Nashville-Davidson, Tennessee

Full Cost Allocation Plan

Based on Actual Expenditures for the Fiscal Year Ended June 30, 2015

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2109 S Upland Hills, Wichita, KS 67235
316-214-3163 ◆ bschlyer@mgtofamerica.com

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Section 1
Introduction & Certification

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Nashville-Davidson, Tennessee based on actual expenditures for fiscal year 2015. MGT of America, Inc. (MGT) prepared these documents at the request of Nashville-Davidson. The Cost Allocation Plan is used to claim indirect costs as charges against other funds.

These documents are prepared based on Full Cost principles, where all support costs of the government are recognized and allocated. Nashville-Davidson personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing multiple allocation basis method with a double step-down calculation methodology.

Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal **based on actual expenditures for the fiscal year ended June 30, 2015 (FY 2015)** to establish cost allocations or billings **for the fiscal year ended June 30, 2017 (FY 2017)** are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: **NASHVILLE-DAVIDSON, TENNESSEE**

Signature: _____

Name of Official: **Talia Lomax-O'dneal**

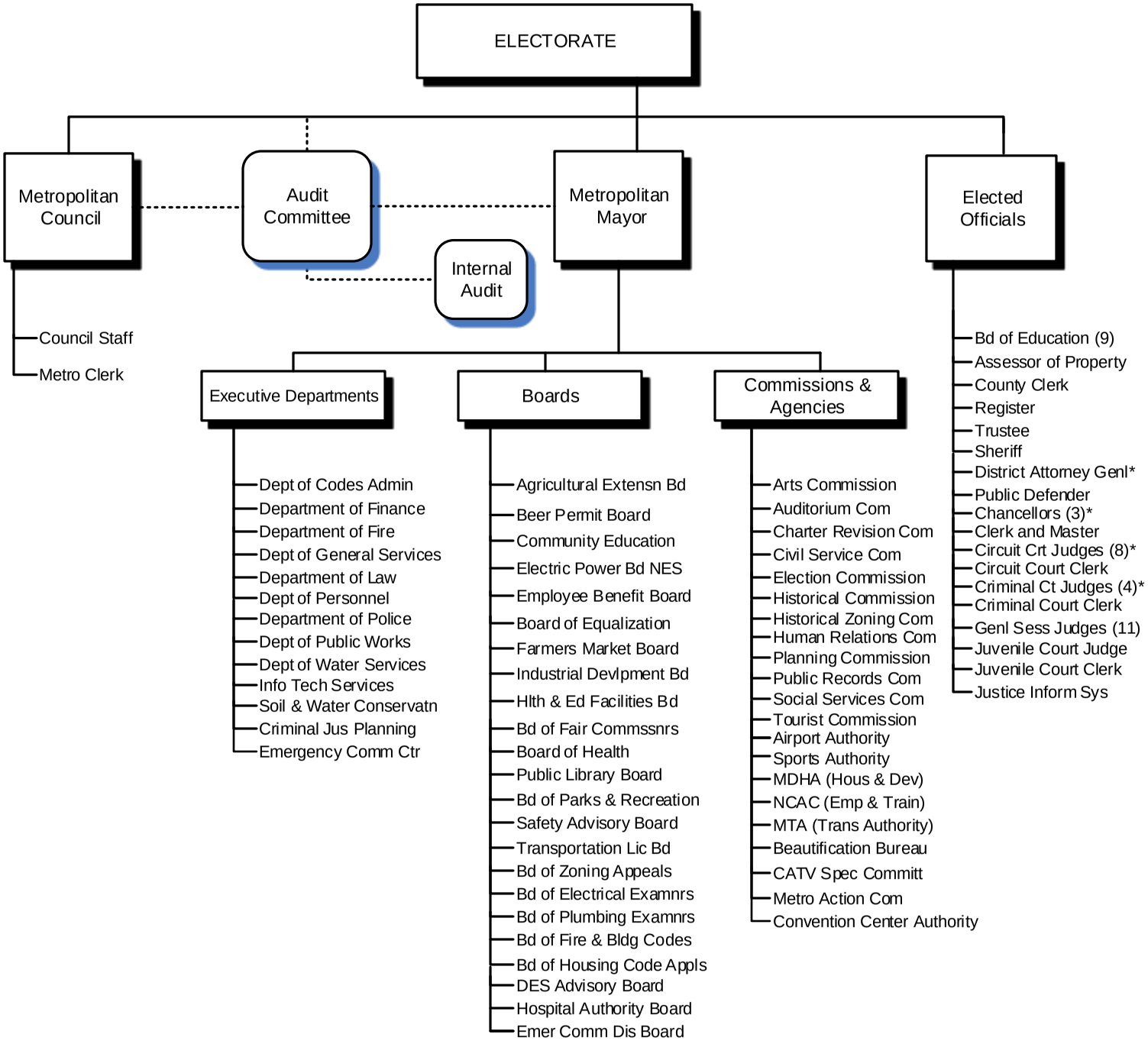
Title: **Director of Finance**

Date of Execution: **February 10, 2016**

Section 2
Organization Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, indirect costs. Indirect costs are those costs incurred by Nashville-Davidson divisions and departments that benefit other divisions and departments. Examples of indirect costs are personnel, purchasing, human resources and the Finance Department.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.

- Identify the divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the divisions and departments that provide support to other divisions and departments.

- Distribute, or allocate, the allowable expenditures of the divisions and departments that provide support to other divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions

and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 4
Control Schedule of Expenditures

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

Note that when comparing the costs shown on this schedule to those in central service departments in the cost allocation plan there will be two types of discrepencies. (1) Internal Service Funds include revenue in the cost allocation plan, this schedule only shows expenditures. (2) Some departments have more funding sources shown on this schedule than are included in the plan, these primarily consist of capital expenditure dollars that are unallowable for allocation in the plan.

Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Central Service	10 - CENTRAL RECORDS	10101 - GSD General	3103000 - MCL Records Center	87,755	43,657	38,338	169,749
		10101 - GSD General Total		87,755	43,657	38,338	169,749
	10 - CENTRAL RECORDS Total			**87,755**	**43,657**	**38,338**	**169,749**
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	43,622	16,542	23,075	83,239
			6110110 - LAW Client Adv/Supp All Servic	1,126,595	406,363	300,944	1,833,902
			6110210 - LAW Legislation All Services	38,299	14,825	16,826	69,950
			6110310 - LAW Lit/Admin Hear All Service	1,842,170	752,821	277,888	2,872,879
			6110510 - LAW Claims All Services	135,027	57,887	47,856	240,771
			6110610 - LAW Insurance All Services	92,551	24,806	8,991	126,348
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		3,278,263	1,273,245	675,580	5,227,088
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law			91,033	91,033
		30003 - General Fund 4% Reserve Total				91,033	91,033
		50109 - Property Loss	6501000 - LAW Self Insured Property Los			3,462,926	3,462,926
		50109 - Property Loss Total				3,462,926	3,462,926
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	75,104	2,920	2,762,520	2,840,544
		50122 - Metro Self-Insured Liability Total		75,104	2,920	2,762,520	2,840,544
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			23,469	23,469
		50123 - Employee Blanket Bond Total				23,469	23,469
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liablity			150,000	150,000
		50135 - Employee ProfessionalLiability Total				150,000	150,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	302,280	3,520	4,719,983	5,025,783
		50267 - Judgments & Losses Total		302,280	3,520	4,719,983	5,025,783
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liablity	48,433		866,117	914,549
		55143 - MNPS Self-Insured Liability Total		48,433		866,117	914,549
	11 - DEPT OF LAW Total			**3,704,079**	**1,279,685**	**12,751,629**	**17,735,393**
	123 - HUMAN RESOURCES	10101 - GSD General	1101430 - ADM Pay Plan Study HR			70,058	70,058
			8126100 - HR Employees Relations	331,726	130,226	23,513	485,464
			8126400 - HR Workforce Management	791,822	340,329	2,070	1,134,221
			8126500 - HR Benefits Program	441,892	186,392	490,029	1,118,313
			8126600 - HR Admin & Customer Sv Program	561,473	224,541	587,942	1,373,956
		10101 - GSD General Total		2,126,913	881,488	1,173,612	4,182,013
	123 - HUMAN RESOURCES Total			**2,126,913**	**881,488**	**1,173,612**	**4,182,013**
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160810 - FIN Executive Leadership	358,849	124,491	18,247	501,587
		10101 - GSD General Total		358,849	124,491	18,247	501,587
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets			102,488	102,488
		30003 - General Fund 4% Reserve Total				102,488	102,488
	14 - DIRECTOR OF FINANCE Total			**358,849**	**124,491**	**120,736**	**604,076**
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	430,092	199,501	99,123	728,716
			15102210 - FIN OPER Acctg and Reporting	830,827	312,468	50,916	1,194,211
		10101 - GSD General Total		1,260,918	511,969	150,039	1,922,926
	15 - FINANCE OPERATIONS Total			**1,260,918**	**511,969**	**150,039**	**1,922,926**
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	328,657	141,286	14,405	484,348
		10101 - GSD General Total		328,657	141,286	14,405	484,348
	16 - FINANCIAL ACCOUNTABILITY Total			**328,657**	**141,286**	**14,405**	**484,348**
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	302,261	139,125	80,931	522,318
		10101 - GSD General Total		302,261	139,125	80,931	522,318
	17 - PAYROLL Total			**302,261**	**139,125**	**80,931**	**522,318**
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	867,804	329,734	78,339	1,275,877
			15103410 - FIN OMB Cost Planning & Mgmt	87,608	36,726	2,364	126,698
		10101 - GSD General Total		955,412	366,460	80,703	1,402,575
	19 - OFFICE OF MANAGEMENT & BUDGET Total			**955,412**	**366,460**	**80,703**	**1,402,575**
	2 - EMPLOYEE BENEFITS	10101 - GSD General	1101104 - ADM County Retire Match			3,501,900	3,501,900
			1101107 - ADM Cnty Teach Retire Match			6,900,400	6,900,400
			1101109 - ADM Health Insurance Match		46,292,178		46,292,178
			1101110 - ADM Death Benefit Payments			200,000	200,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

Note that when comparing the costs shown on this schedule to those in central service departments in the cost allocation plan there will be two types of discrepencies. (1) Internal Service Funds include revenue in the cost allocation plan, this schedule only shows expenditures. (2) Some departments have more funding sources shown on this schedule than are included in the plan, these primarily consist of capital expenditure dollars that are unallowable for allocation in the plan.

Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		10101 - GSD General	1101114 - ADM Unemployment Compensation			141,047	141,047
			1101115 - ADM Life Insurance Match		2,865,293		2,865,293
			1101145 - ADM TCRS Pension Contribution		37,164		37,164
		10101 - GSD General Total			49,194,635	10,743,347	59,937,982
		18301 - USD General	1191102 - ADM Police/Fire Retire Match			8,873,000	8,873,000
			1191103 - ADM Civil Service Retire Match			5,424,700	5,424,700
			1191106 - ADM Teacher Pens Match			4,592,400	4,592,400
			1191109 - ADM Health Ins Match		1,455,985		1,455,985
			1191115 - ADM Life Ins Match		68,072		68,072
		18301 - USD General Total			1,524,057	18,890,100	20,414,157
		52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners			9,839,065	9,839,065
			12505200 - BEN IOD Employees			7,746,928	7,746,928
			12505300 - BEN IOD ClinicBuildout/Startup			280,835	280,835
			12505400 - BEN IOD Clinic Operations			993,734	993,734
		52200 - IOD Network (Injured-On-Duty) Total				18,860,562	18,860,562
		71009 - Flexible Benefits Plan 2013	12600184 - BEN Flex Benefits - Medical			(303)	(303)
			12600384 - BEN Flex Benefits - Admin			611,173	611,173
		71009 - Flexible Benefits Plan 2013 Total				610,870	610,870
		71010 - Flexible Benefits Plan 2014	12600185 - BEN Flex Benefits - Medical			325,625	325,625
			12600285 - BEN Flex Benefits - Dep Care			161,107	161,107
			12600385 - BEN Flex Benefits - Admin			1,633,503	1,633,503
		71010 - Flexible Benefits Plan 2014 Total				2,120,234	2,120,234
		71011 - Flexible Benefits Plan 2015	12600186 - BEN Flex Benefits - Medical			557,556	557,556
			12600286 - BEN Flex Benefits - Dep Care			137,434	137,434
		71011 - Flexible Benefits Plan 2015 Total				694,990	694,990
		75009 - MNPS Flexible Benefit 2014	12600197 - BEN MNPS Flex Benefits Medical			248,536	248,536
			12600297 - BEN MNPS Flex Benefits Dep Car			82,074	82,074
		75009 - MNPS Flexible Benefit 2014 Total				330,610	330,610
		75010 - MNPS Flexible Benefits 2015	12600198 - BEN MNPS Flex Benefits Medical			401,890	401,890
			12600298 - BEN MNPS Flex Benefits Dep Car			101,246	101,246
			12600398 - BEN MNPS Flex Benefits Admin			155	155
		75010 - MNPS Flexible Benefits 2015 Total				503,291	503,291
	2 - EMPLOYEE BENEFITS Total				**50,718,692**	**52,754,004**	**103,472,696**
	20 - BUSINESS SOLUTIONS	10101 - GSD General	14160950 - ITS Business Solutions	536,398	200,689	40,314	777,400
		10101 - GSD General Total		536,398	200,689	40,314	777,400
	20 - BUSINESS SOLUTIONS Total			**536,398**	**200,689**	**40,314**	**777,400**
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	203,444	68,241	6,428	278,113
		10101 - GSD General Total		203,444	68,241	6,428	278,113
	21 - PUBLIC PROPERTY ADMIN Total			**203,444**	**68,241**	**6,428**	**278,113**
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	806,105	294,388	43,667	1,144,160
		10101 - GSD General Total		806,105	294,388	43,667	1,144,160
	22 - PURCHASING Total			**806,105**	**294,388**	**43,667**	**1,144,160**
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB GrantAssessments&Rept	108,475	48,321	8,189	164,985
		10101 - GSD General Total		108,475	48,321	8,189	164,985
	23 - GRANTS COORDINATION Total			**108,475**	**48,321**	**8,189**	**164,985**
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117150 - FIN SS Business Assistance Ofc	324,302	128,933	69,268	522,503
		10101 - GSD General Total		324,302	128,933	69,268	522,503
	24 - BUSINESS ASSISTANCE OFFICE Total			**324,302**	**128,933**	**69,268**	**522,503**
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Srvc Med Exam Clinic	359,144	135,411	50,589	545,144
		10101 - GSD General Total		359,144	135,411	50,589	545,144
	26 - EMPLOYEE HEALTH & WELLNESS Total			**359,144**	**135,411**	**50,589**	**545,144**
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services	58,888	22,803	4,661	86,352
			48109210 - IA Intergrity Hotline SuggBox	117,772	43,831	527	162,130
			48109310 - IA Audit Assurance Services	431,113	155,804	148,897	735,813
		10101 - GSD General Total		607,773	222,439	154,084	984,295
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit			1,538	1,538

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	27 - INTERNAL AUDIT	30003 - General Fund 4% Reserve Total				1,538	1,538
	27 - INTERNAL AUDIT Total			**607,773**	**222,439**	**155,622**	**985,833**
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve			1,681,800	1,681,800
			1101302 - ADM Surety Bonds			17,300	17,300
			1101308 - ADM Judgments and Losses			1,416,100	1,416,100
		10101 - GSD General Total				3,115,200	3,115,200
		18301 - USD General	1191301 - ADM Insurance and Reserve			88,900	88,900
			1191308 - ADM Judgments and Losses			8,500	8,500
		18301 - USD General Total				97,400	97,400
	3 - INSURANCE Total					**3,212,600**	**3,212,600**
	30 - INFORMATION SYSTEMS	10101 - GSD General	14102000 - ITS PEG Studio Management	130,651	38,924	15,917	185,493
			14121001 - ITS Metro 3	440,662	182,593	78,514	701,769
			14160000 - ITS ALOB Non Alloc'd Fin Tr				
		10101 - GSD General Total		571,313	221,517	94,432	887,262
		30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration			2,242,453	2,242,453
			14201200 - 4% ITS Server Data DeDuplicat				
			14201300 - 4% ITS Data eDiscovery			65,307	65,307
			14201400 - 4% ITS Obsolete Network Equip			1,142,653	1,142,653
			14201500 - 4% ITS Obsolete Servers			357,653	357,653
		30003 - General Fund 4% Reserve Total				3,808,066	3,808,066
		30073 - OEM 2015 Ice Storm Disaster	14700515 - ITS 2015 Ice Storm Disaster	2,402	616		3,018
		30073 - OEM 2015 Ice Storm Disaster Total		2,402	616		3,018
		34150 - Nashville Educ Comm & Arts TV	14105150 - ITS Nash Educ Comm & Arts TV			1,746	1,746
		34150 - Nashville Educ Comm & Arts TV Total				1,746	1,746
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only			153,930	153,930
		34155 - Nash Educ Comm & ArtsTVCapital Total				153,930	153,930
		40009 - GSD FY10 Capital Projects Fund	14401010 - ITS * Construction			71,624	71,624
			14402010 - ITS *Exchange/Directory Servic			16,300	16,300
			14403010 - ITS Disaster Recovery BU Site			563,741	563,741
			14406010 - ITS HOB Data Center			20,128	20,128
			14407010 - ITS * Network Replacement			168	168
			14408010 - ITS * PBX System			22,866	22,866
			14409010 - ITS Enterprise Info Systems			38,266	38,266
			14410010 - ITS Network Info Security			235,891	235,891
		40009 - GSD FY10 Capital Projects Fund Total				968,985	968,985
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS Construction			570,343	570,343
			14402011 - ITS * End of Life Equipment			5,686	5,686
			14403011 - ITS * EA Microsoft Year 1			19,522	19,522
			14410011 - ITS HIPAA Compliance			112,233	112,233
		40011 - GSD FY11 Capital Projects Fund Total				707,784	707,784
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice			415,095	415,095
			14402013 - ITS Upgrade EOL SONET Ntwk Inf			1,120,024	1,120,024
			14403013 - ITS *Storage Area Ntwrk Upgrad			73,166	73,166
			14404013 - ITS Mobile Device Management			1,255	1,255
			14406013 - ITS * Public Wireless Study			126,423	126,423
			14414013 - ITS Library Archives - Tech			79,427	79,427
		40013 - GSD FY13 Capital Projects Fund Total				1,815,389	1,815,389
		40014 - GSD FY14 Capital Projects	14401014 - ITS Construction Data/Voice			443,092	443,092
			14402014 - ITS Upgrade EBS			764,732	764,732
			14403014 - ITS Mobile Devices/Ntwk Access			137,967	137,967
			14404014 - ITS Phase 3-Nashville gov			7,941	7,941
			14406014 - ITS VPN Solution			36,377	36,377
			14407014 - ITS MS ForeFront Identity Mgr			229,591	229,591
			14408014 - ITS Public WiFi Internet PubSp			7,912	7,912
			14411014 - ITS Lentz - Tech			40,629	40,629
			14412014 - ITS Midtown Hills Prec - Tech			273,685	273,685

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40014 - GSD FY14 Capital Projects	14413014 - ITS SE Library Center - Tech			210,532	210,532
		40014 - GSD FY14 Capital Projects Total				2,152,458	2,152,458
		40015 - GSD FY15 Capital Projects	14402015 - ITS End of Life Telephone Syst			542,356	542,356
			14403015 - ITS End of Life Networks			1,240,908	1,240,908
			14404015 - ITS Data & Voice for Projects			177,186	177,186
			14405015 - ITS WEBudget Replacement			766,129	766,129
			14406015 - ITS *North Nash Infrastructure			1,900,000	1,900,000
			14407015 - ITS Fire Station 19				
			14408015 - ITS Fire Station 20				
		40015 - GSD FY15 Capital Projects Total				4,626,580	4,626,580
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	180,184	54,387	28,039	262,610
			14521011 - ITS Enterprise Applications	818,116	360,810	2,626,766	3,805,691
			14521013 - ITS Collaboration Services	101,916	50,367	90	152,373
			14521021 - ITS Web Based Services	282,071	130,107	73,701	485,878
			14521051 - ITS Technical Support Center	850,439	358,903	143,847	1,353,188
			14521061 - ITS Employee & Account Care	413,006	185,827	539,730	1,138,563
			14521071 - ITS Security Assurance	395,186	167,085	685,991	1,248,262
			14521081 - ITS Enterprise Services	147,187	48,530	18,240	213,957
			14521091 - ITS Desktop Support	765,358	324,045	483,381	1,572,784
			14521101 - ITS Enterprise Server&Storage	823,811	311,071	410,596	1,545,478
			14521121 - ITS Network Comm Srvcs	512,330	214,953	1,051,031	1,778,314
			14521131 - ITS Voice Comm Solutions	376,905	146,237	102,074	625,216
			14521161 - ITS Identity and Access Mgmt	254,593	99,553	8,149	362,295
			14560210 - ITS Data Infrastruc Support	161,638	62,593	102,552	326,782
			14560810 - ITS Executive Leadership	296,609	107,432	12,740	416,780
			14560990 - ITS ALOB Non-Alloc'dFinTrans			744,172	744,172
		51137 - Information Technology Service Total		6,379,349	2,621,900	7,031,098	16,032,346
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			1,109,587	1,109,587
		51138 - ITS Technology Revolving Total				1,109,587	1,109,587
	30 - INFORMATION SYSTEMS Total			**6,953,064**	**2,844,033**	**22,470,055**	**32,267,151**
	31 - POSTAL SERVICE	10101 - GSD General	10104100 - GSR Mail Services	162,544	84,326	574,818	821,688
		10101 - GSD General Total		162,544	84,326	574,818	821,688
		51151 - *Postal Service	10511021 - GSR * Mail Services			182,740	182,740
		51151 - *Postal Service Total				182,740	182,740
	31 - POSTAL SERVICE Total			**162,544**	**84,326**	**757,558**	**1,004,428**
	32 - RADIO SHOP	51153 - Radio Shop	10511031 - GSR Radio System Field Act	236,916	113,081	4,695,260	5,045,257
			10511041 - GSR Radio System Shop Act	370,665	173,012	296,645	840,322
			10563990 - GSR RS Non-Alloc'd Fin Trans			1,900	1,900
		51153 - Radio Shop Total		607,581	286,093	4,993,805	5,887,479
	32 - RADIO SHOP Total			**607,581**	**286,093**	**4,993,805**	**5,887,479**
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs	1,189,218	687,369	2,130,128	4,006,716
			10510030 - OFM Heavy Veh/Equip Repairs	2,019,198	780,741	3,524,272	6,324,211
			10510050 - OFM Ground Veh/Equip Repairs	215,921	166,921	378,709	761,552
			10510410 - OFM Fuel	87,666	55,245	8,942,189	9,085,100
			10510610 - OFM Asset Management	164,577	66,482	11,685,725	11,916,783
			10511400 - OFM ALOB Non Alloc FinTrans			125	125
		51154 - Office of Fleet Management Total		3,676,580	1,756,758	26,661,148	32,094,486
	33 - FLEET MANAGEMENT Total			**3,676,580**	**1,756,758**	**26,661,148**	**32,094,486**
	34 - TREASURY	10101 - GSD General	15108000 - FIN Treasury Collections	82,605	33,936	3,274	119,814
		10101 - GSD General Total		82,605	33,936	3,274	119,814
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations	277,523	97,577	47,052	422,152
			15515210 - FIN TRE InvestmentCmteeSupport	100,005	31,990	25,158	157,153
			15515310 - FIN TRE Investor Relations	85,151	28,012	15,193	128,356
			15563000 - FIN Treas Non-Alloc'd Fin Tran	943	461		1,404
		51180 - Treasury Management Total		463,622	158,041	87,403	709,065
	34 - TREASURY Total			**546,227**	**191,976**	**90,677**	**828,879**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	4 - GEN SVC OVERHEAD	10101 - GSD General	10170100 - GSR Business Office	647,072	245,765	199,936	1,092,773
		10101 - GSD General Total		647,072	245,765	199,936	1,092,773
	4 - GEN SVC OVERHEAD Total			**647,072**	**245,765**	**199,936**	**1,092,773**
	5 - CORPORATE DUES	10101 - GSD General	1101303 - ADM Corp Dues/Contribution			451,089	451,089
		10101 - GSD General Total				451,089	451,089
	5 - CORPORATE DUES Total					**451,089**	**451,089**
	6 - POST AUDITS	10101 - GSD General	1101412 - ADM Post Audit			971,042	971,042
		10101 - GSD General Total				971,042	971,042
	6 - POST AUDITS Total					**971,042**	**971,042**
	7 - LEGISLATIVE	10101 - GSD General	2101000 - MCO Administration	1,107,310	554,242	66,484	1,728,036
			2104000 - MCO Non Allocated Fin Tran				
			3101000 - MCL Administration	206,863	92,582	99,479	398,924
			3106000 - MCL Alarm Registration	1,415	626		2,041
		10101 - GSD General Total		1,315,588	647,450	165,963	2,129,002
		30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council				
			3201000 - 4% MCL Metropolitan Clerk			481,287	481,287
		30003 - General Fund 4% Reserve Total				481,287	481,287
	7 - LEGISLATIVE Total			**1,315,588**	**647,450**	**647,250**	**2,610,288**
	8 - GEN SVC FACILITIES	10101 - GSD General	10103200 - GSR SEC Employee & Prop Sec	77,303	28,686	352,899	458,888
			10103210 - GSR BOSS Support Services	771,454	287,047	395,164	1,453,664
			10103220 - GSR BOSS Building Services	367,658	147,593	10,301,748	10,816,999
			10103230 - GSR BOSS Utilities			8,316,597	8,316,597
			10103260 - GSR SS ADA Compliance	206,303	73,793	31,417	311,513
			10103270 - GSR BOSS Construction Services	1,720	146	28,932	30,797
		10101 - GSD General Total		1,424,437	537,264	19,426,757	21,388,458
		40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E			285,799	285,799
			10402011 - GSR Clifford Allen Renovation			49,318	49,318
			10403011 - GSR Misc Building Improvements			77,133	77,133
			10404011 - GSR Highland Heights Renovatio			219,871	219,871
			10405011 - GSR North Nash Infrastructure			3,109,153	3,109,153
		40011 - GSD FY11 Capital Projects Fund Total				3,741,274	3,741,274
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			190,903	190,903
			10406013 - GSR Infrastructure			472,613	472,613
		40013 - GSD FY13 Capital Projects Fund Total				663,517	663,517
		40014 - GSD FY14 Capital Projects	10403014 - GSR Misc Building Improvements	91,913	26,014	7,593,095	7,711,022
			10410014 - GSR One Stop Permit Center			242,503	242,503
			10411014 - GSR Initial Planning New ECC			21,600	21,600
			10412014 - GSR North Nashville Greenway			4,703,656	4,703,656
		40014 - GSD FY14 Capital Projects Total		91,913	26,014	12,560,855	12,678,782
		40015 - GSD FY15 Capital Projects	10401015 - GSR Roofing/Building Maintenan			451,304	451,304
			10402015 - GSR Energy Improvements			125,097	125,097
			10403015 - GSR Judicial Campus Master Pla			1,342,854	1,342,854
			10404015 - GSR Farmers Mkt Upgrade			39,792	39,792
			10405015 - GSR POL/FIR Training Academy				
		40015 - GSD FY15 Capital Projects Total				1,959,047	1,959,047
		40401 - GSD 800 MHz Upgrade	10440401 - GSR RS 800 MHz Upgrade			602,979	602,979
		40401 - GSD 800 MHz Upgrade Total				602,979	602,979
		51113 - *Facilities Maint & Security	10511093 - GSR * BOSS Building Services			1,793,748	1,793,748
		51113 - *Facilities Maint & Security Total				1,793,748	1,793,748
		51114 - *BOSS Construction Services	10513100 - GSR *BOSS ConstructionServices			214,379	214,379
		51114 - *BOSS Construction Services Total				214,379	214,379
		61190 - Surplus Property Auction	10564000 - GSR Warehs Non Allocd FinTrans			700	700
		61190 - Surplus Property Auction Total				700	700
	8 - GEN SVC FACILITIES Total			**1,516,350**	**563,278**	**40,963,256**	**43,042,884**
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	816,710	284,882	128,561	1,230,152
		10101 - GSD General Total		816,710	284,882	128,561	1,230,152

