	0.03	13	0.01	1,612	0.03
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	4,036	0.14	1,265	0.14	1,157	0.47	7,495	0.14
Total Allocated	2,884,763	100.00	904,551	100.00	245,173	100.00	5,360,598	100.00
Unallocated & Direct Billing	1,006		41,345		389		1,869	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	2,885,769		945,896		245,562		5,362,467	

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

Grantee Departments	006 Law		008 Human Resources		010 General Services - Administration		010 General Services - Facilities	
		%		%		%		%
001 Administrative - Direct	4,764	0.06	1,266	0.02	87	0.01	3,174	0.01
004 Mayor's Office	19,983	0.26	1,677	0.02	15	0.00	658	0.00
005 Election Commission	60,194	0.79	19,099	0.27	6,712	0.53	161,210	0.62
007 Planning Commission	145,328	1.90	58,351	0.82	2,995	0.24	135,634	0.52
009 Register of Deeds	2,152	0.03	18,189	0.26	268	0.02	6,920	0.03
010 General Services	441	0.01	261	0.00	4,640	0.37	544	0.00
010 General Services - Surplus Property	3,355	0.04	8,901	0.13	85,571	6.79	171,886	0.66
011 Historical Commission	93,420	1.22	12,252	0.17	332	0.03	5,092	0.02
012 Employee Benefit Board	147,148	1.92	3,840	0.05	5,382	0.43	12,435	0.05
015 Finance	1,992	0.03	809	0.01	10	0.00	446	0.00
016 Assessor of Property	255,382	3.33	66,076	0.93	4,591	0.36	170,500	0.65
017 Trustee	254,014	3.31	19,969	0.28	1,202	0.10	52,968	0.20
018 County Clerk	9,907	0.13	57,920	0.82	14,810	1.17	158,249	0.61
019 District Attorney	6,910	0.09	71,541	1.01	1,811	0.14	46,257	0.18
021 Public Defender	4,890	0.06	66,185	0.93	768	0.06	31,996	0.12
022 Juvenile Court Clerk	20,518	0.27	23,445	0.33	1,478	0.12	58,143	0.22
023 Circuit Court Clerk	47,158	0.62	68,406	0.96	6,849	0.54	282,840	1.08
024 Criminal Court Clerk	17,432	0.23	65,926	0.93	6,419	0.51	280,596	1.07
025 Clerk and Master - Chancery	1,673	0.02	12,014	0.17	1,598	0.13	59,827	0.23
026 Juvenile Court	30,190	0.39	79,303	1.12	12,327	0.98	621,049	2.38
027 General Sessions Court	57,256	0.75	88,821	1.25	24,243	1.92	1,078,730	4.13
028 State Trial Courts	22,700	0.30	101,559	1.43	12,350	0.98	633,325	2.42
029 Justice Integration Services	2,126	0.03	17,913	0.25	1,133	0.09	61,092	0.23
030 Sheriff's Office	279,487	3.65	749,712	10.56	30,271	2.40	496,876	1.90
031 Police	1,254,691	16.37	1,500,943	21.15	283,118	22.46	6,956,584	26.63
032 Fire	641,223	8.36	1,053,492	14.85	215,073	17.06	3,720,250	14.24
033 Codes Administration	574,131	7.49	99,035	1.40	6,014	0.48	157,908	0.60
034 Beer Board	15,621	0.20	5,146	0.07	436	0.03	10,494	0.04
035 Agricultural Extension	509	0.01	5,641	0.08	679	0.05	36,731	0.14
037 Social Services	59,599	0.78	59,725	0.84	2,728	0.22	110,053	0.42
038 Health	312,950	4.08	403,178	5.68	21,358	1.69	1,043,538	3.99
039 Public Library	85,991	1.12	278,077	3.92	15,419	1.22	628,378	2.41
040 Parks	308,759	4.03	427,060	6.02	55,403	4.39	1,004,724	3.85
041 Arts Commission	64,125	0.84	7,725	0.11	345	0.03	18,056	0.07
042 Transportation	659,444	8.60	267,222	3.77	128,015	10.15	375,148	1.44
044 Human Relations Commission	7,367	0.10	4,804	0.07	37	0.00	1,485	0.01
047 Criminal Justice Planning	301	0.00	3,020	0.04	19	0.00	956	0.00
049 Office of Emergency Management	19,952	0.26	12,504	0.18	6,255	0.50	270,342	1.03
051 Office of Family Safety	14,341	0.19	30,054	0.42	1,300	0.10	71,198	0.27
052 Community Oversight Board	15,349	0.20	10,607	0.15	62	0.00	3,198	0.01
053 Office of Homeless Services	66	0.00	13	0.00	1	0.00	29	0.00
060 Farmer's Market	50,026	0.65	5,951	0.08	57	0.00	2,796	0.01
061 Municipal Auditorium	33,270	0.43	7,118	0.10	109	0.01	2,880	0.01
062 State Fair Board	74,274	0.97	14,827	0.21	119	0.01	5,522	0.02
064 Sports Authority	55,332	0.72	4,184	0.06	299	0.02	15,549	0.06
065 Water and Sewer - Stormwater Svcs	(49,308)	(0.64)	82,257	1.16	17,827	1.41	63,835	0.24
065 Water and Sewer - Waste Services	14,965	0.20	78,029	1.10	71,428	5.67	183,043	0.70
065 Water and Sewer - Water Services	225,634	2.94	551,270	7.77	62,888	4.99	319,399	1.22

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

Grantee Departments	006 Law		008 Human Resources		010 General Services - Administration		010 General Services - Facilities	
		%		%		%		%
065 Water and Sewer - General	32,146	0.42	4,259	0.06	2,704	0.21	144,456	0.55
067 General Hospital	57,247	0.75	421	0.01	26	0.00	489	0.00
068 District Energy System (DES)	37,544	0.49	380	0.01	17	0.00	741	0.00
070 Community Education Commission	295	0.00	8	0.00	38	0.00	6	0.00
071 Convention Center Authority	16,288	0.21	114,244	1.61	682	0.05	26,293	0.10
075 Metro Action Commission (MAC)	72,015	0.94	221,923	3.13	13,008	1.03	128,837	0.49
077 Metro Devlp & Housing Auth (MDHA)	1,793	0.02	64	0.00	10	0.00	533	0.00
078 Metropolitan Transit Authority (MTA)	8,713	0.11	2,649	0.04	417	0.03	22,215	0.09
080 Metro Nashville Public School (MNPS)	1,266,216	16.52	47,876	0.67	13,696	1.09	688,100	2.63
083 Industrial Development Board	27,296	0.36	147	0.00	4	0.00	144	0.00
088 Airport Authority	13,409	0.17	73	0.00	2	0.00	71	0.00
090 Debt Service	416	0.01	144	0.00	11	0.00	312	0.00
091 Emergency Communication Center	24,268	0.32	165,806	2.34	5,612	0.45	305,610	1.17
Bordeaux Longterm Care	203	0.00	81	0.00	11	0.00	145	0.00
Hospital Authority	83,192	1.09	764	0.01	80	0.01	4,029	0.02
Knowles Home	111	0.00	35	0.00	3	0.00	88	0.00
Medical Examiner	574	0.01	62	0.00	4	0.00	198	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	6,068	0.08	2,134	0.03	477	0.04	25,507	0.10
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	91,257	1.19	9,896	0.14	109,004	8.65	5,241,768	20.07
Total Allocated	7,666,084	100.00	7,096,282	100.00	1,260,659	100.00	26,122,087	100.00
Unallocated & Direct Billing	599,115		236,792		54		10,155,642	
Adjustments & Disallowed	19,685,719		0		0		0	
Total Expenditures	27,950,918		7,333,074		1,260,713		36,277,729	

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

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%
001 Administrative - Direct	17	0.00	647	0.06	73	0.00	215	0.01
004 Mayor's Office	15	0.00	78	0.01	8	0.00	39	0.00
005 Election Commission	958	0.00	80,972	7.93	31	0.00	9,051	0.43
007 Planning Commission	28,203	0.13	3,149	0.31	83	0.00	16,265	0.77
009 Register of Deeds	4,651	0.02	2,944	0.29	(15)	0.00	5,515	0.26
010 General Services	193	0.00	37	0.00	45	0.00	40	0.00
010 General Services - Surplus Property	3,880	0.02	150	0.01	(820)	(0.01)	1,467	0.07
011 Historical Commission	2,471	0.01	4,293	0.42	2,033	0.02	3,200	0.15
012 Employee Benefit Board	375	0.00	98,468	9.64	173	0.00	809	0.04
015 Finance	6	0.00	33	0.00	71	0.00	28	0.00
016 Assessor of Property	39,782	0.18	10,479	1.03	1,769	0.01	19,243	0.91
017 Trustee	2,983	0.01	5,053	0.49	(15)	0.00	8,715	0.41
018 County Clerk	14,299	0.07	258,691	25.32	2,475	0.02	8,471	0.40
019 District Attorney	26,730	0.12	13,433	1.31	5,581	0.05	14,487	0.69
021 Public Defender	7,882	0.04	3,361	0.33	(4)	0.00	6,615	0.31
022 Juvenile Court Clerk	2,286	0.01	8,874	0.87	8,572	0.07	5,064	0.24
023 Circuit Court Clerk	1,061	0.00	37,054	3.63	8,321	0.07	6,802	0.32
024 Criminal Court Clerk	966	0.00	28,480	2.79	13,371	0.11	8,039	0.38
025 Clerk and Master - Chancery	437	0.00	11,125	1.09	11	0.00	1,567	0.07
026 Juvenile Court	5,619	0.03	9,702	0.95	54,189	0.44	12,191	0.58
027 General Sessions Court	1,840	0.01	101,958	9.98	573	0.00	14,482	0.69
028 State Trial Courts	19,984	0.09	13,279	1.30	5,485	0.04	21,323	1.01
029 Justice Integration Services	1,279	0.01	202	0.02	(114)	0.00	34,309	1.63
030 Sheriff's Office	711,871	3.30	100,593	9.85	1,006,637	8.25	123,519	5.86
031 Police	5,877,870	27.25	43,089	4.22	3,564,909	29.23	443,278	21.02
032 Fire	5,270,859	24.43	12,425	1.22	5,216,972	42.78	171,523	8.13
033 Codes Administration	2,271	0.01	68,199	6.68	9,965	0.08	44,334	2.10
034 Beer Board	7,890	0.04	1,792	0.18	6,943	0.06	2,886	0.14
035 Agricultural Extension	73	0.00	296	0.03	3	0.00	961	0.05
037 Social Services	23,077	0.11	2,419	0.24	25,396	0.21	9,095	0.43
038 Health	75,314	0.35	3,682	0.36	133,177	1.09	80,631	3.82
039 Public Library	39,500	0.18	37,390	3.66	155,684	1.28	86,061	4.08
040 Parks	895,381	4.15	6,345	0.62	540,494	4.43	65,036	3.08
041 Arts Commission	141	0.00	363	0.04	8	0.00	2,316	0.11
042 Transportation	2,181,560	10.11	6,792	0.66	370,400	3.04	60,451	2.87
044 Human Relations Commission	47	0.00	212	0.02	21	0.00	1,005	0.05
047 Criminal Justice Planning	31	0.00	39	0.00	(1)	0.00	714	0.03
049 Office of Emergency Management	19,440	0.09	159	0.02	5	0.00	17,556	0.83
051 Office of Family Safety	266	0.00	199	0.02	1,349	0.01	4,407	0.21
052 Community Oversight Board	107	0.00	75	0.01	(6)	0.00	2,291	0.11
053 Office of Homeless Services	0	0.00	3	0.00	1	0.00	3	0.00
060 Farmer's Market	105	0.00	113	0.01	2	0.00	1,929	0.09
061 Municipal Auditorium	86	0.00	1,222	0.12	(3,488)	(0.03)	1,579	0.07
062 State Fair Board	195	0.00	383	0.04	5,543	0.05	3,659	0.17
064 Sports Authority	98	0.00	371	0.04	29	0.00	1,417	0.07
065 Water and Sewer - Stormwater Svcs	56,103	0.26	719	0.07	(1,770)	(0.01)	14,737	0.70
065 Water and Sewer - Waste Services	227,273	1.05	735	0.07	(2,812)	(0.02)	5,135	0.24
065 Water and Sewer - Water Services	194,931	0.90	5,020	0.49	(12,074)	(0.10)	128,730	6.10

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

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%
065 Water and Sewer - General	5,756,286	26.68	1,914	0.19	366	0.00	684	0.03
067 General Hospital	33	0.00	371	0.04	11,538	0.09	67	0.00
068 District Energy System (DES)	23	0.00	74	0.01	12	0.00	63	0.00
070 Community Education Commission	2	0.00	836	0.08	1	0.00	1	0.00
071 Convention Center Authority	550	0.00	4,374	0.43	954	0.01	9,550	0.45
075 Metro Action Commission (MAC)	47,220	0.22	2,123	0.21	84,440	0.69	40,040	1.90
077 Metro Devlp & Housing Auth (MDHA)	20	0.00	(118)	(0.01)	(1)	0.00	523	0.02
078 Metropolitan Transit Authority (MTA)	827	0.00	68	0.01	(78)	0.00	22,895	1.09
080 Metro Nashville Public School (MNPS)	6,990	0.03	22,792	2.23	885,973	7.27	217,839	10.33
083 Industrial Development Board	15	0.00	30	0.00	0	0.00	23	0.00
088 Airport Authority	7	0.00	19	0.00	0	0.00	12	0.00
090 Debt Service	2	0.00	111	0.01	9	0.00	24	0.00
091 Emergency Communication Center	1,898	0.01	1,284	0.13	3,557	0.03	47,817	2.27
Bordeaux Longterm Care Hospital Authority	1	0.00	188	0.02	87,814	0.72	14	0.00
Hospital Authority	179	0.00	119	0.01	(11)	0.00	3,482	0.17
Knowles Home	0	0.00	26	0.00	3	0.00	6	0.00
Medical Examiner	1	0.00	10	0.00	4	0.00	10	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	954	0.00	35	0.00	(95)	0.00	201,805	9.57
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	6,181	0.03	2,341	0.23	1,102	0.01	92,813	4.40
Total Allocated	21,571,596	100.00	1,021,694	100.00	12,194,869	100.00	2,108,853	100.00
Unallocated & Direct Billing	27,683,572		15,869		1,986,001		16,598,850	
Adjustments & Disallowed	1,174,210		0		(253,442)		39,216,846	
Total Expenditures	50,429,378		1,037,563		13,927,428		57,924,549	

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

Grantee Departments	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%
001 Administrative - Direct	1,586	0.29	16,992	1.03	598	0.04	5,058	1.44
004 Mayor's Office	147	0.03	1,841	0.11	3,106	0.21	105	0.03
005 Election Commission	684	0.13	3,812	0.23	5,575	0.37	305	0.09
007 Planning Commission	3,192	0.59	32,631	1.98	67,623	4.53	2,225	0.63
009 Register of Deeds	507	0.09	1,122	0.07	1,740	0.12	170	0.05
010 General Services	56	0.01	2,150	0.13	494	0.03	69	0.02
010 General Services - Surplus Property	524	0.10	4,725	0.29	9,774	0.65	242	0.07
011 Historical Commission	66,861	12.35	11,209	0.68	6,476	0.43	2,897	0.82
012 Employee Benefit Board	5,877	1.09	30,880	1.87	3,533	0.24	26,536	7.54
015 Finance	44	0.01	16,370	0.99	2,756	0.18	61	0.02
016 Assessor of Property	782	0.14	4,773	0.29	6,483	0.43	545	0.15
017 Trustee	566	0.10	2,169	0.13	4,474	0.30	202	0.06
018 County Clerk	767	0.14	3,972	0.24	4,770	0.32	388	0.11
019 District Attorney	639	0.12	4,100	0.25	2,062	0.14	562	0.16
021 Public Defender	605	0.11	3,976	0.24	1,502	0.10	518	0.15
022 Juvenile Court Clerk	524	0.10	1,236	0.07	1,474	0.10	143	0.04
023 Circuit Court Clerk	809	0.15	2,825	0.17	4,170	0.28	462	0.13
024 Criminal Court Clerk	805	0.15	3,632	0.22	4,115	0.28	420	0.12
025 Clerk and Master - Chancery	504	0.09	959	0.06	1,250	0.08	93	0.03
026 Juvenile Court	1,689	0.31	8,736	0.53	13,493	0.90	3,689	1.05
027 General Sessions Court	1,617	0.30	8,131	0.49	12,764	0.85	820	0.23
028 State Trial Courts	67,486	12.47	16,128	0.98	8,344	0.56	3,588	1.02
029 Justice Integration Services	584	0.11	1,966	0.12	2,729	0.18	306	0.09
030 Sheriff's Office	3,161	0.58	43,047	2.61	30,709	2.06	6,095	1.73
031 Police	13,966	2.58	130,507	7.91	146,463	9.81	23,401	6.65
032 Fire	7,916	1.46	81,390	4.94	79,791	5.34	11,293	3.21
033 Codes Administration	980	0.18	8,447	0.51	6,803	0.46	921	0.26
034 Beer Board	451	0.08	728	0.04	790	0.05	55	0.02
035 Agricultural Extension	462	0.09	389	0.02	905	0.06	21	0.01
037 Social Services	1,342	0.25	9,165	0.56	7,284	0.49	3,383	0.96
038 Health	8,857	1.64	56,447	3.42	56,598	3.79	34,083	9.68
039 Public Library	70,839	13.08	70,665	4.29	76,986	5.16	8,154	2.32
040 Parks	5,950	1.10	61,975	3.76	86,950	5.82	19,637	5.58
041 Arts Commission	906	0.17	3,339	0.20	5,114	0.34	2,349	0.67
042 Transportation	5,436	1.00	76,424	4.63	229,302	15.36	10,005	2.84
044 Human Relations Commission	22,810	4.21	5,629	0.34	572	0.04	41	0.01
047 Criminal Justice Planning	432	0.08	302	0.02	530	0.04	31	0.01
049 Office of Emergency Management	2,041	0.38	11,897	0.72	21,018	1.41	6,344	1.80
051 Office of Family Safety	584	0.11	2,463	0.15	1,133	0.08	3,034	0.86
052 Community Oversight Board	29	0.01	643	0.04	226	0.02	78	0.02
053 Office of Homeless Services	23	0.00	147	0.01	9	0.00	118	0.03
060 Farmer's Market	555	0.10	2,009	0.12	3,217	0.22	696	0.20
061 Municipal Auditorium	633	0.12	3,989	0.24	8,698	0.58	318	0.09
062 State Fair Board	544	0.10	4,166	0.25	11,689	0.78	263	0.07
064 Sports Authority	960	0.18	7,465	0.45	11,752	0.79	2,241	0.64
065 Water and Sewer - Stormwater Svcs	1,024	0.19	11,796	0.72	3,969	0.27	1,149	0.33
065 Water and Sewer - Waste Services	1,014	0.19	18,118	1.10	11,756	0.79	2,590	0.74
065 Water and Sewer - Water Services	4,277	0.79	85,320	5.17	19,276	1.29	9,740	2.77

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

Grantee Departments	015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance		015 Finance - Grants & Cost Planning	
		%		%		%		%
065 Water and Sewer - General	5,629	1.04	79,970	4.85	340,728	22.82	4,276	1.21
067 General Hospital	82	0.02	2,074	0.13	169	0.01	118	0.03
068 District Energy System (DES)	605	0.11	2,820	0.17	639	0.04	837	0.24
070 Community Education Commission	423	0.08	132	0.01	474	0.03	1	0.00
071 Convention Center Authority	5,570	1.03	53,614	3.25	3,363	0.23	5,428	1.54
075 Metro Action Commission (MAC)	3,334	0.62	41,068	2.49	37,807	2.53	11,451	3.25
077 Metro Devlp & Housing Auth (MDHA)	432	0.08	247	0.01	505	0.03	4	0.00
078 Metropolitan Transit Authority (MTA)	559	0.10	1,383	0.08	1,801	0.12	92	0.03
080 Metro Nashville Public School (MNPS)	18,996	3.51	498,945	30.26	30,390	2.04	74,411	21.13
083 Industrial Development Board	5	0.00	62	0.00	55	0.00	4	0.00
088 Airport Authority	3	0.00	50	0.00	28	0.00	3	0.00
090 Debt Service	587	0.11	2,015	0.12	510	0.03	4	0.00
091 Emergency Communication Center	1,046	0.19	7,125	0.43	6,202	0.42	1,109	0.31
Bordeaux Longterm Care Hospital Authority	464	0.09	1,410	0.09	507	0.03	78	0.02
Hospital Authority	59	0.01	596	0.04	376	0.03	25	0.01
Knowles Home	446	0.08	587	0.04	485	0.03	100	0.03
Medical Examiner	54	0.01	936	0.06	33	0.00	262	0.07
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	67	0.01	635	0.04	1,467	0.10	85	0.02
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	190,970	35.27	74,567	4.52	76,478	5.12	58,384	16.58
Total Allocated	541,381	100.00	1,649,038	100.00	1,492,863	100.00	352,115	100.00
Unallocated & Direct Billing	61		653		1,720		17	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	541,442		1,649,691		1,494,583		352,132	

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

Grantee Departments	015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll		015 Finance - Property Administration	
		%		%		%		%
001 Administrative - Direct	26,928	1.49	21,089	0.63	81	0.01	16,561	2.76
004 Mayor's Office	163	0.01	1,660	0.05	102	0.01	331	0.06
005 Election Commission	3,294	0.18	8,632	0.26	5,534	0.50	897	0.15
007 Planning Commission	6,681	0.37	17,914	0.54	3,626	0.33	1,532	0.26
009 Register of Deeds	421	0.02	1,696	0.05	458	0.04	525	0.09
010 General Services	82	0.00	12,469	0.37	20	0.00	185	0.03
010 General Services - Surplus Property	717	0.04	2,528	0.08	575	0.05	165	0.03
011 Historical Commission	1,141	0.06	3,851	0.12	800	0.07	339	0.06
012 Employee Benefit Board	908	0.05	20,554	0.62	15,078	1.37	87,134	14.55
015 Finance	176	0.01	2,546	0.08	385	0.03	125	0.02
016 Assessor of Property	6,555	0.36	8,020	0.24	5,257	0.48	1,652	0.28
017 Trustee	2,122	0.12	3,833	0.12	1,718	0.16	609	0.10
018 County Clerk	4,457	0.25	4,888	0.15	4,664	0.42	1,106	0.18
019 District Attorney	6,850	0.38	9,107	0.27	4,674	0.42	1,746	0.29
021 Public Defender	6,579	0.36	10,112	0.30	4,595	0.42	1,639	0.27
022 Juvenile Court Clerk	1,541	0.09	2,088	0.06	1,613	0.15	430	0.07
023 Circuit Court Clerk	2,647	0.15	4,680	0.14	3,136	0.28	1,419	0.24
024 Criminal Court Clerk	4,741	0.26	6,463	0.19	4,925	0.45	1,276	0.21
025 Clerk and Master - Chancery	1,131	0.06	1,953	0.06	1,045	0.09	283	0.05
026 Juvenile Court	10,481	0.58	18,194	0.55	6,123	0.55	2,800	0.47
027 General Sessions Court	9,645	0.53	16,237	0.49	7,245	0.66	2,425	0.40
028 State Trial Courts	9,014	0.50	20,991	0.63	7,888	0.71	2,425	0.40
029 Justice Integration Services	3,071	0.17	2,726	0.08	1,163	0.11	845	0.14
030 Sheriff's Office	60,009	3.33	72,713	2.19	55,323	5.01	17,344	2.90
031 Police	170,393	9.44	214,400	6.44	112,137	10.16	47,519	7.93
032 Fire	109,495	6.07	130,902	3.93	76,472	6.93	31,089	5.19
033 Codes Administration	10,321	0.57	19,823	0.60	7,762	0.70	2,754	0.46
034 Beer Board	586	0.03	2,744	0.08	346	0.03	162	0.03
035 Agricultural Extension	266	0.01	756	0.02	273	0.02	58	0.01
037 Social Services	7,022	0.39	24,644	0.74	5,623	0.51	1,859	0.31
038 Health	50,827	2.82	100,965	3.03	30,069	2.73	10,593	1.77
039 Public Library	26,423	1.46	153,052	4.60	20,583	1.87	7,671	1.28
040 Parks	36,490	2.02	196,891	5.92	33,805	3.06	10,470	1.75
041 Arts Commission	1,320	0.07	9,336	0.28	574	0.05	375	0.06
042 Transportation	44,318	2.46	115,836	3.48	21,723	1.97	11,245	1.88
044 Human Relations Commission	446	0.02	1,474	0.04	236	0.02	129	0.02
047 Criminal Justice Planning	349	0.02	510	0.02	182	0.02	96	0.02
049 Office of Emergency Management	2,081	0.12	5,165	0.16	861	0.08	579	0.10
051 Office of Family Safety	2,559	0.14	6,404	0.19	1,868	0.17	783	0.13
052 Community Oversight Board	1,211	0.07	1,741	0.05	488	0.04	242	0.04
053 Office of Homeless Services	3	0.00	317	0.01	1	0.00	386	0.06
060 Farmer's Market	1,326	0.07	7,984	0.24	436	0.04	440	0.07
061 Municipal Auditorium	1,258	0.07	8,547	0.26	622	0.06	1,013	0.17
062 State Fair Board	2,511	0.14	11,535	0.35	1,741	0.16	827	0.14
064 Sports Authority	15,618	0.87	5,673	0.17	293	0.03	7,330	1.22
065 Water and Sewer - Stormwater Svcs	17,222	0.95	31,340	0.94	4,752	0.43	3,527	0.59
065 Water and Sewer - Waste Services	26,374	1.46	49,770	1.50	4,810	0.44	7,917	1.32
065 Water and Sewer - Water Services	110,463	6.12	266,652	8.01	32,641	2.96	30,589	5.11

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

Grantee Departments	015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll		015 Finance - Property Administration	
		%		%		%		%
065 Water and Sewer - General	3,684	0.20	1,394	0.04	12,486	1.13	679	0.11
067 General Hospital	2,195	0.12	271	0.01	9,698	0.88	380	0.06
068 District Energy System (DES)	8,195	0.45	3,198	0.10	26	0.00	2,742	0.46
070 Community Education Commission	11	0.00	3	0.00	131	0.01	2	0.00
071 Convention Center Authority	46,973	2.60	53,198	1.60	7,155	0.65	17,543	2.93
075 Metro Action Commission (MAC)	48,243	2.67	108,730	3.27	15,542	1.41	7,860	1.31
077 Metro Devlp & Housing Auth (MDHA)	19	0.00	418	0.01	5	0.00	9	0.00
078 Metropolitan Transit Authority (MTA)	497	0.03	3,088	0.09	208	0.02	198	0.03
080 Metro Nashville Public School (MNPS)	861,326	47.73	1,480,546	44.49	545,675	49.45	241,747	40.36
083 Industrial Development Board	17	0.00	175	0.01	9	0.00	14	0.00
088 Airport Authority	36	0.00	32	0.00	151	0.01	11	0.00
090 Debt Service	12	0.00	3,246	0.10	8	0.00	3	0.00
091 Emergency Communication Center	13,429	0.74	7,881	0.24	9,801	0.89	3,381	0.56
Bordeaux Longterm Care	1,415	0.08	877	0.03	5,959	0.54	250	0.04
Hospital Authority	124	0.01	670	0.02	52	0.00	66	0.01
Knowles Home	1,250	0.07	494	0.01	694	0.06	326	0.05
Medical Examiner	3,529	0.20	574	0.02	5	0.00	858	0.14
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	518	0.03	835	0.03	165	0.01	164	0.03
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	4,979	0.28	20,483	0.62	1,309	0.12	1,291	0.22
Total Allocated	1,804,688	100.00	3,327,517	100.00	1,103,404	100.00	598,974	100.00
Unallocated & Direct Billing	227		220		178		54	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	1,804,915		3,327,737		1,103,582		599,028	

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

Grantee Departments	015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Inclus		J30 Sheriff's Office - Security Services	
		%		%		%		%
001 Administrative - Direct	799	0.05	(956)	(0.25)	5,002	1.27	1,644	0.04
004 Mayor's Office	8,531	0.50	(8)	0.00	51	0.01	470	0.01
005 Election Commission	2,898	0.17	(46)	(0.01)	820	0.21	22,011	0.47
007 Planning Commission	92,116	5.40	53,607	14.08	2,567	0.65	68,089	1.47
009 Register of Deeds	2,827	0.17	(9)	0.00	215	0.05	1,914	0.04
010 General Services	1,330	0.08	(31)	(0.01)	29	0.01	25,978	0.56
010 General Services - Surplus Property	23,061	1.35	(16)	0.00	193	0.05	20,976	0.45
011 Historical Commission	9,281	0.54	(12)	0.00	403	0.10	1,709	0.04
012 Employee Benefit Board	3,601	0.21	(1,375)	(0.36)	376	0.10	3,672	0.08
015 Finance	688	0.04	(26)	(0.01)	124	0.03	289	0.01
016 Assessor of Property	4,176	0.24	(63)	(0.02)	1,589	0.40	83,798	1.80
017 Trustee	2,295	0.13	(25)	(0.01)	728	0.18	25,674	0.55
018 County Clerk	7,405	0.43	(48)	(0.01)	1,171	0.30	298,407	6.42
019 District Attorney	1,881	0.11	(57)	(0.01)	1,659	0.42	21,150	0.46
021 Public Defender	1,204	0.07	(52)	(0.01)	1,523	0.39	13,928	0.30
022 Juvenile Court Clerk	976	0.06	(17)	0.00	884	0.22	25,417	0.55
023 Circuit Court Clerk	3,085	0.18	(38)	(0.01)	870	0.22	160,009	3.44
024 Criminal Court Clerk	2,891	0.17	(50)	(0.01)	1,247	0.32	22,744	0.49
025 Clerk and Master - Chancery	649	0.04	(11)	0.00	382	0.10	59,562	1.28
026 Juvenile Court	7,322	0.43	(81)	(0.02)	2,880	0.73	209,829	4.52
027 General Sessions Court	8,693	0.51	(92)	(0.02)	2,434	0.62	42,770	0.92
028 State Trial Courts	5,621	0.33	(85)	(0.02)	2,180	0.55	348,505	7.50
029 Justice Integration Services	2,200	0.13	(25)	(0.01)	778	0.20	20,011	0.43
030 Sheriff's Office	48,479	2.84	(625)	(0.16)	14,138	3.59	103,824	2.23
031 Police	194,858	11.43	(1,461)	(0.38)	37,447	9.52	390,823	8.41
032 Fire	124,284	7.29	(931)	(0.24)	24,519	6.23	184,203	3.97
033 Codes Administration	10,082	0.59	(108)	(0.03)	5,077	1.29	69,878	1.50
034 Beer Board	405	0.02	(5)	0.00	258	0.07	4,498	0.10
035 Agricultural Extension	294	0.02	(3)	0.00	198	0.05	1,222	0.03
037 Social Services	15,223	0.89	(69)	(0.02)	1,871	0.48	27,390	0.59
038 Health	116,179	6.81	(454)	(0.12)	15,231	3.87	657,611	14.16
039 Public Library	175,396	10.29	(277)	(0.07)	10,332	2.63	163,965	3.53
040 Parks	79,427	4.66	(392)	(0.10)	9,405	2.39	635,741	13.69
041 Arts Commission	5,332	0.31	(13)	0.00	6,460	1.64	3,398	0.07
042 Transportation	160,654	9.42	(360)	(0.09)	9,920	2.52	44,154	0.95
044 Human Relations Commission	146	0.01	(4)	0.00	548	0.14	410	0.01
047 Criminal Justice Planning	74	0.00	(3)	0.00	204	0.05	262	0.01
049 Office of Emergency Management	51,324	3.01	(86)	(0.02)	773	0.20	22,905	0.49
051 Office of Family Safety	976	0.06	(23)	(0.01)	1,100	0.28	82,191	1.77
052 Community Oversight Board	313	0.02	(7)	0.00	583	0.15	1,029	0.02
053 Office of Homeless Services	7	0.00	(4)	0.00	2	0.00	13	0.00
060 Farmer's Market	499	0.03	(10)	0.00	339	0.09	903	0.02
061 Municipal Auditorium	8,815	0.52	(34)	(0.01)	412	0.10	1,156	0.02
062 State Fair Board	3,192	0.19	(28)	(0.01)	1,177	0.30	1,783	0.04
064 Sports Authority	3,096	0.18	(147)	(0.04)	3,029	0.77	7,924	0.17
065 Water and Sewer - Stormwater Svcs	6,573	0.39	(317)	(0.08)	3,497	0.89	33,447	0.72
065 Water and Sewer - Waste Services	20,681	1.21	(172)	(0.05)	5,165	1.31	15,106	0.33
065 Water and Sewer - Water Services	32,434	1.90	(2,305)	(0.61)	22,604	5.75	60,761	1.31

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

Grantee Departments	015 Finance - Purchasing		015 Finance - Treasury		015 Finance - Diversity Equity & Inclus		030 Sheriff's Office - Security Services	
		%		%		%		%
065 Water and Sewer - General	302,083	17.72	(82)	(0.02)	2,758	0.70	57,284	1.23
067 General Hospital	372	0.02	(71)	(0.02)	409	0.10	230	0.00
068 District Energy System (DES)	323	0.02	(51)	(0.01)	1,508	0.38	413	0.01
070 Community Education Commission	14	0.00	(1)	0.00	3	0.00	2	0.00
071 Convention Center Authority	3,788	0.22	184,011	48.34	9,254	2.35	10,050	0.22
075 Metro Action Commission (MAC)	62,435	3.66	(233)	(0.06)	10,104	2.57	50,347	1.08
077 Metro Devlp & Housing Auth (MDHA)	46	0.00	(10)	0.00	5	0.00	123	0.00
078 Metropolitan Transit Authority (MTA)	1,345	0.08	(57)	(0.01)	566	0.14	4,718	0.10
080 Metro Nashville Public School (MNPS)	40,408	2.37	(6,695)	(1.76)	160,340	40.77	139,152	3.00
083 Industrial Development Board	146	0.01	(1)	0.00	4	0.00	88	0.00
088 Airport Authority	72	0.00	(1)	0.00	7	0.00	43	0.00
090 Debt Service	92	0.01	(205)	(0.05)	14	0.00	169	0.00
091 Emergency Communication Center	5,106	0.30	(112)	(0.03)	3,349	0.85	19,811	0.43
Bordeaux Longterm Care Hospital Authority	50	0.00	(37)	(0.01)	263	0.07	48	0.00
Hospital Authority	662	0.04	(48)	(0.01)	158	0.04	1,033	0.02
Knowles Home	23	0.00	(9)	0.00	230	0.06	44	0.00
Medical Examiner	46	0.00	(14)	0.00	647	0.16	107	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	1,491	0.09	(5)	0.00	118	0.03	5,343	0.12
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	34,339	2.01	161,596	42.46	1,185	0.30	363,302	7.82
Total Allocated	1,705,112	100.00	380,622	100.00	393,316	100.00	4,645,461	100.00
Unallocated & Direct Billing	2,771		(2)		937		204	
Adjustments & Disallowed	0		1,110,960		0		12,595,054	
Total Expenditures	1,707,883		1,491,580		394,253		17,240,719	

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
001 Administrative - Direct	0	0.00	41,020	2.77	191,942	0.09
004 Mayor's Office	0	0.00	822	0.06	45,320	0.02
005 Election Commission	34	0.00	2,221	0.15	705,600	0.33
007 Planning Commission	15	0.00	3,812	0.26	1,378,857	0.65
009 Register of Deeds	1	0.00	1,299	0.09	287,363	0.13
010 General Services	23	0.00	457	0.03	123,594	0.06
010 General Services - Surplus Property	421	0.05	401	0.03	482,058	0.23
011 Historical Commission	2	0.00	841	0.06	302,557	0.14
012 Employee Benefit Board	27	0.00	215,814	14.55	907,269	0.43
015 Finance	0	0.00	309	0.02	52,168	0.02
016 Assessor of Property	22	0.00	4,089	0.28	1,669,701	0.78
017 Trustee	6	0.00	1,508	0.10	748,990	0.35
018 County Clerk	75	0.01	2,738	0.18	1,576,242	0.74
019 District Attorney	9	0.00	4,323	0.29	651,656	0.31
021 Public Defender	3	0.00	4,060	0.27	557,783	0.26
022 Juvenile Court Clerk	7	0.00	1,064	0.07	343,398	0.16
023 Circuit Court Clerk	34	0.00	3,514	0.24	1,844,523	0.86
024 Criminal Court Clerk	32	0.00	3,160	0.21	1,257,879	0.59
025 Clerk and Master - Chancery	8	0.00	701	0.05	439,826	0.21
026 Juvenile Court	381	0.04	6,933	0.47	1,945,558	0.91
027 General Sessions Court	121	0.01	6,003	0.40	2,854,451	1.34
028 State Trial Courts	61	0.01	6,004	0.40	3,258,956	1.53
029 Justice Integration Services	6	0.00	2,093	0.14	317,139	0.15
030 Sheriff's Office	102,116	11.80	42,952	2.90	9,086,783	4.26
031 Police	522,090	60.31	117,646	7.93	42,973,273	20.13
032 Fire	161,873	18.70	76,977	5.19	31,424,114	14.72
033 Codes Administration	29	0.00	6,818	0.46	2,413,607	1.13
034 Beer Board	2	0.00	402	0.03	107,583	0.05
035 Agricultural Extension	3	0.00	144	0.01	68,720	0.03
037 Social Services	13	0.00	4,607	0.31	1,524,319	0.71
038 Health	20,426	2.36	26,247	1.77	7,121,253	3.34
039 Public Library	76	0.01	19,010	1.28	4,820,515	2.26
040 Parks	21,113	2.44	25,933	1.75	9,028,364	4.23
041 Arts Commission	2	0.00	928	0.06	206,248	0.10
042 Transportation	8,229	0.95	27,857	1.88	8,531,251	4.00
044 Human Relations Commission	0	0.00	319	0.02	70,429	0.03
047 Criminal Justice Planning	0	0.00	238	0.02	15,712	0.01
049 Office of Emergency Management	31	0.00	1,444	0.10	636,955	0.30
051 Office of Family Safety	6	0.00	1,939	0.13	419,605	0.20
052 Community Oversight Board	0	0.00	601	0.04	61,791	0.03
053 Office of Homeless Services	0	0.00	957	0.06	2,969	0.00
060 Farmer's Market	0	0.00	1,090	0.07	138,798	0.07
061 Municipal Auditorium	0	0.00	2,511	0.17	299,780	0.14
062 State Fair Board	0	0.00	2,048	0.14	319,337	0.15
064 Sports Authority	1	0.00	18,155	1.22	262,943	0.12
065 Water and Sewer - Stormwater Svcs	87	0.01	8,733	0.59	589,243	0.28
065 Water and Sewer - Waste Services	351	0.04	19,600	1.32	1,010,711	0.47
065 Water and Sewer - Water Services	306	0.04	75,752	5.11	3,497,949	1.64

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
065 Water and Sewer - General	4,215	0.49	1,741	0.12	12,120,467	5.68
067 General Hospital	0	0.00	939	0.06	3,787,790	1.77
068 District Energy System (DES)	0	0.00	6,792	0.46	75,959	0.04
070 Community Education Commission	0	0.00	6	0.00	20,102	0.01
071 Convention Center Authority	2	0.00	43,451	2.93	1,055,606	0.49
075 Metro Action Commission (MAC)	22,506	2.60	19,474	1.31	2,390,048	1.12
077 Metro Devlp & Housing Auth (MDHA)	0	0.00	23	0.00	16,513	0.01
078 Metropolitan Transit Authority (MTA)	2	0.00	491	0.03	188,807	0.09
080 Metro Nashville Public School (MNPS)	270	0.03	598,743	40.36	34,636,665	16.23
083 Industrial Development Board	0	0.00	35	0.00	29,477	0.01
088 Airport Authority	0	0.00	28	0.00	62,522	0.03
090 Debt Service	0	0.00	8	0.00	8,892	0.00
091 Emergency Communication Center	27	0.00	8,371	0.56	1,558,470	0.73
Bordeaux Longterm Care Hospital Authority	0	0.00	618	0.04	2,232,155	1.05
Hospital Authority	0	0.00	162	0.01	105,402	0.05
Knowles Home	0	0.00	809	0.05	254,895	0.12
Medical Examiner	0	0.00	2,124	0.14	12,440	0.01
Port Authority	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	3	0.00	406	0.03	289,759	0.14
IKON Printing	0	0.00	0	0.00	0	0.00
All Other	547	0.06	3,185	0.21	8,025,710	3.76
Total Allocated	865,615	100.00	1,483,502	100.00	213,446,759	100.00
Unallocated & Direct Billing	0		133		57,350,768	
Adjustments & Disallowed	0		0		102,501,531	
Total Expenditures	865,615		1,483,635		373,299,058	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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		549	549	
015 Finance - Grants & Cost Planning		51	51	
015 Finance - Office of Mgmt & Budget		582	582	
015 Finance - Operations		798	798	
015 Finance - Property Administration		161	161	
015 Finance - Treasury		30	30	
015 Finance - Diversity Equity & Inclus		104	104	
048 Internal Audit		316	316	
Total Allocated Additions:		3,233	3,233	3,233
Total To Be Allocated:	836,952	3,233		840,185

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,233	3,233	0
Reallocate Admin Costs		(3,233)	3,233
Unallocated Costs	0	0	0
2nd Allocation	3,233	0	3,233
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	840,185	0	840,185

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,659	690,914
004 Mayor's Office - Administration	42,716.00	5.103756	42,716		42,716	165	42,881
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	136	35,398
078 Metropolitan Transit Authority (MTA)	68,944.00	8.237508	68,944		68,944	266	69,210
Schedule .4 Total for Corporate Dues	836,952.17	100.000000	836,952		836,952	3,233	840,185

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2023 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	690,914	690,914
004 Mayor's Office - Administration	42,881	42,881
015 Finance - Administration	1,782	1,782
040 Parks	35,398	35,398
078 Metropolitan Transit Authority (MTA)	69,210	69,210
Direct Bill	0	0
Total	840,185	840,185

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		3,280	3,280	
015 Finance - Office of Mgmt & Budget		62,808	62,808	
015 Finance - Operations		848	848	
015 Finance - Property Administration		10,261	10,261	
015 Finance - Treasury		2,379	2,379	
015 Finance - Diversity Equity & Inclus		11,192	11,192	
048 Internal Audit		20,115	20,115	
Total Allocated Additions:		231,941	231,941	231,941
Total To Be Allocated:	82,810,930	231,941		83,042,871

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	231,941	231,941	0	0	0
Reallocate Admin Costs		(231,941)	9,808	19,435	139,549
Unallocated Costs	0	0	0	0	0
2nd Allocation	231,941	0	9,808	19,435	139,549
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	83,042,871	0	3,511,708	6,958,463	49,963,564

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	560	9,582	24,852	15,194	12,863
Unallocated Costs	0	0	0	0	0
2nd Allocation	560	9,582	24,852	15,194	12,863
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,560	3,430,512	8,897,852	5,439,894	4,605,263

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	98
Unallocated Costs	0
2nd Allocation	98
Total For 001 Administrative - Employee Benefits	
Schedule .3 Total	35,055

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	18,601
006 Law	577,663.32	0.633666	22,190		22,190	62	22,253
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	105	37,516
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	253	90,285
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	206	73,567
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	182	65,116
016 Assessor of Property	1,476,933.79	1.620118	56,735		56,735	159	56,894
017 Trustee	759,574.46	0.833213	29,178		29,178	82	29,260
018 County Clerk	795,084.43	0.872165	30,542		30,542	86	30,628
019 District Attorney	499,736.84	0.548185	19,197		19,197	54	19,251
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	152	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	56,638
027 General Sessions Court	1,802,740.42	1.977511	69,250		69,250	194	69,445
028 State Trial Courts	1,175,981.16	1.289989	45,174		45,174	127	45,301
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	793	283,473
033 Codes Administration	2,050,104.17	2.248855	78,753		78,753	221	78,974
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	185	66,051
038 Health	7,227,167.99	7.927820	277,624		277,624	779	278,403
039 Public Library	3,326,625.33	3.649131	127,789		127,789	358	128,147
040 Parks	6,003,217.54	6.585211	230,608		230,608	647	231,255
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	760	271,577
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	1,623	578,681
067 General Hospital	9,484,286.24	10.403759	364,329		364,329	1,022	365,352
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
FULL 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	164	58,502
Bordeaux Longterm Care	4,343,403.87	4.764483	166,847		166,847	468	167,316
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	9,808	3,511,708

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,435	6,958,463
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,939,028		6,939,028	19,435	6,958,463

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	729	260,828
003 Metropolitan Clerk	20	0.094060	46,864		46,864	131	46,996
004 Mayor's Office - Administration	48	0.225744	112,475		112,475	315	112,790
005 Election Commission	47	0.221041	110,132		110,132	309	110,440
006 Law	43	0.202229	100,759		100,759	283	101,041
007 Planning Commission	67	0.315101	156,996		156,996	440	157,436
008 Human Resources	108	0.507925	253,069		253,069	710	253,778
009 Register of Deeds	54	0.253962	126,534		126,534	355	126,889
010 General Services - Administration	251	1.180454	588,150		588,150	1,649	589,799
011 Historical Commission	10	0.047030	23,432		23,432	66	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	1,091	390,066
015 Finance - Administration	147	0.691342	344,454		344,454	966	345,420
016 Assessor of Property	165	0.775996	386,632		386,632	1,084	387,717
017 Trustee	63	0.296289	147,623		147,623	414	148,037
018 County Clerk	126	0.592579	295,247		295,247	828	296,075
019 District Attorney	53	0.249259	124,191		124,191	348	124,539
021 Public Defender	57	0.268071	133,564		133,564	374	133,938
022 Juvenile Court Clerk	26	0.122278	60,924		60,924	171	61,095
023 Circuit Court Clerk	155	0.728966	363,200		363,200	1,019	364,219
024 Criminal Court Clerk	119	0.559658	278,844		278,844	782	279,626
025 Clerk and Master - Chancery	24	0.112872	56,237		56,237	158	56,395
026 Juvenile Court	145	0.681936	339,768		339,768	953	340,721
027 General Sessions Court	168	0.790105	393,662		393,662	1,104	394,766
028 State Trial Courts	164	0.771293	384,289		384,289	1,078	385,367
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	5,257	1,879,838
031 Police	3,152	14.823872	7,385,848		7,385,848	20,713	7,406,561
032 Fire	2,357	11.084983	5,522,984		5,522,984	15,489	5,538,472
033 Codes Administration	227	1.067582	531,912		531,912	1,492	533,404
034 Beer Board	5	0.023515	11,716		11,716	33	11,749
037 Social Services	263	1.236890	616,268		616,268	1,728	617,997
038 Health	771	3.626017	1,806,627		1,806,627	5,066	1,811,694
039 Public Library	442	2.078728	1,035,706		1,035,706	2,905	1,038,610
040 Parks	605	2.845318	1,417,652		1,417,652	3,976	1,421,627
041 Arts Commission	14	0.065842	32,805		32,805	92	32,897
042 Transportation	802	3.771810	1,879,267		1,879,267	5,270	1,884,537
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	35,247
061 Municipal Auditorium	32	0.150496	74,983		74,983	210	75,193
062 State Fair Board	44	0.206932	103,102		103,102	289	103,391
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	9,634	3,444,803
067 General Hospital	1,102	5.182712	2,582,235		2,582,235	7,242	2,589,477
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	348	124,539
075 Metro Action Commission (MAC)	246	1.156939	576,433		576,433	1,617	578,050
078 Metropolitan Transit Authority (MTA)	2	0.009406	4,686		4,686	13	4,700

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	36,481	13,043,730
088 Airport Authority	12	0.056436	28,119		28,119	79	28,197
091 Emergency Communication Center	109	0.512628	255,412		255,412	716	256,128
Bordeaux Longterm Care	679	3.193341	1,591,051		1,591,051	4,462	1,595,513
Knowles Home	77	0.362131	180,428		180,428	506	180,934
All Other	42	0.197526	98,415		98,415	276	98,691
Schedule .4 Total for Health Insurance Match	21,263	100.000000	49,824,015		49,824,015	139,549	49,963,564

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	560	200,560
Schedule .4 Total for Death Benefit Payments	100	100.000000	200,000		200,000	560	200,560

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	7,306
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	7,306
010 General Services - Administration	124.00	1.257479	43,017		43,017	121	43,138
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	85	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	19,830
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	22,613
028 State Trial Courts	82.00	0.831559	28,447		28,447	80	28,527
029 Justice Integration Services	2.00	0.020282	694		694	2	696
030 Sheriff's Office	449.00	4.553291	155,765		155,765	437	156,202
031 Police	1,497.00	15.181016	519,332		519,332	1,456	520,788
032 Fire	965.00	9.786026	334,773		334,773	939	335,712
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	121	43,138
038 Health	383.00	3.883987	132,868		132,868	372	133,241
039 Public Library	213.00	2.160024	73,893		73,893	207	74,100
040 Parks	268.00	2.717777	92,973		92,973	261	93,234
041 Arts Commission	7.00	0.070987	2,428		2,428	7	2,435
042 Transportation	291.00	2.951019	100,952		100,952	283	101,235
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	598	213,951
067 General Hospital	515.00	5.222594	178,661		178,661	501	179,162
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	117	41,746

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,640	942,433
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	312	111,672
Knowles Home	47.00	0.476625	16,305		16,305	46	16,351
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	9,582	3,430,512

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	13,926	4,985,968
032 Fire	34,003,716.97	43.964360	3,900,958		3,900,958	10,926	3,911,884
Schedule .4 Total for Police/Fire Retire Match	77,343,823.56	100.000000	8,873,000		8,873,000	24,852	8,897,852

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	25,350
005 Election Commission	482,863.62	0.529676	28,733		28,733	80	28,814
006 Law	577,663.32	0.633666	34,374		34,374	96	34,471
007 Planning Commission	798,419.18	0.875823	47,511		47,511	133	47,644
008 Human Resources	973,884.73	1.068300	57,952		57,952	163	58,115
009 Register of Deeds	585,773.74	0.642563	34,857		34,857	98	34,955
010 General Services - Administration	2,343,745.10	2.570964	139,467		139,467	391	139,858
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	319	113,961
015 Finance	165,622.40	0.181679	9,856		9,856	28	9,883
015 Finance - Administration	1,690,365.17	1.854241	100,587		100,587	282	100,869
016 Assessor of Property	1,476,933.79	1.620118	87,887		87,887	247	88,133
017 Trustee	759,574.46	0.833213	45,199		45,199	127	45,326
018 County Clerk	795,084.43	0.872165	47,312		47,312	133	47,445
019 District Attorney	499,736.84	0.548185	29,737		29,737	83	29,821
021 Public Defender	747,046.58	0.819470	44,454		44,454	125	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	236	84,259
024 Criminal Court Clerk	919,931.54	1.009116	54,742		54,742	153	54,895
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	245	87,736
027 General Sessions Court	1,802,740.42	1.977511	107,274		107,274	301	107,575
028 State Trial Courts	1,175,981.16	1.289989	69,978		69,978	196	70,174
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	1,229	439,120
033 Codes Administration	2,050,104.17	2.248855	121,994		121,994	342	122,336
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	286	102,318
038 Health	7,227,167.99	7.927820	430,060		430,060	1,207	431,267
039 Public Library	3,326,625.33	3.649131	197,954		197,954	555	198,510
040 Parks	6,003,217.54	6.585211	357,228		357,228	1,002	358,230
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	1,177	420,692
044 Human Relations Commission	20,906.10	0.022933	1,244		1,244	3	1,248
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	56	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	2,512	896,417
067 General Hospital	9,484,286.24	10.403759	564,373		564,373	1,584	565,956
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	233	83,285
078 Metropolitan Transit Authority (MTA)	40,461.66	0.044384	2,408		2,408	7	2,414

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	254	90,624
Bordeaux Longterm Care	4,343,403.87	4.764483	258,459		258,459	725	259,184
Knowles Home	521,372.16	0.571918	31,025		31,025	87	31,112
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	15,194	5,439,894

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,863	4,605,263
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	12,863	4,605,263

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	98	35,055

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	273,239	4,187	0	260,828	0
003 Metropolitan Clerk	71,502	8,385	0	46,996	0
004 Mayor's Office - Administration	162,259	16,364	0	112,790	0
005 Election Commission	166,928	18,601	0	110,440	0
006 Law	164,977	22,253	0	101,041	0
007 Planning Commission	245,229	30,756	0	157,436	0
008 Human Resources	367,847	37,516	0	253,778	0
009 Register of Deeds	191,714	22,565	0	126,889	0
010 General Services - Administration	863,080	90,285	0	589,799	0
010 General Services - Fleet Management	348	0	0	0	0
011 Historical Commission	37,112	4,385	0	23,498	0
012 Employee Benefit Board	16,487	1,586	0	11,749	0
014 Information Technology Service	608,934	73,567	0	390,066	0
015 Finance	16,611	6,380	0	0	0
015 Finance - Administration	537,358	65,116	0	345,420	0
016 Assessor of Property	558,835	56,894	0	387,717	0
017 Trustee	234,451	29,260	0	148,037	0
018 County Clerk	393,977	30,628	0	296,075	0
019 District Attorney	182,655	19,251	0	124,539	0
021 Public Defender	218,079	28,777	0	133,938	0
022 Juvenile Court Clerk	78,943	5,501	0	61,095	0
023 Circuit Court Clerk	530,007	54,393	0	364,219	0
024 Criminal Court Clerk	385,265	35,437	0	279,626	0
025 Clerk and Master - Chancery	94,144	12,898	0	56,395	0
026 Juvenile Court	509,795	56,638	0	340,721	0
027 General Sessions Court	594,398	69,445	0	394,766	0
028 State Trial Courts	530,078	45,301	0	385,367	0
029 Justice Integration Services	11,457	1,456	0	7,049	0
030 Sheriff's Office	2,762,183	283,473	0	1,879,838	0
031 Police	12,915,471	0	0	7,406,561	0
032 Fire	9,786,072	0	0	5,538,472	0
033 Codes Administration	767,763	78,974	0	533,404	0
034 Beer Board	14,352	885	0	11,749	0
037 Social Services	829,503	66,051	0	617,997	0
038 Health	2,657,989	278,403	0	1,811,694	0
039 Public Library	1,439,368	128,147	0	1,038,610	0
040 Parks	2,105,305	231,255	0	1,421,627	0
041 Arts Commission	43,415	3,171	0	32,897	0
042 Transportation	2,679,825	271,577	0	1,884,537	0
044 Human Relations Commission	9,102	805	0	7,049	0
048 Internal Audit	19,264	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	42,322	2,093	0	35,247	0
061 Municipal Auditorium	112,116	12,847	0	75,193	0
062 State Fair Board	137,680	10,722	0	103,391	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	5,134,820	578,681	0	3,444,803	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,701,983	365,352	0	2,589,477	0
070 Community Education Commission	12,378	896	0	9,399	0
071 Convention Center Authority	174,118	16,447	0	124,539	0
075 Metro Action Commission (MAC)	760,420	53,764	0	578,050	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)	25,549,888	0	6,958,463	13,043,730	0
088 Airport Authority	47,928	6,785	0	28,197	0
091 Emergency Communication Center	426,128	58,502	0	256,128	0
Bordeaux Longterm Care	2,133,684	167,316	0	1,595,513	0
Knowles Home	248,481	20,084	0	180,934	0
All Other	341,054	12,987	0	98,691	200,560
Direct Bill	0	0	0	0	0
Total	83,042,871	3,511,708	6,958,463	49,963,564	200,560

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,306	0	25,350	0	449
005 Election Commission	9,045	0	28,814	0	28
006 Law	6,610	0	34,471	0	603
007 Planning Commission	9,393	0	47,644	0	0
008 Human Resources	18,438	0	58,115	0	0
009 Register of Deeds	7,306	0	34,955	0	0
010 General Services - Administration	43,138	0	139,858	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	113,961	0	1,074
015 Finance	348	0	9,883	0	0
015 Finance - Administration	25,048	0	100,869	0	904
016 Assessor of Property	26,091	0	88,133	0	0
017 Trustee	11,828	0	45,326	0	0
018 County Clerk	19,830	0	47,445	0	0
019 District Attorney	9,045	0	29,821	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	84,259	0	0
024 Criminal Court Clerk	15,307	0	54,895	0	0
025 Clerk and Master - Chancery	4,870	0	19,980	0	0
026 Juvenile Court	24,700	0	87,736	0	0
027 General Sessions Court	22,613	0	107,575	0	0
028 State Trial Courts	28,527	0	70,174	0	709
029 Justice Integration Services	696	0	2,256	0	0
030 Sheriff's Office	156,202	0	439,120	0	3,552
031 Police	520,788	4,985,968	0	0	2,154
032 Fire	335,712	3,911,884	0	0	5
033 Codes Administration	33,049	0	122,336	0	0
034 Beer Board	348	0	1,370	0	0
037 Social Services	43,138	0	102,318	0	0
038 Health	133,241	0	431,267	0	3,384
039 Public Library	74,100	0	198,510	0	0
040 Parks	93,234	0	358,230	0	959
041 Arts Commission	2,435	0	4,912	0	0
042 Transportation	101,235	0	420,692	0	1,784
044 Human Relations Commission	0	0	1,248	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	213,951	0	896,417	0	968

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	179,162	0	565,956	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	83,285	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)	942,433	0	0	4,605,263	0
088 Airport Authority	2,435	0	10,510	0	0
091 Emergency Communication Center	20,873	0	90,624	0	0
Bordeaux Longterm Care	111,672	0	259,184	0	0
Knowles Home	16,351	0	31,112	0	0
All Other	8,697	0	20,118	0	0
Direct Bill	0	0	0	0	0
Total	3,430,512	8,897,852	5,439,894	4,605,263	35,055

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		46	46	
015 Finance - Office of Mgmt & Budget		661	661	
015 Finance - Operations		187	187	
015 Finance - Property Administration		143	143	
015 Finance - Treasury		26	26	
015 Finance - Diversity Equity & Inclus		118	118	
048 Internal Audit		281	281	
Total Allocated Additions:		1,673	1,673	1,673
Total To Be Allocated:	745,349	1,673		747,022

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	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	1,673	1,673	0	0
Reallocate Admin Costs		(1,673)	1,612	61
Unallocated Costs	0	0	0	0
2nd Allocation	1,673	0	1,612	61
Total For 001 Administrative - Facility Rental				
Schedule .3 Total	747,022	0	719,943	27,079

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	153	68,383
005 Election Commission	18,663.00	4.888802	35,118		35,118	79	35,197
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	141	63,048
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	324	144,239
010 General Services - Surplus Property	21,351.00	5.592927	40,176		40,176	90	40,266
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	141	62,782
032 Fire	29,842.00	7.817158	56,153		56,153	126	56,279
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	74	32,948
080 Metro Nashville Public School (MNPS)	57,625.00	15.094957	108,432		108,432	243	108,675
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	1,612	719,943

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	61	27,079
Schedule .4 Total for Bellevue Ice Rink	100	100.000000	27,018		27,018	61	27,079

Allocation Basis: Direct Allocation to 064 Sports Authority

Allocation Source: Direct Assignment

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

Receiving Department	Total	Metro Southeast	Bellevue Ice Rink
003 Metropolitan Clerk	68,383	68,383	0
005 Election Commission	35,197	35,197	0
008 Human Resources	3,892	3,892	0
010 General Services	63,048	63,048	0
010 General Services - Administration	2,210	2,210	0
010 General Services - Facilities	19,191	19,191	0
010 General Services - Fleet Management	144,239	144,239	0
010 General Services - Surplus Property	40,266	40,266	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	62,782	62,782	0
032 Fire	56,279	56,279	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	27,079	0	27,079
080 Metro Nashville Public School (MNPS)	108,675	108,675	0
All Other	8,490	8,490	0
Direct Bill	0	0	0
Total	747,022	719,943	27,079

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		437	437	
015 Finance - Office of Mgmt & Budget		4,923	4,923	
015 Finance - Operations		203	203	
015 Finance - Property Administration		1,366	1,366	
015 Finance - Treasury		442	442	
015 Finance - Diversity Equity & Inclus		877	877	
048 Internal Audit		2,677	2,677	
Total Allocated Additions:		393,592	393,592	393,592
Total To Be Allocated:	7,097,358	393,592		7,490,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	393,592	393,592	0	0	0
Reallocate Admin Costs		(393,592)	106,329	156,183	131,080
Unallocated Costs	0	0	0	0	0
2nd Allocation	393,592	0	106,329	156,183	131,080
Total For 001 Administrative - Insurance					
Schedule .3 Total	7,490,950	0	2,023,672	2,972,524	2,494,755

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	24,304	462,558
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	11,699	222,657
032 Fire	290,690	9.821444	188,311		188,311	10,443	198,754
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	3,812	72,551
039 Public Library	524,060	17.706237	339,489		339,489	18,827	358,316
040 Parks	832,630	28.131788	539,383		539,383	29,913	569,296
061 Municipal Auditorium	83,340	2.815780	53,988		53,988	2,994	56,982
Schedule .4 Total for Insurance - Buildings	2,959,748	100.000000	1,917,343		1,917,343	106,329	2,023,672

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,160	22,070
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	984	18,720
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	9,387	178,649
031 Police	1,038,530	38.883575	1,095,094		1,095,094	60,732	1,155,826
032 Fire	383,390	14.354493	404,271		404,271	22,419	426,691
033 Codes Administration	37,870	1.417890	39,933		39,933	2,214	42,147
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	45,497
039 Public Library	61,160	2.289890	64,491		64,491	3,576	68,068
040 Parks	575,690	21.554392	607,045		607,045	33,664	640,709
042 Transportation	170,990	6.402031	180,303		180,303	9,999	190,302
049 Office of Emergency Management	29,520	1.105257	31,128		31,128	1,726	32,854
061 Municipal Auditorium	31,910	1.194741	33,648		33,648	1,866	35,514
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	156,183	2,972,524

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,819	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	44,142
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	1,800	34,257
021 Public Defender	26,620	1.155297	27,307		27,307	1,514	28,822
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	2,212	42,096
027 General Sessions Court	43,000	1.866182	44,110		44,110	2,446	46,557
028 State Trial Courts	30,970	1.344085	31,770		31,770	1,762	33,532
029 Justice Integration Services	7,570	0.328535	7,766		7,766	431	8,196
030 Sheriff's Office	68,170	2.958549	69,930		69,930	3,878	73,809
031 Police	628,480	27.275768	644,710		644,710	35,757	680,467
032 Fire	416,620	18.081131	427,379		427,379	23,701	451,080
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	1,819	34,614
038 Health	95,580	4.148131	98,048		98,048	5,437	103,486
039 Public Library	114,400	4.964911	117,354		117,354	6,508	123,862
040 Parks	216,550	9.398178	222,142		222,142	12,319	234,461
041 Arts Commission	2,230	0.096781	2,288		2,288	127	2,414
042 Transportation	97,030	4.211061	99,536		99,536	5,520	105,056
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	3,739	71,156
All Other	14,920	0.647522	15,305		15,305	849	16,154
Schedule .4 Total for Insurance - Premium J&L	2,304,170	100.000000	2,363,674		2,363,674	131,080	2,494,755

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	24,923	7,781	501	16,641
008 Human Resources	22,822	0	746	22,076
010 General Services - Facilities	530,393	462,558	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	45,133	0	990	44,142
016 Assessor of Property	56,446	0	22,070	34,376
017 Trustee	11,098	0	0	11,098
018 County Clerk	31,943	0	2,515	29,428
019 District Attorney	39,588	0	5,331	34,257
021 Public Defender	29,567	0	746	28,822
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	35,476	0	623	34,852
025 Clerk and Master - Chancery	8,077	0	0	8,077
026 Juvenile Court	95,009	34,193	18,720	42,096
027 General Sessions Court	47,057	0	501	46,557
028 State Trial Courts	41,589	0	8,058	33,532
029 Justice Integration Services	8,318	0	122	8,196
030 Sheriff's Office	475,115	222,657	178,649	73,809
031 Police	1,836,293	0	1,155,826	680,467
032 Fire	1,076,524	198,754	426,691	451,080
033 Codes Administration	80,258	0	42,147	38,111
034 Beer Board	2,924	0	1,235	1,689
035 Agricultural Extension	3,854	0	0	3,854
037 Social Services	100,476	26,686	39,175	34,614
038 Health	221,533	72,551	45,497	103,486
039 Public Library	550,246	358,316	68,068	123,862
040 Parks	1,444,466	569,296	640,709	234,461
041 Arts Commission	2,414	0	0	2,414
042 Transportation	295,357	0	190,302	105,056
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	32,854	0	32,854	0
061 Municipal Auditorium	92,496	56,982	35,514	0
064 Sports Authority	11,897	0	11,897	0
070 Community Education Commission	5,543	0	0	5,543
091 Emergency Communication Center	73,393	0	2,237	71,156
All Other	16,632	0	479	16,154
Direct Bill	0	0	0	0
Total	7,490,950	2,023,672	2,972,524	2,494,755

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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. 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
FULL 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		3,081	3,081	
015 Finance - Operations		297	297	
015 Finance - Property Administration		189	189	
015 Finance - Treasury		35	35	
015 Finance - Diversity Equity & Inclus		549	549	
048 Internal Audit		370	370	
Total Allocated Additions:		4,859	4,859	4,859
Total To Be Allocated:	982,459	4,859		987,318

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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				
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	4,859	4,859	0	0
Reallocate Admin Costs		(4,859)	4,618	241
Unallocated Costs	0	0	0	0
2nd Allocation	4,859	0	4,618	241
Total For 001 Administrative - Post Audits				
Schedule .3 Total	987,318	0	938,425	48,893

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	129	25,887
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	1,221
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	6,082
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	33	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	681	136,193
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	60	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	758
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	20	3,932
027 General Sessions Court	13,908	0.337340	3,150		3,150	16	3,166

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	103	20,690
030 Sheriff's Office - Security Services	17,241	0.418182	3,905		3,905	20	3,925
031 Police	273,020	6.622120	61,838		61,838	311	62,148
032 Fire	176,150	4.272531	39,897		39,897	200	40,097
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	73	14,536
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	68	13,616
041 Arts Commission	2,158	0.052342	489		489	2	491
042 Transportation	59,423	1.441309	13,459		13,459	68	13,527
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	57	11,386
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	4,958		4,958	25	4,983
065 Water and Sewer - Waste Services	48,075	1.166063	10,889		10,889	55	10,943
065 Water and Sewer - Water Services	196,611	4.768814	44,532		44,532	224	44,755
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	136	27,167
075 Metro Action Commission (MAC)	49,724	1.206059	11,262		11,262	56	11,319
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	1,857	370,453
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	4,618	938,425

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	241	48,893
Schedule .4 Total for Management Consultant	48,652	100.000000	48,652		48,652	241	48,893