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Central Service	**9 - MAYOR Total**			**816,710**	**284,882**	**128,561**	**1,230,152**
Central Service Total				**28,312,201**	**62,209,835**	**169,085,450**	**259,607,486**
Grantee	100 - Convention Center	60162 - Nashville Convention Center	63505000 - FIN CON Event & Bldg Services	113,260	46,906	1,740,143	1,900,309
			63505300 - FIN CON Admin / Finance			1,716,063	1,716,063
		60162 - Nashville Convention Center Total		113,260	46,906	3,456,207	3,616,373
	100 - Convention Center Total			**113,260**	**46,906**	**3,456,207**	**3,616,373**
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			678,500	678,500
		10101 - GSD General Total				678,500	678,500
		20283 - SPA Stadium Debt Srvc 04/13B	90110400 - SPA Debt Service Ref Bds 2013B			1,146,384	1,146,384
			90110800 - SPA Debt Service Ref Bds 2014			20,159,495	20,159,495
		20283 - SPA Stadium Debt Srvc 04/13B Total				21,305,879	21,305,879
		20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			1,702,370	1,702,370
		20300 - SPA Stadium Debt Service 2012A Total				1,702,370	1,702,370
		20301 - SPA Arena Debt Service 2013A	90110500 - SPA Arena Debt Service 2013A			1,128,594	1,128,594
		20301 - SPA Arena Debt Service 2013A Total				1,128,594	1,128,594
		20302 - SPA Ballpark Debt Service2013A	90110600 - SPA Ballpark Debt Service2013A			2,000	2,000
			90110650 - SPA Capitalized Int BP 2013A			2,874,042	2,874,042
		20302 - SPA Ballpark Debt Service2013A Total				2,876,042	2,876,042
		20303 - SPA Ballpark Debt Service2013B	90110700 - SPA Ballpark Debt Service2013B			1,000	1,000
			90110750 - SPA Capitalized Int BP 2013B			627,687	627,687
		20303 - SPA Ballpark Debt Service2013B Total				628,687	628,687
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority				
		30003 - General Fund 4% Reserve Total					
		30279 - SPA Arena Event Fund	64102000 - SPA Arena Event			1,782,579	1,782,579
		30279 - SPA Arena Event Fund Total				1,782,579	1,782,579
		30281 - SPA Stadium $2 Ticket Tax	64720100 - SPA Stadium $2 Ticket Tax Rev			1,328,978	1,328,978
			64720200 - SPA Stadium $2 Ticket Tax Exps			1,711,686	1,711,686
		30281 - SPA Stadium $2 Ticket Tax Total				3,040,664	3,040,664
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			1,737,856	1,737,856
		30286 - SPA Arena Capital Improv Rev Total				1,737,856	1,737,856
		30350 - SPA Ballpark Revenue 2013A	64701100 - SPA Ballpark Revenue 2013A			250,000	250,000
		30350 - SPA Ballpark Revenue 2013A Total				250,000	250,000
		40112 - GSD 2012 QECB Energy Conserv	64401012 - SPA Arena Energy Conserv Const			69,780	69,780
		40112 - GSD 2012 QECB Energy Conserv Total				69,780	69,780
		40113 - GSD FY13B Capital Projects	64401113 - SPA Bridgestone Arena Ext Impr			88,540	88,540
		40113 - GSD FY13B Capital Projects Total				88,540	88,540
		40283 - SPA Arena Capital Improv Fund	64401300 - SPA Arena Capital Improv Rev			26,500	26,500
			64401310 - SPA Arena Capital Improvements			4,156,037	4,156,037
		40283 - SPA Arena Capital Improv Fund Total				4,182,537	4,182,537
		40284 - SPA Pub Imp Rev Bonds 2013	64401340 - SPA Ice Rink Cnstr Global Mall	5,516	1,690	4,489,355	4,496,561
		40284 - SPA Pub Imp Rev Bonds 2013 Total		5,516	1,690	4,489,355	4,496,561
		40290 - SPA Ballpark Pub Imp Rev Bonds	64429010 - SPA Ballpark Construction 2013			42,271,265	42,271,265
			64429020 - SPA Ballpark Garage Design 13			(312,000)	(312,000)
		40290 - SPA Ballpark Pub Imp Rev Bonds Total				41,959,265	41,959,265
		49964 - SPA CAFR Elimination	64409999 - SPA CAFR Elimination			(2,569,195)	(2,569,195)
		49964 - SPA CAFR Elimination Total				(2,569,195)	(2,569,195)
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	150,694	60,635	658,180	869,509
		60008 - SPA Sports Authority - CU Total		150,694	60,635	658,180	869,509
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	125			125
		91264 - SPA Bonded Debt & Interest Total		125			125
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			(36,870,428)	(36,870,428)
		91364 - SPA General Fixed Assets Total				(36,870,428)	(36,870,428)
	101 - Sports Authority Total			**156,335**	**62,325**	**47,139,205**	**47,357,865**
	102 - Water & Sewer	27312 - W&S Debt Service	65550000 - W&S Debt Service			39,603,571	39,603,571
		27312 - W&S Debt Service Total				39,603,571	39,603,571
		30073 - OEM 2015 Ice Storm Disaster	65700515 - W&S 2015 Ice Storm Disaster	73,589		1,969	75,557

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	102 - Water & Sewer	30073 - OEM 2015 Ice Storm Disaster Total		73,589		1,969	75,557
		47335 - W&S Extension & Replacement	65572110 - W&S Ext & Replace Revenue				
			65572120 - W&S Ext & Replace Debt Service			434,153	434,153
			65572130 - W&S Ext & Replace Capital			75,639,061	75,639,061
			65572140 - W&S Ext & Replace W-I-P				
			65572150 - W&S Capital Comm EQP			809,781	809,781
			65572160 - W&S Capital MIS Upgr	53,343	21,639	(74,981)	-
			65572170 - W&S Capital CSC Imprv			(45)	(45)
			65572171 - W&S Capital Meter Prog	67,392	31,943	(99,335)	0
			65572225 - W&S Financial Support Capital	206,033	109,371	(315,404)	-
			65572271 - W&S Engr Admin - Capital	101,896	38,897	(140,793)	-
			65572272 - W&S Engr Desgin - Capital	837,137	344,566	(1,181,703)	-
			65572274 - W&S Engr OAP Sup - Capital	538,914	206,313	(745,227)	-
			65572276 - W&S Engr Planning - Capital	763,832	327,321	(1,089,049)	2,104
			65572281 - W&S Engr Inspection - Capital	1,055,234	435,959	(1,491,193)	-
			65572310 - W&S Water Maint - Capital	49,552	29,702	(79,254)	-
			65572435 - W&S Lead Serv Repl	1,129,684	472,354	(1,602,038)	-
			65572627 - W&S Capital DCWWTP Impro	348,373	143,559	(491,932)	0
		47335 - W&S Extension & Replacement Total		5,151,390	2,161,623	69,572,040	76,885,054
		47342 - *W&S RevBds RZED SBAB2010C Con	65490002 - W&S * FA Closeout Transfers			17,413,892	17,413,892
		47342 - *W&S RevBds RZED SBAB2010C Con Total				17,413,892	17,413,892
		47344 - *W&S Rev Bonds 2013 Constr	1447344 - ADM * W&S 2013 Rev Bonds			100,941,859	100,941,859
		47344 - *W&S Rev Bonds 2013 Constr Total				100,941,859	100,941,859
		47410 - W&S Construction Cap Proj FY10	1447410 - ADM W&S Cap Proj Revenue			74	74
			65490001 - W&S FA Closeout Transfers			34,842,899	34,842,899
		47410 - W&S Construction Cap Proj FY10 Total				34,842,973	34,842,973
		48009 - USD FY10 Capital Projects Fund	65402010 - W&S * SW USD Drain GO Closeout			(374)	(374)
		48009 - USD FY10 Capital Projects Fund Total				(374)	(374)
		67311 - W&S Revenue	65525000 - W&S Revenue			207,871,661	207,871,661
			65525199 - W&S CAFR Eliminations			(365,663,914)	(365,663,914)
		67311 - W&S Revenue Total				(157,792,252)	(157,792,252)
		67331 - W&S Operating	65501100 - W&S Administration			(2,083,776)	(2,083,776)
			65555030 - W&S ALOB IT Application Supp	393,070	153,003	2,131,364	2,677,437
			65555110 - W&S Building Cleanings	73,048	38,803	301,174	413,025
			65555210 - W&S General Administration	247,259	102,425	61,790	411,474
			65555320 - W&S Payment Approvals& Fix Ast	130,186	55,521		185,707
			65555330 - W&S General Accounting	159,337	85,993	1,327,079	1,572,408
			65555410 - W&S Procurement Svcs	123,961	68,481	155,765	348,207
			65555510 - W&S Oper Admin Key	228,314	81,881	39,118	349,313
			65555520 - W&S Admin Security	186,243	92,624	79,420	358,286
			65555530 - W&S Customer Svc Security			62,369	62,369
			65555540 - W&S Stormwater Security			124,241	124,241
			65555570 - W&S OHUD Administration	27,558	9,747	93,494	130,799
			65555610 - W&S Safety Train Session	61,460	30,176	8,466	100,102
			65555620 - W&S Occupation Health Svcs			2,051	2,051
			65555630 - W&S Skills Train & Coordin	66,372	20,361	63,092	149,825
			65555710 - W&S ALOB Exec Leade Key	622,731	246,951	6,425,530	7,295,212
			65555720 - W&S ALOB Communication Svcs	116,473	48,606	49,917	214,996
			65555740 - W&S KVB Median Irrigation			1,997	1,997
			65555910 - W&S Billing &Collections/Lobby	307,057	151,421	1,324,713	1,783,191
			65556010 - W&S Meter Reading Key Product	450,245	223,021	50,193	723,460
			65556110 - W&S Cash / Payment Processing	452,466	201,441	54,636	708,543
			65556210 - W&S Permits Key	30,322	2,439	15,636	48,397
			65556310 - W&S Phone Center Key	1,148,040	497,748	74,124	1,719,911
			65556410 - W&S W&S Field Activ Key	1,131,182	559,932	891,267	2,582,381
			65556440 - W&S Cust Svcs Gen Admin	206,685	108,190	298,032	612,907

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			65556510 - W&S Planning/Locating Key	24,748	1,243	564,206	590,197
			65556520 - W&S Fleet Svcs Coordinator	185,476	80,591	1,398,472	1,664,539
			65556530 - W&S System Svcs Gen Admin	285,654	104,236	1,045,791	1,435,681
			65556540 - W&S Admin Supp Svcs	340,268	134,090	85	474,442
			65556550 - W&S SSD Admin Omo South			3,939	3,939
			65556610 - W&S Sewer Maint Key Day Cre	1,356,344	654,176	2,506,801	4,517,321
			65556620 - W&S Sewer Day Sewer Rep	762,204	328,994	286,900	1,378,097
			65556630 - W&S Sewer Night Sewer Rp	3,290	257		3,548
			65556640 - W&S Sewer Night Sewer Maint	939	73	1,822	2,833
			65556810 - W&S Water Maint Key Day Crew	1,522,719	842,865	1,254,675	3,620,260
			65556820 - W&S Water Maint Day Repair	1,799,751	750,616	1,481,018	4,031,385
			65556830 - W&S Water Maint Night	40,075	14,641		54,716
			65556840 - W&S Water Maint Night Repair	115,056	44,196		159,252
			65556850 - W&S Patch Paving Transfers			4,600,823	4,600,823
			65556860 - W&S OHUD SSD Water				
			65557010 - W&S Comm & Contract Key	223,158	86,559	33,780	343,497
			65557020 - W&S Engineering Admin	190,051	37,597	112,490	340,138
			65557030 - W&S Consent Decree Compl OAP				
			65557110 - W&S Devel Review Key	806,555	317,348	(252,429)	871,474
			65557210 - W&S Inspection Key	269,601	84,888	113,406	467,896
			65557310 - W&S Sys Imprv & Plan Key	283,493	116,065	133,411	532,969
			65557910 - W&S Sewer Pump Stat Operations	41,557	15,799	5,337,554	5,394,909
			65557920 - W&S Telemetry & Controls	145,837	66,189	1,157	213,184
			65557930 - W&S Sewer Pump Stat Maint	1,622,804	736,116	693,812	3,052,732
			65558010 - W&S Dry Creek Repairs Key	488,897	228,393	289,381	1,006,671
			65558020 - W&S Central Repairs Key	2,530,166	1,099,924	1,266,847	4,896,937
			65558030 - W&S Whites Creek Repairs Key	269,667	117,972	215,872	603,511
			65558310 - W&S Wastewater Dry Creek Key	950,518	412,998	2,870,715	4,234,232
			65558320 - W&S Wastewater Central Key	3,005,466	1,323,837	10,972,965	15,302,268
			65558330 - W&S Wastewater Whites Cr Key	687,553	335,903	1,844,391	2,867,847
			65558340 - W&S Dry Creek Administration	56,635	35,024	3,959	95,618
			65558350 - W&S Central Administration	10,202	22,367	12,979	45,547
			65558360 - W&S Whites Creek Administratio	27,223	13,759	5,354	46,336
			65558510 - W&S Laboratory Adminstration	80,025	26,745	2,324	109,094
			65558520 - W&S Laboratory Analysis	916,376	387,194	350,429	1,654,000
			65558530 - W&S Environmental Compliance	211,594	93,923	252,290	557,807
			65558710 - W&S Sec WW Whites Creek Key			121,973	121,973
			65558720 - W&S Sec WW Dry Creek Key	6,918	3,064	127,759	137,741
			65558730 - W&S Sec WW Central Key			833,590	833,590
			65558840 - W&S Hamilton Cr Park Plant			(1,214)	(1,214)
			65558860 - W&S MetroCenterPumpStation			-	-
			65559010 - W&S Telemetry & Controls	190,776	89,409	64,184	344,369
			65559020 - W&S Pump Stations	690,254	320,196	2,068,099	3,078,549
			65559030 - W&S Reservoir General	80,560	27,493	940,196	1,048,248
			65559040 - W&S Water Pump Station Maint			146,823	146,823
			65559210 - W&S Laboratory Administration	71,857	28,950	1,345	102,153
			65559220 - W&S Lab Analysis Water Key	130,456	54,785	1,454	186,695
			65560010 - W&S Omohundro Plant MaintKey	609,936	271,814	443,934	1,325,684
			65560020 - W&S KRHarrington Maint Key	480,716	218,772	314,293	1,013,781
			65560030 - W&S Hermitage Maint Key			38,208	38,208
			65560210 - W&S Omohundro Operations	1,519,837	672,369	5,023,413	7,215,618
			65560220 - W&S Omohundro Administration	110,052	42,260	67,109	219,421
			65560230 - W&S Omohundro Rechlorination	84,128	40,801	16,512	141,441
			65560240 - W&S Harrington Admin	156,806	69,881	5,475	232,162
			65560260 - W&S OHUD Water Plant Ops	141,996	59,192	307,830	509,019
			65560270 - W&S KR Harrington Operations	729,307	324,652	4,638,025	5,691,984

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	102 - Water & Sewer	67331 - W&S Operating	65560510 - W&S Omohundro Sec Water Key			688,555	688,555
			65560520 - W&S KRHarrington Sec Water Key			244,925	244,925
			65560540 - W&S 8th Ave Reservior Sec Key				
		67331 - W&S Operating Total		30,419,512	13,516,978	65,049,395	108,985,885
		67332 - W&S Operating Reserve	65574000 - W&S Convert Operating Rsv				
		67332 - W&S Operating Reserve Total					
	102 - Water & Sewer Total			**35,644,491**	**15,678,602**	**169,633,072**	**220,956,165**
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			35,000,000	35,000,000
		10101 - GSD General Total				35,000,000	35,000,000
		30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			1,723,337	1,723,337
		30003 - General Fund 4% Reserve Total				1,723,337	1,723,337
		40009 - GSD FY10 Capital Projects Fund	67401010 - GHO Star and Rev Cycle Softwar			284,479	284,479
		40009 - GSD FY10 Capital Projects Fund Total				284,479	284,479
		40014 - GSD FY14 Capital Projects	67401014 - GHO * STAR Technology Proj			977,884	977,884
		40014 - GSD FY14 Capital Projects Total				977,884	977,884
		40015 - GSD FY15 Capital Projects	67401015 - GHO IT System Replace/McKesson			1,199,808	1,199,808
			67402015 - GHO Medical Equipment			1,440,787	1,440,787
		40015 - GSD FY15 Capital Projects Total				2,640,595	2,640,595
	104 - General Hospital Total					**40,626,295**	**40,626,295**
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75701000 - MAC Admin & LH Oper	765,766	313,697	3,163,908	4,243,370
		31500 - MAC Admin & Leasehold Total		765,766	313,697	3,163,908	4,243,370
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling			11,450	11,450
		31501 - MAC Local Programs Total				11,450	11,450
		31502 - MAC Headstart Grant	75302140 - MAC Head Start	7,759,244	3,684,894	2,317,556	13,761,694
			75308450 - MAC Early Head Start	183,362	76,264	738,507	998,134
		31502 - MAC Headstart Grant Total		7,942,606	3,761,159	3,056,063	14,759,828
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP	191,331	75,252	3,775,548	4,042,131
		31503 - MAC LIHEAP Grant Total		191,331	75,252	3,775,548	4,042,131
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services	377,800	175,862	291,440	845,102
		31504 - MAC CSBG Grant Total		377,800	175,862	291,440	845,102
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food	145,001	64,191	464,427	673,619
		31505 - MAC Summer Food Program Total		145,001	64,191	464,427	673,619
		31506 - MAC CACFP	75302200 - MAC CACFP	301,350	152,127	1,271,829	1,725,306
		31506 - MAC CACFP Total		301,350	152,127	1,271,829	1,725,306
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care	212,822	38,008	464,424	715,254
		31508 - MAC BF/AF Care Program Total		212,822	38,008	464,424	715,254
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd			5,110	5,110
		31511 - MAC Parent Club Federal Funds Total				5,110	5,110
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance			369,479	369,479
		31512 - MAC Community Srvc Assistance Total				369,479	369,479
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)				
		31514 - MAC ComSrv Poverty Summit Total					
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program			4,532	4,532
		31519 - MAC Share the Warmth Total				4,532	4,532
		40009 - GSD FY10 Capital Projects Fund	75402010 - MAC New Headstart Fac Douglas			7,860	7,860
		40009 - GSD FY10 Capital Projects Fund Total				7,860	7,860
	105 - Metro Action Com Total			**9,936,675**	**4,580,296**	**12,886,070**	**27,403,042**
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match			95,014	95,014
		10101 - GSD General Total				95,014	95,014
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults				
			76342010 - NCAC Cost Pool Clearing	321,458	147,935	110,525	579,917
		31000 - NCAC Expenditure Clearing Total		321,458	147,935	110,525	579,917
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel	63,120	15,653	11,823	90,596
			76341000 - NCAC Local NYAW AO ALOB	294	102	4,033	4,429
			76700990 - NCAC Nash Chamber Foundation	14,606	4,713	3,099	22,418
		31009 - NCAC Other Grants Total		78,020	20,468	18,955	117,443

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		31200 - NCAC WIA Youth PY13	76362125 - NCAC WIA Youth PY13	71,170	31,444	552,580	655,193
		31200 - NCAC WIA Youth PY13 Total		71,170	31,444	552,580	655,193
		31203 - NCAC WIA Adult PY14	76362340 - NCAC WIA Adult PY14	192,393	79,014	196,373	467,780
			76362345 - NCAC WIA DW Transfer PY14			5,732	5,732
		31203 - NCAC WIA Adult PY14 Total		192,393	79,014	202,105	473,512
		31204 - NCAC WIA DW PY14	76362350 - NCAC WIA Dislocated Workr PY14	210,820	89,261	555,102	855,183
		31204 - NCAC WIA DW PY14 Total		210,820	89,261	555,102	855,183
		31205 - NCAC WIA Incumbent Worker P14	76372330 - NCAC WIA Incumbent Wkr P14			21,850	21,850
		31205 - NCAC WIA Incumbent Worker P14 Total				21,850	21,850
		31207 - NCAC Statewide Incentive 13	76372320 - NCAC Statewide Incentive 13			64,043	64,043
		31207 - NCAC Statewide Incentive 13 Total				64,043	64,043
		31208 - NCAC WIA Youth PY15	76362335 - NCAC WIA Youth PY15	162,803	86,590	1,129,608	1,379,001
		31208 - NCAC WIA Youth PY15 Total		162,803	86,590	1,129,608	1,379,001
		31209 - NCAC WIA Dislocated WorkerPY15	76362360 - NCAC WIA Dislocated Workr PY15	77,530	32,754	177,595	287,879
		31209 - NCAC WIA Dislocated WorkerPY15 Total		77,530	32,754	177,595	287,879
		31210 - NCAC WIA Adult PY15	76362365 - NCAC WIA Adult PY15	64,299	27,146	39,890	131,335
		31210 - NCAC WIA Adult PY15 Total		64,299	27,146	39,890	131,335
		31211 - NCAC WIA Asset Building FY15	76362370 - NCAC WIA Asset Building FY15			51,686	51,686
		31211 - NCAC WIA Asset Building FY15 Total				51,686	51,686
		31212 - NCAC WIA DW Rapid ResponsePY13	76362375 - NCAC WIA DW Rapid ResponsePY13			700,000	700,000
		31212 - NCAC WIA DW Rapid ResponsePY13 Total				700,000	700,000
		31213 - NCAC WIA Adult FY15	76362385 - NCAC WIA Adult FY15	305,799	157,205	772,285	1,235,289
		31213 - NCAC WIA Adult FY15 Total		305,799	157,205	772,285	1,235,289
		31214 - NCAC WIA Dislocated WorkerFY15	76362380 - NCAC WIA Dislocated Workr FY15	433,534	213,487	451,660	1,098,680
		31214 - NCAC WIA Dislocated WorkerFY15 Total		433,534	213,487	451,660	1,098,680
		31215 - NCAC WIA Incentive Grant 14	76362325 - NCAC WIA Incentive Grant 14			5,442	5,442
		31215 - NCAC WIA Incentive Grant 14 Total				5,442	5,442
		31217 - NCAC Youth Work Experience	76362400 - NCAC Youth Work Experience			23,923	23,923
		31217 - NCAC Youth Work Experience Total				23,923	23,923
	106 - NCAC Total			**1,917,825**	**885,302**	**4,972,263**	**7,775,391**
	107 - MDHA	40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			489,265	489,265
		40209 - GSD FY10 Non-BAB Capital Projs Total				489,265	489,265
		48009 - USD FY10 Capital Projects Fund	77404010 - MDHA *USD Gulch Arts Ctr Redev				
		48009 - USD FY10 Capital Projects Fund Total					
	107 - MDHA Total					**489,265**	**489,265**
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			36,370,600	36,370,600
		10101 - GSD General Total				36,370,600	36,370,600
		40009 - GSD FY10 Capital Projects Fund	78403010 - MTA Bus Rapid Transit Infrastr			(43,739)	(43,739)
		40009 - GSD FY10 Capital Projects Fund Total				(43,739)	(43,739)
		40011 - GSD FY11 Capital Projects Fund	78403011 - MTA Route Analysis			48,363	48,363
			78404011 - MTA RTA Grant Local Match			28	28
			78406011 - MTA Replacement Buses			77,037	77,037
		40011 - GSD FY11 Capital Projects Fund Total				125,428	125,428
		40013 - GSD FY13 Capital Projects Fund	78402013 - MTA Grant Matches			298,341	298,341
			78403013 - MTA Murfreesboro Road BRT			856,423	856,423
			78405013 - MTA Paratransit Buses			153,257	153,257
			78407013 - MTA Music City Circuit Buses			2,615,702	2,615,702
			78408013 - MTA Grant Matches Special			237,631	237,631
			78409013 - MTA RTA -Property Improvements			16,774	16,774
		40013 - GSD FY13 Capital Projects Fund Total				4,178,128	4,178,128
		40014 - GSD FY14 Capital Projects	78401014 - MTA The AMP			989,707	989,707
			78402014 - MTA Grant Match-Veh Prep/Log13			250,000	250,000
			78403014 - MTA Grant Match-Veh Prep/Log14			2,145,297	2,145,297
			78404014 - MTA Grant Match-RTA thru MTA13			403,711	403,711
			78407014 - MTA Vehicle Location Sys AVL			1,500,000	1,500,000
			78408014 - MTA Paratransit Vehicles			311,537	311,537

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40014 - GSD FY14 Capital Projects	78409014 - MTA Myatt Building Renovations			52,673	52,673
		40014 - GSD FY14 Capital Projects Total				5,652,926	5,652,926
		40015 - GSD FY15 Capital Projects	78401015 - MTA - Grant Match				
			78402015 - MTA Building Renovations			4,327	4,327
			78403015 - MTA BRT Lite Infrastructure				
			78404015 - MTA RTA - Grant Match				
			78405015 - MTA Bus Shelters			208,202	208,202
			78406015 - MTA Replacement Buses/Vehicles			760,897	760,897
		40015 - GSD FY15 Capital Projects Total				973,426	973,426
		60002 - MTA-Component Unit	78501000 - MTA Administration	216,635	41,042	583	258,259
		60002 - MTA-Component Unit Total		216,635	41,042	583	258,259
		70155 - *MTA Self-Insurance	78600100 - MTA * Self Insurance			506,037	506,037
		70155 - *MTA Self-Insurance Total				506,037	506,037
	108 - Metro Transit Total			**216,635**	**41,042**	**47,763,388**	**48,021,064**
	109 - DES	28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A			1,582,744	1,582,744
		28203 - DES Debt Service 2012A Total				1,582,744	1,582,744
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds			160,624	160,624
		28204 - DES Debt Service GO Bonds Total				160,624	160,624
		30079 - NTTC Surplus Fund	79701000 - NTTC Surplus			273,716	273,716
		30079 - NTTC Surplus Fund Total				273,716	273,716
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects			407,131	407,131
		49109 - DES FY10 Self-Funding Cap Proj Total				407,131	407,131
	109 - DES Total					**2,424,215**	**2,424,215**
	110 - Taxi Transp & Licensing	30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board				
		30003 - General Fund 4% Reserve Total					
	110 - Taxi Transp & Licensing Total						
	111 - Education	25104 - MNPS Debt Service	80106000 - MNPS Debt Service			133,859,968	133,859,968
			80106100 - MNPS Debt Service CP Activity			182,673	182,673
			80109104 - MNPS Debt Srv General Revenue			774,923	774,923
		25104 - MNPS Debt Service Total				134,817,564	134,817,564
		30062 - * POL 2011 JAG Grant	80322337 - MNPS * JAG Grant 2011			(373)	(373)
		30062 - * POL 2011 JAG Grant Total				(373)	(373)
		30073 - OEM 2015 Ice Storm Disaster	80700515 - MNPS 2015 Ice Storm Disaster	3,848	1,305	171,529	176,683
		30073 - OEM 2015 Ice Storm Disaster Total		3,848	1,305	171,529	176,683
		35119 - MNPS Special Projects	80701003 - MNPS CLASS Fiscal			130,545	130,545
			80701016 - MNPS Guidance Donations	164	26	28,116	28,307
			80701019 - MNPS Dollar General-325GlenHS	12,088	1,244	1,000	14,332
			80701021 - MNPS CMA-Keep the MusicPlaying			1,150,152	1,150,152
			80701024 - MNPS 1st Choice Festival			33,680	33,680
			80701025 - MNPS MMU - NPEF			9,706	9,706
			80701028 - MNPS Dollar General-230HCotton			12,469	12,469
			80701029 - MNPS TN-STEM Support			8,013	8,013
			80701030 - MNPS School Staff Dev Donation			9,646	9,646
			80701033 - MNPS STEM Expo			3,841	3,841
			80701035 - MNPS QSCB Interest Payment			1,598,738	1,598,738
			80701037 - MNPS Career & Technical Edu			168	168
			80701038 - MNPS Gra Mar MS - Reading prog			2,930	2,930
			80701039 - MNPS FY14 Tech Capital-BEP			9,060	9,060
			80701040 - MNPS Martin Ctr Services	530	272		802
			80701045 - MNPS STAR Awards			20,297	20,297
			80701047 - MNPS Student Visit Honorarium			16,250	16,250
			80701048 - MNPS Ford Grant-Academies			10,000	10,000
			80701051 - MNPS NBPTS i3 grant		99		99
			80701053 - MNPS Forensic League Grant	2,100	345	2,283	4,729
			80701054 - MNPS Indoor Drumline			1,689	1,689
			80701056 - MNPS Simon Youth Teacher/Year			250	250

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80701057 - MNPS TN Arts Comm grants			(282)	(282)
			80701058 - MNPS School Garden Grant			(234)	(234)
			80701059 - MNPS ECET2 New Venture Fund			14,687	14,687
			80701060 - MNPS Econ-Arts-ITCreswell			9,221	9,221
			80701061 - MNPS Laura Bush Library Grant			14,958	14,958
			80701063 - MNPS Jere Baxter Comcast Dona			13,907	13,907
			80701064 - MNPS College Board-NSF STUDY		291	5,143	5,433
			80701065 - MNPS McGavock HS FFA			1,932	1,932
			80701066 - MNPS NFL-Hometown grant			7,813	7,813
			80701068 - MNPS Reading Recovery-GA St U			7,136	7,136
			80701099 - MNPS TN Arts Comm-STS			36,243	36,243
			80701103 - MNPS Bellsouth E-Rate			120,133	120,133
			80701110 - MNPS United Way Career Dir	27,244	395		27,639
			80701116 - MNPS Adult Voc Ed Training			13,496	13,496
			80701124 - MNPS Bordeaux FRC Admin Fund			35,345	35,345
			80701137 - MNPS Homeless Donations			3	3
			80701140 - MNPS Music & Arts Prog	28,300	4,879	9,097	42,276
			80701145 - MNPS Dual Enrollment Program			15,317	15,317
			80701200 - MNPS NoVo Foundation grant		41,466	280,637	322,103
			80701325 - MNPS Ford Donations-Glencliff			(233)	(233)
			80701800 - MNPS Ford Grant-Academies			1,051	1,051
			80702037 - MNPS CTE E-Bid proceeds			20,270	20,270
			80702929 - MNPS Before/AfterCare PreKCtr	113,795	7,886	11,236	132,917
		35119 - MNPS Special Projects Total		184,221	56,904	3,665,706	3,906,831
		35131 - MNPS General Purpose	80101001 - MNPS Director of Schools	806,856	214,563	1,370,698	2,392,118
			80101002 - MNPS Leadership & Learning	3,330,715	1,615,971	4,911,848	9,858,535
			80101003 - MNPS Purchasing	478,391	203,291	15,437	697,118
			80101004 - MNPS Accounting	939,274	388,562	10,721	1,338,557
			80101005 - MNPS School Operating Budgets				
			80101006 - MNPS Human Capital	3,220,130	904,113	1,928,492	6,052,735
			80101007 - MNPS Information Technology	6,836,206	2,738,869	4,510,977	14,086,052
			80101008 - MNPS Student Assignment Svcs	631,053	229,140	129,373	989,566
			80101010 - MNPS Discipline Services	2,271,613	798,123	194,571	3,264,307
			80101011 - MNPS Chief Operating Officer	174,543	36,552	11,926	223,021
			80101014 - MNPS Instructional Support	66,179	33,794	7,467	107,440
			80101015 - MNPS Business and Facility Svc	265,041	73,392	78,883	417,316
			80101016 - MNPS Guidance	155,371	57,842	3,011,743	3,224,956
			80101017 - MNPS Operations			22,388,346	22,388,346
			80101018 - MNPS Library Media & Tech	314,834	92,099	9,370	416,303
			80101019 - MNPS Textbook Services			5,637,509	5,637,509
			80101020 - MNPS School Social Work	2,323,800	754,633	102,443	3,180,876
			80101022 - MNPS Transportation	4,051,350	1,752,644	9,839,290	15,643,284
			80101023 - MNPS Construction	385,097	153,126	902,699	1,440,921
			80101025 - MNPS Attendance	118,416	49,503	1,968	169,888
			80101026 - MNPS Student Family Services	1,102,738	456,988	143,300	1,703,027
			80101027 - MNPS Info Mgmt & Decision	2,687,501	1,284,489	78,348	4,050,338
			80101028 - MNPS Community Achieves	(646)	(354)		(1,000)
			80101030 - MNPS Special Leave		2,325		2,325
			80101033 - MNPS Smaller Learning Comm SLC	271,168	67,928	202,831	541,927
			80101035 - MNPS Charter Sch Office	48,041	14,975	32,682	95,698
			80101036 - MNPS Student Services	206,341	53,935	404	260,680
			80101037 - MNPS Career & Technical Edu	221,124	64,676	236,210	522,011
			80101043 - MNPS School Audit	379,957	175,157	72,417	627,530
			80101044 - MNPS Insurance and Retirement	554,260	322,293	58,600	935,153
			80101045 - MNPS Business Office	1,445,708	243,803	13,177,233	14,866,743
			80101046 - MNPS Mail and Delivery	351,840	171,362	58,997	582,199

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80101047 - MNPS Pupil Personnel	3,128,892	975,122	20,260	4,124,275
			80101048 - MNPS Library Services	22,903	7,011	350,840	380,754
			80101050 - MNPS Homebound	398,369	139,869	7,706	545,945
			80101051 - MNPS Hearing Impaired	716,322	221,560	13,405	951,287
			80101052 - MNPS Speech	3,219,881	1,103,293	17,501	4,340,675
			80101055 - MNPS Research and Evaluation	762,532	264,026	761,512	1,788,069
			80101056 - MNPS Customer Service Center	452,590	202,651	5,266	660,507
			80101061 - MNPS Athletic Department			298,391	298,391
			80101064 - MNPS Exceptional Education	2,815,644	1,048,193	7,352,157	11,215,995
			80101066 - MNPS Board Members	157,699	51,718		209,417
			80101071 - MNPS Leadership & Learning-ES		4,656		4,656
			80101073 - MNPS Leadership & Learning-HS	12,450	11,673		24,123
			80101074 - MNPS Federal Programs	167,289	64,389	14,806	246,484
			80101085 - MNPS Maintenance	8,060,943	3,760,837	7,191,422	19,013,203
			80101088 - MNPS Communications	612,382	173,469	125,879	911,730
			80101090 - MNPS County Pension Employees			865,036	865,036
			80101091 - MNPS City Pension Employees			456,125	456,125
			80101093 - MNPS Metro Pension Employees			24,150,062	24,150,062
			80101095 - MNPS Bus Drivers	6,284,930	3,634,851	30,600	9,950,381
			80101100 - MNPS Margaret Allen Middle	1,780,022	558,262	168,385	2,506,669
			80101105 - MNPS Amqui Elementary	2,448,915	774,622	189,978	3,413,514
			80101110 - MNPS Antioch High	7,348,136	2,276,142	765,798	10,390,076
			80101111 - MNPS Antioch Middle	2,211,876	663,902	252,321	3,128,099
			80101114 - MNPS W A Bass Adult Program	284,905	80,097	4,312	369,314
			80101115 - MNPS Bailey Middle	2,075,824	654,395	143,410	2,873,630
			80101116 - MNPS W A Bass ALC	841,633	265,468	247,171	1,354,272
			80101117 - MNPS Transitions at Bass	419,657	120,221	122,185	662,063
			80101120 - MNPS Jere Baxter Middle	1,692,565	527,816	285,976	2,506,357
			80101122 - MNPS Lakeview Elementary	3,631,942	1,269,738	217,816	5,119,496
			80101130 - MNPS Bellevue Middle	2,514,898	861,210	227,478	3,603,585
			80101135 - MNPS Bellshire Elementary	2,219,602	734,869	162,417	3,116,887
			80101142 - MNPS The Big Picture School	1,366,207	469,102	154,994	1,990,303
			80101145 - MNPS Norman Binkley Elementary	2,031,251	715,150	128,963	2,875,364
			80101150 - MNPS Bordeaux Elementary	14,061	9,870	19,421	43,353
			80101152 - MNPS Bordeaux Early Learning	1,179,229	421,811	205,740	1,806,780
			80101155 - MNPS Brick Church Middle	540,454	161,403	165,013	866,870
			80101165 - MNPS Buena Vista Elementary	2,152,772	687,203	144,538	2,984,512
			80101175 - MNPS Caldwell Elementary	1,730,064	527,440	109,764	2,367,267
			80101180 - MNPS Cameron Middle	9,039	881	180,075	189,995
			80101182 - MNPS Cane Ridge High	5,561,107	1,815,957	601,773	7,978,838
			80101184 - MNPS Cane Ridge Elementary	3,355,165	1,076,696	211,469	4,643,330
			80101185 - MNPS Carter-Lawrence Elem	1,687,350	540,285	106,926	2,334,561
			80101186 - MNPS Casa Azafran ELC	402,347	117,691	190,991	711,029
			80101187 - MNPS Jere Baxter ALC			109,768	109,768
			80101200 - MNPS Chadwell Elementary	1,593,272	522,932	126,820	2,243,024
			80101205 - MNPS Charlotte Park Elementary	2,205,084	735,760	138,160	3,079,004
			80101211 - MNPS The Academy-Old Cockrill	726,741	228,320	39,097	994,158
			80101215 - MNPS Cockrill Elementary	2,779,069	938,984	171,996	3,890,049
			80101220 - MNPS* Cohn Adult High School			41,671	41,671
			80101225 - MNPS Cole Elementary	3,035,848	1,035,926	182,685	4,254,459
			80101230 - MNPS Hattie Cotton Elementary	1,829,829	617,784	122,464	2,570,076
			80101235 - MNPS Crieve Hall Elementary	1,619,469	572,506	117,125	2,309,100
			80101238 - MNPS Croft Middle	2,900,512	998,543	182,353	4,081,408
			80101240 - MNPS Cumberland Elementary	1,990,694	660,205	131,770	2,782,669
			80101242 - MNPS Nashville School of Arts	2,330,150	774,029	474,672	3,578,851
			80101252 - MNPS Dodson Elementary	2,375,785	737,867	147,114	3,260,766

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80101260 - MNPS Donelson Middle	2,566,962	889,538	211,873	3,668,373
			80101263 - MNPS Drexel Preparatory				
			80101265 - MNPS Dupont Elementary	1,934,250	684,696	126,471	2,745,417
			80101270 - MNPS Dupont Hadley Middle	2,497,392	892,539	192,446	3,582,378
			80101275 - MNPS Dupont Tyler Middle	2,707,201	877,825	186,775	3,771,801
			80101280 - MNPS Eakin Elementary	2,535,585	946,427	179,046	3,661,059
			80101284 - MNPS McGruder Assess Center			10,895	10,895
			80101285 - MNPS John Early Museum Magnet	2,721,358	876,738	200,446	3,798,542
			80101290 - MNPS East Nashville Magnet	4,387,850	1,437,222	151,766	5,976,838
			80101295 - MNPS East Middle			210,509	210,509
			80101308 - MNPS Fall-Hamilton Elementary	1,768,866	592,798	147,015	2,508,679
			80101310 - MNPS J E Moss Elementary	3,502,601	1,142,158	223,666	4,868,426
			80101315 - MNPS Gateway Elementary	1,370,458	478,577	135,029	1,984,064
			80101320 - MNPS Glencliff Elementary	1,996,757	619,244	45,460	2,661,461
			80101325 - MNPS Glencliff High School	5,253,736	1,628,998	610,053	7,492,787
			80101330 - MNPS Glendale Elementary	1,689,461	611,908	107,949	2,409,319
			80101335 - MNPS Glengarry Elementary	1,857,162	620,827	146,565	2,624,554
			80101340 - MNPS Glenn Elementary	1,517,534	476,891	109,918	2,104,343
			80101345 - MNPS Glenview Elementary	2,851,453	865,711	192,480	3,909,644
			80101350 - MNPS Goodlettsville Elementary	1,897,938	684,196	111,615	2,693,750
			80101355 - MNPS Goodlettsville Middle	1,826,952	620,224	155,360	2,602,536
			80101360 - MNPS Gower Elementary	3,129,548	1,084,437	183,455	4,397,440
			80101365 - MNPS Gra Mar Middle	1,700,566	576,844	165,859	2,443,269
			80101370 - MNPS Granbery Elementary	2,915,221	1,062,606	184,157	4,161,984
			80101375 - MNPS Alex Green Elementary	1,819,160	595,472	125,365	2,539,997
			80101380 - MNPS Julia Green Elementary	2,506,845	848,710	175,234	3,530,789
			80101395 - MNPS Harpeth Valley Elementary	3,191,976	1,092,074	198,629	4,482,679
			80101397 - MNPS Harris-Hillman Special Ed	1,561,852	584,347	332,737	2,478,935
			80101400 - MNPS Haynes Middle	1,350,142	435,457	142,445	1,928,044
			80101405 - MNPS Haywood Elementary	3,339,763	1,086,030	212,440	4,638,232
			80101410 - MNPS Head Middle	2,344,595	750,961	200,827	3,296,383
			80101415 - MNPS Hermitage Elementary	1,541,997	503,164	119,531	2,164,692
			80101420 - MNPS Hickman Elementary	2,308,931	797,337	218,255	3,324,522
			80101422 - MNPS TheAcademy-Hickory Hollow	650,244	215,833	71,768	937,846
			80101434 - MNPS H G Hill Middle	2,269,215	741,582	196,697	3,207,494
			80101435 - MNPS Hillsboro High	4,856,241	1,782,179	546,119	7,184,539
			80101440 - MNPS Hillwood High	4,533,086	1,503,563	447,644	6,484,293
			80101448 - MNPS Cora Howe School	1,498,974	586,659	190,280	2,275,913
			80101450 - MNPS Hume-Fogg High	3,204,293	1,092,124	426,061	4,722,477
			80101451 - MNPS Hull Jackson Elementary	2,237,684	798,092	202,478	3,238,254
			80101452 - MNPS Hunters Lane High	5,793,878	1,931,295	553,008	8,278,181
			80101455 - MNPS Inglewood Elementary	1,443,556	488,263	129,046	2,060,864
			80101460 - MNPS Andrew Jackson Elementary	2,249,361	807,500	160,939	3,217,800
			80101465 - MNPS Joelton Elementary	1,228,230	411,543	117,065	1,756,837
			80101470 - MNPS Joelton Middle	1,680,115	554,482	178,088	2,412,685
			80101475 - MNPS Johnson School			162,440	162,440
			80101480 - MNPS Johnson ALC	995,844	323,246	21,445	1,340,534
			80101485 - MNPS Jones Paideia	1,573,860	529,972	151,310	2,255,142
			80101495 - MNPS Tom Joy Elementary	1,962,913	690,683	140,437	2,794,034
			80101496 - MNPS A Z Kelley Elementary	2,936,159	1,066,697	177,878	4,180,734
			80101497 - MNPS Martin Luther King Magnet	4,067,791	1,341,175	298,509	5,707,475
			80101498 - MNPS John F Kennedy Middle	3,067,134	943,207	274,564	4,284,906
			80101500 - MNPS Robert E Lillard Elem	1,823,065	599,098	123,571	2,545,734
			80101505 - MNPS Kirkpatrick Elementary	1,815,275	508,984	135,437	2,459,697
			80101510 - MNPS Isaac Litton Middle	1,903,153	622,197	190,621	2,715,971
			80101520 - MNPS Lockeland Elementary	1,312,270	452,992	81,900	1,847,162

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			80101522 - MNPS Ruby Major Elementary	2,543,709	872,269	181,959	3,597,937
			80101525 - MNPS* McCann ALC			139,586	139,586
			80101530 - MNPS McGavock Elementary	1,331,297	410,370	115,756	1,857,424
			80101532 - MNPS McGavock High	7,983,456	2,767,145	841,664	11,592,265
			80101535 - MNPS McKissack Middle	1,994,492	639,991	207,356	2,841,838
			80101540 - MNPS McMurray Middle	2,751,421	914,652	179,064	3,845,137
			80101545 - MNPS Madison Middle School	2,555,077	824,005	262,144	3,641,225
			80101548 - MNPS Special Ed Early Chldhood	999,060	359,198	10,450	1,368,708
			80101550 - MNPS Maplewood High	3,697,317	1,214,825	460,467	5,372,609
			80101551 - MNPS Thurgood Marshall Middle	2,929,654	1,019,822	201,427	4,150,903
			80101552 - MNPS Henry C Maxwell Elem	2,337,613	815,220	158,652	3,311,486
			80101555 - MNPS Meigs Middle Magnet	2,461,176	838,218	237,532	3,536,926
			80101560 - MNPS Dan Mills Elementary	2,277,344	819,961	165,120	3,262,424
			80101562 - MNPS Middle College High Sch	528,981	167,712	45,377	742,070
			80101563 - MNPS John Trotwood Moore MS	2,651,531	913,690	192,375	3,757,595
			80101564 - MNPS Middle School ALC	598,330	197,309	1,300	796,939
			80101575 - MNPS Thomas A Edison Elem	2,672,363	884,040	190,623	3,747,026
			80101576 - MNPS Mt View Elementary	2,896,719	980,025	192,625	4,069,369
			80101577 - MNPS Apollo Middle	2,929,727	981,836	243,343	4,154,905
			80101585 - MNPS Murrell School	1,158,407	398,634	127,016	1,684,057
			80101590 - MNPS Napier Elementary	2,835,565	893,717	160,813	3,890,095
			80101591 - MNPS The Cohn School	414,696	134,846	46,155	595,697
			80101595 - MNPS Neelys Bend Elementary	1,928,192	641,550	135,952	2,705,695
			80101600 - MNPS Neelys Bend Middle	2,102,987	634,945	188,716	2,926,648
			80101610 - MNPS Old Center Elementary	1,755,611	580,137	122,044	2,457,793
			80101612 - MNPS William Henry Oliver MS	2,901,980	1,012,145	211,602	4,125,727
			80101613 - MNPS The Academy at Opry Mills	527,823	182,631	26,041	736,495
			80101615 - MNPS John Overton High	6,644,927	2,172,667	534,261	9,351,855
			80101618 - MNPS Paragon Mills Elementary	3,365,932	1,146,497	221,757	4,734,186
			80101620 - MNPS Park Avenue Elementary	2,904,369	912,228	186,911	4,003,508
			80101632 - MNPS Pearl Cohn High	4,095,034	1,249,384	452,554	5,796,972
			80101640 - MNPS Pennington Elementary	1,552,458	555,377	125,370	2,233,205
			80101650 - MNPS Percy Priest Elementary	2,295,152	820,812	136,093	3,252,057
			80101655 - MNPS Martin Profess Dev Ctr	631,024	227,837	2,458,035	3,316,897
			80101665 - MNPS Robertson Academy	1,809,949	588,997	111,298	2,510,244
			80101670 - MNPS Rosebank Elementary	1,350,342	438,882	112,064	1,901,288
			80101675 - MNPS Rose Park Middle	1,712,572	568,655	182,207	2,463,434
			80101680 - MNPS Ross Elementary	4,892	1,379	7,695	13,967
			80101681 - MNPS Ross Early Learning Ctr	1,412,743	456,511	200,660	2,069,914
			80101682 - MNPS May Werthan Shayne Elem	2,897,919	1,016,892	166,823	4,081,634
			80101685 - MNPS Shwab Elementary	1,958,259	704,100	225,180	2,887,539
			80101686 - MNPS Smith Springs Elem	(696)	(205)		(901)
			80101690 - MNPS Stanford Elementary	2,015,578	771,761	119,512	2,906,851
			80101705 - MNPS Stratford STEM Magnet HS	2,888,253	904,677	307,235	4,100,166
			80101710 - MNPS Stratton Elementary	2,705,087	876,593	225,646	3,807,326
			80101715 - MNPS Sylvan Park Elementary	1,934,579	693,884	169,886	2,798,349
			80101717 - MNPS Tulip Grove Elementary	2,249,869	834,613	157,301	3,241,783
			80101718 - MNPS The Cohn Learning Center	400,032	130,080	46,905	577,017
			80101725 - MNPS Tusculum Elementary	2,767,239	872,272	180,308	3,819,819
			80101730 - MNPS Two Rivers Middle	2,216,193	688,740	225,445	3,130,379
			80101735 - MNPS Una Elementary	3,361,865	1,141,366	261,086	4,764,317
			80101748 - MNPS Nashville Virtual School	714,011	176,032	70,153	960,196
			80101755 - MNPS Warner Elementary	2,021,442	681,398	154,822	2,857,662
			80101765 - MNPS Waverly Belmont ES	93,252	27,391	25,004	145,647
			80101770 - MNPS West End Middle	2,128,945	737,433	256,553	3,122,931
			80101775 - MNPS Westmeade Elementary	2,222,005	753,852	151,598	3,127,455

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			80101783 - MNPS Creswell Middle Prep SOA	1,678,825	559,498	347,961	2,586,283
			80101784 - MNPS Robert Churchwell Museum	2,979,121	896,192	135,965	4,011,278
			80101787 - MNPS Whites Creek High	3,384,633	1,078,607	607,137	5,070,377
			80101790 - MNPS John B Whitsitt Elem	2,172,096	734,309	133,470	3,039,875
			80101805 - MNPS Wright Middle	3,116,487	1,038,471	213,605	4,368,564
			80101828 - MNPS ELL	3,453,748	1,427,511	77,755	4,959,014
			80101835 - MNPS Safety and Security	1,403,565	578,715	623,341	2,605,621
			80101865 - MNPS Vision	823,221	287,636	19,029	1,129,886
			80101881 - MNPS Day to Day Sub Area I	45,832	4,465	48	50,345
			80101884 - MNPS Sub & Clerical Aides	14,921	3,576	204	18,701
			80101894 - MNPS BEP Teacher Supply			1,479,243	1,479,243
			80101925 - MNPS Fixed Assets & Inventory	1,597,886	690,316	774,001	3,062,203
			80101995 - MNPS Special Ed Bus Sub	9,543,862	5,074,895	38,000	14,656,757
			80111000 - MNPS General Revenue			5,779,721	5,779,721
			80122045 - MNPS Fieldtrips	557,195	134,658	(243,240)	448,613
			80150045 - MNPS Project 50			50,628,679	50,628,679
			80160045 - MNPS Project 60	755,091	195,435	60,985	1,011,511
			80175045 - MNPS Debt Svc Transfer			16,147,200	16,147,200
			80198045 - MNPS Project 98	76,331	10,123	69,846	156,300
		35131 - MNPS General Purpose Total		408,752,222	143,088,932	217,880,408	769,721,562
		35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants				
		35132 - * MNPS Federal/State Grants Total					
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			352,470	352,470
		35133 - MNPS Unemployment Comp Total				352,470	352,470
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			5,239,474	5,239,474
			80701263 - MNPS Drexel Preparatory				
			80701286 - MNPS East End Prep			3,486,675	3,486,675
			80701457 - MNPS Intrepid Prep			1,624,431	1,624,431
			80701502 - MNPS KIPP Academy			3,149,238	3,149,238
			80701503 - MNPS KIPP Nash College Prep MS			1,591,597	1,591,597
			80701504 - MNPS KIPP Collegiate High Sch			894,538	894,538
			80701506 - MNPS Knowledge Academies			2,633,372	2,633,372
			80701507 - MNPS LEAD Prep Southeast			2,114,716	2,114,716
			80701508 - MNPS LEAD Academy			4,927,122	4,927,122
			80701517 - MNPS Liberty Collegiate			3,710,377	3,710,377
			80701589 - MNPS Nash Academy of Computer			850,800	850,800
			80701592 - MNPS Nashville Classical			1,640,438	1,640,438
			80701594 - MNPS Nash Preparatory			3,494,994	3,494,994
			80701605 - MNPS New Vision Academy			1,487,762	1,487,762
			80701652 - MNPS Purpose Prep			1,706,948	1,706,948
			80701667 - MNPS Rocketship Nash NE Elem			3,961,160	3,961,160
			80701687 - MNPS Smithson Craighead Acad			2,351,723	2,351,723
			80701695 - MNPS Stem Preparatory			3,776,318	3,776,318
			80701743 - MNPS Valor Flagship Academy			1,336,342	1,336,342
			80706151 - MNPS Boys Preparatory Nashvill				
		35135 - MNPS Charter School Total				49,978,026	49,978,026
		35137 - MNPS IDEA	80301715 - MNPS IDEA-Part B Discretion 15			60,489	60,489
			80302715 - MNPS IDEA Preschool 15-01	183,540	122,322	32,471	338,333
			80303714 - MNPS IDEA-Part B 14-01		90	-	90
			80303715 - MNPS IDEA-Part B 15-01	11,121,826	4,776,746	2,919,574	18,818,145
		35137 - MNPS IDEA Total		11,305,366	4,899,158	3,012,533	19,217,057
		35154 - MNPS Title I	80302013 - MNPS Title I FY2012 - 2013			(524)	(524)
			80302014 - MNPS Title I FY2013 - 2014	(2,659)	4,577	513,794	515,712
			80302015 - MNPS Title I FY2014 - 2015	16,569,494	4,670,752	8,334,167	29,574,413
			80312015 - MNPS Title I Priority Sch Plan	4,975	825	1,680	7,480
		35154 - MNPS Title I Total		16,571,810	4,676,155	8,849,117	30,097,081

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		35158 - MNPS School Lunchroom	80703000 - MNPS Nutrition Svc Commodities			1,989,790	1,989,790
			80705031 - MNPS Nutrition Service Central	1,298,918	511,833	212,697	2,023,449
			80705032 - MNPS Nutrition Svc Internal	85,240	36,945	4,438	126,623
			80705034 - MNPS Nutrition Service Subs	1,843	411	904	3,159
			80705079 - MNPS Nutrition Service Roving	223,335	134,346	11,797	369,478
			80705100 - MNPS Margaret Allen Middle	81,485	63,436	139,647	284,568
			80705105 - MNPS Amqui Elementary	114,646	82,177	176,059	372,881
			80705110 - MNPS Antioch High	192,116	103,050	428,337	723,503
			80705111 - MNPS Antioch Middle	146,175	59,669	280,972	486,816
			80705115 - MNPS Bailey Middle	86,443	37,656	133,003	257,103
			80705120 - MNPS Jere Baxter Middle	83,152	42,543	125,423	251,117
			80705122 - MNPS Lakeview Elementary	143,142	100,291	247,370	490,803
			80705130 - MNPS Bellevue Middle	82,358	59,836	134,415	276,609
			80705135 - MNPS Bellshire Elementary	83,719	43,460	179,347	306,526
			80705142 - MNPS The Big Picture School	11,415	4,887	1,567	17,869
			80705145 - MNPS Norman Binkley Elementary	57,195	33,031	283,669	373,895
			80705150 - MNPS Bordeaux Elementary EO				
			80705152 - MNPS Bordeaux Early Learning	63,198	47,522	91,360	202,080
			80705155 - MNPS Brick Church Middle	79,930	36,359	150,689	266,978
			80705165 - MNPS Buena Vista Elem EO	75,587	41,778	158,874	276,239
			80705175 - MNPS Caldwell Elementary EO	50,335	21,881	85,098	157,314
			80705180 - MNPS Cameron Middle				
			80705181 - MNPS Cameron College Prep	119,093	46,107	201,064	366,264
			80705182 - MNPS Cane Ridge High	196,102	116,406	393,507	706,015
			80705184 - MNPS Cane Ridge Elementary	149,382	62,541	285,724	497,647
			80705185 - MNPS Carter Lawrence Elem	72,191	44,493	132,966	249,649
			80705186 - MNPS Casa Azafran ELC	52	26		77
			80705200 - MNPS Chadwell Elementary	53,100	28,349	96,765	178,214
			80705205 - MNPS Charlotte Park Elementary	81,844	40,449	165,037	287,329
			80705215 - MNPS Cockrill Elementary	119,594	75,725	192,710	388,029
			80705225 - MNPS Cole Elementary	136,990	75,421	308,295	520,707
			80705230 - MNPS Hattie Cotton Elementary	83,460	44,411	120,670	248,541
			80705235 - MNPS Crieve Hall Elementary	54,092	33,049	88,992	176,133
			80705238 - MNPS Croft Margaret Elise Mid	83,019	43,041	145,767	271,827
			80705240 - MNPS Cumberland Elementary	93,445	50,254	174,056	317,755
			80705242 - MNPS Nashville School of Arts	45,905	16,284	81,770	143,959
			80705252 - MNPS Dodson Elementary	97,341	66,923	173,412	337,676
			80705260 - MNPS Donelson Middle	92,618	56,767	145,645	295,030
			80705265 - MNPS Dupont Elementary	62,706	44,587	114,899	222,192
			80705270 - MNPS Dupont Hadley Middle	95,478	60,569	161,058	317,105
			80705275 - MNPS Dupont Tyler Middle	101,800	70,848	174,562	347,210
			80705280 - MNPS Eakin Elementary	47,227	22,307	108,173	177,707
			80705285 - MNPS John Early Museum Magnet	88,568	58,521	124,925	272,014
			80705290 - MNPS East Nashville Magnet	99,967	54,525	149,942	304,434
			80705295 - MNPS East Middle	66,717	28,957	140,707	236,381
			80705308 - MNPS Fall Hamilton Elem EO	71,653	44,754	135,476	251,883
			80705310 - MNPS J E Moss Elementary	127,386	61,423	253,198	442,008
			80705315 - MNPS Gateway Elementary	44,029	19,046	72,345	135,420
			80705320 - MNPS Glencliff Elementary	62,347	33,920	119,528	215,795
			80705325 - MNPS Glencliff High	113,057	47,206	254,014	414,277
			80705330 - MNPS Glendale Elementary	34,460	24,117	60,769	119,345
			80705335 - MNPS Glengarry Elementary	90,381	50,928	175,698	317,007
			80705340 - MNPS Glenn Elementary EO	51,441	18,512	94,020	163,973
			80705345 - MNPS Glenview Elementary	165,762	136,892	285,978	588,632
			80705350 - MNPS Goodlettsville Elementary	59,552	25,523	127,482	212,557
			80705355 - MNPS Goodlettsville Middle	144,014	85,407	288,155	517,576