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

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

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Direct	25,887	25,887	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	1,221	1,221	0
005 Election Commission	1,156	1,156	0
006 Law	6,082	6,082	0
007 Planning Commission	1,939	1,939	0
008 Human Resources	50,562	1,669	48,893
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	136,193	136,193	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	758	758	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
FULL 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	20,690	20,690	0
030 Sheriff's Office - Security Services	3,925	3,925	0
031 Police	62,148	62,148	0
032 Fire	40,097	40,097	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	14,536	14,536	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	13,527	13,527	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	4,983	4,983	0
065 Water and Sewer - Waste Services	10,943	10,943	0
065 Water and Sewer - Water Services	44,755	44,755	0
068 District Energy System (DES)	4,257	4,257	0
071 Convention Center Authority	27,167	27,167	0
075 Metro Action Commission (MAC)	11,319	11,319	0
077 Metro Devlp & Housing Auth (MDHA)	6	6	0
078 Metropolitan Transit Authority (MTA)	67	67	0
080 Metro Nashville Public School (MNPS)	370,453	370,453	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	987,318	938,425	48,893

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		102	102	
015 Finance - Office of Mgmt & Budget		1,131	1,131	
015 Finance - Operations		6,603	6,603	
015 Finance - Property Administration		318	318	
015 Finance - Treasury		59	59	
015 Finance - Diversity Equity & Inclus		201	201	
048 Internal Audit		624	624	
Total Allocated Additions:	<u>375</u>	<u>9,133</u>	<u>9,508</u>	9,508
Total To Be Allocated:	<u>1,654,140</u>	<u>9,133</u>		<u>1,663,273</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,133	9,133	0
Reallocate Admin Costs		(9,133)	9,133
Unallocated Costs	0	0	0
2nd Allocation	9,133	0	9,133
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	1,663,273	0	1,663,273

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,192	1,127,641
032 Fire	532,569.69	32.203464	532,690		532,690	2,941	535,631
Schedule .4 Total for Gen Svcs Energy Program	1,653,765.22	100.000000	1,654,140		1,654,140	9,133	1,663,273

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,127,641	1,127,641
032 Fire	535,631	535,631
Direct Bill	0	0
Total	1,663,273	1,663,273

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		126	126	
015 Finance - Office of Mgmt & Budget		4,204	4,204	
015 Finance - Operations		607	607	
015 Finance - Property Administration		395	395	
015 Finance - Treasury		73	73	
015 Finance - Diversity Equity & Inclus		749	749	
048 Internal Audit		775	775	
Total Allocated Additions:	465	7,048	7,513	7,513
Total To Be Allocated:	2,055,769	7,048		2,062,817

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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					
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	7,048	7,048	0	0	0
Reallocate Admin Costs		(7,048)	797	407	1,835
Unallocated Costs	0	0	0	0	0
2nd Allocation	7,048	0	797	407	1,835
Total For 001 Administrative - Miscellaneous					
Schedule .3 Total	2,062,817	0	233,229	119,054	537,101

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,009
Unallocated Costs	0
2nd Allocation	4,009
Total For 001 Administrative - Miscellaneous	
Schedule .3 Total	1,173,433

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	117	33,848
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
FULL 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	54	15,445
032 Fire	176,150	4.272531	9,931		9,931	35	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	3,613
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	39	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	323	92,070
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	797	233,229

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	316	72,870
042 Transportation	50,295,487.00	17.648814	20,940		20,940	91	21,031
Schedule .4 Total for GSD-USD Study	284,979,419.00	100.000000	118,647		118,647	407	119,054

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

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,835	537,101
Schedule .4 Total for Solar Strategy & Infrastructure	100	100.000000	535,266		535,266	1,835	537,101

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	4,009	1,173,433
Schedule .4 Total for Master Space Planning	100	100.000000	1,169,424		1,169,424	4,009	1,173,433

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	1,712,159	1,625	0	537,101	1,173,433
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	33,848	33,848	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
FULL 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	82,835	9,965	72,870	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	3,613	3,613	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	21,031	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)	92,070	92,070	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	2,062,817	233,229	119,054	537,101	1,173,433

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 002 Metropolitan Council

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

The costs of the **Metropolitan Council** are accounted for in funds 10101 within business units 02101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,885,769			2,885,769
Inbound Costs:				
Depreciation	230,125		230,125	
001 Administrative - Corporate Dues	688,255	2,659	690,914	
001 Administrative - Employee Benefits	272,475	764	273,239	
001 Administrative - Insurance	19,080	1,058	20,138	
001 Administrative - Post Audits	654	3	657	
001 Administrative - Miscellaneous	163	1	163	
002 Metropolitan Council		21,544	21,544	
003 Metropolitan Clerk		5,818	5,818	
003 Metropolitan Clerk - Records Center		32	32	
004 Mayor's Office - Administration		31,035	31,035	
006 Law		120,222	120,222	
008 Human Resources		40,145	40,145	
010 General Services - Facilities		121,351	121,351	
010 General Services - Mail Services		14,202	14,202	
014 Information Technology Service		14,273	14,273	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		549	549	
015 Finance - Grants & Cost Planning		177	177	
015 Finance - Office of Mgmt & Budget		2,213	2,213	
015 Finance - Operations		2,935	2,935	
015 Finance - Payroll		3,659	3,659	
015 Finance - Property Administration		555	555	
015 Finance - Purchasing		4,075	4,075	
015 Finance - Treasury		341	341	
015 Finance - Diversity Equity & Inclus		1,513	1,513	
030 Sheriff's Office - Security Services		85,614	85,614	
048 Internal Audit		1,089	1,089	
Total Allocated Additions:	<u>1,210,752</u>	<u>476,232</u>	1,686,984	1,686,984
Total To Be Allocated:	<u>4,096,521</u>	<u>476,232</u>		<u>4,572,753</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council
Other Expense & Cost			
501101 Regular Pay	1,753,725	0	1,753,725
501102 Leave Pay	69,685	0	69,685
501103 Holiday Pay	40,398	0	40,398
501104 Overtime Pay	0	0	0
501105 Out of Class Pay	0	0	0
501109 Longevity	4,153	0	4,153
501134 Paid Family Leave	7,259	0	7,259
501160 YE Biweekly Sal/Fringe Accr	11,115	0	11,115
501172 Employer OASDI	101,463	0	101,463
501173 Employer SSN Medical	24,305	0	24,305
501174 Employer Group Health	547,568	0	547,568
501175 Employer Dental Group	15,060	0	15,060
501176 Employer Group Life	1,377	0	1,377
501177 Employer Pension	104,458	0	104,458
501181 FSA Pre-Tax Savings	254	0	254
501182 Cafe Plan Pre-Tax Savings	7,394	0	7,394
502105 Cable Television	358	0	358
502220 Other Professional Srvc	3,711	0	3,711
502229 Management Consultant	0	0	0
502351 Network Services	1,397	0	1,397
502451 Employee Out-of-town Travel	25,168	0	25,168
502453 Employee Local Travel/Park	454	0	454
502503 Cell Phone Service	502	0	502
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	4,209	0	4,209
502801 Advertising & Promot'n	6,801	0	6,801
502851 Subscriptions	0	0	0
502882 Tuition	220	0	220
502883 Registration	0	0	0
502884 Membership Dues	1,220	0	1,220
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	108,900	0	108,900
502957 Telecmmnct'n Charge	11,480	0	11,480
502983 Surplus Property	900	0	900
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	3,239	0	3,239
503120 Computer Software	25,200	0	25,200
503130 Computer Hardware <\$10K	1,339	0	1,339
503150 Furniture/Fixtures<\$10K	0	0	0
503160 Printing Supply	0	0	0
503210 Food & Ice	46	0	46
503330 Books/Magazines/Periodicals	598	0	598
505252 Software License	613	0	613
505282 Professional Privilege Tax	1,200	0	1,200
Departmental Total			
Expenditures Per Financial Statement	2,885,769		
Deductions			
*Total Disallowed Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council
Functional Cost	2,885,769	0	2,885,769
Allocation Step 1			
Inbound - All Others	1,210,752	0	1,210,752
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,096,521	0	4,096,521
Allocation Step 2			
Inbound - All Others	476,232	0	476,232
2nd Allocation	476,232	0	476,232
Total For 002 Metropolitan Council			
Schedule .3 Total	4,572,753	0	4,572,753

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.48	0.525905	21,544		21,544		21,544
003 Metropolitan Clerk	7.50	0.076618	3,139		3,139	367	3,505
004 Mayor's Office	2.00	0.020431	837		837	98	935
004 Mayor's Office - Administration	28.49	0.291046	11,923		11,923	1,393	13,316
005 Election Commission	24.00	0.245177	10,044		10,044	1,174	11,217
006 Law	54.00	0.551649	22,598		22,598	2,641	25,239
007 Planning Commission	73.80	0.753920	30,884		30,884	3,609	34,494
008 Human Resources	69.19	0.706825	28,955		28,955	3,384	32,339
009 Register of Deeds	24.00	0.245177	10,044		10,044	1,174	11,217
010 General Services - Administration	53.00	0.541433	22,180		22,180	2,592	24,772
010 General Services - Fleet Management	52.00	0.531217	21,761		21,761	2,543	24,305
010 General Services - Surplus Property	8.00	0.081726	3,348		3,348	391	3,739
011 Historical Commission	14.89	0.152112	6,231		6,231	728	6,959
014 Information Technology Service	146.98	1.501506	61,509		61,509	7,188	68,698
015 Finance - Administration	107.87	1.101969	45,142		45,142	5,275	50,418
015 Finance - Treasury	8.00	0.081726	3,348		3,348	391	3,739
016 Assessor of Property	85.27	0.871094	35,685		35,685	4,170	39,855
017 Trustee	24.20	0.247220	10,127		10,127	1,183	11,311
018 County Clerk	76.76	0.784158	32,123		32,123	3,754	35,877
019 District Attorney	95.23	0.972843	39,853		39,853	4,657	44,510
021 Public Defender	88.79	0.907053	37,158		37,158	4,342	41,500
022 Juvenile Court Clerk	31.00	0.316687	12,973		12,973	1,516	14,489
023 Circuit Court Clerk	91.32	0.932899	38,216		38,216	4,466	42,683
024 Criminal Court Clerk	88.00	0.898983	36,827		36,827	4,304	41,131
025 Clerk and Master - Chancery	16.00	0.163451	6,696		6,696	782	7,478
026 Juvenile Court	105.20	1.074693	44,025		44,025	5,145	49,170
027 General Sessions Court	117.17	1.196975	49,034		49,034	5,730	54,765
028 State Trial Courts	133.97	1.368599	56,065		56,065	6,552	62,617
029 Justice Integration Services	20.50	0.209422	8,579		8,579	1,002	9,581
030 Sheriff's Office	1,002.32	10.239415	419,460		419,460	49,021	468,481
031 Police	1,969.40	20.118832	824,172		824,172	96,328	920,500
032 Fire	1,389.98	14.199640	581,691		581,691	67,981	649,672
033 Codes Administration	124.95	1.276454	52,290		52,290	6,111	58,401
034 Beer Board	6.49	0.066300	2,716		2,716	317	3,033
035 Agricultural Extension	7.50	0.076618	3,139		3,139	367	3,505
037 Social Services	78.92	0.806224	33,027		33,027	3,860	36,887
038 Health	532.12	5.435986	222,686		222,686	26,025	248,711
039 Public Library	362.42	3.702379	151,669		151,669	17,725	169,394
040 Parks	562.01	5.741334	235,195		235,195	27,487	262,681
041 Arts Commission	9.55	0.097560	3,997		3,997	467	4,463
042 Transportation	332.98	3.401629	139,348		139,348	16,285	155,634
044 Human Relations Commission	6.00	0.061294	2,511		2,511	293	2,804
047 Criminal Justice Planning	4.00	0.040863	1,674		1,674	195	1,869
048 Internal Audit	10.00	0.102157	4,185		4,185	489	4,674
049 Office of Emergency Management	14.87	0.151908	6,223		6,223	727	6,950
051 Office of Family Safety	40.00	0.408629	16,740		16,740	1,956	18,696
052 Community Oversight Board	14.00	0.143020	5,859		5,859	684	6,543
060 Farmer's Market	7.38	0.075392	3,088		3,088	361	3,449
061 Municipal Auditorium	9.00	0.091941	3,766		3,766	440	4,206
062 State Fair Board	18.92	0.193281	7,918		7,918	925	8,843
064 Sports Authority	4.48	0.045766	1,875		1,875	219	2,094

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Stormwater Svcs	107.00	1.093082	44,778		44,778	5,233	50,011
065 Water and Sewer - Waste Services	95.00	0.970493	39,756		39,756	4,646	44,402
065 Water and Sewer - Water Services	718.37	7.338663	300,630		300,630	35,134	335,764
071 Convention Center Authority	148.80	1.520098	62,271		62,271	7,277	69,548
075 Metro Action Commission (MAC)	292.77	2.990855	122,521		122,521	14,319	136,840
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	419		419	49	467
091 Emergency Communication Center	220.00	2.247457	92,068		92,068	10,760	102,827
Schedule .4 Total for Metro Council	9,788.84	100.000000	4,096,521		4,096,521	476,232	4,572,753

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

Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
002 Metropolitan Council	21,544	21,544
003 Metropolitan Clerk	3,505	3,505
004 Mayor's Office	935	935
004 Mayor's Office - Administration	13,316	13,316
005 Election Commission	11,217	11,217
006 Law	25,239	25,239
007 Planning Commission	34,494	34,494
008 Human Resources	32,339	32,339
009 Register of Deeds	11,217	11,217
010 General Services - Administration	24,772	24,772
010 General Services - Fleet Management	24,305	24,305
010 General Services - Surplus Property	3,739	3,739
011 Historical Commission	6,959	6,959
014 Information Technology Service	68,698	68,698
015 Finance - Administration	50,418	50,418
015 Finance - Treasury	3,739	3,739
016 Assessor of Property	39,855	39,855
017 Trustee	11,311	11,311
018 County Clerk	35,877	35,877
019 District Attorney	44,510	44,510
021 Public Defender	41,500	41,500
022 Juvenile Court Clerk	14,489	14,489
023 Circuit Court Clerk	42,683	42,683
024 Criminal Court Clerk	41,131	41,131
025 Clerk and Master - Chancery	7,478	7,478
026 Juvenile Court	49,170	49,170
027 General Sessions Court	54,765	54,765
028 State Trial Courts	62,617	62,617
029 Justice Integration Services	9,581	9,581
030 Sheriff's Office	468,481	468,481
031 Police	920,500	920,500
032 Fire	649,672	649,672
033 Codes Administration	58,401	58,401
034 Beer Board	3,033	3,033
035 Agricultural Extension	3,505	3,505
037 Social Services	36,887	36,887
038 Health	248,711	248,711
039 Public Library	169,394	169,394
040 Parks	262,681	262,681
041 Arts Commission	4,463	4,463
042 Transportation	155,634	155,634
044 Human Relations Commission	2,804	2,804
047 Criminal Justice Planning	1,869	1,869
048 Internal Audit	4,674	4,674
049 Office of Emergency Management	6,950	6,950
051 Office of Family Safety	18,696	18,696
052 Community Oversight Board	6,543	6,543
060 Farmer's Market	3,449	3,449
061 Municipal Auditorium	4,206	4,206
062 State Fair Board	8,843	8,843
064 Sports Authority	2,094	2,094
065 Water and Sewer - Stormwater Svcs	50,011	50,011

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
065 Water and Sewer - Waste Services	44,402	44,402
065 Water and Sewer - Water Services	335,764	335,764
071 Convention Center Authority	69,548	69,548
075 Metro Action Commission (MAC)	136,840	136,840
078 Metropolitan Transit Authority (MTA)	467	467
091 Emergency Communication Center	102,827	102,827
Direct Bill	0	0
Total	4,572,753	4,572,753

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	945,896			945,896
Inbound Costs:				
Depreciation	54,269		54,269	
001 Administrative - Employee Benefits	71,302	200	71,502	
001 Administrative - Facility Rental	68,230	153	68,383	
001 Administrative - Insurance	4,126	229	4,355	
001 Administrative - Post Audits	214	1	215	
001 Administrative - Miscellaneous	53	0	53	
002 Metropolitan Council	3,139	367	3,505	
003 Metropolitan Clerk		848	848	
003 Metropolitan Clerk - Records Center		1,262	1,262	
004 Mayor's Office - Administration		4,521	4,521	
006 Law		11,881	11,881	
008 Human Resources		5,849	5,849	
010 General Services - Facilities		350,260	350,260	
010 General Services - Mail Services		36	36	
014 Information Technology Service		26,756	26,756	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		549	549	
015 Finance - Grants & Cost Planning		58	58	
015 Finance - Office of Mgmt & Budget		716	716	
015 Finance - Operations		3,662	3,662	
015 Finance - Payroll		493	493	
015 Finance - Property Administration		182	182	
015 Finance - Treasury		70	70	
015 Finance - Diversity Equity & Inclus		191	191	
030 Sheriff's Office - Security Services		44,936	44,936	
048 Internal Audit		357	357	
Total Allocated Additions:	201,333	453,983	655,316	655,316
Total To Be Allocated:	1,147,229	453,983		1,601,212

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk**

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	332,107	0	332,107	0
501102 Leave Pay	26,160	0	26,160	0
501103 Holiday Pay	4,130	0	4,130	0
501104 Overtime Pay	356	0	356	0
501109 Longevity	1,458	0	1,458	0
501134 Paid Family Leave	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,953	0	1,953	0
501172 Employer OASDI	21,304	0	21,304	0
501173 Employer SSN Medical	4,982	0	4,982	0
501174 Employer Group Health	56,255	0	56,255	0
501175 Employer Dental Group	1,557	0	1,557	0
501176 Employer Group Life	830	0	830	0
501177 Employer Pension	43,442	0	43,442	0
501181 FSA Pre-Tax Savings	28	0	28	0
501182 Cafe Plan Pre-Tax Savings	761	0	761	0
502105 Cable Television	478	0	478	0
502303 Refuse Disposal	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502339 Recording	709	0	709	0
502351 Network Services	340	0	340	0
502353 Background Checks	7,547	0	7,547	0
502359 Devlop/Framing/Artwork	(1,000)	0	(1,000)	0
502453 Employee Local Travel/Park	33,884	0	33,884	0
502503 Cell Phone Service	0	0	0	0
502520 Postage & Delivery Srvc	1,743	0	1,743	0
502701 Printing/Binding	(624)	0	(624)	0
502801 Advertising & Promot'n	17,160	0	17,160	0
502851 Subscriptions	18,231	0	18,231	0
502883 Registration	1,060	0	1,060	0
502884 Membership Dues	35	0	35	0
502920 Other Rpr & Maint Srvc	12,397	0	3,511	8,886
502951 Info Systems Charge	220,800	0	220,800	0
502957 Telecmmnct'n Charge	4,862	0	4,862	0
502983 Surplus Property	300	0	300	0
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	7,519	0	7,519	0
503120 Computer Software	63	0	63	0
503130 Computer Hardware <\$10K	4,660	0	4,360	300
503150 Furniture/Fixtures<\$10K	31,844	0	0	31,844
503850 Small Equipment Supply	1,393	0	1,393	0
503999 Credit Card Clearing	0	0	0	0
505101 Cashier Shortages	0	0	0	0
505233 Rent Equipment	3,293	0	3,293	0
505252 Software License	83,879	0	83,879	0
505279 Notary	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	945,896			
Deductions				
*Total Disallowed Costs	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Functional Cost	945,896	0	904,866	41,030
Allocation Step 1				
Inbound - All Others	201,333	0	201,333	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(41,030)	0	0	(41,030)
1st Allocation	1,106,199	0	1,106,199	0
Allocation Step 2				
Inbound - All Others	453,983	0	453,983	0
2nd Allocation	453,983	0	453,983	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	1,560,182	0	1,560,182	0

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.48	0.525905	5,818		5,818		5,818
003 Metropolitan Clerk	7.50	0.076618	848		848		848
004 Mayor's Office	2.00	0.020431	226		226	93	319
004 Mayor's Office - Administration	28.49	0.291046	3,220		3,220	1,329	4,549
005 Election Commission	24.00	0.245177	2,712		2,712	1,120	3,832
006 Law	54.00	0.551649	6,102		6,102	2,519	8,622
007 Planning Commission	73.80	0.753920	8,340		8,340	3,443	11,783
008 Human Resources	69.19	0.706825	7,819		7,819	3,228	11,047
009 Register of Deeds	24.00	0.245177	2,712		2,712	1,120	3,832
010 General Services - Administration	53.00	0.541433	5,989		5,989	2,473	8,462
010 General Services - Fleet Management	52.00	0.531217	5,876		5,876	2,426	8,302
010 General Services - Surplus Property	8.00	0.081726	904		904	373	1,277
011 Historical Commission	14.89	0.152112	1,683		1,683	695	2,377
014 Information Technology Service	146.98	1.501506	16,610		16,610	6,858	23,467
015 Finance - Administration	107.87	1.101969	12,190		12,190	5,033	17,223
015 Finance - Treasury	8.00	0.081726	904		904	373	1,277
016 Assessor of Property	85.27	0.871094	9,636		9,636	3,978	13,614
017 Trustee	24.20	0.247220	2,735		2,735	1,129	3,864
018 County Clerk	76.76	0.784158	8,674		8,674	3,581	12,256
019 District Attorney	95.23	0.972843	10,762		10,762	4,443	15,205
021 Public Defender	88.79	0.907053	10,034		10,034	4,143	14,176
022 Juvenile Court Clerk	31.00	0.316687	3,503		3,503	1,446	4,949
023 Circuit Court Clerk	91.32	0.932899	10,320		10,320	4,261	14,580
024 Criminal Court Clerk	88.00	0.898983	9,945		9,945	4,106	14,050
025 Clerk and Master - Chancery	16.00	0.163451	1,808		1,808	746	2,554
026 Juvenile Court	105.20	1.074693	11,888		11,888	4,908	16,796
027 General Sessions Court	117.17	1.196975	13,241		13,241	5,467	18,708
028 State Trial Courts	133.97	1.368599	15,139		15,139	6,251	21,390
029 Justice Integration Services	20.50	0.209422	2,317		2,317	956	3,273
030 Sheriff's Office	1,002.32	10.239415	113,268		113,268	46,767	160,035
031 Police	1,969.40	20.118832	222,555		222,555	91,898	314,453
032 Fire	1,389.98	14.199640	157,076		157,076	64,855	221,931
033 Codes Administration	124.95	1.276454	14,120		14,120	5,830	19,950
034 Beer Board	6.49	0.066300	733		733	303	1,036
035 Agricultural Extension	7.50	0.076618	848		848	350	1,197
037 Social Services	78.92	0.806224	8,918		8,918	3,682	12,601
038 Health	532.12	5.435986	60,133		60,133	24,828	84,961
039 Public Library	362.42	3.702379	40,956		40,956	16,910	57,866
040 Parks	562.01	5.741334	63,511		63,511	26,223	89,733
041 Arts Commission	9.55	0.097560	1,079		1,079	445	1,525
042 Transportation	332.98	3.401629	37,629		37,629	15,536	53,165
044 Human Relations Commission	6.00	0.061294	678		678	280	958
047 Criminal Justice Planning	4.00	0.040863	452		452	187	639
048 Internal Audit	10.00	0.102157	1,130		1,130	466	1,596
049 Office of Emergency Management	14.87	0.151908	1,680		1,680	694	2,374
051 Office of Family Safety	40.00	0.408629	4,520		4,520	1,866	6,386
052 Community Oversight Board	14.00	0.143020	1,582		1,582	653	2,235
060 Farmer's Market	7.38	0.075392	834		834	344	1,178
061 Municipal Auditorium	9.00	0.091941	1,017		1,017	420	1,437
062 State Fair Board	18.92	0.193281	2,138		2,138	883	3,021
064 Sports Authority	4.48	0.045766	506		506	209	715

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Stormwater Svcs	107.00	1.093082	12,092		12,092	4,992	17,084
065 Water and Sewer - Waste Services	95.00	0.970493	10,736		10,736	4,432	15,168
065 Water and Sewer - Water Services	718.37	7.338663	81,180		81,180	33,518	114,698
071 Convention Center Authority	148.80	1.520098	16,815		16,815	6,943	23,758
075 Metro Action Commission (MAC)	292.77	2.990855	33,085		33,085	13,660	46,745
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	113		113	47	160
091 Emergency Communication Center	220.00	2.247457	24,861		24,861	10,265	35,126
Schedule .4 Total for Metro Clerk	9,788.84	100.000000	1,106,199		1,106,199	453,983	1,560,182

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

Allocation Source: FY 2023 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
002 Metropolitan Council	5,818	5,818
003 Metropolitan Clerk	848	848
004 Mayor's Office	319	319
004 Mayor's Office - Administration	4,549	4,549
005 Election Commission	3,832	3,832
006 Law	8,622	8,622
007 Planning Commission	11,783	11,783
008 Human Resources	11,047	11,047
009 Register of Deeds	3,832	3,832
010 General Services - Administration	8,462	8,462
010 General Services - Fleet Management	8,302	8,302
010 General Services - Surplus Property	1,277	1,277
011 Historical Commission	2,377	2,377
014 Information Technology Service	23,467	23,467
015 Finance - Administration	17,223	17,223
015 Finance - Treasury	1,277	1,277
016 Assessor of Property	13,614	13,614
017 Trustee	3,864	3,864
018 County Clerk	12,256	12,256
019 District Attorney	15,205	15,205
021 Public Defender	14,176	14,176
022 Juvenile Court Clerk	4,949	4,949
023 Circuit Court Clerk	14,580	14,580
024 Criminal Court Clerk	14,050	14,050
025 Clerk and Master - Chancery	2,554	2,554
026 Juvenile Court	16,796	16,796
027 General Sessions Court	18,708	18,708
028 State Trial Courts	21,390	21,390
029 Justice Integration Services	3,273	3,273
030 Sheriff's Office	160,035	160,035
031 Police	314,453	314,453
032 Fire	221,931	221,931
033 Codes Administration	19,950	19,950
034 Beer Board	1,036	1,036
035 Agricultural Extension	1,197	1,197
037 Social Services	12,601	12,601
038 Health	84,961	84,961
039 Public Library	57,866	57,866
040 Parks	89,733	89,733
041 Arts Commission	1,525	1,525
042 Transportation	53,165	53,165
044 Human Relations Commission	958	958
047 Criminal Justice Planning	639	639
048 Internal Audit	1,596	1,596
049 Office of Emergency Management	2,374	2,374
051 Office of Family Safety	6,386	6,386
052 Community Oversight Board	2,235	2,235
060 Farmer's Market	1,178	1,178
061 Municipal Auditorium	1,437	1,437
062 State Fair Board	3,021	3,021
064 Sports Authority	715	715
065 Water and Sewer - Stormwater Svcs	17,084	17,084

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

Receiving Department	Total	Metro Clerk
065 Water and Sewer - Waste Services	15,168	15,168
065 Water and Sewer - Water Services	114,698	114,698
071 Convention Center Authority	23,758	23,758
075 Metro Action Commission (MAC)	46,745	46,745
078 Metropolitan Transit Authority (MTA)	160	160
091 Emergency Communication Center	35,126	35,126
Direct Bill	0	0
Total	1,560,182	1,560,182

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		364	364	
010 General Services - Fleet Management		2,736	2,736	
014 Information Technology Service		1,198	1,198	
015 Finance - Grants & Cost Planning		15	15	
015 Finance - Office of Mgmt & Budget		155	155	
015 Finance - Operations		822	822	
015 Finance - Payroll		109	109	
015 Finance - Property Administration		47	47	
015 Finance - Treasury		16	16	
015 Finance - Diversity Equity & Inclus		28	28	
048 Internal Audit		93	93	
Total Allocated Additions:	70	5,585	5,655	5,655
Total To Be Allocated:	245,632	5,585		251,217

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Offc & 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	5,585	0	2,791	2,794
2nd Allocation	5,585	0	2,791	2,794
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	251,217	0	125,603	125,614

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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		32
003 Metropolitan Clerk	332	0.670260	823		823		823
003 Metropolitan Clerk - Records Center	1	0.002019	2		2		2
005 Election Commission	1,075	2.170270	2,665		2,665	61	2,726
006 Law	38	0.076717	94		94	2	96
007 Planning Commission	1,230	2.483193	3,050		3,050	70	3,119
008 Human Resources	2,704	5.458987	6,704		6,704	153	6,858
009 Register of Deeds	1,206	2.434740	2,990		2,990	68	3,059
010 General Services - Administration	14	0.028264	35		35	1	35
010 General Services - Facilities	952	1.921951	2,360		2,360	54	2,414
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	23	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	53	2,358
018 County Clerk	208	0.419922	516		516	12	527
021 Public Defender	4,039	8.154160	10,014		10,014	229	10,243
022 Juvenile Court Clerk	4,573	9.232229	11,338		11,338	259	11,598
023 Circuit Court Clerk	8,649	17.461087	21,444		21,444	494	21,938
024 Criminal Court Clerk	3,871	7.814992	9,598		9,598	220	9,817
025 Clerk and Master - Chancery	5,002	10.098318	12,402		12,402	284	12,686
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	221
031 Police	2,860	5.773928	7,091		7,091	162	7,253
032 Fire	231	0.466356	573		573	13	586
033 Codes Administration	343	0.692468	850		850	19	870
034 Beer Board	227	0.458280	563		563	13	576
037 Social Services	274	0.553167	679		679	15	695
038 Health	5,223	10.544485	12,950		12,950	296	13,246
039 Public Library	2,714	5.479175	6,729		6,729	154	6,883
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	12	517
075 Metro Action Commission (MAC)	525	1.059899	1,302		1,302	30	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	2,791	125,603

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		439
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	1,540
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	9	385
016 Assessor of Property	183	9.346272	11,479		11,479	262	11,741
018 County Clerk	13	0.663943	815		815	18	834
021 Public Defender	72	3.677222	4,516		4,516	103	4,619
022 Juvenile Court Clerk	341	17.415730	21,390		21,390	488	21,878
023 Circuit Court Clerk	127	6.486210	7,966		7,966	182	8,148
024 Criminal Court Clerk	146	7.456588	9,158		9,158	209	9,367
025 Clerk and Master - Chancery	238	12.155260	14,929		14,929	341	15,270
031 Police	81	4.136874	5,081		5,081	116	5,197
033 Codes Administration	4	0.204290	251		251	6	257
038 Health	361	18.437181	22,644		22,644	519	23,163
039 Public Library	335	17.109295	21,014		21,014	480	21,493
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	2,794	125,614

Allocation Basis: Number of Records Requests by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	32	32	0
003 Metropolitan Clerk	1,262	823	439
003 Metropolitan Clerk - Records Center	2	2	0
005 Election Commission	2,855	2,726	128
006 Law	96	96	0
007 Planning Commission	3,376	3,119	257
008 Human Resources	8,397	6,858	1,540
009 Register of Deeds	3,123	3,059	64
010 General Services - Administration	35	35	0
010 General Services - Facilities	2,414	2,414	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	14,099	2,358	11,741
018 County Clerk	1,361	527	834
021 Public Defender	14,863	10,243	4,619
022 Juvenile Court Clerk	33,476	11,598	21,878
023 Circuit Court Clerk	30,086	21,938	8,148
024 Criminal Court Clerk	19,184	9,817	9,367
025 Clerk and Master - Chancery	27,956	12,686	15,270
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	221	221	0
031 Police	12,450	7,253	5,197
032 Fire	586	586	0
033 Codes Administration	1,126	870	257
034 Beer Board	576	576	0
037 Social Services	695	695	0
038 Health	36,409	13,246	23,163
039 Public Library	28,376	6,883	21,493
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)	1,909	1,331	577
091 Emergency Communication Center	157	157	0
All Other	588	588	0
Direct Bill	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	251,217	125,603	125,614

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .1 - Nature and Extent of Services
For Department 004 Mayor's Office - Administration

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,362,467			5,362,467
Inbound Costs:				
Depreciation	303,829		303,829	
001 Administrative - Corporate Dues	42,716	165	42,881	
001 Administrative - Employee Benefits	161,805	453	162,259	
001 Administrative - Insurance	13,715	760	14,476	
001 Administrative - Post Audits	1,214	6	1,221	
001 Administrative - Miscellaneous	302	1	303	
002 Metropolitan Council	11,923	1,393	13,316	
003 Metropolitan Clerk	3,220	1,329	4,549	
004 Mayor's Office - Administration		17,175	17,175	
006 Law		69,056	69,056	
008 Human Resources		22,217	22,217	
010 General Services - Facilities		160,217	160,217	
010 General Services - Mail Services		2,032	2,032	
014 Information Technology Service		29,049	29,049	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		3,442	3,442	
015 Finance - Grants & Cost Planning		1,105	1,105	
015 Finance - Office of Mgmt & Budget		3,896	3,896	
015 Finance - Operations		3,388	3,388	
015 Finance - Payroll		2,137	2,137	
015 Finance - Property Administration		1,032	1,032	
015 Finance - Treasury		329	329	
015 Finance - Diversity Equity & Inclus		6,770	6,770	
030 Sheriff's Office - Security Services		111,936	111,936	
048 Internal Audit		2,023	2,023	
Total Allocated Additions:	538,725	440,319	979,044	979,044
Total To Be Allocated:	5,901,192	440,319		6,341,511

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Other Expense & Cost			
501101 Regular Pay	3,202,309	0	3,202,309
501102 Leave Pay	346,493	0	346,493
501103 Holiday Pay	0	0	0
501105 Out of Class Pay	770	0	770
501109 Longevity	2,998	0	2,998
501134 Paid Family Leave	19,294	0	19,294
501160 YE Biweekly Sal/Fringe Accr	16,170	0	16,170
501172 Employer OASDI	208,242	0	208,242
501173 Employer SSN Medical	50,599	0	50,599
501174 Employer Group Health	405,489	0	405,489
501175 Employer Dental Group	11,320	0	11,320
501176 Employer Group Life	4,732	0	4,732
501177 Employer Pension	386,959	0	386,959
501181 FSA Pre-Tax Savings	1,284	0	1,284
501182 Cafe Plan Pre-Tax Savings	5,477	0	5,477
502105 Cable Television	4,096	0	4,096
502223 Legal Services	0	0	0
502229 Management Consultant	298,321	0	298,321
502314 Pre-Employment Checks	0	0	0
502330 Other Purchased Srvc	26,258	0	26,258
502359 Devlop/Framing/Artwork	1,378	0	1,378
502401 Transport Non-employee	15,572	0	15,572
502451 Employee Out-of-town Travel	12,866	0	12,866
502452 Employee Air Travel	7,314	0	7,314
502453 Employee Local Travel/Park	206	0	206
502501 Telephone & Telegraph	0	0	0
502503 Cell Phone Service	13,579	0	13,579
502520 Postage & Delivery Srvc	121	0	121
502701 Printing/Binding	32,324	0	32,324
502801 Advertising & Promot'n	2,700	0	2,700
502851 Subscriptions	3,506	0	3,506
502883 Registration	3,834	0	3,834
502884 Membership Dues	1,525	0	1,525
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	218,300	0	218,300
502957 Telecmmnct'n Charge	26,699	0	26,699
502983 Surplus Property	1,400	0	1,400
503050 Host & Hostess	10,461	0	10,461
503100 Offc & Admin Supply	4,592	0	4,592
503130 Computer Hardware <\$10K	5,507	0	5,507
503150 Furniture/Fixtures<\$10K	0	0	0
505174 Interest Expense MIP	0	0	0
505233 Rent Equipment	6,863	0	6,863
505252 Software License	2,845	0	2,845
505279 Notary	64	0	64
Departmental Total			
Expenditures Per Financial Statement	5,362,467		
Deductions			
*Total Disallowed Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Functional Cost	5,362,467	0	5,362,467
Allocation Step 1			
Inbound - All Others	538,725	0	538,725
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,901,192	0	5,901,192
Allocation Step 2			
Inbound - All Others	440,319	0	440,319
2nd Allocation	440,319	0	440,319
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	6,341,511	0	6,341,511

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.48	0.525905	31,035		31,035		31,035
003 Metropolitan Clerk	7.50	0.076618	4,521		4,521		4,521
004 Mayor's Office	2.00	0.020431	1,206		1,206	91	1,296
004 Mayor's Office - Administration	28.49	0.291046	17,175		17,175		17,175
005 Election Commission	24.00	0.245177	14,468		14,468	1,089	15,557
006 Law	54.00	0.551649	32,554		32,554	2,451	35,005
007 Planning Commission	73.80	0.753920	44,490		44,490	3,349	47,840
008 Human Resources	69.19	0.706825	41,711		41,711	3,140	44,851
009 Register of Deeds	24.00	0.245177	14,468		14,468	1,089	15,557
010 General Services - Administration	53.00	0.541433	31,951		31,951	2,405	34,356
010 General Services - Fleet Management	52.00	0.531217	31,348		31,348	2,360	33,708
010 General Services - Surplus Property	8.00	0.081726	4,823		4,823	363	5,186
011 Historical Commission	14.89	0.152112	8,976		8,976	676	9,652
014 Information Technology Service	146.98	1.501506	88,607		88,607	6,671	95,278
015 Finance - Administration	107.87	1.101969	65,029		65,029	4,896	69,925
015 Finance - Treasury	8.00	0.081726	4,823		4,823	363	5,186
016 Assessor of Property	85.27	0.871094	51,405		51,405	3,870	55,275
017 Trustee	24.20	0.247220	14,589		14,589	1,098	15,687
018 County Clerk	76.76	0.784158	46,275		46,275	3,484	49,758
019 District Attorney	95.23	0.972843	57,409		57,409	4,322	61,731
021 Public Defender	88.79	0.907053	53,527		53,527	4,030	57,557
022 Juvenile Court Clerk	31.00	0.316687	18,688		18,688	1,407	20,095
023 Circuit Court Clerk	91.32	0.932899	55,052		55,052	4,145	59,197
024 Criminal Court Clerk	88.00	0.898983	53,051		53,051	3,994	57,045
025 Clerk and Master - Chancery	16.00	0.163451	9,646		9,646	726	10,371
026 Juvenile Court	105.20	1.074693	63,420		63,420	4,775	68,194
027 General Sessions Court	117.17	1.196975	70,636		70,636	5,318	75,954
028 State Trial Courts	133.97	1.368599	80,764		80,764	6,080	86,844
029 Justice Integration Services	20.50	0.209422	12,358		12,358	930	13,289
030 Sheriff's Office	1,002.32	10.239415	604,248		604,248	45,493	649,740
031 Police	1,969.40	20.118832	1,187,251		1,187,251	89,394	1,276,645
032 Fire	1,389.98	14.199640	837,948		837,948	63,087	901,035
033 Codes Administration	124.95	1.276454	75,326		75,326	5,671	80,997
034 Beer Board	6.49	0.066300	3,913		3,913	294	4,207
035 Agricultural Extension	7.50	0.076618	4,521		4,521	340	4,862
037 Social Services	78.92	0.806224	47,577		47,577	3,582	51,159
038 Health	532.12	5.435986	320,788		320,788	24,151	344,939
039 Public Library	362.42	3.702379	218,485		218,485	16,449	234,934
040 Parks	562.01	5.741334	338,807		338,807	25,508	364,315
041 Arts Commission	9.55	0.097560	5,757		5,757	433	6,190
042 Transportation	332.98	3.401629	200,737		200,737	15,113	215,850
044 Human Relations Commission	6.00	0.061294	3,617		3,617	272	3,889
047 Criminal Justice Planning	4.00	0.040863	2,411		2,411	181	2,593
048 Internal Audit	10.00	0.102157	6,028		6,028	454	6,482
049 Office of Emergency Management	14.87	0.151908	8,964		8,964	675	9,639
051 Office of Family Safety	40.00	0.408629	24,114		24,114	1,815	25,929
052 Community Oversight Board	14.00	0.143020	8,440		8,440	635	9,075
060 Farmer's Market	7.38	0.075392	4,449		4,449	335	4,784
061 Municipal Auditorium	9.00	0.091941	5,426		5,426	408	5,834
062 State Fair Board	18.92	0.193281	11,406		11,406	858	12,264
064 Sports Authority	4.48	0.045766	2,701		2,701	203	2,904

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Stormwater Svcs	107.00	1.093082	64,505		64,505	4,856	69,361
065 Water and Sewer - Waste Services	95.00	0.970493	57,271		57,271	4,312	61,582
065 Water and Sewer - Water Services	718.37	7.338663	433,069		433,069	32,605	465,673
071 Convention Center Authority	148.80	1.520098	89,704		89,704	6,754	96,457
075 Metro Action Commission (MAC)	292.77	2.990855	176,496		176,496	13,288	189,784
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	603		603	45	648
091 Emergency Communication Center	220.00	2.247457	132,627		132,627	9,985	142,612
Schedule .4 Total for Mayors Office Admin	9,788.84	100.000000	5,901,192		5,901,192	440,319	6,341,511

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
002 Metropolitan Council	31,035	31,035
003 Metropolitan Clerk	4,521	4,521
004 Mayor's Office	1,296	1,296
004 Mayor's Office - Administration	17,175	17,175
005 Election Commission	15,557	15,557
006 Law	35,005	35,005
007 Planning Commission	47,840	47,840
008 Human Resources	44,851	44,851
009 Register of Deeds	15,557	15,557
010 General Services - Administration	34,356	34,356
010 General Services - Fleet Management	33,708	33,708
010 General Services - Surplus Property	5,186	5,186
011 Historical Commission	9,652	9,652
014 Information Technology Service	95,278	95,278
015 Finance - Administration	69,925	69,925
015 Finance - Treasury	5,186	5,186
016 Assessor of Property	55,275	55,275
017 Trustee	15,687	15,687
018 County Clerk	49,758	49,758
019 District Attorney	61,731	61,731
021 Public Defender	57,557	57,557
022 Juvenile Court Clerk	20,095	20,095
023 Circuit Court Clerk	59,197	59,197
024 Criminal Court Clerk	57,045	57,045
025 Clerk and Master - Chancery	10,371	10,371
026 Juvenile Court	68,194	68,194
027 General Sessions Court	75,954	75,954
028 State Trial Courts	86,844	86,844
029 Justice Integration Services	13,289	13,289
030 Sheriff's Office	649,740	649,740
031 Police	1,276,645	1,276,645
032 Fire	901,035	901,035
033 Codes Administration	80,997	80,997
034 Beer Board	4,207	4,207
035 Agricultural Extension	4,862	4,862
037 Social Services	51,159	51,159
038 Health	344,939	344,939
039 Public Library	234,934	234,934
040 Parks	364,315	364,315
041 Arts Commission	6,190	6,190
042 Transportation	215,850	215,850
044 Human Relations Commission	3,889	3,889
047 Criminal Justice Planning	2,593	2,593
048 Internal Audit	6,482	6,482
049 Office of Emergency Management	9,639	9,639
051 Office of Family Safety	25,929	25,929
052 Community Oversight Board	9,075	9,075
060 Farmer's Market	4,784	4,784
061 Municipal Auditorium	5,834	5,834
062 State Fair Board	12,264	12,264
064 Sports Authority	2,904	2,904
065 Water and Sewer - Stormwater Svcs	69,361	69,361

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
065 Water and Sewer - Waste Services	61,582	61,582
065 Water and Sewer - Water Services	465,673	465,673
071 Convention Center Authority	96,457	96,457
075 Metro Action Commission (MAC)	189,784	189,784
078 Metropolitan Transit Authority (MTA)	648	648
091 Emergency Communication Center	142,612	142,612
Direct Bill	0	0
Total	6,341,511	6,341,511

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	461	164,977	
001 Administrative - Insurance	19,674	1,091	20,765	
001 Administrative - Post Audits	6,051	30	6,082	
001 Administrative - Miscellaneous	1,506	5	1,511	
002 Metropolitan Council	22,598	2,641	25,239	
003 Metropolitan Clerk	6,102	2,519	8,622	
003 Metropolitan Clerk - Records Center	94	2	96	
004 Mayor's Office - Administration	32,554	2,451	35,005	
006 Law		2,796,616	2,796,616	
008 Human Resources		42,110	42,110	
010 General Services - Facilities		31,264	31,264	
010 General Services - Fleet Management		4,076	4,076	
010 General Services - Mail Services		8,743	8,743	
014 Information Technology Service		22,517	22,517	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		549	549	
015 Finance - Grants & Cost Planning		1,643	1,643	
015 Finance - Office of Mgmt & Budget		5,753	5,753	
015 Finance - Operations		22,734	22,734	
015 Finance - Payroll		3,076	3,076	
015 Finance - Property Administration		5,141	5,141	
015 Finance - Purchasing		73,190	73,190	
015 Finance - Treasury		3,493	3,493	
015 Finance - Diversity Equity & Inclus		1,153	1,153	
030 Sheriff's Office - Security Services		22,713	22,713	
048 Internal Audit		10,079	10,079	
Total Allocated Additions:	312,383	3,064,456	3,376,840	3,376,840
Total To Be Allocated:	8,577,582	3,064,456		11,642,039

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	312,383	0	312,383	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(72,274)	0	0	0	0
1st Allocation	8,505,308	0	8,127,603	377,705	0
Allocation Step 2					
Inbound - All Others	3,064,456	0	3,064,456	0	0
2nd Allocation	3,064,456	0	3,064,456	0	0
Total For 006 Law					
Schedule .3 Total	11,569,765	0	11,192,060	377,705	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	120,222		120,222		120,222
003 Metropolitan Clerk	155.17	0.146178	11,881		11,881		11,881
003 Metropolitan Clerk - Records Center	4.75	0.004475	364		364		364
004 Mayor's Office	167.33	0.157633	12,812		12,812	7,654	20,466
004 Mayor's Office - Administration	901.92	0.849653	69,056		69,056		69,056
005 Election Commission	501.58	0.472513	38,404		38,404	22,943	61,347
006 Law	36,525.56	34.408855	2,796,616		2,796,616		2,796,616
007 Planning Commission	1,142.25	1.076055	87,457		87,457	52,249	139,706
008 Human Resources	403.67	0.380277	30,907		30,907	18,465	49,372
009 Register of Deeds	9.42	0.008874	721		721	431	1,152
010 General Services - Administration	209.75	0.197595	16,060		16,060	9,594	25,654
010 General Services - Fleet Management	9.08	0.008554	695		695	415	1,110
011 Historical Commission	800.75	0.754346	61,310		61,310	36,628	97,938
012 Employee Benefit Board	1,161.00	1.093719	88,893		88,893	53,107	142,000
014 Information Technology Service	222.00	0.209135	16,998		16,998	10,155	27,152
015 Finance - Administration	1,638.17	1.543236	125,428		125,428	74,933	200,361
015 Finance - Grants & Cost Planning	21.75	0.020490	1,665		1,665	995	2,660
015 Finance - Property Administration	449.33	0.423291	34,403		34,403	20,553	54,957
015 Finance - Purchasing	856.09	0.806479	65,547		65,547	39,159	104,707
015 Finance - Treasury	201.67	0.189983	15,441		15,441	9,225	24,666
016 Assessor of Property	2,186.75	2.060025	167,431		167,431	100,027	267,457
017 Trustee	2,216.27	2.087835	169,691		169,691	101,377	271,068
018 County Clerk	42.67	0.040197	3,267		3,267	1,952	5,219
019 District Attorney	12.33	0.011615	944		944	564	1,508
021 Public Defender	2.25	0.002120	172		172	103	275
022 Juvenile Court Clerk	163.83	0.154336	12,544		12,544	7,494	20,038
023 Circuit Court Clerk	372.42	0.350838	28,515		28,515	17,035	45,550
024 Criminal Court Clerk	107.08	0.100875	8,199		8,199	4,898	13,097
025 Clerk and Master - Chancery	4.75	0.004475	364		364	217	581
026 Juvenile Court	175.92	0.165725	13,469		13,469	8,047	21,516
027 General Sessions Court	427.58	0.402801	32,738		32,738	19,558	52,296
028 State Trial Courts	122.58	0.115476	9,385		9,385	5,607	14,992
030 Sheriff's Office	1,915.22	1.804231	146,641		146,641	87,606	234,247
031 Police	9,362.60	8.820026	716,857		716,857	428,266	1,145,123
032 Fire	4,598.58	4.332087	352,095		352,095	210,349	562,444
033 Codes Administration	4,956.95	4.669689	379,534		379,534	226,742	606,276
034 Beer Board	132.83	0.125132	10,170		10,170	6,076	16,246
037 Social Services	438.33	0.412928	33,561		33,561	20,050	53,611
038 Health	2,369.67	2.232345	181,436		181,436	108,394	289,830
039 Public Library	232.25	0.218791	17,782		17,782	10,623	28,406
040 Parks	1,799.91	1.695603	137,812		137,812	82,332	220,144
041 Arts Commission	552.92	0.520878	42,335		42,335	25,292	67,627
042 Transportation	5,638.65	5.311884	431,729	(30,000)	401,729	257,924	659,653
044 Human Relations Commission	58.50	0.055110	4,479		4,479	2,676	7,155
047 Criminal Justice Planning	0.67	0.000631	51		51	31	82
048 Internal Audit	120.42	0.113442	9,220		9,220	5,508	14,728
049 Office of Emergency Management	107.08	0.100875	8,199		8,199	4,898	13,097
051 Office of Family Safety	111.75	0.105274	8,556		8,556	5,112	13,668
052 Community Oversight Board	130.33	0.122777	9,979		9,979	5,961	15,940
060 Farmer's Market	434.83	0.409631	33,293		33,293	19,890	53,183
061 Municipal Auditorium	238.00	0.224208	18,223		18,223	10,887	29,109

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	49,065		49,065	29,312	78,377
064 Sports Authority	461.67	0.434916	35,348		35,348	21,118	56,466
065 Water and Sewer - Stormwater Svcs	64.42	0.060687	4,932	(62,300)	(57,368)	2,946	(54,421)
065 Water and Sewer - Waste Services	531.08	0.500303	40,663	(53,400)	(12,737)	24,293	11,555
065 Water and Sewer - Water Services	3,284.20	3.093877	251,458	(186,700)	64,758	150,227	214,985
067 General Hospital	500.27	0.471279	38,304		38,304	22,883	61,187
068 District Energy System (DES)	323.75	0.304988	24,788		24,788	14,809	39,597
075 Metro Action Commission (MAC)	466.17	0.439155	35,693		35,693	21,324	57,016
077 Metro Devlp & Housing Auth (MDHA)	15.33	0.014442	1,174		1,174	701	1,875
078 Metropolitan Transit Authority (MTA)	69.58	0.065548	5,327		5,327	3,182	8,510
080 Metro Nashville Public School (MNPS)	11,950.93	11.258360	915,035	(192,000)	723,035	546,671	1,269,706
083 Industrial Development Board	239.75	0.225856	18,357		18,357	10,967	29,323
088 Airport Authority	117.75	0.110926	9,016		9,016	5,386	14,402
091 Emergency Communication Center	109.25	0.102919	8,365		8,365	4,997	13,362
Hospital Authority	729.17	0.686914	55,830		55,830	33,354	89,183
Medical Examiner	3.07	0.002892	235		235	140	375
Nashville Electric Service (NES)	47.00	0.044276	3,599		3,599	2,150	5,748
All Other	612.07	0.576600	46,864		46,864	27,997	74,861
Schedule .4 Total for Legal Services	106,151.61	100.000000	8,127,603	(524,400)	7,603,203	3,064,456	10,667,660
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	106,151.61	100.000000		0	8,127,603	3,064,456	11,192,060

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	120,222	120,222	0	0
003 Metropolitan Clerk	11,881	11,881	0	0
003 Metropolitan Clerk - Records Center	364	364	0	0
004 Mayor's Office	20,466	20,466	0	0
004 Mayor's Office - Administration	69,056	69,056	0	0
005 Election Commission	61,347	61,347	0	0
006 Law	2,796,616	2,796,616	0	0
007 Planning Commission	139,706	139,706	0	0
008 Human Resources	49,372	49,372	0	0
009 Register of Deeds	1,152	1,152	0	0
010 General Services - Administration	25,654	25,654	0	0
010 General Services - Fleet Management	1,110	1,110	0	0
011 Historical Commission	97,938	97,938	0	0
012 Employee Benefit Board	142,000	142,000	0	0
014 Information Technology Service	27,152	27,152	0	0
015 Finance - Administration	200,361	200,361	0	0
015 Finance - Grants & Cost Planning	2,660	2,660	0	0
015 Finance - Property Administration	54,957	54,957	0	0
015 Finance - Purchasing	104,707	104,707	0	0
015 Finance - Treasury	24,666	24,666	0	0
016 Assessor of Property	267,457	267,457	0	0
017 Trustee	271,068	271,068	0	0
018 County Clerk	5,219	5,219	0	0
019 District Attorney	1,508	1,508	0	0
021 Public Defender	275	275	0	0
022 Juvenile Court Clerk	20,038	20,038	0	0
023 Circuit Court Clerk	45,550	45,550	0	0
024 Criminal Court Clerk	13,097	13,097	0	0
025 Clerk and Master - Chancery	581	581	0	0
026 Juvenile Court	21,516	21,516	0	0
027 General Sessions Court	52,296	52,296	0	0
028 State Trial Courts	14,992	14,992	0	0
030 Sheriff's Office	234,247	234,247	0	0
031 Police	1,145,123	1,145,123	0	0
032 Fire	562,444	562,444	0	0
033 Codes Administration	606,276	606,276	0	0
034 Beer Board	16,246	16,246	0	0
037 Social Services	53,611	53,611	0	0
038 Health	289,830	289,830	0	0
039 Public Library	28,406	28,406	0	0
040 Parks	220,144	220,144	0	0
041 Arts Commission	67,627	67,627	0	0
042 Transportation	659,653	659,653	0	0
044 Human Relations Commission	7,155	7,155	0	0
047 Criminal Justice Planning	82	82	0	0
048 Internal Audit	14,728	14,728	0	0
049 Office of Emergency Management	13,097	13,097	0	0
051 Office of Family Safety	13,668	13,668	0	0
052 Community Oversight Board	15,940	15,940	0	0
060 Farmer's Market	53,183	53,183	0	0
061 Municipal Auditorium	29,109	29,109	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	78,377	78,377	0	0
064 Sports Authority	56,466	56,466	0	0
065 Water and Sewer - Stormwater Svcs	(54,421)	(54,421)	0	0
065 Water and Sewer - Waste Services	11,555	11,555	0	0
065 Water and Sewer - Water Services	214,985	214,985	0	0
067 General Hospital	61,187	61,187	0	0
068 District Energy System (DES)	39,597	39,597	0	0
075 Metro Action Commission (MAC)	57,016	57,016	0	0
077 Metro Devlp & Housing Auth (MDHA)	1,875	1,875	0	0
078 Metropolitan Transit Authority (MTA)	8,510	8,510	0	0
080 Metro Nashville Public School (MNPS)	1,269,706	1,269,706	0	0
083 Industrial Development Board	29,323	29,323	0	0
088 Airport Authority	14,402	14,402	0	0
091 Emergency Communication Center	13,362	13,362	0	0
Hospital Authority	89,183	89,183	0	0
Medical Examiner	375	375	0	0
Nashville Electric Service (NES)	5,748	5,748	0	0
All Other	74,861	74,861	0	0
Direct Bill	524,400	524,400	0	0
Total	11,569,765	11,192,060	377,705	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,029	367,847	
001 Administrative - Facility Rental	3,884	9	3,892	
001 Administrative - Insurance	21,623	1,199	22,822	
001 Administrative - Post Audits	50,313	249	50,562	
001 Administrative - Miscellaneous	413	1	415	
002 Metropolitan Council	28,955	3,384	32,339	
003 Metropolitan Clerk	7,819	3,228	11,047	
003 Metropolitan Clerk - Records Center	8,210	188	8,397	
004 Mayor's Office - Administration	41,711	3,140	44,851	
006 Law	30,907	18,465	49,372	
008 Human Resources		53,955	53,955	
010 General Services - Facilities		18,476	18,476	
010 General Services - Fleet Management		11,999	11,999	
010 General Services - Mail Services		12,041	12,041	
014 Information Technology Service		42,709	42,709	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		17,904	17,904	
015 Finance - Grants & Cost Planning		451	451	
015 Finance - Office of Mgmt & Budget		5,712	5,712	
015 Finance - Operations		5,688	5,688	
015 Finance - Payroll		4,505	4,505	
015 Finance - Property Administration		1,411	1,411	
015 Finance - Purchasing		106,542	106,542	
015 Finance - Treasury		554	554	
015 Finance - Diversity Equity & Inclusion		20,109	20,109	
030 Sheriff's Office - Security Services		2,482	2,482	
048 Internal Audit		2,766	2,766	
Total Allocated Additions:	<u>560,972</u>	<u>338,601</u>	899,572	899,572
Total To Be Allocated:	<u>7,894,046</u>	<u>338,601</u>		<u>8,232,646</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	560,972	0	62,941	218,218	104,060
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(260,588)	0	0	0	0
1st Allocation	7,633,457	0	659,586	2,504,790	2,095,491
Allocation Step 2					
Inbound - All Others	338,601	0	37,988	131,727	62,808
Unallocated Costs	(15,844)	0	0	0	0
2nd Allocation	322,757	0	37,988	131,727	62,808
Total For 008 Human Resources					
Schedule .3 Total	7,956,214	0	697,574	2,636,517	2,158,300

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	120,272	29,227	26,253
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(260,588)
1st Allocation	2,093,303	280,287	0
Allocation Step 2			
Inbound - All Others	72,594	17,639	15,844
Unallocated Costs	0	0	(15,844)
2nd Allocation	72,594	17,639	0
Total For 008 Human Resources			
Schedule .3 Total	2,165,898	297,926	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,469		3,469		3,469
003 Metropolitan Clerk	7.50	0.076618	505		505		505
004 Mayor's Office	2.00	0.020431	135		135	8	143
004 Mayor's Office - Administration	28.49	0.291046	1,920		1,920		1,920
005 Election Commission	24.00	0.245177	1,617		1,617	95	1,712
006 Law	54.00	0.551649	3,639		3,639		3,639
007 Planning Commission	73.80	0.753920	4,973		4,973	293	5,265
008 Human Resources	69.19	0.706825	4,662		4,662		4,662
009 Register of Deeds	24.00	0.245177	1,617		1,617	95	1,712
010 General Services - Administration	53.00	0.541433	3,571		3,571	210	3,781
010 General Services - Fleet Management	52.00	0.531217	3,504		3,504	206	3,710
010 General Services - Surplus Property	8.00	0.081726	539		539	31	571
011 Historical Commission	14.89	0.152112	1,003		1,003	59	1,062
014 Information Technology Service	146.98	1.501506	9,904		9,904	583	10,486
015 Finance - Administration	107.87	1.101969	7,268		7,268	428	7,696
015 Finance - Treasury	8.00	0.081726	539		539	31	571
016 Assessor of Property	85.27	0.871094	5,746		5,746	338	6,084
017 Trustee	24.20	0.247220	1,631		1,631	96	1,726
018 County Clerk	76.76	0.784158	5,172		5,172	304	5,476
019 District Attorney	95.23	0.972843	6,417		6,417	377	6,794
021 Public Defender	88.79	0.907053	5,983		5,983	352	6,335
022 Juvenile Court Clerk	31.00	0.316687	2,089		2,089	123	2,212
023 Circuit Court Clerk	91.32	0.932899	6,153		6,153	362	6,515
024 Criminal Court Clerk	88.00	0.898983	5,930		5,930	349	6,278
025 Clerk and Master - Chancery	16.00	0.163451	1,078		1,078	63	1,141
026 Juvenile Court	105.20	1.074693	7,089		7,089	417	7,505
027 General Sessions Court	117.17	1.196975	7,895		7,895	465	8,360
028 State Trial Courts	133.97	1.368599	9,027		9,027	531	9,558
029 Justice Integration Services	20.50	0.209422	1,381		1,381	81	1,462
030 Sheriff's Office	1,002.32	10.239415	67,538		67,538	3,975	71,513
031 Police	1,969.40	20.118832	132,701		132,701	7,823	140,524
032 Fire	1,389.98	14.199640	93,659		93,659	5,513	99,172
033 Codes Administration	124.95	1.276454	8,419		8,419	495	8,915
034 Beer Board	6.49	0.066300	437		437	26	463
035 Agricultural Extension	7.50	0.076618	505		505	29	535
037 Social Services	78.92	0.806224	5,318		5,318	313	5,631
038 Health	532.12	5.435986	35,855		35,855	2,110	37,965
039 Public Library	362.42	3.702379	24,420		24,420	1,437	25,858
040 Parks	562.01	5.741334	37,869		37,869	2,229	40,098
041 Arts Commission	9.55	0.097560	643		643	38	681
042 Transportation	332.98	3.401629	22,437		22,437	1,320	23,757
044 Human Relations Commission	6.00	0.061294	404		404	24	428
047 Criminal Justice Planning	4.00	0.040863	270		270	16	285
048 Internal Audit	10.00	0.102157	674		674	39	713
049 Office of Emergency Management	14.87	0.151908	1,002		1,002	59	1,061
051 Office of Family Safety	40.00	0.408629	2,695		2,695	158	2,854
052 Community Oversight Board	14.00	0.143020	943		943	55	999
060 Farmer's Market	7.38	0.075392	497		497	29	526
061 Municipal Auditorium	9.00	0.091941	606		606	35	642
062 State Fair Board	18.92	0.193281	1,275		1,275	75	1,350
064 Sports Authority	4.48	0.045766	302		302	18	319

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,210		7,210	424	7,634
065 Water and Sewer - Waste Services	95.00	0.970493	6,401		6,401	376	6,778
065 Water and Sewer - Water Services	718.37	7.338663	48,405		48,405	2,849	51,254
071 Convention Center Authority	148.80	1.520098	10,026		10,026	590	10,616
075 Metro Action Commission (MAC)	292.77	2.990855	19,727		19,727	1,161	20,888
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	67		67	4	71
091 Emergency Communication Center	220.00	2.247457	14,824		14,824	872	15,696
Schedule .4 Total for Employee Relations	9,788.84	100.000000	659,586		659,586	37,988	697,574

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	13,173		13,173		13,173
003 Metropolitan Clerk	7.50	0.076618	1,919		1,919		1,919
004 Mayor's Office	2.00	0.020431	512		512	27	539
004 Mayor's Office - Administration	28.49	0.291046	7,290		7,290		7,290
005 Election Commission	24.00	0.245177	6,141		6,141	330	6,471
006 Law	54.00	0.551649	13,818		13,818		13,818
007 Planning Commission	73.80	0.753920	18,884		18,884	1,015	19,899
008 Human Resources	69.19	0.706825	17,704		17,704		17,704
009 Register of Deeds	24.00	0.245177	6,141		6,141	330	6,471
010 General Services - Administration	53.00	0.541433	13,562		13,562	729	14,290
010 General Services - Fleet Management	52.00	0.531217	13,306		13,306	715	14,021
010 General Services - Surplus Property	8.00	0.081726	2,047		2,047	110	2,157
011 Historical Commission	14.89	0.152112	3,810		3,810	205	4,015
014 Information Technology Service	146.98	1.501506	37,610		37,610	2,021	39,631
015 Finance - Administration	107.87	1.101969	27,602		27,602	1,483	29,085
015 Finance - Treasury	8.00	0.081726	2,047		2,047	110	2,157
016 Assessor of Property	85.27	0.871094	21,819		21,819	1,172	22,991
017 Trustee	24.20	0.247220	6,192		6,192	333	6,525
018 County Clerk	76.76	0.784158	19,642		19,642	1,056	20,697
019 District Attorney	95.23	0.972843	24,368		24,368	1,309	25,677
021 Public Defender	88.79	0.907053	22,720		22,720	1,221	23,941
022 Juvenile Court Clerk	31.00	0.316687	7,932		7,932	426	8,358
023 Circuit Court Clerk	91.32	0.932899	23,367		23,367	1,256	24,623
024 Criminal Court Clerk	88.00	0.898983	22,518		22,518	1,210	23,728
025 Clerk and Master - Chancery	16.00	0.163451	4,094		4,094	220	4,314
026 Juvenile Court	105.20	1.074693	26,919		26,919	1,447	28,365
027 General Sessions Court	117.17	1.196975	29,982		29,982	1,611	31,593
028 State Trial Courts	133.97	1.368599	34,281		34,281	1,842	36,123
029 Justice Integration Services	20.50	0.209422	5,246		5,246	282	5,527
030 Sheriff's Office	1,002.32	10.239415	256,476		256,476	13,785	270,261
031 Police	1,969.40	20.118832	503,935		503,935	27,096	531,031
032 Fire	1,389.98	14.199640	355,671		355,671	19,116	374,787
033 Codes Administration	124.95	1.276454	31,972		31,972	1,718	33,691
034 Beer Board	6.49	0.066300	1,661		1,661	89	1,750
035 Agricultural Extension	7.50	0.076618	1,919		1,919	103	2,022
037 Social Services	78.92	0.806224	20,194		20,194	1,085	21,279
038 Health	532.12	5.435986	136,160		136,160	7,318	143,478
039 Public Library	362.42	3.702379	92,737		92,737	4,984	97,721
040 Parks	562.01	5.741334	143,808		143,808	7,729	151,537
041 Arts Commission	9.55	0.097560	2,444		2,444	131	2,575
042 Transportation	332.98	3.401629	85,204		85,204	4,579	89,783
044 Human Relations Commission	6.00	0.061294	1,535		1,535	82	1,618
047 Criminal Justice Planning	4.00	0.040863	1,024		1,024	55	1,078
048 Internal Audit	10.00	0.102157	2,559		2,559	137	2,696
049 Office of Emergency Management	14.87	0.151908	3,805		3,805	204	4,009
051 Office of Family Safety	40.00	0.408629	10,235		10,235	550	10,785
052 Community Oversight Board	14.00	0.143020	3,582		3,582	192	3,775
060 Farmer's Market	7.38	0.075392	1,888		1,888	101	1,990
061 Municipal Auditorium	9.00	0.091941	2,303		2,303	123	2,426
062 State Fair Board	18.92	0.193281	4,841		4,841	260	5,101
064 Sports Authority	4.48	0.045766	1,146		1,146	61	1,208

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	27,379		27,379	1,471	28,851
065 Water and Sewer - Waste Services	95.00	0.970493	24,309		24,309	1,306	25,615
065 Water and Sewer - Water Services	718.37	7.338663	183,818		183,818	9,880	193,698
071 Convention Center Authority	148.80	1.520098	38,075		38,075	2,046	40,122
075 Metro Action Commission (MAC)	292.77	2.990855	74,915		74,915	4,026	78,941
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	256		256	14	269
091 Emergency Communication Center	220.00	2.247457	56,294		56,294	3,025	59,320
Schedule .4 Total for Workforce Management	9,788.84	100.000000	2,504,790		2,504,790	131,727	2,636,517