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2015 ACTUAL EXPENDITURES

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80705360 - MNPS Gower Elementary	96,409	62,935	198,360	357,704
			80705365 - MNPS Gra Mar Middle	82,480	44,237	129,592	256,308
			80705370 - MNPS Granbery Elementary	61,542	33,995	135,419	230,957
			80705375 - MNPS Alex Green Elementary	82,046	68,724	143,137	293,907
			80705380 - MNPS Julia Green Elementary	44,031	35,756	76,470	156,257
			80705395 - MNPS Harpeth Valley Elementary	66,207	38,378	124,732	229,318
			80705397 - MNPS Harris-Hillman Special Ed	31,781	26,227	34,678	92,686
			80705400 - MNPS Haynes Middle	53,785	33,577	84,226	171,588
			80705405 - MNPS Haywood Elementary	148,434	92,940	249,917	491,291
			80705410 - MNPS Head Middle Magnet	74,548	36,083	134,281	244,913
			80705415 - MNPS Hermitage Elementary	57,603	35,768	106,236	199,606
			80705420 - MNPS Hickman Elementary	89,752	69,438	166,847	326,037
			80705434 - MNPS H G Hill Middle	89,855	47,146	163,225	300,226
			80705435 - MNPS Hillsboro High	92,129	56,162	158,580	306,871
			80705440 - MNPS Hillwood High	134,964	38,515	215,399	388,878
			80705448 - MNPS Cora Howe School	25,739	11,658	45,258	82,656
			80705450 - MNPS Hume Fogg Magnet	68,480	24,259	149,325	242,064
			80705451 - MNPS Hull Jackson Montessori	80,552	43,535	127,178	251,265
			80705452 - MNPS Hunters Lane High	127,419	71,453	218,969	417,841
			80705455 - MNPS Inglewood Elementary	76,345	47,417	116,066	239,827
			80705460 - MNPS Andrew Jackson Elementary	57,878	28,033	118,619	204,530
			80705465 - MNPS Joelton Elementary	46,270	26,253	90,744	163,267
			80705470 - MNPS Joelton Middle	71,207	57,024	531,573	659,805
			80705475 - MNPS Johnson School				
			80705480 - MNPS Johnson ALC	31,441	18,365	46,834	96,640
			80705485 - MNPS Jones Paideia	55,898	38,902	94,747	189,547
			80705495 - MNPS Tom Joy Elementary	109,521	64,394	207,542	381,457
			80705496 - MNPS A Z Kelley Elementary	102,334	44,940	189,798	337,072
			80705497 - MNPS Martin Luther King Magnet	70,632	17,463	112,271	200,366
			80705498 - MNPS Kennedy Middle	117,047	62,177	203,375	382,599
			80705500 - MNPS Robert E Lillard Elem	61,485	32,646	133,628	227,759
			80705502 - MNPS KIPP Academy	88,482	47,482	137,389	273,353
			80705503 - MNPS KIPP Nash College Prep MS	41,807	17,650	59,259	118,716
			80705504 - MNPS KIPP Academy High School	3,708	284		3,992
			80705505 - MNPS Kirkpatrick Elementary EO	73,676	29,569	140,211	243,456
			80705508 - MNPS LEAD Academy	55,177	27,554	67,175	149,906
			80705509 - MNPS Lead Academy-Lower School	69,868	22,532	112,893	205,293
			80705510 - MNPS Isaac Litton Middle	57,907	30,248	111,341	199,496
			80705520 - MNPS Lockeland Elementary	27,573	12,044	62,668	102,285
			80705522 - MNPS Ruby Major Elementary	81,553	53,859	136,685	272,098
			80705530 - MNPS McGavock Elementary	56,467	32,230	86,057	174,754
			80705532 - MNPS McGavock High	194,464	115,587	375,140	685,191
			80705535 - MNPS McKissack Middle	71,179	47,767	100,714	219,660
			80705540 - MNPS McMurray Middle	113,189	70,152	193,558	376,898
			80705545 - MNPS Madison Middle School	108,987	73,013	145,953	327,952
			80705550 - MNPS Maplewood High	109,218	34,664	183,268	327,150
			80705551 - MNPS Thurgood Marshall Middle	118,606	51,867	197,889	368,363
			80705552 - MNPS Maxwell Elementary	98,080	48,641	201,980	348,702
			80705555 - MNPS Meigs Middle Magnet	59,830	19,652	101,394	180,876
			80705560 - MNPS Dan Mills Elementary	74,660	42,566	143,057	260,283
			80705563 - MNPS John Trotwood Moore MS	52,946	21,607	90,764	165,318
			80705575 - MNPS Thomas A Edison Elem	120,462	77,515	246,349	444,326
			80705576 - MNPS Mt View Elementary	103,011	42,010	223,009	368,030
			80705577 - MNPS Apollo Middle	147,996	87,491	260,616	496,104
			80705585 - MNPS Murrell School	22,641	10,983	37,466	71,090
			80705589 - MNPS Nashville Academy of Comp			482	482

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			80705590 - MNPS Napier Elementary EO	93,975	44,376	182,188	320,538
			80705591 - MNPS The Cohn School	7,918	3,415	17	11,350
			80705595 - MNPS Neelys Bend Elementary	88,865	45,164	123,584	257,614
			80705600 - MNPS Neelys Bend Middle	103,053	71,238	150,661	324,952
			80705610 - MNPS Old Center Elementary	74,481	55,302	121,893	251,676
			80705612 - MNPS William Henry Oliver MS	90,730	59,177	167,374	317,282
			80705615 - MNPS Overton High	140,028	72,843	335,537	548,407
			80705618 - MNPS Paragon Mills Elementary	143,153	103,308	233,246	479,707
			80705620 - MNPS Park Avenue Elementary EO	133,739	48,697	267,822	450,258
			80705632 - MNPS Pearl Cohn High	75,141	29,077	137,958	242,177
			80705640 - MNPS Pennington Elementary	54,081	28,676	121,541	204,297
			80705650 - MNPS Percy Priest Elementary	30,048	17,444	75,766	123,259
			80705670 - MNPS Rosebank Elementary	55,220	24,514	98,782	178,517
			80705675 - MNPS Rose Park Middle	51,289	26,214	224,288	301,791
			80705680 - MNPS Ross Elementary	20	5		25
			80705681 - MNPS Ross Early Learning Ctr	69,385	40,995	100,435	210,815
			80705682 - MNPS May Werthan Shayne Elem	81,264	29,627	172,487	283,378
			80705685 - MNPS Shwab Elementary	70,763	32,635	152,481	255,879
			80705687 - MNPS Smithson Craighead Acad				
			80705690 - MNPS Stanford Elementary	53,173	30,259	92,543	175,975
			80705705 - MNPS Stratford STEM Magnet HS	90,872	27,075	125,665	243,612
			80705710 - MNPS Stratton Elementary	132,170	56,783	207,525	396,477
			80705715 - MNPS Sylvan Park Elementary	42,248	10,564	82,290	135,102
			80705717 - MNPS Tulip Grove Elementary	81,278	40,819	184,307	306,404
			80705718 - MNPS The Cohn Learning Center	3,499	1,461	103	5,062
			80705725 - MNPS Tusculum Elementary	128,796	65,784	277,301	471,881
			80705730 - MNPS Two Rivers Middle	99,998	54,615	134,231	288,845
			80705735 - MNPS Una Elementary	135,648	90,558	270,410	496,617
			80705755 - MNPS Warner Elementary EO	60,551	26,952	121,791	209,295
			80705770 - MNPS West End Middle	32,882	15,177	83,929	131,989
			80705775 - MNPS Westmeade Elementary	55,477	28,950	142,440	226,868
			80705783 - MNPS Creswell Middle Prep SOA	79,432	45,602	100,723	225,757
			80705784 - MNPS Robert Churchwell Museum	101,187	71,841	156,286	329,314
			80705787 - MNPS Whites Creek High	110,387	41,472	155,340	307,199
			80705790 - MNPS John B Whitsitt Elem	89,220	47,687	166,139	303,046
			80705805 - MNPS Wright Middle	118,616	61,371	192,480	372,467
			80705810 - MNPS Nutrition Svcs Warehouse	172,167	71,479	115,537	359,183
			80705834 - MNPS Nutr Serv Roving Cashiers	263,550	147,389	17,128	428,067
			80705838 - MNPS Nutrition Svc Roving Mgrs	103,063	56,655	7,407	167,124
		35158 - MNPS School Lunchroom Total		13,541,677	7,199,967	23,604,743	44,346,387
		35160 - MNPS Other Title Grants	80304411 - MNPS Title III FY2010 - 2011			48	48
			80304414 - MNPS Title III FY2014	156,346	42,196	315,636	514,178
			80304415 - MNPS Title III FY2015	774,166	213,194	81,507	1,068,867
			80304512 - MNPS * Title III-A Discre FY12			10	10
			80304513 - MNPS Title IIIA Disc FY13&FY14			198,288	198,288
			80304514 - MNPS Title III-A Discre FY14				
			80307407 - MNPS NCLB Consolidated Admin	1,985,601	632,891	229,645	2,848,136
			80308010 - MNPS Title II A Schools FY10			6,001	6,001
			80308014 - MNPS Title II A FY2013 - 2014	160,462	54,391	24,863	239,716
			80308015 - MNPS Title II A FY2014 - 2015	1,675,026	527,600	514,589	2,717,214
			80318010 - MNPS Title II D 10-01			14	14
		35160 - MNPS Other Title Grants Total		4,751,600	1,470,272	1,370,602	7,592,473
		35164 - MNPS ROTC	80307014 - MNPS ROTC USAF FY 14	128	(128)		(0)
			80307015 - MNPS ROTC USAF FY 15	191,890	43,127		235,017
			80307115 - MNPS ROTC ARMY FY 15	106,899	14,679		121,578
		35164 - MNPS ROTC Total		298,917	57,678		356,595

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		35200 - MNPS Other State Grants	80303049 - MNPS NCTL-Time Collaborative	75,262	8,765	19,053	103,081
			80303112 - MNPS CSH FY2012	1,130	421		1,551
			80303115 - MNPS CSH FY2015	123,754	44,935	36,804	205,493
			80303314 - MNPS Student Industry Certifi			1,260	1,260
			80305011 - MNPS LEAPS Lottery for Ed FY11			979	979
			80305012 - MNPS LEAPS Lottery FY12			490	490
			80305013 - MNPS LEAPS Lottery for Ed FY13			20	20
			80305014 - MNPS * LEAPS Lottery - Ed FY14			2,159	2,159
			80305612 - MNPS FRC FY2012			2,917	2,917
			80305615 - MNPS FRC FY2015			233,642	233,642
			80308511 - MNPS TN Safe Schools SFSF FY11			158	158
			80308512 - MNPS TN Safe Schools FY12			(5,287)	(5,287)
			80308514 - MNPS * TN Safe Schools FY14	24,829	7,962	48,464	81,256
			80308515 - MNPS TN Safe Schools FY15	72,006	26,700	130,248	228,955
			80311172 - MNPS TN ARTS Spoken Word grant			27,700	27,700
			80315015 - MNPS PreK State FY15	2,602,563	1,095,242	188,649	3,886,454
			80316009 - MNPS SDOE Award-retention-trfs	10,000	1,663	(560)	11,103
		35200 - MNPS Other State Grants Total		2,909,545	1,185,688	686,696	4,781,930
		35300 - MNPS Other Federal Grants	80303211 - MNPS CarlPerkins FY2010 - 2011			1,005	1,005
			80303214 - MNPS * CarlPerkins FY2014			302,279	302,279
			80303215 - MNPS CarlPerkins FY2015	58,026	57,134	952,070	1,067,229
			80304014 - MNPS Homeless Education FY14			78	78
			80304015 - MNPS Homeless Education FY15	64,649	29,890	57,317	151,856
			80306210 - MNPS Reward Schools			3,227	3,227
			80313449 - MNPS Math& Science Prtn FY2016	30,264	54,828	51,335	136,426
			80313451 - MNPS Math & Science Partnersh		20,945	160,213	181,158
			80315213 - MNPS Safe and Supportive Sch		35,574	508,632	544,206
			80315313 - MNPS Gear Up Nashville FY13	222,542	72,611	335,737	630,889
			80316113 - MNPS * School Improve (gARRA)			255	255
			80316114 - MNPS * FY14 SIG-G iZoneReading	22,876	18,217	208,260	249,354
			80316211 - MNPS * School Improve FY11			2,279	2,279
			80316212 - MNPS * School Improve FY12			3,155	3,155
			80316213 - MNPS School Improve FY13			(12,252)	(12,252)
			80316509 - MNPS School Imp HSR 1003(a)09			1,447	1,447
			80316513 - MNPS * SIG II - Year 2	154,485	40,545	309,865	504,895
			80316514 - MNPS SIG II - Year 3	1,067,562	327,029	466,846	1,861,437
			80316599 - MNPS 21st Century CLC FY15	361,831	53,027	53,273	468,131
			80316605 - MNPS * 21st Century CLC FY13			(6,358)	(6,358)
			80316606 - MNPS * 21st Century CLC FY14			510	510
			80316607 - MNPS CCLC FY14		20	2,141	2,161
			80316610 - MNPS Goldstars FY10			33	33
			80316611 - MNPS * Goldstars FY11			1,409	1,409
			80316612 - MNPS * Goldstars FY12			2,045	2,045
			80316615 - MNPS * CCLC FY15	279,527	85,522	73,095	438,144
			80316710 - MNPS Innovative Educator Netwo		11,656	20,986	32,642
			80316713 - MNPS iZone Grant FY14	115,985	33,603	453,375	602,963
			80316714 - MNPS iZone Grant FY15	323,183	106,252	118,988	548,423
			80316715 - MNPS TitleIV 21stCCLC-PreKFY15	216,627	51,794	29,272	297,692
			80326314 - MNPS Reward Sch FY14	3,600	598	4,870	9,068
			80326411 - MNPS TIF Data Mgmt	542,026	147,774	60,867	750,667
			80326412 - MNPS TIF Implementation	497,401	79,126	2,894	579,421
			80326413 - MNPS Focus Sch Title I-A SI	(3,259)	(647)	(20,392)	(24,298)
			80326414 - MNPS * Focus Sch-SI Yr2	7,772	14,797	93,493	116,061
		35300 - MNPS Other Federal Grants Total		3,965,097	1,240,293	4,242,247	9,447,638
		35350 - MNPS ARRA Race to the Top Grt	80314015 - MNPS RTT-Priority Sch Planning	155,402	22,385	1,970	179,757
			80314019 - MNPS RTT-Focus Schools			(6,624)	(6,624)

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		35350 - MNPS ARRA Race to the Top Grt	80314020 - MNPS RTT-Renewal Schools			2,998	2,998
			80314030 - MNPS * Battelle - STEM HUB		7	136	142
			80314074 - MNPS RTT- First to the Top	1,200,813	354,244	652,908	2,207,966
			80314705 - MNPS RTT-STEM ARRA Stratford			2,833	2,833
		35350 - MNPS ARRA Race to the Top Grt Total		1,356,215	376,636	654,221	2,387,072
		35400 - MNPS Other Federal Direct	80301009 - MNPS* Smaller Learning Comm 09			3,407	3,407
			80301015 - MNPS Project Prevent	4,709	1,952	193,802	200,463
			80301309 - MNPS LYNCS Grant				
			80303015 - MNPS FY15 NIST Summer Institut			4,263	4,263
			80303408 - MNPS Teach Amer History 07-01			173	173
			80306801 - MNPS AP Incentive Grant PTC 07			227	227
			80306900 - MNPS Magnet School Grant	11,295	2,068	636,400	649,763
		35400 - MNPS Other Federal Direct Total		16,004	4,020	838,270	858,295
		45009 - MNPS FY10 Capital Projects	80406009 - MNPS*Madison MS Modernization			(199,534)	(199,534)
			80408009 - MNPS*ADA Compliance			58,206	58,206
			80414009 - MNPS*Maintenance Emergencies			468,705	468,705
		45009 - MNPS FY10 Capital Projects Total				327,377	327,377
		45011 - MNPS FY11 Capital Projects	1403111 - ADM MNPS FY11 Capital Conting				
			80405011 - MNPS*Misc Constr. Projects			21,317	21,317
			80410011 - MNPS*Cane Ridge Elementary			12,192	12,192
			80415011 - MNPS* Technology				
		45011 - MNPS FY11 Capital Projects Total				33,509	33,509
		45013 - MNPS FY13 Capital Projects	80404313 - MNPS Antioch Middle Renovation			1,339,081	1,339,081
			80404413 - MNPS N Binkley 10 CR Add&Renov			615,299	615,299
			80404513 - MNPS John Early Midd 12 CR Add			1,569,629	1,569,629
			80404713 - MNPS*Julia Green ES Land/Plan			8,796	8,796
			80404813 - MNPS Joelton Middle Renovation			1,044,916	1,044,916
			80404913 - MNPS*AZ Kelley Elem 10 CR Add			(394)	(394)
			80405113 - MNPS*Antioch Land New Elem&MS				
			80405213 - MNPS Henry Oliver MS 12 CR Add			336,338	336,338
			80405313 - MNPS Rose Park Middle Renovat			547,000	547,000
			80405413 - MNPS Hume Fogg Gym Add / Land			6,979,780	6,979,780
			80405513 - MNPS Stratford High Renovation			13,542,931	13,542,931
			80405613 - MNPS*Misc Maintenance Projects			114,757	114,757
			80405713 - MNPS Misc Constr. Projects			417,539	417,539
		45013 - MNPS FY13 Capital Projects Total				26,515,669	26,515,669
		45014 - MNPS FY14 Capital Projects	1411014 - ADM *MNPS FY14 Capital Conting				
			80404314 - MNPS Antioch Cluster-New Elem			12,870,825	12,870,825
			80404414 - MNPS Granbery Elem 12 Cl Addn			2,081,501	2,081,501
			80404514 - MNPS Madison Middle 12 Cl Addn			2,142,892	2,142,892
			80404714 - MNPS Maxwell Elem 12 Cl Addn			2,280,575	2,280,575
			80404814 - MNPS Shayne Elem 12 Cl Addn			2,370,596	2,370,596
			80404914 - MNPS Waverly Belmont El Add/Rn			8,707,483	8,707,483
			80405014 - MNPS Goodlettsville Mid Replac			5,279,495	5,279,495
			80405114 - MNPS*Julia Green Elem Site Imp			41,158	41,158
			80405214 - MNPS*McGavock H FireSafety Imp			231,382	231,382
			80405314 - MNPS Technology Improvements			1,787,363	1,787,363
			80405414 - MNPS*Bus Replacements			1,360,671	1,360,671
			80405514 - MNPS ADA Compliance/Accommod			942,310	942,310
			80405614 - MNPS Asbestos Environ Abatemnt			698,788	698,788
			80405714 - MNPS*Asphalt Paving			490,027	490,027
			80405814 - MNPS Casework/Funiture/Lab Upg			980,128	980,128
			80405914 - MNPS Emerg Construction Proj.			1,315,666	1,315,666
			80406014 - MNPS HVAC Upgrades/Replacement			2,915,611	2,915,611
			80406114 - MNPS Plumbing/Boiler Upgrades			2,205,112	2,205,112
			80406214 - MNPS Roof Repair/Replacement			975,451	975,451

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		45014 - MNPS FY14 Capital Projects	80406314 - MNPS Security Upgrades			1,483,475	1,483,475
			80406514 - MNPS HS Track Upg			101,658	101,658
			80406614 - MNPS HS&MS Stadium Upg			57,523	57,523
			80406714 - MNPS MS Athletic Fields			15,908	15,908
			80406914 - MNPS Emerg Maintenance Proj.			146,017	146,017
			80407014 - MNPS*Omnibus Projects				
			80414014 - MNPS*Maint/Furniture allocatio				
		45014 - MNPS FY14 Capital Projects Total				51,481,614	51,481,614
		45015 - MNPS FY15 Capital Projects	1411015 - ADM MNPS FY15 Capital Conting				
			80404015 - MNPS Glencliff Elem Addition			217,520	217,520
			80404215 - MNPS OvertonCluster ES-options			4,338,955	4,338,955
			80404315 - MNPS Ruby Major Elem Addition			151,314	151,314
			80404415 - MNPS MLK Magnet Addition			647,776	647,776
			80404515 - MNPS Bordeaux Demo/Pre-K			105,055	105,055
			80404715 - MNPS Cane Ridge Elem Land				
			80404815 - MNPS Glenview Elem Addition			123,709	123,709
			80404915 - MNPS Hume-Fogg HS Renovation			915,962	915,962
			80405015 - MNPS Tusculum Elem Replacement			287,495	287,495
			80405115 - MNPS Pre-K Casa Azafran			670,693	670,693
			80405315 - MNPS Technology			13,433,131	13,433,131
			80405415 - MNPS Bus/Vehicle Replacements			9,819,368	9,819,368
			80405515 - MNPS ADA Compliance Maint/Upgr			281,522	281,522
			80405615 - MNPS Asbestos Environ Upgrades			62,997	62,997
			80405715 - MNPS Roof Repairs			69,409	69,409
			80405815 - MNPS Security Upgrades			243,109	243,109
			80405915 - MNPS Music Makes Us			163,917	163,917
			80406015 - MNPS Maint-Asphalt Paving			175,539	175,539
			80406115 - MNPS Maint-Elevator&Electronic			148,049	148,049
			80406215 - MNPS Maint-Steam Water Sewer P			998,077	998,077
			80406315 - MNPS Maint-HVAC Chillers Contr			290,380	290,380
			80406415 - MNPS Maint-Steam Boiler Replac			305,080	305,080
			80406515 - MNPS Casework/Furn./Lab Upgrad				
			80406615 - MNPS Emerg Maint./Entry Vestib			340,404	340,404
			80406715 - MNPS Roof Replacement			609,146	609,146
		45015 - MNPS FY15 Capital Projects Total				34,398,607	34,398,607
		45114 - MNPS FY14B Capital Projects	80410100 - MNPS Technology			525	525
		45114 - MNPS FY14B Capital Projects Total				525	525
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	72,250	32,047	98,997,083	99,101,379
		55145 - MNPS Prof Employees Trust Total		72,250	32,047	98,997,083	99,101,379
		55146 - MNPS Print Shop	80501021 - MNPS Printing	120,117	55,394	401,125	576,636
		55146 - MNPS Print Shop Total		120,117	55,394	401,125	576,636
		75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics			10,592	10,592
		75270 - MNPS Emergency Asst FD-Athletc Total				10,592	10,592
		75271 - MNPS Charlotte & Elbert Brooks	80602271 - MNPS Charlotte-Elbert Brooks			1,000	1,000
		75271 - MNPS Charlotte & Elbert Brooks Total				1,000	1,000
		75272 - MNPS Jn Hrpr Harris Memorl Sch	80602272 - MNPS John Harper Harris Schola			1,250	1,250
		75272 - MNPS Jn Hrpr Harris Memorl Sch Total				1,250	1,250
		75273 - MNPS Goodloe Cockrill Medal Fd	80602273 - MNPS Goodloe Cockrill Medal			155	155
		75273 - MNPS Goodloe Cockrill Medal Fd Total				155	155
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			161	161
		75274 - MNPS Mark S. Cockrill Medal Fd Total				161	161
		75276 - MNPS Hillwood Comm Art Schlshp	80601276 - MNPS Hillwood Comm Art Scholar			500	500
		75276 - MNPS Hillwood Comm Art Schlshp Total				500	500
		75279 - MNPS Fehr Medal Trust Fund	80602279 - MNPS Fehr Medal Trust			345	345
		75279 - MNPS Fehr Medal Trust Fund Total				345	345
		85173 - MNPS NonCertif 85174 PensionPl	12609030 - BEN MNPS NonCertif 85174Pensio			389,328	389,328

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	85173 - MNPS NonCertif 85174 PensionPl Total				389,328	389,328
		95232 - MNPS Bonded Debt & Interest	80700400 - MNPS Debt			20,024,000	20,024,000
		95232 - MNPS Bonded Debt & Interest Total				20,024,000	20,024,000
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			36,774,697	36,774,697
		95242 - MNPS General Fixed Assets Total				36,774,697	36,774,697
	111 - Education Total			**463,848,889**	**164,344,448**	**719,481,295**	**1,347,674,633**
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	519,139	206,157	37,981	763,277
			91110110 - ECC Training Acad Key Product	160,933	79,193	119,180	359,306
			91110210 - ECC Results Man Key Product	316,269	136,163		452,431
			91110410 - ECC Operations Pub Life Safety	3,750,541	1,606,577	228	5,357,346
			91110710 - ECC Info Support Key Product	3,779,626	1,608,792	228	5,388,646
			91112010 - ECC Leadership & Accreditation	224,602	88,922	483,089	796,613
			91112210 - ECC Admin	185,518	96,160	10	281,688
			91112900 - ECC ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		8,936,627	3,821,964	640,717	13,399,308
		30003 - General Fund 4% Reserve	91201000 - 4% ECC				
		30003 - General Fund 4% Reserve Total					
		30073 - OEM 2015 Ice Storm Disaster	91700515 - ECC 2015 Ice Storm Disaster	16,227	2,704		18,931
		30073 - OEM 2015 Ice Storm Disaster Total		16,227	2,704		18,931
	113 - Communication Center Total			**8,952,854**	**3,824,669**	**640,717**	**13,418,240**
	114 - Knowles Home	30003 - General Fund 4% Reserve	69205010 - 4% KHO Knowles Home				
		30003 - General Fund 4% Reserve Total					
	114 - Knowles Home Total						
	115 - Criminal Justice Planning	10101 - GSD General	47100000 - CJP Criminal Justice Planning			5,916	5,916
			47101000 - CJP CJPlanning Non Alloc'd FT				
			47102000 - CJP Reporting Program	272,455	104,886	41,130	418,470
		10101 - GSD General Total		272,455	104,886	47,046	424,386
	115 - Criminal Justice Planning Total			**272,455**	**104,886**	**47,046**	**424,386**
	116 - Comm Ed Comm	60170 - Community Education Commission	70501000 - CEC Community Education Admin	147,456	51,259	222,955	421,669
			70501100 - CEC Cohn Adult Community Ed			30,422	30,422
		60170 - Community Education Commission Total		147,456	51,259	253,376	452,091
	116 - Comm Ed Comm Total			**147,456**	**51,259**	**253,376**	**452,091**
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130110 - CCA Capitalized Int 2010A-1			3,995,450	3,995,450
		23100 - CCA Debt Service 2010A-1 Total				3,995,450	3,995,450
		23101 - CCA Debt Srvce Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			63,362	63,362
		23101 - CCA Debt Srvce Reserve 2010A-1 Total				63,362	63,362
		23200 - CCA Debt Service 2010A-2	71130210 - CCA Capitalized Int 2010A-2			11,354,199	11,354,199
		23200 - CCA Debt Service 2010A-2 Total				11,354,199	11,354,199
		23201 - CCA Debt Srvce Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			140,425	140,425
		23201 - CCA Debt Srvce Reserve 2010A-2 Total				140,425	140,425
		23300 - CCA Debt Service 2010B	71130310 - CCA Capitalized Int 2010B			27,352,659	27,352,659
		23300 - CCA Debt Service 2010B Total				27,352,659	27,352,659
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			395,800	395,800
		23301 - CCA Debt Service Reserve 2010B Total				395,800	395,800
		30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	72,439	24,259		96,698
		30100 - Finance MCC Administration Total		72,439	24,259		96,698
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			8,148,995	8,148,995
		30171 - CCA Surplus Revenue 2010B Total				8,148,995	8,148,995
		30405 - CCA EDA Sobro Master Plan Fund	71302000 - CCA EDA Sobro Master Plan			867	867
		30405 - CCA EDA Sobro Master Plan Fund Total				867	867
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1			2,105,405	2,105,405
		40240 - CCA Constr Rev Bds 2010A-1 Total				2,105,405	2,105,405
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR			(93,298,084)	(93,298,084)
		49999 - CCA Capital Project CAFR Total				(93,298,084)	(93,298,084)
		60171 - Convention Center Authority Fd	71501000 - CCA Convention Ctr Auth Admin				
		60171 - Convention Center Authority Fd Total					