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,020		11,020		11,020
003 Metropolitan Clerk	7.50	0.076618	1,605		1,605		1,605
004 Mayor's Office	2.00	0.020431	428		428	13	441
004 Mayor's Office - Administration	28.49	0.291046	6,099		6,099		6,099
005 Election Commission	24.00	0.245177	5,138		5,138	157	5,295
006 Law	54.00	0.551649	11,560		11,560		11,560
007 Planning Commission	73.80	0.753920	15,798		15,798	484	16,282
008 Human Resources	69.19	0.706825	14,811		14,811		14,811
009 Register of Deeds	24.00	0.245177	5,138		5,138	157	5,295
010 General Services - Administration	53.00	0.541433	11,346		11,346	347	11,693
010 General Services - Fleet Management	52.00	0.531217	11,132		11,132	341	11,472
010 General Services - Surplus Property	8.00	0.081726	1,713		1,713	52	1,765
011 Historical Commission	14.89	0.152112	3,188		3,188	97	3,285
014 Information Technology Service	146.98	1.501506	31,464		31,464	964	32,428
015 Finance - Administration	107.87	1.101969	23,092		23,092	707	23,799
015 Finance - Treasury	8.00	0.081726	1,713		1,713	52	1,765
016 Assessor of Property	85.27	0.871094	18,254		18,254	559	18,813
017 Trustee	24.20	0.247220	5,180		5,180	158	5,339
018 County Clerk	76.76	0.784158	16,432		16,432	503	16,935
019 District Attorney	95.23	0.972843	20,386		20,386	624	21,010
021 Public Defender	88.79	0.907053	19,007		19,007	582	19,589
022 Juvenile Court Clerk	31.00	0.316687	6,636		6,636	203	6,839
023 Circuit Court Clerk	91.32	0.932899	19,549		19,549	599	20,147
024 Criminal Court Clerk	88.00	0.898983	18,838		18,838	577	19,415
025 Clerk and Master - Chancery	16.00	0.163451	3,425		3,425	105	3,530
026 Juvenile Court	105.20	1.074693	22,520		22,520	690	23,210
027 General Sessions Court	117.17	1.196975	25,082		25,082	768	25,851
028 State Trial Courts	133.97	1.368599	28,679		28,679	878	29,557
029 Justice Integration Services	20.50	0.209422	4,388		4,388	134	4,523
030 Sheriff's Office	1,002.32	10.239415	214,566		214,566	6,573	221,139
031 Police	1,969.40	20.118832	421,589		421,589	12,925	434,514
032 Fire	1,389.98	14.199640	297,552		297,552	9,115	306,667
033 Codes Administration	124.95	1.276454	26,748		26,748	819	27,567
034 Beer Board	6.49	0.066300	1,389		1,389	42	1,432
035 Agricultural Extension	7.50	0.076618	1,605		1,605	49	1,654
037 Social Services	78.92	0.806224	16,894		16,894	517	17,412
038 Health	532.12	5.435986	113,911		113,911	3,489	117,400
039 Public Library	362.42	3.702379	77,583		77,583	2,376	79,959
040 Parks	562.01	5.741334	120,309		120,309	3,685	123,994
041 Arts Commission	9.55	0.097560	2,044		2,044	62	2,107
042 Transportation	332.98	3.401629	71,281		71,281	2,183	73,464
044 Human Relations Commission	6.00	0.061294	1,284		1,284	39	1,324
047 Criminal Justice Planning	4.00	0.040863	856		856	26	882
048 Internal Audit	10.00	0.102157	2,141		2,141	65	2,206
049 Office of Emergency Management	14.87	0.151908	3,183		3,183	97	3,281
051 Office of Family Safety	40.00	0.408629	8,563		8,563	262	8,825
052 Community Oversight Board	14.00	0.143020	2,997		2,997	92	3,089
060 Farmer's Market	7.38	0.075392	1,580		1,580	48	1,628
061 Municipal Auditorium	9.00	0.091941	1,927		1,927	59	1,985
062 State Fair Board	18.92	0.193281	4,050		4,050	124	4,174
064 Sports Authority	4.48	0.045766	959		959	29	988

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	22,905		22,905	701	23,607
065 Water and Sewer - Waste Services	95.00	0.970493	20,337		20,337	623	20,959
065 Water and Sewer - Water Services	718.37	7.338663	153,781		153,781	4,711	158,492
071 Convention Center Authority	148.80	1.520098	31,853		31,853	975	32,829
075 Metro Action Commission (MAC)	292.77	2.990855	62,673		62,673	1,920	64,593
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	214		214	6	220
091 Emergency Communication Center	220.00	2.247457	47,095		47,095	1,442	48,538
Schedule .4 Total for Benefits Program	9,788.84	100.000000	2,095,491		2,095,491	62,808	2,158,300

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

Allocation Source: FY 2023 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,009		11,009		11,009
003 Metropolitan Clerk	7.50	0.076618	1,604		1,604		1,604
004 Mayor's Office	2.00	0.020431	428		428	15	443
004 Mayor's Office - Administration	28.49	0.291046	6,092		6,092		6,092
005 Election Commission	24.00	0.245177	5,132		5,132	182	5,314
006 Law	54.00	0.551649	11,548		11,548		11,548
007 Planning Commission	73.80	0.753920	15,782		15,782	559	16,341
008 Human Resources	69.19	0.706825	14,796		14,796		14,796
009 Register of Deeds	24.00	0.245177	5,132		5,132	182	5,314
010 General Services - Administration	53.00	0.541433	11,334		11,334	401	11,735
010 General Services - Fleet Management	52.00	0.531217	11,120		11,120	394	11,514
010 General Services - Surplus Property	8.00	0.081726	1,711		1,711	60	1,771
011 Historical Commission	14.89	0.152112	3,184		3,184	113	3,297
014 Information Technology Service	146.98	1.501506	31,431		31,431	1,114	32,545
015 Finance - Administration	107.87	1.101969	23,068		23,068	817	23,885
015 Finance - Treasury	8.00	0.081726	1,711		1,711	60	1,771
016 Assessor of Property	85.27	0.871094	18,235		18,235	646	18,881
017 Trustee	24.20	0.247220	5,175		5,175	183	5,358
018 County Clerk	76.76	0.784158	16,415		16,415	582	16,996
019 District Attorney	95.23	0.972843	20,365		20,365	722	21,086
021 Public Defender	88.79	0.907053	18,987		18,987	673	19,660
022 Juvenile Court Clerk	31.00	0.316687	6,629		6,629	235	6,864
023 Circuit Court Clerk	91.32	0.932899	19,528		19,528	692	20,220
024 Criminal Court Clerk	88.00	0.898983	18,818		18,818	667	19,485
025 Clerk and Master - Chancery	16.00	0.163451	3,422		3,422	121	3,543
026 Juvenile Court	105.20	1.074693	22,497		22,497	797	23,294
027 General Sessions Court	117.17	1.196975	25,056		25,056	888	25,944
028 State Trial Courts	133.97	1.368599	28,649		28,649	1,015	29,664
029 Justice Integration Services	20.50	0.209422	4,384		4,384	155	4,539
030 Sheriff's Office	1,002.32	10.239415	214,342		214,342	7,597	221,939
031 Police	1,969.40	20.118832	421,149		421,149	14,937	436,086
032 Fire	1,389.98	14.199640	297,242		297,242	10,535	307,776
033 Codes Administration	124.95	1.276454	26,720		26,720	947	27,667
034 Beer Board	6.49	0.066300	1,388		1,388	49	1,437
035 Agricultural Extension	7.50	0.076618	1,604		1,604	57	1,660
037 Social Services	78.92	0.806224	16,877		16,877	598	17,475
038 Health	532.12	5.435986	113,792		113,792	4,033	117,824
039 Public Library	362.42	3.702379	77,502		77,502	2,747	80,249
040 Parks	562.01	5.741334	120,184		120,184	4,260	124,443
041 Arts Commission	9.55	0.097560	2,042		2,042	72	2,114
042 Transportation	332.98	3.401629	71,206		71,206	2,524	73,730
044 Human Relations Commission	6.00	0.061294	1,283		1,283	45	1,328
047 Criminal Justice Planning	4.00	0.040863	855		855	30	885
048 Internal Audit	10.00	0.102157	2,138		2,138	75	2,214
049 Office of Emergency Management	14.87	0.151908	3,180		3,180	113	3,292
051 Office of Family Safety	40.00	0.408629	8,554		8,554	303	8,857
052 Community Oversight Board	14.00	0.143020	2,994		2,994	106	3,100
060 Farmer's Market	7.38	0.075392	1,578		1,578	56	1,634
061 Municipal Auditorium	9.00	0.091941	1,925		1,925	68	1,993
062 State Fair Board	18.92	0.193281	4,046		4,046	143	4,189
064 Sports Authority	4.48	0.045766	958		958	34	992

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	22,882		22,882	811	23,692
065 Water and Sewer - Waste Services	95.00	0.970493	20,315		20,315	720	21,035
065 Water and Sewer - Water Services	718.37	7.338663	153,620		153,620	5,445	159,065
071 Convention Center Authority	148.80	1.520098	31,820		31,820	1,128	32,948
075 Metro Action Commission (MAC)	292.77	2.990855	62,608		62,608	2,219	64,826
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	214		214	7	221
091 Emergency Communication Center	220.00	2.247457	47,046		47,046	1,667	48,713
Schedule .4 Total for Admin & Customer Svc Program	9,788.84	100.000000	2,093,303		2,093,303	72,594	2,165,898

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,474		1,474		1,474
003 Metropolitan Clerk	7.50	0.076618	215		215		215
004 Mayor's Office	2.00	0.020431	57		57	4	61
004 Mayor's Office - Administration	28.49	0.291046	816		816		816
005 Election Commission	24.00	0.245177	687		687	44	731
006 Law	54.00	0.551649	1,546		1,546		1,546
007 Planning Commission	73.80	0.753920	2,113		2,113	136	2,249
008 Human Resources	69.19	0.706825	1,981		1,981		1,981
009 Register of Deeds	24.00	0.245177	687		687	44	731
010 General Services - Administration	53.00	0.541433	1,518		1,518	97	1,615
010 General Services - Fleet Management	52.00	0.531217	1,489		1,489	96	1,584
010 General Services - Surplus Property	8.00	0.081726	229		229	15	244
011 Historical Commission	14.89	0.152112	426		426	27	454
014 Information Technology Service	146.98	1.501506	4,209		4,209	271	4,479
015 Finance - Administration	107.87	1.101969	3,089		3,089	198	3,287
015 Finance - Treasury	8.00	0.081726	229		229	15	244
016 Assessor of Property	85.27	0.871094	2,442		2,442	157	2,598
017 Trustee	24.20	0.247220	693		693	44	737
018 County Clerk	76.76	0.784158	2,198		2,198	141	2,339
019 District Attorney	95.23	0.972843	2,727		2,727	175	2,902
021 Public Defender	88.79	0.907053	2,542		2,542	163	2,706
022 Juvenile Court Clerk	31.00	0.316687	888		888	57	944
023 Circuit Court Clerk	91.32	0.932899	2,615		2,615	168	2,783
024 Criminal Court Clerk	88.00	0.898983	2,520		2,520	162	2,682
025 Clerk and Master - Chancery	16.00	0.163451	458		458	29	487
026 Juvenile Court	105.20	1.074693	3,012		3,012	194	3,206
027 General Sessions Court	117.17	1.196975	3,355		3,355	216	3,571
028 State Trial Courts	133.97	1.368599	3,836		3,836	247	4,082
029 Justice Integration Services	20.50	0.209422	587		587	38	625
030 Sheriff's Office	1,002.32	10.239415	28,700		28,700	1,846	30,546
031 Police	1,969.40	20.118832	56,391		56,391	3,638	60,029
032 Fire	1,389.98	14.199640	39,800		39,800	2,560	42,359
033 Codes Administration	124.95	1.276454	3,578		3,578	230	3,808
034 Beer Board	6.49	0.066300	186		186	12	198
035 Agricultural Extension	7.50	0.076618	215		215	14	228
037 Social Services	78.92	0.806224	2,260		2,260	145	2,405
038 Health	532.12	5.435986	15,236		15,236	980	16,216
039 Public Library	362.42	3.702379	10,377		10,377	667	11,045
040 Parks	562.01	5.741334	16,092		16,092	1,035	17,127
041 Arts Commission	9.55	0.097560	273		273	17	291
042 Transportation	332.98	3.401629	9,534		9,534	613	10,147
044 Human Relations Commission	6.00	0.061294	172		172	11	183
047 Criminal Justice Planning	4.00	0.040863	115		115	7	122
048 Internal Audit	10.00	0.102157	286		286	18	305
049 Office of Emergency Management	14.87	0.151908	426		426	27	453
051 Office of Family Safety	40.00	0.408629	1,145		1,145	73	1,219
052 Community Oversight Board	14.00	0.143020	401		401	26	426
060 Farmer's Market	7.38	0.075392	211		211	13	225
061 Municipal Auditorium	9.00	0.091941	258		258	16	274
062 State Fair Board	18.92	0.193281	542		542	35	576
064 Sports Authority	4.48	0.045766	128		128	8	136

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,064		3,064	197	3,261
065 Water and Sewer - Waste Services	95.00	0.970493	2,720		2,720	175	2,895
065 Water and Sewer - Water Services	718.37	7.338663	20,569		20,569	1,323	21,892
071 Convention Center Authority	148.80	1.520098	4,261		4,261	274	4,534
075 Metro Action Commission (MAC)	292.77	2.990855	8,383		8,383	539	8,922
078 Metropolitan Transit Authority (MTA)	1.00	0.010216	29		29	2	30
091 Emergency Communication Center	220.00	2.247457	6,299		6,299	405	6,704
Schedule .4 Total for Safety Administration	9,788.84	100.000000	280,287		280,287	17,639	297,926

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	40,145	3,469	13,173	11,020	11,009
003 Metropolitan Clerk	5,849	505	1,919	1,605	1,604
004 Mayor's Office	1,626	143	539	441	443
004 Mayor's Office - Administration	22,217	1,920	7,290	6,099	6,092
005 Election Commission	19,523	1,712	6,471	5,295	5,314
006 Law	42,110	3,639	13,818	11,560	11,548
007 Planning Commission	60,036	5,265	19,899	16,282	16,341
008 Human Resources	53,955	4,662	17,704	14,811	14,796
009 Register of Deeds	19,523	1,712	6,471	5,295	5,314
010 General Services - Administration	43,115	3,781	14,290	11,693	11,735
010 General Services - Fleet Management	42,301	3,710	14,021	11,472	11,514
010 General Services - Surplus Property	6,507	571	2,157	1,765	1,771
011 Historical Commission	12,112	1,062	4,015	3,285	3,297
014 Information Technology Service	119,569	10,486	39,631	32,428	32,545
015 Finance - Administration	87,752	7,696	29,085	23,799	23,885
015 Finance - Treasury	6,507	571	2,157	1,765	1,771
016 Assessor of Property	69,366	6,084	22,991	18,813	18,881
017 Trustee	19,686	1,726	6,525	5,339	5,358
018 County Clerk	62,444	5,476	20,697	16,935	16,996
019 District Attorney	77,469	6,794	25,677	21,010	21,086
021 Public Defender	72,230	6,335	23,941	19,589	19,660
022 Juvenile Court Clerk	25,217	2,212	8,358	6,839	6,864
023 Circuit Court Clerk	74,288	6,515	24,623	20,147	20,220
024 Criminal Court Clerk	71,588	6,278	23,728	19,415	19,485
025 Clerk and Master - Chancery	13,015	1,141	4,314	3,530	3,543
026 Juvenile Court	85,580	7,505	28,365	23,210	23,294
027 General Sessions Court	95,318	8,360	31,593	25,851	25,944
028 State Trial Courts	108,985	9,558	36,123	29,557	29,664
029 Justice Integration Services	16,676	1,462	5,527	4,523	4,539
030 Sheriff's Office	815,396	71,513	270,261	221,139	221,939
031 Police	1,602,183	140,524	531,031	434,514	436,086
032 Fire	1,130,761	99,172	374,787	306,667	307,776
033 Codes Administration	101,647	8,915	33,691	27,567	27,667
034 Beer Board	5,278	463	1,750	1,432	1,437
035 Agricultural Extension	6,100	535	2,022	1,654	1,660
037 Social Services	64,201	5,631	21,279	17,412	17,475
038 Health	432,883	37,965	143,478	117,400	117,824
039 Public Library	294,831	25,858	97,721	79,959	80,249
040 Parks	457,200	40,098	151,537	123,994	124,443
041 Arts Commission	7,768	681	2,575	2,107	2,114
042 Transportation	270,881	23,757	89,783	73,464	73,730
044 Human Relations Commission	4,880	428	1,618	1,324	1,328
047 Criminal Justice Planning	3,253	285	1,078	882	885
048 Internal Audit	8,134	713	2,696	2,206	2,214
049 Office of Emergency Management	12,096	1,061	4,009	3,281	3,292
051 Office of Family Safety	32,539	2,854	10,785	8,825	8,857
052 Community Oversight Board	11,388	999	3,775	3,089	3,100
060 Farmer's Market	6,002	526	1,990	1,628	1,634
061 Municipal Auditorium	7,320	642	2,426	1,985	1,993
062 State Fair Board	15,390	1,350	5,101	4,174	4,189
064 Sports Authority	3,643	319	1,208	988	992
065 Water and Sewer - Stormwater Svcs	87,045	7,634	28,851	23,607	23,692

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	77,282	6,778	25,615	20,959	21,035
065 Water and Sewer - Water Services	584,401	51,254	193,698	158,492	159,065
071 Convention Center Authority	121,049	10,616	40,122	32,829	32,948
075 Metro Action Commission (MAC)	238,170	20,888	78,941	64,593	64,826
078 Metropolitan Transit Authority (MTA)	813	71	269	220	221
091 Emergency Communication Center	178,971	15,696	59,320	48,538	48,713
Direct Bill	0	0	0	0	0
Total	7,956,214	697,574	2,636,517	2,158,300	2,165,898

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,474
003 Metropolitan Clerk	215
004 Mayor's Office	61
004 Mayor's Office - Administration	816
005 Election Commission	731
006 Law	1,546
007 Planning Commission	2,249
008 Human Resources	1,981
009 Register of Deeds	731
010 General Services - Administration	1,615
010 General Services - Fleet Management	1,584
010 General Services - Surplus Property	244
011 Historical Commission	454
014 Information Technology Service	4,479
015 Finance - Administration	3,287
015 Finance - Treasury	244
016 Assessor of Property	2,598
017 Trustee	737
018 County Clerk	2,339
019 District Attorney	2,902
021 Public Defender	2,706
022 Juvenile Court Clerk	944
023 Circuit Court Clerk	2,783
024 Criminal Court Clerk	2,682
025 Clerk and Master - Chancery	487
026 Juvenile Court	3,206
027 General Sessions Court	3,571
028 State Trial Courts	4,082
029 Justice Integration Services	625
030 Sheriff's Office	30,546
031 Police	60,029
032 Fire	42,359
033 Codes Administration	3,808
034 Beer Board	198
035 Agricultural Extension	228
037 Social Services	2,405
038 Health	16,216
039 Public Library	11,045
040 Parks	17,127
041 Arts Commission	291
042 Transportation	10,147
044 Human Relations Commission	183
047 Criminal Justice Planning	122
048 Internal Audit	305
049 Office of Emergency Management	453
051 Office of Family Safety	1,219
052 Community Oversight Board	426
060 Farmer's Market	225
061 Municipal Auditorium	274
062 State Fair Board	576
064 Sports Authority	136
065 Water and Sewer - Stormwater Svcs	3,261

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

Receiving Department	Safety Administration
065 Water and Sewer - Waste Services	2,895
065 Water and Sewer - Water Services	21,892
071 Convention Center Authority	4,534
075 Metro Action Commission (MAC)	8,922
078 Metropolitan Transit Authority (MTA)	30
091 Emergency Communication Center	6,704
Direct Bill	0
Total	<u>297,926</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	2,414	863,080	
001 Administrative - Facility Rental	2,205	5	2,210	
001 Administrative - Post Audits	286	1	287	
001 Administrative - Miscellaneous	71	0	71	
002 Metropolitan Council	22,180	2,592	24,772	
003 Metropolitan Clerk	5,989	2,473	8,462	
003 Metropolitan Clerk - Records Center	35	1	35	
004 Mayor's Office - Administration	31,951	2,405	34,356	
006 Law	16,060	9,594	25,654	
008 Human Resources	41,330	1,785	43,115	
010 General Services - Facilities		18,003	18,003	
010 General Services - Fleet Management		52,059	52,059	
010 General Services - Mail Services		560	560	
012 IOD Network (Injured-On-Duty)		9,864	9,864	
014 Information Technology Service		6,943	6,943	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		549	549	
015 Finance - Grants & Cost Planning		3,954	3,954	
015 Finance - Office of Mgmt & Budget		1,204	1,204	
015 Finance - Operations		1,757	1,757	
015 Finance - Payroll		3,435	3,435	
015 Finance - Property Administration		243	243	
015 Finance - Purchasing		608,485	608,485	
015 Finance - Treasury		268	268	
015 Finance - Diversity Equity & Inclusion		662	662	
030 Sheriff's Office - Security Services		10,882	10,882	
038 Health - Employee Health & Wellness		6,229	6,229	
048 Internal Audit		476	476	
Total Allocated Additions:	<u>1,014,063</u>	<u>747,251</u>	<u>1,761,314</u>	<u>1,761,314</u>
Total To Be Allocated:	<u>2,274,776</u>	<u>747,251</u>		<u>3,022,027</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,014,063	0	1,014,063
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,274,776	0	2,274,776
Allocation Step 2			
Inbound - All Others	747,251	0	747,251
2nd Allocation	747,251	0	747,251
Total For 010 General Services - Administration			
Schedule .3 Total	3,022,027	0	3,022,027

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	8,351		8,351	2,743	11,094
010 General Services - Facilities	3,747,535.91	39.079723	888,976		888,976	292,024	1,181,000
010 General Services - Fleet Management	4,818,683.19	50.249767	1,143,070		1,143,070	375,493	1,518,562
010 General Services - Mail Services	361,562.46	3.770414	85,768		85,768	28,174	113,943
010 General Services - Surplus Property	626,476.42	6.532966	148,610		148,610	48,818	197,428
Schedule .4 Total for Business Office	9,589,463.75	100.000000	2,274,776		2,274,776	747,251	3,022,027

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,094	11,094
010 General Services - Facilities	1,181,000	1,181,000
010 General Services - Fleet Management	1,518,562	1,518,562
010 General Services - Mail Services	113,943	113,943
010 General Services - Surplus Property	197,428	197,428
Direct Bill	0	0
Total	3,022,027	3,022,027

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	27,868	530,393	
001 Administrative - Post Audits	6,505	33	6,538	
001 Administrative - Miscellaneous	1,706,309	5,850	1,712,159	
003 Metropolitan Clerk - Records Center	2,360	54	2,414	
010 General Services - Administration	888,976	292,024	1,181,000	
010 General Services - Facilities		2,315	2,315	
010 General Services - Fleet Management		3,761	3,761	
010 General Services - Mail Services		72	72	
014 Information Technology Service		94,184	94,184	
015 Finance - Accountability		20,855	20,855	
015 Finance - Business Assistance		248,751	248,751	
015 Finance - Grants & Cost Planning		1,767	1,767	
015 Finance - Office of Mgmt & Budget		18,878	18,878	
015 Finance - Operations		108,888	108,888	
015 Finance - Payroll		1,783	1,783	
015 Finance - Property Administration		5,527	5,527	
015 Finance - Purchasing		14,638	14,638	
015 Finance - Treasury		2,149	2,149	
015 Finance - Diversity Equity & Inklus		3,364	3,364	
030 Sheriff's Office - Security Services		623,930	623,930	
048 Internal Audit		10,835	10,835	
Total Allocated Additions:	<u>3,851,340</u>	<u>1,487,569</u>	5,338,909	5,338,909
Total To Be Allocated:	<u>40,129,069</u>	<u>1,487,569</u>		<u>41,616,638</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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 Telecmmnct'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
FULL 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	3,851,340	0	3,851,340	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(9,033,892)	0	0	(9,033,892)
1st Allocation	31,095,177	0	31,095,177	0
Allocation Step 2				
Inbound - All Others	1,487,569	0	1,487,569	0
2nd Allocation	1,487,569	0	1,487,569	0
Total For 010 General Services - Facilities				
Schedule .3 Total	32,582,746	0	32,582,746	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	121,351		121,351		121,351
003 Metropolitan Clerk	261,791.02	1.126414	350,260		350,260		350,260
004 Mayor's Office - Administration	119,749.27	0.515248	160,217		160,217		160,217
005 Election Commission	127,993.42	0.550720	171,247		171,247	8,381	179,629
006 Law	23,367.00	0.100542	31,264		31,264		31,264
007 Planning Commission	92,414.09	0.397632	123,644		123,644	6,052	129,696
008 Human Resources	13,809.60	0.059419	18,476		18,476		18,476
010 General Services - Administration	13,456.00	0.057897	18,003		18,003		18,003
010 General Services - Facilities	1,730.55	0.007446	2,315		2,315		2,315
010 General Services - Fleet Management	1,330,488.93	5.724724	1,780,113		1,780,113	87,126	1,867,239
010 General Services - Surplus Property	142,853.13	0.614657	191,129		191,129	9,355	200,483
012 Employee Benefit Board	35,139.89	0.151197	47,015	(35,100)	11,915	2,301	14,216
014 Information Technology Service	1,131,763.77	4.869665	1,514,231		1,514,231	74,113	1,588,344
015 Finance - Administration	19,414.80	0.083536	25,976		25,976	1,271	27,247
015 Finance - Office of Mgmt & Budget	50,703.13	0.218161	67,838		67,838	3,320	71,158
015 Finance - Operations	70,748.80	0.304412	94,657		94,657	4,633	99,290
015 Finance - Property Administration	14,286.52	0.061471	19,115		19,115	935	20,050
015 Finance - Purchasing	55,221.62	0.237603	73,883		73,883	3,616	77,499
015 Finance - Treasury	19,474.22	0.083792	26,055		26,055	1,275	27,330
016 Assessor of Property	121,764.78	0.523920	162,914		162,914	7,974	170,887
017 Trustee	35,684.85	0.153542	47,744		47,744	2,337	50,081
018 County Clerk	123,231.38	0.530230	164,876		164,876	8,070	172,946
019 District Attorney	22,173.25	0.095405	29,666		29,666	1,452	31,118
021 Public Defender	16,769.10	0.072153	22,436		22,436	1,098	23,534
022 Juvenile Court Clerk	43,630.79	0.187731	58,375		58,375	2,857	61,232
023 Circuit Court Clerk	230,460.08	0.991606	308,342		308,342	15,091	323,433
024 Criminal Court Clerk	227,697.76	0.979720	304,646		304,646	14,910	319,556
025 Clerk and Master - Chancery	48,796.74	0.209959	65,287		65,287	3,195	68,482
026 Juvenile Court	513,408.23	2.209053	686,909		686,909	33,620	720,529
027 General Sessions Court	901,590.85	3.879295	1,206,274		1,206,274	59,040	1,265,313
028 State Trial Courts	515,104.86	2.216353	689,179		689,179	33,731	722,910
029 Justice Integration Services	22,794.68	0.098079	30,498		30,498	1,492	31,990
030 Sheriff's Office - Security Services	271,150.71	1.166686	362,783		362,783	17,756	380,539
031 Police	5,281,915.68	22.726621	7,066,883		7,066,883	345,887	7,412,770
032 Fire	2,707,958.54	11.651594	3,623,084		3,623,084	177,328	3,800,412
033 Codes Administration	89,393.23	0.384634	119,603		119,603	5,854	125,456
034 Beer Board	5,765.18	0.024806	7,713		7,713	377	8,091
035 Agricultural Extension	30,121.53	0.129605	40,301		40,301	1,972	42,273
037 Social Services	79,516.56	0.342138	106,388		106,388	5,207	111,595
038 Health	786,662.70	3.384791	1,052,507		1,052,507	51,514	1,104,021
039 Public Library	431,698.46	1.857479	577,586		577,586	28,269	605,856
040 Parks	691,094.42	2.973587	924,642		924,642	45,256	969,898
041 Arts Commission	12,332.77	0.053064	16,500		16,500	807	17,308
049 Office of Emergency Management	218,726.73	0.941120	292,643		292,643	14,323	306,966
051 Office of Family Safety	54,751.80	0.235582	73,255		73,255	3,585	76,840
064 Sports Authority	10,638.75	0.045776	14,234		14,234	696	14,931
065 Water and Sewer - General	111,172.13	0.478343	148,742		148,742	7,280	156,021
075 Metro Action Commission (MAC)	319,020.32	1.372656	426,830	(319,100)	107,730	20,891	128,620
080 Metro Nashville Public School (MNPS)	385,551.57	1.658921	515,844		515,844	25,248	541,092
091 Emergency Communication Center	216,312.40	0.930732	289,413		289,413	14,165	303,578
All Other	5,099,103.62	21.940027	6,822,290	(765,932)	6,056,358	333,910	6,390,268

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	31,095,177	(1,120,132)	29,975,045	1,487,569	31,462,614
Direct Billed				1,120,132	1,120,132		1,120,132
Schedule .3 Total for Facilities	23,241,100.00	100.000000		0	31,095,177	1,487,569	32,582,746

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	121,351	121,351
003 Metropolitan Clerk	350,260	350,260
004 Mayor's Office - Administration	160,217	160,217
005 Election Commission	179,629	179,629
006 Law	31,264	31,264
007 Planning Commission	129,696	129,696
008 Human Resources	18,476	18,476
010 General Services - Administration	18,003	18,003
010 General Services - Facilities	2,315	2,315
010 General Services - Fleet Management	1,867,239	1,867,239
010 General Services - Surplus Property	200,483	200,483
012 Employee Benefit Board	14,216	14,216
014 Information Technology Service	1,588,344	1,588,344
015 Finance - Administration	27,247	27,247
015 Finance - Office of Mgmt & Budget	71,158	71,158
015 Finance - Operations	99,290	99,290
015 Finance - Property Administration	20,050	20,050
015 Finance - Purchasing	77,499	77,499
015 Finance - Treasury	27,330	27,330
016 Assessor of Property	170,887	170,887
017 Trustee	50,081	50,081
018 County Clerk	172,946	172,946
019 District Attorney	31,118	31,118
021 Public Defender	23,534	23,534
022 Juvenile Court Clerk	61,232	61,232
023 Circuit Court Clerk	323,433	323,433
024 Criminal Court Clerk	319,556	319,556
025 Clerk and Master - Chancery	68,482	68,482
026 Juvenile Court	720,529	720,529
027 General Sessions Court	1,265,313	1,265,313
028 State Trial Courts	722,910	722,910
029 Justice Integration Services	31,990	31,990
030 Sheriff's Office - Security Services	380,539	380,539
031 Police	7,412,770	7,412,770
032 Fire	3,800,412	3,800,412
033 Codes Administration	125,456	125,456
034 Beer Board	8,091	8,091
035 Agricultural Extension	42,273	42,273
037 Social Services	111,595	111,595
038 Health	1,104,021	1,104,021
039 Public Library	605,856	605,856
040 Parks	969,898	969,898
041 Arts Commission	17,308	17,308
049 Office of Emergency Management	306,966	306,966
051 Office of Family Safety	76,840	76,840
064 Sports Authority	14,931	14,931
065 Water and Sewer - General	156,021	156,021
075 Metro Action Commission (MAC)	128,620	128,620
080 Metro Nashville Public School (MNPS)	541,092	541,092
091 Emergency Communication Center	303,578	303,578
All Other	6,390,268	6,390,268

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	32,582,746	32,582,746

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	324	144,239	
001 Administrative - Post Audits	11,429	57	11,486	
001 Administrative - Miscellaneous	2,845	10	2,855	
002 Metropolitan Council	21,761	2,543	24,305	
003 Metropolitan Clerk	5,876	2,426	8,302	
003 Metropolitan Clerk - Records Center	2	0	3	
004 Mayor's Office - Administration	31,348	2,360	33,708	
006 Law	695	415	1,110	
008 Human Resources	40,550	1,751	42,301	
010 General Services - Administration	1,143,070	375,493	1,518,562	
010 General Services - Facilities	1,780,113	87,126	1,867,239	
010 General Services - Fleet Management		19,632	19,632	
010 General Services - Mail Services		542	542	
012 IOD Network (Injured-On-Duty)		-31,887	-31,887	
014 Information Technology Service		72,776	72,776	
015 Finance - Grants & Cost Planning		3,104	3,104	
015 Finance - Office of Mgmt & Budget		20,492	20,492	
015 Finance - Operations		208,160	208,160	
015 Finance - Payroll		2,468	2,468	
015 Finance - Property Administration		9,711	9,711	
015 Finance - Treasury		2,904	2,904	
015 Finance - Diversity Equity & Inclus		3,652	3,652	
030 Sheriff's Office - Security Services		56,361	56,361	
048 Internal Audit		19,037	19,037	
Total Allocated Additions:	3,193,741	859,458	4,053,199	4,053,199
Total To Be Allocated:	52,448,909	859,458		53,308,367

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
505174 Interest Expense MIP	0	0	0	0
505102 Other non-operating expense	(32,102)	0	(32,102)	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
FULL 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	3,193,741	0	3,193,741	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	52,448,909	0	32,941,604	19,507,305
Allocation Step 2				
Inbound - All Others	859,458	0	859,458	0
2nd Allocation	859,458	0	859,458	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	53,308,367	0	33,801,062	19,507,305

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,547	(1,300)	247		247
005 Election Commission	3,100.00	0.011198	3,689	(3,100)	589	96	685
006 Law	500.00	0.001806	595	(500)	95		95
007 Planning Commission	16,900.00	0.061048	20,110	(16,900)	3,210	525	3,735
008 Human Resources	300.00	0.001084	357	(300)	57		57
009 Register of Deeds	200.00	0.000722	238	(200)	38	6	44
010 General Services - Administration	1,900.00	0.006863	2,261	(1,900)	361		361
010 General Services - Facilities	19,800.00	0.071524	23,561	(19,800)	3,761		3,761
010 General Services - Mail Services	4,700.00	0.016978	5,593	(4,700)	893	146	1,039
010 General Services - Surplus Property	3,800.00	0.013727	4,522	(3,800)	722	118	840
011 Historical Commission	1,800.00	0.006502	2,142	(1,800)	342	56	398
014 Information Technology Service	32,000.00	0.115594	38,078	(32,000)	6,078	994	7,073
016 Assessor of Property	44,200.00	0.159665	52,596	(44,200)	8,396	1,373	9,769
017 Trustee	300.00	0.001084	357	(300)	57	9	66
018 County Clerk	2,700.00	0.009753	3,213	(2,700)	513	84	596
019 District Attorney	15,300.00	0.055269	18,206	(15,300)	2,906	475	3,382
021 Public Defender	1,300.00	0.004696	1,547	(1,300)	247	40	287
022 Juvenile Court Clerk	500.00	0.001806	595	(500)	95	15	110
023 Circuit Court Clerk	900.00	0.003251	1,071	(900)	171	28	199
024 Criminal Court Clerk	1,100.00	0.003974	1,309	(1,100)	209	34	243
026 Juvenile Court	27,700.00	0.100061	32,962	(27,700)	5,262	861	6,122
027 General Sessions Court	1,200.00	0.004335	1,428	(1,200)	228	37	265
028 State Trial Courts	11,600.00	0.041903	13,804	(11,600)	2,204	360	2,564
030 Sheriff's Office	726,200.00	2.623272	864,148	(726,200)	137,948	22,565	160,513
031 Police	6,776,400.00	24.478574	8,063,636	(6,776,400)	1,287,236	210,569	1,497,805
032 Fire	6,428,400.00	23.221483	7,649,529	(6,428,400)	1,221,129	199,751	1,420,880
034 Beer Board	7,100.00	0.025648	8,449	(7,100)	1,349	220	1,569
037 Social Services	27,100.00	0.097894	32,248	(27,100)	5,148	842	5,990
038 Health	98,500.00	0.355814	117,211	(98,500)	18,711	3,061	21,771
039 Public Library	99,600.00	0.359788	118,520	(99,600)	18,920	3,095	22,015
040 Parks	1,612,100.00	5.823432	1,918,332	(1,612,100)	306,232	50,093	356,325
042 Transportation	5,282,500.00	19.082117	6,285,955	(5,282,500)	1,003,455	164,144	1,167,599
049 Office of Emergency Management	59,000.00	0.213127	70,207	(59,000)	11,207	1,833	13,041
065 Water and Sewer - Stormwater Svcs	726,700.00	2.625078	864,743	(726,700)	138,043	22,581	160,624
065 Water and Sewer - Waste Services	2,974,800.00	10.745950	3,539,888	(2,974,800)	565,088	92,436	657,525
065 Water and Sewer - Water Services	2,482,400.00	8.967240	2,953,953	(2,482,400)	471,553	77,136	548,689
075 Metro Action Commission (MAC)	178,400.00	0.644439	212,289	(178,400)	33,889	5,543	39,432
080 Metro Nashville Public School (MNPS)	4,800.00	0.017339	5,712	(4,800)	912	149	1,061
All Other	5,887.00	0.021266	7,005	(5,887)	1,118	183	1,301
Schedule .4 Total for GS Fleet Management	27,682,987.00	100.000000	32,941,604	(27,682,987)	5,258,617	859,458	6,118,075
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	32,941,604	859,458	33,801,062

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	2,736	247	2,489
005 Election Commission	685	685	0
006 Law	4,076	95	3,981
007 Planning Commission	29,761	3,735	26,025
008 Human Resources	11,999	57	11,942
009 Register of Deeds	4,414	44	4,370
010 General Services - Administration	52,059	361	51,698
010 General Services - Facilities	3,761	3,761	0
010 General Services - Fleet Management	19,632	0	19,632
010 General Services - Mail Services	1,039	1,039	0
010 General Services - Surplus Property	840	840	0
011 Historical Commission	2,539	398	2,142
014 Information Technology Service	53,458	7,073	46,386
016 Assessor of Property	44,970	9,769	35,200
017 Trustee	2,506	66	2,440
018 County Clerk	13,564	596	12,967
019 District Attorney	28,288	3,382	24,906
021 Public Defender	7,548	287	7,261
022 Juvenile Court Clerk	1,722	110	1,612
023 Circuit Court Clerk	199	199	0
024 Criminal Court Clerk	243	243	0
026 Juvenile Court	8,610	6,122	2,488
027 General Sessions Court	265	265	0
028 State Trial Courts	20,249	2,564	17,685
030 Sheriff's Office	812,537	160,513	652,024
031 Police	6,841,698	1,497,805	5,343,893
032 Fire	6,193,707	1,420,880	4,772,827
034 Beer Board	8,783	1,569	7,214
037 Social Services	26,460	5,990	20,470
038 Health	84,910	21,771	63,139
039 Public Library	49,581	22,015	27,567
040 Parks	1,125,066	356,325	768,741
042 Transportation	2,943,858	1,167,599	1,776,259
049 Office of Emergency Management	27,472	13,041	14,432
065 Water and Sewer - Stormwater Svcs	160,624	160,624	0
065 Water and Sewer - Waste Services	657,525	657,525	0
065 Water and Sewer - Water Services	548,689	548,689	0
065 Water and Sewer - General	5,756,101	0	5,756,101
075 Metro Action Commission (MAC)	70,847	39,432	31,416
080 Metro Nashville Public School (MNPS)	1,061	1,061	0
All Other	1,301	1,301	0
Direct Bill	27,682,987	27,682,987	0
Total	53,308,367	33,801,062	19,507,305

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	85,768	28,174	113,943	
010 General Services - Fleet Management	893	146	1,039	
014 Information Technology Service		1,344	1,344	
015 Finance - Grants & Cost Planning		64	64	
015 Finance - Office of Mgmt & Budget		793	793	
015 Finance - Operations		2,681	2,681	
015 Finance - Payroll		261	261	
015 Finance - Property Administration		200	200	
015 Finance - Treasury		54	54	
015 Finance - Diversity Equity & Inclus		141	141	
048 Internal Audit		391	391	
Total Allocated Additions:	86,995	34,251	121,246	121,246
Total To Be Allocated:	1,124,558	34,251		1,158,809

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	86,995	0	86,995
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,124,558	0	1,124,558
Allocation Step 2			
Inbound - All Others	34,251	0	34,251
2nd Allocation	34,251	0	34,251

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,158,809	0	1,158,809

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	122
002 Metropolitan Council	12,688.73	1.262927	14,202		14,202		14,202
003 Metropolitan Clerk	32.24	0.003209	36		36		36
004 Mayor's Office	38.88	0.003870	43		43	1	45
004 Mayor's Office - Administration	1,815.74	0.180723	2,032		2,032		2,032
005 Election Commission	78,088.35	7.772244	87,403		87,403	2,756	90,159
006 Law	7,811.02	0.777442	8,743		8,743		8,743
007 Planning Commission	1,943.48	0.193437	2,175		2,175	69	2,244
008 Human Resources	10,757.43	1.070702	12,041		12,041		12,041
009 Register of Deeds	2,762.66	0.274971	3,092		3,092	97	3,190
010 General Services - Administration	500.17	0.049783	560		560		560
010 General Services - Facilities	64.48	0.006418	72		72		72
010 General Services - Fleet Management	484.29	0.048202	542		542		542
010 General Services - Surplus Property	47.02	0.004680	53		53	2	54
011 Historical Commission	3,960.47	0.394191	4,433		4,433	140	4,573
012 Employee Benefit Board	94,021.12	9.358056	105,237		105,237	3,318	108,555
014 Information Technology Service	570.54	0.056787	639		639	20	659
015 Finance - Accountability	196.49	0.019557	220		220	7	227
015 Finance - Office of Mgmt & Budget	205.13	0.020417	230		230	7	237
015 Finance - Operations	4,314.44	0.429422	4,829		4,829	152	4,981
015 Finance - Payroll	30,059.85	2.991900	33,646		33,646	1,061	34,706
015 Finance - Property Administration	160.57	0.015982	180		180	6	185
015 Finance - Purchasing	305.26	0.030383	342		342	11	352
015 Finance - Treasury	14,116.77	1.405062	15,801		15,801	498	16,299
016 Assessor of Property	9,462.84	0.941850	10,592		10,592	334	10,925
017 Trustee	4,496.83	0.447576	5,033		5,033	159	5,192
018 County Clerk	250,120.92	24.894892	279,958		279,958	8,832	288,790
019 District Attorney	12,578.44	1.251950	14,079		14,079	444	14,523
021 Public Defender	2,852.18	0.283882	3,192		3,192	101	3,293
022 Juvenile Court Clerk	8,433.35	0.839383	9,439		9,439	298	9,737
023 Circuit Court Clerk	35,478.90	3.531265	39,711		39,711	1,252	40,963
024 Criminal Court Clerk	27,158.95	2.703169	30,399		30,399	958	31,357
025 Clerk and Master - Chancery	10,691.98	1.064188	11,967		11,967	377	12,345
026 Juvenile Court	8,849.43	0.880796	9,905		9,905	312	10,217
027 General Sessions Court	98,081.88	9.762229	109,782		109,782	3,461	113,243
028 State Trial Courts	12,161.39	1.210440	13,612		13,612	429	14,041
029 Justice Integration Services	68.04	0.006772	76		76	2	78
030 Sheriff's Office	92,554.15	9.212046	103,595		103,595	3,266	106,861
031 Police	30,860.91	3.071630	34,542		34,542	1,089	35,631
032 Fire	4,780.39	0.475799	5,351		5,351	169	5,519
033 Codes Administration	64,801.22	6.449758	72,531		72,531	2,287	74,818
034 Beer Board	1,684.85	0.167696	1,886		1,886	59	1,945
035 Agricultural Extension	256.20	0.025500	287		287	9	296
037 Social Services	1,849.47	0.184080	2,070		2,070	65	2,135
038 Health	605.40	0.060256	678		678	21	699
039 Public Library	34,173.10	3.401297	38,250		38,250	1,206	39,455
040 Parks	2,956.20	0.294235	3,309		3,309	104	3,413
041 Arts Commission	222.67	0.022163	249		249	8	257
042 Transportation	3,838.46	0.382047	4,296		4,296	135	4,432
044 Human Relations Commission	163.41	0.016264	183		183	6	189
047 Criminal Justice Planning	19.44	0.001935	22		22	1	22

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,209		1,209	38	1,247
062 State Fair Board	165.24	0.016447	185		185	6	191
064 Sports Authority	194.11	0.019320	217		217	7	224
065 Water and Sewer - Stormwater Svcs	39.71	0.003952	44		44	1	46
065 Water and Sewer - General	1,348.34	0.134202	1,509		1,509	47	1,557
070 Community Education Commission	805.25	0.080148	901		901	28	930
071 Convention Center Authority	1,183.04	0.117750	1,324		1,324	42	1,366
075 Metro Action Commission (MAC)	15,209.13	1.513786	17,023	(15,209)	1,814	537	2,351
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	337
Schedule .4 Total for GS Mail Services	1,004,707.85	100.000000	1,124,558	(15,335)	1,109,223	34,251	1,143,474
Direct Billed				15,335	15,335		15,335
Schedule .3 Total for GS Mail Services	1,004,707.85	100.000000		0	1,124,558	34,251	1,158,809

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	122	122
002 Metropolitan Council	14,202	14,202
003 Metropolitan Clerk	36	36
004 Mayor's Office	45	45
004 Mayor's Office - Administration	2,032	2,032
005 Election Commission	90,159	90,159
006 Law	8,743	8,743
007 Planning Commission	2,244	2,244
008 Human Resources	12,041	12,041
009 Register of Deeds	3,190	3,190
010 General Services - Administration	560	560
010 General Services - Facilities	72	72
010 General Services - Fleet Management	542	542
010 General Services - Surplus Property	54	54
011 Historical Commission	4,573	4,573
012 Employee Benefit Board	108,555	108,555
014 Information Technology Service	659	659
015 Finance - Accountability	227	227
015 Finance - Office of Mgmt & Budget	237	237
015 Finance - Operations	4,981	4,981
015 Finance - Payroll	34,706	34,706
015 Finance - Property Administration	185	185
015 Finance - Purchasing	352	352
015 Finance - Treasury	16,299	16,299
016 Assessor of Property	10,925	10,925
017 Trustee	5,192	5,192
018 County Clerk	288,790	288,790
019 District Attorney	14,523	14,523
021 Public Defender	3,293	3,293
022 Juvenile Court Clerk	9,737	9,737
023 Circuit Court Clerk	40,963	40,963
024 Criminal Court Clerk	31,357	31,357
025 Clerk and Master - Chancery	12,345	12,345
026 Juvenile Court	10,217	10,217
027 General Sessions Court	113,243	113,243
028 State Trial Courts	14,041	14,041
029 Justice Integration Services	78	78
030 Sheriff's Office	106,861	106,861
031 Police	35,631	35,631
032 Fire	5,519	5,519
033 Codes Administration	74,818	74,818
034 Beer Board	1,945	1,945
035 Agricultural Extension	296	296
037 Social Services	2,135	2,135
038 Health	699	699
039 Public Library	39,455	39,455
040 Parks	3,413	3,413
041 Arts Commission	257	257
042 Transportation	4,432	4,432
044 Human Relations Commission	189	189
047 Criminal Justice Planning	22	22
048 Internal Audit	149	149

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,247	1,247
062 State Fair Board	191	191
064 Sports Authority	224	224
065 Water and Sewer - Stormwater Svcs	46	46
065 Water and Sewer - General	1,557	1,557
070 Community Education Commission	930	930
071 Convention Center Authority	1,366	1,366
075 Metro Action Commission (MAC)	2,351	2,351
077 Metro Devlp & Housing Auth (MDHA)	(126)	(126)
091 Emergency Communication Center	337	337
 Direct Bill	 15,335	 15,335
 Total	 <u>1,158,809</u>	 <u>1,158,809</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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		872	872	
015 Finance - Property Administration		2,729	2,729	
015 Finance - Treasury		330	330	
048 Internal Audit		5,350	5,350	
Total Allocated Additions:	<u>4,011</u>	<u>9,300</u>	13,311	13,311
Total To Be Allocated:	<u>14,184,881</u>	<u>9,300</u>		<u>14,194,181</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
Other Expense & Cost			
502229 Management Consultant	2,420,186	0	2,420,186
502910 Building Maintenance Srvc	35,100	0	35,100
502957 Telecommnct'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	9,300	0	9,300
2nd Allocation	9,300	0	9,300
Total For 012 IOD Network (Injured-On-Duty)			
Schedule .3 Total	14,194,181	0	14,194,181

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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

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	661	1,008,286
031 Police	3,570,855.85	25.180916	3,571,883		3,571,883	2,345	3,574,228
032 Fire	5,222,649.68	36.829015	5,224,152		5,224,152	3,431	5,227,583
033 Codes Administration	10,049.69	0.070868	10,053		10,053	7	10,059
034 Beer Board	6,955.34	0.049048	6,957		6,957	5	6,962
037 Social Services	25,401.45	0.179126	25,409		25,409	17	25,425
038 Health	133,170.43	0.939090	133,209		133,209	87	133,296
039 Public Library	155,699.14	1.097957	155,744		155,744	102	155,846
040 Parks	541,883.02	3.821244	542,039		542,039	356	542,395
042 Transportation	375,320.94	2.646683	375,429		375,429	246	375,675
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)	329	(9,123)
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	147	84,732
080 Metro Nashville Public School (MNPS)	2,084,264.52	14.697790	2,084,864	(1,200,000)	884,864	1,369	886,233
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	58	87,891
Schedule .4 Total for Injured-On-Duty	14,180,801.87	100.000000	14,184,881	(1,986,000)	12,198,881	9,300	12,208,181
Direct Billed				1,986,000	1,986,000		1,986,000
Schedule .3 Total for Injured-On-Duty	14,180,801.87	100.000000		0	14,184,881	9,300	14,194,181

Allocation Basis: Total IOD Payment Allocations by Benefiting Department

Allocation Source: FY 2023 IOD Summary - Finance-Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
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	1,008,286	1,008,286
031 Police	3,574,228	3,574,228
032 Fire	5,227,583	5,227,583
033 Codes Administration	10,059	10,059
034 Beer Board	6,962	6,962
037 Social Services	25,425	25,425
038 Health	133,296	133,296
039 Public Library	155,846	155,846
040 Parks	542,395	542,395
042 Transportation	375,675	375,675
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	(9,123)	(9,123)
067 General Hospital	11,540	11,540
071 Convention Center Authority	756	756
075 Metro Action Commission (MAC)	84,732	84,732
080 Metro Nashville Public School (MNPS)	886,233	886,233
091 Emergency Communication Center	3,638	3,638
Bordeaux Longterm Care	87,891	87,891
Direct Bill	1,986,000	1,986,000
Total	14,194,181	14,194,181

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,703	608,934	
001 Administrative - Insurance	3,652	202	3,854	
001 Administrative - Post Audits	11,934	60	11,993	
001 Administrative - Miscellaneous	2,970	10	2,981	
002 Metropolitan Council	61,509	7,188	68,698	
003 Metropolitan Clerk	16,610	6,858	23,467	
003 Metropolitan Clerk - Records Center	350	8	358	
004 Mayor's Office - Administration	88,607	6,671	95,278	
006 Law	16,998	10,155	27,152	
008 Human Resources	114,617	4,952	119,569	
010 General Services - Facilities	1,514,231	74,113	1,588,344	
010 General Services - Fleet Management	52,464	994	53,458	
010 General Services - Mail Services	639	20	659	
012 IOD Network (Injured-On-Duty)	-5,303	3	-5,300	
014 Information Technology Service		-257,498	-257,498	
015 Finance - Accountability		406	406	
015 Finance - Business Assistance		41,044	41,044	
015 Finance - Grants & Cost Planning		5,567	5,567	
015 Finance - Office of Mgmt & Budget		31,284	31,284	
015 Finance - Operations		46,290	46,290	
015 Finance - Payroll		9,397	9,397	
015 Finance - Property Administration		10,139	10,139	
015 Finance - Purchasing		116,357	116,357	
015 Finance - Treasury		3,672	3,672	
015 Finance - Diversity Equity & Inclus		6,374	6,374	
030 Sheriff's Office - Security Services		229,174	229,174	
048 Internal Audit		19,877	19,877	
Total Allocated Additions:	3,673,241	375,019	4,048,260	4,048,260
Total To Be Allocated:	22,380,944	375,019		22,755,963

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	3,673,241	0	3,673,241	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,782,659	0	4,970,380	92,843	719,436
Allocation Step 2					
Inbound - All Others	375,019	0	375,019	0	0
2nd Allocation	375,019	0	375,019	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	6,157,678	0	5,345,399	92,843	719,436

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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 Telecmmnct'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
FULL 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
FULL 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
FULL 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	13,987		13,987		13,987
003 Metropolitan Clerk	225,661.73	0.527521	26,220		26,220		26,220
003 Metropolitan Clerk - Records Center	10,104.57	0.023621	1,174		1,174		1,174
004 Mayor's Office - Administration	244,999.30	0.572726	28,467		28,467		28,467
005 Election Commission	279,444.59	0.653247	32,469		32,469	2,474	34,943
006 Law	189,910.57	0.443947	22,066		22,066		22,066
007 Planning Commission	498,711.90	1.165820	57,946		57,946	4,415	62,360
008 Human Resources	360,211.04	0.842052	41,853		41,853		41,853
009 Register of Deeds	174,483.43	0.407883	20,273		20,273	1,544	21,818
010 General Services - Administration	58,039.65	0.135677	6,744		6,744		6,744
010 General Services - Facilities	775,566.85	1.813014	90,114		90,114		90,114
010 General Services - Fleet Management	590,314.12	1.379955	68,589		68,589		68,589
010 General Services - Mail Services	11,332.96	0.026493	1,317		1,317		1,317
010 General Services - Surplus Property	34,886.76	0.081553	4,054		4,054	309	4,362
011 Historical Commission	96,088.96	0.224624	11,165		11,165	850	12,015
012 Employee Benefit Board	3,001.95	0.007018	349		349	26	375
014 Information Technology Service	(2,171,736.73)	(5.076788)	(252,336)		(252,336)		(252,336)
015 Finance - Accountability	13,751.57	0.032147	1,598		1,598	122	1,719
015 Finance - Administration	42,611.56	0.099611	4,951		4,951	377	5,328
015 Finance - Business Assistance	21,379.50	0.049978	2,484		2,484	189	2,673
015 Finance - Grants & Cost Planning	9,907.72	0.023161	1,151		1,151	87	1,239
015 Finance - Office of Mgmt & Budget	53,938.64	0.126090	6,267		6,267	477	6,745
015 Finance - Operations	211,862.40	0.495263	24,616		24,616	1,875	26,492
015 Finance - Payroll	29,579.06	0.069146	3,437		3,437	262	3,698
015 Finance - Property Administration	14,558.14	0.034032	1,691		1,691	129	1,820
015 Finance - Purchasing	41,092.25	0.096060	4,775		4,775	364	5,138
015 Finance - Treasury	64,813.24	0.151512	7,531		7,531	574	8,104
016 Assessor of Property	595,467.72	1.392003	69,188		69,188	5,271	74,459
017 Trustee	269,089.12	0.629040	31,266		31,266	2,382	33,648
018 County Clerk	254,519.53	0.594981	29,573		29,573	2,253	31,826
019 District Attorney	426,233.50	0.996390	49,524		49,524	3,773	53,297
021 Public Defender	200,906.28	0.469651	23,343		23,343	1,778	25,122
022 Juvenile Court Clerk	155,584.58	0.363704	18,077		18,077	1,377	19,455
023 Circuit Court Clerk	196,327.08	0.458947	22,811		22,811	1,738	24,549
024 Criminal Court Clerk	237,749.87	0.555779	27,624		27,624	2,105	29,729
025 Clerk and Master - Chancery	45,150.79	0.105547	5,246		5,246	399	5,646
026 Juvenile Court	293,419.79	0.685917	34,093		34,093	2,597	36,690
027 General Sessions Court	381,037.20	0.890737	44,273		44,273	3,373	47,646
028 State Trial Courts	607,548.16	1.420243	70,591		70,591	5,378	75,970
029 Justice Integration Services	1,100,615.78	2.572869	127,881		127,881	9,743	137,625
030 Sheriff's Office	136,365.05	0.318776	15,844		15,844	1,207	17,051
030 Sheriff's Office - Security Services	2,066,107.37	4.829863	240,063		240,063	18,290	258,353
031 Police	7,218,702.40	16.874888	838,747		838,747	63,913	902,660
032 Fire	2,260,290.08	5.283796	262,625		262,625	20,009	282,634
033 Codes Administration	1,373,328.96	3.210380	159,568		159,568	12,157	171,725
034 Beer Board	91,254.57	0.213322	10,603		10,603	808	11,411
035 Agricultural Extension	28,823.46	0.067380	3,349		3,349	255	3,604
037 Social Services	275,953.05	0.645085	32,063		32,063	2,443	34,506
038 Health	2,328,415.70	5.443051	270,540		270,540	20,612	291,153
039 Public Library	2,668,943.11	6.239089	310,106		310,106	23,627	333,733
040 Parks	1,795,241.96	4.196671	208,590		208,590	15,892	224,483

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	8,159		8,159	621	8,780
042 Transportation	1,144,771.85	2.676091	133,012		133,012	10,134	143,146
044 Human Relations Commission	30,683.17	0.071727	3,565		3,565	271	3,836
047 Criminal Justice Planning	22,466.47	0.052519	2,610		2,610	199	2,809
048 Internal Audit	47,608.37	0.111292	5,532		5,532	421	5,953
049 Office of Emergency Management	223,687.10	0.522905	25,990		25,990	1,980	27,970
051 Office of Family Safety	134,307.06	0.313965	15,605		15,605	1,189	16,794
052 Community Oversight Board	71,681.70	0.167568	8,329		8,329	635	8,963
060 Farmer's Market	59,206.15	0.138404	6,879		6,879	524	7,403
061 Municipal Auditorium	47,830.25	0.111811	5,557		5,557	423	5,981
062 State Fair Board	112,462.70	0.262900	13,067		13,067	995	14,063
064 Sports Authority	40,703.72	0.095152	4,729		4,729	360	5,090
065 Water and Sewer - Stormwater Svcs	437,500.00	1.022728	50,833		50,833	3,873	54,706
065 Water and Sewer - Waste Services	60,529.53	0.141498	7,033		7,033	536	7,569
065 Water and Sewer - Water Services	3,808,747.28	8.903567	442,541		442,541	33,717	476,258
071 Convention Center Authority	271,700.00	0.635143	31,569		31,569	2,405	33,974
075 Metro Action Commission (MAC)	1,224,406.87	2.862251	142,265		142,265	10,839	153,104
077 Metro Devlp & Housing Auth (MDHA)	16,700.00	0.039039	1,940		1,940	148	2,088
078 Metropolitan Transit Authority (MTA)	736,100.00	1.720754	85,528		85,528	6,516	92,044
080 Metro Nashville Public School (MNPS)	4,502,700.00	10.525795	523,172		523,172	39,860	563,032
091 Emergency Communication Center	1,236,972.07	2.891624	143,725		143,725	10,950	154,675
Hospital Authority	118,720.36	0.277528	13,794		13,794	1,051	14,845
Nashville Electric Service (NES)	853,300.00	1.994728	99,146		99,146	7,554	106,699
All Other	492,790.37	1.151978	57,258		57,258	4,362	61,620
Schedule .4 Total for Information Systems	42,777,767.00	100.000000	4,970,380		4,970,380	375,019	5,345,399

Allocation Basis: Total Information Systems Billings by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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	14,273	13,987	286	0
003 Metropolitan Clerk	26,756	26,220	536	0
003 Metropolitan Clerk - Records Center	1,198	1,174	24	0
004 Mayor's Office - Administration	29,049	28,467	582	0
005 Election Commission	35,607	34,943	664	0
006 Law	22,517	22,066	451	0
007 Planning Commission	63,546	62,360	1,185	0
008 Human Resources	42,709	41,853	856	0
009 Register of Deeds	22,232	21,818	415	0
010 General Services - Administration	6,943	6,744	137	63
010 General Services - Facilities	94,184	90,114	1,818	2,253
010 General Services - Fleet Management	72,776	68,589	1,371	2,816
010 General Services - Mail Services	1,344	1,317	27	0
010 General Services - Surplus Property	4,445	4,362	83	0
011 Historical Commission	12,244	12,015	228	0
012 Employee Benefit Board	382	375	7	0
014 Information Technology Service	(257,498)	(252,336)	(5,162)	0
015 Finance - Accountability	1,752	1,719	33	0
015 Finance - Administration	5,429	5,328	101	0
015 Finance - Business Assistance	2,724	2,673	51	0
015 Finance - Grants & Cost Planning	1,262	1,239	24	0
015 Finance - Office of Mgmt & Budget	6,873	6,745	128	0
015 Finance - Operations	26,995	26,492	504	0
015 Finance - Payroll	3,769	3,698	70	0
015 Finance - Property Administration	1,855	1,820	35	0
015 Finance - Purchasing	5,236	5,138	98	0
015 Finance - Treasury	8,258	8,104	154	0
016 Assessor of Property	75,874	74,459	1,415	0
017 Trustee	34,287	33,648	640	0
018 County Clerk	32,431	31,826	605	0
019 District Attorney	55,156	53,297	1,003	855
021 Public Defender	25,599	25,122	478	0
022 Juvenile Court Clerk	19,825	19,455	370	0
023 Circuit Court Clerk	25,016	24,549	467	0
024 Criminal Court Clerk	30,294	29,729	565	0
025 Clerk and Master - Chancery	5,753	5,646	107	0
026 Juvenile Court	39,347	36,690	675	1,982
027 General Sessions Court	49,521	47,646	895	980
028 State Trial Courts	78,610	75,970	1,430	1,210
029 Justice Integration Services	140,241	137,625	2,616	0
030 Sheriff's Office	17,582	17,051	322	209
030 Sheriff's Office - Security Services	313,271	258,353	4,335	50,584
031 Police	1,117,538	902,660	14,879	199,999
032 Fire	374,390	282,634	4,377	87,379
033 Codes Administration	175,553	171,725	3,264	563
034 Beer Board	11,621	11,411	210	0
035 Agricultural Extension	3,672	3,604	69	0
037 Social Services	35,162	34,506	656	0
038 Health	301,368	291,153	5,481	4,735
039 Public Library	340,634	333,733	6,337	563
040 Parks	233,019	224,483	4,218	4,318
041 Arts Commission	8,947	8,780	167	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	163,684	143,146	2,516	18,022
044 Human Relations Commission	3,909	3,836	73	0
047 Criminal Justice Planning	2,863	2,809	53	0
048 Internal Audit	6,066	5,953	113	0
049 Office of Emergency Management	38,627	27,970	415	10,242
051 Office of Family Safety	17,113	16,794	319	0
052 Community Oversight Board	9,134	8,963	170	0
060 Farmer's Market	7,544	7,403	141	0
061 Municipal Auditorium	6,094	5,981	114	0
062 State Fair Board	14,330	14,063	267	0
064 Sports Authority	5,186	5,090	97	0
065 Water and Sewer - Stormwater Svcs	55,746	54,706	1,040	0
065 Water and Sewer - Waste Services	7,713	7,569	144	0
065 Water and Sewer - Water Services	489,786	476,258	9,002	4,526
071 Convention Center Authority	34,620	33,974	646	0
075 Metro Action Commission (MAC)	156,014	153,104	2,910	0
077 Metro Devlp & Housing Auth (MDHA)	2,128	2,088	40	0
078 Metropolitan Transit Authority (MTA)	93,794	92,044	1,750	0
080 Metro Nashville Public School (MNPS)	643,786	563,032	9,895	70,859
091 Emergency Communication Center	165,946	154,675	2,844	8,427
Hospital Authority	14,845	14,845	0	0
Nashville Electric Service (NES)	284,011	106,699	8	177,304
All Other	133,167	61,620	0	71,547
Direct Bill	0	0	0	0
Total	6,157,678	5,345,399	92,843	719,436

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	220	7	227	
014 Information Technology Service	1,630	122	1,752	
015 Finance - Accountability		20,855	20,855	
015 Finance - Administration		107,768	107,768	
015 Finance - Grants & Cost Planning		33	33	
015 Finance - Office of Mgmt & Budget		460	460	
015 Finance - Operations		646	646	
015 Finance - Payroll		192	192	
015 Finance - Property Administration		104	104	
015 Finance - Treasury		32	32	
015 Finance - Diversity Equity & Inclus		82	82	
048 Internal Audit		204	204	
Total Allocated Additions:	2,003	130,505	132,508	132,508
Total To Be Allocated:	543,445	130,505		673,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Telecommnct'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	2,003	0	704	416	200
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	543,445	0	190,857	112,766	54,344
Allocation Step 2					
Inbound - All Others	130,505	0	45,837	27,079	13,050
2nd Allocation	130,505	0	45,837	27,079	13,050
Total For 015 Finance - Accountability					
Schedule .3 Total	673,950	0	236,694	139,845	67,394

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	85	90	308	201
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	23,097	24,346	83,420	54,616
Allocation Step 2				
Inbound - All Others	5,546	5,846	20,032	13,115
2nd Allocation	5,546	5,846	20,032	13,115
Total For 015 Finance - Accountability				
Schedule .3 Total	28,643	30,192	103,451	67,732

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	63,619		63,619	15,279	78,898
028 State Trial Courts	1	33.333333	63,619		63,619	15,279	78,898
039 Public Library	1	33.333333	63,619		63,619	15,279	78,898
Schedule .4 Total for Grants	3	100.000000	190,857		190,857	45,837	236,694

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2023 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	112,766		112,766	27,079	139,845
Schedule .4 Total for Community Partnerships	100	100.000000	112,766		112,766	27,079	139,845

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	54,344		54,344	13,050	67,394
Schedule .4 Total for Direct Appropriations	100	100.000000	54,344		54,344	13,050	67,394

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	23,097		23,097	5,546	28,643
Schedule .4 Total for Procurement Monitoring/COI	100	100.000000	23,097		23,097	5,546	28,643

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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		406
003 Metropolitan Clerk	4	1.666667	406		406		406
004 Mayor's Office - Administration	4	1.666667	406		406		406
005 Election Commission	4	1.666667	406		406	112	518
006 Law	4	1.666667	406		406		406
007 Planning Commission	4	1.666667	406		406	112	518
008 Human Resources	4	1.666667	406		406		406
009 Register of Deeds	4	1.666667	406		406	112	518
010 General Services - Administration	4	1.666667	406		406		406
011 Historical Commission	4	1.666667	406		406	112	518
012 Employee Benefit Board	4	1.666667	406		406	112	518
014 Information Technology Service	4	1.666667	406		406		406
015 Finance - Administration	4	1.666667	406		406	112	518
016 Assessor of Property	4	1.666667	406		406	112	518
017 Trustee	4	1.666667	406		406	112	518
018 County Clerk	4	1.666667	406		406	112	518
019 District Attorney	4	1.666667	406		406	112	518
021 Public Defender	4	1.666667	406		406	112	518
022 Juvenile Court Clerk	4	1.666667	406		406	112	518
023 Circuit Court Clerk	4	1.666667	406		406	112	518
024 Criminal Court Clerk	4	1.666667	406		406	112	518
025 Clerk and Master - Chancery	4	1.666667	406		406	112	518
026 Juvenile Court	4	1.666667	406		406	112	518
027 General Sessions Court	4	1.666667	406		406	112	518
028 State Trial Courts	4	1.666667	406		406	112	518
029 Justice Integration Services	4	1.666667	406		406	112	518
030 Sheriff's Office	4	1.666667	406		406	112	518
031 Police	4	1.666667	406		406	112	518
032 Fire	4	1.666667	406		406	112	518
033 Codes Administration	4	1.666667	406		406	112	518
034 Beer Board	4	1.666667	406		406	112	518
035 Agricultural Extension	4	1.666667	406		406	112	518
037 Social Services	4	1.666667	406		406	112	518
038 Health	4	1.666667	406		406	112	518
039 Public Library	4	1.666667	406		406	112	518
040 Parks	4	1.666667	406		406	112	518
041 Arts Commission	4	1.666667	406		406	112	518
042 Transportation	8	3.333315	812		812	230	1,042
044 Human Relations Commission	4	1.666667	406		406	112	518
047 Criminal Justice Planning	4	1.666667	406		406	112	518
060 Farmer's Market	4	1.666667	406		406	112	518
061 Municipal Auditorium	4	1.666667	406		406	112	518
062 State Fair Board	4	1.666667	406		406	112	518
064 Sports Authority	4	1.666667	406		406	112	518
065 Water and Sewer - Stormwater Svcs	4	1.666667	406		406	112	518
065 Water and Sewer - General	4	1.666667	406		406	112	518
068 District Energy System (DES)	4	1.666667	406		406	112	518
070 Community Education Commission	4	1.666667	406		406	112	518
071 Convention Center Authority	8	3.333333	812		812	225	1,036
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	406		406	112	518

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	112	518
080 Metro Nashville Public School (MNPS)	4	1.666667	406		406	112	518
090 Debt Service	4	1.666667	406		406	112	518
091 Emergency Communication Center	4	1.666667	406		406	112	518
Bordeaux Longterm Care	4	1.666667	406		406	112	518
Knowles Home	4	1.666667	406		406	112	518
All Other	4	1.666667	406		406	112	518
Schedule .4 Total for Prompt Pay	240	100.000000	24,346		24,346	5,846	30,192

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	20,855		20,855		20,855
015 Finance - Accountability	1	25.000000	20,855		20,855		20,855
015 Finance - Treasury	1	25.000000	20,855		20,855	10,015	30,870
044 Human Relations Commission	1	25.000000	20,855		20,855	10,016	30,871
Schedule .4 Total for Special Projects	4	100.000000	83,420		83,420	20,032	103,451

Allocation Basis: Number of Special Projects by Benefiting Department

Allocation Source: FY 2023 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	54,616		54,616	13,115	67,732
Schedule .4 Total for Grants & Cost Planning	100	100.000000	54,616		54,616	13,115	67,732

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	406	0	0	0	0
003 Metropolitan Clerk	406	0	0	0	0
004 Mayor's Office - Administration	406	0	0	0	0
005 Election Commission	518	0	0	0	0
006 Law	406	0	0	0	0
007 Planning Commission	518	0	0	0	0
008 Human Resources	406	0	0	0	0
009 Register of Deeds	518	0	0	0	0
010 General Services - Administration	406	0	0	0	0
010 General Services - Facilities	20,855	0	0	0	0
011 Historical Commission	79,416	78,898	0	0	0
012 Employee Benefit Board	518	0	0	0	0
014 Information Technology Service	406	0	0	0	0
015 Finance - Accountability	20,855	0	0	0	0
015 Finance - Administration	518	0	0	0	0
015 Finance - Grants & Cost Planning	67,732	0	0	0	0
015 Finance - Purchasing	28,643	0	0	0	28,643
015 Finance - Treasury	30,870	0	0	0	0
016 Assessor of Property	518	0	0	0	0
017 Trustee	518	0	0	0	0
018 County Clerk	518	0	0	0	0
019 District Attorney	518	0	0	0	0
021 Public Defender	518	0	0	0	0
022 Juvenile Court Clerk	518	0	0	0	0
023 Circuit Court Clerk	518	0	0	0	0
024 Criminal Court Clerk	518	0	0	0	0
025 Clerk and Master - Chancery	518	0	0	0	0
026 Juvenile Court	518	0	0	0	0
027 General Sessions Court	518	0	0	0	0
028 State Trial Courts	79,416	78,898	0	0	0
029 Justice Integration Services	518	0	0	0	0
030 Sheriff's Office	518	0	0	0	0
031 Police	518	0	0	0	0
032 Fire	518	0	0	0	0
033 Codes Administration	518	0	0	0	0
034 Beer Board	518	0	0	0	0
035 Agricultural Extension	518	0	0	0	0
037 Social Services	518	0	0	0	0
038 Health	518	0	0	0	0
039 Public Library	79,416	78,898	0	0	0
040 Parks	518	0	0	0	0
041 Arts Commission	518	0	0	0	0
042 Transportation	1,042	0	0	0	0
044 Human Relations Commission	31,389	0	0	0	0
047 Criminal Justice Planning	518	0	0	0	0
060 Farmer's Market	518	0	0	0	0
061 Municipal Auditorium	518	0	0	0	0
062 State Fair Board	518	0	0	0	0
064 Sports Authority	518	0	0	0	0
065 Water and Sewer - Stormwater Svcs	518	0	0	0	0
065 Water and Sewer - General	518	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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)	518	0	0	0	0
070 Community Education Commission	518	0	0	0	0
071 Convention Center Authority	1,036	0	0	0	0
077 Metro Devlp & Housing Auth (MDHA)	518	0	0	0	0
078 Metropolitan Transit Authority (MTA)	518	0	0	0	0
080 Metro Nashville Public School (MNPS)	518	0	0	0	0
090 Debt Service	518	0	0	0	0
091 Emergency Communication Center	518	0	0	0	0
Bordeaux Longterm Care	518	0	0	0	0
Knowles Home	518	0	0	0	0
All Other	207,757	0	139,845	67,394	0
Direct Bill	0	0	0	0	0
Total	673,950	236,694	139,845	67,394	28,643

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	406	0	0
003 Metropolitan Clerk	406	0	0
004 Mayor's Office - Administration	406	0	0
005 Election Commission	518	0	0
006 Law	406	0	0
007 Planning Commission	518	0	0
008 Human Resources	406	0	0
009 Register of Deeds	518	0	0
010 General Services - Administration	406	0	0
010 General Services - Facilities	0	20,855	0
011 Historical Commission	518	0	0
012 Employee Benefit Board	518	0	0
014 Information Technology Service	406	0	0
015 Finance - Accountability	0	20,855	0
015 Finance - Administration	518	0	0
015 Finance - Grants & Cost Planning	0	0	67,732
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	30,870	0
016 Assessor of Property	518	0	0
017 Trustee	518	0	0
018 County Clerk	518	0	0
019 District Attorney	518	0	0
021 Public Defender	518	0	0
022 Juvenile Court Clerk	518	0	0
023 Circuit Court Clerk	518	0	0
024 Criminal Court Clerk	518	0	0
025 Clerk and Master - Chancery	518	0	0
026 Juvenile Court	518	0	0
027 General Sessions Court	518	0	0
028 State Trial Courts	518	0	0
029 Justice Integration Services	518	0	0
030 Sheriff's Office	518	0	0
031 Police	518	0	0
032 Fire	518	0	0
033 Codes Administration	518	0	0
034 Beer Board	518	0	0
035 Agricultural Extension	518	0	0
037 Social Services	518	0	0
038 Health	518	0	0
039 Public Library	518	0	0
040 Parks	518	0	0
041 Arts Commission	518	0	0
042 Transportation	1,042	0	0
044 Human Relations Commission	518	30,871	0
047 Criminal Justice Planning	518	0	0
060 Farmer's Market	518	0	0
061 Municipal Auditorium	518	0	0
062 State Fair Board	518	0	0
064 Sports Authority	518	0	0
065 Water and Sewer - Stormwater Svcs	518	0	0
065 Water and Sewer - General	518	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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)	518	0	0
070 Community Education Commission	518	0	0
071 Convention Center Authority	1,036	0	0
077 Metro Devlp & Housing Auth (MDHA)	518	0	0
078 Metropolitan Transit Authority (MTA)	518	0	0
080 Metro Nashville Public School (MNPS)	518	0	0
090 Debt Service	518	0	0
091 Emergency Communication Center	518	0	0
Bordeaux Longterm Care	518	0	0
Knowles Home	518	0	0
All Other	518	0	0
Direct Bill	0	0	0
Total	30,192	103,451	67,732

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,503	537,358	
001 Administrative - Insurance	42,761	2,371	45,133	
001 Administrative - Post Audits	374	2	376	
001 Administrative - Miscellaneous	93	0	93	
002 Metropolitan Council	45,142	5,275	50,418	
003 Metropolitan Clerk	12,190	5,033	17,223	
003 Metropolitan Clerk - Records Center	20	0	20	
004 Mayor's Office - Administration	65,029	4,896	69,925	
006 Law	125,428	74,933	200,361	
008 Human Resources	84,118	3,634	87,752	
010 General Services - Facilities	25,976	1,271	27,247	
012 IOD Network (Injured-On-Duty)	7,129	5	7,134	
014 Information Technology Service	5,052	377	5,429	
015 Finance - Accountability	406	112	518	
015 Finance - Business Assistance		3,442	3,442	
015 Finance - Grants & Cost Planning		3,203	3,203	
015 Finance - Office of Mgmt & Budget		1,321	1,321	
015 Finance - Operations		1,694	1,694	
015 Finance - Payroll		2,060	2,060	
015 Finance - Property Administration		317	317	
015 Finance - Purchasing		116,357	116,357	
015 Finance - Treasury		193	193	
015 Finance - Diversity Equity & Inclus		8,837	8,837	
030 Sheriff's Office - Security Services		18,326	18,326	
048 Internal Audit		622	622	
Total Allocated Additions:	<u>1,000,608</u>	<u>255,793</u>	1,256,401	1,256,401
Total To Be Allocated:	<u>2,650,299</u>	<u>255,793</u>		<u>2,906,092</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,000,608	0	1,000,608
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,650,299	0	2,650,299
Allocation Step 2			
Inbound - All Others	255,793	0	255,793

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	255,793	0	255,793
Total For 015 Finance - Administration			
Schedule .3 Total	2,906,092	0	2,906,092

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	24,701		24,701	2,485	27,186
015 Finance - Accountability	467,701.00	4.066273	107,768		107,768		107,768
015 Finance - Business Assistance	1,103,073.00	9.590307	254,172		254,172	25,571	279,743
015 Finance - Grants & Cost Planning	338,606.00	2.943899	78,022		78,022	7,849	85,871
015 Finance - Office of Mgmt & Budget	1,727,285.00	15.017314	398,004		398,004	40,041	438,045
015 Finance - Operations	3,049,606.00	26.513802	702,695		702,695	70,696	773,392
015 Finance - Payroll	815,911.00	7.093671	188,004		188,004	18,914	206,918
015 Finance - Property Administration	552,017.00	4.799331	127,197		127,197	12,797	139,993
015 Finance - Purchasing	1,560,144.00	13.564161	359,491		359,491	36,167	395,657
015 Finance - Treasury	1,388,643.00	12.073102	319,973		319,973	32,191	352,164
015 Finance - Diversity Equity & Inclus	391,771.00	3.406125	90,273		90,273	9,082	99,354
Schedule .4 Total for Administration	11,501,957.00	100.000000	2,650,299		2,650,299	255,793	2,906,092

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	27,186	27,186
015 Finance - Accountability	107,768	107,768
015 Finance - Business Assistance	279,743	279,743
015 Finance - Grants & Cost Planning	85,871	85,871
015 Finance - Office of Mgmt & Budget	438,045	438,045
015 Finance - Operations	773,392	773,392
015 Finance - Payroll	206,918	206,918
015 Finance - Property Administration	139,993	139,993
015 Finance - Purchasing	395,657	395,657
015 Finance - Treasury	352,164	352,164
015 Finance - Diversity Equity & Inclus	99,354	99,354
Direct Bill	0	0
Total	2,906,092	2,906,092

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	2,535	189	2,724	
015 Finance - Administration	254,172	25,571	279,743	
015 Finance - Grants & Cost Planning		92	92	
015 Finance - Office of Mgmt & Budget		1,034	1,034	
015 Finance - Operations		1,310	1,310	
015 Finance - Payroll		604	604	
015 Finance - Property Administration		288	288	
015 Finance - Treasury		92	92	
015 Finance - Diversity Equity & Inclus		184	184	
048 Internal Audit		564	564	
Total Allocated Additions:	<u>257,130</u>	<u>29,929</u>	287,058	287,058
Total To Be Allocated:	<u>1,751,713</u>	<u>29,929</u>		<u>1,781,641</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	257,130	257,130	0	0	0
Reallocate Admin Costs		(711,333)	273,762	370,530	33,519
Unallocated Costs	0	0	0	0	0
1st Allocation	1,751,713	0	674,161	912,460	82,543
Allocation Step 2					
Inbound - All Others	29,929	29,929	0	0	0
Reallocate Admin Costs		(29,929)	11,518	15,590	1,410
Unallocated Costs	0	0	0	0	0
2nd Allocation	29,929	0	11,518	15,590	1,410
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,781,641	0	685,680	928,050	83,953

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	13,389	20,132
Unallocated Costs	0	0
1st Allocation	32,971	49,577
Allocation Step 2		

Inbound - All Others	0	0
Reallocate Admin Costs	563	847
Unallocated Costs	0	0
2nd Allocation	563	847
Total For 015 Finance - Business Assistance		

Schedule .3 Total	33,534	50,424

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	674,161		674,161	11,518	685,680
Schedule .4 Total for Vendor Assistance	100	100.000000	674,161		674,161	11,518	685,680

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	2,653		2,653		2,653
005 Election Commission	1	0.290698	2,653		2,653	66	2,718
007 Planning Commission	13	3.779070	34,483		34,483	859	35,341
008 Human Resources	6	1.744186	15,915		15,915		15,915
010 General Services - Facilities	86	25.000000	228,115		228,115		228,115
011 Historical Commission	1	0.290698	2,653		2,653	66	2,718
014 Information Technology Service	14	4.069767	37,135		37,135		37,135
015 Finance	1	0.290698	2,653		2,653	66	2,718
015 Finance - Administration	1	0.290698	2,653		2,653		2,653
015 Finance - Grants & Cost Planning	1	0.290698	2,653		2,653	66	2,718
015 Finance - Payroll	1	0.290698	2,653		2,653	66	2,718
016 Assessor of Property	1	0.290698	2,653		2,653	66	2,718
017 Trustee	1	0.290698	2,653		2,653	66	2,718
026 Juvenile Court	2	0.581395	5,305		5,305	132	5,437
030 Sheriff's Office	1	0.290698	2,653		2,653	66	2,718
030 Sheriff's Office - Security Services	1	0.290698	2,653		2,653	66	2,718
031 Police	4	1.162791	10,610		10,610	264	10,874
038 Health	1	0.290698	2,653		2,653	66	2,718
039 Public Library	2	0.581395	5,305		5,305	132	5,437
040 Parks	19	5.523256	50,398		50,398	1,255	51,653
041 Arts Commission	1	0.290698	2,653		2,653	66	2,718
042 Transportation	67	19.476744	177,718		177,718	4,426	182,143
048 Internal Audit	3	0.872093	7,958		7,958	198	8,156
060 Farmer's Market	1	0.290698	2,653		2,653	66	2,718
061 Municipal Auditorium	2	0.581395	5,305		5,305	132	5,437
062 State Fair Board	4	1.162791	10,610		10,610	264	10,874
064 Sports Authority	4	1.162791	10,610		10,610	264	10,874
065 Water and Sewer - Waste Services	1	0.290698	2,653		2,653	66	2,718
065 Water and Sewer - General	93	27.034879	246,683		246,683	6,146	252,829
075 Metro Action Commission (MAC)	4	1.162791	10,610		10,610	264	10,874
All Other	6	1.744186	15,915		15,915	396	16,311
Schedule .4 Total for Procurement Post Award	344	100.000000	912,460		912,460	15,590	928,050

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	240		240		240
005 Election Commission	1	0.290698	240		240	6	246
007 Planning Commission	13	3.779070	3,119		3,119	78	3,197
008 Human Resources	6	1.744186	1,440		1,440		1,440
010 General Services - Facilities	86	25.000000	20,636		20,636		20,636
011 Historical Commission	1	0.290698	240		240	6	246
014 Information Technology Service	14	4.069767	3,359		3,359		3,359
015 Finance	1	0.290698	240		240	6	246
015 Finance - Administration	1	0.290698	240		240		240
015 Finance - Grants & Cost Planning	1	0.290698	240		240	6	246
015 Finance - Payroll	1	0.290698	240		240	6	246
016 Assessor of Property	1	0.290698	240		240	6	246
017 Trustee	1	0.290698	240		240	6	246
026 Juvenile Court	2	0.581395	480		480	12	492
030 Sheriff's Office	1	0.290698	240		240	6	246
030 Sheriff's Office - Security Services	1	0.290698	240		240	6	246
031 Police	4	1.162791	960		960	24	984
038 Health	1	0.290698	240		240	6	246
039 Public Library	2	0.581395	480		480	12	492
040 Parks	19	5.523256	4,559		4,559	113	4,673
041 Arts Commission	1	0.290698	240		240	6	246
042 Transportation	67	19.476744	16,077		16,077	400	16,477
048 Internal Audit	3	0.872093	720		720	18	738
060 Farmer's Market	1	0.290698	240		240	6	246
061 Municipal Auditorium	2	0.581395	480		480	12	492
062 State Fair Board	4	1.162791	960		960	24	984
064 Sports Authority	4	1.162791	960		960	24	984
065 Water and Sewer - Waste Services	1	0.290698	240		240	6	246
065 Water and Sewer - General	93	27.034879	22,316		22,316	558	22,873
075 Metro Action Commission (MAC)	4	1.162791	960		960	24	984
All Other	6	1.744186	1,440		1,440	36	1,475
Schedule .4 Total for Procurement Accountability	344	100.000000	82,543		82,543	1,410	83,953

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	549		549		549
002 Metropolitan Council	4	1.666667	549		549		549
003 Metropolitan Clerk	4	1.666667	549		549		549
004 Mayor's Office - Administration	4	1.666667	549		549		549
005 Election Commission	4	1.666667	549		549	11	560
006 Law	4	1.666667	549		549		549
007 Planning Commission	4	1.666667	549		549	11	560
008 Human Resources	4	1.666667	549		549		549
009 Register of Deeds	4	1.666667	549		549	11	560
010 General Services - Administration	4	1.666667	549		549		549
011 Historical Commission	4	1.666667	549		549	11	560
012 Employee Benefit Board	4	1.666667	549		549	11	560
014 Information Technology Service	4	1.666667	549		549		549
015 Finance - Administration	4	1.666667	549		549		549
016 Assessor of Property	4	1.666667	549		549	11	560
017 Trustee	4	1.666667	549		549	11	560
018 County Clerk	4	1.666667	549		549	11	560
019 District Attorney	4	1.666667	549		549	11	560
021 Public Defender	4	1.666667	549		549	11	560
022 Juvenile Court Clerk	4	1.666667	549		549	11	560
023 Circuit Court Clerk	4	1.666667	549		549	11	560
024 Criminal Court Clerk	4	1.666667	549		549	11	560
025 Clerk and Master - Chancery	4	1.666667	549		549	11	560
026 Juvenile Court	4	1.666667	549		549	11	560
027 General Sessions Court	4	1.666667	549		549	11	560
028 State Trial Courts	4	1.666667	549		549	11	560
029 Justice Integration Services	4	1.666667	549		549	11	560
030 Sheriff's Office	4	1.666667	549		549	11	560
031 Police	4	1.666667	549		549	11	560
032 Fire	4	1.666667	549		549	11	560
033 Codes Administration	4	1.666667	549		549	11	560
034 Beer Board	4	1.666667	549		549	11	560
035 Agricultural Extension	4	1.666667	549		549	11	560
037 Social Services	4	1.666667	549		549	11	560
038 Health	4	1.666667	549		549	11	560
039 Public Library	4	1.666667	549		549	11	560
040 Parks	4	1.666667	549		549	11	560
041 Arts Commission	4	1.666667	549		549	11	560
042 Transportation	8	3.333315	1,099		1,099	24	1,123
044 Human Relations Commission	4	1.666667	549		549	11	560
047 Criminal Justice Planning	4	1.666667	549		549	11	560
060 Farmer's Market	4	1.666667	549		549	11	560
061 Municipal Auditorium	4	1.666667	549		549	11	560
062 State Fair Board	4	1.666667	549		549	11	560
064 Sports Authority	4	1.666667	549		549	11	560
065 Water and Sewer - Stormwater Svcs	4	1.666667	549		549	11	560
065 Water and Sewer - General	4	1.666667	549		549	11	560
068 District Energy System (DES)	4	1.666667	549		549	11	560
070 Community Education Commission	4	1.666667	549		549	11	560
071 Convention Center Authority	8	3.333333	1,100		1,100	22	1,122
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	549		549	11	560

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	549		549	11	560
080 Metro Nashville Public School (MNPS)	4	1.666667	549		549	11	560
090 Debt Service	4	1.666667	549		549	11	560
091 Emergency Communication Center	4	1.666667	549		549	11	560
Bordeaux Longterm Care	4	1.666667	549		549	11	560
Knowles Home	4	1.666667	549		549	11	560
All Other	4	1.666667	549		549	11	560
Schedule .4 Total for Prompt Pay	240	100.000000	32,971		32,971	563	33,534

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	49,577		49,577	847	50,424
Schedule .4 Total for COI	100	100.000000	49,577		49,577	847	50,424

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	549	0	0	0	549
002 Metropolitan Council	549	0	0	0	549
003 Metropolitan Clerk	549	0	0	0	549
004 Mayor's Office - Administration	3,442	0	2,653	240	549
005 Election Commission	3,525	0	2,718	246	560
006 Law	549	0	0	0	549
007 Planning Commission	39,099	0	35,341	3,197	560
008 Human Resources	17,904	0	15,915	1,440	549
009 Register of Deeds	560	0	0	0	560
010 General Services - Administration	549	0	0	0	549
010 General Services - Facilities	248,751	0	228,115	20,636	0
011 Historical Commission	3,525	0	2,718	246	560
012 Employee Benefit Board	560	0	0	0	560
014 Information Technology Service	41,044	0	37,135	3,359	549
015 Finance	2,964	0	2,718	246	0
015 Finance - Administration	3,442	0	2,653	240	549
015 Finance - Grants & Cost Planning	2,964	0	2,718	246	0
015 Finance - Payroll	2,964	0	2,718	246	0
015 Finance - Purchasing	736,104	685,680	0	0	0
016 Assessor of Property	3,525	0	2,718	246	560
017 Trustee	3,525	0	2,718	246	560
018 County Clerk	560	0	0	0	560
019 District Attorney	560	0	0	0	560
021 Public Defender	560	0	0	0	560
022 Juvenile Court Clerk	560	0	0	0	560
023 Circuit Court Clerk	560	0	0	0	560
024 Criminal Court Clerk	560	0	0	0	560
025 Clerk and Master - Chancery	560	0	0	0	560
026 Juvenile Court	6,489	0	5,437	492	560
027 General Sessions Court	560	0	0	0	560
028 State Trial Courts	560	0	0	0	560
029 Justice Integration Services	560	0	0	0	560
030 Sheriff's Office	3,525	0	2,718	246	560
030 Sheriff's Office - Security Services	2,964	0	2,718	246	0
031 Police	12,418	0	10,874	984	560
032 Fire	560	0	0	0	560
033 Codes Administration	560	0	0	0	560
034 Beer Board	560	0	0	0	560
035 Agricultural Extension	560	0	0	0	560
037 Social Services	560	0	0	0	560
038 Health	3,525	0	2,718	246	560
039 Public Library	6,489	0	5,437	492	560
040 Parks	56,886	0	51,653	4,673	560
041 Arts Commission	3,525	0	2,718	246	560
042 Transportation	199,744	0	182,143	16,477	1,123
044 Human Relations Commission	560	0	0	0	560
047 Criminal Justice Planning	560	0	0	0	560
048 Internal Audit	8,893	0	8,156	738	0
060 Farmer's Market	3,525	0	2,718	246	560
061 Municipal Auditorium	6,489	0	5,437	492	560
062 State Fair Board	12,418	0	10,874	984	560
064 Sports Authority	12,418	0	10,874	984	560

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	560	0	0	0	560
065 Water and Sewer - Waste Services	2,964	0	2,718	246	0
065 Water and Sewer - General	276,262	0	252,829	22,873	560
068 District Energy System (DES)	560	0	0	0	560
070 Community Education Commission	560	0	0	0	560
071 Convention Center Authority	1,122	0	0	0	1,122
075 Metro Action Commission (MAC)	11,858	0	10,874	984	0
077 Metro Devlp & Housing Auth (MDHA)	560	0	0	0	560
078 Metropolitan Transit Authority (MTA)	560	0	0	0	560
080 Metro Nashville Public School (MNPS)	560	0	0	0	560
090 Debt Service	560	0	0	0	560
091 Emergency Communication Center	560	0	0	0	560
Bordeaux Longterm Care	560	0	0	0	560
Knowles Home	560	0	0	0	560
All Other	18,347	0	16,311	1,475	560
Direct Bill	0	0	0	0	0
Total	1,781,641	685,680	928,050	83,953	33,534

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	50,424
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
FULL 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>50,424</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	1,665	995	2,660	
014 Information Technology Service	1,175	87	1,262	
015 Finance - Accountability	54,616	13,115	67,732	
015 Finance - Administration	78,022	7,849	85,871	
015 Finance - Business Assistance	2,892	72	2,964	
015 Finance - Grants & Cost Planning		22	22	
015 Finance - Office of Mgmt & Budget		256	256	
015 Finance - Operations		534	534	
015 Finance - Payroll		145	145	
015 Finance - Property Administration		68	68	
015 Finance - Treasury		22	22	
015 Finance - Diversity Equity & Inclus		46	46	
048 Internal Audit		133	133	
Total Allocated Additions:	138,471	23,342	161,813	161,813
Total To Be Allocated:	490,603	23,342		513,945

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	138,471	138,471	0	0	0
Reallocate Admin Costs		(151,111)	48,243	78,119	24,748
Unallocated Costs	0	0	0	0	0
1st Allocation	490,603	0	156,629	253,624	80,349
Allocation Step 2					
Inbound - All Others	23,342	23,342	0	0	0
Reallocate Admin Costs		(23,342)	7,452	12,067	3,823
Unallocated Costs	0	0	0	0	0
2nd Allocation	23,342	0	7,452	12,067	3,823
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	513,945	0	164,082	265,691	84,172

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	775		775		775
007 Planning Commission	3	1.485149	2,326		2,326	118	2,444
010 General Services - Administration	5	2.475248	3,877		3,877		3,877
011 Historical Commission	5	2.475248	3,877		3,877	197	4,074
014 Information Technology Service	3	1.485149	2,326		2,326		2,326
015 Finance - Administration	4	1.980198	3,102		3,102		3,102
026 Juvenile Court	5	2.475248	3,877		3,877	197	4,074
028 State Trial Courts	5	2.475248	3,877		3,877	197	4,074
030 Sheriff's Office	1	0.495050	775		775	39	815
031 Police	14	6.930693	10,856		10,856	552	11,407
032 Fire	2	0.990099	1,551		1,551	79	1,630
037 Social Services	5	2.475248	3,877		3,877	197	4,074
038 Health	55	27.227716	42,647		42,647	2,170	44,817
039 Public Library	10	4.950495	7,754		7,754	394	8,148
040 Parks	29	14.356436	22,486		22,486	1,143	23,630
041 Arts Commission	4	1.980198	3,102		3,102	158	3,259
042 Transportation	11	5.445545	8,529		8,529	434	8,963
049 Office of Emergency Management	11	5.445545	8,529		8,529	434	8,963
051 Office of Family Safety	5	2.475248	3,877		3,877	197	4,074
060 Farmer's Market	1	0.495050	775		775	39	815
065 Water and Sewer - General	7	3.465347	5,428		5,428	276	5,704
075 Metro Action Commission (MAC)	16	7.920792	12,406		12,406	631	13,037
Schedule .4 Total for Grants Coordination	202	100.000000	156,629		156,629	7,452	164,082

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,996		6,996	355	7,351
001 Administrative - Corporate Dues	837	0.020301	51		51		51
001 Administrative - Employee Benefits	53,319	1.293256	3,280		3,280		3,280
001 Administrative - Facility Rental	745	0.018070	46		46		46
001 Administrative - Insurance	7,097	0.172138	437		437		437
001 Administrative - Post Audits	982	0.023818	60		60		60
001 Administrative - Gen Svcs Energy	1,654	0.040118	102		102		102
001 Administrative - Miscellaneous	2,055	0.049844	126		126		126
002 Metropolitan Council	2,886	0.070000	177		177		177
003 Metropolitan Clerk	946	0.022945	58		58		58
003 Metropolitan Clerk - Records Center	246	0.005967	15		15		15
004 Mayor's Office	2,181	0.052900	134		134	7	141
004 Mayor's Office - Administration	5,362	0.130056	330		330		330
005 Election Commission	5,079	0.123192	312		312	16	328
006 Law	26,717	0.648023	1,643		1,643		1,643
007 Planning Commission	8,518	0.206605	524		524	27	551
008 Human Resources	7,333	0.177862	451		451		451
009 Register of Deeds	3,192	0.077422	196		196	10	206
010 General Services	1,177	0.028548	72		72	4	76
010 General Services - Administration	1,261	0.030586	78		78		78
010 General Services - Facilities	28,721	0.696630	1,767		1,767		1,767
010 General Services - Fleet Management	50,461	1.223935	3,104		3,104		3,104
010 General Services - Mail Services	1,038	0.025177	64		64		64
010 General Services - Surplus Property	671	0.016275	41		41	2	43
011 Historical Commission	1,713	0.041549	105		105	5	111
012 Employee Benefit Board	598,302	14.511858	36,806		36,806	1,870	38,676
012 IOD Network (Injured-On-Duty)	14,181	0.343961	872		872		872
014 Information Technology Service	52,688	1.277951	3,241		3,241		3,241
015 Finance	807	0.019574	50		50	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	92		92		92
015 Finance - Grants & Cost Planning	352	0.008538	22		22		22
015 Finance - Office of Mgmt & Budget	1,805	0.043780	111		111	6	117
015 Finance - Operations	3,328	0.080721	205		205	10	215
015 Finance - Payroll	1,104	0.026778	68		68	3	71
015 Finance - Property Administration	599	0.014529	37		37	2	39
015 Finance - Purchasing	1,708	0.041428	105		105	5	110
015 Finance - Treasury	1,492	0.036189	92		92	5	96
015 Finance - Diversity Equity & Inclus	394	0.009556	24		24	1	25
016 Assessor of Property	8,814	0.213784	542		542	27	570
017 Trustee	2,671	0.064785	164		164	8	173
018 County Clerk	6,331	0.153559	389		389	20	409
019 District Attorney	10,995	0.266685	676		676	34	711
021 Public Defender	10,596	0.257007	652		652	33	685
022 Juvenile Court Clerk	2,443	0.059255	150		150	8	158
023 Circuit Court Clerk	8,399	0.203718	517		517	26	543
024 Criminal Court Clerk	7,538	0.182835	464		464	23	487
025 Clerk and Master - Chancery	1,672	0.040554	103		103	5	108
026 Juvenile Court	17,274	0.418982	1,063		1,063	54	1,116
027 General Sessions Court	13,908	0.337340	856		856	43	899

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	880		880	45	925
029 Justice Integration Services	4,285	0.103933	264		264	13	277
030 Sheriff's Office	90,892	2.204592	5,591		5,591	284	5,876
030 Sheriff's Office - Security Services	17,241	0.418182	1,061		1,061	54	1,114
031 Police	273,020	6.622120	16,795		16,795	853	17,649
032 Fire	176,150	4.272531	10,836		10,836	551	11,387
033 Codes Administration	14,083	0.341584	866		866	44	910
034 Beer Board	882	0.021393	54		54	3	57
035 Agricultural Extension	300	0.007277	18		18	1	19
037 Social Services	11,187	0.271341	688		688	35	723
038 Health	63,857	1.548856	3,928		3,928	200	4,128
038 Health - Employee Health & Wellness	866	0.021005	53		53	3	56
039 Public Library	45,268	1.097979	2,785		2,785	141	2,926
040 Parks	59,818	1.450890	3,680		3,680	187	3,867
041 Arts Commission	2,158	0.052342	133		133	7	139
042 Transportation	59,423	1.441309	3,656		3,656	186	3,841
044 Human Relations Commission	756	0.018337	46		46	2	49
047 Criminal Justice Planning	620	0.015038	38		38	2	40
048 Internal Audit	1,484	0.035995	91		91	5	96
049 Office of Emergency Management	2,979	0.072256	183		183	9	192
051 Office of Family Safety	4,979	0.120766	306		306	15	322
052 Community Oversight Board	1,490	0.036140	92		92	5	96
053 Office of Homeless Services	2,656	0.064421	163		163	8	172
060 Farmer's Market	2,711	0.065756	167		167	8	175
061 Municipal Auditorium	6,582	0.159647	405		405	21	425
062 State Fair Board	5,081	0.123240	313		313	16	328
064 Sports Authority	50,021	1.213263	3,077		3,077	156	3,233
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	1,347		1,347	68	1,415
065 Water and Sewer - Waste Services	48,075	1.166063	2,957		2,957	150	3,108
065 Water and Sewer - Water Services	196,611	4.768814	12,095		12,095	615	12,709
068 District Energy System (DES)	18,702	0.453618	1,150		1,150	58	1,209
071 Convention Center Authority	119,347	2.894770	7,342		7,342	373	7,715
075 Metro Action Commission (MAC)	49,724	1.206059	3,059		3,059	155	3,214
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	100,114		100,114	5,094	105,209
091 Emergency Communication Center	20,480	0.496744	1,260		1,260	64	1,324
Bordeaux Longterm Care	245	0.005942	15		15	1	16
Knowles Home	2,080	0.050451	128		128	6	134
Medical Examiner	5,887	0.142790	362		362	18	380
Schedule .4 Total for Cost Planning	4,122,849	100.000000	253,624		253,624	12,067	265,691

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	80,349		80,349	3,823	84,172
Schedule .4 Total for Direct Appropriations	100	100.000000	80,349		80,349	3,823	84,172

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

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	7,351	0	7,351	0
001 Administrative - Corporate Dues	51	0	51	0
001 Administrative - Employee Benefits	3,280	0	3,280	0
001 Administrative - Facility Rental	46	0	46	0
001 Administrative - Insurance	437	0	437	0
001 Administrative - Post Audits	60	0	60	0
001 Administrative - Gen Svcs Energy	102	0	102	0
001 Administrative - Miscellaneous	126	0	126	0
002 Metropolitan Council	177	0	177	0
003 Metropolitan Clerk	58	0	58	0
003 Metropolitan Clerk - Records Center	15	0	15	0
004 Mayor's Office	141	0	141	0
004 Mayor's Office - Administration	1,105	775	330	0
005 Election Commission	328	0	328	0
006 Law	1,643	0	1,643	0
007 Planning Commission	2,995	2,444	551	0
008 Human Resources	451	0	451	0
009 Register of Deeds	206	0	206	0
010 General Services	76	0	76	0
010 General Services - Administration	3,954	3,877	78	0
010 General Services - Facilities	1,767	0	1,767	0
010 General Services - Fleet Management	3,104	0	3,104	0
010 General Services - Mail Services	64	0	64	0
010 General Services - Surplus Property	43	0	43	0
011 Historical Commission	4,185	4,074	111	0
012 Employee Benefit Board	38,676	0	38,676	0
012 IOD Network (Injured-On-Duty)	872	0	872	0
014 Information Technology Service	5,567	2,326	3,241	0
015 Finance	52	0	52	0
015 Finance - Accountability	33	0	33	0
015 Finance - Administration	3,203	3,102	101	0
015 Finance - Business Assistance	92	0	92	0
015 Finance - Grants & Cost Planning	22	0	22	0
015 Finance - Office of Mgmt & Budget	117	0	117	0
015 Finance - Operations	215	0	215	0
015 Finance - Payroll	71	0	71	0
015 Finance - Property Administration	39	0	39	0
015 Finance - Purchasing	110	0	110	0
015 Finance - Treasury	96	0	96	0
015 Finance - Diversity Equity & Inclus	25	0	25	0
016 Assessor of Property	570	0	570	0
017 Trustee	173	0	173	0
018 County Clerk	409	0	409	0
019 District Attorney	711	0	711	0
021 Public Defender	685	0	685	0
022 Juvenile Court Clerk	158	0	158	0
023 Circuit Court Clerk	543	0	543	0
024 Criminal Court Clerk	487	0	487	0
025 Clerk and Master - Chancery	108	0	108	0
026 Juvenile Court	5,191	4,074	1,116	0
027 General Sessions Court	899	0	899	0
028 State Trial Courts	4,999	4,074	925	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	277	0	277	0
030 Sheriff's Office	6,690	815	5,876	0
030 Sheriff's Office - Security Services	1,114	0	1,114	0
031 Police	29,056	11,407	17,649	0
032 Fire	13,016	1,630	11,387	0
033 Codes Administration	910	0	910	0
034 Beer Board	57	0	57	0
035 Agricultural Extension	19	0	19	0
037 Social Services	4,797	4,074	723	0
038 Health	48,945	44,817	4,128	0
038 Health - Employee Health & Wellness	56	0	56	0
039 Public Library	11,074	8,148	2,926	0
040 Parks	27,497	23,630	3,867	0
041 Arts Commission	3,399	3,259	139	0
042 Transportation	12,804	8,963	3,841	0
044 Human Relations Commission	49	0	49	0
047 Criminal Justice Planning	40	0	40	0
048 Internal Audit	96	0	96	0
049 Office of Emergency Management	9,155	8,963	192	0
051 Office of Family Safety	4,396	4,074	322	0
052 Community Oversight Board	96	0	96	0
053 Office of Homeless Services	172	0	172	0
060 Farmer's Market	990	815	175	0
061 Municipal Auditorium	425	0	425	0
062 State Fair Board	328	0	328	0
064 Sports Authority	3,233	0	3,233	0
065 Water and Sewer - Stormwater Svcs	1,415	0	1,415	0
065 Water and Sewer - Waste Services	3,108	0	3,108	0
065 Water and Sewer - Water Services	12,709	0	12,709	0
065 Water and Sewer - General	5,704	5,704	0	0
068 District Energy System (DES)	1,209	0	1,209	0
071 Convention Center Authority	7,715	0	7,715	0
075 Metro Action Commission (MAC)	16,251	13,037	3,214	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)	105,209	0	105,209	0
091 Emergency Communication Center	1,324	0	1,324	0
Bordeaux Longterm Care	16	0	16	0
Knowles Home	134	0	134	0
Medical Examiner	380	0	380	0
All Other	84,172	0	0	84,172
Direct Bill	0	0	0	0
Total	513,945	164,082	265,691	84,172

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	67,838	3,320	71,158	
010 General Services - Mail Services	230	7	237	
014 Information Technology Service	6,395	477	6,873	
015 Finance - Administration	398,004	40,041	438,045	
015 Finance - Grants & Cost Planning	111	6	117	
015 Finance - Office of Mgmt & Budget		1,354	1,354	
015 Finance - Operations		947	947	
015 Finance - Payroll		749	749	
015 Finance - Property Administration		347	347	
015 Finance - Treasury		113	113	
015 Finance - Diversity Equity & Inclus		241	241	
030 Sheriff's Office - Security Services		30,523	30,523	
048 Internal Audit		681	681	
Total Allocated Additions:	548,502	78,809	627,311	627,311
Total To Be Allocated:	2,353,417	78,809		2,432,226

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	548,502	548,502	0
Reallocate Admin Costs		(548,502)	548,502
Unallocated Costs	0	0	0
1st Allocation	2,353,417	0	2,353,417
Allocation Step 2			
Inbound - All Others	78,809	78,809	0
Reallocate Admin Costs		(78,809)	78,809

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	78,809	0	78,809
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,432,226	0	2,432,226

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	34,846		34,846	1,259	36,106
001 Administrative - Corporate Dues	851	0.024719	582		582		582
001 Administrative - Employee Benefits	91,880	2.668789	62,808		62,808		62,808
001 Administrative - Facility Rental	967	0.028088	661		661		661
001 Administrative - Insurance	7,202	0.209193	4,923		4,923		4,923
001 Administrative - Post Audits	4,507	0.130912	3,081		3,081		3,081
001 Administrative - Gen Svcs Energy	1,654	0.048043	1,131		1,131		1,131
001 Administrative - Miscellaneous	6,150	0.178636	4,204		4,204		4,204
002 Metropolitan Council	3,237	0.094023	2,213		2,213		2,213
003 Metropolitan Clerk	1,047	0.030412	716		716		716
003 Metropolitan Clerk - Records Center	227	0.006594	155		155		155
004 Mayor's Office	256	0.007436	175		175	6	181
004 Mayor's Office - Administration	5,699	0.165536	3,896		3,896		3,896
005 Election Commission	5,241	0.152233	3,583		3,583	129	3,712
006 Law	8,416	0.244455	5,753		5,753		5,753
007 Planning Commission	10,973	0.318727	7,501		7,501	271	7,772
008 Human Resources	8,356	0.242712	5,712		5,712		5,712
009 Register of Deeds	315	0.009150	215		215	8	223
010 General Services	40	0.001162	27		27	1	28
010 General Services - Administration	1,762	0.051180	1,204		1,204		1,204
010 General Services - Facilities	27,616	0.802147	18,878		18,878		18,878
010 General Services - Fleet Management	29,978	0.870755	20,492		20,492		20,492
010 General Services - Mail Services	1,160	0.033694	793		793		793
010 General Services - Surplus Property	819	0.023789	560		560	20	580
011 Historical Commission	1,754	0.050947	1,199		1,199	43	1,242
014 Information Technology Service	45,764	1.329282	31,284		31,284		31,284
015 Finance	273	0.007930	187		187	7	193
015 Finance - Accountability	673	0.019548	460		460		460
015 Finance - Administration	1,933	0.056147	1,321		1,321		1,321
015 Finance - Business Assistance	1,512	0.043918	1,034		1,034		1,034
015 Finance - Grants & Cost Planning	374	0.010863	256		256		256
015 Finance - Office of Mgmt & Budget	1,981	0.057541	1,354		1,354		1,354
015 Finance - Operations	3,462	0.100559	2,367		2,367	85	2,452
015 Finance - Payroll	1,084	0.031486	741		741	27	768
015 Finance - Property Administration	719	0.020884	491		491	18	509
015 Finance - Purchasing	1,703	0.049466	1,164		1,164	42	1,206
015 Finance - Treasury	1,698	0.049321	1,161		1,161	42	1,203
015 Finance - Diversity Equity & Inclus	453	0.013158	310		310	11	321
016 Assessor of Property	10,359	0.300892	7,081		7,081	256	7,337
017 Trustee	3,043	0.088388	2,080		2,080	75	2,155
018 County Clerk	7,009	0.203587	4,791		4,791	173	4,964
019 District Attorney	12,006	0.348732	8,207		8,207	297	8,504
021 Public Defender	11,759	0.341557	8,038		8,038	290	8,329
022 Juvenile Court Clerk	2,452	0.071222	1,676		1,676	61	1,737
023 Circuit Court Clerk	3,509	0.101924	2,399		2,399	87	2,485
024 Criminal Court Clerk	7,628	0.221566	5,214		5,214	188	5,403
025 Clerk and Master - Chancery	1,835	0.053300	1,254		1,254	45	1,300
026 Juvenile Court	17,815	0.517463	12,178		12,178	440	12,618
027 General Sessions Court	15,334	0.445398	10,482		10,482	379	10,861
028 State Trial Courts	14,580	0.423497	9,967		9,967	360	10,327
029 Justice Integration Services	4,472	0.129896	3,057		3,057	110	3,167

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	58,884		58,884	2,128	61,012
030 Sheriff's Office - Security Services	17,691	0.513861	12,093		12,093	437	12,530
031 Police	275,164	7.992541	188,098		188,098	6,798	194,896
032 Fire	176,667	5.131551	120,767		120,767	4,365	125,131
033 Codes Administration	15,951	0.463320	10,904		10,904	394	11,298
034 Beer Board	934	0.027129	638		638	23	661
035 Agricultural Extension	405	0.011764	277		277	10	287
037 Social Services	11,563	0.335864	7,904		7,904	286	8,190
038 Health	87,560	2.543308	59,855		59,855	2,163	62,018
038 Health - Employee Health & Wellness	1,497	0.043483	1,023		1,023	37	1,060
039 Public Library	42,714	1.240691	29,199		29,199	1,055	30,254
040 Parks	58,519	1.699770	40,003		40,003	1,446	41,448
041 Arts Commission	2,231	0.064803	1,525		1,525	55	1,580
042 Transportation	70,942	2.060614	48,495		48,495	1,753	50,247
044 Human Relations Commission	724	0.021030	495		495	18	513
047 Criminal Justice Planning	626	0.018183	428		428	15	443
048 Internal Audit	1,879	0.054578	1,284		1,284	46	1,331
049 Office of Emergency Management	3,022	0.087778	2,066		2,066	75	2,140
051 Office of Family Safety	4,494	0.130535	3,072		3,072	111	3,183
052 Community Oversight Board	2,172	0.063089	1,485		1,485	54	1,538
060 Farmer's Market	2,314	0.067214	1,582		1,582	57	1,639
061 Municipal Auditorium	2,018	0.058616	1,379		1,379	50	1,429
062 State Fair Board	4,325	0.125626	2,957		2,957	107	3,063
064 Sports Authority	29,426	0.854721	20,115		20,115	727	20,842
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	21,238		21,238	767	22,005
065 Water and Sewer - Waste Services	46,079	1.338432	31,499		31,499	1,138	32,637
065 Water and Sewer - Water Services	200,123	5.812865	136,801		136,801	4,944	141,745
068 District Energy System (DES)	15,526	0.450975	10,613		10,613	383	10,997
071 Convention Center Authority	87,975	2.555363	60,138		60,138	2,173	62,312
075 Metro Action Commission (MAC)	87,787	2.549902	60,010		60,010	2,169	62,179
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	1,092,939		1,092,939	39,508	1,132,447
091 Emergency Communication Center	22,748	0.660749	15,550		15,550	562	16,112
Bordeaux Longterm Care	320	0.009295	219		219	8	227
Knowles Home	2,100	0.060998	1,436		1,436	52	1,487
Medical Examiner	6,710	0.194902	4,587		4,587	166	4,753
Schedule .4 Total for Budget Planning & Mgmt	3,442,760	100.000000	2,353,417		2,353,417	78,809	2,432,226

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

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	36,106	36,106
001 Administrative - Corporate Dues	582	582
001 Administrative - Employee Benefits	62,808	62,808
001 Administrative - Facility Rental	661	661
001 Administrative - Insurance	4,923	4,923
001 Administrative - Post Audits	3,081	3,081
001 Administrative - Gen Svcs Energy	1,131	1,131
001 Administrative - Miscellaneous	4,204	4,204
002 Metropolitan Council	2,213	2,213
003 Metropolitan Clerk	716	716
003 Metropolitan Clerk - Records Center	155	155
004 Mayor's Office	181	181
004 Mayor's Office - Administration	3,896	3,896
005 Election Commission	3,712	3,712
006 Law	5,753	5,753
007 Planning Commission	7,772	7,772
008 Human Resources	5,712	5,712
009 Register of Deeds	223	223
010 General Services	28	28
010 General Services - Administration	1,204	1,204
010 General Services - Facilities	18,878	18,878
010 General Services - Fleet Management	20,492	20,492
010 General Services - Mail Services	793	793
010 General Services - Surplus Property	580	580
011 Historical Commission	1,242	1,242
014 Information Technology Service	31,284	31,284
015 Finance	193	193
015 Finance - Accountability	460	460
015 Finance - Administration	1,321	1,321
015 Finance - Business Assistance	1,034	1,034
015 Finance - Grants & Cost Planning	256	256
015 Finance - Office of Mgmt & Budget	1,354	1,354
015 Finance - Operations	2,452	2,452
015 Finance - Payroll	768	768
015 Finance - Property Administration	509	509
015 Finance - Purchasing	1,206	1,206
015 Finance - Treasury	1,203	1,203
015 Finance - Diversity Equity & Inclus	321	321
016 Assessor of Property	7,337	7,337
017 Trustee	2,155	2,155
018 County Clerk	4,964	4,964
019 District Attorney	8,504	8,504
021 Public Defender	8,329	8,329
022 Juvenile Court Clerk	1,737	1,737
023 Circuit Court Clerk	2,485	2,485
024 Criminal Court Clerk	5,403	5,403
025 Clerk and Master - Chancery	1,300	1,300
026 Juvenile Court	12,618	12,618
027 General Sessions Court	10,861	10,861
028 State Trial Courts	10,327	10,327
029 Justice Integration Services	3,167	3,167
030 Sheriff's Office	61,012	61,012

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,530	12,530
031 Police	194,896	194,896
032 Fire	125,131	125,131
033 Codes Administration	11,298	11,298
034 Beer Board	661	661
035 Agricultural Extension	287	287
037 Social Services	8,190	8,190
038 Health	62,018	62,018
038 Health - Employee Health & Wellness	1,060	1,060
039 Public Library	30,254	30,254
040 Parks	41,448	41,448
041 Arts Commission	1,580	1,580
042 Transportation	50,247	50,247
044 Human Relations Commission	513	513
047 Criminal Justice Planning	443	443
048 Internal Audit	1,331	1,331
049 Office of Emergency Management	2,140	2,140
051 Office of Family Safety	3,183	3,183
052 Community Oversight Board	1,538	1,538
060 Farmer's Market	1,639	1,639
061 Municipal Auditorium	1,429	1,429
062 State Fair Board	3,063	3,063
064 Sports Authority	20,842	20,842
065 Water and Sewer - Stormwater Svcs	22,005	22,005
065 Water and Sewer - Waste Services	32,637	32,637
065 Water and Sewer - Water Services	141,745	141,745
068 District Energy System (DES)	10,997	10,997
071 Convention Center Authority	62,312	62,312
075 Metro Action Commission (MAC)	62,179	62,179
080 Metro Nashville Public School (MNPS)	1,132,447	1,132,447
091 Emergency Communication Center	16,112	16,112
Bordeaux Longterm Care	227	227
Knowles Home	1,487	1,487
Medical Examiner	4,753	4,753
Direct Bill	0	0
Total	2,432,226	2,432,226

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	758	
001 Administrative - Miscellaneous	188	1	188	
003 Metropolitan Clerk - Records Center	999	23	1,022	
010 General Services - Facilities	94,657	4,633	99,290	
010 General Services - Mail Services	4,829	152	4,981	
014 Information Technology Service	25,120	1,875	26,995	
015 Finance - Administration	702,695	70,696	773,392	
015 Finance - Grants & Cost Planning	205	10	215	
015 Finance - Office of Mgmt & Budget	2,367	85	2,452	
015 Finance - Operations		2,341	2,341	
015 Finance - Payroll		1,601	1,601	
015 Finance - Property Administration		640	640	
015 Finance - Treasury		222	222	
015 Finance - Diversity Equity & Inclus		422	422	
030 Sheriff's Office - Security Services		46,990	46,990	
048 Internal Audit		1,255	1,255	
Total Allocated Additions:	958,293	130,951	1,089,245	1,089,245
Total To Be Allocated:	4,286,030	130,951		4,416,982

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Telecmmnct'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	958,293	0	235,548	722,745
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	4,286,030	0	1,211,878	3,074,152

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	130,951	0	32,186	98,766
2nd Allocation	130,951	0	32,186	98,766
<hr/>				
Total For 015 Finance - Operations				
Schedule .3 Total	4,416,982	0	1,244,064	3,172,918

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	21,593		21,593	623	22,216
001 Administrative - Corporate Dues	52.00	0.011410	138		138		138
001 Administrative - Employee Benefits	252.00	0.055296	670		670		670
001 Administrative - Facility Rental	13.00	0.002853	35		35		35
001 Administrative - Insurance	43.00	0.009435	114		114		114
001 Administrative - Post Audits	21.00	0.004608	56		56		56
001 Administrative - Gen Svcs Energy	440.00	0.096548	1,170		1,170		1,170
001 Administrative - Miscellaneous	42.00	0.009216	112		112		112
002 Metropolitan Council	292.00	0.064073	776		776		776
003 Metropolitan Clerk	408.00	0.089526	1,085		1,085		1,085
003 Metropolitan Clerk - Records Center	123.00	0.026989	327		327		327
004 Mayor's Office	222.00	0.048713	590		590	17	607
004 Mayor's Office - Administration	348.00	0.076361	925		925		925
005 Election Commission	879.00	0.192876	2,337		2,337	67	2,405
006 Law	2,257.00	0.495246	6,002		6,002		6,002
007 Planning Commission	2,835.00	0.622075	7,539		7,539	217	7,756
008 Human Resources	721.00	0.158207	1,917		1,917		1,917
009 Register of Deeds	177.00	0.038839	471		471	14	484
010 General Services	1,566.00	0.343622	4,164		4,164	120	4,284
010 General Services - Administration	212.00	0.046518	564		564		564
010 General Services - Facilities	7,783.00	1.707798	20,696		20,696		20,696
010 General Services - Fleet Management	16,394.00	3.597282	43,595		43,595		43,595
010 General Services - Mail Services	292.00	0.064073	776		776		776
010 General Services - Surplus Property	480.00	0.105325	1,276		1,276	37	1,313
011 Historical Commission	482.00	0.105764	1,282		1,282	37	1,319
012 Employee Benefit Board	3,585.00	0.786645	9,533		9,533	275	9,808
014 Information Technology Service	5,678.00	1.245905	15,099		15,099		15,099
015 Finance	431.00	0.094573	1,146		1,146	33	1,179
015 Finance - Accountability	133.00	0.029184	354		354		354
015 Finance - Administration	217.00	0.047616	577		577		577
015 Finance - Business Assistance	168.00	0.036864	447		447		447
015 Finance - Grants & Cost Planning	110.00	0.024137	292		292		292
015 Finance - Office of Mgmt & Budget	170.00	0.037303	452		452		452
015 Finance - Operations	341.00	0.074825	907		907		907
015 Finance - Payroll	230.00	0.050468	612		612	18	629
015 Finance - Property Administration	101.00	0.022162	269		269	8	276
015 Finance - Purchasing	214.00	0.046957	569		569	16	585
015 Finance - Treasury	579.00	0.127048	1,540		1,540	44	1,584
015 Finance - Diversity Equity & Inclus	70.00	0.015360	186		186	5	191
016 Assessor of Property	625.00	0.137142	1,662		1,662	48	1,710
017 Trustee	347.00	0.076141	923		923	27	949
018 County Clerk	506.00	0.111030	1,346		1,346	39	1,384
019 District Attorney	1,067.00	0.234128	2,837		2,837	82	2,919
021 Public Defender	1,244.00	0.272967	3,308		3,308	95	3,403
022 Juvenile Court Clerk	335.00	0.073508	891		891	26	916
023 Circuit Court Clerk	501.00	0.109933	1,332		1,332	38	1,371
024 Criminal Court Clerk	717.00	0.157329	1,907		1,907	55	1,961
025 Clerk and Master - Chancery	244.00	0.053540	649		649	19	667
026 Juvenile Court	3,046.00	0.668374	8,100		8,100	234	8,334
027 General Sessions Court	2,527.00	0.554491	6,720		6,720	194	6,914
028 State Trial Courts	2,627.00	0.576434	6,986		6,986	202	7,187

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	683		683	20	703
030 Sheriff's Office	5,991.00	1.314586	15,931		15,931	460	16,391
030 Sheriff's Office - Security Services	1,624.00	0.356349	4,318		4,318	125	4,443
031 Police	18,917.00	4.150895	50,304		50,304	1,452	51,756
032 Fire	8,579.00	1.882462	22,813		22,813	658	23,472
033 Codes Administration	3,795.00	0.832724	10,092		10,092	291	10,383
034 Beer Board	781.00	0.171372	2,077		2,077	60	2,137
035 Agricultural Extension	177.00	0.038839	471		471	14	484
037 Social Services	2,983.00	0.654550	7,932		7,932	229	8,161
038 Health	14,742.00	3.234789	39,202		39,202	1,132	40,333
038 Health - Employee Health & Wellness	226.00	0.049590	601		601	17	618
039 Public Library	16,363.00	3.590480	43,512		43,512	1,256	44,768
040 Parks	36,485.00	8.005784	97,020		97,020	2,801	99,821
041 Arts Commission	1,175.00	0.257826	3,124		3,124	90	3,215
042 Transportation	10,922.00	2.396579	29,044		29,044	838	29,882
044 Human Relations Commission	185.00	0.040594	492		492	14	506
047 Criminal Justice Planning	111.00	0.024356	295		295	8	304
048 Internal Audit	233.00	0.051126	620		620	18	637
049 Office of Emergency Management	498.00	0.109275	1,324		1,324	38	1,362
051 Office of Family Safety	840.00	0.184318	2,234		2,234	64	2,298
052 Community Oversight Board	241.00	0.052882	641		641	18	659
053 Office of Homeless Services	29.00	0.006363	77		77	2	79
060 Farmer's Market	1,227.00	0.269237	3,263		3,263	94	3,357
061 Municipal Auditorium	1,119.00	0.245539	2,976		2,976	86	3,061
062 State Fair Board	1,920.00	0.421299	5,106		5,106	147	5,253
064 Sports Authority	1,237.00	0.271431	3,289		3,289	95	3,384
065 Water and Sewer - Stormwater Svcs	3,495.00	0.766896	9,294		9,294	268	9,562
065 Water and Sewer - Waste Services	5,058.00	1.109860	13,450		13,450	388	13,838
065 Water and Sewer - Water Services	36,847.00	8.085217	97,983		97,983	2,829	100,812
067 General Hospital	7.00	0.001536	19		19	1	19
068 District Energy System (DES)	615.00	0.134947	1,635		1,635	47	1,682
071 Convention Center Authority	12,100.00	2.655063	32,176		32,176	929	33,105
075 Metro Action Commission (MAC)	11,736.00	2.575192	31,208		31,208	901	32,109
077 Metro Devlp & Housing Auth (MDHA)	35.00	0.007680	93		93	3	96
078 Metropolitan Transit Authority (MTA)	262.00	0.057490	697		697	20	717
080 Metro Nashville Public School (MNPS)	182,661.00	40.080702	485,732		485,732	14,031	499,763
083 Industrial Development Board	25.00	0.005486	66		66	2	68
090 Debt Service	656.00	0.143944	1,744		1,744	50	1,795
091 Emergency Communication Center	1,046.00	0.229520	2,781		2,781	80	2,862
Bordeaux Longterm Care	85.00	0.018651	226		226	6	232
Hospital Authority	58.00	0.012727	154		154	4	159
Knowles Home	41.00	0.008996	109		109	3	112
Medical Examiner	82.00	0.017993	218		218	6	224
Schedule .4 Total for Accounting and Reporting	455,733.00	100.000000	1,211,878		1,211,878	32,186	1,244,064

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,557		4,557	164	4,721
001 Administrative - Corporate Dues	52	0.021474	660		660		660
001 Administrative - Employee Benefits	14	0.005781	178		178		178
001 Administrative - Facility Rental	12	0.004956	152		152		152
001 Administrative - Insurance	7	0.002891	89		89		89
001 Administrative - Post Audits	19	0.007846	241		241		241
001 Administrative - Gen Svcs Energy	428	0.176746	5,433		5,433		5,433
001 Administrative - Miscellaneous	39	0.016105	495		495		495
002 Metropolitan Council	170	0.070203	2,158		2,158		2,158
003 Metropolitan Clerk	203	0.083831	2,577		2,577		2,577
003 Metropolitan Clerk - Records Center	39	0.016105	495		495		495
004 Mayor's Office	115	0.047490	1,460		1,460	52	1,512
004 Mayor's Office - Administration	194	0.080114	2,463		2,463		2,463
005 Election Commission	576	0.237864	7,312		7,312	263	7,575
006 Law	1,318	0.544279	16,732		16,732		16,732
007 Planning Commission	1,042	0.430303	13,228		13,228	475	13,704
008 Human Resources	297	0.122649	3,770		3,770		3,770
009 Register of Deeds	112	0.046251	1,422		1,422	51	1,473
010 General Services	935	0.386116	11,870		11,870	427	12,296
010 General Services - Administration	94	0.038818	1,193		1,193		1,193
010 General Services - Facilities	6,947	2.868824	88,192		88,192		88,192
010 General Services - Fleet Management	12,963	5.353183	164,565		164,565		164,565
010 General Services - Mail Services	150	0.061944	1,904		1,904		1,904
010 General Services - Surplus Property	79	0.032624	1,003		1,003	36	1,039
011 Historical Commission	245	0.101175	3,110		3,110	112	3,222
012 Employee Benefit Board	1,203	0.496789	15,272		15,272	549	15,821
014 Information Technology Service	2,457	1.014639	31,192		31,192		31,192
015 Finance	164	0.067725	2,082		2,082	75	2,157
015 Finance - Accountability	23	0.009498	292		292		292
015 Finance - Administration	88	0.036340	1,117		1,117		1,117
015 Finance - Business Assistance	68	0.028081	863		863		863
015 Finance - Grants & Cost Planning	19	0.007846	241		241		241
015 Finance - Office of Mgmt & Budget	39	0.016105	495		495		495
015 Finance - Operations	113	0.046664	1,435		1,435		1,435
015 Finance - Payroll	127	0.052446	1,612		1,612	58	1,670
015 Finance - Property Administration	13	0.005368	165		165	6	171
015 Finance - Purchasing	97	0.040057	1,231		1,231	44	1,276
015 Finance - Treasury	110	0.045425	1,396		1,396	50	1,446
015 Finance - Diversity Equity & Inclus	8	0.003304	102		102	4	105
016 Assessor of Property	473	0.195329	6,005		6,005	216	6,220
017 Trustee	211	0.087134	2,679		2,679	96	2,775
018 County Clerk	244	0.100762	3,098		3,098	111	3,209
019 District Attorney	622	0.256860	7,896		7,896	284	8,180
021 Public Defender	719	0.296917	9,128		9,128	328	9,456
022 Juvenile Court Clerk	88	0.036340	1,117		1,117	40	1,157
023 Circuit Court Clerk	221	0.091264	2,806		2,806	101	2,906
024 Criminal Court Clerk	365	0.150730	4,634		4,634	166	4,800
025 Clerk and Master - Chancery	111	0.045838	1,409		1,409	51	1,460
026 Juvenile Court	928	0.383226	11,781		11,781	423	12,204
027 General Sessions Court	671	0.277095	8,518		8,518	306	8,824
028 State Trial Courts	1,278	0.527761	16,224		16,224	583	16,807

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,295		1,295	46	1,341
030 Sheriff's Office	3,513	1.450724	44,597		44,597	1,603	46,201
030 Sheriff's Office - Security Services	1,247	0.514959	15,831		15,831	569	16,400
031 Police	9,836	4.061861	124,868		124,868	4,489	129,357
032 Fire	5,730	2.366253	72,742		72,742	2,615	75,357
033 Codes Administration	859	0.354731	10,905		10,905	392	11,297
034 Beer Board	89	0.036753	1,130		1,130	40	1,170
035 Agricultural Extension	23	0.009498	292		292	10	302
037 Social Services	1,772	0.731763	22,496		22,496	809	23,304
038 Health	6,342	2.618984	80,512		80,512	2,894	83,406
038 Health - Employee Health & Wellness	106	0.043774	1,346		1,346	48	1,394
039 Public Library	11,520	4.757284	146,246		146,246	5,258	151,504
040 Parks	10,587	4.371993	134,402		134,402	4,832	139,233
041 Arts Commission	671	0.277095	8,518		8,518	306	8,824
042 Transportation	5,847	2.414569	74,228		74,228	2,668	76,896
044 Human Relations Commission	101	0.041709	1,282		1,282	46	1,328
047 Criminal Justice Planning	25	0.010324	317		317	11	329
048 Internal Audit	61	0.025190	774		774	28	802
049 Office of Emergency Management	260	0.107369	3,301		3,301	119	3,419
051 Office of Family Safety	429	0.177159	5,446		5,446	196	5,642
052 Community Oversight Board	113	0.046664	1,435		1,435	51	1,486
053 Office of Homeless Services	26	0.010737	330		330	12	342
060 Farmer's Market	531	0.219281	6,741		6,741	242	6,983
061 Municipal Auditorium	616	0.254383	7,820		7,820	281	8,101
062 State Fair Board	729	0.301047	9,255		9,255	333	9,587
064 Sports Authority	281	0.116041	3,567		3,567	128	3,695
065 Water and Sewer - Stormwater Svcs	1,935	0.799075	24,565		24,565	883	25,448
065 Water and Sewer - Waste Services	2,115	0.873408	26,850		26,850	965	27,815
065 Water and Sewer - Water Services	17,146	7.080589	217,668		217,668	7,825	225,494
067 General Hospital	7	0.002891	89		89	3	92
068 District Energy System (DES)	182	0.075158	2,310		2,310	83	2,393
071 Convention Center Authority	2,694	1.112511	34,200		34,200	1,229	35,430
075 Metro Action Commission (MAC)	8,154	3.367265	103,515		103,515	3,721	107,236
077 Metro Devlp & Housing Auth (MDHA)	33	0.013628	419		419	15	434
078 Metropolitan Transit Authority (MTA)	179	0.073920	2,272		2,272	82	2,354
080 Metro Nashville Public School (MNPS)	110,724	45.724438	1,405,641		1,405,641	50,544	1,456,185
083 Industrial Development Board	6	0.002478	76		76	3	79
090 Debt Service	187	0.077223	2,374		2,374	85	2,459
091 Emergency Communication Center	335	0.138341	4,253		4,253	153	4,405
Bordeaux Longterm Care	68	0.028081	863		863	31	894
Hospital Authority	24	0.009911	305		305	11	316
Knowles Home	41	0.016931	520		520	19	539
Medical Examiner	40	0.016518	508		508	18	526
Schedule .4 Total for Accounts Payable	242,155	100.000000	3,074,152		3,074,152	98,766	3,172,918

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	26,937	22,216	4,721
001 Administrative - Corporate Dues	798	138	660
001 Administrative - Employee Benefits	848	670	178
001 Administrative - Facility Rental	187	35	152
001 Administrative - Insurance	203	114	89
001 Administrative - Post Audits	297	56	241
001 Administrative - Gen Svcs Energy	6,603	1,170	5,433
001 Administrative - Miscellaneous	607	112	495
002 Metropolitan Council	2,935	776	2,158
003 Metropolitan Clerk	3,662	1,085	2,577
003 Metropolitan Clerk - Records Center	822	327	495
004 Mayor's Office	2,120	607	1,512
004 Mayor's Office - Administration	3,388	925	2,463
005 Election Commission	9,980	2,405	7,575
006 Law	22,734	6,002	16,732
007 Planning Commission	21,460	7,756	13,704
008 Human Resources	5,688	1,917	3,770
009 Register of Deeds	1,957	484	1,473
010 General Services	16,581	4,284	12,296
010 General Services - Administration	1,757	564	1,193
010 General Services - Facilities	108,888	20,696	88,192
010 General Services - Fleet Management	208,160	43,595	164,565
010 General Services - Mail Services	2,681	776	1,904
010 General Services - Surplus Property	2,352	1,313	1,039
011 Historical Commission	4,541	1,319	3,222
012 Employee Benefit Board	25,629	9,808	15,821
014 Information Technology Service	46,290	15,099	31,192
015 Finance	3,336	1,179	2,157
015 Finance - Accountability	646	354	292
015 Finance - Administration	1,694	577	1,117
015 Finance - Business Assistance	1,310	447	863
015 Finance - Grants & Cost Planning	534	292	241
015 Finance - Office of Mgmt & Budget	947	452	495
015 Finance - Operations	2,341	907	1,435
015 Finance - Payroll	2,299	629	1,670
015 Finance - Property Administration	447	276	171
015 Finance - Purchasing	1,861	585	1,276
015 Finance - Treasury	3,030	1,584	1,446
015 Finance - Diversity Equity & Inclus	297	191	105
016 Assessor of Property	7,930	1,710	6,220
017 Trustee	3,724	949	2,775
018 County Clerk	4,593	1,384	3,209
019 District Attorney	11,099	2,919	8,180
021 Public Defender	12,859	3,403	9,456
022 Juvenile Court Clerk	2,074	916	1,157
023 Circuit Court Clerk	4,277	1,371	2,906
024 Criminal Court Clerk	6,762	1,961	4,800
025 Clerk and Master - Chancery	2,127	667	1,460
026 Juvenile Court	20,538	8,334	12,204
027 General Sessions Court	15,738	6,914	8,824
028 State Trial Courts	23,994	7,187	16,807
029 Justice Integration Services	2,044	703	1,341