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	634,314	150,990	43,070	828,374
			71511150 - FIN MCC Event Services	133,622	62,333	847	196,802
			71512100 - CCA MCC Engineering	832,720	192,839	6,068,445	7,094,004
			71512200 - CCA MCC Facilities	1,104,701	359,305	1,051,400	2,515,406
			71512250 - FIN MCC Facilities	79,060	33,236		112,296
			71512300 - CCA MCC Technology	246,155	74,738	441,964	762,857
			71512350 - FIN MCC Technology	148,544	59,245	1,077	208,866
			71512400 - CCA MCC Safety/Security	725,614	246,164	897,157	1,868,934
			71512450 - FIN MCC Safety/Security/Parkg	115,918	56,877		172,795
			71512500 - CCA MCC Parking	62,472	23,997	234,285	320,753
			71513100 - CCA MCC Food & Beverage			152,048	152,048
			71514100 - CCA MCC Sales Program	214,291	40,276	514,430	768,997
			71514150 - FIN MCC Sales Program	485,005	159,972	2,783	647,760
			71514200 - CCA MCC Marketing & Public Rel	93,525	25,884	21,585	140,995
			71515100 - CCA MCC Finance & Admin	394,426	125,254	636,653	1,156,333
			71515150 - FIN MCC Finance & Admin	182,773	68,553	1,077	252,404
			71516100 - CCA MCC Administration	603,718	99,779	336,115	1,039,613
			71516150 - FIN MCC Administration	414,034	122,653	1,256	537,943
			71516200 - CCA MCC Purchasing/DBE	179,355	51,340	12,628	243,323
			71520100 - CCA MCC FA/Debt			16,396,425	16,396,425
		60271 - Music City Center Operations Total		6,650,247	1,953,435	26,813,247	35,416,929
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			39,131,846	39,131,846
		63100 - CCA Revenue 2010A Total				39,131,846	39,131,846
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			49,778,693	49,778,693
		63300 - CCA Revenue 2010B Total				49,778,693	49,778,693
	117 - Convention Center Auth Total			**6,722,687**	**1,977,693**	**75,982,864**	**84,683,244**
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery				
		30003 - General Fund 4% Reserve Total					
		30039 - Flood 2010	15701510 - FIN Flood 2010			18	18
			1700510 - ADM Flood 2010 Interest			88,616	88,616
			65710510 - W&S Stormwater Flood 2010			30,352	30,352
			65802510 - W&S CWWTP Biosolids Facility			(269)	(269)
			65817510 - W&S SW HBO Demo Miami Ave			(526)	(526)
		30039 - Flood 2010 Total				118,191	118,191
		30054 - Flood 2010 Component Units	1760510 - ADM Flood 2010 CU Interest			621	621
			78861510 - MTA Flood Reimb 2010 CU			409,475	409,475
		30054 - Flood 2010 Component Units Total				410,096	410,096
		30059 - GSD Flood 2010 Fund Cap CommPr	40813510 - PAR Shelby Bottoms Park			8,731	8,731
			6700510 - LAW Flood 2010			124,557	124,557
			75802510 - MAC Douglas Head Start			(3,000)	(3,000)
		30059 - GSD Flood 2010 Fund Cap CommPr Total				130,289	130,289
		35039 - MNPS Flood 2010	80700510 - MNPS NAECC56 Litton MS			3,558	3,558
		35039 - MNPS Flood 2010 Total				3,558	3,558
		37039 - W&S SW Flood 2010 Home Buyouts	65801000 - W&S SW Flood 2010 Home Buyouts			1,287,075	1,287,075
			65801100 - W&S SW Delray\WHamilton Buyout			29,562	29,562
		37039 - W&S SW Flood 2010 Home Buyouts Total				1,316,638	1,316,638
		37040 - W&S Flood 2010 Capital	65902510 - W&S CWWTP Biosolids Facility			(738)	(738)
			65905510 - W&S KRH Water Plant Flood 2010			197,896	197,896
			65906510 - W&S Omohundro Water Plant			(553)	(553)
			65911510 - W&S Water Pumping Stations			28,078	28,078
		37040 - W&S Flood 2010 Capital Total				224,683	224,683
		40011 - GSD FY11 Capital Projects Fund	15404011 - FIN * Flood Related Projects			258,517	258,517
		40011 - GSD FY11 Capital Projects Fund Total				258,517	258,517
	118 - Flood Total					**2,461,972**	**2,461,972**
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			11,180,900	11,180,900

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	10101 - GSD General	1101117 - ADM Regional Transit Authority			155,700	155,700
			1101118 - ADM Econ/Job Incentives Dell			732,000	732,000
			1101120 - ADM Employee IOD Med Expense			9,094,500	9,094,500
			1101127 - ADM Contingency FacilityRental			328,878	328,878
			1101131 - ADM Study Formulating Comm			57,889	57,889
			1101134 - ADM OEM Appropriation				
			1101135 - ADM Subsidy Transp Planning			528,411	528,411
			1101140 - ADM Benefit Adjustments				
			1101150 - ADM Metro Telecomm Adjustments				
			1101204 - ADM Metro Action Commission			4,000,000	4,000,000
			1101218 - ADM District Energy System			1,849,500	1,849,500
			1101221 - ADM Subsidy Nashville Arena			5,851,500	5,851,500
			1101222 - ADM Stadium Maintenance			650,000	650,000
			1101224 - ADM Contingency Subrogation				
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000	3,200,000
			1101227 - ADM HIPPA Compliance			44,853	44,853
			1101230 - ADM Stormwater Fees Conting			120	120
			1101233 - ADM Subsidy Farmer's Mkt			859,500	859,500
			1101237 - ADM Commuter Rail			1,500,000	1,500,000
			1101238 - ADM National League Cities			250,000	250,000
			1101242 - ADM Commty Garden Grant Progrm			25,000	25,000
			1101315 - ADM PayPlan Improvements				
			1101326 - ADM Property Tax Relief Progrm			3,200,000	3,200,000
			1101396 - ADM Travel			188,167	188,167
			1101416 - ADM Subsidy Advance Planning			127,045	127,045
			1101424 - ADM Greer Stadium Maintenance			250,000	250,000
			1101499 - ADM GSD General Revenue			(131)	(131)
			1101502 - ADM Contr Nashville Symphony			15,000	15,000
			1101503 - ADM Contr Adventure Sci Ctr			200,000	200,000
			1101505 - ADM Contr Legal Aid Society			178,597	178,597
			1101506 - ADM Contr Partnership 2020			300,000	300,000
			1101521 - ADM Contr Humane Assoc			12,500	12,500
			1101534 - ADM Contr Sister Citys			60,000	60,000
			1101552 - ADM Contr YWCA Domestic Violen			278,500	278,500
			1101555 - ADM Contr Second Harvest			152,500	152,500
			1101557 - ADM Contr Hermitage			100,000	100,000
			1101562 - ADM Mary Parrish Center			43,500	43,500
			1101565 - ADM Jefferson ST United Partne			300,000	300,000
			1101566 - ADM Contingency Utility Incr				
			1101576 - ADM Contr Morningstar Dom Viol			107,399	107,399
			1101578 - ADM Barnes Affordable HsgTrust			500,000	500,000
			1101587 - ADM Contr Alignment Nashville			100,000	100,000
			1101594 - ADM Contr FamilyChildrensSrvc			13,000	13,000
			1101597 - ADM Contr Bookem for Literacy			18,756	18,756
			1101598 - ADM Contr FannieBattleDayHome			33,700	33,700
			1101602 - ADM Subsidy Community Ed			346,500	346,500
			1101605 - ADM Contr Homework Hotline			43,600	43,600
			1101606 - ADM Contr McNeillyCtrforChild			91,265	91,265
			1101612 - ADM Contr Nashville CARES			78,800	78,800
			1101613 - ADM Correctional Healthcare			11,629,666	11,629,666
			1101617 - ADM Office of Sustainability	88,407	29,281	2,688	120,376
			1101621 - ADM Contr League Deaf Hard Hea			47,100	47,100
			1101622 - ADM Contr Martha OBryan Center			135,000	135,000
			1101623 - ADM Contr Monroe Harding Inc			61,500	61,500
			1101624 - ADM Contr Pencil Foundation			96,100	96,100
			1101628 - ADM Contr Big Brothers Nashvil			67,200	67,200

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			1101629 - ADM Contr Conexion Americas			145,600	145,600
			1101631 - ADM Contr Fifty Foward			50,000	50,000
			1101632 - ADM Contr Arc of Davidson Co			36,000	36,000
			1101634 - ADM Contr United Way Metro Nas			44,965	44,965
			1101636 - ADM Poverty Adult Literacy Ini	163,362	48,696		212,058
			1101637 - ADM Music Ent Econ Developmt	55,577	19,964	1,015,142	1,090,683
			1101638 - ADM TSU Foundation			50,000	50,000
			1101639 - ADM Contrib Oasis Center			105,860	105,860
			1101641 - ADM Contr TN CoalitAgstDomViol			65,800	65,800
			1101642 - ADM VUniv Ctr for Health Srvcs			44,846	44,846
			1101643 - ADM Contrib Scholars Academy	167,000	14,736	324,517	506,254
			1101645 - ADM Entrepreneur Center			200,000	200,000
			1101647 - ADM Ctr for Refugees of TN			36,000	36,000
			1101649 - ADM Office of Innovation	203,027	54,039	5,377	262,443
			1101650 - ADM Small Business Incentv			28,004	28,004
			1101651 - ADM Big Bro Sistrs Mid Tenn			36,383	36,383
			1101653 - ADM Nash Adult Literacy Cncl			77,700	77,700
			1101654 - ADM Nash Intl Ctr Empowermt			112,800	112,800
			1101657 - ADM Nashville Achieves			61,934	61,934
			1101658 - ADM Self-Insured Excise Tax			119,961	119,961
			1101659 - ADM Victim Resource Center	241,933	66,451	123,890	432,274
			1101660 - ADM The Next Door			100,000	100,000
			1101661 - ADM Nashville Civic Design Ctr			100,000	100,000
			1101662 - ADM Nashville Educ Comm ArtsTV			50,000	50,000
			1101663 - ADM In Full Motion			30,000	30,000
			1101664 - ADM New Vision Inc			50,500	50,500
			1101665 - ADM Oasis Church Inc			7,500	7,500
			1101666 - ADM East Nashville Hope Exchan			9,800	9,800
			1101996 - ADM Transfer 4% Funding			28,411,923	28,411,923
			1101998 - ADM MDHA Prop Tax Increments			7,546,761	7,546,761
			1102160 - ADM Operating Xfer Debt Servic			23,372,100	23,372,100
		10101 - GSD General Total		919,306	233,167	121,450,069	122,602,543
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			830,448	830,448
		10103 - MIP Metro Investment Pool Total				830,448	830,448
		18301 - USD General	1191112 - ADM Pensioner IOD			582,500	582,500
			1191113 - ADM Employee IOD			1,321,600	1,321,600
			1191140 - ADM Benefit Adjustments				
			1191224 - ADM Contingency Subrogation				
			1191315 - ADM PayPlan Improvements				
			1191326 - ADM Property Tax Relief			300,000	300,000
			1191566 - ADM Contingency Utility Incr				
			1191998 - ADM MDHA Prop Tax Increments			1,608,359	1,608,359
		18301 - USD General Total				3,812,459	3,812,459
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			237,639,663	237,639,663
			90101100 - DS GSD Debt Service CP Activit			636,880	636,880
			90109115 - DS GSD Debt Service Revenue			1,725,462	1,725,462
		20115 - GSD Debt Service Total				240,002,004	240,002,004
		20283 - SPA Stadium Debt Srvc 04/13B	90110000 - SPA Debt Service Ref Bds 2004			3,481,497	3,481,497
		20283 - SPA Stadium Debt Srvc 04/13B Total				3,481,497	3,481,497
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,633,230	1,633,230
		20299 - SPA Arena Debt Service 2012B Total				1,633,230	1,633,230
		28315 - USD Debt Service	90191000 - DS USD Debt Service			24,889,787	24,889,787
			90191100 - DS USD Debt Service CP Activit			105,731	105,731
			90199315 - DS USD Debt Srv General Rev			327,983	327,983
		28315 - USD Debt Service Total				25,323,501	25,323,501
		30003 - General Fund 4% Reserve	10200114 - 4% GSR OFM 14B Veh ComPprReimb			3,000,000	3,000,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30003 - General Fund 4% Reserve	10201000 - 4% GSR General Services			(65,642)	(65,642)
			10201001 - 4% GSR General ServicesR010820			6,534,547	6,534,547
			10203000 - 4% GSR Buildings			867,582	867,582
			14202000 - 4% ITS Telecomm Govt Access			646,590	646,590
			14203000 - 4% ITS Tech Revl - Metro			2,100,000	2,100,000
			14204000 - 4% ITS Tech Revl - Police			89,996	89,996
			15201000 - 4% FIN Finance Director			615	615
			15206000 - 4% FIN Public Property				
			75201000 - 4% MAC			4,901	4,901
			8202000 - 4% PER Director				
		30003 - General Fund 4% Reserve Total				13,178,588	13,178,588
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,758,983	1,758,983
		30005 - Central Business Imp District Total				1,758,983	1,758,983
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 $2 Tax			14,680,324	14,680,324
		30031 - Hotel Occ Convention Ctr 2007 Total				14,680,324	14,680,324
		30041 - HOT Event and Marketing	1103510 - ADM HOT Event and MarketingTax			3,365,000	3,365,000
		30041 - HOT Event and Marketing Total				3,365,000	3,365,000
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			8,900,416	8,900,416
		30042 - Hotel Occ Conv Ctr 1% Tax Total				8,900,416	8,900,416
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			7,578,356	7,578,356
		30043 - Hotel Occ Conv Ctr 2007 1% Tax Total				7,578,356	7,578,356
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			19,033,041	19,033,041
		30044 - Hotel Tourist Promotion Total				19,033,041	19,033,041
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			8,900,416	8,900,416
		30045 - Hotel Occupancy Tourist Relate Total				8,900,416	8,900,416
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			8,900,101	8,900,101
		30046 - Hotel Occupancy General Fnd 1% Total				8,900,101	8,900,101
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			1,322,070	1,322,070
		30047 - Hotel Occ 2007 1% SecondaryTDZ Total				1,322,070	1,322,070
		30064 - CBID Fee Event and Marketing	1104100 - ADM CBID Fee Event & Marketing			500,000	500,000
		30064 - CBID Fee Event and Marketing Total				500,000	500,000
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			7,970,268	7,970,268
		30083 - Industrial Development Brd-CU Total				7,970,268	7,970,268
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			108,675	108,675
		30130 - DA Mediation Services Fund Total				108,675	108,675
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			13,376,736	13,376,736
		30276 - SPA Pub Fac Arena Revenue 98 Total				13,376,736	13,376,736
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			935,440	935,440
		30277 - SPA Stadium Capital Total				935,440	935,440
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			4,294,229	4,294,229
		31282 - SPA Pub Imp Stadium Revenue 04 Total				4,294,229	4,294,229
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(4,626,085)	(4,626,085)
		31500 - MAC Admin & Leasehold Total				(4,626,085)	(4,626,085)
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(329,881)	(329,881)
		35300 - MNPS Other Federal Grants Total				(329,881)	(329,881)
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			289,574	289,574
		38005 - Gulch Central Business Imp Dst Total				289,574	289,574
		40002 - *Tourist Tax Supported CapProj	15404000 - FIN *Tourist Tax Sup Cap Projs			4,093,491	4,093,491
		40002 - *Tourist Tax Supported CapProj Total				4,093,491	4,093,491
		40009 - GSD FY10 Capital Projects Fund	1401010 - ADM Contingency CF to FY10				
			1403010 - ADM ADA Compliance Projects			31,474	31,474
			1407010 - ADM AABirch Closeout			105,121	105,121
			1408010 - ADM City Hall Closeout			1,854	1,854
			1409010 - ADM Major Maint Facilities	14,346	5,114	628,265	647,725
			1411010 - ADM Metro Southeast			331,183	331,183
			1414010 - ADM Courthouse Closeout			1,301	1,301

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40009 - GSD FY10 Capital Projects Fund	1416010 - ADM * Roofing Projects			22,856	22,856
			1418010 - ADM Fulton Addi Infrast FY10			18,000	18,000
			15403010 - FIN E Budget	44,390	22,601	19,694	86,685
		40009 - GSD FY10 Capital Projects Fund Total		58,736	27,715	1,159,747	1,246,198
		40011 - GSD FY11 Capital Projects Fund	1401011 - ADM GSD Contingency CF to FY11				
			1410011 - ADM Peterbilt Projects			525,973	525,973
			1411011 - ADM Hickory Hollow Projects			2,122,853	2,122,853
		40011 - GSD FY11 Capital Projects Fund Total				2,648,826	2,648,826
		40013 - GSD FY13 Capital Projects Fund	1401013 - ADM GSD FY13 Cap Contingency				
		40013 - GSD FY13 Capital Projects Fund Total					
		40014 - GSD FY14 Capital Projects	1401014 - ADM GSD FY14 Cap Contingency				
		40014 - GSD FY14 Capital Projects Total					
		40015 - GSD FY15 Capital Projects	1401015 - ADM GSD FY15 Cap Contingency				
		40015 - GSD FY15 Capital Projects Total					
		40114 - GSD FY14B 4% Capital Projects	10401114 - GSR OFM CP 4% New/Rpl Vehicles			5,878,357	5,878,357
		40114 - GSD FY14B 4% Capital Projects Total				5,878,357	5,878,357
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	116,962	44,244	37	161,243
		40202 - GSD Capital Improvement Plan Total		116,962	44,244	37	161,243
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			6,849	6,849
		40400 - GSD Externally Funded Cap Proj Total				6,849	6,849
		48009 - USD FY10 Capital Projects Fund	1402010 - ADM USD Contingency CF to FY10				
		48009 - USD FY10 Capital Projects Fund Total					
		49107 - DES MCC Infrastructure FY11 CP	68403010 - DES MCC Infrastructure CP	15,265	5,217	135,023	155,505
		49107 - DES MCC Infrastructure FY11 CP Total		15,265	5,217	135,023	155,505
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	153,702	74,468	104,286,514	104,514,684
		52177 - Employees Med Benefit Trust Total		153,702	74,468	104,286,514	104,514,684
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	156,003	75,277	106,620,269	106,851,548
		52180 - Cigna Choice Fund Total		156,003	75,277	106,620,269	106,851,548
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			5,242,380	5,242,380
		60287 - SPA Arena Working Capital Total				5,242,380	5,242,380
		68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			19,090,570	19,090,570
			68512100 - DES CAFR Eliminations			(24,620,433)	(24,620,433)
		68200 - DES Revenue Account (Oper) Total				(5,529,863)	(5,529,863)
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	71,162	23,825	22,748,914	22,843,901
		68201 - DES Oper General Acct Total		71,162	23,825	22,748,914	22,843,901
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace			458,699	458,699
		68202 - DES Oper EDS Repair&Replace Total				458,699	458,699
		68206 - DES Operating Reserve	68517000 - DES Operating Reserve			41,003	41,003
		68206 - DES Operating Reserve Total				41,003	41,003
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp			15,198,565	15,198,565
			12601310 - BEN Hartford Deferred Comp			233,392	233,392
			12601320 - BEN PEBSCO Deferred Comp			995,250	995,250
		71143 - Deferred Compensation Total				16,427,207	16,427,207
		73168 - James M Cowan Endowment	1602000 - ADM James M. Cowan Endowment			1,300	1,300
		73168 - James M Cowan Endowment Total				1,300	1,300
		80160 - County Retirement	12600166 - BEN County Retirement			1,473,442	1,473,442
		80160 - County Retirement Total				1,473,442	1,473,442
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	793,474	262,723	159,210,282	160,266,479
		80167 - Metro Pension Plan Total		793,474	262,723	159,210,282	160,266,479
		80200 - Guaranteed Pension Plan	12601000 - BEN Guaranteed Pension Plan			33,577,400	33,577,400
		80200 - Guaranteed Pension Plan Total				33,577,400	33,577,400
		85174 - MNPS Retirement-Former County	12609090 - BEN MNPS Pension County			6,281,005	6,281,005
		85174 - MNPS Retirement-Former County Total				6,281,005	6,281,005
		85175 - MNPS Retirement Metro Teachers	12611000 - BEN MNPS Retirement Metro Teac		114		114
			12611093 - BEN MNPS Teachers			33,845,750	33,845,750
		85175 - MNPS Retirement Metro Teachers Total			114	33,845,750	33,845,864

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City			3,666,567	3,666,567
		85368 - MNPS Retirement-Former City Total				3,666,567	3,666,567
		88366 - USD Closed Pension Plans Fund	12604000 - BEN USD Closed Plan Interest			103	103
			12604100 - BEN USD Gen Govt Closed Plan			1,981,973	1,981,973
			12605100 - BEN USD Pol/Fire Closed Plan			4,706,752	4,706,752
		88366 - USD Closed Pension Plans Fund Total				6,688,827	6,688,827
		90231 - GSD Bonded Debt & Interest	1700400 - ADM General GSD Debt			117,218,000	117,218,000
			1700401 - ADM GSD GEN Debt	204,217			204,217
			1700402 - ADM GSD FIS Debt	75,134		(448)	74,686
			1700403 - ADM GSD JUS Debt	244,634			244,634
			1700404 - ADM GSD LAW Debt	3,571,987		(67,500)	3,504,487
			1700407 - ADM GSD CON Debt	1,283			1,283
			1700408 - ADM GSD WEL Debt	11,859			11,859
		90231 - GSD Bonded Debt & Interest Total		4,109,114		117,150,052	121,259,166
		90241 - GSD General Fixed Assets	1700301 - ADM GEN Fixed Assets			741,847	741,847
			1700302 - ADM FIS Fixed Assets			852,239	852,239
			1700303 - ADM JUS Fixed Assets			1,381,321	1,381,321
			1700304 - ADM LAW Fixed Assets			(656,216)	(656,216)
		90241 - GSD General Fixed Assets Total				2,319,191	2,319,191
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	1,033,939		160,000	1,193,939
		95232 - MNPS Bonded Debt & Interest Total		1,033,939		160,000	1,193,939
	120 - All Others Total			**7,427,663**	**746,751**	**1,135,260,728**	**1,143,435,142**
	121 - Storm Water	37100 - Stormwater	65757870 - W&S Stormwater North Nashville			513,000	513,000
		37100 - Stormwater Total				513,000	513,000
		41113 - GSD Stormwater S/F FY13B Cap	65411113 - W&S Stormwater Program			14,322,771	14,322,771
		41113 - GSD Stormwater S/F FY13B Cap Total				14,322,771	14,322,771
		67431 - W&S SW Stormwater Operating	65581720 - W&S SW Water Serv CapEngNonBnd			118,426	118,426
			65581740 - W&S SW Strmwater Vehicles O&M			42,735	42,735
			65581750 - W&S SW Stormwater Pump Station			14,586	14,586
			65581800 - W&S SW Gen Admin	416,633	179,275	2,794,432	3,390,341
			65581810 - W&S SW Devel Review & Permit	935,581	384,747	66,924	1,387,251
			65581820 - W&S SW Master Plan	104,283	39,440	12,492	156,215
			65581830 - W&S SW Routine Maint	1,401,825	672,960	842,202	2,916,987
			65581840 - W&S SW Water Quality	704,061	335,450	247,426	1,286,937
			65581850 - W&S SW Remedial Maint	699,460	311,042	22,464	1,032,965
			65581860 - W&S SW RM C Class Projects			1,096,484	1,096,484
			65581870 - W&S SW Street Sweeping Program			786,254	786,254
			65581880 - W&S SW Capital Projects NonBnd			57,879	57,879
			65581890 - W&S SW Parks Asst Home Buyout	47,864	3,662		51,526
			65581900 - W&S SW Stormwater Revenue			73,685	73,685
		67431 - W&S SW Stormwater Operating Total		4,309,708	1,926,575	6,175,989	12,412,272
	121 - Storm Water Total			**4,309,708**	**1,926,575**	**21,011,760**	**27,248,043**
	122 - Mayor - Other	10101 - GSD General	4101040 - MAY Office of Neighborhoods	131,081	54,346	10,864	196,292
			4101050 - MAY Office of Children & Youth	7,280	1,880	28,637	37,797
			4102010 - MAY Econ/Community Development	252,374	77,657	12,668	342,698
		10101 - GSD General Total		390,735	133,884	52,169	576,787
		30114 - Barnes Fund for Affordable Hsg	4730100 - MAYECD Barnes Fd for AffordHsg			28	28
			4730200 - MAYECD UDAG Affordable Housing			396,398	396,398
		30114 - Barnes Fund for Affordable Hsg Total				396,426	396,426
		32004 - Mayor's Office Grants	4301010 - MAY JAG Justice Assistance Grt	50,000	19,212	8,319	77,531
		32004 - Mayor's Office Grants Total		50,000	19,212	8,319	77,531
		32104 - OFS Donations Fund	4301020 - MAY*JC Advocacy Ctr Donations			89	89
		32104 - OFS Donations Fund Total				89	89
		32204 - MAY Offc Child & Youth Grants	4311006 - MAY Delinquency Prevention			6,686	6,686
			4311007 - MAY NAZA Reading Coaches			20,562	20,562
		32204 - MAY Offc Child & Youth Grants Total				27,248	27,248

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	122 - Mayor - Other	32250 - OEM Grant Fund	4305035 - MAY OEM Homeland Security FY11			11,092	11,092
			4305036 - MAY OEM Port Security Grant 11			20,436	20,436
			4305038 - MAY OEM HSGP FY12			32,733	32,733
		32250 - OEM Grant Fund Total				64,261	64,261
		32305 - MAY ECD Financial Empowerment	4311010 - MAY ECD Financial Empowerment	86,673	22,838	20,686	130,198
		32305 - MAY ECD Financial Empowerment Total		86,673	22,838	20,686	130,198
		32400 - Mayor's Ofc Cities of Srvc Gr	4311200 - MAY Cities of Service Grant 13			5,000	5,000
			4311300 - MAY Cities of Srvc Impact Vol			8,750	8,750
		32400 - Mayor's Ofc Cities of Srvc Gr Total				13,750	13,750
	122 - Mayor - Other Total			**527,408**	**175,934**	**582,948**	**1,286,290**
	125 - Office of Emergency Mangement	10101 - GSD General	49101000 - OEM Administration	349,777	138,744	277,818	766,338
			49102000 - OEM Non Allocated Fin Tran				
		10101 - GSD General Total		349,777	138,744	277,818	766,338
		30003 - General Fund 4% Reserve	49201000 - 4% OEM Office of Emergency Mgt			26,166	26,166
		30003 - General Fund 4% Reserve Total				26,166	26,166
		30073 - OEM 2015 Ice Storm Disaster	49700515 - OEM 2015 Ice Storm Disaster	201	140	11,352	11,693
		30073 - OEM 2015 Ice Storm Disaster Total		201	140	11,352	11,693
		32250 - OEM Grant Fund	49301010 - OEM Homeland Security FY13			189,588	189,588
			49301020 - OEM Pet Oxygen Masks Donation			989	989
			49301040 - OEM Emerg Mgmt Perf Grant 14	49,862	46,502	38,300	134,664
			49301050 - OEM Homeland Security FY14-16			9,915	9,915
			49301070 - OEM HMEP 2015			2,490	2,490
		32250 - OEM Grant Fund Total		49,862	46,502	241,283	337,647
	125 - Office of Emergency Mangement Total			**399,840**	**185,386**	**556,619**	**1,141,844**
	25 - Elections	10101 - GSD General	5100210 - ELE Apps for Ballot Processed	732,010	31,971	631,668	1,395,650
			5100230 - ELE English First Ref 2009			393	393
			5100410 - ELE Registered Active Voters	1,473,845	507,532	385,119	2,366,496
			5100600 - ELE Satellite Office	27,393	9,333	196	36,922
			5105000 - ELE General Elections			210	210
			5106000 - ELE Satellite City Elections			55	55
		10101 - GSD General Total		2,233,248	548,836	1,017,641	3,799,726
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration				
		30003 - General Fund 4% Reserve Total					
	25 - Elections Total			**2,233,248**	**548,836**	**1,017,641**	**3,799,726**
	28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	357,968	169,389	345,977	873,333
		61190 - Surplus Property Auction Total		357,968	169,389	345,977	873,333
	28 - Surplus Property Total			**357,968**	**169,389**	**345,977**	**873,333**
	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	630,738	228,042	93,918	952,698
			7111910 - PLA Reg Trans Plan Key		2,726	58,398	61,123
			7112210 - PLA GIS Services and Applicati	294,011	117,805	52,522	464,337
			7112310 - PLA Geog Data Maint Key	187,492	75,927	44,137	307,556
			7112850 - PLA Land Development	632,674	214,207	114,416	961,297
			7112900 - PLA Executive Leadership	556,383	219,992	61,652	838,027
			7112950 - PLA General Plan Update	5,604	457	87,600	93,660
		10101 - GSD General Total		2,306,901	859,155	512,642	3,678,699
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission			61,858	61,858
		30003 - General Fund 4% Reserve Total				61,858	61,858
		30704 - Planning Grant Fund	7304040 - PLA TDOT STP Active Mobility	17,933	2,851	3,131	23,914
		30704 - Planning Grant Fund Total		17,933	2,851	3,131	23,914
		30706 - Regional Transportation Plan'g	7306050 - PLA MIP Interest			812	812
			7306120 - PLA FHWA PL Funds Pass Thru	627,346	212,100	734,680	1,574,127
			7306140 - PLA FTA PL Funds Pass Thru	75,913	23,215	306,789	405,917
			7306160 - PLA SPR PL Funds Pass Thru			551,650	551,650
			7306180 - PLA MPO Contingency	(836)	(259)	8,498	7,402
			7306210 - PLA SE Area Study FY13-15			29,738	29,738
			7306220 - PLA Local Match SR 109 Study			41,009	41,009