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	62,592	16,391	46,201
030 Sheriff's Office - Security Services	20,843	4,443	16,400
031 Police	181,113	51,756	129,357
032 Fire	98,829	23,472	75,357
033 Codes Administration	21,680	10,383	11,297
034 Beer Board	3,307	2,137	1,170
035 Agricultural Extension	787	484	302
037 Social Services	31,465	8,161	23,304
038 Health	123,739	40,333	83,406
038 Health - Employee Health & Wellness	2,012	618	1,394
039 Public Library	196,272	44,768	151,504
040 Parks	239,055	99,821	139,233
041 Arts Commission	12,039	3,215	8,824
042 Transportation	106,778	29,882	76,896
044 Human Relations Commission	1,834	506	1,328
047 Criminal Justice Planning	632	304	329
048 Internal Audit	1,439	637	802
049 Office of Emergency Management	4,782	1,362	3,419
051 Office of Family Safety	7,940	2,298	5,642
052 Community Oversight Board	2,145	659	1,486
053 Office of Homeless Services	421	79	342
060 Farmer's Market	10,340	3,357	6,983
061 Municipal Auditorium	11,162	3,061	8,101
062 State Fair Board	14,840	5,253	9,587
064 Sports Authority	7,080	3,384	3,695
065 Water and Sewer - Stormwater Svcs	35,010	9,562	25,448
065 Water and Sewer - Waste Services	41,653	13,838	27,815
065 Water and Sewer - Water Services	326,305	100,812	225,494
067 General Hospital	111	19	92
068 District Energy System (DES)	4,076	1,682	2,393
071 Convention Center Authority	68,535	33,105	35,430
075 Metro Action Commission (MAC)	139,345	32,109	107,236
077 Metro Devlp & Housing Auth (MDHA)	530	96	434
078 Metropolitan Transit Authority (MTA)	3,071	717	2,354
080 Metro Nashville Public School (MNPS)	1,955,948	499,763	1,456,185
083 Industrial Development Board	147	68	79
090 Debt Service	4,254	1,795	2,459
091 Emergency Communication Center	7,267	2,862	4,405
Bordeaux Longterm Care	1,127	232	894
Hospital Authority	474	159	316
Knowles Home	651	112	539
Medical Examiner	750	224	526
Direct Bill	0	0	0
Total	4,416,982	1,244,064	3,172,918

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	33,646	1,061	34,706	
014 Information Technology Service	3,507	262	3,769	
015 Finance - Administration	188,004	18,914	206,918	
015 Finance - Business Assistance	2,892	72	2,964	
015 Finance - Grants & Cost Planning	68	3	71	
015 Finance - Office of Mgmt & Budget	741	27	768	
015 Finance - Operations	2,224	76	2,299	
015 Finance - Payroll		553	553	
015 Finance - Property Administration		212	212	
015 Finance - Treasury		75	75	
015 Finance - Diversity Equity & Inclus		132	132	
048 Internal Audit		416	416	
Total Allocated Additions:	232,162	21,821	253,984	253,984
Total To Be Allocated:	1,335,744	21,821		1,357,566

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	232,162	0	232,162
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,335,744	0	1,335,744
Allocation Step 2			
Inbound - All Others	21,821	0	21,821
2nd Allocation	21,821	0	21,821

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,357,566	0	1,357,566

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,659		3,659		3,659
003 Metropolitan Clerk	262	0.036899	493		493		493
003 Metropolitan Clerk - Records Center	58	0.008169	109		109		109
004 Mayor's Office	54	0.007605	102		102	2	103
004 Mayor's Office - Administration	1,136	0.159992	2,137		2,137		2,137
005 Election Commission	3,463	0.487721	6,515		6,515	109	6,624
006 Law	1,635	0.230270	3,076		3,076		3,076
007 Planning Commission	2,090	0.294351	3,932		3,932	66	3,998
008 Human Resources	2,395	0.337306	4,505		4,505		4,505
009 Register of Deeds	255	0.035914	480		480	8	488
010 General Services - Administration	1,826	0.257170	3,435		3,435		3,435
010 General Services - Facilities	948	0.133514	1,783		1,783		1,783
010 General Services - Fleet Management	1,312	0.184779	2,468		2,468		2,468
010 General Services - Mail Services	139	0.019576	261		261		261
010 General Services - Surplus Property	222	0.031266	418		418	7	425
011 Historical Commission	451	0.063518	848		848	14	862
012 Employee Benefit Board	9,525	1.341479	17,919		17,919	301	18,220
014 Information Technology Service	4,995	0.703484	9,397		9,397		9,397
015 Finance	233	0.032815	438		438	7	446
015 Finance - Accountability	102	0.014365	192		192		192
015 Finance - Administration	1,095	0.154217	2,060		2,060		2,060
015 Finance - Business Assistance	321	0.045209	604		604		604
015 Finance - Grants & Cost Planning	77	0.010845	145		145		145
015 Finance - Office of Mgmt & Budget	398	0.056053	749		749		749
015 Finance - Operations	851	0.119853	1,601		1,601		1,601
015 Finance - Payroll	294	0.041406	553		553		553
015 Finance - Property Administration	115	0.016196	216		216	4	220
015 Finance - Purchasing	391	0.055068	735		735	12	748
015 Finance - Treasury	310	0.043660	583		583	10	593
015 Finance - Diversity Equity & Inclus	92	0.012957	173		173	3	176
016 Assessor of Property	3,176	0.447301	5,975		5,975	100	6,075
017 Trustee	995	0.140134	1,872		1,872	31	1,903
018 County Clerk	2,851	0.401528	5,363		5,363	90	5,453
019 District Attorney	2,882	0.405894	5,422		5,422	91	5,513
021 Public Defender	2,863	0.403218	5,386		5,386	90	5,476
022 Juvenile Court Clerk	981	0.138162	1,845		1,845	31	1,876
023 Circuit Court Clerk	1,893	0.266606	3,561		3,561	60	3,621
024 Criminal Court Clerk	3,050	0.429555	5,738		5,738	96	5,834
025 Clerk and Master - Chancery	643	0.090559	1,210		1,210	20	1,230
026 Juvenile Court	3,773	0.531381	7,098		7,098	119	7,217
027 General Sessions Court	4,431	0.624052	8,336		8,336	140	8,476
028 State Trial Courts	4,846	0.682500	9,116		9,116	153	9,269
029 Justice Integration Services	596	0.083939	1,121		1,121	19	1,140
030 Sheriff's Office	32,397	4.562720	60,946		60,946	1,024	61,970
030 Sheriff's Office - Security Services	2,050	0.288717	3,856		3,856	65	3,921
031 Police	68,484	9.645131	128,834		128,834	2,165	130,999
032 Fire	47,020	6.622190	88,455		88,455	1,486	89,942
033 Codes Administration	4,590	0.646445	8,635		8,635	145	8,780
034 Beer Board	201	0.028308	378		378	6	384
035 Agricultural Extension	165	0.023238	310		310	5	315
037 Social Services	3,492	0.491805	6,569		6,569	110	6,679

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	34,714		34,714	583	35,298
038 Health - Employee Health & Wellness	182	0.025632	342		342	6	348
039 Public Library	12,450	1.753430	23,421		23,421	393	23,815
040 Parks	20,784	2.927171	39,100		39,100	657	39,756
041 Arts Commission	331	0.046617	623		623	10	633
042 Transportation	12,820	1.805540	24,117		24,117	405	24,523
044 Human Relations Commission	134	0.018872	252		252	4	256
047 Criminal Justice Planning	111	0.015633	209		209	3	212
048 Internal Audit	302	0.042533	568		568	9	578
049 Office of Emergency Management	458	0.064504	862		862	14	876
051 Office of Family Safety	1,149	0.161823	2,161		2,161	36	2,198
052 Community Oversight Board	292	0.041125	549		549	9	558
060 Farmer's Market	252	0.035491	474		474	8	482
061 Municipal Auditorium	370	0.052110	696		696	12	708
062 State Fair Board	1,066	0.150133	2,005		2,005	34	2,039
064 Sports Authority	144	0.020281	271		271	4	275
065 Water and Sewer - Stormwater Svcs	2,847	0.400965	5,356		5,356	90	5,446
065 Water and Sewer - Waste Services	2,722	0.383360	5,121		5,121	86	5,207
065 Water and Sewer - Water Services	19,586	2.758448	36,846		36,846	619	37,465
065 Water and Sewer - General	7,739	1.089943	14,559		14,559	245	14,803
067 General Hospital	6,222	0.876292	11,705		11,705	197	11,902
070 Community Education Commission	84	0.011830	158		158	3	161
071 Convention Center Authority	4,339	0.611095	8,163		8,163	137	8,300
075 Metro Action Commission (MAC)	9,499	1.337818	17,870		17,870	300	18,170
078 Metropolitan Transit Authority (MTA)	39	0.005493	73		73	1	74
080 Metro Nashville Public School (MNPS)	348,681	49.107442	655,954		655,954	11,031	666,985
088 Airport Authority	94	0.013239	177		177	3	180
091 Emergency Communication Center	5,990	0.843618	11,269		11,269	189	11,458
Bordeaux Longterm Care	3,830	0.539409	7,205		7,205	121	7,326
Knowles Home	445	0.062673	837		837	14	851
All Other	253	0.035632	476		476	8	484
Schedule .4 Total for Payroll	710,037	100.000000	1,335,744		1,335,744	21,821	1,357,566

Allocation Basis: Number of Payroll Transactions by Benefiting Department

Allocation Source: FY 2023 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,659	3,659
003 Metropolitan Clerk	493	493
003 Metropolitan Clerk - Records Center	109	109
004 Mayor's Office	103	103
004 Mayor's Office - Administration	2,137	2,137
005 Election Commission	6,624	6,624
006 Law	3,076	3,076
007 Planning Commission	3,998	3,998
008 Human Resources	4,505	4,505
009 Register of Deeds	488	488
010 General Services - Administration	3,435	3,435
010 General Services - Facilities	1,783	1,783
010 General Services - Fleet Management	2,468	2,468
010 General Services - Mail Services	261	261
010 General Services - Surplus Property	425	425
011 Historical Commission	862	862
012 Employee Benefit Board	18,220	18,220
014 Information Technology Service	9,397	9,397
015 Finance	446	446
015 Finance - Accountability	192	192
015 Finance - Administration	2,060	2,060
015 Finance - Business Assistance	604	604
015 Finance - Grants & Cost Planning	145	145
015 Finance - Office of Mgmt & Budget	749	749
015 Finance - Operations	1,601	1,601
015 Finance - Payroll	553	553
015 Finance - Property Administration	220	220
015 Finance - Purchasing	748	748
015 Finance - Treasury	593	593
015 Finance - Diversity Equity & Inclus	176	176
016 Assessor of Property	6,075	6,075
017 Trustee	1,903	1,903
018 County Clerk	5,453	5,453
019 District Attorney	5,513	5,513
021 Public Defender	5,476	5,476
022 Juvenile Court Clerk	1,876	1,876
023 Circuit Court Clerk	3,621	3,621
024 Criminal Court Clerk	5,834	5,834
025 Clerk and Master - Chancery	1,230	1,230
026 Juvenile Court	7,217	7,217
027 General Sessions Court	8,476	8,476
028 State Trial Courts	9,269	9,269
029 Justice Integration Services	1,140	1,140
030 Sheriff's Office	61,970	61,970
030 Sheriff's Office - Security Services	3,921	3,921
031 Police	130,999	130,999
032 Fire	89,942	89,942
033 Codes Administration	8,780	8,780
034 Beer Board	384	384
035 Agricultural Extension	315	315
037 Social Services	6,679	6,679
038 Health	35,298	35,298

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	348	348
039 Public Library	23,815	23,815
040 Parks	39,756	39,756
041 Arts Commission	633	633
042 Transportation	24,523	24,523
044 Human Relations Commission	256	256
047 Criminal Justice Planning	212	212
048 Internal Audit	578	578
049 Office of Emergency Management	876	876
051 Office of Family Safety	2,198	2,198
052 Community Oversight Board	558	558
060 Farmer's Market	482	482
061 Municipal Auditorium	708	708
062 State Fair Board	2,039	2,039
064 Sports Authority	275	275
065 Water and Sewer - Stormwater Svcs	5,446	5,446
065 Water and Sewer - Waste Services	5,207	5,207
065 Water and Sewer - Water Services	37,465	37,465
065 Water and Sewer - General	14,803	14,803
067 General Hospital	11,902	11,902
070 Community Education Commission	161	161
071 Convention Center Authority	8,300	8,300
075 Metro Action Commission (MAC)	18,170	18,170
078 Metropolitan Transit Authority (MTA)	74	74
080 Metro Nashville Public School (MNPS)	666,985	666,985
088 Airport Authority	180	180
091 Emergency Communication Center	11,458	11,458
Bordeaux Longterm Care	7,326	7,326
Knowles Home	851	851
All Other	484	484
Direct Bill	0	0
Total	1,357,566	1,357,566

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	34,403	20,553	54,957	
010 General Services - Facilities	19,115	935	20,050	
010 General Services - Mail Services	180	6	185	
014 Information Technology Service	1,726	129	1,855	
015 Finance - Administration	127,197	12,797	139,993	
015 Finance - Grants & Cost Planning	37	2	39	
015 Finance - Office of Mgmt & Budget	491	18	509	
015 Finance - Operations	434	14	447	
015 Finance - Payroll	216	4	220	
015 Finance - Property Administration		115	115	
015 Finance - Treasury		35	35	
015 Finance - Diversity Equity & Inclus		88	88	
030 Sheriff's Office - Security Services		4,200	4,200	
048 Internal Audit		226	226	
Total Allocated Additions:	<u>194,371</u>	<u>39,122</u>	233,492	233,492
Total To Be Allocated:	<u>793,399</u>	<u>39,122</u>		<u>832,520</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	194,371	0	194,371
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	793,399	0	793,399
Allocation Step 2			
Inbound - All Others	39,122	0	39,122
2nd Allocation	39,122	0	39,122
Total For 015 Finance - Property Administration			
Schedule .3 Total	832,520	0	832,520

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	21,884		21,884	1,154	23,039
001 Administrative - Corporate Dues	837	0.020301	161		161		161
001 Administrative - Employee Benefits	53,319	1.293256	10,261		10,261		10,261
001 Administrative - Facility Rental	745	0.018070	143		143		143
001 Administrative - Insurance	7,097	0.172138	1,366		1,366		1,366
001 Administrative - Post Audits	982	0.023818	189		189		189
001 Administrative - Gen Svcs Energy	1,654	0.040118	318		318		318
001 Administrative - Miscellaneous	2,055	0.049844	395		395		395
002 Metropolitan Council	2,886	0.070000	555		555		555
003 Metropolitan Clerk	946	0.022945	182		182		182
003 Metropolitan Clerk - Records Center	246	0.005967	47		47		47
004 Mayor's Office	2,181	0.052900	420		420	22	442
004 Mayor's Office - Administration	5,362	0.130056	1,032		1,032		1,032
005 Election Commission	5,079	0.123192	977		977	51	1,029
006 Law	26,717	0.648023	5,141		5,141		5,141
007 Planning Commission	8,518	0.206605	1,639		1,639	86	1,726
008 Human Resources	7,333	0.177862	1,411		1,411		1,411
009 Register of Deeds	3,192	0.077422	614		614	32	647
010 General Services	1,177	0.028548	226		226	12	238
010 General Services - Administration	1,261	0.030586	243		243		243
010 General Services - Facilities	28,721	0.696630	5,527		5,527		5,527
010 General Services - Fleet Management	50,461	1.223935	9,711		9,711		9,711
010 General Services - Mail Services	1,038	0.025177	200		200		200
010 General Services - Surplus Property	671	0.016275	129		129	7	136
011 Historical Commission	1,713	0.041549	330		330	17	347
012 Employee Benefit Board	598,302	14.511858	115,137		115,137	6,074	121,211
012 IOD Network (Injured-On-Duty)	14,181	0.343961	2,729		2,729		2,729
014 Information Technology Service	52,688	1.277951	10,139		10,139		10,139
015 Finance	807	0.019574	155		155	8	163
015 Finance - Accountability	541	0.013122	104		104		104
015 Finance - Administration	1,650	0.040021	317		317		317
015 Finance - Business Assistance	1,495	0.036261	288		288		288
015 Finance - Grants & Cost Planning	352	0.008538	68		68		68
015 Finance - Office of Mgmt & Budget	1,805	0.043780	347		347		347
015 Finance - Operations	3,328	0.080721	640		640		640
015 Finance - Payroll	1,104	0.026778	212		212		212
015 Finance - Property Administration	599	0.014529	115		115		115
015 Finance - Purchasing	1,708	0.041428	329		329	17	346
015 Finance - Treasury	1,492	0.036189	287		287	15	302
015 Finance - Diversity Equity & Inclus	394	0.009556	76		76	4	80
016 Assessor of Property	8,814	0.213784	1,696		1,696	89	1,785
017 Trustee	2,671	0.064785	514		514	27	541
018 County Clerk	6,331	0.153559	1,218		1,218	64	1,282
019 District Attorney	10,995	0.266685	2,116		2,116	112	2,227
021 Public Defender	10,596	0.257007	2,039		2,039	108	2,147
022 Juvenile Court Clerk	2,443	0.059255	470		470	25	495
023 Circuit Court Clerk	8,399	0.203718	1,616		1,616	85	1,701
024 Criminal Court Clerk	7,538	0.182835	1,451		1,451	76	1,527
025 Clerk and Master - Chancery	1,672	0.040554	322		322	17	339
026 Juvenile Court	17,274	0.418982	3,324		3,324	175	3,499
027 General Sessions Court	13,908	0.337340	2,676		2,676	141	2,817

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,754		2,754	145	2,899
029 Justice Integration Services	4,285	0.103933	825		825	43	868
030 Sheriff's Office	90,892	2.204592	17,491		17,491	923	18,414
030 Sheriff's Office - Security Services	17,241	0.418182	3,318		3,318	175	3,493
031 Police	273,020	6.622120	52,540		52,540	2,772	55,311
032 Fire	176,150	4.272531	33,898		33,898	1,788	35,686
033 Codes Administration	14,083	0.341584	2,710		2,710	143	2,853
034 Beer Board	882	0.021393	170		170	9	179
035 Agricultural Extension	300	0.007277	58		58	3	61
037 Social Services	11,187	0.271341	2,153		2,153	114	2,266
038 Health	63,857	1.548856	12,288		12,288	648	12,937
038 Health - Employee Health & Wellness	866	0.021005	167		167	9	175
039 Public Library	45,268	1.097979	8,711		8,711	459	9,171
040 Parks	59,818	1.450890	11,511		11,511	607	12,118
041 Arts Commission	2,158	0.052342	415		415	22	437
042 Transportation	59,423	1.441309	11,435		11,435	603	12,038
044 Human Relations Commission	756	0.018337	145		145	8	153
047 Criminal Justice Planning	620	0.015038	119		119	6	125
048 Internal Audit	1,484	0.035995	286		286	15	301
049 Office of Emergency Management	2,979	0.072256	573		573	30	603
051 Office of Family Safety	4,979	0.120766	958		958	50	1,009
052 Community Oversight Board	1,490	0.036140	287		287	15	302
053 Office of Homeless Services	2,656	0.064421	511		511	27	538
060 Farmer's Market	2,711	0.065756	522		522	27	549
061 Municipal Auditorium	6,582	0.159647	1,267		1,267	67	1,333
062 State Fair Board	5,081	0.123240	978		978	51	1,029
064 Sports Authority	50,021	1.213263	9,626		9,626	508	10,134
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	4,212		4,212	222	4,434
065 Water and Sewer - Waste Services	48,075	1.166063	9,251		9,251	488	9,739
065 Water and Sewer - Water Services	196,611	4.768814	37,836		37,836	1,996	39,832
068 District Energy System (DES)	18,702	0.453618	3,599		3,599	190	3,789
071 Convention Center Authority	119,347	2.894770	22,967		22,967	1,211	24,179
075 Metro Action Commission (MAC)	49,724	1.206059	9,569		9,569	505	10,073
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	313,179		313,179	16,529	329,708
091 Emergency Communication Center	20,480	0.496744	3,941		3,941	208	4,149
Bordeaux Longterm Care	245	0.005942	47		47	2	50
Knowles Home	2,080	0.050451	400		400	21	421
Medical Examiner	5,887	0.142790	1,133		1,133	60	1,193
Schedule .4 Total for Public Property Services	4,122,849	100.000000	793,399		793,399	39,122	832,520

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	23,039	23,039
001 Administrative - Corporate Dues	161	161
001 Administrative - Employee Benefits	10,261	10,261
001 Administrative - Facility Rental	143	143
001 Administrative - Insurance	1,366	1,366
001 Administrative - Post Audits	189	189
001 Administrative - Gen Svcs Energy	318	318
001 Administrative - Miscellaneous	395	395
002 Metropolitan Council	555	555
003 Metropolitan Clerk	182	182
003 Metropolitan Clerk - Records Center	47	47
004 Mayor's Office	442	442
004 Mayor's Office - Administration	1,032	1,032
005 Election Commission	1,029	1,029
006 Law	5,141	5,141
007 Planning Commission	1,726	1,726
008 Human Resources	1,411	1,411
009 Register of Deeds	647	647
010 General Services	238	238
010 General Services - Administration	243	243
010 General Services - Facilities	5,527	5,527
010 General Services - Fleet Management	9,711	9,711
010 General Services - Mail Services	200	200
010 General Services - Surplus Property	136	136
011 Historical Commission	347	347
012 Employee Benefit Board	121,211	121,211
012 IOD Network (Injured-On-Duty)	2,729	2,729
014 Information Technology Service	10,139	10,139
015 Finance	163	163
015 Finance - Accountability	104	104
015 Finance - Administration	317	317
015 Finance - Business Assistance	288	288
015 Finance - Grants & Cost Planning	68	68
015 Finance - Office of Mgmt & Budget	347	347
015 Finance - Operations	640	640
015 Finance - Payroll	212	212
015 Finance - Property Administration	115	115
015 Finance - Purchasing	346	346
015 Finance - Treasury	302	302
015 Finance - Diversity Equity & Inclus	80	80
016 Assessor of Property	1,785	1,785
017 Trustee	541	541
018 County Clerk	1,282	1,282
019 District Attorney	2,227	2,227
021 Public Defender	2,147	2,147
022 Juvenile Court Clerk	495	495
023 Circuit Court Clerk	1,701	1,701
024 Criminal Court Clerk	1,527	1,527
025 Clerk and Master - Chancery	339	339
026 Juvenile Court	3,499	3,499
027 General Sessions Court	2,817	2,817
028 State Trial Courts	2,899	2,899

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	868	868
030 Sheriff's Office	18,414	18,414
030 Sheriff's Office - Security Services	3,493	3,493
031 Police	55,311	55,311
032 Fire	35,686	35,686
033 Codes Administration	2,853	2,853
034 Beer Board	179	179
035 Agricultural Extension	61	61
037 Social Services	2,266	2,266
038 Health	12,937	12,937
038 Health - Employee Health & Wellness	175	175
039 Public Library	9,171	9,171
040 Parks	12,118	12,118
041 Arts Commission	437	437
042 Transportation	12,038	12,038
044 Human Relations Commission	153	153
047 Criminal Justice Planning	125	125
048 Internal Audit	301	301
049 Office of Emergency Management	603	603
051 Office of Family Safety	1,009	1,009
052 Community Oversight Board	302	302
053 Office of Homeless Services	538	538
060 Farmer's Market	549	549
061 Municipal Auditorium	1,333	1,333
062 State Fair Board	1,029	1,029
064 Sports Authority	10,134	10,134
065 Water and Sewer - Stormwater Svcs	4,434	4,434
065 Water and Sewer - Waste Services	9,739	9,739
065 Water and Sewer - Water Services	39,832	39,832
068 District Energy System (DES)	3,789	3,789
071 Convention Center Authority	24,179	24,179
075 Metro Action Commission (MAC)	10,073	10,073
077 Metro Devlp & Housing Auth (MDHA)	5	5
078 Metropolitan Transit Authority (MTA)	59	59
080 Metro Nashville Public School (MNPS)	329,708	329,708
091 Emergency Communication Center	4,149	4,149
Bordeaux Longterm Care	50	50
Knowles Home	421	421
Medical Examiner	1,193	1,193
Direct Bill	0	0
Total	832,520	832,520

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	65,547	39,159	104,707	
010 General Services - Facilities	73,883	3,616	77,499	
010 General Services - Mail Services	342	11	352	
014 Information Technology Service	4,872	364	5,236	
015 Finance - Accountability	23,097	5,546	28,643	
015 Finance - Administration	359,491	36,167	395,657	
015 Finance - Business Assistance	723,739	12,365	736,104	
015 Finance - Grants & Cost Planning	105	5	110	
015 Finance - Office of Mgmt & Budget	1,164	42	1,206	
015 Finance - Operations	1,800	61	1,861	
015 Finance - Payroll	735	12	748	
015 Finance - Property Administration	329	17	346	
015 Finance - Purchasing		43,914	43,914	
015 Finance - Treasury		108	108	
015 Finance - Diversity Equity & Inclus		207	207	
030 Sheriff's Office - Security Services		33,243	33,243	
048 Internal Audit		644	644	
Total Allocated Additions:	<u>1,378,537</u>	<u>175,500</u>	1,554,036	1,554,036
Total To Be Allocated:	<u>3,086,420</u>	<u>175,500</u>		<u>3,261,919</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,378,537	410,390	716,288	251,858
Reallocate Admin Costs		(918,827)	679,840	238,987
Unallocated Costs	0	0	0	0
1st Allocation	3,086,420	0	2,283,544	802,875
Allocation Step 2				
Inbound - All Others	175,500	52,245	91,192	32,062
Reallocate Admin Costs		(52,245)	38,656	13,589
Unallocated Costs	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	175,500	0	129,849	45,651
Total For 015 Finance - Purchasing				
Schedule .3 Total	3,261,919	0	2,413,393	848,527

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	14,638		14,638	1,411	16,049
006 Law	5	3.205128	73,190		73,190		73,190
007 Planning Commission	10	6.410256	146,381		146,381	14,114	160,495
008 Human Resources	7	4.487179	102,467		102,467		102,467
010 General Services - Administration	36	23.076922	526,975		526,975		526,975
010 General Services - Facilities	1	0.641026	14,638		14,638		14,638
011 Historical Commission	1	0.641026	14,638		14,638	1,411	16,049
014 Information Technology Service	6	3.846154	87,829		87,829		87,829
015 Finance - Administration	6	3.846154	87,829		87,829		87,829
015 Finance - Purchasing	3	1.923077	43,914		43,914		43,914
030 Sheriff's Office	2	1.282051	29,276		29,276	2,822	32,099
031 Police	1	0.641026	14,638		14,638	1,411	16,049
032 Fire	5	3.205128	73,190		73,190	7,057	80,247
037 Social Services	1	0.641026	14,638		14,638	1,411	16,049
038 Health	7	4.487179	102,467		102,467	9,880	112,346
039 Public Library	4	2.564103	58,552		58,552	5,645	64,197
040 Parks	6	3.846154	87,829		87,829	8,468	96,296
042 Transportation	12	7.692308	175,657		175,657	16,937	192,594
049 Office of Emergency Management	5	3.205128	73,190		73,190	7,057	80,247
061 Municipal Auditorium	1	0.641026	14,638		14,638	1,411	16,049
065 Water and Sewer - General	31	19.871795	453,781		453,781	43,758	497,539
075 Metro Action Commission (MAC)	5	3.205128	73,190		73,190	7,057	80,247
Schedule .4 Total for Competitive Procurements	156	100.000000	2,283,544		2,283,544	129,849	2,413,393

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,075		4,075		4,075
007 Planning Commission	2	1.015228	8,151		8,151	567	8,718
008 Human Resources	1	0.507614	4,075		4,075		4,075
009 Register of Deeds	1	0.507614	4,075		4,075	283	4,359
010 General Services - Administration	20	10.152284	81,510		81,510		81,510
014 Information Technology Service	7	3.553299	28,528		28,528		28,528
015 Finance - Administration	7	3.553299	28,528		28,528		28,528
018 County Clerk	1	0.507614	4,075		4,075	283	4,359
026 Juvenile Court	1	0.507614	4,075		4,075	283	4,359
030 Sheriff's Office	5	2.538071	20,377		20,377	1,417	21,795
031 Police	33	16.751269	134,492		134,492	9,357	143,849
032 Fire	3	1.522843	12,226		12,226	850	13,077
033 Codes Administration	1	0.507614	4,075		4,075	283	4,359
037 Social Services	2	1.015228	8,151		8,151	567	8,718
038 Health	18	9.137056	73,359		73,359	5,103	78,462
039 Public Library	56	28.426400	228,232		228,232	15,885	244,117
040 Parks	2	1.015228	8,151		8,151	567	8,718
041 Arts Commission	2	1.015228	8,151		8,151	567	8,718
042 Transportation	7	3.553299	28,528		28,528	1,984	30,513
049 Office of Emergency Management	3	1.522843	12,226		12,226	850	13,077
062 State Fair Board	1	0.507614	4,075		4,075	283	4,359
064 Sports Authority	1	0.507614	4,075		4,075	283	4,359
065 Water and Sewer - General	17	8.629442	69,284		69,284	4,820	74,104
075 Metro Action Commission (MAC)	5	2.538071	20,377		20,377	1,417	21,795
Schedule .4 Total for Non-Competitive Procurements	197	100.000000	802,875		802,875	45,651	848,527

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,075	0	4,075
004 Mayor's Office	16,049	16,049	0
006 Law	73,190	73,190	0
007 Planning Commission	169,212	160,495	8,718
008 Human Resources	106,542	102,467	4,075
009 Register of Deeds	4,359	0	4,359
010 General Services - Administration	608,485	526,975	81,510
010 General Services - Facilities	14,638	14,638	0
011 Historical Commission	16,049	16,049	0
014 Information Technology Service	116,357	87,829	28,528
015 Finance - Administration	116,357	87,829	28,528
015 Finance - Purchasing	43,914	43,914	0
018 County Clerk	4,359	0	4,359
026 Juvenile Court	4,359	0	4,359
030 Sheriff's Office	53,893	32,099	21,795
031 Police	159,898	16,049	143,849
032 Fire	93,323	80,247	13,077
033 Codes Administration	4,359	0	4,359
037 Social Services	24,767	16,049	8,718
038 Health	190,809	112,346	78,462
039 Public Library	308,314	64,197	244,117
040 Parks	105,014	96,296	8,718
041 Arts Commission	8,718	0	8,718
042 Transportation	223,107	192,594	30,513
049 Office of Emergency Management	93,323	80,247	13,077
061 Municipal Auditorium	16,049	16,049	0
062 State Fair Board	4,359	0	4,359
064 Sports Authority	4,359	0	4,359
065 Water and Sewer - General	571,643	497,539	74,104
075 Metro Action Commission (MAC)	102,042	80,247	21,795
Direct Bill	0	0	0
Total	3,261,919	2,413,393	848,527

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	
002 Metropolitan Council	3,348	391	3,739	
003 Metropolitan Clerk	904	373	1,277	
003 Metropolitan Clerk - Records Center	126	3	129	
004 Mayor's Office - Administration	4,823	363	5,186	
006 Law	15,441	9,225	24,666	
008 Human Resources	6,238	268	6,507	
010 General Services - Facilities	26,055	1,275	27,330	
010 General Services - Mail Services	15,801	498	16,299	
014 Information Technology Service	7,685	574	8,258	
015 Finance - Accountability	20,855	10,015	30,870	
015 Finance - Administration	319,973	32,191	352,164	
015 Finance - Grants & Cost Planning	92	5	96	
015 Finance - Office of Mgmt & Budget	1,161	42	1,203	
015 Finance - Operations	2,936	94	3,030	
015 Finance - Payroll	583	10	593	
015 Finance - Property Administration	287	15	302	
015 Finance - Treasury		81	81	
015 Finance - Diversity Equity & Inclus		207	207	
030 Sheriff's Office - Security Services		9,950	9,950	
048 Internal Audit		563	563	
Total Allocated Additions:	451,429	66,146	517,575	517,575
Total To Be Allocated:	832,049	66,146		898,195

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	451,429	0	56,061	16,281	49,160
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	832,049	0	241,292	70,078	211,591
Allocation Step 2					
Inbound - All Others	66,146	0	8,211	2,383	7,201
2nd Allocation	66,146	0	8,211	2,383	7,201
Total For 015 Finance - Treasury					
Schedule .3 Total	898,195	0	249,502	72,462	218,792

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	134,600	92,906	102,422
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	126,098	87,038	95,953
Allocation Step 2			
Inbound - All Others	19,737	13,610	15,004
2nd Allocation	19,737	13,610	15,004
Total For 015 Finance - Treasury			
Schedule .3 Total	145,835	100,648	110,957

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	241,292		241,292	8,211	249,502
Schedule .4 Total for Collections - Convention Center	100	100.000000	241,292		241,292	8,211	249,502

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	70,078		70,078	2,383	72,462
Schedule .4 Total for Collections - Planning Commission	100	100.000000	70,078		70,078	2,383	72,462

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	211,591		211,591	7,201	218,792
Schedule .4 Total for Collections - Other	100	100.000000	211,591		211,591	7,201	218,792

Allocation Basis: Direct Allocation to All Other

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	11,508		11,508	1,945	13,453
001 Administrative - Corporate Dues	224	0.008119	10		10		10
001 Administrative - Employee Benefits	24,904	0.902652	1,138		1,138		1,138
001 Administrative - Facility Rental	199	0.007213	9		9		9
001 Administrative - Insurance	6,054	0.219429	277		277		277
001 Administrative - Post Audits	263	0.009533	12		12		12
001 Administrative - Gen Svcs Energy	442	0.016020	20		20		20
001 Administrative - Miscellaneous	550	0.019935	25		25		25
002 Metropolitan Council	772	0.027981	35		35		35
003 Metropolitan Clerk	345	0.012505	16		16		16
003 Metropolitan Clerk - Records Center	66	0.002392	3		3		3
004 Mayor's Office	989	0.035847	45		45	7	53
004 Mayor's Office - Administration	1,434	0.051976	65		65		65
005 Election Commission	1,358	0.049221	62		62	10	72
006 Law	58,438	2.118100	2,671		2,671		2,671
007 Planning Commission	47,907	1.736401	2,189		2,189	370	2,559
008 Human Resources	1,962	0.071113	90		90		90
009 Register of Deeds	103	0.003733	5		5	1	5
010 General Services	9,440	0.342155	431		431	73	504
010 General Services - Administration	337	0.012215	15		15		15
010 General Services - Facilities	29,861	1.082319	1,365		1,365		1,365
010 General Services - Fleet Management	34,336	1.244517	1,569		1,569		1,569
010 General Services - Mail Services	278	0.010076	13		13		13
010 General Services - Surplus Property	3,294	0.119392	150		150	25	176
011 Historical Commission	627	0.022726	29		29	5	33
012 Employee Benefit Board	113,303	4.106696	5,178		5,178	875	6,053
014 Information Technology Service	40,119	1.454123	1,834		1,834		1,834
015 Finance	7,346	0.266258	336		336	57	392
015 Finance - Accountability	145	0.005256	7		7		7
015 Finance - Administration	441	0.015984	20		20		20
015 Finance - Business Assistance	400	0.014498	18		18		18
015 Finance - Grants & Cost Planning	94	0.003407	4		4		4
015 Finance - Office of Mgmt & Budget	483	0.017506	22		22		22
015 Finance - Operations	890	0.032258	41		41		41
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	21		21		21
015 Finance - Treasury	180	0.006524	8		8		8
015 Finance - Diversity Equity & Inclus	105	0.003806	5		5	1	5
016 Assessor of Property	2,705	0.098043	124		124	21	144
017 Trustee	775	0.028090	35		35	6	41
018 County Clerk	2,886	0.104604	132		132	22	154
019 District Attorney	3,672	0.133093	168		168	28	196
021 Public Defender	2,917	0.105727	133		133	22	155
022 Juvenile Court Clerk	672	0.024357	31		31	5	36
023 Circuit Court Clerk	828	0.030011	38		38	6	44
024 Criminal Court Clerk	2,283	0.082748	104		104	17	122
025 Clerk and Master - Chancery	461	0.016709	21		21	3	24
026 Juvenile Court	4,558	0.165206	208		208	35	243
027 General Sessions Court	6,581	0.238530	301		301	51	351
028 State Trial Courts	3,597	0.130374	164		164	28	192

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	92		92	15	108
030 Sheriff's Office	34,708	1.258000	1,586		1,586	268	1,854
030 Sheriff's Office - Security Services	4,612	0.167163	211		211	35	246
031 Police	74,786	2.710637	3,418		3,418	577	3,996
032 Fire	37,726	1.367388	1,724		1,724	291	2,015
033 Codes Administration	5,944	0.215442	272		272	46	317
034 Beer Board	217	0.007865	10		10	2	11
035 Agricultural Extension	80	0.002900	4		4	1	4
037 Social Services	4,986	0.180719	228		228	38	266
038 Health	51,072	1.851118	2,334		2,334	394	2,728
038 Health - Employee Health & Wellness	232	0.008409	11		11	2	12
039 Public Library	22,509	0.815844	1,029		1,029	174	1,202
040 Parks	23,304	0.844659	1,065		1,065	180	1,245
041 Arts Commission	1,469	0.053244	67		67	11	78
042 Transportation	25,058	0.908234	1,145		1,145	193	1,339
044 Human Relations Commission	212	0.007684	10		10	2	11
047 Criminal Justice Planning	166	0.006017	8		8	1	9
048 Internal Audit	397	0.014389	18		18	3	21
049 Office of Emergency Management	23,498	0.851691	1,074		1,074	181	1,255
051 Office of Family Safety	1,051	0.038094	48		48	8	56
052 Community Oversight Board	399	0.014462	18		18	3	21
053 Office of Homeless Services	84	0.003045	4		4	1	4
060 Farmer's Market	399	0.014462	18		18	3	21
061 Municipal Auditorium	6,102	0.221169	279		279	47	326
062 State Fair Board	2,411	0.087387	110		110	18	128
064 Sports Authority	20,995	0.760969	959		959	162	1,122
065 Water and Sewer - Stormwater Svcs	80,728	2.926007	3,690		3,690	623	4,313
065 Water and Sewer - Waste Services	15,398	0.558104	704		704	119	822
065 Water and Sewer - Water Services	573,714	20.794409	26,229		26,229	4,444	30,673
067 General Hospital	3,414	0.123741	156		156	26	182
068 District Energy System (DES)	6,650	0.241031	304		304	51	355
071 Convention Center Authority	321,513	11.653320	14,695		14,695	2,484	17,178
075 Metro Action Commission (MAC)	18,312	0.663723	837		837	141	978
077 Metro Devlp & Housing Auth (MDHA)	3,017	0.109352	138		138	23	161
078 Metropolitan Transit Authority (MTA)	16,481	0.597358	753		753	127	880
080 Metro Nashville Public School (MNPS)	357,692	12.964637	16,348		16,348	2,763	19,111
083 Industrial Development Board	125	0.004531	6		6	1	7
090 Debt Service	66,638	2.415311	3,046		3,046	515	3,560
091 Emergency Communication Center	5,776	0.209353	264		264	44	308
Bordeaux Longterm Care	66	0.002392	3		3	0	3
Hospital Authority	14,455	0.523925	661		661	111	772
Knowles Home	557	0.020189	25		25	4	30
Medical Examiner	1,594	0.057775	73		73	12	85
All Other	256,091	9.282083	11,704		11,704	1,978	13,683
Schedule .4 Total for Cash Operations	2,758,982	100.000000	126,098		126,098	19,737	145,835

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
FULL 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	238		238		238
003 Metropolitan Clerk	262	0.036899	32		32		32
003 Metropolitan Clerk - Records Center	58	0.008169	7		7		7
004 Mayor's Office	54	0.007605	7		7	1	8
004 Mayor's Office - Administration	1,136	0.159992	139		139		139
005 Election Commission	3,463	0.487721	424		424	68	493
006 Law	1,635	0.230270	200		200		200
007 Planning Commission	2,090	0.294351	256		256	41	297
008 Human Resources	2,395	0.337306	293		293		293
009 Register of Deeds	255	0.035914	31		31	5	36
010 General Services - Administration	1,826	0.257170	224		224		224
010 General Services - Facilities	948	0.133514	116		116		116
010 General Services - Fleet Management	1,312	0.184779	161		161		161
010 General Services - Mail Services	139	0.019576	17		17		17
010 General Services - Surplus Property	222	0.031266	27		27	4	31
011 Historical Commission	451	0.063518	55		55	9	64
012 Employee Benefit Board	9,525	1.341479	1,167		1,167	188	1,355
014 Information Technology Service	4,995	0.703484	612		612		612
015 Finance	233	0.032815	28		28	4	33
015 Finance - Accountability	102	0.014365	12		12		12
015 Finance - Administration	1,095	0.154217	134		134		134
015 Finance - Business Assistance	321	0.045209	39		39		39
015 Finance - Grants & Cost Planning	77	0.010845	9		9		9
015 Finance - Office of Mgmt & Budget	398	0.056053	49		49		49
015 Finance - Operations	851	0.119853	104		104		104
015 Finance - Payroll	294	0.041406	36		36		36
015 Finance - Property Administration	115	0.016196	14		14		14
015 Finance - Purchasing	391	0.055068	48		48		48
015 Finance - Treasury	310	0.043660	38		38		38
015 Finance - Diversity Equity & Inclus	92	0.012957	11		11	2	13
016 Assessor of Property	3,176	0.447301	389		389	62	452
017 Trustee	995	0.140134	122		122	19	141
018 County Clerk	2,851	0.401528	349		349	56	405
019 District Attorney	2,882	0.405894	353		353	57	410
021 Public Defender	2,863	0.403218	351		351	56	407
022 Juvenile Court Clerk	981	0.138162	120		120	19	139
023 Circuit Court Clerk	1,893	0.266606	232		232	37	269
024 Criminal Court Clerk	3,050	0.429555	374		374	60	434
025 Clerk and Master - Chancery	643	0.090559	79		79	13	91
026 Juvenile Court	3,773	0.531381	462		462	74	537
027 General Sessions Court	4,431	0.624052	543		543	87	630
028 State Trial Courts	4,846	0.682500	594		594	95	689
029 Justice Integration Services	596	0.083939	73		73	12	85
030 Sheriff's Office	32,397	4.562720	3,971		3,971	639	4,610
030 Sheriff's Office - Security Services	2,050	0.288717	251		251	40	291
031 Police	68,484	9.645131	8,395		8,395	1,352	9,747
032 Fire	47,020	6.622190	5,764		5,764	928	6,692
033 Codes Administration	4,590	0.646445	563		563	90	653
034 Beer Board	201	0.028308	25		25	4	28
035 Agricultural Extension	165	0.023238	20		20	3	23
037 Social Services	3,492	0.491805	428		428	69	497

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,262		2,262	364	2,626
038 Health - Employee Health & Wellness	182	0.025632	22		22	3	26
039 Public Library	12,450	1.753430	1,526		1,526	246	1,772
040 Parks	20,784	2.927171	2,548		2,548	410	2,958
041 Arts Commission	331	0.046617	40		40	6	47
042 Transportation	12,820	1.805540	1,571		1,571	253	1,824
044 Human Relations Commission	134	0.018872	16		16	2	19
047 Criminal Justice Planning	111	0.015633	14		14	2	16
048 Internal Audit	302	0.042533	37		37	6	43
049 Office of Emergency Management	458	0.064504	56		56	9	65
051 Office of Family Safety	1,149	0.161823	141		141	22	163
052 Community Oversight Board	292	0.041125	36		36	6	41
060 Farmer's Market	252	0.035491	31		31	5	36
061 Municipal Auditorium	370	0.052110	45		45	7	52
062 State Fair Board	1,066	0.150133	131		131	21	151
064 Sports Authority	144	0.020281	18		18	3	20
065 Water and Sewer - Stormwater Svcs	2,847	0.400965	349		349	56	405
065 Water and Sewer - Waste Services	2,722	0.383360	334		334	54	387
065 Water and Sewer - Water Services	19,586	2.758448	2,401		2,401	386	2,787
065 Water and Sewer - General	7,739	1.089943	949		949	153	1,101
067 General Hospital	6,222	0.876292	763		763	123	885
070 Community Education Commission	84	0.011830	10		10	2	12
071 Convention Center Authority	4,339	0.611095	532		532	85	617
075 Metro Action Commission (MAC)	9,499	1.337818	1,164		1,164	187	1,352
078 Metropolitan Transit Authority (MTA)	39	0.005493	5		5	1	5
080 Metro Nashville Public School (MNPS)	348,681	49.107442	42,749		42,749	6,894	49,643
088 Airport Authority	94	0.013239	11		11	2	13
091 Emergency Communication Center	5,990	0.843618	734		734	118	852
Bordeaux Longterm Care	3,830	0.539409	469		469	75	545
Knowles Home	445	0.062673	54		54	9	63
All Other	253	0.035632	31		31	5	36
Schedule .4 Total for Investment Cmtee Support	710,037	100.000000	87,038		87,038	13,610	100,648

Allocation Basis: Number of Payroll Transactions by Benefiting Department

Allocation Source: FY 2023 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,647		2,647	443	3,090
001 Administrative - Corporate Dues	837	0.020301	19		19		19
001 Administrative - Employee Benefits	53,319	1.293256	1,241		1,241		1,241
001 Administrative - Facility Rental	745	0.018070	17		17		17
001 Administrative - Insurance	7,097	0.172138	165		165		165
001 Administrative - Post Audits	982	0.023818	23		23		23
001 Administrative - Gen Svcs Energy	1,654	0.040118	38		38		38
001 Administrative - Miscellaneous	2,055	0.049844	48		48		48
002 Metropolitan Council	2,886	0.070000	67		67		67
003 Metropolitan Clerk	946	0.022945	22		22		22
003 Metropolitan Clerk - Records Center	246	0.005967	6		6		6
004 Mayor's Office	2,181	0.052900	51		51	8	59
004 Mayor's Office - Administration	5,362	0.130056	125		125		125
005 Election Commission	5,079	0.123192	118		118	20	138
006 Law	26,717	0.648023	622		622		622
007 Planning Commission	8,518	0.206605	198		198	33	231
008 Human Resources	7,333	0.177862	171		171		171
009 Register of Deeds	3,192	0.077422	74		74	12	86
010 General Services	1,177	0.028548	27		27	4	32
010 General Services - Administration	1,261	0.030586	29		29		29
010 General Services - Facilities	28,721	0.696630	668		668		668
010 General Services - Fleet Management	50,461	1.223935	1,174		1,174		1,174
010 General Services - Mail Services	1,038	0.025177	24		24		24
010 General Services - Surplus Property	671	0.016275	16		16	2	18
011 Historical Commission	1,713	0.041549	40		40	6	46
012 Employee Benefit Board	598,302	14.511858	13,924		13,924	2,331	16,256
012 IOD Network (Injured-On-Duty)	14,181	0.343961	330		330		330
014 Information Technology Service	52,688	1.277951	1,226		1,226		1,226
015 Finance	807	0.019574	19		19	3	22
015 Finance - Accountability	541	0.013122	13		13		13
015 Finance - Administration	1,650	0.040021	38		38		38
015 Finance - Business Assistance	1,495	0.036261	35		35		35
015 Finance - Grants & Cost Planning	352	0.008538	8		8		8
015 Finance - Office of Mgmt & Budget	1,805	0.043780	42		42		42
015 Finance - Operations	3,328	0.080721	77		77		77
015 Finance - Payroll	1,104	0.026778	26		26		26
015 Finance - Property Administration	599	0.014529	14		14		14
015 Finance - Purchasing	1,708	0.041428	40		40		40
015 Finance - Treasury	1,492	0.036189	35		35		35
015 Finance - Diversity Equity & Inclus	394	0.009556	9		9	1	11
016 Assessor of Property	8,814	0.213784	205		205	34	239
017 Trustee	2,671	0.064785	62		62	10	72
018 County Clerk	6,331	0.153559	147		147	24	172
019 District Attorney	10,995	0.266685	256		256	43	298
021 Public Defender	10,596	0.257007	247		247	41	288
022 Juvenile Court Clerk	2,443	0.059255	57		57	9	66
023 Circuit Court Clerk	8,399	0.203718	195		195	33	228
024 Criminal Court Clerk	7,538	0.182835	175		175	29	204
025 Clerk and Master - Chancery	1,672	0.040554	39		39	6	45
026 Juvenile Court	17,274	0.418982	402		402	67	469
027 General Sessions Court	13,908	0.337340	324		324	54	378

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	333		333	56	389
029 Justice Integration Services	4,285	0.103933	100		100	17	116
030 Sheriff's Office	90,892	2.204592	2,115		2,115	354	2,469
030 Sheriff's Office - Security Services	17,241	0.418182	401		401	67	468
031 Police	273,020	6.622120	6,354		6,354	1,064	7,418
032 Fire	176,150	4.272531	4,100		4,100	686	4,786
033 Codes Administration	14,083	0.341584	328		328	55	382
034 Beer Board	882	0.021393	20		20	3	24
035 Agricultural Extension	300	0.007277	7		7	1	8
037 Social Services	11,187	0.271341	260		260	43	304
038 Health	63,857	1.548856	1,486		1,486	249	1,735
038 Health - Employee Health & Wellness	866	0.021005	20		20	3	23
039 Public Library	45,268	1.097979	1,053		1,053	176	1,230
040 Parks	59,818	1.450890	1,392		1,392	233	1,625
041 Arts Commission	2,158	0.052342	50		50	8	58
042 Transportation	59,423	1.441309	1,383		1,383	231	1,614
044 Human Relations Commission	756	0.018337	18		18	3	20
047 Criminal Justice Planning	620	0.015038	14		14	2	17
048 Internal Audit	1,484	0.035995	34		34	6	40
049 Office of Emergency Management	2,979	0.072256	69		69	11	81
051 Office of Family Safety	4,979	0.120766	116		116	19	135
052 Community Oversight Board	1,490	0.036140	35		35	6	40
053 Office of Homeless Services	2,656	0.064421	62		62	10	72
060 Farmer's Market	2,711	0.065756	63		63	10	73
061 Municipal Auditorium	6,582	0.159647	153		153	25	179
062 State Fair Board	5,081	0.123240	118		118	20	138
064 Sports Authority	50,021	1.213263	1,164		1,164	195	1,359
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	509		509	85	594
065 Water and Sewer - Waste Services	48,075	1.166063	1,119		1,119	187	1,306
065 Water and Sewer - Water Services	196,611	4.768814	4,576		4,576	766	5,342
068 District Energy System (DES)	18,702	0.453618	435		435	73	508
071 Convention Center Authority	119,347	2.894770	2,777		2,777	465	3,242
075 Metro Action Commission (MAC)	49,724	1.206059	1,157		1,157	194	1,351
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	1		1	0	1
078 Metropolitan Transit Authority (MTA)	293	0.007107	7		7	1	8
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	37,883		37,883	6,352	44,235
091 Emergency Communication Center	20,480	0.496744	477		477	80	556
Bordeaux Longterm Care	245	0.005942	6		6	1	7
Knowles Home	2,080	0.050451	48		48	8	56
Medical Examiner	5,887	0.142790	137		137	23	160
Schedule .4 Total for Investor Relations	4,122,849	100.000000	95,953		95,953	15,004	110,957

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	16,542	0	0	0	13,453
001 Administrative - Corporate Dues	30	0	0	0	10
001 Administrative - Employee Benefits	2,379	0	0	0	1,138
001 Administrative - Facility Rental	26	0	0	0	9
001 Administrative - Insurance	442	0	0	0	277
001 Administrative - Post Audits	35	0	0	0	12
001 Administrative - Gen Svcs Energy	59	0	0	0	20
001 Administrative - Miscellaneous	73	0	0	0	25
002 Metropolitan Council	341	0	0	0	35
003 Metropolitan Clerk	70	0	0	0	16
003 Metropolitan Clerk - Records Center	16	0	0	0	3
004 Mayor's Office	119	0	0	0	53
004 Mayor's Office - Administration	329	0	0	0	65
005 Election Commission	703	0	0	0	72
006 Law	3,493	0	0	0	2,671
007 Planning Commission	75,549	0	72,462	0	2,559
008 Human Resources	554	0	0	0	90
009 Register of Deeds	128	0	0	0	5
010 General Services	536	0	0	0	504
010 General Services - Administration	268	0	0	0	15
010 General Services - Facilities	2,149	0	0	0	1,365
010 General Services - Fleet Management	2,904	0	0	0	1,569
010 General Services - Mail Services	54	0	0	0	13
010 General Services - Surplus Property	225	0	0	0	176
011 Historical Commission	143	0	0	0	33
012 Employee Benefit Board	23,665	0	0	0	6,053
012 IOD Network (Injured-On-Duty)	330	0	0	0	0
014 Information Technology Service	3,672	0	0	0	1,834
015 Finance	447	0	0	0	392
015 Finance - Accountability	32	0	0	0	7
015 Finance - Administration	193	0	0	0	20
015 Finance - Business Assistance	92	0	0	0	18
015 Finance - Grants & Cost Planning	22	0	0	0	4
015 Finance - Office of Mgmt & Budget	113	0	0	0	22
015 Finance - Operations	222	0	0	0	41
015 Finance - Payroll	75	0	0	0	13
015 Finance - Property Administration	35	0	0	0	7
015 Finance - Purchasing	108	0	0	0	21
015 Finance - Treasury	81	0	0	0	8
015 Finance - Diversity Equity & Inclus	29	0	0	0	5
016 Assessor of Property	835	0	0	0	144
017 Trustee	255	0	0	0	41
018 County Clerk	731	0	0	0	154
019 District Attorney	904	0	0	0	196
021 Public Defender	850	0	0	0	155
022 Juvenile Court Clerk	241	0	0	0	36
023 Circuit Court Clerk	541	0	0	0	44
024 Criminal Court Clerk	760	0	0	0	122
025 Clerk and Master - Chancery	161	0	0	0	24
026 Juvenile Court	1,249	0	0	0	243
027 General Sessions Court	1,359	0	0	0	351
028 State Trial Courts	1,270	0	0	0	192

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	308	0	0	0	108
030 Sheriff's Office	8,934	0	0	0	1,854
030 Sheriff's Office - Security Services	1,006	0	0	0	246
031 Police	21,160	0	0	0	3,996
032 Fire	13,493	0	0	0	2,015
033 Codes Administration	1,352	0	0	0	317
034 Beer Board	64	0	0	0	11
035 Agricultural Extension	35	0	0	0	4
037 Social Services	1,067	0	0	0	266
038 Health	7,089	0	0	0	2,728
038 Health - Employee Health & Wellness	61	0	0	0	12
039 Public Library	4,204	0	0	0	1,202
040 Parks	5,828	0	0	0	1,245
041 Arts Commission	183	0	0	0	78
042 Transportation	4,777	0	0	0	1,339
044 Human Relations Commission	50	0	0	0	11
047 Criminal Justice Planning	41	0	0	0	9
048 Internal Audit	104	0	0	0	21
049 Office of Emergency Management	1,401	0	0	0	1,255
051 Office of Family Safety	354	0	0	0	56
052 Community Oversight Board	103	0	0	0	21
053 Office of Homeless Services	76	0	0	0	4
060 Farmer's Market	130	0	0	0	21
061 Municipal Auditorium	557	0	0	0	326
062 State Fair Board	418	0	0	0	128
064 Sports Authority	2,501	0	0	0	1,122
065 Water and Sewer - Stormwater Svcs	5,312	0	0	0	4,313
065 Water and Sewer - Waste Services	2,516	0	0	0	822
065 Water and Sewer - Water Services	38,802	0	0	0	30,673
065 Water and Sewer - General	1,101	0	0	0	0
067 General Hospital	1,067	0	0	0	182
068 District Energy System (DES)	863	0	0	0	355
070 Community Education Commission	12	0	0	0	0
071 Convention Center Authority	270,540	249,502	0	0	17,178
075 Metro Action Commission (MAC)	3,681	0	0	0	978
077 Metro Devlp & Housing Auth (MDHA)	161	0	0	0	161
078 Metropolitan Transit Authority (MTA)	893	0	0	0	880
080 Metro Nashville Public School (MNPS)	112,990	0	0	0	19,111
083 Industrial Development Board	7	0	0	0	7
088 Airport Authority	13	0	0	0	0
090 Debt Service	3,560	0	0	0	3,560
091 Emergency Communication Center	1,717	0	0	0	308
Bordeaux Longterm Care	555	0	0	0	3
Hospital Authority	772	0	0	0	772
Knowles Home	149	0	0	0	30
Medical Examiner	245	0	0	0	85
All Other	232,510	0	0	218,792	13,683
Direct Bill	0	0	0	0	0
Total	898,195	249,502	72,462	218,792	145,835

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,090
001 Administrative - Corporate Dues	0	19
001 Administrative - Employee Benefits	0	1,241
001 Administrative - Facility Rental	0	17
001 Administrative - Insurance	0	165
001 Administrative - Post Audits	0	23
001 Administrative - Gen Svcs Energy	0	38
001 Administrative - Miscellaneous	0	48
002 Metropolitan Council	238	67
003 Metropolitan Clerk	32	22
003 Metropolitan Clerk - Records Center	7	6
004 Mayor's Office	8	59
004 Mayor's Office - Administration	139	125
005 Election Commission	493	138
006 Law	200	622
007 Planning Commission	297	231
008 Human Resources	293	171
009 Register of Deeds	36	86
010 General Services	0	32
010 General Services - Administration	224	29
010 General Services - Facilities	116	668
010 General Services - Fleet Management	161	1,174
010 General Services - Mail Services	17	24
010 General Services - Surplus Property	31	18
011 Historical Commission	64	46
012 Employee Benefit Board	1,355	16,256
012 IOD Network (Injured-On-Duty)	0	330
014 Information Technology Service	612	1,226
015 Finance	33	22
015 Finance - Accountability	12	13
015 Finance - Administration	134	38
015 Finance - Business Assistance	39	35
015 Finance - Grants & Cost Planning	9	8
015 Finance - Office of Mgmt & Budget	49	42
015 Finance - Operations	104	77
015 Finance - Payroll	36	26
015 Finance - Property Administration	14	14
015 Finance - Purchasing	48	40
015 Finance - Treasury	38	35
015 Finance - Diversity Equity & Inclus	13	11
016 Assessor of Property	452	239
017 Trustee	141	72
018 County Clerk	405	172
019 District Attorney	410	298
021 Public Defender	407	288
022 Juvenile Court Clerk	139	66
023 Circuit Court Clerk	269	228
024 Criminal Court Clerk	434	204
025 Clerk and Master - Chancery	91	45
026 Juvenile Court	537	469
027 General Sessions Court	630	378
028 State Trial Courts	689	389

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	85	116
030 Sheriff's Office	4,610	2,469
030 Sheriff's Office - Security Services	291	468
031 Police	9,747	7,418
032 Fire	6,692	4,786
033 Codes Administration	653	382
034 Beer Board	28	24
035 Agricultural Extension	23	8
037 Social Services	497	304
038 Health	2,626	1,735
038 Health - Employee Health & Wellness	26	23
039 Public Library	1,772	1,230
040 Parks	2,958	1,625
041 Arts Commission	47	58
042 Transportation	1,824	1,614
044 Human Relations Commission	19	20
047 Criminal Justice Planning	16	17
048 Internal Audit	43	40
049 Office of Emergency Management	65	81
051 Office of Family Safety	163	135
052 Community Oversight Board	41	40
053 Office of Homeless Services	0	72
060 Farmer's Market	36	73
061 Municipal Auditorium	52	179
062 State Fair Board	151	138
064 Sports Authority	20	1,359
065 Water and Sewer - Stormwater Svcs	405	594
065 Water and Sewer - Waste Services	387	1,306
065 Water and Sewer - Water Services	2,787	5,342
065 Water and Sewer - General	1,101	0
067 General Hospital	885	0
068 District Energy System (DES)	0	508
070 Community Education Commission	12	0
071 Convention Center Authority	617	3,242
075 Metro Action Commission (MAC)	1,352	1,351
077 Metro Devlp & Housing Auth (MDHA)	0	1
078 Metropolitan Transit Authority (MTA)	5	8
080 Metro Nashville Public School (MNPS)	49,643	44,235
083 Industrial Development Board	0	0
088 Airport Authority	13	0
090 Debt Service	0	0
091 Emergency Communication Center	852	556
Bordeaux Longterm Care	545	7
Hospital Authority	0	0
Knowles Home	63	56
Medical Examiner	0	160
All Other	36	0
Direct Bill	0	0
Total	100,648	110,957

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	90,273	9,082	99,354	
015 Finance - Grants & Cost Planning	24	1	25	
015 Finance - Office of Mgmt & Budget	310	11	321	
015 Finance - Operations	288	9	297	
015 Finance - Payroll	173	3	176	
015 Finance - Property Administration	76	4	80	
015 Finance - Treasury	25	4	29	
015 Finance - Diversity Equity & Inclus		55	55	
048 Internal Audit		149	149	
Total Allocated Additions:	<u>91,279</u>	<u>9,318</u>	100,597	100,597
Total To Be Allocated:	<u>485,532</u>	<u>9,318</u>		<u>494,850</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	91,279	0	0	0	91,279
Reallocate Admin Costs		(25,508)	3,476	2,335	19,697
Unallocated Costs	0	0	0	0	0
1st Allocation	485,532	0	66,162	44,440	374,931
Allocation Step 2					
Inbound - All Others	9,318	0	0	0	9,318
2nd Allocation	9,318	0	0	0	9,318
Total For 015 Finance - Diversity Equity & Inclus					
Schedule .3 Total	494,850	0	66,162	44,440	384,248

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,119		1,119		1,119
003 Metropolitan Clerk	1.00	0.096665	64		64		64
004 Mayor's Office - Administration	95.00	9.183180	6,076		6,076		6,076
005 Election Commission	2.00	0.193330	128		128		128
006 Law	2.00	0.193330	128		128		128
007 Planning Commission	14.00	1.353311	895		895		895
008 Human Resources	298.50	28.854524	19,091		19,091		19,091
009 Register of Deeds	1.00	0.096665	64		64		64
010 General Services - Administration	7.00	0.676655	448		448		448
011 Historical Commission	2.00	0.193330	128		128		128
014 Information Technology Service	12.50	1.208313	799		799		799
015 Finance - Administration	134.50	13.001450	8,602		8,602		8,602
016 Assessor of Property	2.00	0.193330	128		128		128
017 Trustee	4.00	0.386660	256		256		256
018 County Clerk	2.00	0.193330	128		128		128
019 District Attorney	2.00	0.193330	128		128		128
021 Public Defender	1.00	0.096665	64		64		64
022 Juvenile Court Clerk	8.00	0.773320	512		512		512
023 Circuit Court Clerk	2.00	0.193330	128		128		128
024 Criminal Court Clerk	2.00	0.193330	128		128		128
025 Clerk and Master - Chancery	2.00	0.193330	128		128		128
026 Juvenile Court	10.00	0.966651	640		640		640
027 General Sessions Court	5.00	0.483325	320		320		320
028 State Trial Courts	2.00	0.193330	128		128		128
029 Justice Integration Services	2.00	0.193330	128		128		128
030 Sheriff's Office	4.00	0.386660	256		256		256
031 Police	5.00	0.483325	320		320		320
032 Fire	6.00	0.579990	384		384		384
033 Codes Administration	43.50	4.204930	2,782		2,782		2,782
034 Beer Board	2.00	0.193330	128		128		128
035 Agricultural Extension	2.00	0.193330	128		128		128
037 Social Services	5.00	0.483325	320		320		320
038 Health	65.00	6.283229	4,157		4,157		4,157
039 Public Library	64.00	6.186564	4,093		4,093		4,093
040 Parks	13.00	1.256646	831		831		831
041 Arts Commission	96.50	9.328178	6,172		6,172		6,172
042 Transportation	6.00	0.579990	384		384		384
044 Human Relations Commission	7.00	0.676655	448		448		448
047 Criminal Justice Planning	2.00	0.193330	128		128		128
048 Internal Audit	2.50	0.241663	160		160		160
049 Office of Emergency Management	4.00	0.386660	256		256		256
051 Office of Family Safety	8.00	0.773320	512		512		512
052 Community Oversight Board	5.00	0.483325	320		320		320
060 Farmer's Market	1.00	0.096665	64		64		64
061 Municipal Auditorium	2.00	0.193330	128		128		128
062 State Fair Board	10.00	0.966651	640		640		640
064 Sports Authority	2.00	0.193330	128		128		128
065 Water and Sewer - General	22.00	2.126631	1,407		1,407		1,407
075 Metro Action Commission (MAC)	4.00	0.386660	256		256		256
078 Metropolitan Transit Authority (MTA)	7.00	0.676655	448		448		448
080 Metro Nashville Public School (MNPS)	9.00	0.869986	576		576		576

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	256		256		256
Hospital Authority	2.00	0.193330	128		128		128
Schedule .4 Total for Departmental Meetings	1,034.50	100.000000	66,162		66,162	0	66,162

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	658		658		658
001 Administrative - Corporate Dues	851	0.024719	11		11		11
001 Administrative - Employee Benefits	91,880	2.668789	1,186		1,186		1,186
001 Administrative - Facility Rental	967	0.028088	12		12		12
001 Administrative - Insurance	7,202	0.209193	93		93		93
001 Administrative - Post Audits	4,507	0.130912	58		58		58
001 Administrative - Gen Svcs Energy	1,654	0.048043	21		21		21
001 Administrative - Miscellaneous	6,150	0.178636	79		79		79
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	74		74		74
005 Election Commission	5,241	0.152233	68		68		68
006 Law	8,416	0.244455	109		109		109
007 Planning Commission	10,973	0.318727	142		142		142
008 Human Resources	8,356	0.242712	108		108		108
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	356		356		356
010 General Services - Fleet Management	29,978	0.870755	387		387		387
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	591		591		591
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	134		134		134
017 Trustee	3,043	0.088388	39		39		39
018 County Clerk	7,009	0.203587	90		90		90
019 District Attorney	12,006	0.348732	155		155		155
021 Public Defender	11,759	0.341557	152		152		152
022 Juvenile Court Clerk	2,452	0.071222	32		32		32
023 Circuit Court Clerk	3,509	0.101924	45		45		45
024 Criminal Court Clerk	7,628	0.221566	98		98		98
025 Clerk and Master - Chancery	1,835	0.053300	24		24		24
026 Juvenile Court	17,815	0.517463	230		230		230
027 General Sessions Court	15,334	0.445398	198		198		198
028 State Trial Courts	14,580	0.423497	188		188		188
029 Justice Integration Services	4,472	0.129896	58		58		58

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,112		1,112		1,112
030 Sheriff's Office - Security Services	17,691	0.513861	228		228		228
031 Police	275,164	7.992541	3,552		3,552		3,552
032 Fire	176,667	5.131551	2,280		2,280		2,280
033 Codes Administration	15,951	0.463320	206		206		206
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	149		149		149
038 Health	87,560	2.543308	1,130		1,130		1,130
038 Health - Employee Health & Wellness	1,497	0.043483	19		19		19
039 Public Library	42,714	1.240691	551		551		551
040 Parks	58,519	1.699770	755		755		755
041 Arts Commission	2,231	0.064803	29		29		29
042 Transportation	70,942	2.060614	916		916		916
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	24		24		24
049 Office of Emergency Management	3,022	0.087778	39		39		39
051 Office of Family Safety	4,494	0.130535	58		58		58
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	56		56		56
064 Sports Authority	29,426	0.854721	380		380		380
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	401		401		401
065 Water and Sewer - Waste Services	46,079	1.338432	595		595		595
065 Water and Sewer - Water Services	200,123	5.812865	2,583		2,583		2,583
068 District Energy System (DES)	15,526	0.450975	200		200		200
071 Convention Center Authority	87,975	2.555363	1,136		1,136		1,136
075 Metro Action Commission (MAC)	87,787	2.549902	1,133		1,133		1,133
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	20,638		20,638		20,638
091 Emergency Communication Center	22,748	0.660749	294		294		294
Bordeaux Longterm Care	320	0.009295	4		4		4
Knowles Home	2,100	0.060998	27		27		27
Medical Examiner	6,710	0.194902	87		87		87
Schedule .4 Total for Community Activities	3,442,760	100.000000	44,440		44,440	0	44,440

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

Allocation Source: FY 2023 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,551		5,551	149	5,701
001 Administrative - Corporate Dues	851	0.024719	93		93		93
001 Administrative - Employee Benefits	91,880	2.668789	10,006		10,006		10,006
001 Administrative - Facility Rental	967	0.028088	105		105		105
001 Administrative - Insurance	7,202	0.209193	784		784		784
001 Administrative - Post Audits	4,507	0.130912	491		491		491
001 Administrative - Gen Svcs Energy	1,654	0.048043	180		180		180
001 Administrative - Miscellaneous	6,150	0.178636	670		670		670
002 Metropolitan Council	3,237	0.094023	352		352		352
003 Metropolitan Clerk	1,047	0.030412	114		114		114
003 Metropolitan Clerk - Records Center	227	0.006594	25		25		25
004 Mayor's Office	256	0.007436	28		28	1	29
004 Mayor's Office - Administration	5,699	0.165536	621		621		621
005 Election Commission	5,241	0.152233	571		571	15	586
006 Law	8,416	0.244455	916		916		916
007 Planning Commission	10,973	0.318727	1,195		1,195	32	1,227
008 Human Resources	8,356	0.242712	910		910		910
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	192		192		192
010 General Services - Facilities	27,616	0.802147	3,007		3,007		3,007
010 General Services - Fleet Management	29,978	0.870755	3,265		3,265		3,265
010 General Services - Mail Services	1,160	0.033694	126		126		126
010 General Services - Surplus Property	819	0.023789	89		89	2	92
011 Historical Commission	1,754	0.050947	191		191	5	196
014 Information Technology Service	45,764	1.329282	4,984		4,984		4,984
015 Finance	273	0.007930	30		30	1	30
015 Finance - Accountability	673	0.019548	73		73		73
015 Finance - Administration	1,933	0.056147	210		210		210
015 Finance - Business Assistance	1,512	0.043918	165		165		165
015 Finance - Grants & Cost Planning	374	0.010863	41		41		41
015 Finance - Office of Mgmt & Budget	1,981	0.057541	216		216		216
015 Finance - Operations	3,462	0.100559	377		377		377
015 Finance - Payroll	1,084	0.031486	118		118		118
015 Finance - Property Administration	719	0.020884	78		78		78
015 Finance - Purchasing	1,703	0.049466	185		185		185
015 Finance - Treasury	1,698	0.049321	185		185		185
015 Finance - Diversity Equity & Inclus	453	0.013158	49		49		49
016 Assessor of Property	10,359	0.300892	1,128		1,128	30	1,158
017 Trustee	3,043	0.088388	331		331	9	340
018 County Clerk	7,009	0.203587	763		763	20	784
019 District Attorney	12,006	0.348732	1,307		1,307	35	1,343
021 Public Defender	11,759	0.341557	1,281		1,281	34	1,315
022 Juvenile Court Clerk	2,452	0.071222	267		267	7	274
023 Circuit Court Clerk	3,509	0.101924	382		382	10	392
024 Criminal Court Clerk	7,628	0.221566	831		831	22	853
025 Clerk and Master - Chancery	1,835	0.053300	200		200	5	205
026 Juvenile Court	17,815	0.517463	1,940		1,940	52	1,992
027 General Sessions Court	15,334	0.445398	1,670		1,670	45	1,715
028 State Trial Courts	14,580	0.423497	1,588		1,588	43	1,630
029 Justice Integration Services	4,472	0.129896	487		487	13	500

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,381		9,381	252	9,633
030 Sheriff's Office - Security Services	17,691	0.513861	1,927		1,927	52	1,978
031 Police	275,164	7.992541	29,966		29,966	806	30,772
032 Fire	176,667	5.131551	19,240		19,240	517	19,757
033 Codes Administration	15,951	0.463320	1,737		1,737	47	1,784
034 Beer Board	934	0.027129	102		102	3	104
035 Agricultural Extension	405	0.011764	44		44	1	45
037 Social Services	11,563	0.335864	1,259		1,259	34	1,293
038 Health	87,560	2.543308	9,536		9,536	256	9,792
038 Health - Employee Health & Wellness	1,497	0.043483	163		163	4	167
039 Public Library	42,714	1.240691	4,652		4,652	125	4,777
040 Parks	58,519	1.699770	6,373		6,373	171	6,544
041 Arts Commission	2,231	0.064803	243		243	6	249
042 Transportation	70,942	2.060614	7,726		7,726	208	7,934
044 Human Relations Commission	724	0.021030	79		79	2	81
047 Criminal Justice Planning	626	0.018183	68		68	2	70
048 Internal Audit	1,879	0.054578	205		205	5	210
049 Office of Emergency Management	3,022	0.087778	329		329	9	338
051 Office of Family Safety	4,494	0.130535	489		489	13	502
052 Community Oversight Board	2,172	0.063089	237		237	6	243
060 Farmer's Market	2,314	0.067214	252		252	7	259
061 Municipal Auditorium	2,018	0.058616	220		220	6	226
062 State Fair Board	4,325	0.125626	471		471	13	484
064 Sports Authority	29,426	0.854721	3,205		3,205	86	3,291
065 Water and Sewer - Stormwater Svcs	31,068	0.902416	3,383		3,383	91	3,474
065 Water and Sewer - Waste Services	46,079	1.338432	5,018		5,018	135	5,153
065 Water and Sewer - Water Services	200,123	5.812865	21,794		21,794	586	22,380
068 District Energy System (DES)	15,526	0.450975	1,691		1,691	45	1,736
071 Convention Center Authority	87,975	2.555363	9,581		9,581	258	9,838
075 Metro Action Commission (MAC)	87,787	2.549902	9,560		9,560	257	9,817
080 Metro Nashville Public School (MNPS)	1,598,833	46.440443	174,124		174,124	4,688	178,812
091 Emergency Communication Center	22,748	0.660749	2,477		2,477	67	2,544
Bordeaux Longterm Care	320	0.009295	35		35	1	36
Knowles Home	2,100	0.060998	229		229	6	235
Medical Examiner	6,710	0.194902	731		731	20	750
Schedule .4 Total for All Other Programs	3,442,760	100.000000	374,931		374,931	9,318	384,248

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,359	0	658	5,701
001 Administrative - Corporate Dues	104	0	11	93
001 Administrative - Employee Benefits	11,192	0	1,186	10,006
001 Administrative - Facility Rental	118	0	12	105
001 Administrative - Insurance	877	0	93	784
001 Administrative - Post Audits	549	0	58	491
001 Administrative - Gen Svcs Energy	201	0	21	180
001 Administrative - Miscellaneous	749	0	79	670
002 Metropolitan Council	1,513	1,119	42	352
003 Metropolitan Clerk	191	64	14	114
003 Metropolitan Clerk - Records Center	28	0	3	25
004 Mayor's Office	32	0	3	29
004 Mayor's Office - Administration	6,770	6,076	74	621
005 Election Commission	782	128	68	586
006 Law	1,153	128	109	916
007 Planning Commission	2,264	895	142	1,227
008 Human Resources	20,109	19,091	108	910
009 Register of Deeds	103	64	4	35
010 General Services	5	0	1	4
010 General Services - Administration	662	448	23	192
010 General Services - Facilities	3,364	0	356	3,007
010 General Services - Fleet Management	3,652	0	387	3,265
010 General Services - Mail Services	141	0	15	126
010 General Services - Surplus Property	102	0	11	92
011 Historical Commission	347	128	23	196
014 Information Technology Service	6,374	799	591	4,984
015 Finance	34	0	4	30
015 Finance - Accountability	82	0	9	73
015 Finance - Administration	8,837	8,602	25	210
015 Finance - Business Assistance	184	0	20	165
015 Finance - Grants & Cost Planning	46	0	5	41
015 Finance - Office of Mgmt & Budget	241	0	26	216
015 Finance - Operations	422	0	45	377
015 Finance - Payroll	132	0	14	118
015 Finance - Property Administration	88	0	9	78
015 Finance - Purchasing	207	0	22	185
015 Finance - Treasury	207	0	22	185
015 Finance - Diversity Equity & Inclus	55	0	6	49
016 Assessor of Property	1,420	128	134	1,158
017 Trustee	635	256	39	340
018 County Clerk	1,002	128	90	784
019 District Attorney	1,625	128	155	1,343
021 Public Defender	1,531	64	152	1,315
022 Juvenile Court Clerk	817	512	32	274
023 Circuit Court Clerk	566	128	45	392
024 Criminal Court Clerk	1,079	128	98	853
025 Clerk and Master - Chancery	357	128	24	205
026 Juvenile Court	2,862	640	230	1,992
027 General Sessions Court	2,232	320	198	1,715
028 State Trial Courts	1,947	128	188	1,630
029 Justice Integration Services	686	128	58	500
030 Sheriff's Office	11,001	256	1,112	9,633

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,207	0	228	1,978
031 Police	34,644	320	3,552	30,772
032 Fire	22,421	384	2,280	19,757
033 Codes Administration	4,772	2,782	206	1,784
034 Beer Board	244	128	12	104
035 Agricultural Extension	178	128	5	45
037 Social Services	1,762	320	149	1,293
038 Health	15,079	4,157	1,130	9,792
038 Health - Employee Health & Wellness	187	0	19	167
039 Public Library	9,421	4,093	551	4,777
040 Parks	8,131	831	755	6,544
041 Arts Commission	6,450	6,172	29	249
042 Transportation	9,233	384	916	7,934
044 Human Relations Commission	538	448	9	81
047 Criminal Justice Planning	206	128	8	70
048 Internal Audit	394	160	24	210
049 Office of Emergency Management	633	256	39	338
051 Office of Family Safety	1,072	512	58	502
052 Community Oversight Board	591	320	28	243
060 Farmer's Market	353	64	30	259
061 Municipal Auditorium	380	128	26	226
062 State Fair Board	1,179	640	56	484
064 Sports Authority	3,798	128	380	3,291
065 Water and Sewer - Stormwater Svcs	3,875	0	401	3,474
065 Water and Sewer - Waste Services	5,748	0	595	5,153
065 Water and Sewer - Water Services	24,964	0	2,583	22,380
065 Water and Sewer - General	1,407	1,407	0	0
068 District Energy System (DES)	1,937	0	200	1,736
071 Convention Center Authority	10,974	0	1,136	9,838
075 Metro Action Commission (MAC)	11,206	256	1,133	9,817
078 Metropolitan Transit Authority (MTA)	448	448	0	0
080 Metro Nashville Public School (MNPS)	200,025	576	20,638	178,812
091 Emergency Communication Center	3,093	256	294	2,544
Bordeaux Longterm Care	40	0	4	36
Hospital Authority	128	128	0	0
Knowles Home	262	0	27	235
Medical Examiner	837	0	87	750
Direct Bill	0	0	0	0
Total	494,850	66,162	44,440	384,248

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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 Garage have been allocated to benefiting departments based on the number of payroll transactions by department utilizing the garage. The remaining direct costs recorded to Business Unit 30124910 have not been allocated within this cost allocation plan. However, any incoming indirect costs allocable to Sheriff Administration Support Services have been directly allocated to the *Sheriff's Office*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	20	3,925	
001 Administrative - Miscellaneous	972	3	975	
010 General Services - Facilities	362,783	17,756	380,539	
014 Information Technology Service	294,981	18,290	313,271	
015 Finance - Business Assistance	2,892	72	2,964	
015 Finance - Grants & Cost Planning	1,061	54	1,114	
015 Finance - Office of Mgmt & Budget	12,093	437	12,530	
015 Finance - Operations	20,149	693	20,843	
015 Finance - Payroll	3,856	65	3,921	
015 Finance - Property Administration	3,318	175	3,493	
015 Finance - Treasury	863	143	1,006	
015 Finance - Diversity Equity & Inclus	2,155	52	2,207	
030 Sheriff's Office - Security Services		26,640	26,640	
048 Internal Audit		6,504	6,504	
Total Allocated Additions:	762,713	70,903	833,616	833,616
Total To Be Allocated:	5,408,378	70,903		5,479,281

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	762,713	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,408,378	0	922,019	281,321	32,116
Allocation Step 2					
Inbound - All Others	70,903	0	0	0	0
2nd Allocation	70,903	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	5,479,281	0	922,019	281,321	32,116

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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	762,713
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	518,486	242,659	228,658	762,713
Allocation Step 2				
Inbound - All Others	0	0	0	70,903
2nd Allocation	0	0	0	70,903
Total For 030 Sheriff's Office - Security Services				
Schedule .3 Total	518,486	242,659	228,658	833,616

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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	762,713		762,713	70,903	833,616
Schedule .4 Total for Admin Support Svcs	100	100.000000	762,713		762,713	70,903	833,616

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	856,734	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
FULL 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	5,479,281	922,019	281,321	32,116	639,366

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	833,616
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
FULL 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	833,616

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	56	
015 Finance - Office of Mgmt & Budget	1,023	37	1,060	
015 Finance - Operations	1,947	66	2,012	
015 Finance - Payroll	342	6	348	
015 Finance - Property Administration	167	9	175	
015 Finance - Treasury	53	8	61	
015 Finance - Diversity Equity & Inclus	182	4	187	
048 Internal Audit		327	327	
Total Allocated Additions:	4,012	460	4,472	4,472
Total To Be Allocated:	869,627	460		870,087

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,012	0	4,012
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	869,627	0	869,627
Allocation Step 2			
Inbound - All Others	460	0	460
2nd Allocation	460	0	460
Total For 038 Health - Employee Health & Wellness			
Schedule .3 Total	870,087	0	870,087

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	102,444		102,444	54	102,498
031 Police	13,016	60.153435	523,111		523,111	280	523,391
032 Fire	4,020	18.578427	161,563		161,563	86	161,649
038 Health	508	2.347722	20,416		20,416	11	20,427
040 Parks	521	2.407801	20,939		20,939	11	20,950
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	22,558
080 Metro Nashville Public School (MNPS)	5	0.023107	201		201	0	201
Schedule .4 Total for Employee Health & Wellness	21,638	100.000000	869,627		869,627	460	870,087

Allocation Basis: Number of Procedures by Benefiting Department

Allocation Source: FY 2023 CSMP Activity by Department Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	102,498	102,498
031 Police	523,391	523,391
032 Fire	161,649	161,649
038 Health	20,427	20,427
040 Parks	20,950	20,950
042 Transportation	7,640	7,640
065 Water and Sewer - General	4,222	4,222
075 Metro Action Commission (MAC)	22,558	22,558
080 Metro Nashville Public School (MNPS)	201	201
Direct Bill	0	0
Total	870,087	870,087

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	54	19,264	
001 Administrative - Insurance	5,027	279	5,305	
001 Administrative - Post Audits	336	2	338	
001 Administrative - Miscellaneous	84	0	84	
002 Metropolitan Council	4,185	489	4,674	
003 Metropolitan Clerk	1,130	466	1,596	
003 Metropolitan Clerk - Records Center	42	1	43	
004 Mayor's Office - Administration	6,028	454	6,482	
006 Law	9,220	5,508	14,728	
008 Human Resources	7,798	336	8,134	
010 General Services - Mail Services	145	4	149	
014 Information Technology Service	5,645	421	6,066	
015 Finance - Business Assistance	8,677	216	8,893	
015 Finance - Grants & Cost Planning	91	5	96	
015 Finance - Office of Mgmt & Budget	1,284	46	1,331	
015 Finance - Operations	1,394	46	1,439	
015 Finance - Payroll	568	9	578	
015 Finance - Property Administration	286	15	301	
015 Finance - Treasury	89	14	104	
015 Finance - Diversity Equity & Inclus	389	5	394	
030 Sheriff's Office - Security Services	121		121	
048 Internal Audit		560	560	
Total Allocated Additions:	<u>71,750</u>	<u>8,930</u>	80,679	80,679
Total To Be Allocated:	<u>1,555,385</u>	<u>8,930</u>		<u>1,564,314</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	71,750	0	71,750
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,555,385	0	1,555,385
Allocation Step 2			
Inbound - All Others	8,930	0	8,930
2nd Allocation	8,930	0	8,930

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,564,314	0	1,564,314

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42,902		42,902	265	43,167
001 Administrative - Corporate Dues	837	0.020301	316		316		316
001 Administrative - Employee Benefits	53,319	1.293256	20,115		20,115		20,115
001 Administrative - Facility Rental	745	0.018070	281		281		281
001 Administrative - Insurance	7,097	0.172138	2,677		2,677		2,677
001 Administrative - Post Audits	982	0.023818	370		370		370
001 Administrative - Gen Svcs Energy	1,654	0.040118	624		624		624
001 Administrative - Miscellaneous	2,055	0.049844	775		775		775
002 Metropolitan Council	2,886	0.070000	1,089		1,089		1,089
003 Metropolitan Clerk	946	0.022945	357		357		357
003 Metropolitan Clerk - Records Center	246	0.005967	93		93		93
004 Mayor's Office	2,181	0.052900	823		823	5	828
004 Mayor's Office - Administration	5,362	0.130056	2,023		2,023		2,023
005 Election Commission	5,079	0.123192	1,916		1,916	12	1,928
006 Law	26,717	0.648023	10,079		10,079		10,079
007 Planning Commission	8,518	0.206605	3,213		3,213	20	3,233
008 Human Resources	7,333	0.177862	2,766		2,766		2,766
009 Register of Deeds	3,192	0.077422	1,204		1,204	7	1,211
010 General Services	1,177	0.028548	444		444	3	446
010 General Services - Administration	1,261	0.030586	476		476		476
010 General Services - Facilities	28,721	0.696630	10,835		10,835		10,835
010 General Services - Fleet Management	50,461	1.223935	19,037		19,037		19,037
010 General Services - Mail Services	1,038	0.025177	391		391		391
010 General Services - Surplus Property	671	0.016275	253		253	1	254
011 Historical Commission	1,713	0.041549	646		646	4	650
012 Employee Benefit Board	598,302	14.511858	225,715		225,715	1,395	227,110
012 IOD Network (Injured-On-Duty)	14,181	0.343961	5,350		5,350		5,350
014 Information Technology Service	52,688	1.277951	19,877		19,877		19,877
015 Finance	807	0.019574	304		304	2	306
015 Finance - Accountability	541	0.013122	204		204		204
015 Finance - Administration	1,650	0.040021	622		622		622
015 Finance - Business Assistance	1,495	0.036261	564		564		564
015 Finance - Grants & Cost Planning	352	0.008538	133		133		133
015 Finance - Office of Mgmt & Budget	1,805	0.043780	681		681		681
015 Finance - Operations	3,328	0.080721	1,255		1,255		1,255
015 Finance - Payroll	1,104	0.026778	416		416		416
015 Finance - Property Administration	599	0.014529	226		226		226
015 Finance - Purchasing	1,708	0.041428	644		644		644
015 Finance - Treasury	1,492	0.036189	563		563		563
015 Finance - Diversity Equity & Inclus	394	0.009556	149		149		149
016 Assessor of Property	8,814	0.213784	3,325		3,325	20	3,346
017 Trustee	2,671	0.064785	1,008		1,008	6	1,014
018 County Clerk	6,331	0.153559	2,388		2,388	14	2,403
019 District Attorney	10,995	0.266685	4,148		4,148	25	4,173
021 Public Defender	10,596	0.257007	3,997		3,997	25	4,022
022 Juvenile Court Clerk	2,443	0.059255	922		922	5	927
023 Circuit Court Clerk	8,399	0.203718	3,169		3,169	19	3,188
024 Criminal Court Clerk	7,538	0.182835	2,844		2,844	17	2,861
025 Clerk and Master - Chancery	1,672	0.040554	631		631	4	634
026 Juvenile Court	17,274	0.418982	6,517		6,517	40	6,557
027 General Sessions Court	13,908	0.337340	5,247		5,247	32	5,279

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,399		5,399	33	5,432
029 Justice Integration Services	4,285	0.103933	1,616		1,616	10	1,626
030 Sheriff's Office	90,892	2.204592	34,290		34,290	212	34,501
030 Sheriff's Office - Security Services	17,241	0.418182	6,504		6,504		6,504
031 Police	273,020	6.622120	102,999		102,999	636	103,636
032 Fire	176,150	4.272531	66,454		66,454	410	66,865
033 Codes Administration	14,083	0.341584	5,313		5,313	33	5,345
034 Beer Board	882	0.021393	333		333	2	335
035 Agricultural Extension	300	0.007277	113		113	1	114
037 Social Services	11,187	0.271341	4,220		4,220	26	4,246
038 Health	63,857	1.548856	24,091		24,091	149	24,239
038 Health - Employee Health & Wellness	866	0.021005	327		327		327
039 Public Library	45,268	1.097979	17,078		17,078	105	17,183
040 Parks	59,818	1.450890	22,567		22,567	139	22,706
041 Arts Commission	2,158	0.052342	814		814	5	819
042 Transportation	59,423	1.441309	22,418		22,418	138	22,556
044 Human Relations Commission	756	0.018337	285		285	2	287
047 Criminal Justice Planning	620	0.015038	234		234	1	235
048 Internal Audit	1,484	0.035995	560		560		560
049 Office of Emergency Management	2,979	0.072256	1,124		1,124	7	1,131
051 Office of Family Safety	4,979	0.120766	1,878		1,878	11	1,890
052 Community Oversight Board	1,490	0.036140	562		562	3	565
053 Office of Homeless Services	2,656	0.064421	1,002		1,002	6	1,008
060 Farmer's Market	2,711	0.065756	1,023		1,023	6	1,029
061 Municipal Auditorium	6,582	0.159647	2,483		2,483	15	2,498
062 State Fair Board	5,081	0.123240	1,917		1,917	12	1,929
064 Sports Authority	50,021	1.213263	18,871		18,871	116	18,987
065 Water and Sewer - Stormwater Svcs	21,889	0.530919	8,258		8,258	51	8,308
065 Water and Sewer - Waste Services	48,075	1.166063	18,137		18,137	112	18,249
065 Water and Sewer - Water Services	196,611	4.768814	74,173		74,173	458	74,631
068 District Energy System (DES)	18,702	0.453618	7,055		7,055	43	7,099
071 Convention Center Authority	119,347	2.894770	45,025		45,025	278	45,303
075 Metro Action Commission (MAC)	49,724	1.206059	18,759		18,759	116	18,874
077 Metro Devlp & Housing Auth (MDHA)	26	0.000631	10		10	0	10
078 Metropolitan Transit Authority (MTA)	293	0.007107	110		110	1	111
080 Metro Nashville Public School (MNPS)	1,627,390	39.472461	613,957		613,957	3,805	617,762
091 Emergency Communication Center	20,480	0.496744	7,726		7,726	48	7,774
Bordeaux Longterm Care	245	0.005942	92		92	0	93
Knowles Home	2,080	0.050451	785		785	5	789
Medical Examiner	5,887	0.142790	2,221		2,221	13	2,234
Schedule .4 Total for Internal Audit	4,122,849	100.000000	1,555,385		1,555,385	8,930	1,564,314

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	43,167	43,167
001 Administrative - Corporate Dues	316	316
001 Administrative - Employee Benefits	20,115	20,115
001 Administrative - Facility Rental	281	281
001 Administrative - Insurance	2,677	2,677
001 Administrative - Post Audits	370	370
001 Administrative - Gen Svcs Energy	624	624
001 Administrative - Miscellaneous	775	775
002 Metropolitan Council	1,089	1,089
003 Metropolitan Clerk	357	357
003 Metropolitan Clerk - Records Center	93	93
004 Mayor's Office	828	828
004 Mayor's Office - Administration	2,023	2,023
005 Election Commission	1,928	1,928
006 Law	10,079	10,079
007 Planning Commission	3,233	3,233
008 Human Resources	2,766	2,766
009 Register of Deeds	1,211	1,211
010 General Services	446	446
010 General Services - Administration	476	476
010 General Services - Facilities	10,835	10,835
010 General Services - Fleet Management	19,037	19,037
010 General Services - Mail Services	391	391
010 General Services - Surplus Property	254	254
011 Historical Commission	650	650
012 Employee Benefit Board	227,110	227,110
012 IOD Network (Injured-On-Duty)	5,350	5,350
014 Information Technology Service	19,877	19,877
015 Finance	306	306
015 Finance - Accountability	204	204
015 Finance - Administration	622	622
015 Finance - Business Assistance	564	564
015 Finance - Grants & Cost Planning	133	133
015 Finance - Office of Mgmt & Budget	681	681
015 Finance - Operations	1,255	1,255
015 Finance - Payroll	416	416
015 Finance - Property Administration	226	226
015 Finance - Purchasing	644	644
015 Finance - Treasury	563	563
015 Finance - Diversity Equity & Inclus	149	149
016 Assessor of Property	3,346	3,346
017 Trustee	1,014	1,014
018 County Clerk	2,403	2,403
019 District Attorney	4,173	4,173
021 Public Defender	4,022	4,022
022 Juvenile Court Clerk	927	927
023 Circuit Court Clerk	3,188	3,188
024 Criminal Court Clerk	2,861	2,861
025 Clerk and Master - Chancery	634	634
026 Juvenile Court	6,557	6,557
027 General Sessions Court	5,279	5,279
028 State Trial Courts	5,432	5,432

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,626	1,626
030 Sheriff's Office	34,501	34,501
030 Sheriff's Office - Security Services	6,504	6,504
031 Police	103,636	103,636
032 Fire	66,865	66,865
033 Codes Administration	5,345	5,345
034 Beer Board	335	335
035 Agricultural Extension	114	114
037 Social Services	4,246	4,246
038 Health	24,239	24,239
038 Health - Employee Health & Wellness	327	327
039 Public Library	17,183	17,183
040 Parks	22,706	22,706
041 Arts Commission	819	819
042 Transportation	22,556	22,556
044 Human Relations Commission	287	287
047 Criminal Justice Planning	235	235
048 Internal Audit	560	560
049 Office of Emergency Management	1,131	1,131
051 Office of Family Safety	1,890	1,890
052 Community Oversight Board	565	565
053 Office of Homeless Services	1,008	1,008
060 Farmer's Market	1,029	1,029
061 Municipal Auditorium	2,498	2,498
062 State Fair Board	1,929	1,929
064 Sports Authority	18,987	18,987
065 Water and Sewer - Stormwater Svcs	8,308	8,308
065 Water and Sewer - Waste Services	18,249	18,249
065 Water and Sewer - Water Services	74,631	74,631
068 District Energy System (DES)	7,099	7,099
071 Convention Center Authority	45,303	45,303
075 Metro Action Commission (MAC)	18,874	18,874
077 Metro Devlp & Housing Auth (MDHA)	10	10
078 Metropolitan Transit Authority (MTA)	111	111
080 Metro Nashville Public School (MNPS)	617,762	617,762
091 Emergency Communication Center	7,774	7,774
Bordeaux Longterm Care	93	93
Knowles Home	789	789
Medical Examiner	2,234	2,234
Direct Bill	0	0
Total	1,564,314	1,564,314

Section D: Supplemental Data

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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
Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	001 Administrative	01101303 ADM Corp Dues/Contribution				836,952			836,952
Indirect	001-01 Administrative - Corporate Dues Total							836,952			836,952
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101104 ADM County Retire Match					3,501,900	3,501,900	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101107 ADM Cnty Teach Retire Match					6,900,400	6,900,400	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101109 ADM Health Insurance Match			49,561,654				49,561,654
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101110 ADM Death Benefit Payments					200,000	200,000	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101113 ADM Pens IOD Medical Expense					11,745,600	11,745,600	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101114 ADM Unemployment Compensation				34,957			34,957
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101115 ADM Life Insurance Match			3,398,622				3,398,622
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101120 ADM Employee IOD Med Expense					8,587,400	8,587,400	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101140 ADM Benefit Adjustments							
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01101145 ADM TCRS Pension Contribution			38,628				38,628
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191102 ADM Police/Fire Retire Match					8,873,000	8,873,000	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01191103 ADM Civil Service Retire Match					5,424,700	5,424,700	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191106 ADM Teacher Pens Match					4,592,400	4,592,400	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	001 Administrative	01191109 ADM Health Ins Match			262,361				262,361
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191112 ADM Pensioner IOD					281,800	281,800	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191113 ADM Employee IOD					1,253,200	1,253,200	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191115 ADM Life Ins Match			22,308				22,308
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	001 Administrative	01191140 ADM Benefit Adjustments							
Indirect	001-02 Administrative - Employee Benefits Total						53,283,573	34,957		51,360,400	104,678,930
Indirect	001-03 Administrative - Facility Rental	10101 GSD General	001 Administrative	01101127 ADM Contingency FacilityRental				745,349			745,349
Indirect	001-03 Administrative - Facility Rental Total							745,349			745,349
Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101301 ADM Self-Insured Liability				2,628,600	4,756,600	7,385,200	
Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101306 ADM Property Loss				1,876,400	7,868,200	9,744,600	
Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101308 ADM Judgments and Losses				2,304,800	2,986,300	5,291,100	
Indirect	001-04 Administrative - Insurance	10101 GSD General	001 Administrative	01101334 ADM Enterprise Risk Mgmt Study				151,558			151,558
Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191224 ADM Contingency Subrogation							
Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191301 ADM USD Self-Insured Liability				127,600			127,600
Indirect	001-04 Administrative - Insurance	18301 USD General	001 Administrative	01191308 ADM Judgments and Losses				8,400			8,400
Indirect	001-04 Administrative - Insurance Total							7,987,358		15,611,100	22,708,458
Indirect	001-05 Administrative - Post Audits	10101 GSD General	001 Administrative	01101412 ADM Post Audit				982,459			982,459
Indirect	001-05 Administrative - Post Audits Total							982,459			982,459
Indirect	001-06 Administrative - Gen Svcs Energy Program	10101 GSD General	001 Administrative	01101159 ADM Gen Svcs Energy Prgrm				1,653,765			1,653,765
Indirect	001-06 Administrative - Gen Svcs Energy Program Total							1,653,765			1,653,765
Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101126 R12 Technical & Process Review Analysis				232,390			232,390
Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101333 ADM GSD-USD Study				118,620			118,620
Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101347 ADM Solar Strategy and Infrastructure				535,145			535,145
Indirect	001-07 Administrative - Miscellaneous	10101 GSD General	001 Administrative	01101360 ADM Master Space Planning				1,169,159			1,169,159
Indirect	001-07 Administrative - Miscellaneous	18301 USD General	001 Administrative	01191315 ADM PayPlan Improvements							
Indirect	001-07 Administrative - Miscellaneous Total							2,055,304			2,055,304
Indirect	002-01 Metropolitan Council	10101 GSD General	002 Metropolitan Council	02101000 MCO Administration		1,886,335	801,879				2,888,214
Indirect	002-01 Metropolitan Council	10101 GSD General	002 Metropolitan Council	02104000 MCO Non Allocated Fin Tran							
Indirect	002-01 Metropolitan Council Total					1,886,335	801,879				2,888,214
Indirect	003-01 Metropolitan Clerk	10101 GSD General	003 Metropolitan Clerk	03101000 MCL Administration		366,164	129,159				495,323
Indirect	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	003 Metropolitan Clerk	03201000 4% MCL Metropolitan Clerk							
Indirect	003-01 Metropolitan Clerk Total					366,164	129,159				495,323
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	003 Metropolitan Clerk	03103000 MCL Records Center		121,847	60,601				182,448
Indirect	003-02 Metropolitan Clerk - Records Center Total					121,847	60,601				182,448
Indirect	004-01 Mayor's Office	10101 GSD General	004 Mayor's Office	04101010 MAY Administration		3,588,034	1,074,102				4,662,136
Indirect	004-01 Mayor's Office Total					3,588,034	1,074,102				4,662,136
Indirect	006 Law	10101 GSD General	006 Law	06110010 LAW Contracts All Services		71,927	21,132				93,059
Indirect	006 Law	10101 GSD General	006 Law	06110110 LAW Client Adv/Supp All Service		2,162,565	623,183				2,785,748
Indirect	006 Law	10101 GSD General	006 Law	06110210 LAW Legislation All Services		43,552	13,373				56,925
Indirect	006 Law	10101 GSD General	006 Law	06110310 LAW LIA/Admin Hear All Service		2,977,144	906,038		232,795		4,116,077
Indirect	006 Law	10101 GSD General	006 Law	06110510 LAW Claims All Services		178,850	68,008				246,858
Indirect	006 Law	10101 GSD General	006 Law	06110610 LAW Insurance All Services		105,627	21,612				127,239
Indirect	006 Law	10101 GSD General	006 Law	06111000 LAWALOB Non-Alloc'd Fin Trans							
Indirect	006 Law	30003 General Fund 4% Reserve	006 Law	06201000 4% LAW Department of Law						432	432
Indirect	006 Law	30039 Flood 2010	006 Law	06701510 LAW Flood 2010						1,500	1,500
Indirect	006 Law	30994 Tornadoes 3/2020 Insurance Recovery	006 Law	06713320 LAW Tornadoes Insurance 3/3/2020						1,268	1,268
Indirect	006 Law	30216 American Rescue Plan Act-COVID Stimulus	006 Law	06902024 LAW ARP External Legal Support						63,719	63,719
Indirect	006 Law	50109 Property Loss	006 Law	06501000 LAW Self Insured Property Loss		3,260	690				3,950
Indirect	006 Law	50122 Metro Self-Insured Liability	006 Law	06502000 LAW Self Insured Liability		2,451					2,451
Indirect	006 Law	50123 Employee Blanket Bond	006 Law	06503000 LAW Employee Blanket Bond							
Indirect	006 Law	50135 Employee Professional Liability	006 Law	06504000 LAW Employee Prof Liability							
Indirect	006 Law	50267 Judgments & Losses	006 Law	06505000 LAW Judgments and Losses			(570)				
Indirect	006 Law	51543 MNPS Self-Insured Liability	006 Law	06506000 LAW MNPS Self Insured Liability							
Indirect	006 Law Total					5,844,806	1,654,036			234,295	7,733,077
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126100 HR Employees Relations		442,861	143,800				586,661
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126400 HR Workforce Management		1,528,575	511,456				2,040,031
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126500 HR Benefits Program		778,386	279,644				1,058,030
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126600 HR Admin & Customer Sv Program		870,453	289,978				1,160,431
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126700 HR Veterans Affairs Officer		181,449	47,171				228,620
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08126800 HR Safety Administration		199,528	49,937				249,465
Indirect	008 Human Resources	10101 GSD General	008 Human Resources	08160010 HR Non Alloc'd Fin Trans							
Indirect	008 Human Resources Total					4,001,252	1,321,986				5,323,238
Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10160000 GSR Bus Ofc ALOB NonAlloc'd FT							
Indirect	010-01 General Services - Administration	10101 GSD General	010 General Services	10170100 GSR Business Office		764,364	284,438				1,048,802
Indirect	010-01 General Services - Administration Total					764,364	284,438				1,048,802
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103210 GSR BOSS Support Services		1,658,578	582,968				2,241,546
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103220 GSR BOSS Building Services		463,358	152,933				616,291
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103230 GSR BOSS Utilities		7,765,239					7,765,239
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103260 GSR SS ADA Compliance		333,235	112,366				445,601
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103270 GSR BOSS Construction Services							
Indirect	010-02 General Services - Facilities	10101 GSD General	010 General Services	10103280 GSR Sustainability		352,038	91,161				443,199
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10200114 4% GSR OFM 148 Veh ComPprReimb							
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10201001 4% GSR General ServicesRO 10820							
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	010 General Services	10203000 4% GSR Buildings							
Indirect	010-02 General Services - Facilities Total					2,808,109	939,428				3,747,537
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510010 OFM Light Veh/Equip Repairs		1,133,458	506,618				1,640,076
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510030 OFM Heavy Veh/Equip Repairs		1,542,259	608,613				2,150,872
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510050 OFM Ground Veh/Equip Repairs		116,402	44,368				160,770
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510410 OFM Fuel		253,040	94,226				347,266
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	010 General Services	10510610 OFM Asset Management		377,770	141,929				519,699
Indirect	010-03 General Services - Fleet Management Total					3,422,929	1,396,754				4,819,683
Indirect	010-04 General Services - Mail Services	10101 GSD General	010 General Services	10104100 GSR Mail Services		246,554	115,011				361,565
Indirect	010-04 General Services - Mail Services Total					246,554	115,011				361,565
Indirect	012-01 IOD Network (Injured-On-Duty)	52200 IOD Network (Injured-On-Duty)	012 Employee Benefit Boar	12505100 BEN IOD Pensioners							
Indirect											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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
Indirect	014 Information Technology Service	2,191,118			741,363		2,932,481
Indirect	014 Information Technology Service	484,916					484,916
Indirect	014 Information Technology Service	31,056					31,056
Indirect	014 Information Technology Service					1,700,000	1,700,000
Indirect	014 Information Technology Service						(123,000)
Indirect	014 Information Technology Service						(196)
Indirect	014 Information Technology Service						871,345
Indirect	014 Information Technology Service						1,148,216
Indirect	014 Information Technology Service						74,244
Indirect	014 Information Technology Service						123,906
Indirect	014 Information Technology Service						363,736
Indirect	014 Information Technology Service					297,092	660,828
Indirect	014 Information Technology Service						-
Indirect	014 Information Technology Service						160,867
Indirect	014 Information Technology Service						48,840
Indirect	014 Information Technology Service						60,934
Indirect	014 Information Technology Service						19,603
Indirect	014 Information Technology Service						4,141
Indirect	014 Information Technology Service						329,648
Indirect	014 Information Technology Service						1,202,720
Indirect	014 Information Technology Service						883,500
Indirect	014 Information Technology Service						55,078
Indirect	014 Information Technology Service						43,526
Indirect	014 Information Technology Service						72,530
Indirect	014 Information Technology Service						58,445
Indirect	014 Information Technology Service						(291,665)
Indirect	014 Information Technology Service						10,700
Indirect	014 Information Technology Service						4,477,698
Indirect	014 Information Technology Service						8,726,592
Indirect	014 Information Technology Service						1,022,765
Indirect	014 Information Technology Service						149,065
Indirect	014 Information Technology Service					5,199	949,147
Indirect	014 Information Technology Service						941,482
Indirect	014 Information Technology Service						1,335,435
Indirect	014 Information Technology Service					94,106	2,466,759
Indirect	014 Information Technology Service						2,512,317
Indirect	014 Information Technology Service						303,784
Indirect	014 Information Technology Service						1,625,144
Indirect	014 Information Technology Service						881,997
Indirect	014 Information Technology Service						2,104,553
Indirect	014 Information Technology Service						5,932,780
Indirect	014 Information Technology Service						80,007
Indirect	014 Information Technology Service						2,624,194
Indirect	014 Information Technology Service						259,503
Indirect	014 Information Technology Service						36,065
Indirect	014 Information Technology Service						25,033
Indirect	014 Information Technology Service						1,617,035
Indirect	014 Information Technology Service						2,397,630
Indirect	014 Information Technology Service						386,762
Indirect	014 Information Technology Service						2,546
Indirect	014 Information Technology Service						(928,090)
Indirect	014 Information Technology Service						(380,113)
Indirect	014 Information Technology Service						1,102,460
Indirect	014 Information Technology Service						275,085
Indirect	014 Information Technology Service						36,571,255
Indirect	015-01 Finance - Accountability					1,038,455	57,924,549
Indirect	015-01 Finance - Accountability Total						541,442
Indirect	015-02 Finance - Administration						691
Indirect	015-02 Finance - Administration Total						1,649,691
Indirect	015-03 Finance - Business Assistance						1,494,583
Indirect	015-03 Finance - Business Assistance Total						1,494,583
Indirect	015-04 Finance - Grants & Cost Planning						352,132
Indirect	015-04 Finance - Grants & Cost Planning Total						352,132
Indirect	015-05 Finance - Office of Management & Budget						1,804,915
Indirect	015-05 Finance - Office of Management & Budget Total						1,804,915
Indirect	015-06 Finance - Operations						976,330
Indirect	015-06 Finance - Operations Total						2,351,407
Indirect	015-07 Finance - Payroll						1,103,582
Indirect	015-07 Finance - Payroll Total						1,103,582
Indirect	015-08 Finance - Property Administration						599,028
Indirect	015-08 Finance - Property Administration Total						599,028
Indirect	015-09 Finance - Purchasing						1,473,789
Indirect	015-09 Finance - Purchasing Total						1,473,789
Indirect	015-10 Finance - Treasury						401,459
Indirect	015-10 Finance - Treasury Total						401,459
Indirect	015-11 Finance - Diversity Equity & Inclusion						2,482
Indirect	015-11 Finance - Diversity Equity & Inclusion Total						2,482
Indirect	030-01 Sheriff's Office - Security Services					176	17,240,719
Indirect	030-01 Sheriff's Office - Security Services Total						176
Indirect	038-01 Health - Employee Health & Wellness						865,615
Indirect	038-01 Health - Employee Health & Wellness Total						865,615
Indirect	048 Internal Audit						700
Indirect	048 Internal Audit						89,782
Indirect	048 Internal Audit						1,348,263
Indirect	048 Internal Audit Total						1,438,635
Indirect Total							199,788,779
Direct	001 Administrative - Direct						320,200
Direct	001 Administrative - Direct						(3,971,000)
Direct	001 Administrative - Direct						1,104,500
Direct	001 Administrative - Direct						-
Direct	001 Administrative - Direct						326,500
Direct	001 Administrative - Direct						550,526
Direct	001 Administrative - Direct						90,000
Direct	001 Administrative - Direct						-
Direct	001 Administrative - Direct					1,000,000	-
Direct	001 Administrative - Direct						-
Direct	001 Administrative - Direct					3,200,000	3,200,000
Direct	001 Administrative - Direct						2,561
Direct	001 Administrative - Direct						-
Direct	001 Administrative - Direct					443,300	443,300

MAXIMUS
 MAXCAP 2024 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

Sum of FY23 Actual (Rounded)		Cost Allocation Plan			Security BU No. & Description			Object Type				
Indirect /	Direct	Cost Allocation Plan	Fund No. & Description	Dept. No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101237 ADM Commuter Rail	-	-	-	1,500,000	-	1,500,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101244 ADM Disaster Response	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101246 ADM Stadium Study	-	-	200,000	-	-	200,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101298 ADM Contingency Local Match	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101315 ADM PlayPlan Improvements	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101325 ADM Property Tax Relief Progm	-	-	-	5,534,445	-	5,534,445	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101336 ADM TIF History Review	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101339 ADM Cure Violence - N Nashville Pilot	-	-	-	-	2,000,000	2,000,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101346 ADM Homeless Prfrnc Review & Recmndn Sup	-	-	465,263	-	-	465,263	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101350 ADM Satellite City Payment	-	-	1,324,900	-	-	1,324,900	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101352 ADM Tech Review & Improve	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101353 ADM Fire Annual Permit Implementation	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101354 ADM Neighbor to Neighbor	-	-	-	-	15,000	15,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101379 ADM Education Research & Support	-	-	-	-	100,000	100,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101416 ADM Subsidy Advance Planning	-	-	156,900	-	-	156,900	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101482 ADM Housing Programs & Projects-Planning	-	-	-	-	50,000	206,900	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101486 ADM GSD Waste Services Transfers	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101499 ADM GSD General Revenue	-	-	-	-	5,540,000	5,540,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101502 ADM Contr Nashville Symphony	-	-	-	-	31,343,368	31,343,368	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101503 ADM Contr Adventure Sci Ctr	-	-	-	-	15,000	15,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101506 ADM Contr Partnership 2020	-	-	-	-	125,000	125,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101506 ADM Contr Partnership 2020	-	-	-	-	76,300	76,300	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101521 ADM Contr Humane Assoc	-	-	-	-	12,500	12,500	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101534 ADM Contr Sister Cities	-	-	-	-	70,000	70,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101556 ADM Contingency Utility Incr	-	-	863	-	-	863	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101578 ADM Barnes Affordable HsgTrust	-	-	-	-	15,000,000	15,000,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101613 ADM Correctional Healthcare	74,592	35,771	27,406,930	-	-	27,517,293	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101645 ADM Entrepreneur Center	-	-	-	-	75,000	75,000	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101650 ADM Small Business Incentive	-	-	-	-	-	-	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101658 ADM Self-Insured Excise Tax	-	-	85,445	-	-	85,445	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101687 ADM Summer/Youth Employ Prg	-	-	-	-	2,079,100	2,079,100	
	Direct	001 Administrative - Direct	10101 GSD General	001 Administrative	01101691 ADM NCAC Nash Constr Readiness	-	-	-	-	365,300	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-ElkLodge Restoration	-	-	-	-	50,000	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	01702020 ADM Equip & Major Maint 2023	-	-	-	-	84,726,300	84,726,300	
	Direct	001 Administrative - Direct	10103 MIP Metro Investment Pool	001 Administrative	01116000 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	01191328 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	30054 CBID Fee Event and Marketing	001 Administrative	01104100 ADM CBID Fee Event & Marketing	-	-	1,686,000	-	-	1,686,000	
	Direct	001 Administrative - Direct	30089 Hurricane Dorian 2019	001 Administrative	01703320 ADM Hurricane Dorian Rev	-	-	422	-	-	422	
	Direct	001 Administrative - Direct	30092 Tornadoes 3/2020 Response/Relief	001 Administrative	01713320 ADM Tornadoes 3/3/2020 Rev & Int	-	-	250,993	-	-	250,993	
	Direct	001 Administrative - Direct	30098 Hurricane Sally 9/20	001 Administrative	01710830 ADM Hurricane Sally Rev	-	-	341	-	-	341	
	Direct	001 Administrative - Direct	30099 COVID-19 Pandemic	001 Administrative	01612020 ADM COVID-19 Community Support	-	-	-	-	(10,550)	(10,550)	
	Direct	001 Administrative - Direct	30143 Hurricane Isella 9/2021	001 Administrative	01710840 ADM Hurricane Isella 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	30119 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	01712021 ADM Tornadoes 12/2021 Rev & Int	-	-	8,005	-	-	8,005	
	Direct	001 Administrative - Direct	30130 DA Mediation Services Fund	001 Administrative	01105100 ADM Contr Mediation Services	-	-	-	-	83,367	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 Isella 9/2021	001 Administrative	01710850 ADM Hurricane Isella 9/2021	-	-	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	01700530 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	-	-	6	-	-	6	
	Direct	001 Administrative - Direct	30167 Extreme Weather & Related Damage 12/2022	001 Administrative	01702023 ADM Extreme Weather & Rlt'd Dmg 12/2022	-	-	74,464	-	-	74,464	
	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 Convention 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 TBRC	-	-	-	-	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	01702139 ADM ARP Pathway Lending 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 Coll College Workfrc Trng	-	-	-	-	564,997	564,997	
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702141 ADM ARP Urban League MidTN Workfrc Trng	-	-	-	-	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 YVCA	-	-	-	-	1,000,000	1,000,000	
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702144 ADM ARP Fair Business 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 Brothr Big Sistr Big Futures	-	-	-	-	235,847	235,847	
	Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702151 ADM ARP Fifty Four Bordeaux Connectn Ctr	-	-	-	-	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	39005 Guin Central Business Imp Det	001 Administrative	01791000 ADM Guin Cntrl Business Imp Det	-	-	893,494	-	-	893,494	
	Direct	001 Administrative - Direct	39005 South Nashville Central Business Imp Det	001 Administrative	01791000 ADM So Nash Cntrl Bus Imp Detr	-	-	524,740	-	-	524,740	
	Direct	001 Administrative - Direct	40018 GSD FY18 Capital Projects	001 Administrative	01403018 ADM Affordable Housing	-	-	58,973	-	-	10,367,290	
	Direct	001 Administrative - Direct	40193 GSD Series 2022B Bond Proceeds	001 Administrative	01424022 ADM GO Series 2022B Bond Proceeds	-	-	689,659	-	-	303,915,290	
	Direct	001 Administrative - Direct	40202 GSD Capital Improvement Plan	001 Administrative	01402101 ADM GSD CapPlan 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	-	-	201,107,520	
	Direct	001 Administrative - Direct	40400 GSD Externally Funded Cap Proj	001 Administrative	01404000 ADM GSD Ext Funded CapProj Int	-	-	65,146	-	-	65,146	
	Direct	001 Administrative - Direct	42999 GSD Cap Proj (CP YE Rpt Only)	001 Administrative	01409000 ADM GSD CP YE Rpt Only	-	-	-	-	(400,581,448)	(400,581,448)	
	Direct	001 Administrative - Direct	48322 GSD GO Imp Bonds CP 2022A	001 Administrative	01484022 ADM USD GO Imp Bonds CP 2022A	-	-	14,795	-	-	14,795	
	Direct	001 Administrative - Direct	48999 USD Cap Proj (CP YE Rpt Only)	001 Administrative	01499000 ADM USD CP YE Rpt Only	-	-	-	-	-	-	

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	90231 GSD Bonded Debt & Interest	001 Administrative	01700411 ADM GSD PIVO Debt				50,373			50,373
	Direct	001 Administrative - Direct	90231 GSD Bonded Debt & Interest	001 Administrative	01700412 ADM GSD REC Debt		237,591		25,104			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	(21,533,516)		(6,144,002)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700302 ADM FIB 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)		1,015,080
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700304 ADM LAW Fixed Assets				15,544,440	(17,400,261)		(1,855,821)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700305 ADM FIR Fixed Assets				2,291,387	(604,275)		1,687,112
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700306 ADM REC Fixed Assets				3,924			3,924
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700308 ADM WEL Fixed Assets				1,590,649			1,590,649
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700309 ADM HEA Fixed Assets				1,292,628	(126,864)		1,165,764
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700310 ADM LIM Fixed Assets				3,139,883	(259,180)		2,880,703
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700311 ADM PWO Fixed Assets				5,545,721	(9,698,231)		(4,152,510)
	Direct	001 Administrative - Direct	90241 GSD General Fixed Assets	001 Administrative	01700312 ADM REC Fixed Assets				13,260,080	(34,151,323)		(20,891,243)
	Direct	001 Administrative - Direct	98431 USD Bonded Debt & Interest	001 Administrative	01790405 ADM USD FIR Debt		387,370					387,370
	Direct	001 Administrative - Direct Total					5,508,139	42,063	109,766,040	(43,242,291)	302,190,752	374,264,706
	Direct	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04101013 MAY Financial Empowerment				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	30096 FIN TN Direct Appropriation Grant	004 Mayor's Office	04302021 MAY Public Safety Violence Redctn Pilot	174,040		51,264	1,072,184			1,297,488
	Direct	004 Mayor's Office	30216 American Rescue Plan Act-COVID Stimulus	004 Mayor's Office	04902024 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	04902028 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 Bldgtn				187,352			187,352
	Direct	004 Mayor's Office Total				174,040	51,264	1,955,412	3,000,000			5,180,716
	Direct	005 Election Commission	10101 GSD General	001 Administrative	01101687 ADM Election Day & Early Voting		211,950	128,908	1,584,197			1,925,055
	Direct	005 Election Commission	10101 GSD General	005 Election Commission	05100410 ELE Election Comm Operating		1,550,425	491,379	1,101,711			3,153,515
	Direct	005 Election Commission Total				1,772,375	620,287	2,685,908				5,078,570
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07111850 PLA Planning Policy and Design		593,957	181,749	11,997		125,000	1,015,703
	Direct	007 Planning Commission	10101 GSD General	007 Planning Commission	07111860 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	286,540			375,883
	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		390,827	112,116	43,549			546,492
	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	10101 GSD General	007 Planning Commission	07160000 PLA ALOB Non Alloc'd Fin Tra				-			-
	Direct	007 Planning Commission	30903 General Fund 4.4% Reserve	007 Planning Commission	07201000 4% PLA Planning Commission				15,947		21,835	37,782
	Direct	007 Planning Commission	30112 COVID Reserve Post 2020	007 Planning Commission	07902022 PLA COVID Reserve Post 2020				(315)			(315)
	Direct	007 Planning Commission	30114 Barnes Fund for Affordable Housing	007 Planning Commission	07730100 PLA Barnes Fund for Affordable Housing	144,071		42,445	30,969		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				315			315
	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	30216 American Rescue Plan Act-COVID Stimulus	007 Planning Commission	07902030 PLA ARP Market Value Analysis				145,000			145,000
	Direct	007 Planning Commission	30702 Advance Planning & Research	007 Planning Commission	07300500 PLA Advance Planning Research				-			-
	Direct	007 Planning Commission	30704 Planning Grant Fund	007 Planning Commission	07304070 PLA Nashville Music Venues					40,000		40,000
	Direct	007 Planning Commission	30704 Metro Area Computer Mapping	007 Planning Commission	07112321 PLA GIS Sales & Svc Key Rev				73,590			73,590
	Direct	007 Planning Commission	40021 GSD FY21 Cap Projs RS2021-757	007 Planning Commission	07401021 PLA Neighborhd Planning & Infrstr Studies				283,149			283,149
	Direct	007 Planning Commission	40022 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07401022 PLA Neighborhd Plan'g & Infrstrct Study				426,527			426,527
	Direct	007 Planning Commission	40022 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	40022 GSD FY22 Cap Projs RS2021-1201	007 Planning Commission	07403022 PLA Global Mall - Infrstrctr Coordin				562,802			562,802
	Direct	007 Planning Commission Total				5,421,558	1,652,213	5,891,218	9,783,385			22,748,374
	Direct	009 Register of Deeds	10101 GSD General	001 Administrative	01101692 REG Housing Incentive Pilot				396			81,426
	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 Register of Deeds Computer	009 Register of Deeds	09702000 REG Computer Program				-			-
	Direct	009 Register of Deeds	30036 Register of Deeds Fees	009 Register of Deeds	09703000 REG Register of Deeds Fees	1,968,939		713,181	204,589			2,886,709
	Direct	009 Register of Deeds Total				1,968,939	713,181	509,814		81,030		3,272,964
	Direct	010 General Services	30099 COVID-19 Pandemic	010 General Services	10902020 GSR COVID-19				(917,023)			(917,023)
	Direct	010 General Services	30112 COVID Reserve Post 2020	010 General Services	10902022 GSR COVID Reserve Post 2020				(314,531)			(314,531)
	Direct	010 General Services	30116 COVID FEMA	010 General Services	10302022 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	955,550
	Direct	010 General Services	30167 Extreme Weather & Related Damage 12/2022	010 General Services	10702023 GSR Extreme Weather & Rltd Dmg 12/2022				728,745			728,745
	Direct	010 General Services	30168 Wind Event 3/3/2023	010 General Services	10702330 GSR Wind Event 3/3/2023		464	96	21,388			21,948
	Direct	010 General Services	30175 Equipment & Major Maintenance Fund 2023	010 General Services	10702400 GSR MNPD Safety Center Buildout		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				(360)			(360)
	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	6,422,865
	Direct	010 General Services	40015 GSD FY15 Capital Projects	010 General Services	10402015 GSR Energy Improvements				5,195			5,195
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10403017 x-GSR Sheriff Admin Offices				12,435			12,435
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10405017 X GSR - New Firehalls				-			-
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10407017 GSR A Bircs Renovation	18,283		6,833	349,208		36,809	36,809
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10408017 GSR Farmers Market				(4,613)			(4,613)
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10409017 GSR Misc Building Repairs				70,064		25,000	95,064
	Direct	010 General Services	40017 GSD FY17 Capital Projects	010 General Services	10411017 GSR Juvenile Justice Ctr MPlan				14,074		12,134	26,208
	Direct	010 General Services	40018 GSD FY18 Capital Projects	010 General Services	10402018 GSR ECC/JCC Ctr-Plan Design		958	284				1,242
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10400021 GSR OFM Fleet Replacement						2,238,123	2,238,123
	Direct	010 General Services	40021 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	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10402021 GSR Sustainability Revolv Innovation Fd				323,525			323,525
	Direct	010 General Services	40021 GSD FY21 Cap Projs RS2021-757	010 General Services	10403021 GSR New Fac Planning/Site Eval/Relo				18,626			18,626
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10400022 GSR Building Ops Major Maintenance	588		230	2,572,821		2,586,166	2,586,166
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10401022 GSR OFM Replacements / Additions						669,305	669,305
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10402022 GSR Access Control Migration				974,691			974,691
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10403022 GSR New Facility Planning Site Eval Relo				121,916		985,406	1,107,322
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10404022 GSR Cooling/Heating/Health & Safety				48,509			48,509
	Direct	010 General Services	40022 GSD FY22 Cap Projs RS2021-1201	010 General Services	10405022 GSR HeadStart Fac Assessmnts/Maj Repairs							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	010 General Services - Surplus Property	61190 Surplus Property Auction	010 General Services	10517310 GSR Ebid Surplus Prop Distr		430,079	186,399	44,505	376,400		1,047,383
Direct	010-05 General Services - Surplus Property Total					430,079	186,399	44,505	376,400		1,047,383
Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	11105000 HIS Historic Zoning Program		685,921	226,935	157,162			1,069,818
Direct	011 Historical Commission	10101 GSD General	011 Historical Commission	11105100 HIS Govt & Public Partner Prog		293,064	103,089	35,807			431,960
Direct	011 Historical Commission	10102 GSD General	011 Historical Commission	11105200 HIS Info Educ & Tourism Prog		7,402	1,913	26,203			35,518
Direct	011 Historical Commission	30003 General Fund 4% Reserve	011 Historical Commission	11201000 4% HIS Historical Commission				77,796			77,796
Direct	011 Historical Commission	32211 Historical Commission Grant Fund	011 Historical Commission	11329000 HIS TN CW Nl Heritage Area FN Mstr Pln				25,000			25,000
Direct	011 Historical Commission	32211 Historical Commission Grant Fund	011 Historical Commission	11329100 HIS NPS Civil Rights History Grant				11,766			11,766
Direct	011 Historical Commission	32211 Historical Commission Grant Fund	011 Historical Commission	11329200 HIS THC CW Cemetery Plan				61,920			61,920
Direct	011 Historical Commission Total					986,387	330,937	395,653			1,712,977
Direct	012 Employee Benefit Board	52177 Employees Med Benefit Trust	012 Employee Benefit Board	12501000 BEN Employee Med Insurance		188,201	79,062	125,690.10	6,250		125,963.613
Direct	012 Employee Benefit Board	52180 Cigna Choice Fund	012 Employee Benefit Board	12506000 Cigna Choice Fund		191,535	79,963	152,236.469			152,507.967
Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600116 BEN Flex Benefits - Medical 2022				640,479			640,479
Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600117 BEN Flex Benefits - Dep Care 2022				336,607			336,607
Direct	012 Employee Benefit Board	71018 Flexible Benefits Plan 2022	012 Employee Benefit Board	12600118 BEN Flex Benefits - Admin 2022				18,034			18,034
Direct	012 Employee Benefit Board	71019 Flexible Benefits Plan 2023	012 Employee Benefit Board	12600119 BEN Flex Benefits - Admin 2023				529,377			529,377
Direct	012 Employee Benefit Board	71019 Flexible Benefits Plan 2023	012 Employee Benefit Board	12600120 BEN Flex Benefits - Dep Care 2023				111,691			111,691
Direct	012 Employee Benefit Board	71019 Flexible Benefits Plan 2023	012 Employee Benefit Board	12600121 BEN Flex Benefits - Admin 2023				2,554			2,554
Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601300 BEN AETNA Deferred Comp				34,453.465			34,453.465
Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601310 BEN Hartford Deferred Comp				277,052			277,052
Direct	012 Employee Benefit Board	71143 Deferred Compensation	012 Employee Benefit Board	12601320 BEN FEBSICO Deferred Comp				559,045			559,045
Direct	012 Employee Benefit Board	75015 MNPS Flexible Benefit 2020	012 Employee Benefit Board	12600313 BEN MNPS Flex Benefits Medical 2020				(417,152)			(417,152)
Direct	012 Employee Benefit Board	75016 MNPS Flexible Benefit 2021	012 Employee Benefit Board	12600314 BEN MNPS Flex Benefits Medical 2021				748,299			748,299
Direct	012 Employee Benefit Board	75017 MNPS Flexible Benefit 2022	012 Employee Benefit Board	12600315 BEN MNPS Flex Benefits Medical 2022				316,299			316,299
Direct	012 Employee Benefit Board	75017 MNPS Flexible Benefit 2022	012 Employee Benefit Board	12600415 BEN MNPS Flex Benefits Dep Care 2022				107,292			107,292
Direct	012 Employee Benefit Board	75018 MNPS Flexible Benefit 2023	012 Employee Benefit Board	12600316 BEN MNPS Flex Benefits Medical 2023				625,467			625,467
Direct	012 Employee Benefit Board	75018 MNPS Flexible Benefit 2023	012 Employee Benefit Board	12600416 BEN MNPS Flex Benefits Dep Care 2023				157,795			157,795
Direct	012 Employee Benefit Board	80160 County Retirement	012 Employee Benefit Board	12600166 BEN County Retirement				561,885			561,885
Direct	012 Employee Benefit Board	80167 Metro Pension Plan	012 Employee Benefit Board	12600167 BEN Metro Pension Plan-ABB	1,353,530	385,013	243,610.685				245,349.228
Direct	012 Employee Benefit Board	80200 Guaranteed Pension Plan	012 Employee Benefit Board	12601000 BEN Guaranteed Pension Plan						33,577.400	33,577.400
Direct	012 Employee Benefit Board	85173 MNPS Retirement-Former PI	012 Employee Benefit Board	12609030 BEN MNPS NonGen/Ret 85174Pensio				199,957			199,957
Direct	012 Employee Benefit Board	85174 MNPS Retirement-Former County	012 Employee Benefit Board	12609000 BEN MNPS Pension County				3,354.472			3,354.472
Direct	012 Employee Benefit Board	85175 MNPS Retirement-Metro Teachers	012 Employee Benefit Board	12611093 BEN MNPS Teachers				26,561.986			26,561.986
Direct	012 Employee Benefit Board	85388 MNPS Retirement-Former City	012 Employee Benefit Board	12610091 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	12604000 BEN USD Closed Pension Interest				4,561			4,561
Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12604100 BEN USD Gen Govt Closed Plan				843,569			843,569
Direct	012 Employee Benefit Board	88366 USD Closed Pension Plans Fund	012 Employee Benefit Board	12605100 BEN USD Pol/Fire Closed Plan				2,802.904			2,802.904
Direct	012 Employee Benefit Board Total					1,733,266	544,038	596,025.063	6,250	33,577.400	631,886.017
Direct	015 Finance	30003 General Fund 4% Reserve	015 Finance	15202000 4% FN Accounts				16,640	541,600		558,240
Direct	015 Finance	30039 Flood 2010	015 Finance	15701510 FN Flood 2010				25,491			25,491
Direct	015 Finance	30077 Finance Department Grants	015 Finance	15301200 FN Comcast Cares				3,703			3,703
Direct	015 Finance	30092 Tornadoes 3/2020 Response/Relief	015 Finance	15703320 FN Tornadoes 3/3/2020	4,298	1,260	60,141				65,699
Direct	015 Finance	30099 COVID-19 Pandemic	015 Finance	15902020 FN COVID-19				(388,471)			(388,471)
Direct	015 Finance	30112 COVID Reserve Post 2020	015 Finance	15902022 FN COVID Reserve Post 2020				(41,750)			(41,750)
Direct	015 Finance	30113 Finance CU Administration	015 Finance	15702000 FN Finance CU Administration				(30,948)			(30,948)
Direct	015 Finance	30116 COVID FEMA	015 Finance	15302022 FN 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	86,686				92,244
Direct	015 Finance	30174 FIN CCFD Metro Cohort	015 Finance	15302023 FN CCFD Metro Cohort				34,927			34,927
Direct	015 Finance	30175 Equipment & Major Maintenance Fund 2023	015 Finance	15702400 FN Finance Operations				8,840		66,510	75,350
Direct	015 Finance	30175 Equipment & Major Maintenance Fund 2023	015 Finance	15702420 FN Finance Procurement				14,000			14,000
Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701550 FN Innovation Invest NonAlloc				-			-
Direct	015 Finance	30215 Finance Innovation Investment	015 Finance	15701570 FN Strategic Budgeting & Innov				90,894			90,894
Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902024 FN ARP Pandemic Emergency Response				46,115			46,115
Direct	015 Finance	30216 American Rescue Plan Act-COVID Stimulus	015 Finance	15902025 FN American Rescue Plan	58,066	16,776					74,842
Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15400021 FN Hyperion / Budget Mgmt System						360,978	360,978
Direct	015 Finance	40021 GSD FY21 Cap Projs RS2021-757	015 Finance	15401021 FN Participatory Bud Pilot-Nash Infra				(25,000)			(25,000)
Direct	015 Finance	40022 GSD FY22 Cap Projs RS2021-757	015 Finance	15402022 FN Participatory Budgeting				15,000			15,000
Direct	015 Finance	40119 GSD FY19B Capital Projects	015 Finance	15401119 FN Affordb Housing Commitmt						8,719.616	8,719.616
Direct	015 Finance Total					83,152	24,048	689,596	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	16201000 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			477,895				2,643,522
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	874,555				2,670,623
Direct	018 County Clerk	10101 GSD General	018 County Clerk	18101000 COU Admin	4,006,095	1,448,946	798,356				6,253,397
Direct	018 County Clerk	30118 County Clerk Computer	018 County Clerk	18701000 COU County Clerk Computer			46,636				46,636
Direct	018 County Clerk	30218 County Clerk Title Fees	018 County Clerk	18702000 COU County Clerk Title Fees			30,822				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	2,995,116	1,375,748		1,915	10,425,400	12,853,798
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	19103020 DA Federal Drug Program	176,139	43,472	72,366				291,977
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	019 District Attorney	19102000 DA Fraud & Economic Crime			3,804				3,804
Direct	019 District Attorney	30104 DA Special Operations	019 District Attorney	19300310 DA Special Operations			(90)				(90)
Direct	019 District Attorney	32219 District Attorney Grant Fund	019 District Attorney	19300201 DA Family Voca Grant	186,582	67,537					254,119
Direct	019 District Attorney Total				7,115,350	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			36,896				36,896
Direct	021 Public Defender Total				7,308,865	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			243,057				243,057
Direct	023 Circuit Court Clerk	10101 GSD General	023 Circuit Court Clerk	23103000 CIR Traffic Violations Bureau	1,926,580	780,605	137,021				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								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	030 Sheriff's Office	10101 GSD General	030 Sheriff	30127100 SHE DDO Offender Management		6,687,218	2,365,840	2,574,825	40,500		11,668,383
	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		10,173,960	2,997,902	11,755,408			15,166,870
	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)	(51,456)			(260,038)
	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	30302022 SHE COVID FEMA	166,887		41,695	51,059			259,641
	Direct	030 Sheriff's Office	30218 American Rescue Plan Act-COVID Stimulus	030 Sheriff	30902024 SHE ARP Pandemic Emergency Response				173,142			19,207
	Direct	030 Sheriff's Office	32230 Sheriff Grant Fund	030 Sheriff	30320100 SHE Grants Interest							1,070
	Direct	030 Sheriff's Office	32230 Sheriff Grant Fund	030 Sheriff	30323100 SHE ELC Confinement Facilities Grant	304,309		131,739	26,282			462,330
	Direct	030 Sheriff's Office	32230 Sheriff Grant Fund	030 Sheriff	30324170 SHE Corr Svcs Litter Gr Key	96,731		25,859	14,044			136,634
	Direct	030 Sheriff's Office	32230 Sheriff Grant Fund	030 Sheriff	30324970 SHE COSSAP Grant 21-24	130,977		35,126	173,142			339,245
	Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	030 Sheriff	30480100 SHE Detention Facility Expansn				220			220
	Direct	030 Sheriff's Office Total					58,288,250	20,242,310	12,362,048	805,263		91,697,871
	Direct	031 Police	10101 GSD General	031 Police	31121001 POL OPA Key		1,775,312	609,556	114,629			2,499,497
	Direct	031 Police	10101 GSD General	031 Police	31121051 POL Behav Hlea Svcs Key		1,072,072	351,116	454,639			1,877,827
	Direct	031 Police	10101 GSD General	031 Police	31121053 POL Mental Health Co-Response		277,716	97,018				374,734
	Direct	031 Police	10101 GSD General	031 Police	31121101 POL Strategic Devel Key		572,232	189,931	30,158			792,321
	Direct	031 Police	10101 GSD General	031 Police	31121103 POL Accreditation		191,568	59,431				262,515
	Direct	031 Police	10101 GSD General	031 Police	31121151 POL Case Prep Key		634,152	250,392	20,386			904,930
	Direct	031 Police	10101 GSD General	031 Police	31121201 POL Inspections Key		709,848	239,174	70,347			1,019,169
	Direct	031 Police	10101 GSD General	031 Police	31121251 POL Training Recruits		8,247,648	2,482,068	2,994,359			13,724,075
	Direct	031 Police	10101 GSD General	031 Police	31121252 POL Training Personnel/In-Serv		4,488,205	1,201,946	962,443			6,652,594
	Direct	031 Police	10101 GSD General	031 Police	31121253 POL Retiree Range Allowance				8,221			8,221
	Direct	031 Police	10101 GSD General	031 Police	31121260 POL Vehicle Operations		321,038	144,804	255,003			720,845
	Direct	031 Police	10101 GSD General	031 Police	31121301 POL Crime Analysis Key		402,107	125,465	15,599			543,171
	Direct	031 Police	10101 GSD General	031 Police	31121355 POL Specialized Investigations		8,722,416	3,117,740	854,148		21,293	12,715,597
	Direct	031 Police	10101 GSD General	031 Police	31121415 POL Achilles TForce Oper Key							-
	Direct	031 Police	10101 GSD General	031 Police	31121417 POL IDEA TForce Oper Key						5,042	5,042
	Direct	031 Police	10101 GSD General	031 Police	31121419 POL Task Force VCrimes Key				500		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		1,435,128	529,668	18,675			1,983,471
	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		1,106,838	411,777	10,161			1,528,776
	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		1,121,459	2,021,661		84,987		8,619,673
	Direct	031 Police	10101 GSD General	031 Police	31121460 POL Police Activities League (PAL)		385,174	125,858	26,050			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	2,556			893,931
	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		587,111	185,910	122,871			895,892
	Direct	031 Police	10101 GSD General	031 Police	31121751 POL Forensic Services Key		1,972,472	703,753	222,942		15,540	2,914,707
	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 Police Impound		176,989	54,400	9,859			250,248
	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	409,360	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
	Direct	031 Police	10101 GSD General	031 Police	31122001 POL Traffic Key		3,235,927	1,229,985	279,819			4,745,731
	Direct	031 Police	10101 GSD General	031 Police	31122051 POL Aviation Section		2,764,936	988,774	1,077,022		51,720	4,842,452
	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	9,191	11,867			55,837
	Direct	031 Police	10101 GSD General	031 Police	31122201 POL Warrants Key		1,581,117	573,700	135,230			2,290,047
	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		9,920,960	3,620,439	1,039,626		4,372	14,485,097
	Direct	031 Police	10101 GSD General	031 Police	31122405 POL Patrol Heritage Key		6,925,792	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	10,966,772
	Direct	031 Police	10101 GSD General	031 Police	31122411 POL Patrol North Sector Key		7,668,352	2,781,997	834,138		14,903	11,299,390
	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	2,384,841	807,122		4,372	10,845,939
	Direct	031 Police	10101 GSD General	031 Police	31122415 POL Animal Operations Section		653,842	228,199	166,615			1,048,656
	Direct	031 Police	10101 GSD General	031 Police	31122600 POL Parks Patrol		120,621	35,122	19,471			175,214
	Direct	031 Police	10101 GSD General	031 Police	31122700 POL Professional Development				210,889		32,000	242,889
	Direct	031 Police	10101 GSD General	031 Police	31122901 POL Field Training Officer Key		91,426	38,416				23,204
	Direct	031 Police	10101 GSD General	031 Police	31123051 POL Special Events Prog Key		3,661,200	1,385,522	186,611			5,233,333
	Direct	031 Police	10101 GSD General	031 Police	31123201 POL School Resource Key		1,588,551	4,243,178	254,701			6,086,430
	Direct	031 Police	10101 GSD General	031 Police	31160000 POL ALOB Non Alloc Fin Tran							-
	Direct	031 Police	10101 GSD General	031 Police	31160110 POL ALOB Information and Technology		3,698,260	1,320,407	11,909,587		810,203	17,738,717
	Direct	031 Police	10101 GSD General	031 Police	31160310 POL ALOB Human Resources		3,203,886	987,817	623,665			4,815,168
	Direct	031 Police	10101 GSD General	031 Police	31160320 POL Secondary Employment Unit		4,749,416	157,798				5,127,347
	Direct	031 Police	10101 GSD General	031 Police	31160410 POL ALOB Payroll Authoriz		369,527	118,355	1,834			489,716
	Direct	031 Police	10101 GSD General	031 Police	31160420 POL ALOB Fiscal Affairs		1,035,504	319,845	868,227			2,223,674
	Direct	031 Police	10101 GSD General	031 Police	31160510 POL ALOB Procurement Serv		250,780	111,940				362,720
	Direct	031 Police	10101 GSD General	031 Police	31160610 POL ALOB Records Mgmt Serv		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 Executive Leadership		5,602,997	1,699,442				