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	29 - Planning Comm	30706 - Regional Transportation Plan'g Total		702,423	235,056	1,673,176	2,610,655
		30708 - PLA Nash Area MPO Other Grants	7307100 - PLA Smart Growth America	836	259	30,941	32,036
		30708 - PLA Nash Area MPO Other Grants Total		836	259	30,941	32,036
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			64,512	64,512
		30764 - Metro Area Computer Mapping Total				64,512	64,512
	29 - Planning Comm Total			**3,028,093**	**1,097,320**	**2,346,260**	**6,471,674**
	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			50,000	50,000
			7311913 - PLA FHWA Local Match Key				
		30702 - Advance Planning & Research Total				50,000	50,000
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			194,709	194,709
		30706 - Regional Transportation Plan'g Total				194,709	194,709
	35 - Adv Plan/Research Total					**244,709**	**244,709**
	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			290,396	290,396
		10101 - GSD General Total				290,396	290,396
		30004 - Register's Computer	9702000 - REG Computer Program			48,995	48,995
		30004 - Register's Computer Total				48,995	48,995
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,833,196	705,297	31,850	2,570,342
		30036 - Register of Deeds Fees Total		1,833,196	705,297	31,850	2,570,342
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt	58,203			58,203
		90231 - GSD Bonded Debt & Interest Total		58,203			58,203
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			5,721	5,721
		90241 - GSD General Fixed Assets Total				5,721	5,721
	36 - Register of Deeds Total			**1,891,399**	**705,297**	**376,961**	**2,973,657**
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	210,659	90,855	21,864	323,379
			11105100 - HIS Govt & Public Partner Prog	168,872	73,495	23,845	266,212
			11105200 - HIS Info Educ & Tourism Prog	88,050	34,573	19,142	141,766
			11105300 - HIS Non Allocated Fin Tran				
		10101 - GSD General Total		467,582	198,923	64,852	731,357
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			7,675	7,675
		30003 - General Fund 4% Reserve Total				7,675	7,675
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106				
			11332500 - HIS THC CLG Training Grant			(4)	(4)
		32211 - HIS Historical Comm Grant Fund Total				(4)	(4)
	37 - Historical Comm Total			**467,582**	**198,923**	**72,523**	**739,028**
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	3,646,546	1,595,151	854,231	6,095,928
			16104000 - ASR Board of Equalization	1,630		2,922	4,552
			16105000 - ASR Hearing Officer Review	7,173	643		7,816
			16106000 - ASR Personal Property Audit			235,500	235,500
		10101 - GSD General Total		3,655,349	1,595,794	1,092,653	6,343,795
		30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			74,139	74,139
		30003 - General Fund 4% Reserve Total				74,139	74,139
		30113 - Finance CU Administration	15702000 - FIN Finance CU Administration	52,855	19,064		71,918
		30113 - Finance CU Administration Total		52,855	19,064		71,918
	40 - Assessor Prop Total			**3,708,203**	**1,614,857**	**1,166,792**	**6,489,853**
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,045,367	447,495	687,898	2,180,760
			17102000 - TRU Non Allocated Fin Tran				
		10101 - GSD General Total		1,045,367	447,495	687,898	2,180,760
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee				
		30003 - General Fund 4% Reserve Total					
	41 - Trustee Total			**1,045,367**	**447,495**	**687,898**	**2,180,760**
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,384,835	1,105,676	447,652	3,938,163
			18102000 - COU Non Allocated Fin Tran				
		10101 - GSD General Total		2,384,835	1,105,676	447,652	3,938,163
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			13,301	13,301
		30003 - General Fund 4% Reserve Total				13,301	13,301
		30118 - County Clerk Computer	18701000 - COU County Clerk Computer			43,931	43,931

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	42 - County Clerk	30118 - County Clerk Computer Total				43,931	43,931
	42 - County Clerk Total			**2,384,835**	**1,105,676**	**504,884**	**3,995,395**
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	3,413,736	1,310,556	1,099,335	5,823,627
		10101 - GSD General Total		3,413,736	1,310,556	1,099,335	5,823,627
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney				
		30003 - General Fund 4% Reserve Total					
		30062 - * POL 2011 JAG Grant	19322337 - DA * JAG Grant 2011	9,904	3,109	1,301	14,314
		30062 - * POL 2011 JAG Grant Total		9,904	3,109	1,301	14,314
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime	10,842	3,395	47,276	61,513
		30103 - DA Fraud & Economic Crime Total		10,842	3,395	47,276	61,513
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	116,803	57,567		174,370
		32219 - DA District Atty Grant Fund Total		116,803	57,567		174,370
	43 - District Attorney Total			**3,551,285**	**1,374,627**	**1,147,912**	**6,073,824**
	44 - DA Drug Enforcement	30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	941,073	296,295	962,304	2,199,671
		30101 - Metro Major Drug Program Total		941,073	296,295	962,304	2,199,671
	44 - DA Drug Enforcement Total			**941,073**	**296,295**	**962,304**	**2,199,671**
	45 - DA Special Operations	30104 - DA Special Operations	19300310 - DA Special Operations			5,798	5,798
		30104 - DA Special Operations Total				5,798	5,798
	45 - DA Special Operations Total					**5,798**	**5,798**
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	304,940	93,419	63,833	462,192
			21101100 - PDF General Sessions Team	1,217,597	469,667	215,453	1,902,717
			21101200 - PDF Criminal Court Team	2,081,583	851,142	293,277	3,226,001
			21101300 - PDF Appellate Court Team	179,159	68,299	21,185	268,644
			21101400 - PDF Juvenile Court Team	565,545	244,528	18,108	828,181
		10101 - GSD General Total		4,348,825	1,727,055	611,856	6,687,736
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender				
		30003 - General Fund 4% Reserve Total					
		30062 - * POL 2011 JAG Grant	21322337 - PDF * JAG Grant 2011	2,183	77	926	3,187
		30062 - * POL 2011 JAG Grant Total		2,183	77	926	3,187
	47 - Public Defender Total			**4,351,008**	**1,727,133**	**612,782**	**6,690,923**
	48 - Juvenile Court Clerk	10101 - GSD General	22101000 - JCC Admin	1,047,663	452,255	55,504	1,555,422
			22102000 - JCC Non Allocated Fin Tran				
		10101 - GSD General Total		1,047,663	452,255	55,504	1,555,422
		30003 - General Fund 4% Reserve	22201000 - 4% JCC Juvenile Court Clerk				
		30003 - General Fund 4% Reserve Total					
		30122 - Juvenile Court Clerk Computer	22701000 - JCC Juv Ct Clerk Computer Prog			15,333	15,333
		30122 - Juvenile Court Clerk Computer Total				15,333	15,333
	48 - Juvenile Court Clerk Total			**1,047,663**	**452,255**	**70,837**	**1,570,754**
	49 - Circuit Court Clerk	10101 - GSD General	23102000 - CIR Circuit Court Clerk			133,665	133,665
			23103000 - CIR Traffic Violations Bureau	1,801,869	863,391	89,812	2,755,071
			23104000 - CIR Probate Court Clerk			14,737	14,737
		10101 - GSD General Total		1,801,869	863,391	238,214	2,903,473
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	4,071,219	1,693,061	970,780	6,735,060
		30035 - Circuit Court Clerk Fees Total		4,071,219	1,693,061	970,780	6,735,060
		33024 - Criminal Crt Clk Victims Asst	24702000 - CCC Interest Victim Assistance			(46)	(46)
			24702100 - CCC CASA Victims Asst			34,329	34,329
			24702200 - CCC Mary Parrish Cr VictimAsst			34,329	34,329
			24702300 - CCC YMCA DomViol VictimAsst			34,329	34,329
			24702500 - CCC Nash Ch Alliance VictimAst			34,329	34,329
			24702600 - CCC Sexual Assault CrVictimAst			34,329	34,329
		33024 - Criminal Crt Clk Victims Asst Total				171,598	171,598
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			519,645	519,645
		40009 - GSD FY10 Capital Projects Fund Total				519,645	519,645
	49 - Circuit Court Clerk Total			**5,873,087**	**2,556,452**	**1,900,236**	**10,329,776**
	50 - Criminal Court Clerk	10101 - GSD General	24100100 - CCC Admin	3,383,705	1,581,926	183,586	5,149,218
			24100200 - CCC Non Allocated Fin Tran				

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	50 - Criminal Court Clerk	10101 - GSD General Total		3,383,705	1,581,926	183,586	5,149,218
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk			3,850	3,850
		30003 - General Fund 4% Reserve Total				3,850	3,850
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			39,703	39,703
		30034 - Criminal Ct Clerk Computerizat Total				39,703	39,703
	50 - Criminal Court Clerk Total			**3,383,705**	**1,581,926**	**227,139**	**5,192,770**
	51 - Clerk/Master	10101 - GSD General	25100100 - CHA Admin	813,193	353,316	109,034	1,275,543
		10101 - GSD General Total		813,193	353,316	109,034	1,275,543
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			2,847	2,847
		30003 - General Fund 4% Reserve Total				2,847	2,847
	51 - Clerk/Master Total			**813,193**	**353,316**	**111,881**	**1,278,390**
	52 - Juvenile Court	10101 - GSD General	26110010 - JUV Drug Court Key	88,535	29,513	5,667	123,716
			26110110 - JUV Police/Prob Partner Key	45,781	11,975	1,447	59,203
			26110310 - JUV SNash Gang Prob Key	43,493	25,251	2,602	71,346
			26110410 - JUV Superv Probation Key	584,439	263,991	90,785	939,215
			26110510 - JUV Supervised Probation/Case	358,294	208,972	30,513	597,779
			26110610 - JUV Unruly Child Key	39,686	13,887	1,565	55,138
			26110810 - JUV Compulsory School Attendan			163	163
			26111010 - JUV Misdem&Citation Key	130,670	67,433	4,347	202,451
			26111210 - JUV NeglectDepend Key	315,377	147,528	12,808	475,713
			26111310 - JUV Family Drug Court Key	29,868	21,807	771	52,447
			26111360 - JUV Foster Care Review Board	84,508	42,078	3,626	130,211
			26111410 - JUV Case Support Key			422,664	422,664
			26111510 - JUV JuvDiverted Key	186,937	93,437	10,008	290,382
			26111710 - JUV JuvPretrial Key	313,735	137,817	23,120	474,672
			26111910 - JUV Juv Detention Key			4,107,186	4,107,186
			26111930 - JUV MSAC	400,094	193,002	98,114	691,210
			26112110 - JUV CtSafety&Security Key	442,593	220,117	223,802	886,511
			26112210 - JUV SvcOfProcess Key	89,740	43,415	28,479	161,635
			26112310 - JUV Judicial Actions Key	637,859	230,129	36,351	904,338
			26112510 - JUV ALOB HR Key Product	127,183	66,979	53,745	247,907
			26112610 - JUV ALOB Finance Payroll Autho	87,656	40,644	3,169	131,469
			26112910 - JUV ALOB Records Mgmt Key	64,293	30,730	10,140	105,163
			26113110 - JUV ALOB Exce Leader Key	308,297	116,199	9,125	433,621
		10101 - GSD General Total		4,379,036	2,004,905	5,180,197	11,564,138
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court			15,762	15,762
		30003 - General Fund 4% Reserve Total				15,762	15,762
		30030 - Juvenile Court Accountability	26310590 - JUV JABG FY2014				
			26310610 - JUV JABG FY2015	36,785	11,036	4,082	51,903
		30030 - Juvenile Court Accountability Total		36,785	11,036	4,082	51,903
		30062 - * POL 2011 JAG Grant	26322337 - JUV * JAG Grant 2011			(225)	(225)
		30062 - * POL 2011 JAG Grant Total				(225)	(225)
		32226 - JUV Juv Court Grant Fund	26311430 - JUV Parent/Child Support Key	774,619	300,919	167,591	1,243,129
		32226 - JUV Juv Court Grant Fund Total		774,619	300,919	167,591	1,243,129
	52 - Juvenile Court Total			**5,190,440**	**2,316,860**	**5,367,406**	**12,874,706**
	53 - General Sessions Court	10101 - GSD General	27100000 - GSC General Sessions Court			56	56
			27101000 - GSC Judges	4,045,769	1,401,650	93,589	5,541,008
			27103021 - GSC General Probation	1,629,699	743,161	27,005	2,399,865
			27106011 - GSC Traffic School	367,498	161,055	198,226	726,779
			27116000 - GSC Administration	789,399	390,326	156,210	1,335,935
			27117000 - GSC Drug Court	43,552	15,753		59,306
			27310200 - GSC Mental Health Court	195,360	85,475	20,628	301,463
		10101 - GSD General Total		7,071,276	2,797,420	495,715	10,364,411
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			44,429	44,429
		30003 - General Fund 4% Reserve Total				44,429	44,429
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			104,148	104,148

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	53 - General Sessions Court	30027 - General Sessions Drug Court Tr Total				104,148	104,148
		30102 - DUI Offender	27112000 - GSC DUI Offender			19,004	19,004
			27112100 - GSC Mental Health Court			121,879	121,879
			27112200 - GSC GS Drug Court			32,748	32,748
		30102 - DUI Offender Total				173,631	173,631
		32227 - GSC Gen Sess Ct Grant Fund	27310110 - GSC Veteran's Treatment Court	49,035	3,751		52,787
		32227 - GSC Gen Sess Ct Grant Fund Total		49,035	3,751		52,787
	53 - General Sessions Court Total			**7,120,311**	**2,801,172**	**817,923**	**10,739,406**
	54 - State Trial Courts	10101 - GSD General	28101000 - STC Administration	4,922,058	1,941,719	346,729	7,210,506
			28106100 - STC Jury Expense	118,510		129,478	247,988
		10101 - GSD General Total		5,040,568	1,941,719	476,207	7,458,494
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			798,179	798,179
		30003 - General Fund 4% Reserve Total				798,179	798,179
		30020 - State Trial Court Drug Enforce	28700200 - STC Drug Court Fines	152,703	14,205	139,983	306,891
			28700500 - STC DUI Supervision	101,202	38,179	8,601	147,982
			28700600 - STC Drug Lab Staff	85,310	32,252	127,629	245,192
		30020 - State Trial Court Drug Enforce Total		339,215	84,636	276,214	700,065
		30062 - * POL 2011 JAG Grant	28322337 - STC * JAG Grant 2011			23,874	23,874
		30062 - * POL 2011 JAG Grant Total				23,874	23,874
		32228 - STC St Trial Ct Grant Fund	28320140 - STC Community Corrections Grnt	824,355	417,259	275,080	1,516,694
			28320160 - STC Drug Court Staff	284,857	133,606	32,838	451,301
			28320205 - STC TN Dept of Corrections	517,306	229,740	240,942	987,989
			28320220 - STC STOP Grant	21,092	2,356	16,251	39,699
			28322190 - STC Court Interpreter Endowmnt	45,412	16,161	607	62,180
		32228 - STC St Trial Ct Grant Fund Total		1,693,022	799,122	565,718	3,057,862
	54 - State Trial Courts Total			**7,072,806**	**2,825,477**	**2,140,192**	**12,038,474**
	55 - Justice Info Sys	10101 - GSD General	29160110 - JIS ALOB IT Op & Maint Cost			16,426	16,426
			29160710 - JIS ALOB Exec Leader Key	123,222	52,048	265,891	441,160
			29162110 - JIS Project Plans Key	214,450	91,888	50,717	357,055
			29162310 - JIS Justice Appl Enhance Key	811,322	337,828	150,613	1,299,764
		10101 - GSD General Total		1,148,994	481,764	483,646	2,114,404
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv			802,669	802,669
		30003 - General Fund 4% Reserve Total				802,669	802,669
		30053 - POL ARRA 2009 JAG Grant	29362380 - JIS ARRA 2009 JAG Grant			(1,554)	(1,554)
		30053 - POL ARRA 2009 JAG Grant Total				(1,554)	(1,554)
		30062 - * POL 2011 JAG Grant	29322337 - JIS * JAG Grant 2011			3,210	3,210
		30062 - * POL 2011 JAG Grant Total				3,210	3,210
	55 - Justice Info Sys Total			**1,148,994**	**481,764**	**1,287,971**	**2,918,729**
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,131,414	515,462	437,601	2,084,476
			30124810 - SHE Exec Mgmt Key	522,946	173,522	69,613	766,081
			30124910 - SHE Admin Support Svcs Key	4,143,910	1,695,802	5,957,979	11,797,692
			30125000 - SHE Non Allocated Fin Trans				
		10101 - GSD General Total		5,798,270	2,384,786	6,465,192	14,648,249
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			413,749	413,749
		30003 - General Fund 4% Reserve Total				413,749	413,749
	56 - Sheriff Admin Total			**5,798,270**	**2,384,786**	**6,878,941**	**15,061,997**
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	623,962	296,317	43,678	963,958
			30124710 - SHE Laundry Key	165,461	91,153	8,803	265,417
		10101 - GSD General Total		789,424	387,470	52,482	1,229,375
	58 - Sheriff Facility Maint Total			**789,424**	**387,470**	**52,482**	**1,229,375**
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	189,701	77,766	1,083,250	1,350,717
		10101 - GSD General Total		189,701	77,766	1,083,250	1,350,717
	59 - Sheriff Warehouse Total			**189,701**	**77,766**	**1,083,250**	**1,350,717**
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key	1,499	115	8,833	10,447
			30122110 - SHE CJC Offender Mgmt Key	5,746,013	2,830,200	855,106	9,431,320
			30122210 - SHE CJC Support Staff Key	1,938,451	829,924	19,958	2,788,332

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122310 - SHE CJC Booking&Releasing Key	3,670,519	1,752,296	39,363	5,462,177
		10101 - GSD General Total		11,356,482	5,412,534	923,260	17,692,276
		40009 - GSD FY10 Capital Projects Fund	30401010 - SHE CJC Inmate Shower Renov			52,965	52,965
		40009 - GSD FY10 Capital Projects Fund Total				52,965	52,965
	60 - Sheriff Criminal Justice Ctr Total			**11,356,482**	**5,412,534**	**976,225**	**17,745,241**
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key			12,011	12,011
			30122610 - SHE HDC Offender Mgmt Key	1,913,270	939,379	1,008,024	3,860,673
			30122710 - SHE HDC Support Staff Key	290,110	111,454	17,581	419,144
		10101 - GSD General Total		2,203,380	1,050,832	1,037,616	4,291,828
	61 - Sheriff Hill Jail Total			**2,203,380**	**1,050,832**	**1,037,616**	**4,291,828**
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key			9,573	9,573
			30122910 - SHE CDC-M Offend Mgmt Key	2,222,999	1,079,816	1,113,793	4,416,609
			30123210 - SHE CDC-M Support Staff Key	1,428,356	553,060	39,640	2,021,056
			30123610 - SHE CDC-F Offender Mgmt Key	2,013,320	974,672	405,778	3,393,770
			30123810 - SHE CDC-F Support Staff Key	546,477	249,815	2,940	799,231
		10101 - GSD General Total		6,211,153	2,857,362	1,571,724	10,640,239
	63 - Sheriff Corr Work Center Total			**6,211,153**	**2,857,362**	**1,571,724**	**10,640,239**
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,555,636	2,143,240	26,198	6,725,075
		10101 - GSD General Total		4,555,636	2,143,240	26,198	6,725,075
	64 - Sheriff Transportation Total			**4,555,636**	**2,143,240**	**26,198**	**6,725,075**
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	2,592,505	1,209,717	121,447	3,923,670
		10101 - GSD General Total		2,592,505	1,209,717	121,447	3,923,670
	66 - Sheriff Warrants Total			**2,592,505**	**1,209,717**	**121,447**	**3,923,670**
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	641,181	248,201	175,351	1,064,733
		10101 - GSD General Total		641,181	248,201	175,351	1,064,733
	67 - Sheriff Training Academy Total			**641,181**	**248,201**	**175,351**	**1,064,733**
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	68,817	31,989	18,316,501	18,417,308
		30145 - Sheriff CCA Contract Total		68,817	31,989	18,316,501	18,417,308
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			36	36
		40430 - Sheriff Non-Bond FundedCapProj Total				36	36
	68 - Sheriff Deberry Total			**68,817**	**31,989**	**18,316,537**	**18,417,343**
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key			11,224	11,224
			30124030 - SHE DUI School	1,026,694	382,952	3,250	1,412,896
			30124110 - SHE ORC Offend Mgmt Key			277,004	277,004
			30124310 - SHE ORC Support Staff key			62,748	62,748
		10101 - GSD General Total		1,026,694	382,952	354,226	1,763,871
	76 - Sheriff Day Reporting Total			**1,026,694**	**382,952**	**354,226**	**1,763,871**
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	987,608	504,387	2,000	1,493,994
		10101 - GSD General Total		987,608	504,387	2,000	1,493,994
	78 - Sheriff Armed Security Total			**987,608**	**504,387**	**2,000**	**1,493,994**
	79 - Sheriff Other	10101 - GSD General	30126300 - SHE Offender Information Servi	204,579	93,457	138	298,174
		10101 - GSD General Total		204,579	93,457	138	298,174
		30073 - OEM 2015 Ice Storm Disaster	30700515 - SHE 2015 Ice Storm Disaster	15,229	7,971	1,194	24,394
		30073 - OEM 2015 Ice Storm Disaster Total		15,229	7,971	1,194	24,394
		32230 - SHE Sheriff Grant Fund	30322870 - SHE PAWS Grant			360	360
			30322890 - SHE Cal Turner Culinary Grant	8,176	135	500	8,811
			30324170 - SHE Corr Svcs Litter Gr Key	84,609	23,691	46,279	154,579
		32230 - SHE Sheriff Grant Fund Total		92,786	23,825	47,139	163,750
	79 - Sheriff Other Total			**312,593**	**125,253**	**48,471**	**486,317**
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	706,592	287,635	58,100	1,052,327
			31121051 - POL Behav Hea Svcs Key	609,328	261,683	205,242	1,076,254
			31121101 - POL Strategic Devel Key	275,296	119,610	9,904	404,810
			31121103 - POL Accreditation	143,926	66,765	10,428	221,119
			31121151 - POL Case Prep Key	405,399	171,523	14,111	591,033
			31121201 - POL Inspections Key	434,357	209,178	106,936	750,472
			31121251 - POL Training Recruits	4,320,083	1,434,796	859,859	6,614,738

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			31121252 - POL Training Personnel/In-Serv	1,443,489	1,404,033	825,960	3,673,481
			31121260 - POL Vehicle Operations	219,009	89,473	73,807	382,289
			31121301 - POL Crime Analysis Key	319,082	127,682	14,526	461,289
			31121355 - POL Specialized Investigations	4,284,570	1,813,588	960,632	7,058,790
			31121415 - POL Achilles TForce Oper Key			2,490	2,490
			31121416 - POL Drug TForce Oper Key	377,299	167,554	32,587	577,440
			31121417 - POL DEA TForce Oper Key	4,908	2,366	8,073	15,347
			31121419 - POL Task Force VCrimes Key	79,856	27,470	8,286	115,612
			31121451 - POL Youth Services Key	1,493,603	617,287	103,938	2,214,827
			31121501 - POL Domestic Violence Key	1,813,778	755,701	243,153	2,812,632
			31121601 - POL Fugitives Key	360,602	168,743	136,415	665,760
			31121701 - POL Criminal Investigation Div	3,593,633	1,547,283	379,153	5,520,070
			31121751 - POL Forensic Services Key	1,389,043	588,298	196,018	2,173,359
			31121760 - POL Crime Lab	2,469,287	986,687	1,230,007	4,685,981
			31121801 - POL Property & Evidence Key	795,285	372,776	66,252	1,234,313
			31121810 - POL Police Impound	57,701	20,749	7,952	86,402
			31121850 - POL Facility Mgmt and Security	732,876	337,826	58,014	1,128,717
			31121901 - POL Emergency Conting Key	690,968	296,094	232,695	1,219,758
			31121951 - POL School Cross Guard Key	1,612,397	391,279	115,992	2,119,668
			31122001 - POL Traffic Key	1,778,781	709,366	200,627	2,688,774
			31122051 - POL Tactical Inves Key	1,971,784	830,925	1,137,350	3,940,058
			31122151 - POL SWAT Key	867,755	390,711	242,966	1,501,432
			31122201 - POL Warrants Key	1,716,776	722,971	90,763	2,530,510
			31122401 - POL East Sector Key	6,928,055	2,969,023	597,862	10,494,940
			31122403 - POL Patrol South Sector Key	8,706,333	3,645,770	780,867	13,132,970
			31122405 - POL Patrol Hermitage Key	8,414,400	3,632,096	664,362	12,710,858
			31122407 - POL Patrol Central Sector Key	7,164,200	3,063,030	703,587	10,930,817
			31122409 - POL Patrol West Sector Key	6,853,240	2,880,712	663,055	10,397,006
			31122411 - POL Patrol North Sector Key	6,716,921	2,894,708	538,391	10,150,019
			31122413 - POL Midtown Hills Precinct	6,130,387	2,655,348	388,782	9,174,517
			31122414 - POL Madison Precinct	6,486,589	2,884,488	472,346	9,843,423
			31122600 - POL Parks Patrol	92,277	37,541	5,227	135,045
			31123001 - POL Field Training Officer Key	46,934	19,659	5,400	71,993
			31123051 - POL Special Events Prog Key	2,434,496	969,273	37,023	3,440,792
			31123201 - POL School Resource Key	4,319,151	1,917,698	154,316	6,391,165
			31160000 - POL ALOB Non Alloc'd Fin Tran				
			31160110 - POL ALOB Op and Maint Cost	1,825,193	767,669	4,433,319	7,026,180
			31160310 - POL ALOB Employment Product	632,229	261,635	323,089	1,216,953
			31160320 - POL Secondary Employment Unit	2,108,272	295,104	104,287	2,507,664
			31160410 - POL ALOB Payroll Authorizat	160,903	73,835	3,189	237,927
			31160420 - POL ALOB Payment Approvals	465,141	204,288	592,490	1,261,918
			31160510 - POL ALOB Procurement Servic	137,054	90,546	87,560	315,160
			31160610 - POL ALOB Records Mgmt Servi	1,919,142	882,082	119,274	2,920,498
			31160710 - POL ALOB Safety Training Se	27,722	11,151	51,197	90,069
			31160810 - POL ALOB Executive Leadersh	967,652	367,648	178,947	1,514,247
		10101 - GSD General Total		107,503,754	45,443,356	18,536,806	171,483,916
		18301 - USD General	31192000 - POL Extra Police Protection			481,000	481,000
		18301 - USD General Total				481,000	481,000
		30003 - General Fund 4% Reserve	31200503 - 4% POL Grant Match				
			31201000 - 4% POL GSD Police Department			1,307,224	1,307,224
		30003 - General Fund 4% Reserve Total				1,307,224	1,307,224
		30062 - * POL 2011 JAG Grant	31322337 - POL * JAG Grant 2011			96,136	96,136
		30062 - * POL 2011 JAG Grant Total				96,136	96,136
		30063 - POL 2013 JAG GRANT	31322338 - POL JAG Grant 2013			48,517	48,517
		30063 - POL 2013 JAG GRANT Total				48,517	48,517
		30066 - POL 2014 JAG GRANT	31322339 - POL JAG Grant 2014			48,340	48,340

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30066 - POL 2014 JAG GRANT Total				48,340	48,340
		30073 - OEM 2015 Ice Storm Disaster	31700515 - POL 2015 Ice Storm Disaster	22,740	5,267	27,264	55,270
		30073 - OEM 2015 Ice Storm Disaster Total		22,740	5,267	27,264	55,270
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse		41,810	115,395	157,205
		30146 - Police Unauth Substance Abuse Total			41,810	115,395	157,205
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures			269,212	269,212
		30149 - Police Federal Drug Enforcemen Total				269,212	269,212
		30150 - * Police Education Foundation	31321255 - POL* Education Found Gr Key			(3)	(3)
		30150 - * Police Education Foundation Total				(3)	(3)
		30151 - Victim Witness Protection	31721353 - POL Victim Witness Prot Key				
		30151 - Victim Witness Protection Total					
		30154 - POL State Felony Forfeiture	31740105 - POL State Felony Forfeiture			59,272	59,272
		30154 - POL State Felony Forfeiture Total				59,272	59,272
		30155 - POL State Gambling Forfeiture	31740102 - POL State Gambling Forfeiture	86,855	36,129	404,818	527,802
		30155 - POL State Gambling Forfeiture Total		86,855	36,129	404,818	527,802
		30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit		(41,810)	(29,137)	(70,947)
		30156 - Police Federal Forfeitures Total			(41,810)	(29,137)	(70,947)
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			94,984	94,984
		30157 - Police Sex Offender Registrati Total				94,984	94,984
		30158 - Police Donations Fund	31601000 - POL HarbaughEstate K9 Donation			32,000	32,000
		30158 - Police Donations Fund Total				32,000	32,000
		30161 - Police Secondary Employment	31702000 - POL Admin Secondary Employ			22,786	22,786
		30161 - Police Secondary Employment Total				22,786	22,786
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			152	152
			31321403 - POL Achilles Task Force Key	4,396	2,165		6,561
			31321404 - POL Drug Task Force Key		28,162		28,162
			31321406 - POL Violent Crime TF Key	17,285	6,963		24,248
			31321407 - POL DEA Task Force Key	12,078	5,013		17,091
			31321415 - POL ICE Task Force				
			31322503 - POL MDHA Patrol TF Key	356,567	155,800	164,805	677,172
			31722203 - POL Mid TN Jnt Fug Task Force	32,726	10,892	4,699	48,317
			31722300 - POL MDHA Records	1,240	529	527	2,296
		30200 - Police Task Force Fund Total		424,291	209,523	170,184	803,998
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			125,129	125,129
		32131 - POL JAG 2012 Grant Total				125,129	125,129
		32231 - Police Grant Fund	31321258 - POL 2005 Bulletproof Vest Grt				
			31330100 - POL Grants Interest			1,162	1,162
			31330850 - POL ICAC Grant FY08	104,902	45,100	89,914	239,915
			31330902 - POL Victims of Crime Grant	45,633	24,199	1,244	71,077
			31330950 - POL VOCA Outreach 14-15	37,371	5,172	15,241	57,783
			31331540 - POL Governor Hwy Safety Grt 13	628,283	259,049	6,577	893,909
			31331700 - POL EI Protector Grant				
			31331750 - POL Kroger Grant			71	71
			31332640 - POL North Prec Children Camp			447	447
			31332650 - POL * GREAT RTC 2010	(0)			(0)
			31332660 - POL GREAT 2010	8,669	3,304		11,972
			31332670 - POL GREAT RTC 2013	65,478	26,930	59,988	152,396
		32231 - Police Grant Fund Total		890,336	363,754	174,644	1,428,734
		40009 - GSD FY10 Capital Projects Fund	31403010 - POL Records Mgt Software			186,370	186,370
			31405010 - POL SWAT Bomb Fleet			24,443	24,443
			31410010 - POL West Precinct FY10			760	760
		40009 - GSD FY10 Capital Projects Fund Total				211,573	211,573
		40011 - GSD FY11 Capital Projects Fund	31402011 - POL * Midtown Hills Land/Const			22,088	22,088
		40011 - GSD FY11 Capital Projects Fund Total				22,088	22,088
		40013 - GSD FY13 Capital Projects Fund	31402013 - POL DNA/Crime Lab Equipment			57,399	57,399
			31403013 - POL IT Upgrades			988,831	988,831

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	80 - Police	40013 - GSD FY13 Capital Projects Fund Total				1,046,230	1,046,230
		40015 - GSD FY15 Capital Projects	31401015 - POL Murfreesboro Rd Project			3,208,934	3,208,934
		40015 - GSD FY15 Capital Projects Total				3,208,934	3,208,934
		48113 - USD FY13B Capital Projects	31482113 - POL Central Police Distr Const			31,015	31,015
		48113 - USD FY13B Capital Projects Total				31,015	31,015
		61200 - Police Impound	31521150 - POL Police Impound				
			31522000 - POL URT Vehicle Impound			375,000	375,000
		61200 - Police Impound Total				375,000	375,000
	80 - Police Total			**108,927,976**	**46,058,028**	**26,879,409**	**181,865,413**
	81 - Police Drug Enforcement	30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	89,490	24,056	1,641,603	1,755,149
		30147 - Police Drug Enforcement Total		89,490	24,056	1,641,603	1,755,149
	81 - Police Drug Enforcement Total			**89,490**	**24,056**	**1,641,603**	**1,755,149**
	82 - Fire	10101 - GSD General	32114110 - FIR GSD Fire Support	695,634	279,057	200	974,892
			32114210 - FIR GSD EMS Support	611,413	242,127	787,221	1,640,761
			32114310 - FIR GSD Fire Hyd Inspect Forms			105,025	105,025
			32114510 - FIR GSD Logistics	516,991	233,676	2,692,153	3,442,820
			32114710 - FIR GSD Training	648,549	265,238	74,556	988,343
			32115210 - FIR GSD Specialized Services	289,728	117,679	5	407,412
			32115410 - FIR GSD EMS Operations	16,017,925	6,798,799	83,924	22,900,648
			32115510 - FIR GSD Fire Operations	7,690,948	3,238,379	9,466	10,938,793
			32116210 - FIR GSD Pub Fire Educ-Com Srvc	179		9,500	9,679
			32116310 - FIR GSD Fire Prevention	796,630	314,518	6,031	1,117,180
			32160110 - FIR GSD IT Systems	296,530	107,949	1,388,589	1,793,068
			32160210 - FIR GSD Facilities Maint	272,749	120,064	1,315,565	1,708,377
			32160710 - FIR GSD Occup Health & Safety	452,151	191,099	47,257	690,506
			32160810 - FIR GSD Admin	1,068,539	399,763	27,871	1,496,174
		10101 - GSD General Total		29,357,967	12,308,347	6,547,363	48,213,677
		18301 - USD General	32194510 - FIR USD Logistics	313,065	159,346	2,914,315	3,386,726
			32195510 - FIR USD Fire Operations	40,598,657	18,613,841	61,662	59,274,160
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			381,257	381,257
			32196210 - FIR USD Pub Fire Educ-Com Srvc	208,385	70,667	7,881	286,932
			32196310 - FIR USD Fire Prevention	1,071,745	460,864	3,012	1,535,621
			32197011 - FIR USD Facilities Mgmt			310,725	310,725
		18301 - USD General Total		42,191,851	19,304,718	3,678,851	65,175,421
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department			54,341	54,341
			32214400 - 4% FIR Medical Supply			147,501	147,501
			32214600 - 4% FIR Pers Equip Logis			398,550	398,550
			32214700 - 4% FIR Emp Train Develop				
			32215100 - 4% FIR Basic Response			1,186,509	1,186,509
			32215200 - 4% FIR Advanced Response			25,799	25,799
			32215500 - 4% FIR Basic Life Support			49,260	49,260
			32216200 - 4% FIR Comm Risk Reduction			1,098	1,098
			32216300 - 4% FIR Inspection & Permit			3,264	3,264
			32260100 - 4% FIR ALOB Info Tech			51,248	51,248
			32260200 - 4% FIR ALOB Facility Mgmt			337,987	337,987
		30003 - General Fund 4% Reserve Total				2,255,556	2,255,556
		30073 - OEM 2015 Ice Storm Disaster	32700515 - FIR 2015 Ice Storm Disaster	10,521	8,374	13,357	32,252
		30073 - OEM 2015 Ice Storm Disaster Total		10,521	8,374	13,357	32,252
		32232 - FIR Fire Grant Fund	32301000 - FIR * Orange Alert Reimb			(2,041)	(2,041)
			32301200 - FIR * Fire Prevention Grant			85,810	85,810
			32301210 - FIR * Risk Reduction			(85,837)	(85,837)
			32301220 - FIR * Fire Inspector			(1,142)	(1,142)
			32301230 - FIR*AFG2005FirefighterWellness			(1,378)	(1,378)
			32301250 - FIR * Walmart 2000			153	153
			32301255 - FIR * Walmart Foundation			400	400

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		32232 - FIR Fire Grant Fund	32301260 - FIR * Smoke Detector Program			335	335
			32301265 - FIR *Extingr Training Defib Ac			108	108
			32301270 - FIR*Sams Club Learn Not toBurn			42	42
			32301280 - FIR *Technical Rescue Training			3,682	3,682
			32301290 - FIR * 2010 Safer Grant			503	503
			32301295 - FIR * Driver Simulator			5	5
			32301300 - FIR * Prevention & Safety 2012			(44)	(44)
			32301305 - FIR * SAFER 2 Grant	730,413	370,333		1,100,747
			32301320 - FIR 15 CSX Air Quality Monitor			5,000	5,000
			32316220 - FIR*2009 AFG FF Survival Progr			49,984	49,984
			32316230 - FIR*2009 AFG FF Hazmat Program			(11,722)	(11,722)
		32232 - FIR Fire Grant Fund Total		730,413	370,333	43,857	1,144,604
		40009 - GSD FY10 Capital Projects Fund	32403010 - FIR* Master Plan CF FY10			16,763	16,763
		40009 - GSD FY10 Capital Projects Fund Total				16,763	16,763
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			51,564	51,564
		40011 - GSD FY11 Capital Projects Fund Total				51,564	51,564
		40013 - GSD FY13 Capital Projects Fund	32403013 - FIR * Master Plan Implementati			8,112	8,112
		40013 - GSD FY13 Capital Projects Fund Total				8,112	8,112
		40014 - GSD FY14 Capital Projects	32403014 - FIR Master Plan Implementation	43,436	19,131	5,280,058	5,342,625
		40014 - GSD FY14 Capital Projects Total		43,436	19,131	5,280,058	5,342,625
		40015 - GSD FY15 Capital Projects	32401015 - FIR Master Plan Implementation			1,418,002	1,418,002
			32402015 - FIR Major Equip/Mini Pumper				
		40015 - GSD FY15 Capital Projects Total				1,418,002	1,418,002
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	271,297			271,297
		90231 - GSD Bonded Debt & Interest Total		271,297			271,297
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(5,133,978)	(5,133,978)
		90241 - GSD General Fixed Assets Total				(5,133,978)	(5,133,978)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	173,694			173,694
		98431 - USD Bonded Debt & Interest Total		173,694			173,694
	82 - Fire Total			**72,779,180**	**32,010,903**	**14,179,506**	**118,969,589**
	83 - Codes Admin	10101 - GSD General	33101000 - COD Administration			573	573
			33120010 - COD Code Enforce't Key Product	262,740	118,303	47,357	428,400
			33120110 - COD Const'n/Land Use Key Produ	846,634	332,732	183,516	1,362,882
			33120140 - COD SexuallyOrientedBusBd Key	49,469	19,003	8,107	76,579
			33120210 - COD Better N'hoods Key Product	698,321	318,053	478,928	1,495,302
			33120310 - COD Building Code Inspections	1,456,353	707,175	253,141	2,416,669
			33120410 - COD Board Supp Serv Key Produc	47,584	19,086	42,506	109,176
			33120510 - COD Info Sharing Key Product	634,337	269,778	91,408	995,522
			33120610 - COD Admin Payroll Authorizatio	227,610	79,373	58,061	365,044
			33120700 - COD ALOB Non-Alloc'd Fin Trans			42,727	42,727
			33121000 - COD Alarm Registration	80,397	21,517	43,835	145,749
		10101 - GSD General Total		4,303,444	1,885,021	1,250,158	7,438,623
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration			2,140	2,140
		30003 - General Fund 4% Reserve Total				2,140	2,140
		30600 - Demolition Fund	33701000 - COD Demolition Projects			81,650	81,650
		30600 - Demolition Fund Total				81,650	81,650
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade			1,259,390	1,259,390
		40013 - GSD FY13 Capital Projects Fund Total				1,259,390	1,259,390
	83 - Codes Admin Total			**4,303,444**	**1,885,021**	**2,593,338**	**8,781,803**
	84 - Beer Board	10101 - GSD General	34101000 - BBD Administration			2,107	2,107
			34102000 - BBD Permit Application Program	135,737	61,903	25,575	223,216
			34102100 - BBD Inspection Program	45,608	23,021	15,100	83,728
			34102200 - BBD Non Allocated Fin Tran				
		10101 - GSD General Total		181,345	84,924	42,782	309,051
		30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board			770	770
		30003 - General Fund 4% Reserve Total				770	770

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	84 - Beer Board Total			**181,345**	**84,924**	**43,552**	**309,821**
	85 - Agricultural Ext	10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	75,291	1,367	9,726	86,385
			35102100 - AGE Agriculture/Horticulture P	79,497	24,502	15,954	119,953
			35102200 - AGE 4H/Youth Dev Program	55,126	2,199	10,223	67,548
			35102300 - AGE Non Allocated Fin Trans				
		10101 - GSD General Total		209,915	28,068	35,904	273,886
		30003 - General Fund 4% Reserve	35201000 - 4% AGE Agricultural Extension			1,498	1,498
		30003 - General Fund 4% Reserve Total				1,498	1,498
	85 - Agricultural Ext Total			**209,915**	**28,068**	**37,401**	**275,384**
	86 - Soil & Water	10101 - GSD General	36101000 - SWC Administration	523	40	2,203	2,766
			36102000 - SWC Watershed Conservation Prg	15,712	6,175	3,068	24,954
			36103000 - SWC Technical Services Program	15,250	5,994	2,000	23,243
			36104000 - SWC Educational Services Prog	15,250	5,994	2,200	23,443
		10101 - GSD General Total		46,734	18,202	9,471	74,407
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation				
		30003 - General Fund 4% Reserve Total					
	86 - Soil & Water Total			**46,734**	**18,202**	**9,471**	**74,407**
	87 - Social Services	10101 - GSD General	37121000 - SOC Homeless Services Program	330,068	146,342	24,009	500,419
			37121100 - SOC Support Homelessness Comm	261,445	88,347	1,100,043	1,449,835
			37122200 - SOC Homemaker Program	757,849	368,980	52,236	1,179,065
			37122300 - SOC Nutrition Program	507,913	262,418	882,984	1,653,316
			37122400 - SOC Family Services	611,991	274,903	122,216	1,009,110
			37122500 - SOC Burial Assistance Program	52,431	19,676	222,287	294,395
			37123000 - SOC Planning & Coordination Pr	416,791	162,490	19,319	598,600
			37125200 - SOC Executive Leadership	549,623	201,768	51,587	802,977
		10101 - GSD General Total		3,488,111	1,524,924	2,474,681	7,487,716
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services			5,845	5,845
		30003 - General Fund 4% Reserve Total				5,845	5,845
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell			3,037	3,037
			37708100 - SOC Nutrition Donations				
		30007 - Social Services Donations Total				3,037	3,037
		30073 - OEM 2015 Ice Storm Disaster	37700515 - SOC 2015 Ice Storm Disaster	1,829	453		2,282
		30073 - OEM 2015 Ice Storm Disaster Total		1,829	453		2,282
		30137 - SOC MHC Special Donations	37712100 - SOC Project Homeless Connect			9,803	9,803
			37712200 - SOC How's Nashville			135,088	135,088
			37712300 - SOC MHC MDHA CDBG			69,459	69,459
			37712400 - SOC CABHI Grant			190,520	190,520
		30137 - SOC MHC Special Donations Total				404,871	404,871
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			1,607,940	1,607,940
		90241 - GSD General Fixed Assets Total				1,607,940	1,607,940
	87 - Social Services Total			**3,489,940**	**1,525,377**	**4,496,374**	**9,511,690**
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,573,500	4,573,500
			20101000 - MED Administration			270	270
			38150271 - HEA FamYouth&Infant Health Adm	223,746	88,473	4,349	316,569
			38151001 - HEA Behavioral Health Services	257,175	107,319	2,906	367,401
			38151032 - HEA Public Health Clinics	1,081,965	469,620	303,735	1,855,321
			38151036 - HEA Home Visiting	297,539	124,649	58,003	480,192
			38151041 - HEA WIC	16,146	5,456	2,075	23,677
			38151042 - HEA CSFP	15,416	13,244	10,421	39,082
			38151046 - HEA Children Special Services	362		146	508
			38151051 - HEA Oral Health Svcs	274,396	101,443	81,710	457,549
			38151072 - HEA Epidemiology Research	409,439	181,218	19,901	610,557
			38151091 - HEA Correctional Health Svcs	148,349	66,458	9,039	223,846
			38151111 - HEA Forensic Med Exam Office			75,047	75,047
			38151121 - HEA Turberculosis Elimination	380,357	152,749	53,689	586,794
			38151131 - HEA STD/HIV Prevent&Interventn	323,125	139,255	42,488	504,868

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			38151141 - HEA Notifiable Desease	151,532	81,926	4,625	238,083
			38151151 - HEA Health Promotion	133,384	60,850	6,783	201,016
			38151171 - HEA Health Care Access	137,126	61,906	1,095	200,128
			38151172 - HEA Health Equality Admin	148,826	61,398	4,162	214,386
			38151173 - HEA Bridges to Care Pharmacy			90,483	90,483
			38151181 - HEA Health Care for Homeless			325,600	325,600
			38151201 - HEA Air Quality	173,302	93,358	10,484	277,144
			38151203 - HEA Air Pollution	296,480	134,640	104,214	535,333
			38151211 - HEA Food Protect Svcs	608,741	276,565	25,455	910,762
			38151222 - HEA Animal Services All Other	953,384	404,559	492,247	1,850,191
			38151224 - HEA Engineering Svce Investiga	340,400	138,802	10,739	489,941
			38151231 - HEA Environ Monitor Sanitation			4	4
			38151232 - HEA Environ Monitor Public Fac	332,165	159,340	22,037	513,542
			38151241 - HEA Pest Mgmt Svcs	204,483	82,711	8,886	296,081
			38160000 - HEA ALOB Non Alloc'd Fin Tra				
			38160110 - HEA ALOB InformationTechnology	263,217	107,999	966,907	1,338,123
			38160210 - HEA ALOB Facilities Mgmt	420,355	246,005	692,725	1,359,085
			38160310 - HEA ALOB Human Resources	330,189	151,419	27,223	508,831
			38160410 - HEA ALOB Finance	853,842	337,634	37,948	1,229,424
			38160610 - HEA ALOB Records Mgmt Services	394,269	188,264	172,342	754,876
			38160810 - HEA ALOB Executive Leadersh	764,305	287,008	27,034	1,078,347
			38161000 - HEA Nonpayroll Exp Clearing				
		10101 - GSD General Total		9,934,016	4,324,268	8,268,275	22,526,558
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			624,232	624,232
		30003 - General Fund 4% Reserve Total				624,232	624,232
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations				
			38703000 - HEA Harbaugh Donation				
			38703100 - HEA Talbot Estate Donation				
		30006 - Animal Control Donations Total					
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			13,668	13,668
		30072 - Animal Education and Welfare Total				13,668	13,668
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act			(536)	(536)
		30204 - Health Title V Clean Air Act Total				(536)	(536)
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TENNder Care Outreach	309,472	98,516	101,061	509,049
			38350263 - HEA TENNder Care Welcome Baby	61,942	20,583	24,117	106,642
			38350264 - HEA Chronic Disease	35,444	20,656	27,269	83,369
			38350265 - HEA Tobacco Settlement	24,934	13,479	96,980	135,392
			38351015 - HEA Health Start Grant	113,948	53,519	10,375	177,843
			38351016 - HEA HUGS Grant	354,106	174,879	65,348	594,333
			38351017 - HEA CSS Clinical Svcs Grant		(6,609)	(2,190)	(8,799)
			38351018 - HEA CSS Care Coordination Gr	378,675	192,488	94,587	665,750
			38351020 - HEA Immunization Svcs Grant	257,151	129,709	28,465	415,325
			38351021 - HEA Family Planning Grant	574,385	228,386	51,829	854,600
			38351027 - HEA School Hea Gr CAH AllOther	2,566,997	1,208,807	118,915	3,894,720
			38351034 - HEA Breast & Cerv Cancer	58,895	21,373	1,090	81,357
			38351036 - HEA Susan Komen Grant			133	133
			38351037 - HEA Minority AIDS Initiative			263,322	263,322
			38351043 - HEA CSFP Grant	144,104	74,911	6,832	225,847
			38351044 - HEA WIC Grant	2,544,567	1,261,719	622,351	4,428,637
			38351045 - HEA Infant Mortality Grant	6,602	(507)	12,654	18,749
			38351053 - HEA Oral HealthTDH Grant	422,882	196,555	65,047	684,484
			38351058 - HEA Diabetes Golden Sneakers	45,088	16,422	35,412	96,922
			38351060 - HEA Fetal Infant Mortality Rat	149,684	57,936	80,021	287,642
			38351064 - HEA Child Safety Seat			3,795	3,795
			38351082 - HEA Cities Readiness Grant	53,548	28,034	23,256	104,838
			38351087 - HEA Healthcare Preparedness	45,824	25,155		70,979

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			38351123 - HEA TB Drug Study Grant	24,852	6,776	1,867	33,494
			38351124 - HEA TB Outpatient Grant	828,881	393,646	277,275	1,499,802
			38351128 - HEA TB Epidemiologic Studies	49,836	13,619	2,445	65,900
			38351133 - HEA STD Grant STD	193,186	83,083	22,612	298,881
			38351134 - HEA HIV AIDS Grant	359,525	159,902	3,290	522,717
			38351137 - HEA Ryan White Grant	262,125	112,174	3,360,685	3,734,984
			38351138 - HEA HIV Rapid Testing	103,295	48,892	9,140	161,327
			38351139 - HEA Ryan White Medical Service	72,359	37,672	1,203	111,233
			38351146 - HEA Emerg Preparedness Grant	197,205	87,905	253,314	538,424
			38351163 - HEA Health Promotion CPHE AllO	76,947	33,937	10	110,895
			38351166 - HEA Tobacco Grant	30,234	16,747	7,400	54,381
			38351192 - HEA EBB Wellness Initiative	10	(547)		(537)
			38351204 - HEA 103 Grant	53,714	24,152	56,707	134,573
			38351205 - HEA 105 Grant	180,668	85,179	116,315	382,162
			38351208 - HEA Air Pollution Roadside Grt			(469)	(469)
			38351216 - HEA Environ Health Specialists	51,024	19,438	14,726	85,188
			38351540 - HEA CAPUS Grant	33,351	12,154	5,308	50,813
			38360450 - HEA Grant in Aid	263,031	96,168	486,272	845,471
			38361100 - HEA ARRA Comm Put Prev to Work			(235)	(235)
			38361200 - HEA ARRA Early Head Start	16,835	15,982	868	33,684
			38361600 - HEA Fatherhood Grant	79,398	17,728	42,429	139,555
		32200 - HEA Health Dept Grant Fund Total		11,024,723	5,080,620	6,391,829	22,497,173
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation				
		32201 - HEA Donations Fund Total					
		40113 - GSD FY13B Capital Projects	38401113 - HEA Lentz Public Health Ctr			(9,950)	(9,950)
		40113 - GSD FY13B Capital Projects Total				(9,950)	(9,950)
		90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt	(269,714)		45,000	(224,714)
		90231 - GSD Bonded Debt & Interest Total		(269,714)		45,000	(224,714)
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets			731,712	731,712
		90241 - GSD General Fixed Assets Total				731,712	731,712
	88 - Health Total			**20,689,025**	**9,404,888**	**16,064,229**	**46,158,142**
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support	799,171	326,510	252,924	1,378,605
			39101020 - LIB Public Relations	160,197	67,951	164,057	392,204
			39101030 - LIB Technical Services	614,136	248,244	2,050,971	2,913,351
			39101050 - LIB Conference Center	203,509	91,559	997	296,065
			39101060 - LIB Interlibrary Loan	30,720	12,891	8,118	51,729
			39101070 - LIB Special Collections	268,387	113,227	4,765	386,380
			39101080 - LIB Community Engagement	250,034	119,063	2,247	371,345
			39101090 - LIB Limitless Libraries	269,675	123,665	1,482,250	1,875,590
			39102000 - LIB Operation and Maintenance	1,222,376	615,279	1,648,222	3,485,877
			39103203 - LIB BW Circulation	468,965	227,110	13,911	709,986
			39103206 - LIB BW Children's Services	227,196	135,662	5,356	368,214
			39103207 - LIB Reference Services	694,589	291,013	2,163	987,764
			39103211 - LIB Teen Services	128,270	44,860	5,098	178,228
			39103230 - LIB Public Technology Program	65,167	26,739	15,469	107,375
			39103303 - LIB Hermitage Branch	416,072	202,779	93,153	712,004
			39103304 - LIB Edmondson Branch	437,852	184,990	80,513	703,355
			39103305 - LIB Bellevue	328,828	153,581	14,088	496,497
			39103310 - LIB Bordeaux	338,435	145,163	64,597	548,195
			39103315 - LIB North Library	69,948	30,331	13,813	114,091
			39103320 - LIB Donelson	198,785	83,547	24,182	306,514
			39103325 - LIB East	113,457	55,622	12,684	181,763
			39103330 - LIB Edgehill	121,785	53,686	11,292	186,763
			39103335 - LIB Goodletsville	258,269	133,877	57,309	449,454
			39103340 - LIB Green Hills	640,843	288,884	79,785	1,009,513
			39103345 - LIB Hadley Park	97,869	38,676	12,194	148,739