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	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 Registrati	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 Traffickjg		-	-	-	-	-	-
	Direct	031 Police	30163 Civil Unrest May 2020	031 Police	31700530 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
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31321407 POL DEA Task Force Key		14,396	3,965	-	-	-	18,361
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31321408 POL FBI Terrorism Key		4,908	808	-	-	-	5,716
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31322503 POL MDHA Patrol TF Key		4,564,000	183,884	33,886	26,218	24,022	724,410
	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 Mid TN Jnt Fug Task Force		7,983	2,065	-	-	-	10,048
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722205 POL MDHA Cayce Pl		60,134	16,439	-	-	-	76,573
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722206 POL MDHA Suddum Napier		132,762	32,407	-	-	-	165,169
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722207 POL MDHA Edgell Hill Housing		100,154	25,540	-	-	-	125,694
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722208 POL MDHA Cumberland View Apt		33,670	9,794	-	-	-	43,464
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722209 POL MDHA Preston Taylor Homes		73,233	19,528	-	-	-	92,761
	Direct	031 Police	30200 Police Task Force Fund	031 Police	31722300 POL MDHA Records		-	-	-	-	-	-
	Direct	031 Police	30201 Police 2020 JAG Grant	031 Police	31322346 POL 2020 JAG Grant		-	-	-	-	-	-
	Direct	031 Police	30202 Police 2021 JAG Grant	031 Police	31322347 POL 2021 JAG Grant		-	-	85,938	-	-	85,938
	Direct	031 Police	30216 American Rescue Plan Act-COVID Stimulus	031 Police	31902025 POL ARP CIT Training Program		-	-	152,969	49,017	-	201,986
	Direct	031 Police	30216 American Rescue Plan Act-COVID Stimulus	031 Police	31902025 POL ARP CIT Training Program		-	-	87,064	-	-	87,064
	Direct	031 Police	30319 POL COVID-19 2020 Emergency Supplement	031 Police	31900319 POL COVID-19 2020 Emergency Supplement		344,583	68,883	276,092	-	-	689,558
	Direct	031 Police	30359 Special Events Fund	031 Police	31740300 POL OT Funding Ent Distr & Spec Events		7,091,951	1,456,048	-	-	-	8,547,999
	Direct	031 Police	32231 Police Grant Fund	031 Police	31330100 POL Grants Interest		-	-	10,282	-	-	10,282
	Direct	031 Police	32231 Police Grant Fund	031 Police	31330850 POL ICAC Grant FY08		117,232	44,614	16,131	70,000	-	247,977
	Direct	031 Police	32231 Police Grant Fund	031 Police	31330960 POL VOCA Victim Intervention		313,116	130,028	12,076	-	-	455,220
	Direct	031 Police	32231 Police Grant Fund	031 Police	3131540 POL Governor Hwy Safety Gnt 13		351,761	93,765	22,690	-	-	468,216
	Direct	031 Police	32231 Police Grant Fund	031 Police	31332695 POL THS Motorcycle Grant		(573)	(74)	-	-	-	(647)
	Direct	031 Police	32231 Police Grant Fund	031 Police	31332700 POL VOCA LEVC Grant		47,444	17,681	9,917	-	-	75,042
	Direct	031 Police	32231 Police Grant Fund	031 Police	31332710 POL Project Safe Neighborhoods		48,250	10,736	38,876	-	-	97,862
	Direct	031 Police	32231 Police Grant Fund	031 Police	31332720 POL COPS CPD/MHWA		5,297	5,297	-	-	-	10,594
	Direct	031 Police	40018 GSD FY18 Capital Projects	031 Police	31401018 POL South Police Precinct		7,087	2,145	38,883	923,545	-	972,660
	Direct	031 Police	40018 GSD FY18 Capital Projects	031 Police	31401018 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	31402021 POL Crime Lab Instrumentation Upgrades		196	76	49,183	267,053	-	491,183
	Direct	031 Police	40022 GSD FY22 Cap Projs RS2021-1201	031 Police	31401022 POL Training Academy-Jnt 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		-	-	-	9,881,262	-	9,881,262
	Direct	031 Police	40020 GSD FY20B Cap Projs RS2020-213	031 Police	31401220 POL Mounted Patrol Barn Plan/Constr		-	-	11,703	267,053	-	278,756
	Direct	031 Police	61200 Police Impound	031 Police	31522000 POL URT Vehicle Impound		-	-	375,000	-	-	375,000
	Direct	031 Police Total					176,919,365	58,201,128	40,588,547	14,118,750	711,876	290,639,671
	Direct	032 Fire	10101 GSD General	032 Fire	32114110 FIR GSD Fire Support		897,606	323,084	936,609	-	-	1,220,690
	Direct	032 Fire	10101 GSD General	032 Fire	32114210 FIR GSD EMS Support		1,803,385	640,715	5,380,709	-	-	7,824,809
	Direct	032 Fire	10101 GSD General	032 Fire	32114310 FIR GSD Fire Hydrant Inspect Forms		-	-	109,965	-	-	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	1,263,309	-	-	3,531,160
	Direct	032 Fire	10101 GSD General	032 Fire	32115210 FIR GSD Specialized Services		890,035	323,189	27,379	-	-	1,240,603
	Direct	032 Fire	10101 GSD General	032 Fire	32115410 FIR GSD EMS Operations		28,780,088	10,796,751	87,806	-	-	39,666,645
	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	134,183	-	-	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	32196010 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	32214600 4% FIR Piers Equip Logis		-	-	981	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	32260200 4% FIR ALOB Facility Mgmt		-	-	(1,470)	-	-	(1,470)
	Direct	032 Fire	30048 Fire Dept Donations	032 Fire	32700500 FIR Donations		-	-	60,752	-	-	60,752
	Direct	032 Fire	30051 Hurricane Harvey Texas 2017	032 Fire	32703200 FIR Hurricane Harvey TX 2017		-	-	192	-	-	192
	Direct	032 Fire	30098 Hurricane Sally 9/20	032 Fire	32710630 FIR Hurricane Sally 9/20		-	-	275	-	-	275
	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	32902022 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 3/2021	032 Fire	32701420 FIR Storm/Flood 3/2021		-	-	9,159	-	-	9,159
	Direct	032 Fire	30165 Kentucky Flood 7/2022	032 Fire	32710850 FIR Kentucky Flood 7/2022		-	-	210	-	-	210
	Direct	032 Fire	30167 Extreme Weather & Related Damage 12/2022	032 Fire	32702023 FIR Extreme Weather & Rltd Dmg 12/2022		4,500	-	8,878	-	-	13,378
	Direct	032 Fire	30172 Fire HazMat Recovery	032 Fire	32705400 FIR HazMat Recovery		-	-	36,189	-	-	36,189
	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		230,960	48,651	-	-	-	285,611
	Direct	032 Fire	30219 Fire Special Events	032 Fire	32700160 FIR Genetics Park Special Events		14,406	2,958	-	-	-	17,364
	Direct	032 Fire	30359 Special Events Fund	032 Fire	32705600 FIR EMS Special Operations		630,297	129,406	-	-	-	759,703
	Direct	032 Fire	32232 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 #25		-	-	6,793	-	-	6,793

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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
179,620	Direct	033 Codes Administration	30600 Demolition Fund	033 Codes Administration	33701000 COD Demolition Projects							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	96,849	81,509			423,305
	Direct	034 Beer Board	10101 GSD General	034 Beer Board	34102100 BBD Inspection Program		217,233	99,277	247,527			564,037
	Direct	034 Beer Board	30359 Special Events Fund	034 Beer Board	34702100 BBD Entertainment District		105,220	6,160	111,380			222,760
	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			59,800
	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	7,500	9,733			81,578
	Direct	035 Agricultural Extension Total					219,752	46,349	46,349			299,740
	Direct	037 Social Services	10101 GSD General	037 Social Services	37121000 SOC Homeless Services Program		262,866	75,622	39,109			377,597
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122000 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 Services		1,581,139	567,052	298,421		143,615	2,590,227
	Direct	037 Social Services	10101 GSD General	037 Social Services	37122500 SOC Burial Assistance Program		33,382	11,668	557,071			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	37125200 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	37302022 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 I		20,517	2,975			73,000	420,750
	Direct	037 Social Services	30216 American Rescue Plan Act-COVID Stimulus	037 Social Services	37902029 SOC ARP Pandemic Emergency Response				146,153			146,153
	Direct	037 Social Services	32137 Homelessness Grants	037 Social Services	37312300 SOC MHC MDHA CDBG				282,389			282,389
	Direct	037 Social Services	32137 Homelessness Grants	037 Social Services	37312650 SOC HMIS Capacity Building				71,610			71,610
	Direct	037 Social Services	32137 Homelessness Grants	037 Social Services	37312660 SOC HMIS Data Support				108,971			108,971
	Direct	037 Social Services	32137 Homelessness Grants	037 Social Services	37312700 SOC ESG-CV Emer Solution Grant COVID19		38,294	5,664	15,538			59,496
	Direct	037 Social Services	32137 Homelessness Grants	037 Social Services	37312710 SOC Nashville Coordinated Entry Grant		35,347	8,984	44,559			88,990
	Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322300 SOC Nutrition Program				1,098,311			1,098,311
	Direct	037 Social Services	32237 Social Services Grant Fund	037 Social Services	37322550 SOC Options Meals				56,822			56,822
	Direct	037 Social Services Total					4,664,826	1,528,027	4,994,120	217,125		11,404,098
	Direct	038 Health	10101 GSD General	038 Health	38150271 HEA Population Health Bureau		188,785	66,805	634			256,224
	Direct	038 Health	10101 GSD General	038 Health	38150273 HEA Health Equity		217,792	40,922	676			265,470
	Direct	038 Health	10101 GSD General	038 Health	38151001 HEA Behavioral Health Services		345,421	109,329	6,481			461,231
	Direct	038 Health	10101 GSD General	038 Health	38151032 HEA Public Health Clinics		1,530,457	551,068	407,940			2,489,465
	Direct	038 Health	10101 GSD General	038 Health	38151034 HEA Family Planning Clinic Fee				53,900			53,900
	Direct	038 Health	10101 GSD General	038 Health	38151036 HEA Maternal Child Adolescent		298,433	124,927	9,925			433,285
	Direct	038 Health	10101 GSD General	038 Health	38151051 HEA Oral Health Svcs		474,614	187,071	83,931			745,616
	Direct	038 Health	10101 GSD General	038 Health	38151072 HEA Epidemiology Research		602,810	200,572	14,319			817,701
	Direct	038 Health	10101 GSD General	038 Health	38151091 HEA Correctional Health Svcs		108,945	28,263	(48,317)			88,891
	Direct	038 Health	10101 GSD General	038 Health	38151121 HEA Tuberculosis Elimination		453,916	140,162	62,909			656,987
	Direct	038 Health	10101 GSD General	038 Health	38151131 HEA STD/HIV Prevent&Interventn		591,786	215,910	71,187			878,883
	Direct	038 Health	10101 GSD General	038 Health	38151141 HEA Communicable Disease Emer Prep		480,821	171,137	174,695			826,653
	Direct	038 Health	10101 GSD General	038 Health	38151151 HEA Community Develop and Plan		103,990	36,447	3,268			143,805
	Direct	038 Health	10101 GSD General	038 Health	38151171 HEA Project Access Nashville		184,168	69,101	6,453			259,722
	Direct	038 Health	10101 GSD General	038 Health	38151172 HEA * Community Health Admin				672			672
	Direct	038 Health	10101 GSD General	038 Health	38151173 HEA Pharmacy		113,730	39,656	(86,663)			66,723
	Direct	038 Health	10101 GSD General	038 Health	38151181 HEA Health Care for Homeless				356,200			356,200
	Direct	038 Health	10101 GSD General	038 Health	38151203 HEA Air Pollution		293,599	87,902	8,900			390,301
	Direct	038 Health	10101 GSD General	038 Health	38151222 HEA Animal Services All Other		1,620,582	593,629	702,645			2,916,874
	Direct	038 Health	10101 GSD General	038 Health	38151224 HEA Engineering Svcs Investigat		148,809	52,881	9,485			211,175
	Direct	038 Health	10101 GSD General	038 Health	38151226 HEA Oic Environmental Health		163,863	41,550	342			205,755
	Direct	038 Health	10101 GSD General	038 Health	38151227 HEA School Health		611,572	255,868	32,756			900,196
	Direct	038 Health	10101 GSD General	038 Health	38151233 HEA Food & Public Fac Protectn		1,529,289	539,819	59,059			2,128,167
	Direct	038 Health	10101 GSD General	038 Health	38151239 HEA Mental Health Cooperative				3,319,679			3,319,679
	Direct	038 Health	10101 GSD General	038 Health	38151241 HEA Pest Mgmt Svcs		239,499	80,986	5,832			326,317
	Direct	038 Health	10101 GSD General	038 Health	38160000 HEA ALOB Non Alloc'd Fin Tra				-			-
	Direct	038 Health	10101 GSD General	038 Health	38160110 HEA ALOB InformationTechnology		426,389	156,395	2,366,563			2,949,347
	Direct	038 Health	10101 GSD General	038 Health	38160210 HEA ALOB Facilities Mgmt		725,595	343,103	602,479			1,671,177
	Direct	038 Health	10101 GSD General	038 Health	38160310 HEA ALOB Human Resources		371,895	118,621	30,335			520,851
	Direct	038 Health	10101 GSD General	038 Health	38160410 HEA ALOB Finance		771,102	262,790	381,567			1,415,459
	Direct	038 Health	10101 GSD General	038 Health	38160610 HEA ALOB Records Mgmt Services		443,122	168,946	509,779			1,121,847
	Direct	038 Health	10101 GSD General	038 Health	38160810 HEA ALOB Executive Leadersh		1,139,486	351,662	116,123			1,607,271
	Direct	038 Health	10101 GSD General	038 Health	38161000 HEA Nonpayroll Exp Clearing				-			-
	Direct	038 Health	30003 General Fund 4% Reserve	038 Health	38201000 4% HEA Health Department				94,148			94,148
	Direct	038 Health	30006 Animal Control Donations	038 Health	38701000 HEA Animal Control Donations				13,430			13,430
	Direct	038 Health	30072 Animal Education and Welfare	038 Health	38702000 HEA Animal Education/Welfare				-			-
	Direct	038 Health	30099 COVID-19 Pandemic	038 Health	38902020 HEA COVID-19		(534,342)	(184,584)	(2,250,758)			(2,969,684)
	Direct	038 Health	30112 COVID Reserve Post 2020	038 Health	38902022 HEA COVID Reserve Post 2020		534,168	184,584	4,668,892			(2,430,853)
	Direct	038 Health	30116 COVID FEMA	038 Health	38902022 HEA COVID FEMA		27,914	95	5,387,644			5,387,644
	Direct	038 Health	30204 Health Title V Clean Air Act	038 Health	38700100 HEA Title V Clean Air Act		70,250	22,362	95			92,707
	Direct	038 Health	30206 Health Clean Air Permit Prgrm	038 Health	38700200 HEA Clean Air Permit Prgrm		181,319	77,633	1,904		19,054	279,910
	Direct	038 Health	30216 American Rescue Plan Act-COVID Stimulus	038 Health	38902027 HEA Behav Health Pilot Prog W POL Pcts				76,011			76,011
	Direct	038 Health	30216 American Rescue Plan Act-COVID Stimulus	038 Health	38902028 HEA ARP HVAC Upgrades				1,056,200			1,056,200
	Direct	038 Health	30216 American Rescue Plan Act-COVID Stimulus	038 Health	38902030 HEA ARP Pandemic Emergency Response				1,668			1,668
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38350265 HEA Tobacco Settlement		41,371	14,858	22,545		14,517	93,291
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38350268 HEA Chronic Disease PreventMgt		35,371	10,219	4,218		8,800	58,608
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38350400 HEA HIV Prbf		1,160,294	34,157	4,560			1,208,511
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38350500 HEA Chant Grant		1,215,563	522,869	74,008		215,397	2,027,837
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38350600 HEA STARS Grant		48,413	16,187	64,600			119,200
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351015 HEA Health Start Grant		188,385	81,462	9,109		52,583	331,539
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351020 HEA Immunization Svcs Grant		47,008	27,959	5,143		39,600	119,710
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351021 HEA Family Planning Grant		691,979	241,974	199,549			1,133,701
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351027 HEA School Hea Cr CAH AllOther		4,641,986	1,756,509	2,744,483			9,142,978
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351031 HEA ChildCare Immunization Aud		108,360	36,592	1,022			145,974
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351034 HEA Breast & Cerv Cancer		136,815	37,398	3,188		34,989	211,990
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351035 HEA Minority AIDS Initiative		79,914	9,008	368,900			445,571
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351044 HEA WIC Grant		3,051,413	1,259,784	198,531			4,796,514
	Direct	038 Health	32200 Health Department Grant									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	038 Health	32200 Health Department Grant Fund	038 Health	38351165 HEA Tobacco Grant		42,516	13,963		12,104		541
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351174 HEA CDC 1907 Grant				32,990			32,990
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351204 HEA 103 Grant		83,063	27,452	8,262			118,777
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38351205 HEA 105 Grant		212,424	78,953	36,671			328,048
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38360450 HEA Grant in Aid		334,997	87,310	302,893			725,200
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38361900 HEA Child Fatality Review Serv							-
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38361900 HEA Prenatal Presumptive Eligi		90,990	30,710	18			121,718
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38362000 HEA Viral Hepatitis Grant		59,198	19,942	802		15,800	95,542
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363100 HEA HIV/AIDS Early Interv Serv		20,903	6,263		2,736		29,902
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363200 HEA PHFP Grant		154,802	39,871	234		38,442	233,349
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363300 HEA Friends of MACC					15,705		15,705
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363600 HEA Opioid Overdose Reduction Grant		16,417	5,468	1,192		6,731	29,808
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363610 HEA High Impact Area Opioid		149,583	46,222	209,780		45,088	450,673
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363630 HEA PHEP COVID Grant		178,062	54,728	1,855,352		455,154	2,543,316
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363640 HEA Immunizations - COVID		159,959	39,510	472,053		180,116	851,638
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363650 HEA Behav Hea Crisis Resp Initiative		30,470	9,456	50,520			90,446
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363660 HEA COVID Disparities Grant		282,368	95,316	455,716		224,603	1,058,003
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363670 HEA A Sleep Grant							34,548
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363680 HEA Health Accelerator Plan		31,742	7,784	55,640		24,856	120,022
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363690 HEA Comm Overdose Prev&Emp NACCHO Grant		52,248	10,685	29,015			91,948
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363700 HEA Prevent Child Abuse TN		65,385	12,993	-			78,378
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363710 HEA COVID ELC Reopening Schools Grant		20,376	6,787	138,025			165,188
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363720 HEA COVID ELC Travelers HealthFund Grant				117,000			117,000
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363740 HEA EPA Air Monitoring Network Grant							-
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363800 HEA COVID Response Resilient Comm CCR		113,969	33,351	210,817		34,129	392,266
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363900 HEA Music City PreP Grant				3,900			3,900
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363910 HEA STD COVID Prevention Grant							-
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363920 HEA Foundational Capabilities Grant					36,190		36,190
	Direct	038 Health	32200 Health Department Grant Fund	038 Health	38363930 HEA Public Health Infrastructure Grant		27,006	3,296	20,532		2,938	53,772
	Direct	038 Health	40220 GSD FY2023 Cap Projs RS2020-213	038 Health	38400220 HEA Replace Woodbine Clinic Planning				14,467			14,467
	Direct	038 Health Total					30,340,253	11,151,333	22,360,004	2,469,706	19,054	66,360,350
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101010 LIB Administrative Support		1,177,050	369,388	531,450			2,117,908
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101020 LIB Public Relations		313,686	150,369	79,021			543,076
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101030 LIB Technical Services		869,852	330,665	3,374,590		1,632	4,576,739
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101050 LIB Conference Center		183,596	59,727	1,277			244,600
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101060 LIB Interlibrary Loan		51,710	18,462	4,824			74,996
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101070 LIB Special Collections		572,513	199,057	11,509			783,079
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101080 LIB Community Engagement		151,850	33,420	(18,824)			166,446
	Direct	039 Public Library	10101 GSD General	039 Public Library	39101090 LIB Limitless Libraries		412,467	158,424	1,296,054			1,867,545
	Direct	039 Public Library	10101 GSD General	039 Public Library	39102000 LIB Operation and Maintenance		1,855,308	754,487	3,480,140			6,089,935
	Direct	039 Public Library	10101 GSD General	039 Public Library	39102100 LIB Production Services		149,989	46,134	36,810			232,933
	Direct	039 Public Library	10101 GSD General	039 Public Library	39102500 LIB NECAT		29,454	4,469	198,577			232,500
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103203 LIB BW Circulation		297,566	142,478	17,812			457,856
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103206 LIB BW Children's Services		344,155	103,590	10,163			457,908
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103207 LIB Reference Services		681,404	279,541	6,943			967,888
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103211 LIB Teen Services		217,408	68,671	23,425			309,504
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103212 LIB Digital Inclusion		135,384	35,942	63,650			234,976
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103213 LIB Performing Artists		223,709	76,873	34			300,716
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103230 LIB Public Technology Program		192,251	69,430	2,175			263,856
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103240 LIB Studio NPL		161,388	48,989	147			210,524
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103303 LIB Heritage Branch		735,666	301,717	1,111,318			1,148,701
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103304 LIB Edmondson Branch		647,484	221,663	1,100,529			979,676
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103305 LIB Bellevue		760,493	294,201	9,915			1,064,609
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103310 LIB Bordeaux		629,068	257,725	79,107			965,900
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103315 LIB North Library		129,925	43,342	14,408			187,675
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103320 LIB Donelson		285,179	132,875	28,503			446,557
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103325 LIB East		269,774	118,130	20,641			408,545
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103330 LIB Edgemoor		173,699	62,576	12,992			249,267
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103335 LIB Goodlettsville		399,696	166,157	51,847			617,700
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103340 LIB Green Hills		874,580	333,235	115,876			1,323,691
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103345 LIB Hadley Park		186,475	70,159	15,456			272,090
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103350 LIB Inglewood		315,725	110,015	23,918			449,658
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103355 LIB Loco		160,552	80,323	29,254			270,129
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103360 LIB Madison		704,980	270,747	97,742			1,073,469
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103365 LIB Old Hickory		195,670	86,522	19,165			283,357
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103370 LIB Pruitt		210,260	93,864	34,081			338,225
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103375 LIB Richland Park		300,060	112,103	22,001			434,164
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103380 LIB Southeast		746,318	290,952	17,744			1,055,014
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103385 LIB Thompson Lane		293,804	133,070	26,094			452,968
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103390 LIB Walkers Park		101,368	36,833	140,837			289,038
	Direct	039 Public Library	10101 GSD General	039 Public Library	39103401 LIB Archives		278,208	126,662	37,163			442,033
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104061 LIB Equal Access		297,031	96,619	22,850			416,500
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104081 LIB Web Computer Literacy ILS		536,871	174,433	123,140			834,444
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104083 LIB Shared Systems Program		339,271	135,901	153,880			629,052
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104121 LIB Nash After-Zones Alliance		637,238	172,738	3,788,111			4,598,187
	Direct	039 Public Library	10101 GSD General	039 Public Library	39104151 LIB Biring Books to Life		190,202	88,098	10,541			288,841
	Direct	039 Public Library	10101 GSD General	039 Public Library	39160000 LIB ALOB Non Alloc'd Fin Tra							-
	Direct	039 Public Library	30003 General Fund 4% Reserve	039 Public Library	39201000 4% LIB Public Library				3,877,694			3,877,694
	Direct	039 Public Library	30009 COVID-19 Pandemic	039 Public Library	39202000 LIB COVID-19				1,792			1,792
	Direct	039 Public Library	30167 Extreme Weather & Related Damage 12/2022	039 Public Library	39702023 LIB Extreme Weather & Rtd Dmg 12/2022				387,826			387,826
	Direct	039 Public Library	30401 Library Services	039 Public Library	39300100 LIB Library Services Interest				11,895			11,895
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304010 LIB TOP Grant				8,362			8,362
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304030 LIB Volunteer Service Grant				200			200
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304043 LIB Disability Grants-LGO Prog Key				10,000			10,000
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304045 LIB Gen Lib Svcs GrantKey				771,329			771,329
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304065 LIB EAP Deaf Hear Grant Key				88,002			88,002
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304094 LIB IYL Neighborhood Builders		54,738		18,224			72,962
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304098 LIB Emergency Connectivity Funds				54,455			54,455
	Direct	039 Public Library	30401 Library Services	039 Public Library	39304101 LIB NAZA NPLF Grant		14,559	1,022				15,581
	Direct	039 Public Library	304									

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	30404 Library Special Projects	039 Public Library	39706355 LIB Main Childrens Program Funds				11,580			11,580
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706360 LIB Main Library Program Fds				1,687			1,687
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706365 LIB Main Teen Program Funds				6,553			6,553
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706400 LIB East Spec Program Funds				2,505			2,505
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706410 LIB Madison Spec Prog Funds				4,798			4,798
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706430 LIB History&Geography Bk Fds				2,406			2,406
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706450 LIB Bellevue Spec Program Fund				3,005			3,005
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706460 LIB Donelson Spec Program Fund				1,420			1,420
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706470 LIB Edgemoor Spec Program Fund				615			615
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706480 LIB Goodlettsville Spec Prog				2,520			2,520
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706500 LIB Hadley Park Spec Program				3,911			3,911
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706510 LIB Inglewood Spec Program Fds				493			493
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706520 LIB Looby Spec Program Funds				1,388			1,388
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706530 LIB North Spec Program Funds				2,595			2,595
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706540 LIB Old Hickory Spec Program				1,246			1,246
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706550 LIB Pruitt Spec Program Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706560 LIB Richland Park Spec Prog				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706570 LIB Southeast Spec Prog Funds				2,450			2,450
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706580 LIB Thompson Lane Spec Prog				1,540			1,540
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706590 LIB Watkins Park Spec Program				850			850
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706600 LIB Special Events				12,933			12,933
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706610 LIB Archves Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706620 LIB Bellevue Friends Funds				1,202			1,202
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706630 LIB Bordeaux Friends Funds				1,286			1,286
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706640 LIB Donelson Friends Funds				1,837			1,837
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706650 LIB East Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706660 LIB Edgemoor Friends Funds				680			680
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706670 LIB Edmondson PK Friends Funds				6,299			6,299
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706680 LIB Goodlettsville Friends Fun				2,877			2,877
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706690 LIB Green Hills Friends Funds				18,087			18,087
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706700 LIB Hadley Park Friends Funds				98			98
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706710 LIB Hermitage Friends Funds				8,277			8,277
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706720 LIB Inglewood Friends Funds				2,066			2,066
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706730 LIB Looby Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706740 LIB LSDHH Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706750 LIB Madison Friends Funds				846			846
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706760 LIB Main Friends Funds				3,575			3,575
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706770 LIB North Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706780 LIB Old Hickory Friends Funds				772			772
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706790 LIB Pruitt Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706800 LIB Richland Park Friends Fnds				2,272			2,272
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706810 LIB Southeast Friends Funds				2,706			2,706
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706820 LIB Talking Library FriendsFds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706830 LIB Thompson Ln Friends Funds				1,388			1,388
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706840 LIB Watkins Park Friends Funds				-			-
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706850 LIB ElectronicMaterialsFriends				250			250
	Direct	039 Public Library	30404 Library Special Projects	039 Public Library	39706870 LIB Limitless Libraries Bookmobile				(35,983)			(35,983)
	Direct	039 Public Library	40017 GSD FY17 Capital Projects	039 Public Library	39401017 LIB Maintenance				29,552			29,552
	Direct	039 Public Library	40017 GSD FY17 Capital Projects	039 Public Library	39402017 LIB New Donelson Library				-	4,070,620		4,070,620
	Direct	039 Public Library	40017 GSD FY17 Capital Projects	039 Public Library	39402017 LIB New Donelson Library-ITS				3,984			3,984
	Direct	039 Public Library	40021 GSD FY21 Cap Projs RS2021-757	039 Public Library	39400021 LIB General Maintenance				225,635	169,520		395,155
	Direct	039 Public Library	40022 GSD FY22 Cap Projs RS2021-1201	039 Public Library	39400022 LIB Major Repairs Systemwide				-	54,130		54,130
	Direct	039 Public Library	40022 GSD FY22 Cap Projs RS2021-1201	039 Public Library	39400022 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 Acquistn				2,700			2,700
	Direct	039 Public Library	40023 GSD FY23 Cap Projs RS2023-1978	039 Public Library	39400023 LIB Major Maintenance				145,469			145,469
	Direct	039 Public Library Total					18,512,090	7,025,112	20,160,200	4,329,800	13,527	60,040,729
	Direct	040 Parks	10101 GSD General	040 Parks	40101110 PAR Design/Construction Project		213,372	71,031	9,774			294,177
	Direct	040 Parks	10101 GSD General	040 Parks	40101210 PAR Grass Mowing Sessions		3,879,108	1,820,788	3,809,110	1,652		9,310,660
	Direct	040 Parks	10101 GSD General	040 Parks	40101220 PAR Facility Repair Sessions		1,254,230	553,783	9,511,048			11,319,061
	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	644,825			2,253,431
	Direct	040 Parks	10101 GSD General	040 Parks	40101310 PAR Usage Permits		188,972	84,165	7,879			281,016
	Direct	040 Parks	10101 GSD General	040 Parks	40101410 PAR Miles of Greenway Trails		220,568	67,609	10,250			298,427
	Direct	040 Parks	10101 GSD General	040 Parks	40103110 PAR Park Police Patrols		1,289,699	465,218	259,274			2,018,651
	Direct	040 Parks	10101 GSD General	040 Parks	40104110 PAR Comm Ctr Drop-in Activitie		6,187,619	2,073,617	269,271			8,520,507
	Direct	040 Parks	10101 GSD General	040 Parks	40104130 PAR Comm Recreation Seasonal		208,960	15,641				224,621
	Direct	040 Parks	10101 GSD General	040 Parks	40104140 PAR Comm Pools Aquatics		120,568	27,835	47,596			195,990
	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 Metro		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	40106130 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 Personnel Transactions		294,112	117,654	37,726	4,681		454,173
	Direct	040 Parks	10101 GSD General	040 Parks	40107310 PAR Payment Approvals		340,066	149,495	1,798,642			2,288,203
	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	40107610 PAR Dept Leadership Sessions		291,468	85,502	45,708		188,900	611,578
	Direct	040 Parks	10101 GSD General	040 Parks	40107710 PAR Safety Inspections		162,881	63,558	133,506			359,945
	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 Seasonal		51,035	3,862				54,897
	Direct	040 Parks	10101 GSD General	040 Parks	40150310 PAR Two Rivers Golf Course		595,543	270,414	221,449			1,087,406
	Direct	040 Parks	10101 GSD General	040 Parks	40150320 PAR Two Rivers Golf Seasonal		27,379					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 Golf Seasonal		13,728	1,043				14,771
	Direct	040 Parks	10101 GSD General	040 Parks	40150510 PAR Warner Golf Course		228,622	61,110	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		40,800	3,071				43,871
	Direct											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	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	33,271		456,723
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220100 4% PAR Structures/Facilities				606,934	(3,070)	173,715	747,579
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40220200 4% PAR Area Maintenance				317,052			317,052
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40233000 4% PAR Cultural Recreation				6,835			6,835
	Direct	040 Parks	30003 General Fund 4% Reserve	040 Parks	40230400 4% PAR Revenue Producing Fac.				109,528		232,973	342,501
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701190 PAR Donations				64,328			64,328
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701200 PAR Memorial Benches				-			-
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701210 PAR Memorial Trees				2,470			2,470
	Direct	040 Parks	30087 Parks Donations Fund	040 Parks	40701230 PAR Parks Donations General Unspecified				-			-
	Direct	040 Parks	30099 COVID-19 Pandemic	040 Parks	40902020 PAR COVID-19	(31)			117			86
	Direct	040 Parks	30112 COVID Reserve Post 2020	040 Parks	40902022 PAR COVID Reserve Post 2020				(9,547)			(9,547)
	Direct	040 Parks	30119 Tornadoes 12/2021 Response/Relief	040 Parks	40702021 PAR Tornadoes 12/2021 Response/Relief				67,280			67,280
	Direct	040 Parks	30142 Storm/Flood 3/2021	040 Parks	40701420 PAR Storm/Flood 3/2021				72,574			72,574
	Direct	040 Parks	30167 Extreme Weather & Related Damage 12/2022	040 Parks	40702023 PAR Extreme Weather & Rltd Dmg 12/2022				268,663			268,663
	Direct	040 Parks	30188 Wind Event 3/2023	040 Parks	40702330 PAR Wind Event 3/2023				164,354			164,354
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702410 PAR Paving				343,634			343,634
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702430 PAR Athletic Field Lighting				752,194			752,194
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702440 PAR Building Mechanicals				145,536			145,536
	Direct	040 Parks	30175 Equipment & Major Maintenance Fund 2023	040 Parks	40702460 PAR Courts Repair-Tennis & Bsktball				5,702			5,702
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902024 PAR ARP Brookmeade & Homeless				122,676	49,681		172,357
	Direct	040 Parks	30216 American Rescue Plan Act-COVID Stimulus	040 Parks	40902025 PAR ARP Pandemic Emergency Response				9,832			9,832
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170200 PAR Spec Proj Structures				400			400
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170500 PAR Tree Replacement				(15)			(15)
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40170600 PAR Contribution to Parks				-			-
	Direct	040 Parks	30801 Parks Special Projects	040 Parks	40301000 PAR Contribute-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			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	40782400 PAR NAAZ Afterschool Program		24,179	3,863	106,209			134,251
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40782500 PAR Disabilities Program		8,048	1,205	25,556			34,809
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40180000 PAR Resale Inventory				566,269	3,525	1,977,549	2,547,343
	Direct	040 Parks	30802 Parks Resale Inventory	040 Parks	40700900 PAR Golf Cart Rentals				-			-
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40383900 PAR VCA CACFP 2020		26,760	4,713	215,800			247,273
	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 FWCW 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		29,963	2,265	3,228			32,228
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783660 PAR Parthenon Museum Staff Grant		14,347	1,083	15,430			15,430
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783665 PAR NPF Community Ctr Improvements 2022				18,829			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 Tilans Flag Football 2023				2,800			2,800
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40783690 PAR Tilans Looby Tech 2023				5,026			5,026
	Direct	040 Parks	32300 Parks Department Grant Fund	040 Parks	40704101 PAR Master Plan Proj Mgmt				-			-
	Direct	040 Parks	40009 GSD FY10 Capital Projects Fund	040 Parks	40411010 PAR Land Acq Antioch		74,282	19,781				94,063
	Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	040 Parks	40409013 PAR Deferred Maintenance				(227)			(227)
	Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40403014 PAR Centennial Prk Master Plan				125	12,752		12,877
	Direct	040 Parks	40014 GSD FY14 Capital Projects	040 Parks	40404014 x-PAR Shelby Park Master Plan				(639,439)	(88,098)		(727,537)
	Direct	040 Parks	40015 GSD FY14 Capital Projects	040 Parks	40409014 PAR Deferred Maintenance				760,831	91,787	(86,152)	866,466
	Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40404015 PAR Open Space				50,000			50,000
	Direct	040 Parks	40015 GSD FY15 Capital Projects	040 Parks	40406015 PAR Deferred Maintenance				599,364			599,364
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40401616 PAR Greenway Projects				28,352	104,851	2,357	135,560
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40402016 PAR Open Space				11,600	38,254		49,854
	Direct	040 Parks	40016 GSD FY16 Capital Projects	040 Parks	40403016 PAR Maintenance				51,492			51,492
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40401017 PAR Greenways				63,832	271,944		335,776
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40403017 PAR Centennial Park				7,040	421,718		428,758
	Direct	040 Parks	40017 GSD FY17 Capital Projects	040 Parks	40404017 PAR Land Acquisition				9,140			9,140
	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 Bldgs-Repair/Replace Mechanical Sys				(29,551)			(29,551)
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	40401021 PAR Shelby Pk Brdg 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				768,615			768,615
	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				(301,936)			(301,936)
	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				588,818	2,813		591,631
	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 Imprmnts				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	40411221 PAR PB Hartman Park-Bathroom Facility				-	2,310		2,310
	Direct	040 Parks	40021 GSD FY21 Cap Projs RS2021-757	040 Parks	4041321 PAR PB Hartman Park Playground				328,030			328,030
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40400022 PAR Wharf Park - 88 Hermitage Acq				-	20,000,000		20,000,000
	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	40402322 PAR 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 1st & Gay Park Devlpmt Perm Housing				65,207			65,207
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40414022 PAR Greenways General Fund				29,481			29,481
	Direct	040 Parks	40022 GSD FY22 Cap Projs RS2021-1201	040 Parks	40415022 PAR Two Rivers Mansion - Events Pavilion				87,285	53,155		140,440
	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 Closeout				7,071			7,071
	Direct	040 Parks	40023 GSD FY23 Cap Projs RS2023-1978	040 Parks	40402023 PAR Fort Negley - Stonewall & Construct				431,897	2,500		434,397
	Direct	040 Parks	40023 GSD FY23 Cap Projs RS2023-1978	040 Parks	40403023 PAR Fort Negley - Stonewall Field				4,760			4,760
	Direct	040 Parks	40113 X-GSD FY13B Capital Projects	040 Parks	40420113 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	125,627		293,592
	Direct	040 Parks	40118 GSD FY18B Capital Projects	040 Parks	40405118 PAR Greenways				8,154			

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan													
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department c42405017 NDOT Station Blvd Project GSD											170,987
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department c42406017 NDOT Roadway Improvements GSD											2,243,890
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department c42407017 NDOT Traffic Signalization GSD											188,098
Direct	042 Nashville Department of Transportation	40017 GSD FY17 Capital Projects	042 Nashville Department c42408017 NDOT Road Reconstruction GSD											29,485
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department c42401018 NDOT Paving GSD											246,011
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department c42402018 NDOT Sidewalks GSD											3,496,654
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department c42403018 NDOT Bikeways GSD											142,654
Direct	042 Nashville Department of Transportation	40018 GSD FY18 Capital Projects	042 Nashville Department c42404018 NDOT Roadway Reconstruct/Improv									5,143,704		5,161,424
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department c42400021 NDOT Madison Station Blvd-Phase 2											1,637,018
Direct	042 Nashville Department of Transportation	40021 GSD FY21 Cap Projs RS2021-757	042 Nashville Department c42401021 NDOT Solid Waste											86,216
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42400022 NDOT State of Good Repair											23,839,345
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42401022 NDOT Restrtr&Resil-Phnershp East Bnk Spn											388,501
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42404022 NDOT Traffic Mgmt Systems/Signal Upgrade											1,083,124
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42405022 NDOT Safety/Vision Zero/Traffic Calming											84,717
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42406022 NDOT Vision Zero Education											11,868
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42407022 NDOT Nolensville Pk Safety Audit Implemt											616,134
Direct	042 Nashville Department of Transportation	40022 GSD FY22 Cap Projs RS2021-1201	042 Nashville Department c42409022 NDOT Sidewalk Design & Construction											950,662
Direct	042 Nashville Department of Transportation	40023 GSD FY23 Cap Projs RS2023-1978	042 Nashville Department c42400023 NDOT State of Good Repair											3,689,516
Direct	042 Nashville Department of Transportation	40023 GSD FY23 Cap Projs RS2023-1978	042 Nashville Department c42404023 NDOT Sidewalk Program											329
Direct	042 Nashville Department of Transportation	40118 GSD FY18B Capital Projects	042 Nashville Department c42402118 NDOT Roadway Construct & Improve											2,261,795
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42401119 NDOT Paving Program											(394,296)
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42402119 NDOT Sidewalks Program											6,003,609
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42403119 NDOT Road Program											3,447,601
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42405119 NDOT Solid Waste-Recycle Equip								2,150,000			503,176
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42406119 NDOT Traffic Mgmt Program											16,526
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42407119 NDOT Traffic Calming											103,931
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42408119 NDOT Bikeways Program											107,009
Direct	042 Nashville Department of Transportation	40119 GSD FY19B Capital Projects	042 Nashville Department c42409119 NDOT East Bank/Cowan-Infrastrct											4,027,160
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department c4240120 NDOT Paving Program											1,043,653
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department c4240220 NDOT Sidewalk Program											2,989,078
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department c4240320 NDOT Roadway/ROD Improv/Maintenance											292,970
Direct	042 Nashville Department of Transportation	40220 GSD FY20B Cap Projs RS2020-213	042 Nashville Department c4240420 NDOT Solid Waste Equipment											46,839
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department c42412014 NDOT Harding Place Sidewalks											50,068
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department c42412020 NDOT Sidewalks Lebanon Pike											8,490
Direct	042 Nashville Department of Transportation	40300 GSD NDOT Construction	042 Nashville Department c42412021 NDOT Roadway Maint Dickerson Pk											33,577
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department c42412022 NDOT 2nd Ave Infrastructure Recovery											46,839
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department c42440010 NDOT (Planning) Interest-Non-BondCapProjs											225
Direct	042 Nashville Department of Transportation	40342 NDOT (Planning) Non-Bond Funded CapProjs	042 Nashville Department c42440020 NDOT TDOT TDM CMAQ Grant											3,264
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department c42440100 NDOT Interest Non-Bond Cap Projs											239
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department c42440400 NDOT Our Town											9,800
Direct	042 Nashville Department of Transportation	40442 NDOT Non-Bond Funded CapProjs	042 Nashville Department c42440500 NDOT Old Hickory Blvd State Aid											152,152
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42403021 NDOT State of Good Repair - Paving											9,236,859
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42404021 NDOT State of Good Repair - Sidewalks											1,448,097
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42405021 NDOT State of Good Repair-Bridge Program											2,032,942
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42406021 NDOT State of Good Repair-Bridge/Lighting											269,281
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42407021 NDOT Sidewalks-Walk/Bike/Updates-Lw/Broad											3,578,533
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42408021 NDOT Jefferson St Cap - Roadways ROW											1,349
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42409021 NDOT Restoration&Resiliency-Roadways/ROW											(30,638)
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42409121 NDOT East Bank Planning				55,789		16,565					196,833
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42410021 NDOT Safety/VisionZero&TrafficCaln/TraMgt											3,315,129
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42411021 NDOT Active Transportation -Bikeways											673,499
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42414021 NDOT TrafficMgt&Signal Upgrd-TraJ MgtPrgr											1,272,323
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42415021 NDOT TrafficMgt&SignalUpgrd-Roadways/ROW											442,719
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42416021 NDOT Downtn NeighbhhdTrafficProg-Roadways											324,488
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42417021 NDOT Info Tech - IT Upgrades											60,973
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42417121 NDOT Info Tech - IT Upgrades-NDOT											30,500
Direct	042 Nashville Department of Transportation	42021 Transportation Plan FY21 Cap Projs	042 Nashville Department c42419021 NDOT Active Transport-Roadways/ROW											304,672
Direct	042 Nashville Department of Transportation	48011 X-USD FY11 Capital Projects Fund	042 Nashville Department c42406011 NDOT USD Paving/Resurfacing											270
Direct	042 Nashville Department of Transportation Total							19,859,272	7,339,039	122,891,471	5,964,110	4,087,644	160,141,536	
Direct	044 Human Relations Commission	10101 GSD General	044 Human Relations Comm 44100300 HRC Non Allocated Fin Trans											-
Direct	044 Human Relations Commission	10101 GSD General	044 Human Relations Comm 44100310 HRC Advoc Comp and Educ ACE					373,566	85,845	291,833				751,244
Direct	044 Human Relations Commission	30003 General Fund 4% Reserve	044 Human Relations Comm 44200100 4% HRC Human Relations Comm					373,566	85,845	296,152				755,563
Direct	044 Criminal Justice Planning	10101 GSD General	047 Criminal Justice Planni 47102000 CJP Reporting Program					419,792	139,152	61,336				620,280
Direct	049 Office of Emergency Management	10101 GSD General	049 Office of Emergency Mgt 49101000 OEM Administration					636,859	290,673	607,481		208,478		1,945,491
Direct	049 Office of Emergency Management	30003 General Fund 4% Reserve	049 Office of Emergency Mgt 49201000 4% OEM Office of Emergency Mgt											98,979
Direct	049 Office of Emergency Management	30099 COVID-19 Pandemic	049 Office of Emergency Mgt 49902020 OEM COVID-19											(2,706,234)
Direct	049 Office of Emergency Management	30112 COVID Reserve Post 2020	049 Office of Emergency Mgt 49902022 OEM COVID Reserve Post 2020											(1,780,650)
Direct	049 Office of Emergency Management	30116 COVID FEMA	049 Office of Emergency Mgt 49302022 OEM COVID FEMA											4,456,161
Direct	049 Office of Emergency Management	30121 Nashville 12/20/20 Bombing	049 Office of Emergency Mgt 49701220 OEM Nashville 12/25/20 Bombing				(4,341)							(4,341)
Direct	049 Office of Emergency Management	30167 Extreme Weather & Related Damage 12/20/22	049 Office of Emergency Mgt 49702023 OEM Extreme Weather & Rild Dmg 12/20/22				8,015		1,611					9,626
Direct	049 Office of Emergency Management	30168 Wind Event 3/3/2023	049 Office of Emergency Mgt 49702330 OEM Wind Event 3/3/2023				2,771		557					6,130
Direct	049 Office of Emergency Management	30216 American Rescue Plan Act-COVID Stimulus	049 Office of Emergency Mgt 49902024 OEM ARP Vehicles & Equipment										309,883	309,883
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49302025 OEM ARP Resilience Emergency Response											619,125
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301240 OEM Homeland Security FY18-21											(37)
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301275 OEM Homeland Security FY20-23											226,057
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301285 OEM Hazardous Matls Emerg Prep 20-22											48,824
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301295 OEM Post Seismic Safety FY 21-24											-
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301300 OEM Homeland Security Grant FY21-24											61,977
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301310 OEM Hazardous Matls Emerg Prep 22-23											7,021
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	049 Office of Emergency Mgt 49301350 OEM Emerg Mgt Performance Grant FY21-23											115,292
Direct	049 Office of Emergency Management Total		049 Office of Emergency Mgt 49301360 OEM Emerg Mgt Performance FY21-FY23											90,716
Direct	051 Office of Family Safety	10101 GSD General	051 Office of Family Safety 51101000 OFS Office of Family Safety					845,304	292,841	845,844				1,840,844
Direct	051 Office of Family Safety	30216 American Rescue Plan Act-COVID Stimulus	051 Office of Family Safety 51101000 OFS Office of Family Safety					1,696,044	562,681	1,023,075				3,281,800
Direct	051 Office of Family Safety	32051 OFS Grant Fund	051 Office of Family Safety 51902024 OFS American Rescue Plan I					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 Fat											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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					Transfers	Grand Total
					Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses			
Direct	060 Farmer's Market	60152 Farmers Market	060 Farmer's Market	60511400 FAR Grow Local Kitchen	69,665	21,652	2,835				93,952
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 Allo Financial Trans			342,737				342,737
Direct	060 Farmer's Market Total				442,501	135,934	2,133,892	98,194	668,239	3,478,760	30,987
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	061 Municipal Auditorium	61201000 4% MUN Municipal Auditorium			30,987				30,987
Direct	061 Municipal Auditorium	30099 COVID-19 Pandemic	061 Municipal Auditorium	61902020 MUN COVID-19			(13,560)				(13,560)
Direct	061 Municipal Auditorium	30112 COVID Reserve Post 2020	061 Municipal Auditorium	61902022 MUN COVID Reserve Post 2020			(19)				(19)
Direct	061 Municipal Auditorium	30116 COVID FEMA	061 Municipal Auditorium	61302022 MUN COVID FEMA			13,579				13,579
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		1,505,097				3,381,271
Direct	061 Municipal Auditorium	30218 American Rescue Plan Act-COVID Stimulus	061 Municipal Auditorium	61902024 MUN ARPA (RS2021-698)			624,004	10,000	16,020		650,024
Direct	061 Municipal Auditorium	40021 GSD FY22 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 SVOG FY22	26,246	8,752	96,088	8,075			139,161
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	061 Municipal Auditorium	61501510 MUN Administration	556,242	183,968	1,674,540	195,997			2,610,747
Direct	061 Municipal Auditorium Total				2,456,662	192,720	4,950,944	214,072	16,020	6,332,418	
Direct	062 State Fair Board	10101 GSD General	001 Administrative	01101646 ADM State Fair Subsidy					2,074,500	2,074,500	
Direct	062 State Fair Board	30003 General Fund 4% Reserve	062 Board of Fair Commis	62201000 4% BFC State Fair			342,789				342,789
Direct	062 State Fair Board	30099 COVID-19 Pandemic	062 Board of Fair Commis	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 Commis	62902022 BFC COVID Reserve Post 2020	786,762		(66,477)				720,285
Direct	062 State Fair Board	30116 COVID FEMA	062 Board of Fair Commis	62300022 BFC COVID FEMA			296,027				296,027
Direct	062 State Fair Board	30142 Storm/Flood 3/2021	062 Board of Fair Commis	62701420 BFC Storm/Flood 3/2021			410				410
Direct	062 State Fair Board	30168 Wind Event 3/3/2023	062 Board of Fair Commis	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 Commis	62902024 BFC ARP Shuttered Venue					288,700		288,700
Direct	062 State Fair Board	30282 Fair Commission Sponsorships/Grants	062 Board of Fair Commis	62701000 BFC D&D Events				4,573			4,573
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	062 Board of Fair Commis	62401017 BFC Fairgrounds Improvements					183,400		183,400
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	062 Board of Fair Commis	62401019 BFC Buildings & Facilities Imp			173,479				173,479
Direct	062 State Fair Board	40022 GSD FY22 Cap Projs RS2021-1201	062 Board of Fair Commis	62401022 BFC Fairgrounds Infrastructure					1,639,065		1,639,065
Direct	062 State Fair Board	40023 GSD FY23 Cap Projs RS2023-1978	062 Board of Fair Commis	62401023 BFC Fairgrounds Campus Completion					40,941		40,941
Direct	062 State Fair Board	60156 Fair Commission	062 Board of Fair Commis	62507000 BFC Tennessee State Fair Prog	161,111	35,015	827,831	37,805			1,061,762
Direct	062 State Fair Board	60156 Fair Commission	062 Board of Fair Commis	62507200 BFC Corporate Sales Program	1,032,870	350,179	2,667,690	229,100			4,279,839
Direct	062 State Fair Board Total				1,933,981	385,194	3,674,883	266,905	4,967,949	10,488,112	
Direct	064 Sports Authority	10101 GSD General	064 Sports Authority	64101100 SPO Sports Authority Admin			2,258,100				2,258,100
Direct	064 Sports Authority	30003 General Fund 4% Reserve	064 Sports Authority	64201000 4% SPA Sports Authority			13,363			190,926	224,894
Direct	064 Sports Authority	30167 Extreme Weather & Related Damage 12/2022	064 Sports Authority	64702023 SPA Extreme Weather & Rldt Dmg 12/2022						387,003	387,003
Direct	064 Sports Authority	30168 Wind Event 3/3/2023	064 Sports Authority	64702330 SPA Wind Event 3/3/2023			8,416				8,416
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	064 Sports Authority	64301000 SPA Pub Fac Arena Rev 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			19,778,706				19,778,706
Direct	064 Sports Authority	30289 SPA Arena Revenue 2019	064 Sports Authority	64740300 SPA Arena Revenue 2019	110,518	41,593	734,213				856,324
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				2,000
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	31282 SPA Pub Imp Stadium Revenue 04	064 Sports Authority	64100400 SPA Stadium Revenue			29,667	7,790,139			7,819,806
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	064 Sports Authority	64401019 SPA MLS Infrastructure			306,030			5,396,331	5,702,361
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	49964 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	91264 SPA Bonded Debt & Interest	064 Sports Authority	64708000 SPA Bonded Debt & Interest	13,105						13,105
Direct	064 Sports Authority	91364 SPA General Fixed Assets	064 Sports Authority	64709000 SPA General Fixed Assets						20,534,152	20,534,152
Direct	064 Sports Authority Total				420,974	111,837	49,487,960	24,937,812	5,335,388	80,293,971	
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			642,221				642,221
Direct	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	065 Water and Sewer	65801240 W&S SW McCrory 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			94,373	221,273
Direct	065 Water and Sewer - Stormwater Services	37040 W&S Flood 2010 Capital	001 Administrative	01900510 ADM W&S Flood Cap Proj Revenue			507,830				507,830
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 W&S Water Quality			2,077				2,077
Direct	065 Water and Sewer - Stormwater Services	37150 W&S SW Tree Canopy Fund	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	65403022 W&S SW County-wide 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	65404022 W&S SW Engineering & Design			333,538				333,538
Direct	065 Water and Sewer - Stormwater Services	41021 W&S GSD Stormwater FY21 SF Cap Projs	065 Water and Sewer	65401021 W&S SW State of Good Repair-SW Projs			701,347			9,696,416	10,397,763
Direct	065 Water and Sewer - Stormwater Services	41118 W&S GSD Stormwater/SF FY18B/Cap	065 Water and Sewer	65411118 W&S Stormwater/FY18B SF Projs			5,763				5,763
Direct	065 Water and Sewer - Stormwater Services	41119 W&S GSD Stormwater/SF FY19B/Cap	065 Water and Sewer	65411119 W&S Stormwater FY19B SF Projs			1,930,646				1,930,646
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					20,804		20,804
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582000 W&S SW Stormwater Revenue					(845,349)		(845,349)
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582500 W&S SW Enterprise Home-Buyout	629,684	215,664					845,348
Direct	065 Water and Sewer - Stormwater Services	67411 W&S SW Stormwater Revenue	065 Water and Sewer	65582700 W&S SW Elimination							
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581750 W&S SW Stormwater Pump Station						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			2,769,805
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581810 W&S SW Devel Review & Permit	875,756	331,445	464,564				1,672,765
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581820 W&S SW Master Plan			113,460				113,460
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581830 W&S SW Routine Maint	2,611,919	1,095,688	1,671,749				5,379,356
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581840 W&S SW Water Quality	1,475,658		541,214				2,016,872
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581850 W&S SW Remedial Maint			115,940				115,940
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 Sweeping Program			396,130				396,130
Direct	065 Water and Sewer - Stormwater Services	67431 W&S SW Stormwater Operating	065 Water and Sewer	65581880 W&S SW Capital Projects Rldt	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					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		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
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											

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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					Grand Total	
						Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers		
	Direct	065 Water and Sewer - Waste Services	30501 Solid Waste Operations	065 Water and Sewer	6590200 W&S Landfill Engineering	129,711	38,044				357,339	525,934
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Operations	065 Water and Sewer	6586110 WS WM Administration 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	6530100 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	6530120 W&S TN Direct Appr Riparian Clean Up						87,700	87,700
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	6530130 W&S 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	6530140 WS TN Direct Appr Waste Cps Assessment						87,700	87,700
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	6530150 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	6530200 W&S Solid Waste Rebate Grant						151,615	151,615
	Direct	065 Water and Sewer - Waste Services	30502 Solid Waste Grant	065 Water and Sewer	6530220 W&S Recycling Partnership Grant						84,681	84,681
	Direct	065 Water and Sewer - Waste Services	30503 Tire Waste	065 Water and Sewer	6570101 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	6540202 W&S Waste Services Security				28,700		7,882	36,582
	Direct	065 Water and Sewer - Waste Services Total				5,983,231	2,161,785	39,937,565	17,332		48,099,913	48,099,913
	Direct	065 Water and Sewer - Water Services	27312 W&S Debt Service	065 Water and Sewer	6550000 W&S Debt Service			46,039,210		19,663,834	65,703,044	65,703,044
	Direct	065 Water and Sewer - Water Services	30099 COVID-19 Pandemic	065 Water and Sewer	6590200 W&S COVID-19			(55,608)			(55,608)	(55,608)
	Direct	065 Water and Sewer - Water Services	30112 COVID Reserve Post 2020	065 Water and Sewer	6590202 W&S COVID Reserve Post 2020			(4,667)			(4,667)	(4,667)
	Direct	065 Water and Sewer - Water Services	30116 COVID FEMA	065 Water and Sewer	6530202 W&S COVID FEMA			60,275			60,275	60,275
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65490165 W&S Consent Decree Projects 47335			(72,008)			(72,008)	(72,008)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530101 W&S Misc InfBySvs Impr			436,581		709,962	1,146,543	1,146,543
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530103 W&S CWWTP Misc Impr	263,195	104,350	205		8,346,081	8,713,831	8,713,831
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530104 W&S DCWWTP Misc Impr			3,147,995		3,147,995	3,147,995	3,147,995
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530105 W&S WCWWTP Misc Impr			1,856,434		1,856,434	1,856,434	1,856,434
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530106 W&S CMH WTP Misc Impr	367,310	122,295	474		13,568,254	14,058,333	14,058,333
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530107 W&S KRH WTP Misc Impr	106,385	41,659	90		3,031,660	3,179,794	3,179,794
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530110 W&S CSC-CUD Resident AMR 47335			1,529,712		1,529,712	1,529,712	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		488,424	488,424	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		285,945	285,945	285,945
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530117 W&S Water Audit WQVS			234,247		234,247	234,247	234,247
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530118 W&S New Water Taps			2,911		2,911	2,911	2,911
	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		6,049,449	6,049,449	6,049,449
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530124 W&S Misc Distr Syst Projs			4,990,271		4,990,271	4,990,271	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			2,947,135		2,947,135	2,947,135	2,947,135
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530132 W&S WRES Misc Improvements	27,707	8,750	858,309		894,766	894,766	894,766
	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		9,812,424	9,812,424	9,812,424
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530138 W&S Misc Sewer Imprvmts			734,907		734,907	734,907	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		2,947,135	2,947,135	2,947,135
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530144 W&S Gen Capl Proj Mgmt			1,431,178		1,431,178	1,431,178	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		17,694,312	17,694,312	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		3,026,342	3,026,342	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	15,613		31,226	58,142	58,142
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530225 W&S CSC Speed Loc AMR Meters			532,301		532,301	532,301	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		4,912	4,912	4,912
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65530276 W&S Cust Info Syst Replacement			83,501		83,501	83,501	83,501
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572110 W&S Ext & Replace Revenue			8,813,138		8,813,138	8,813,138	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			124,756		124,756	124,756	124,756
	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	105,367,536
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572140 W&S Ext & Replace W-I-P			(22,963)				(22,963)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572150 W&S Capital Comm EQP			2,786,621		2,786,621	2,786,621	2,786,621
	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	(98,236)			280,448	280,448
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572161 W&S WIR Water Infrastructure Replacement			22,511,235		22,511,235	22,511,235	22,511,235
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572162 W&S SIR Sewer Infrastructure Replacement			27,518,252		27,518,252	27,518,252	27,518,252
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572170 W&S Capital CSC Impr			60		60	60	60
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572171 W&S Capital Meter Proj	416,929	174,517	(591,445)			1	1
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572225 W&S Financial Support Capital			583,971			583,971	583,971
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572271 W&S Engr Admin - Capital	152,949	48,039	406			(201,393)	(40,738)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572272 W&S Engr Desgin - Capital	2,338,105	790,423	1,380			(3,129,909)	(1,091,401)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572274 W&S Engr OAP Sup - Capital	645,713	193,309	326			(839,347)	(191,312)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572275 W&S Engr Planning - Capital	1,111,516	413,235	1,173			(1,525,922)	(414,313)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572281 W&S Engr Inspection - Capital	1,368,934	500,350				(1,869,284)	(500,934)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572310 W&S Water Maint - Capital	21,431	7,682				(29,113)	(7,682)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572435 W&S Lead Serv Repl	534,308	202,811				(737,118)	(202,811)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572592 W&S Capital SPS Impr	342,254	132,066	180			474,500	474,500
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572627 W&S Capital DCWWTP Impr	60,215				(1,949,016)	(1,788,801)	(1,788,801)
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572652 W&S Capital WCWWTP Impr	78,021	25,137				103,158	103,158
	Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	065 Water and Sewer	65572660 W&S Capital Biosolids Mgmt	62,612	26,527	21			89,160	89,160
	Direct	065 Water and Sewer - Water Services	47336 W&S SRF Capital Proj 2020	065 Water and Sewer	65480050 W&S SRF Cap Proj 2020 Interest			228,405			228,405	228,405
	Direct	065 Water and Sewer - Water Services	47336 W&S SRF Capital Proj 2020	065 Water and Sewer	65480100 W&S SRF Drinking Water						8,403,379	8,403,379
	Direct	065 Water and Sewer - Water Services	47336 W&S SRF Capital Proj 2020	065 Water and Sewer	65480200 W&S SRF Clean Water						2,512,936	2,512,936
	Direct	065 Water and Sewer - Water Services	47337 W&S Revenue Bonds Series 2021A	065 Water and Sewer	65470164 W&S Constr of Intermediate Pump Station			51,926,718		51,926,718	51,926,718	51,926,718
	Direct	065 Water and Sewer - Water Services	47337 W&S Revenue Bonds Series 2021A	065 Water and Sewer	65470165 W&S Headworks General Construction			38,707,630		38,707,630	38,707,630	38,707,630
	Direct	065 Water and Sewer - Water Services	47337 W&S Revenue Bonds Series 2021A	065 Water and Sewer	65470166 W&S CSS 3rd Ave Improvements			192,125		192,125	192,125	192,125
	Direct	065 Water and Sewer - Water Services	47337 W&S Revenue Bonds Series 2021A	065 Water and Sewer	65490166 W&S Consent Decree Projects 47337			1,450,740		1,450,740	1,450,740	1,450,740
	Direct	065 Water and Sewer - Water Services	47338 W&S WIFIA Process Advancement Loan	065 Water and Sewer	65480500 W&S WIFIA KRH Process Advancements			4,045,116		4,045,116	4,045,116	4,045,116
	Direct	065 Water and Sewer - Water Services	47345 W&S Rev Bonds 2013 Unspent CP	001 Administrative	01447345 ADM W&S Rev Bnds 2013UnspentCP			110,000		110,000	110,000	110,000
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490001 W&S FA Closeout Transfers			23,209		23,209	23,209	23,209
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490101 W&S Informatic Systems			690,847		690,847	690,847	690,847
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	65490103 W&S Central Waste Water Treatm			12,694,690		12,694,690	12,694,690	12,694,690
	Direct	065 Water and Sewer - Water Services	47410 W&S Construction Cap Proj FY10	065 Water and Sewer	6							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 Cost Reconciliation

MAXIMUS
 AI Monetary Values are US Dollars
 MAXCAP 2024 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.

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	67331 W&S Operating	065 Water and Sewer	6555620 W&S Occupation Heat Svcs				2,713			2,713
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555630 W&S Skills Train & Coordin				25,835			25,835
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555710 W&S ALOB Exec Leade Key	794,473	241,682		1,076,092	7,454,900		9,567,147
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555720 W&S ALOB Communication Svcs	257,659	98,111		95,969			451,739
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555740 W&S ALOB Median Irrigation				543			543
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6555910 W&S Billing & Collections/Lobby	407,501	178,593		1,115,190	38,750		1,740,034
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556010 W&S Meter Reading Key Product	546,830	235,595		158,826			941,251
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556110 W&S Cash / Payment Processing	115,743	37,635		429,883	65		583,326
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556210 W&S Permits Key				130	(951,144)		(951,014)
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556310 W&S Phone Center Key	1,083,843	417,866		60,410			1,562,119
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556410 W&S W&S Field Actv Key	2,542,864	1,037,000		977,473	(36,623)		4,520,514
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556440 W&S Cust Svcs Gen Admin	364,028	76,916		514,833			955,777
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556520 W&S Fleet Svcs Coordinator	398,736	167,748		25,997			580,461
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556530 W&S System Svcs Gen Admin	472,869	176,935		9,035,457	3,430,122		13,115,183
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556540 W&S Admin Supp Svcs	(2,977)			135			(2,842)
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556610 W&S Sewer Maint Key Day Cre	2,612,491	973,385		1,196,695	(122,824)		4,569,747
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556620 W&S Sewer Day Sewer Rep				1,658			1,658
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556630 W&S Sewer Night Sewer R				3,992			3,992
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556680 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	67331 W&S Operating	065 Water and Sewer	6556820 W&S Water Maint Day Repair				39,419			39,419
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556830 W&S Water Maint Night				12			12
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6556840 W&S Water Maint Night Repair				2,218			2,218
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557020 W&S Engineering Admin	494,774	169,497		278,171			839,442
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557030 W&S Consent Decree Compl OAP	85,348	23,167		502			109,017
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557110 W&S Devel Review Key	1,467,608	501,421		401,718	(76,076)		2,294,671
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557210 W&S Inspection Key				355			355
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557310 W&S Sewer Pump Stat Operations				7,224,098			7,224,098
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557920 W&S Telemetry & Controls				-			-
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6557930 W&S Sewer Pump Stat Maint	2,027,892	767,448		1,833,889	(47,921)		4,581,308
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558010 W&S Dry Creek Repairs Key	654,266	233,376		811,848			1,699,490
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558020 W&S Central Repairs Key	2,439,637	1,020,897		2,380,691			5,820,025
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558030 W&S Whites Creek Repairs Key	350,068	142,421		444,734			937,223
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558310 W&S Wastewater Dry Creek Key	1,195,650	1,427,880		4,480,154			6,118,284
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558320 W&S Wastewater Central Key	3,732,487	1,290,635		19,498,773			24,528,895
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558330 W&S Wastewater Whites Cr Key	903,510	315,494		3,397,434			4,616,438
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558340 W&S Dry Creek Administration	169,960	60,835		11,808			242,203
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558350 W&S Central Administration	774,517	255,733		6,568			1,036,818
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558360 W&S Whites Creek Administratio	119,377	46,403		5,554			171,433
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558510 W&S Laboratory Administration	187,764	76,636		3,829			268,229
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558520 W&S Laboratory Analysis	620,220	217,073		596,113	(1,360)		1,422,046
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558530 W&S Environmental Compliance	552,991	200,670		577,500			1,331,170
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558820 W&S Adelphia San Sewer MainRp				10,475			10,475
	Direct	065 Water and Sewer - Water Services	67331 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	67331 W&S Operating	065 Water and Sewer	6558840 W&S Hamilton Cr Park Plant				(1,817)			(1,817)
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6558850 W&S Brentwood Sewer/Pump Plant				33,405			33,405
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559010 W&S Telemetry & Controls				-			-
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Pump Stations				187,670			187,670
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559030 W&S Reservoir General	271,960	98,539		3,342,081			3,712,660
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559040 W&S Water Pump Station Maint	982,218	379,500		2,464,364			3,824,082
	Direct	065 Water and Sewer - Water Services	67331 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	67331 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	67331 W&S Operating	065 Water and Sewer	6559010 W&S Omhundo Plant Main/Key	606,490	238,636		442,293			1,287,419
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Orlanrington Main/Key	656,141	282,936		416,670			1,355,747
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Omhundo Operations	1,708,231	670,290		10,706,483			13,085,004
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Omhundo Administration	326,925	104,414		102,391			533,730
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Omhundo Rechlorination	37,397	17,497		17,220			72,114
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S Harrington Admin	217,921	88,095		5,873			311,889
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S OHUD Water Plant Ops				2,856			2,856
	Direct	065 Water and Sewer - Water Services	67331 W&S Operating	065 Water and Sewer	6559020 W&S KR Harrington Operations	808,122	316,891		9,427,684			10,552,697
	Direct	065 Water and Sewer - Water Services	67332 W&S Operating Reserve	065 Water and Sewer	6557400 W&S Convert Operating Rsv				-			-
	Direct	065 Water and Sewer - Water Services Total				50,081,252	18,524,255	246,228,726	(3,993,343)	9,770,713		320,611,603
	Direct	067 General Hospital	30003 General Fund 4% Reserve	067 General Hospital	67201000 4% GH0 General Hospital				1,365,240			1,365,240
	Direct	068 District Energy System (DES)	10101 GSD General	001 Administrative	01101218 ADM District Energy System				374,300			374,300
	Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	068 DES-District Energy Sy	68113000 DES Debt Service 2012A				1,015,682			1,037,606
	Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	068 DES-District Energy Sy	68591000 DES Debt Service GO Bonds				150,138			1,422,393
	Direct	068 District Energy System (DES)	49107 DES MCC Infrastructure FY11 CP	068 DES-District Energy Sy	68403010 DES MCC Infrastructure CP				110,125			110,125
	Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	068 DES-District Energy Sy	68401016 DES FY16 Misc Service Projects				177,648			378,944
	Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	068 DES-District Energy Sy	68512000 DES Revenue				20,051,730			20,051,730
	Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	068 DES-District Energy Sy	68512100 DES CAFR Eliminations				(26,904,588)			(26,904,588)
	Direct	068 District Energy System (DES)	68201 DES Oper General Acct	068 DES-District Energy Sy	68511000 DES Oper General Account	84,395	23,637		17,277,036	70,100		18,158,169
	Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	068 DES-District Energy Sy	68513000 DES Oper EDS Repair&Replace				150,884			84,765
	Direct	068 District Energy System (DES)	68206 DES Operating Reserve	068 DES-District Energy Sy	68517000 DES Operating Reserve				115,101			115,101
	Direct	068 District Energy System (DES) Total				84,395	23,637	18,881,513	70,100		1,606,187	20,659,832
	Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	071 Convention Center Aut	71130100 CCA Debt Service 2010A-1				1,169,263	4,470,000		5,639,263
	Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	071 Convention Center Aut	71130110 CCA Capitalized Int 2010A-1				14,387			14,387
	Direct	071 Convention Center Authority	23101 CCA Debt Svc Reserve 2010A-1	071 Convention Center Aut	71130150 CCA Debt Service Resrv 2010A-1				26,424			26,424
	Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	071 Convention Center Aut	71130200 CCA Debt Service 2010A-2				11,324,472			11,324,472
	Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	071 Convention Center Aut	71130210 CCA Capitalized Int 2010A-2				126,420			126,420
	Direct	071 Convention Center Authority	23201 CCA Debt Svc Reserve 2010A-2	071 Convention Center Aut	71130250 CCA Debt Service Resrv 2010A-2				80,466			80,466
	Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	071 Convention Center Aut	71130300 CCA Debt Service 2010B				24,284,374	10,625,000		34,909,374
	Direct	071 Convention Center Authority	23301 CCA Debt Service Reserve 2010B	071 Convention Center Aut	71130350 CCA Debt Service Reserve 2010B						8,376	8,376
	Direct	071 Convention Center Authority	29999 CCA Debt Service CAFR	071 Convention Center Aut	71130105 CCA Debt Service CAFR				(428,747)	(15,095,000)		(15,523,747)

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512350 FM MCC Facilities	071	271,880	128,531	492			402,912
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512300 CCA MCC Technology	071	501,073	156,265	758,672			1,416,010
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512350 FM MCC Technology	071	173,525	63,934	492			237,951
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512400 CCA MCC Safety/Security	071	1,296,434	379,304	2,354,933			4,030,671
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512450 FM MCC Safety/Security/Parkg	071	117,788	42,957	492			171,237
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512500 CCA MCC Parking	071	384,428	80,210	774,224			1,238,863
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71512550 CCA MCC 705 4th Ave	071			4,940			4,940
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71513100 CCA MCC Food & Beverage	071			622,395			622,395
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71514100 CCA MCC Sales Program	071	460,068	76,129	920,730			1,466,927
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71514150 FM MCC Sales Program	071	400,765	109,053	1,476			510,294
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71514200 CCA MCC Marketing & Public Rel	071	187,951	50,509	17,593			256,053
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71515100 CCA MCC Finance & Admin	071	605,787	155,385	1,397,955	441,600		2,645,727
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71515150 FM MCC Finance & Admin	071	238,236	56,093	984			295,313
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71516100 CCA MCC Administration	071	1,162,958	118,111	733,236		200,000	2,214,305
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71516150 FM MCC Administration	071	755,348	165,172	984			921,504
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71516200 CCA MCC Purchasing/DBE	071	270,943	87,876	5,177			363,996
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71520100 CCA MCC FA/Debt	071			19,574,474			19,574,474
	Direct	071 Convention Center Authority	60271 Music City Center Operations	071 Convention Center Aut	71520200 CCA MCC Equip Upgrades & Repl	071			127,144			127,144
	Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	071 Convention Center Aut	71530100 CCA Revenue 2010A	071					84,142,740	84,142,740
	Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	071 Convention Center Aut	71530300 CCA Revenue 2010B	071					155,152,193	155,152,193
	Direct	071 Convention Center Authority Total					10,460,316	2,629,866	106,256,325	156,544,477		22,705,728
	Direct	075 Metro Action Commission (MAC)	10101 GSD General	001 Administrative	01101204 ADM Metro Action Commission	001						9,625,200
	Direct	075 Metro Action Commission (MAC)	30099 COVID-19 Pandemic	075 Metro Action Commis	75902020 MAC COVID-19	075			(27,216)			9,625,200
	Direct	075 Metro Action Commission (MAC)	30116 COVID FEMA	075 Metro Action Commis	75302022 MAC COVID FEMA	075			5,009			5,009
	Direct	075 Metro Action Commission (MAC)	30168 Wind Event 3/3/2023	075 Metro Action Commis	75702300 MAC Wind Event 3/3/2023	075			47,874			47,874
	Direct	075 Metro Action Commission (MAC)	30216 American Rescue Plan Act-COVID Stimulus	075 Metro Action Commis	75902025 MAC ARP Child Care Center Improvements	075					(6,578,010)	(6,578,010)
	Direct	075 Metro Action Commission (MAC)	31502 MAC Admin & Leasehold	001 Administrative	01170011 ADM MAC CAFR Candidate	001						
	Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	075 Metro Action Commis	75701000 MAC Admin & LH Oper	075	1,583,079	492,662	1,874,239	20,234		3,990,601
	Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	075 Metro Action Commis	75303100 MAC Fan and Cooling	075			-			-
	Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commis	75302140 MAC Head Start	075	9,010,359	3,312,409	3,238,083			534,500
	Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commis	75308450 MAC Early Head Start	075	1,212,586	432,930	202,398			1,847,914
	Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commis	75308470 MAC Head Start/Early COVID Supplement	075			388,459			26,274
	Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	075 Metro Action Commis	75308480 MAC Head Start/Early American RescuePlan	075	65,164	19,621	6,344,589	163,404		118,311
	Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commis	75303101 MAC LIHEAP	075	303,116	105,785	6,322,490			536,186
	Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commis	75303104 MAC LIHEAP Supplemental	075						
	Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	075 Metro Action Commis	75303150 MAC LIHEAP Grant	075						
	Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	075 Metro Action Commis	75303201 MAC CSBG Emergency Services	075	14,966	5,896	593,119			81,111
	Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	075 Metro Action Commis	75303202 MAC CSBG Cares Act	075	767,456	288,660	900,412			189,506
	Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	075 Metro Action Commis	75303300 MAC Summer Food	075			281,575			33,266
	Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	075 Metro Action Commis	75303300 MAC Summer Food	075	160,499	70,365	616,994			847,863
	Direct	075 Metro Action Commission (MAC)	31508 MAC CACFP	075 Metro Action Commis	75302200 MAC CACFP	075	331,230	102,915	905,674			1,439,819
	Direct	075 Metro Action Commission (MAC)	31508 MAC BFI/AF Care Program	075 Metro Action Commis	75302300 MAC HS B/F & A/F Care	075	155,098	13,368	2,849			178,215
	Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	075 Metro Action Commis	75705000 MAC Parent Club Federal Fd	075			21,800			1,641
	Direct	075 Metro Action Commission (MAC)	31512 MAC Community Svc Assistance	075 Metro Action Commis	75704000 MAC Community Svc Assistance	075			419,917			25,000
	Direct	075 Metro Action Commission (MAC)	31514 MAC Community Poverty Summit	075 Metro Action Commis	75308100 MAC Com/Srv Poverty/Summit(CSPS)	075			24,753			1,005
	Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	075 Metro Action Commis	75308540 MAC Share the Warmth Program	075			55,274			55,274
	Direct	075 Metro Action Commission (MAC)	31521 MAC The Kresge Foundation Grant	075 Metro Action Commis	75308630 MAC The Kresge Foundation Grant	075	70,245	17,804	90,714			25,000
	Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commis	75311000 MAC Youth Employment	075	387,608	48,851	1,983,431			315,489
	Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commis	75311010 MAC Opportunity Now Foundation	075			27,234			2,772
	Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commis	75311020 MAC Financial Literacy	075						
	Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	075 Metro Action Commis	75311030 MAC WIOA Youth Grant	075	127,431	43,804	310,096			63,313
	Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commis	75312000 MAC Workforce	075	214,418	81,693	108,445			55,421
	Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	075 Metro Action Commis	75312020 MAC SNAP E&T	075						
	Direct	075 Metro Action Commission (MAC)	31524 MAC VOCA	075 Metro Action Commis	75313000 MAC VOCA	075						181,371
	Direct	075 Metro Action Commission (MAC)	31525 MAC CDBG-CV - MDHA	075 Metro Action Commis	75313100 MAC CDBG COVID-19 - MDHA	075			32,439			6,516
	Direct	075 Metro Action Commission (MAC)	31526 MAC Federal COVID Rent-Utility Asst	075 Metro Action Commis	75902030 MAC COVID Rent-Utility Assistance	075	6,351	500	185,247			192,098
	Direct	075 Metro Action Commission (MAC)	31526 MAC Federal COVID Rent-Utility Asst	075 Metro Action Commis	75902130 MAC ERA II	075			(10,935)			(10,935)
	Direct	075 Metro Action Commission (MAC)	31527 MAC ERA II Emergency Rent Assistance	075 Metro Action Commis	75302130 MAC ERA II Emergency Rent Assistance	075			(158,011)			(158,011)
	Direct	075 Metro Action Commission (MAC)	31528 MAC State Reallocated Funding	075 Metro Action Commis	75313400 MAC ERA THDA Part 1	075	593,249	247,298	10,173,872			10,914,419
	Direct	075 Metro Action Commission (MAC)	31529 MAC CSBG CARES Grant	075 Metro Action Commis	75302500 MAC CSBG Rapid-Cycle Impact Proj 21-22	075	86,490	19,314	72,535			25,994
	Direct	075 Metro Action Commission (MAC) Total					15,089,375	5,303,875	29,330,753	183,638	9,625,200	59,532,861
	Direct	077 Metro Development & Housing Authority (MD)	10101 GSD General	001 Administrative	01101693 ADM MDHA VASH Pilot Program	001			42,936			42,936
	Direct	077 Metro Development & Housing Authority (MD)	10101 GSD General	001 Administrative	01101988 ADM MDHA Prop Tax Increments	001			10,208,431			10,208,431
	Direct	077 Metro Development & Housing Authority (MD)	18301 USD General	001 Administrative	01191998 ADM MDHA Prop Tax Increments	001			2,039,316			2,039,316
	Direct	077 Metro Development & Housing Authority (MD)	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702130 ADM MDHA Napier Recreation Center	001			16,388			16,388
	Direct	077 Metro Development & Housing Authority (MD)	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702131 ADM ARP MDHA Cayce & Cumberland	001				1,041,507		1,041,507
	Direct	077 Metro Development & Housing Authority (MD)	30216 American Rescue Plan Act-COVID Stimulus	001 Administrative	01702135 ADM MDHA Napier Fruit Library	001						10,000
	Direct	077 Metro Development & Housing Authority (MD)	40021 GSD FY21 Cap Projs RS2021-757	077 MDHA	77400121 MDHA Affrd Housg-Infra Partcipn Agrmnts	077			85,225			85,225
	Direct	077 Metro Development & Housing Authority (MD)	40022 GSD FY22 Cap Projs RS2021-1201	077 MDHA	77401022 MDHA Affrd Housg-Infra Partcipn Agrmnts	077					280,778	280,778
	Direct	077 Metro Development & Housing Authority (MDHA) Total							111,613			13,612,968
	Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	001 Administrative	01101304 ADM Subsidy MTA	001			42,936			61,610,900
	Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	078 MTA	78403015 MTA BRT Lite Infrastructure	078			146,914			146,914
	Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78402018 MTA Replacement Buses	078			1,546,679			1,546,679
	Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78405018 RTA - Fed / State Grants	078			188,634			188,634
	Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78406018 MTA Fare Collection System	078			1,123,036			1,123,036
	Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	078 MTA	78407018 MTA TSI Capital Projects	078			618,791			618,791
	Direct	078 Metropolitan Transit Authority (MTA)	40021 GSD FY21 Cap Projs RS2021-757	078 MTA	78403021 MTA Shelter Imprvmts & Nbrhd Trans Ctrs	078			1,049,523			1,049,523
	Direct	078 Metropolitan Transit Authority (MTA)	40021 GSD FY21 Cap Projs RS2021-757	078 MTA	78441121 MTA PB Bus Shelters-PartBdgt Boundry	078			267,990			267,990
	Direct	078 Metropolitan Transit Authority (MTA)	40022 GSD FY22 Cap Projs RS2021-1201	078 MTA	78403022 MTA Replacement Buses	078			10,000,000			10,000,000
	Direct	078 Metropolitan Transit Authority (MTA)	40022 GSD FY22 Cap Projs RS2021-1201	078 MTA	78405022 MTA Replace Body-2022 MTA Chassis, Small Buses	078			1,097,358			1,097,358
	Direct	078 Metropolitan Transit Authority (MTA)	40022 GSD FY22 Cap Projs RS2021-1201	078 MTA	78406022 MTA Expan Buses-Better Bus Svc Imprvmts	078			2,000,000			2,000,000
	Direct	078 Metropolitan Transit Authority (MTA)	40119 GSD FY19B Capital Projects	078 MTA	78402019 MTA Grant Matching	078			1,215,451			1,215,451
	Direct	078 Metropolitan Transit Authority (MTA)	40220 GSD FY20B Cap Projs RS2020-213	078 MTA	78401220 MTA RTA Grant Matches	078			93,035			93,035
	Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	078 MTA	78501000 MTA Administration	078	230,912	62,091	900			293,903
	Direct	078 Metropolitan Transit Authority (MTA) Total					230,912	62,091				

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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)	35119 MNPS Special Projects	080 MNPS	80701060 MNPS Creswell Middle Soccer Club				3,498			3,498
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701075 MNPS Big Machine Label - MMU				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 NJJ GRANT		173,466	72,153	(300)			245,319
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701098 MNPS TGRS Pension Contribution					10,542,237		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 Babelle - DELL - TVA STEM				1,948			1,948
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701184 MNPS Cane Ridge Elem Erens 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				69,958
	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				1,062			1,062
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701260 MNPS Donelson CMS 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	80701400 MNPS Haynes McHerry-Vandy CERC SEL		750	136				886
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701450 MNPS Home Fogg - Seniors/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				3,050			3,050
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701455 MNPS Ingewood 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				15,326			15,326
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701540 MNPS McMurray - Goods				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	80701590 MNPS Napier Cleveland Leadership Ctr				5,693			5,693
	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-FARSA Frenzy Innovation				1,999			1,999
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701690 MNPS Starboard - Woodmen COVID19				1,385			1,385
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80701790 MNPS Whitsitt - Boks PAG				131			131
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702007 MNPS IT Dept Dell 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			15,791
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702021 MNPS TN Titans Foundation			7,168	17,427			24,595
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702035 MNPS Charter School Office		864,952	195,401	11,570			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			8,708
	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 Bellevue CMA Grant				2,150			2,150
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80702133 MNPS Genfield High - Action Nissian Athletics				4,995			4,995
	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 Elem - 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	80702665 MNPS Robertson Academy 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/AfterCare PreK/Cr		99,310	20,505	32,562			152,377
	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	148,045	3,020			605,465
	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				2,937			2,937
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80704550 MNPS Maplewood GEODIS OHL Scho				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	80706832 MNPS Pearl Cohen Leadership 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	80709007 MNPS Tech Services Settlement Funds				134,358			134,358
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709595 MNPS Newsly Best Elem - Farm Bureau Garden				34			34
	Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	080 MNPS	80709790 MNPS Whitsitt - 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	80101000 MNPS General Purpose		4,136,550	788,834			19,689,000	24,614,384
	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		3,817,112
	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			11,352,906
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101003 MNPS Purchasing		808,130	275,476	(2,190)			1,081,416
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101004 MNPS Accounting		337,269	120,932	2,984			461,185
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101005 MNPS School Operating Budgets		(332,117)		(441,223)			(773,340)
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101006 MNPS Human Resources & Org Dev		4,898,409	1,302,737	2,484,227			8,685,364
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101007 Technology Services		11,282,846	4,068,005	7,723,008			23,073,859
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101008 MNPS Student Assignment Svcs		661,678	303,563	35,551			1,000,792
	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	883,128	614,387			4,644,957
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101011 MNPS Chief Operating Officer		117,265	55,878	349			227,492
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101014 MNPS Instructional Support		508,602	189,154	1,780			699,536
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101015 MNPS Business and Facility Svcs		266,253	80,712	63,392			410,357
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101016 MNPS Guidance		351,781	94,602				446,383
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101017 MNPS Operations				23,752,933			23,752,933
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101018 MNPS Library Media & Tech				15,054			15,054
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101019 MNPS Textbook Services				525,272			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	62,992			4,675,596
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101021 MNPS Transportation		5,387,768	2,030,054				8,382,611
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101023 MNPS Construction		673,200	197,118	652,012			1,522,330
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101025 MNPS Attendance		650,286	233,095	37,260			920,641
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101026 MNPS Student Family Services		1,843,720	891,274	89,882			2,824,876
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101027 MNPS Info Mgmt & Decision		3,982,431	1,670,750	77,655			5,730,836
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101028 MNPS Community Achieves		1,783,176	630,383	331,747			2,745,306
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MN								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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					Transfers	Grand Total
						Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses			
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101050 MNPS Homeschool	576,084	143,719		77,782			2,611,535
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101051 MNPS Hearing Impaired	15,540	1,572					17,112
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101052 MNPS Speech	1,373,524	377,564					1,751,073
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101055 MNPS Research and Evaluation	1,320,203	392,298		1,172,816			2,885,117
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101056 MNPS Family Information Center	618,095	241,336		6,510			865,941
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101061 MNPS Athletic Department	718,677				540		719,217
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101064 MNPS Exceptional Education	10,541,663	3,654,675		6,561,761			20,758,099
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101066 MNPS Board Members	336,748	150,300		31,403	121		518,570
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101068 MNPS Magnet Schools	1,007	163		540			1,710
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101071 MNPS Curriculum/Instruction-ES	2,258						2,446
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101072 MNPS Curriculum/Instruction-MS	243,662	61,947		1,334			306,943
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101074 MNPS Federal Programs	236,421	62,105		37,340	19,916,029		20,251,895
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101080 MNPS Division Teaching & Learn	117,060	30,660		278,778			426,498
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101083 MNPS Supply Center	526,748	205,794		29,123			761,665
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101085 MNPS Maintenance	9,625,081	4,001,691		8,748,332		150,081	22,725,185
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101088 MNPS Communications	1,230,303	400,603		363,599			1,994,505
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101090 MNPS County Pension Employees				499,571			499,571
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101091 MNPS City Pension Employees				219,242			219,242
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101093 MNPS Metro Pension Employees				28,328,456		4,285,000	32,613,456
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101095 MNPS Bus Drivers	9,734,620	3,577,227					13,311,747
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101100 MNPS Margaret Allen Middle	1,930,060	615,512		154,173			2,699,745
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101105 MNPS Amqui Elementary	2,947,071	1,026,822		230,435			4,204,328
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101110 MNPS Antioch High	10,463,324	3,363,022		1,713,621			15,539,947
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101111 MNPS Antioch Middle	3,869,098	1,317,456		401,923			5,587,477
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101114 MNPS W A Bass Adult Program	543,336	175,051		1,669			720,056
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101115 x-MNPS/Balmy Middle				64,812			64,812
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101116 MNPS W A Bass Adult	1,001,894	328,027		17,749			1,347,670
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101117 MNPS Transitions at Bass	455,943	161,693		151,106			768,742
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101120 MNPS Jere Baxter Middle	2,540,992	805,344		354,444			3,700,780
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101122 MNPS Lakeview Elementary	3,604,431	1,242,755		188,515			5,035,701
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101130 MNPS Belshire Elementary	2,594,474	955,794		259,989			3,809,947
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101135 MNPS Belshire Elementary	2,450,927	757,707		383,857			3,592,491
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101142 MNPS The Big Picture School	1,577,544	460,291		208,651			2,246,486
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101145 MNPS Norman Binkley Elementary	4,201,331	1,403,210		258,723			5,923,564
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101152 MNPS Ivanneta H Davis ELC	1,331,193	480,027		289,354			2,100,574
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101155 MNPS Goodrich Middle				29,590			29,590
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101165 MNPS Buena Vista Elementary				68,905			68,905
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101175 MNPS Ida B Wells Elementary	1,822,540	555,540		184,732			2,562,812
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101182 MNPS Cane Ridge High	9,113,037	2,998,332		1,449,766			13,561,135
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101184 MNPS Cane Ridge Elementary	4,071,090	1,350,410		178,295			5,599,795
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101185 MNPS Carter-Lawrence Elem	1,136,554	375,128		151,113			1,662,795
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101186 MNPS Casa Azafan ELC	684,498	232,799		211,823			1,128,079
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101200 MNPS Chadwell Elementary	1,881,182	620,463		259,994			2,761,639
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101205 MNPS Charlotte Park Elementary	3,348,478	1,105,756		179,871			4,633,305
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101211 MNPS The Academy-Old Cockhill	974,668	351,536		51,045			1,377,049
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101215 MNPS Cockhill Elementary	1,890,882	617,944		211,362			2,720,188
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101220 x-MNPS Cohn Adult High School				93,414			93,414
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101225 MNPS Cole Elementary	4,899,082	1,527,755		283,846			6,700,883
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101230 MNPS Hatlie Cotton Elementary	1,775,901	622,381		143,248			2,541,530
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101235 MNPS Crieve Hall Elementary	2,707,272	1,053,639		209,930			3,970,841
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101238 MNPS Croft Middle	3,345,476	1,235,312		221,684			4,802,472
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101240 MNPS Cumberland Elementary	2,201,968	725,342		278,005			3,305,315
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101242 MNPS Nashville School of Arts	3,133,205	1,032,276		443,884			4,609,365
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101252 MNPS Dodson Elementary	2,832,069	1,015,156		218,371			4,065,596
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101260 MNPS Donelson Middle	2,949,015	983,029		232,797			4,164,841
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101265 MNPS Dupont Elementary	2,205,933	847,041		170,737			3,223,081
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101270 MNPS Dupont-Holly Middle	2,537,730	904,923		3,729,643			6,456,280
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101275 MNPS Dupont-Tyler Middle	2,294,792	739,883		329,772			3,364,447
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101278 MNPS Eagle View Elementary	3,454,201	1,121,072		245,770			4,821,073
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101280 MNPS Eakin Elementary	3,291,015	1,153,538		216,276			4,660,829
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101284 MNPS McGrunder Assess Center				9,266			9,266
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101285 MNPS John Early Elementary Magnet	1,513,998	447,947		299,823			2,261,768
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101290 MNPS East Nashville Magnet	3,350,242	1,145,063		266,191			4,761,496
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101295 MNPS East Middle				273,356			273,356
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101296 MNPS East Nash Middle	1,846,884	591,953		241,217			2,680,054
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101308 MNPS Fall-Hamilton Elementary	2,149,191	682,845		64,338			2,896,474
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101310 MNPS J E Moss Elementary	4,338,416	1,375,450		274,776			5,988,642
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101315 MNPS Gateway Elementary	1,793,298	584,391		140,824			2,518,513
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101320 MNPS Glendiff Elementary	3,193,074	1,049,038		95,033			4,337,145
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101325 MNPS Glendiff High	6,357,572	2,178,401		920,307			9,456,280
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101330 MNPS Glendale Elementary	2,338,461	902,929		115,701			3,357,091
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101335 MNPS Gleggery Elementary	2,411,095	826,439		199,887			3,437,521
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101340 x-MNPS/Glenn Elementary				13,848			13,848
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101345 MNPS Glenview Elementary	3,265,064	1,045,658		399,902			4,609,624
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101350 MNPS Goodrich Elementary	2,299,787	789,593		46,026			3,135,406
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101355 MNPS Goodlettsville Middle	2,454,004	795,996		264,223			3,514,223
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101360 MNPS Gowen Elementary	3,908,446	1,376,171		263,927			5,548,544
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101365 MNPS Gra Mar Middle				152,213			152,213
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101370 MNPS Granbery Elementary	3,572,179	1,371,057		224,877			5,168,113
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101375 MNPS Alex Green Elementary	2,889,021	890,109		229,212			4,008,342
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101380 MNPS Julia Green Elementary	2,467,544	849,584		147,229			3,464,267
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS								

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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	80101493 MNPS Johnson ALJ	080 MNPS	1,895,962	685,085	115,889			2,676,936
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101485 MNPS Jones Paidea	080 MNPS	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	080 MNPS	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	080 MNPS	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	080 MNPS	5,763,860	1,829,767	1,261,763			8,855,390
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101498 MNPS John F Kennedy Middle	080 MNPS	4,488,915	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	080 MNPS			72,189			72,189
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101510 MNPS Isaac Litton Middle	080 MNPS	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 Lockeland Elementary	080 MNPS	2,013,783	572,529	149,020			2,875,332
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101522 MNPS Ruby Major Elementary	080 MNPS	3,174,896	1,268,764	307,264			5,585,101
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101530 MNPS McGavock Elementary	080 MNPS	2,090,697	737,006	192,491			3,020,594
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101532 MNPS McGavock High	080 MNPS	10,710,505	3,494,609	993,028			15,198,142
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101535 MNPS McKissack Middle	080 MNPS	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	080 MNPS	4,009,073	1,268,764	307,264			5,585,101
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101545 MNPS Madison Middle School	080 MNPS	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	080 MNPS	84,685	19,746				104,431
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101550 MNPS Maplewood High	080 MNPS	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	080 MNPS	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	080 MNPS	3,084,963	978,867	274,449			4,338,279
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101555 MNPS Meigs Middle Magnet	080 MNPS	3,380,263	1,229,016	418,921			5,028,200
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101560 MNPS Dan Mills Elementary	080 MNPS	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	080 MNPS	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 Trolwood Moore MS	080 MNPS	3,226,869	1,049,977	248,641			4,525,507
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101575 MNPS Thomas A Edison Elem	080 MNPS	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	080 MNPS	4,040,312	1,451,224	256,420			5,747,956
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101577 MNPS Apollo Middle	080 MNPS	4,122,133	1,401,111	501,073			6,024,317
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101588 MNPS Murrell School	080 MNPS	1,599,855	519,685	126,452			2,245,992
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101590 MNPS Napier Elementary	080 MNPS	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	080 MNPS	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	080 MNPS	2,316,253	789,329	166,682			3,272,264
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS William Henry Chiles MS	080 MNPS	3,829,859	1,351,854	507,803			5,689,516
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101613 MNPS The Academy at Opry Mills	080 MNPS	647,780	253,331	38,630			966,741
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101615 MNPS John Overton High	080 MNPS	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	80101618 MNPS Paragon Mills Elementary	080 MNPS	3,471,181	1,175,067	299,454			4,945,702
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101620 MNPS Park Avenue Elementary	080 MNPS	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 Court High	080 MNPS	3,601,184	1,100,266	776,505			5,477,955
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101640 MNPS Pennington Elementary	080 MNPS	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	080 MNPS	2,659,138	1,028,619	188,725			3,856,482
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101655 MNPS Martin Profess Dev Ctr	080 MNPS	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	080 MNPS	1,118,479	41,719	45,023			205,221
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101670 MNPS Rosebank Elementary	080 MNPS	2,565,098	1,010,824	171,227			3,747,149
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101675 MNPS Rose Park Middle	080 MNPS	2,171,773	700,963	217,835			3,090,571
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101681 MNPS Ross Early Learning Ctr	080 MNPS	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 Vlietman Shyrne Elem	080 MNPS	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 Shaws Elementary	080 MNPS	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	080 MNPS	3,852,485	1,314,695	337,274			5,504,454
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101690 MNPS Stanford Elementary	080 MNPS	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	080 MNPS			63			63
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101704 MNPS Stratford STEM Magnet MS	080 MNPS	50,561	15,905	63			66,469
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101705 MNPS Stratford STEM Magnet HS	080 MNPS	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	080 MNPS	2,933,489	1,050,502	266,928			4,250,919
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101715 MNPS Sylvan Park Elementary	080 MNPS	2,643,939	940,271	178,150			3,762,360
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101717 MNPS Tulip Grove Elementary	080 MNPS	3,650,511	1,437,006	529,696			5,617,213
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101718 MNPS The Cohn Learning Center	080 MNPS			75,562			75,562
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101725 MNPS Tusculum Elementary	080 MNPS	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	080 MNPS	1,718,602	547,028	258,108			2,523,739
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101735 MNPS Uza Elementary	080 MNPS	3,835,352	1,350,955	456,108			5,642,415
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101748 MNPS Nashville Virtual School	080 MNPS	1,510,349		391,900			1,979,587
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101755 MNPS Warner Elementary	080 MNPS	2,714,057	839,840	209,474			3,763,011
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101765 MNPS Waverly Belmont ES	080 MNPS	2,971,081	1,049,831	194,182			4,215,094
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101770 MNPS West End Middle	080 MNPS	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	080 MNPS	2,653,909	951,002	126,289			3,731,200
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101783 MNPS Creswell Middle Prep SOA	080 MNPS	1,850,809	621,840	268,979			2,741,428
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101784 MNPS Robert Churchwell Museum	080 MNPS	1,849,695	563,603	222,835			2,636,133
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101787 MNPS Whites Creek High	080 MNPS	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 Whitsett Elem	080 MNPS	2,741,823	948,054	163,169			3,849,289
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101805 MNPS Wright Middle	080 MNPS	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	080 MNPS			439,168			439,168
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101828 MNPS ELL	080 MNPS	5,086,586	1,594,735	378,023			7,059,344
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101835 MNPS Safety and Security	080 MNPS	2,382,844	860,360	459,698			3,702,902
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101865 MNPS Vision	080 MNPS	3,000		481			3,481
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101881 MNPS Day to Day Sub Area 1	080 MNPS	2,687,411	189,322				2,876,733
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101884 MNPS Sub & Clerical Aides	080 MNPS	493,943	37,971				531,914
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101888 MNPS Staff Development	080 MNPS			7,753			7,753
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101894 MNPS BEP Teacher Academy	080 MNPS			1,227,116			1,227,116
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101901 MNPS Advocacy Centers	080 MNPS	18,344	13,622	50,841			82,807
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101902 MNPS Behavior Support	080 MNPS			3,008			3,008
	Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	080 MNPS	80101905 MNPS Paid Family Leave	080 MNPS	2,097,441	661,479				2,758,92

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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)	35135 MNPS Charter School	080 MNPS	80701511 MNPS Knowledge Academies HS						231,251	231,251
	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						4,678,962	4,678,962
	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701592 MNPS Nashville Classical						7,888,836	7,888,836
	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701594 MNPS Nash Physiotherapy						3,062,436	3,062,436
	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701652 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	80701668 MNPS Rocketship Unleashed						7,382,513	7,382,513
	Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	080 MNPS	80701687 MNPS Smithson Graphics 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	80701743 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 FY23	(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 FY20							-
	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				96,283	7,913,744
	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303722 MNPS IDEA-Part B FY22	1,676,426	626,617					(89,938)
	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80303723 MNPS IDEA-Part B FY23	4,099,702	1,240,643				3,893,962	1,187,500
	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 CH-WORK FY22	58,122	27,442				573	85,137
	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	3,070						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	80302272 MNPS IDEA School Implementation FY22						(631)	(631)
	Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	080 MNPS	80383022 MNPS ARP IDEA	735,331	257,398				31,223	74,374
	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	80383122 MNPS ARP IDEA PRESCHOOL	55,397	18,188				418	6,386
	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 FY2018 - 2019							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	80302020 MNPS TITLE IA ATSI FY20						121,934	121,934
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302121 MNPS Title IA ATSI FY21	58,969	9,493				154,954	5,418
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302122 MNPS Title IA ATSI 22 Grant						30,114	228,834
	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				547,747	1,500
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302323 MNPS Title I FY23	12,131,832	3,822,884				547,747	7,222,208
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80302424 MNPS Title I, Part A FY24						1,455	19,202,941
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80308020 MNPS Title II A FY2019 - 2020						1,455	1,455
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312018 MNPS Title I SIG Priority Sch	3,400	302				266,294	10,341
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312107 MNPS Title IA Neglected						7,500	280,337
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312108 MNPS Title ID Delinquent						240,130	265,862
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312209 MNPS Title I-C FY22	100	16				27,206	1,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80312309 MNPS Title I-C FY23	22,520	4,701				15,697	27,322
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80320222 MNPS Title IA Turnaround Action Grant FY22	365,508	105,509				3,000	54,927
	Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	080 MNPS	80320203 MNPS Title IA Turnaround Action Grant FY23	1,627,414	356,294				933	29,475
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80703000 MNPS Nutrition Svc Commodities						1,608,692	190,000
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705005 MNPS Sch Nutrition Svc Buys						3,177,280	3,782,400
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705031 MNPS Nutrition Service Central	1,907,918	604,222				5,591,952	100
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705032 MNPS Nutrition Svc Internal	139,104	43,307				7,332	6,048
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705034 MNPS Nutrition Service Subs						1,549	8,110,240
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705079 MNPS Nutrition Svc Buys	84,799	56,567				1,405	192,044
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705100 MNPS Margaret Allen Middle	102,917	80,199				1,427,771	1,127,863
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705105 MNPS Amqui Elementary	168,805	78,660				228,486	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705110 MNPS Antioch High	289,540	146,011				238,659	945
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705111 MNPS Antioch Middle	159,367	58,627				182,567	1,890
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705116 MNPS Bass ALG						1,134	401,695
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705117 MNPS Transmissions 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
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705120 MNPS Jere Baxter Middle	125,547	77,612				122,200	756
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705122 MNPS Lakeview Elementary	133,978	56,039				756	326,115
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705130 MNPS Bellevue Middle	99,849	51,032				124,638	756
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705135 MNPS Belshire Elementary	140,511	40,829				177,961	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705142 MNPS The Big Picture School	23,145	10,666				1,549	267,086
	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
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705150 MNPS Bordeaux Elementary EO						219	35,360
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705152 MNPS Ivanetta H Davis ELC	106,823	44,463				86,876	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705175 MNPS Ida B Wells Elementary	101,129	24,180				121,234	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705181 MNPS Cameron College Prep	233,635	86,070				223,619	1,512
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705182 MNPS Cane Ridge High	268,568	94,921				1,890	544,896
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705184 MNPS Cane Ridge Elementary	168,813	80,338				265,733	1,890
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705185 MNPS Carter Lawrence Elem	107,883	51,953				109,662	1,134
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705186 MNPS Casa Azatlan ELC						-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705200 MNPS Chadwell Elementary	190,157	49,956				152,533	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705205 MNPS Charlotte Park Elementary	126,035	75,048				175,602	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705211 MNPS Academy at Old Cockhill						-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705215 MNPS Cockhill Elementary	167,738	81,743				125,907	945
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705225 MNPS Cole Elementary	196,872	71,315				320,409	1,345
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705230 MNPS Hattie Cotton Elementary	107,869	46,341				136,101	567
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705235 MNPS Crieve Hall Elementary	103,864	31,077				104,610	567
	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
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705240 MNPS Cumberland Elementary	180,039	71,500				187,153	1,323

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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					Grand Total
						Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705325 MNPS Glenduff High	144,170	38,063	182,155		945	359,333
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705330 MNPS Glendale Elementary	63,445	29,940	86,553		567	180,505
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705335 MNPS Glengary Elementary	117,967	47,564	187,033		756	353,320
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705340 MNPS Glenn Elementary EO	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705345 MNPS Glenview Elementary	179,195	124,308	246,138		1,134	550,761
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705350 MNPS Goodlettsville Elementary	59,292	50,689	104,054		567	204,542
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705355 MNPS Goodlettsville Middle	113,753	50,974	98,804		756	264,283
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705360 MNPS Gower Elementary	142,261	68,216	136,967		567	348,011
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705370 MNPS Grambery Elementary	105,533	70,431	155,906		756	332,626
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705375 MNPS Alex Green Elementary	169,132	115,973	179,414		1,134	465,253
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705380 MNPS Julia Green Elementary	74,039	33,060	78,680		756	186,157
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705395 MNPS Harpeth Valley Elementary	131,911	68,078	159,677		756	360,422
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705397 MNPS Harris-Hillman Special Ed	45,518	25,717	39,189		189	110,613
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705400 MNPS Haynes Middle	94,969	59,790	109,869		756	265,404
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705405 MNPS Haywood Elementary	149,488	54,497	190,559		945	395,489
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705410 MNPS Head Middle Magnet	82,415	29,770	102,788		567	215,540
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705415 MNPS Heritage Elementary	108,284	68,602	126,210		756	303,852
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705419 MNPS Cambridge Early Learning	87,787	28,253	76,923		189	193,152
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705420 MNPS Hickman Elementary	126,241	49,571	174,423		945	361,180
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705422 MNPS Academy at Hickory Hollow	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705434 MNPS H G Hill Middle	123,015	48,100	143,000		756	314,871
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705435 MNPS Hibiscro High	95,851	50,051	90,329		567	236,798
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705440 MNPS Hillwood High	127,862	52,982	150,995		756	332,396
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705448 MNPS Cora Howe School	26,868	6,000	34,508		189	67,565
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705450 MNPS Hume Fogg Magnet	75,705	28,649	95,550		567	200,471
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705451 MNPS Huff Jackson Montessori	125,119	51,228	136,253		756	313,356
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705452 MNPS Hunters Lane High	249,098	73,189	212,528		1,134	535,033
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705455 MNPS Inglewold Elementary	113,604	40,999	115,553		567	270,723
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705460 MNPS Andrew Jackson Elementary	85,703	36,597	126,601		567	248,687
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705465 MNPS Joelton Elementary	61,873	19,632	77,597		189	159,291
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705470 MNPS Joelton Middle	-	-	4,568		-	4,568
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705475 MNPS Johnson School	-	-	212		-	212
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705480 MNPS Johnson ALC	29,908	15,128	41,980		189	87,205
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705485 MNPS Jones Paisdeia	112,166	31,834	149,421		567	293,988
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705495 MNPS Tom Joy Elementary	140,532	59,431	244,401		756	404,920
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705496 MNPS A Z Kelley Elementary	174,065	72,861	252,618		945	503,459
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705497 MNPS Martin Luther King Magnet	120,706	55,468	154,160		756	331,090
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705498 MNPS Kennedy Middle	184,256	85,830	213,435		1,324	484,862
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705502 MNPS KIPP Academy	186,957	85,174	212,853	(20)	1,134	566,080
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705503 MNPS KIPP Nash College Prep MS	2,290	-	2,290		-	2,290
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705504 MNPS KIPP Academy High School	6	-	6		-	6
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705507 MNPS LEAD Prep Southeast	180,656	87,688	242,870		1,323	512,537
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705508 MNPS LEAD Academy	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705510 MNPS Isaac Litton Middle	84,269	30,872	87,488		378	202,807
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705520 MNPS Lockeland Elementary	25,736	8,623	63,947		189	93,695
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705522 MNPS Ruby Major Elementary	115,200	51,260	204,014		945	371,419
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705525 MNPS McCann ALC	-	-	138		-	138
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705530 MNPS McGavock Elementary	83,310	32,529	108,971		378	225,186
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705532 MNPS McGavock High	256,430	127,669	274,268		1,134	658,827
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705535 MNPS McKissack Middle	56,319	24,600	71,991		567	153,477
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705540 MNPS McMurray Middle	165,495	69,536	189,939		945	425,915
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705545 MNPS Madison Middle School	107,850	25,682	142,608		567	276,707
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705550 MNPS Maplewood High	99,733	36,152	102,091		756	240,354
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705551 MNPS Thurgood Marshall Middle	146,339	71,552	186,179		945	405,015
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705552 MNPS Maxwell Elementary	174,868	91,859	222,833		1,134	490,694
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705555 MNPS Megs Middle Magnet	128,491	66,126	137,066		945	332,628
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705560 MNPS Dan Mills Elementary	101,405	62,176	138,032		945	302,558
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705562 MNPS Middle College High Sch	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705563 MNPS John Trotwood Moore MS	65,040	26,821	79,549		378	171,788
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705575 MNPS Thomas A Edison Elem	198,240	87,833	293,181		945	580,199
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705576 MNPS Mt View Elementary	172,156	61,846	268,201		1,134	503,337
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705577 MNPS Apollo Middle	168,729	39,571	184,155		945	392,851
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705585 MNPS Murrell School	34,427	18,963	37,116		189	90,695
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705590 MNPS Napier Elementary EO	168,430	69,370	189,328		945	428,073
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705592 MNPS Nashville Classical	97,810	40,657	179,547		756	318,870
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705595 MNPS Neelys Bend Elementary	106,202	42,896	130,681		567	280,346
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705600 MNPS Neelys Bend Middle	-	-	1,239		-	1,239
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705601 MNPS Neelys Bend College Prep	88,881	77,419	127,212		567	294,079
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705610 MNPS Old Center Elementary	107,163	62,714	150,788		756	321,421
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705612 MNPS William Henry Oliver MS	111,598	80,259	151,633		756	344,246
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705613 MNPS Academy at Gray Mills	-	-	-		-	-
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705615 MNPS Overton High	181,672	70,112	255,256		1,323	508,363
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705618 MNPS Paragon Mills Elementary	196,475	85,041	271,328		1,323	554,167
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705620 MNPS Park Avenue Elementary EO	124,144	37,046	179,488		189	340,867
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705632 MNPS Pearl Cove High	168,279	45,090	90,249		567	283,688
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705640 MNPS Pennington Elementary	85,596	36,087	111,984		756	234,045
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705650 MNPS Percy Priest Elementary	51,124	25,360	82,490		378	159,352
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705670 MNPS Rosebank Elementary	97,163	32,287	155,873		756	286,079
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705675 MNPS Rose Park Middle	107,956	32,786	83,145		378	183,501
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705681 MNPS Ross Early Learning Ctr	93,562	40,090	83,561		567	217,800
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705682 MNPS May Werthan Shayne Elem	103,788	43,016	160,693		567	308,064
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705685 MNPS Shwab Elementary	146,740	59,015	177,776		567	379,098
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705686 MNPS Smith Springs Elem	180,872	80,566	257,433		1,323	500,194
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS	80705690 MNPS Starbuck Elementary	76,303	18,439	80,998		567	196,510
	Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	080 MNPS							

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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)	35158 MNPS School Lunchroom	080 MNPS	80705834 MNPS Nutr Serv Roving Cashiers		127,961	57,872	2,111			187,944
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304415 x-MNPS Title III FY2015				691			691
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304420 MNPS Title III FY2020				5,401			5,401
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304421 MNPS Title III FY2021		40,430	11,498	13,302			65,230
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304422 MNPS Title III FY2022		792,822	244,031	107,334			1,144,187
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304423 MNPS Title III FY23		632,348	187,380	192,276		45,000	1,056,984
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80304518 MNPS Title III Immigrant Diac		19,228	6,092	10,021			35,341
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80307407 MNPS ESEA Consolidated Admin		2,327,991	696,213	42,398			3,066,602
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308020 MNPS Title II A FY2019 - 2020				1,499			(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		1,800,088	612,954	82,387			2,495,429
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308023 MNPS Title II A FY23		123,681	43,947	607,798		100,000	875,426
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	080 MNPS	80308024 MNPS Title II, Part A FY24				5,250			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			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)	35164 MNPS ROTC	080 MNPS	80307122 MNPS ROTC ARMY 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	80301928 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)			(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	19,039			51,200
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305023 MNPS LEAPS FY23		552,812	92,346	250,384		43,500	939,042
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305022 MNPS FRC FY2022				25			25
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80305623 MNPS FRC FY2023				207,282			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	456			83,966
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308520 MNPS TN Safe Schools FY20		37,202	2,902	16,258			56,362
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80308521 MNPS TN Safe Schools FY21				216,952		30,573	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	279,444			716,449
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309002 MNPS Learning Camp Transportation				(95,394)			(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	80309122 MNPS Summer Transportation FY23		777,107	156,238	145,111			1,078,456
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309222 MNPS MS Summer Bridge Camp FY22				(7,182)			(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)	106,849			89,309
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309323 MNPS Summer Learning Camp		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			(913)				(913)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80309911 MNPS Other State Grants				158,528			158,528
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	80311790 MNPS Whittall - TVA Enery Savings				163,000			163,000
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314020 MNPS Competitive Priority School FY2020				3,100			3,100
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314119 MNPS School Level Impr Grant				14,788			14,788
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80314319 MNPS Southern Word Arts Grant				12,000			12,000
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315021 MNPS PreK State FY21		176,929	55,883				232,812
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315022 MNPS PreK State FY22		3,350,500	1,197,919			166,000	4,714,419
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	080 MNPS	80315418 MNPS Read to be Ready Summer18				(3,342)			(3,342)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80301911 MNPS DOJ STOP School Violence		12,805	1,759				14,564
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304022 MNPS Homeless Education FY22		109,216	40,859	183			150,258
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304023 MNPS Homeless Education FY23				159,881		19,500	179,381
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304122 MNPS ARP HOMELESS 1.0		149,127	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			538,588
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80304322 MNPS ARP Homeless System Navigator FY23		7,274	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			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			3,744
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80308020 MNPS Title II A FY2021 - 2022				600			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			4,288,170
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			1,004,848
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309922 MNPS ESSER 2.0				(357,532)			(357,532)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313222 MNPS Carl Perkins FY22		176	18	30,322			30,516
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80313223 MNPS Carl Perkins FY23		54,621	5,784	1,652,711		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	80315314 MNPS GEAR UP TN 3.0		78,608	22,125	54,874			155,595
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80315319 MNPS Gear Up Nashville FY19		679,220	252,740	1,078,099			2,010,059
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316118 x-MNPS21st CCLC Cohort FY18		73,755	11,949				85,704
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316211 MNPS 21st CCLC Cohort FY21				894			894
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316222 MNPS 21st CCLC Cohort 2018		70,053	12,000	14,341			96,394
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80316223 MNPS 21st CCLC Cohort 2018 FY23		387,513	97,021	49,571		14,000	584,105
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		91,687	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	207,814		20,000	566,499
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	80321102 MNPS Jerr 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 Plan Grant FY23		8,240	1,254	199,398		8,500	217,392
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			144,754
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	080 MNPS	80309004 MNPS ESSER Best For All		398,164	109,737	9,683			517,584
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309123 MNPS ESSER 3.0 District Spending		30,594	11,694				42,288
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309005 MNPS Early Literacy Networks				75,000			75,000
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80309005 MNPS Fiscal Pre-Monitoring Support				12,096			12,096
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80391022 MNPS ESSER 2.0 DISTRICT SPEND		16,847,226	7,747,655	(6,879,238)			17,715,643
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80391023 MNPS ESSER 2.0 District Spending				(972)			(972)
Direct	080 Metro Nashville Public Schools (MNPS)	35302 MNPS ESSER 2.0	080 MNPS	80392022 MNPS ESSER 2.0 SCHOOLS		13,233	293	13,696,527			13,710,053
Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80391023 MNPS ESSER 3.0 District Spending		8,262,594	1,689,127	41,014,971		54,511	51,021,203
Direct	080 Metro Nashville Public Schools (MNPS)	35303 MNPS ESSER 3.0	080 MNPS	80392023 ESSER 3.0 School Spending		8,995,066	1,647,028	21,414,699			31,656,793
Direct	080 Metro Nashville Public Schools (MNPS)	35350 MNPS OPERATIVE SCHOOL GRANT	080 MNPS	80314020 MNPS Competitive Priority School FY2020				783			783
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80301019 MNPS OIG Cooperative Agreement		195,097	49,505	62,328		24,495	331,425
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303516 MNPS GROW STEM				(35)			(35)
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	080 MNPS	80303518 MNPS EIR Pyramid Model		400,079	140,150	725,254		53,309	1,318,782
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		144,243	3,9

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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)	45017 MNPS FY17 Capital Projects	080 MNPS	80405517 MNPS Hillwood HS Planning		504			152,023		152,023
	Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80405917 MNPS Emergency/Contingency/Funds		(16,986)					(16,986)
	Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406217 MNPS Facilities Assessment Rpt		87,926					87,926
	Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406717 MNPS Roof Repair Replacement				66,890			66,890
	Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	080 MNPS	80406817 MNPS Overton HS Renovation		889					889
	Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80401018 MNPS Hillsboro HS Phase 2		19,731		258,200			277,931
	Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80408018 MNPS Emerg Constrcn/Contngy		(3,201)					(3,201)
	Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	080 MNPS	80418018 MNPS HVAC Upgrades/Repairs		(28,475)					(28,475)
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80401021 MNPS Hillwood High Beluevus-Constri Phase		1,037,373		37,647,537			38,684,910
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80402021 MNPS Carne Ridge High School-Additn		295,044		5,313,116			5,608,160
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80404021 MNPS Environmental Remediation /Testing		60,828					184,184
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80405021 MNPS ADA Compliance		1,025,000					1,025,000
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80406021 MNPS HVAC Upgrades		3,510,376			18,481,264		21,991,640
	Direct	080 Metro Nashville Public Schools (MNPS)	45021 MNPS FY21 Capital Projects	080 MNPS	80407021 MNPS Emergency Construction/Contingency		608,153					608,153
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401022 MNPS Hillwood High (Final Phase)		732,758		18,311,518			19,044,276
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401122 MNPS Tech-Persnl Comp Replace Projs		10,364,642		1,322,865			11,687,507
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401222 MNPS Plumbing Upgrades		127,597		78,234			205,831
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80401322 MNPS Tech-Infrastr/Replacmnt/Projs		(1,311,156)		(964,683)			(2,275,839)
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402022 MNPS Hunters Lane-Track/Stadium		623,024					623,024
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402222 MNPS Facility Condition Assessment		443,847					443,847
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80402322 MNPS Tech-Facility Infrastr Imprv Projs		(3,165,027)					(3,165,027)
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80403222 MNPS Central Svcs-Furniture/Equipmt		241,433					241,433
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80403322 MNPS School Safety /Security		92,393					92,393
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80404222 MNPS Elevator Remediations		165,639			236,192		401,831
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80404322 MNPS Exterior Building Imprvmts		849,665			802,185		1,651,850
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405022 MNPS Percy Priest Elem-Design		1,189,652					1,189,652
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405122 MNPS Paving Upgrades		173,998		1,042,161			1,216,159
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405222 MNPS Fire Alarm Remediations		15,705		512,745			528,450
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80405322 MNPS Interior Building Imprvmts		165,760		404,453			570,213
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406022 MNPS Haywood Elem-Design		512,320					512,320
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406122 MNPS Electrical Upgrades		704,408			4,168,384		4,872,792
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406222 MNPS Site Improvements		207,512					599,500
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80406322 MNPS Waverly-Belmont Elem-Parking		47,593					47,593
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80407022 MNPS Paragon Mills Elem-Design		1,328,521					1,328,521
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80407222 MNPS Offc of School Imprvmts-Small Projs		15,000					15,000
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80408022 MNPS Security Vestibule		299,623					299,623
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80408122 MNPS Music Makes Us-Upgrades		950,619					950,619
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80408222 MNPS Athletic Facility Upgrades		250,000					250,000
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80409022 MNPS Roofing-Replacement/Repair		165,371		4,126,207			4,291,578
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80409122 MNPS Bus & Fleet Replacement		61,132					61,132
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80409222 MNPS Auditorium Upgrades				465,692			465,692
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80413122 MNPS ADA Compliance		50,127					50,127
	Direct	080 Metro Nashville Public Schools (MNPS)	45022 MNPS FY22 Capital Projects	080 MNPS	80414122 MNPS Environmental Remediation		95,976		140,196			236,172
	Direct	080 Metro Nashville Public Schools (MNPS)	45023 MNPS FY23 Capital Projects	080 MNPS	80408023 MNPS Offc of School Imprvmts-Small Projs		37,078					37,078
	Direct	080 Metro Nashville Public Schools (MNPS)	45023 MNPS FY23 Capital Projects	080 MNPS	80412023 MNPS High School Competitn Art Turf Flds		145,699					145,699
	Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	080 MNPS	80401118 MNPS Hillsboro HS Phase 2		429,212		321,093			750,305
	Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	080 MNPS	80405118 MNPS Emergency Contngy		(5,458)					(5,458)
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80401119 MNPS Hillwood HS Phase 1				87,564			87,564
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80402119 MNPS School Improvmts Small Pr		68,683					68,683
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80405119 MNPS Interior Building Imprmnt		50,694		12,640			63,334
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80408119 MNPS Electrical Upgrades		(4,947)					(4,947)
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80409119 MNPS Exterior Building Imprvmt		15,219		(19,546)			(4,327)
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80411119 MNPS Bus Fleet Replacement				12,227			12,227
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80413119 MNPS Site Improvements		8,925		(27,295)			(18,370)
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80415119 MNPS Paving Upgrades		4,849		71,359			76,208
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80417119 MNPS Casework Furn Lab Upgrade		233,714					233,714
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80418119 MNPS Tech Imprvmt/Replace		277,374					277,374
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80419119 MNPS ADA Compliance		13,163					13,163
	Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	080 MNPS	80421119 MNPS Emerngy Constrcn/Contng		1,668,233			2,151,311		3,819,544
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80400220 MNPS Goodlettsville Elem Replacement		631,100		20,333,106			20,964,206
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80401220 MNPS Lakeview Elem-Design		6,276		159,975			166,251
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80402220 MNPS Pearl Conv High-Trck & Stadium		5,555					(2,392,198)
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80403220 MNPS Office of School Improvement Proj		499,000					499,000
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80405220 MNPS School Safety & Security		973					973
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80406220 MNPS Bus & Fleet Vehicle Replacement		63,424		2,440,400			2,503,824
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80407220 MNPS Tech-Facility Infrastructure Impr		518,286					518,286
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80408220 MNPS ADA Compliance		248,423		113,125			361,548
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80409220 MNPS Emergency Construction/Contingency		91,320		343,702			435,022
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80410220 MNPS Electrical Upgrades		114,170		1,076,880			1,191,050
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80420220 MNPS HVAC Upgrades		306,173		2,637,803			3,143,976
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80432220 MNPS Roof Repair/Replacement		28,000		1,056,882			1,084,882
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80440220 MNPS Exterior Building Improvements		60,691		23,144			83,835
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80450220 MNPS Interior Building Improvements		32,950		658,902			691,852
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80460220 MNPS Plumbing Upgrades		4,243		12,769			17,012
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80470220 MNPS Environmental Remediation		11,308		(450,216)			(438,908)
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80480220 MNPS Building Energy Upgrades		40,204					40,204
	Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	080 MNPS	80494220 MNPS Tornado Misc Repairs/Clean-Up		(9)					(9)
	Direct	080 Metro Nashville Public Schools (MNPS)	45322 MNPS GO Imp Bonds CP 2022A	001 Administrative	01414022 ADMN MNPS GO Imp Bonds CP 2022A				880,973		146,863,070	147,744,043
	Direct	080 Metro Nashville Public Schools (MNPS)	45980 MNPS Cap Projs (CP Year Only)	001 Administrative	01419000 ADMN MNPS CP Year Only						(146,863,070)	(146,863,070)
	Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80501044 MNPS Prof Insurance Trust		88,792		37,685			157,094,120
	Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80502000 MNPS 04 Retirees Loc			4,323		8,703		13,026
	Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	080 MNPS	80701944 MNPS Daily Grind Cafe		70,753		24,110			102,943
	Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	080 MNPS	80501021 MNPS Printing		122,037			1,418,570		1,597,305
	Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Assn FD-Athletic	080 MNPS	80601270 MNPS Emergency Assn Athletics					(22,302)		(22,302)
	Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medial Fd	080 MNPS	80602274 MNPS Mark S. Cockrill Medal					(1)		(1)

NASHVILLE DAVIDSON COUNTY, TENNESSEE
 FULL 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				Transfers	Grand Total
					Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Direct	090 Debt Service	28315 USD Debt Service	090 Debt Service	90191100 DS USD Debt Service CP Activit			199,259			199,259
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91100300 ECC HUB Cust Serv Info Response & Supprt	499,093	214,603	68,285			781,981
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91110010 ECC 911 Comm Sys Key Product	709,648	238,875	152,723			1,101,246
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91110110 ECC Training Acad Key Product	298,334	126,059	192,215			616,608
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91110210 ECC Results Man Key Product	316,586	105,534	-			422,120
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91110410 ECC Operations Pub Life Safety	5,669,794	1,950,690				7,620,484
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91110710 ECC Info Support Key Product	5,669,986	1,960,072				7,630,058
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91112010 ECC Leadership & Accreditation	268,631	85,001	1,449,102			1,802,734
Direct	091 Emergency Communication Center	10101 GSD General	091 Department of Emerge	91112210 ECC Admin	263,349	92,730				356,079
Direct	091 Emergency Communication Center	30003 General Fund 4% Reserve	091 Department of Emerge	91201000 4% ECC			135,319			135,319
Direct	091 Emergency Communication Center	30168 Wind Event 3/3/2023	091 Department of Emerge	91702330 DEC Wind Event 3/3/2023	10,774	2,153				12,927
Direct	091 Emergency Communication Center Total				13,706,195	4,775,717	1,997,644			20,479,556
Direct	Bordeaux Long-Term Care	10101 GSD General	001 Administrative	01101432 ADM Subsidy BLTC Mgmt Contract			245,422			245,422
Direct	Bordeaux Long-Term Care Total						245,422			245,422
Direct	Hospital Authority	10101 GSD General	001 Administrative	01101426 ADM Subsidy Hospital Authority				54,038,000		54,038,000
Direct	Hospital Authority Total							54,038,000		54,038,000
Direct	Knowles Home	10101 GSD General	001 Administrative	01101433 ADM Knowles Home Mgmt Contract			2,080,406			2,080,406
Direct	Knowles Home Total						2,080,406			2,080,406
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 Total	Medical Examiner Total						5,887,139			5,887,139
Direct Total					1,298,883,111	443,320,937	2,454,616,227	752,912,479	696,362,458	6,646,095,212
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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