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			39103350 - LIB Inglewood	149,134	63,272	22,798	235,204
			39103355 - LIB Looby	119,464	56,682	27,929	204,075
			39103360 - LIB Madison	430,107	230,018	67,350	727,474
			39103365 - LIB Old Hickory	111,494	49,885	13,471	174,850
			39103370 - LIB Pruitt	117,000	56,688	33,653	207,341
			39103375 - LIB Richland Park	175,737	81,195	19,510	276,442
			39103380 - LIB Southeast	404,374	195,480	22,352	622,206
			39103385 - LIB Thompson Lane	178,900	79,119	19,275	277,294
			39103390 - LIB Watkins Park	34,399	22,856	402	57,657
			39103401 - LIB Archives	211,926	92,977	24,729	329,632
			39104061 - LIB Equal Access	205,068	70,257	18,294	293,619
			39104081 - LIB Web Computer Literacy ILS	471,665	189,980	101,253	762,897
			39104121 - LIB Nash After-Zones Alliance	84,441	37,041	1,353,410	1,474,891
		10101 - GSD General Total		11,118,244	5,040,358	7,844,582	24,003,183
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library			5,045,119	5,045,119
		30003 - General Fund 4% Reserve Total				5,045,119	5,045,119
		30401 - Library Services	39300100 - LIB Library Services Interest			186	186
			39304013 - LIB Technology Upgrade Key			7,332	7,332
			39304023 - LIB Archives Grant Key			3,000	3,000
			39304026 - LIB SpecialCollectionsStaff	62,992	33,108		96,100
			39304030 - LIB Volunteer Service Grant	14,221	1,436	19,324	34,981
			39304043 - LIB Disadv Grant- LCO Prog Key			6,400	6,400
			39304044 - LIB * Telenet Grant LCO Key				
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500
			39304065 - LIB EAP Deaf Hear Grant Key	46,222	9,106	32,671	88,000
			39304094 - LIB IYL Neighborhood Builders	69,382	20,771		90,154
		30401 - Library Services Total		192,818	64,421	114,413	371,652
		30404 - Library Special Projects	39706100 - LIB Books & Technology				
			39706110 - LIB Special Projects Interest				
			39706120 - LIB E Rate Projects			9,995	9,995
			39706130 - LIB Other Special Projects			128,091	128,091
			39706160 - LIB Faith Hill Literacy Funds				
			39706170 - LIB Hebrew Foundation Funds			2,264	2,264
			39706190 - LIB Biography Funds			3,228	3,228
			39706200 - LIB Childrens Book Funds			7,483	7,483
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			7,489	7,489
			39706230 - LIB Photography Book Funds			1,145	1,145
			39706240 - LIB Unrestricted Foundation Bk			477,784	477,784
			39706260 - LIB Davis Family Archive Funds				
			39706270 - LIB Bordeaux LINKS FoundationB			1,000	1,000
			39706290 - LIB Hermitage Kay Family Found			2,616	2,616
			39706300 - LIB Sadye Wilson Lmtd Ed Fds				
			39706320 - LIB Popular Materials Book Fds				
			39706330 - LIB Health Care Book Funds			10,513	10,513
			39706340 - LIB Edmondson Pk Spec Prog Fds			504	504
			39706350 - LIB Classics/Poetry/Drama Fds			1,127	1,127
			39706400 - LIB East Spec Program Funds			861	861
			39706410 - LIB Madison Spec Prog Funds			410	410
			39706420 - LIB Performance Troupe Funds			401	401
			39706430 - LIB History&Geography Book Fds			4,951	4,951
			39706440 - LIB GreenHills TalkingBook Fds			44	44
			39706450 - LIB Bellevue Spec Program Fund			800	800
			39706460 - LIB Donelson Spec Program Fund			350	350
			39706470 - LIB Edgehill Spec Program Fund			950	950
			39706480 - LIB Goodlettsville Spec Prog			686	686
			39706490 - LIB Green Hills Spec Prog Fund			1,453	1,453

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30404 - Library Special Projects	39706500 - LIB Hadley Park Spec Program			75	75
			39706510 - LIB Inglewood Spec Program Fds			947	947
			39706520 - LIB Looby Spec Program Funds			480	480
			39706530 - LIB North Spec Program Funds			410	410
			39706540 - LIB Old Hickory Spec Program			560	560
			39706550 - LIB Pruitt Spec Program Funds			49	49
			39706560 - LIB Richland Park Spec Prog			379	379
			39706570 - LIB Southeast Spec Prog Funds			1,285	1,285
			39706580 - LIB Thompson Lane Spec Prog			935	935
			39706590 - LIB Watkins Park Spec Program				
		30404 - Library Special Projects Total				669,266	669,266
		40011 - GSD FY11 Capital Projects Fund	39401011 - LIB Bellevue Lib Planning/Land	16,435	7,401	713,440	737,277
		40011 - GSD FY11 Capital Projects Fund Total		16,435	7,401	713,440	737,277
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			4,431,896	4,431,896
			39401113 - LIB * Archive Planning			(6,032)	(6,032)
			39401213 - LIB Archive Renov Main Library			919,506	919,506
		40013 - GSD FY13 Capital Projects Fund Total				5,345,370	5,345,370
		40014 - GSD FY14 Capital Projects	39401014 - LIB Miscellaneous Maintenance			2,380,119	2,380,119
			39402014 - LIB Limitless Library MS			703,650	703,650
		40014 - GSD FY14 Capital Projects Total				3,083,770	3,083,770
		40015 - GSD FY15 Capital Projects	39401015 - LIB Miscellaneous Maintenance			276,861	276,861
			39402015 - LIB Limitless Library Upgrade			313,417	313,417
		40015 - GSD FY15 Capital Projects Total				590,277	590,277
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	73,349			73,349
		90231 - GSD Bonded Debt & Interest Total		73,349			73,349
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			(2,968,969)	(2,968,969)
		90241 - GSD General Fixed Assets Total				(2,968,969)	(2,968,969)
	89 - Public Library Total			**11,400,846**	**5,112,179**	**20,437,268**	**36,950,293**
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	27,167	17,117	704	44,988
			40101210 - PAR Grass Mowing Sessions	2,569,545	1,342,824	1,575,108	5,487,477
			40101220 - PAR Facility Repair Sessions	975,969	497,282	2,702,587	4,175,839
			40101230 - PAR Landscaping Sessions	599,794	287,473	84,566	971,832
			40101240 - PAR Custodial Sessions	740,029	402,082	160,675	1,302,786
			40101310 - PAR Usage Permits	76,775	38,657	2,184	117,616
			40101410 - PAR Miles of Greenway Trails	142,901	59,639	5,210	207,750
			40103110 - PAR Park Police Patrols	1,053,550	485,563	72,212	1,611,324
			40104110 - PAR Comm Ctr Drop-in Activitie	3,951,675	1,511,327	158,816	5,621,819
			40104130 - PAR Comm Recreation Seasonal	173,542	15,888		189,430
			40104140 - PAR Comm Pools Aquatics	37,545	3,671	40,236	81,452
			40104310 - PAR Organized Sports Leagues	5,862	3,252	3,549	12,664
			40104330 - PAR Organized Sports Seasonal	12,378	1,697	748	14,823
			40104410 - PAR Special Events Metro	68,413	25,580	15,378	109,371
			40104415 - PAR After Hours Special Events	346,806	120,746	33,045	500,598
			40105110 - PAR Comm Info Service	68,549	23,936	6,773	99,258
			40106110 - PAR Arts/History Classes	427,917	162,253	23,031	613,202
			40106130 - PAR Arts & History Seasonal	15,147	1,330	(90)	16,387
			40106210 - PAR Environmental Ed Prog	683,486	299,606	23,519	1,006,610
			40106230 - PAR Environmental Ed Seasonal	22,502	1,970		24,473
			40106240 - PAR Instructors	246,035	31,680	188,028	465,743
			40107210 - PAR Personnel Transactions	104,085	47,010	25,572	176,667
			40107310 - PAR Payment Approvals	230,500	107,863	577,340	915,703
			40107410 - PAR Purchasing Transactions	28,373	24,336	147	52,855
			40107610 - PAR Dept Leadership Sessions	236,289	94,686	217,557	548,532
			40107710 - PAR Safety Inspections	93,137	24,769	22,216	140,121
			40107800 - PAR Non Allocated Fin Trans			107	107
			40150110 - PAR Ted Rhodes Golf Course	408,720	180,316	149,571	738,607

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
			40150120 - PAR Ted Rhodes Golf Seasonal	56,243	4,866		61,110
			40150210 - PAR Harpeth Hills Golf Course	498,665	262,409	210,387	971,461
			40150220 - PAR Harpeth Hills Golf Seasona	52,915	4,702		57,617
			40150310 - PAR Two Rivers Golf Course	389,447	180,781	156,404	726,631
			40150320 - PAR Two Rivers Golf Seasonal	51,128	4,420		55,548
			40150410 - PAR Shelby Park Golf Course	282,718	111,532	65,875	460,126
			40150420 - PAR Shelby Golf Seasonal	24,111	1,981	2,044	28,137
			40150510 - PAR Warner Golf Course	115,721	57,014	54,254	226,989
			40150520 - PAR Warner Golf Seasonal	14,337	1,199		15,535
			40150610 - PAR McCabe Golf Course	549,391	272,473	231,253	1,053,117
			40150620 - PAR McCabe Golf Seasonal	79,317	6,935		86,252
			40150710 - PAR Vinny Links Golf Course	33,477	17,463	38,619	89,559
			40150720 - PAR Vinny Links Golf Seasonal	29,074	2,372		31,446
			40150810 - PAR Parthenon	366,906	187,311	240,022	794,238
			40150820 - PAR Parthenon Seasonal	4,687	418		5,105
			40150910 - PAR Wave Country			196,959	196,959
			40150920 - PAR Wave Country Seasonal	253,013	23,676	23,431	300,119
			40151010 - PAR Sportsplex	1,043,059	453,721	758,652	2,255,432
			40151020 - PAR Sportsplex Seasonal	132,965	20,510		153,475
			40151210 - PAR Hamilton Creek Marina	46,331	25,974	52,128	124,433
		10101 - GSD General Total		17,370,195	7,452,310	8,118,816	32,941,321
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			129,167	129,167
			40220100 - 4% PAR Structures/Facilities			811,688	811,688
			40230300 - 4% PAR Cultural Recreation			220	220
			40230400 - 4% PAR Revenue Producing Fac.			230,710	230,710
		30003 - General Fund 4% Reserve Total				1,171,785	1,171,785
		30062 - * POL 2011 JAG Grant	40322337 - PAR * JAG Grant 2011			14	14
		30062 - * POL 2011 JAG Grant Total				14	14
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin				
			40170200 - PAR Spec Proj Structures				
			40170500 - PAR Tree Replacement			3,668	3,668
			40170600 - PAR Contribution to Parks			12,942	12,942
			40170700 - PAR Parthenon Project Revenue			69,757	69,757
			40171100 - PAR Warner Trail Link Phase 1			62,566	62,566
			40301000 - PAR Contribute-Recreation			25,592	25,592
			40301100 - PAR Belmont-Easley Recreation	13,213	997		14,211
			40781000 - PAR Stone Hall Improvements			146,870	146,870
			40781620 - PAR Greenway Development	34,018	13,913		47,931
			40782000 - PAR Greenway Master Plan				
			40782300 - PAR Instructors				
			40782400 - PAR NAZA Afterschool Program	20,724	3,663	18,252	42,639
		30801 - Parks Special Projects Total		67,955	18,573	339,646	426,174
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,616,336	1,616,336
			40700900 - PAR Golf Cart Rentals			348,747	348,747
		30802 - Parks Resale Inventory Total				1,965,083	1,965,083
		32300 - PAR Parks Dept Grant Fund	40308090 - PAR Cartooning Mr Ollie 2014			900	900
			40310100 - PAR Disabilities Program			16,781	16,781
			40383737 - PAR GROW 10-11	25,130	2,254	4,843	32,228
			40383810 - PAR Fort Negley Archive 15			1,226	1,226
			40782829 - PAR TAC Big Band Dances 2015			7,000	7,000
			40782853 - PAR Diabetes Golden Sneakers			250	250
			40783132 - PAR FWOP Staffing Grant 01	68,123	701		68,824
			40783142 - PAR Warner SWEAT Grant 01	28,650	315		28,965
			40783411 - PAR Friends-Centenn Park&Parth	101,680	612		102,292
			40783610 - PAR TwoRiversMansion Staffg-14	11,671	(213)		11,458
			40783620 - PAR PW-Community Tree Planting			2,253	2,253

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		32300 - PAR Parks Dept Grant Fund	40783630 - PAR TwoRiversMans Seasnl 15-16	249	302		550
		32300 - PAR Parks Dept Grant Fund Total		235,503	3,971	33,252	272,727
		32365 - PAR SW MDHA Disaster Recovery	40306577 - PAR SW MDHA Disaster Recovery			8,512	8,512
		32365 - PAR SW MDHA Disaster Recovery Total				8,512	8,512
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	326,742	134,799	1,371	462,912
			40704102 - PAR Deferred Maint Project	89,001	37,190		126,191
		33000 - PAR Parks Master Plan Total		415,744	171,989	1,371	589,103
		40009 - GSD FY10 Capital Projects Fund	40402010 - PAR * General Park Improvement			2,100	2,100
			40407010 - PAR Greenway Mill Creek			750	750
			40410010 - PAR * Joelton Grant Match			(2,185)	(2,185)
			40411010 - PAR Land Acq Antioch			346,784	346,784
		40009 - GSD FY10 Capital Projects Fund Total				347,449	347,449
		40011 - GSD FY11 Capital Projects Fund	40402011 - PAR New Sevier Community Ctr			118	118
			40403011 - PAR Greenway Projects			201,627	201,627
			40405011 - PAR Open Space Revolving Fund	59,911	3,945		63,856
			40406011 - PAR Centennial Prk Master Plan			380,211	380,211
			40408011 - PAR Sportsplex Renovations			28,278	28,278
			40413011 - PAR Warner Park Local Match			37,610	37,610
			40415011 - PAR North Nashville Greenway			1,601,800	1,601,800
		40011 - GSD FY11 Capital Projects Fund Total		59,911	3,945	2,249,645	2,313,501
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			417,269	417,269
			40403013 - PAR Centennial Prk Master Plan			1,373,992	1,373,992
			40404013 - PAR Shelby Park Master Plan			592,502	592,502
			40405013 - PAR Mountain Bike			72	72
			40406013 - PAR Centennial Sportsplex			(110,873)	(110,873)
			40407013 - PAR Ft Nashborough			304,442	304,442
			40408013 - PAR Dog Parks			15,205	15,205
			40409013 - PAR Deferred Maintenance			29,390	29,390
			40410013 - PAR Open Space Riverfront Devl			289,826	289,826
			40411013 - PAR North Nashville Greenway			2,013,655	2,013,655
		40013 - GSD FY13 Capital Projects Fund Total				4,925,481	4,925,481
		40014 - GSD FY14 Capital Projects	40401014 - PAR Greenway Projects			680,684	680,684
			40403014 - PAR Centennial Prk Master Plan			905,095	905,095
			40404014 - PAR Shelby Park Master Plan			31,779	31,779
			40409014 - PAR Deferred Maintenance			4,029,627	4,029,627
			40410014 - PAR Open Space Riverfront Devl			24,574,132	24,574,132
			40411014 - PAR Nashville Zoo			4,767,403	4,767,403
			40420014 - PAR First Ave / Riverfront			500,000	500,000
		40014 - GSD FY14 Capital Projects Total				35,488,720	35,488,720
		40015 - GSD FY15 Capital Projects	40401015 - PAR Greenway Projects			2,084,374	2,084,374
			40402015 - PAR Warner Park Master Plan			219,821	219,821
			40403015 - PAR CentennialPark Master Plan			2,389,138	2,389,138
			40404015 - PAR Open Space			1,350,613	1,350,613
			40405015 - PAR Stones River/Ravenwood			13,609	13,609
			40406015 - PAR Deferred Maintenance			3,652,429	3,652,429
			40407015 - PAR Master Plan Update				
			40408015 - PAR Madison/SE Community Ctr			273,059	273,059
			40409015 - PAR Nashville Zoo			274,726	274,726
		40015 - GSD FY15 Capital Projects Total				10,257,768	10,257,768
		40113 - GSD FY13B Capital Projects	40410113 - PAR Open Space/Riverfront Dev			1,335,475	1,335,475
			40420113 - PAR Paving/Maintenance			250,148	250,148
		40113 - GSD FY13B Capital Projects Total				1,585,623	1,585,623
		40440 - Parks Non-Bond Funded CapProj	40420010 - PAR Stones River Greenway 99			22,309	22,309
			40421020 - PAR Centennial Pk Pond MWS Prj			1,369,078	1,369,078
			40421050 - PAR Centennial Master Plan Sup			450,800	450,800
		40440 - Parks Non-Bond Funded CapProj Total				1,842,187	1,842,187

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		41440 - Parks W Riverfront MDHA Grant	40400077 - PAR W Riverfront MDHA Grant			3,172,779	3,172,779
		41440 - Parks W Riverfront MDHA Grant Total				3,172,779	3,172,779
		42440 - Parks W Riverfront MDHA TIF	40410077 - PAR W Riverfront MDHA TIF			10,000,000	10,000,000
		42440 - Parks W Riverfront MDHA TIF Total				10,000,000	10,000,000
		48009 - USD FY10 Capital Projects Fund	40482010 - PAR USD Riverfront Phase 2			3,029,979	3,029,979
		48009 - USD FY10 Capital Projects Fund Total				3,029,979	3,029,979
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	210,018			210,018
		90231 - GSD Bonded Debt & Interest Total		210,018			210,018
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(54,047,406)	(54,047,406)
		90241 - GSD General Fixed Assets Total				(54,047,406)	(54,047,406)
	90 - Parks Total			**18,359,325**	**7,650,787**	**30,490,705**	**56,500,818**
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			1,881,871	1,881,871
			41106000 - ART Public Art & Artist Devel	50,144	20,958	77,607	148,709
			41106100 - ART Cultural Vitality Index	95,948	41,628	22,265	159,841
			41106200 - ART Grants Development	169,696	68,496	35,466	273,658
			41106250 - ART Organizational Development	44,350	18,491	21,903	84,743
		10101 - GSD General Total		360,137	149,572	2,039,112	2,548,822
		30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			7,604	7,604
		30003 - General Fund 4% Reserve Total				7,604	7,604
		32041 - Arts Com Contrib/Donations Fun	41702002 - ART AFTA Convention 2014			8,049	8,049
		32041 - Arts Com Contrib/Donations Fun Total				8,049	8,049
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	3,365	1,213	12,891	17,469
		32141 - Arts Comm Special Projects Total		3,365	1,213	12,891	17,469
		32241 - ART Arts Commission Grant Fund	41310260 - ART TAC Arts Build Communities			29,600	29,600
			41310270 - ART TAC Major Cultural Inst			71,500	71,500
			41310290 - ART NEA Art Works 13-14			12,000	12,000
			41310300 - ART TAC Educ Comm Learning1314			7,500	7,500
			41310310 - ART Frist Technology Grant			7,500	7,500
		32241 - ART Arts Commission Grant Fund Total				128,100	128,100
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	181,417	83,144	1,008,496	1,273,056
		40009 - GSD FY10 Capital Projects Fund Total		181,417	83,144	1,008,496	1,273,056
	91 - Arts Commission Total			**544,919**	**233,929**	**3,204,252**	**3,983,099**
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	755,500	300,276	23,847	1,079,622
			42141210 - PW GSD Traffic Engineering	541,347	225,680	11,856	778,882
			42141310 - PW GSD Right of Way Permits	301,904	131,257	4,491	437,652
			42141410 - PW GSD Park Spaces Off Street	64,458	30,661	546	95,665
			42141420 - PW GSD Park Spaces On Street	275,623	151,658	41,874	469,156
			42141510 - PW GSD Street Construction	706,057	271,492	18,955	996,503
			42141610 - PW GSD Sidewalk Construction	103,828	40,272	284	144,384
			42141710 - PW GSD ITS Construction	161,849	70,097	833	232,779
			42142110 - PW GSD Roadway Maintenance	5,894,612	2,900,819	1,752,128	10,547,559
			42142180 - PW GSD Film and Special Events	305,410	136,329	113,387	555,125
			42142210 - PW GSD Emergency Response	176,159	80,448		256,608
			42142710 - PW GSD Traffic Signal Maint	728,247	298,120	537,765	1,564,132
			42142832 - PW GSD Traffic Sign & Marking	265,898	165,247	176,307	607,452
			42144110 - PW GSD Cust Serv Resp & Supp	374,571	187,418		561,989
			42145200 - PW TL Transportation Licensing	127,057	60,994		188,051
			42145210 - PW TL Enforcement	93,660	36,704	1,044	131,408
			42145230 - PW TL Permitting	942	75	42,629	43,646
			42161110 - PW GSD Administration	858,960	292,676	7,291,288	8,442,923
		10101 - GSD General Total		11,736,080	5,380,222	10,017,232	27,133,535
		18301 - USD General	42192170 - PW USD Roadway All Other	927,636	494,149	8,068,863	9,490,649
			42197110 - PW USD Administration			9,297,069	9,297,069
		18301 - USD General Total		927,636	494,149	17,365,933	18,787,718
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads			3,405	3,405
			42206000 - 4% PW Div of Equipment			125,727	125,727

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		30003 - General Fund 4% Reserve	42207000 - 4% PW Parking Division			11,950	11,950
		30003 - General Fund 4% Reserve Total				141,082	141,082
		30073 - OEM 2015 Ice Storm Disaster	42700515 - PW 2015 Ice Storm Disaster	3,347		2,052	5,399
		30073 - OEM 2015 Ice Storm Disaster Total		3,347		2,052	5,399
		30502 - Solid Waste Grant	42301700 - PW Solid Waste Special Litter			2,659	2,659
			42301800 - PW KAB Grant			3,319	3,319
		30502 - Solid Waste Grant Total				5,979	5,979
		30503 - Public Works Tire Waste	42701300 - PW Solid Waste Tires			417,534	417,534
		30503 - Public Works Tire Waste Total				417,534	417,534
		30508 - Public Works Sidewalk	42701100 - PW PedestrianBenefitZone1-A			16,060	16,060
			42701110 - PW PedestrianBenefitZone1-B			1,000	1,000
			42702000 - PW Sidewalk Contributions			213,200	213,200
			42702100 - PW PedestrianBenefitZone2-A			159,032	159,032
			42702110 - PW PedestrianBenefitZone2-B			32,468	32,468
			42704100 - PW PedestrianBenefitZone4-A			8,500	8,500
			42704110 - PW PedestrianBenefitZone4-B			48,876	48,876
			42705100 - PW PedestrianBenefitZone5-A			1,500	1,500
			42705110 - PW PedestrianBenefitZone5-B			9,500	9,500
			42705120 - PW PedestrianBenefitZone5-C			12,500	12,500
		30508 - Public Works Sidewalk Total				502,636	502,636
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds			4,012,641	4,012,641
		30509 - PW Surplus Parking Fund Total				4,012,641	4,012,641
		30511 - Public Works Paving	42707000 - PW Paving			4,593,727	4,593,727
		30511 - Public Works Paving Total				4,593,727	4,593,727
		40009 - GSD FY10 Capital Projects Fund	42402010 - PW Bridges GSD			17,475	17,475
			42404010 - PW Information Systems GSD			500	500
			42405010 - PW * Paving GSD			(2,702)	(2,702)
			42407010 - PW Roadway Projects GSD			48,892	48,892
			42409010 - PW Sidewalks GSD			23,631	23,631
			42414010 - PW * Closeout Prior FY10 GSD			(100)	(100)
			42490009 - PW GSD First Ave / Riverfront			60,646	60,646
		40009 - GSD FY10 Capital Projects Fund Total				148,343	148,343
		40011 - GSD FY11 Capital Projects Fund	42402011 - PW Bridges GSD			167,323	167,323
			42405011 - PW Paving/Resurfacing GSD			44,645	44,645
			42407011 - PW Bikeways GSD			435,959	435,959
			42409011 - PW Sidewalks GSD			303,359	303,359
			42416011 - PW 28th/31st Ave Conn GSD			68,619	68,619
			42418011 - PW Traffic Signals/Equip GSD			7,292	7,292
			42419011 - PW Solid Waste Fac/Equip GSD			142,386	142,386
		40011 - GSD FY11 Capital Projects Fund Total				1,169,582	1,169,582
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD			(124,347)	(124,347)
			42402013 - PW Paving/Resurfacing GSD			792,637	792,637
			42403013 - PW Bikeways GSD			(107,604)	(107,604)
			42404013 - PW Bridges GSD			1,603,737	1,603,737
			42405013 - PW Corridor Redevelopment GSD			4,368,713	4,368,713
			42406013 - PW Road Projects GSD			3,737,275	3,737,275
			42407013 - PW Signalization GSD			204,476	204,476
		40013 - GSD FY13 Capital Projects Fund Total				10,474,887	10,474,887
		40014 - GSD FY14 Capital Projects	42401014 - PW Sidewalks GSD			3,139,607	3,139,607
			42402014 - PW Paving/Resurfacing GSD			14,806,805	14,806,805
			42403014 - PW Bikeways GSD			602,827	602,827
			42404014 - PW Bridges GSD			(1,397,783)	(1,397,783)
			42406014 - PW Road Projects GSD			6,494,853	6,494,853
			42407014 - PW Signalization GSD			904,374	904,374
		40014 - GSD FY14 Capital Projects Total				24,550,684	24,550,684
		40015 - GSD FY15 Capital Projects	42401015 - PW Sidewalks GSD			5,021,405	5,021,405

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40015 - GSD FY15 Capital Projects	42402015 - PW Paving/Resurfacing GSD			2,981,740	2,981,740
			42403015 - PW Traffic/Signal Controls GSD			2,129,887	2,129,887
			42404015 - PW Bridges GSD			1,230,938	1,230,938
			42405015 - PW So Nashville Conven Ctr GSD			743,695	743,695
		40015 - GSD FY15 Capital Projects Total				12,107,664	12,107,664
		40300 - GSD Public Works Construction	42412001 - PW Sidewalks & Bikeways			(3,925)	(3,925)
			42412004 - PW Traffic & ITS			468,496	468,496
			42412011 - PW Resurface Tulip Grove Rd			1,934,099	1,934,099
			42412013 - PW Development Infrastructure			75,771	75,771
			42412014 - PW Harding Place Sidewalks			(21,100)	(21,100)
		40300 - GSD Public Works Construction Total				2,453,341	2,453,341
		48009 - USD FY10 Capital Projects Fund	42401010 - PW USD Bikeways			122,512	122,512
			42403010 - PW * USD Bridges			(29,403)	(29,403)
			42408010 - PW USD Roadway Projects			23,720	23,720
			42410010 - PW USD Sidewalks			24,344	24,344
			42480010 - PW USD First Ave / Riverfront			1,475,353	1,475,353
		48009 - USD FY10 Capital Projects Fund Total				1,616,526	1,616,526
		48011 - USD FY11 Capital Projects Fund	42401011 - PW USD Bikeways			49,035	49,035
			42406011 - PW USD Paving/Resurfacing			141,381	141,381
			42410011 - PW USD Sidewalks			27,172	27,172
			42413011 - PW USD Traffic Signals/Equip			95,393	95,393
		48011 - USD FY11 Capital Projects Fund Total				312,981	312,981
		48113 - USD FY13B Capital Projects	42480113 - PW USD Sidewalks			562,842	562,842
			42486113 - PW USD Paving/Road Projects			728,594	728,594
		48113 - USD FY13B Capital Projects Total				1,291,436	1,291,436
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	23,433		28,089	51,522
		90231 - GSD Bonded Debt & Interest Total		23,433		28,089	51,522
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets			(23,791,283)	(23,791,283)
		90241 - GSD General Fixed Assets Total				(23,791,283)	(23,791,283)
		98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt	(11,177)			(11,177)
		98431 - USD Bonded Debt & Interest Total		(11,177)			(11,177)
	92 - Public Works Total			**12,679,320**	**5,874,371**	**67,421,066**	**85,974,756**
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations	45,745	26,073	68,156	139,974
			42803100 - PW WM Metro Collection	636,372	346,643	12,715,502	13,698,517
			42803300 - PW WM Downtown Business Coll	31,834	22,139	34,139	88,112
			42803500 - PW WM Front Loader Coll	289,643	147,110	871	437,624
			42803600 - PW WM Dead Animal Coll	31,627	14,453	1,214	47,294
			42803700 - PW WM Brush Collection	830,524	502,578	3,336	1,336,438
			42804200 - PW WM Downtown Bus Recycling	46,308	26,152		72,460
			42804300 - PW WM Curbside Recycling	413,591	184,462	273,934	871,988
			42804510 - PW WM Drop Off Recycle Centers	215,680	102,030	92,578	410,289
			42804520 - PW WM Convenience/Recycle Ctrs	461,696	220,370	738,783	1,420,849
			42804710 - PW WM Compost Program	46,119	17,464	403,982	467,564
			42804800 - PW WM Household Hazardous Wast	34,650	16,240	4,338	55,227
			42804900 - PW WM Tire Program	35,153	23,154		58,308
			42805200 - PW WM Landfill Engineering	64,871	23,041	320,092	408,004
			42805300 - PW WM Bordeaux Gas Utilization			5,330	5,330
			42861110 - PW WM Administration	356,138	124,288	2,325,149	2,805,575
		30501 - Solid Waste Operations Total		3,539,951	1,796,197	16,987,405	22,323,553
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant			85,000	85,000
			42301600 - PW Solid Waste Tire Grant				
		30502 - Solid Waste Grant Total				85,000	85,000
	93 - Solid Waste Total			**3,539,951**	**1,796,197**	**17,072,405**	**22,408,553**
	94 - Human Relations	10101 - GSD General	44100110 - HRC Multicultural Education	83,943	34,336	12,495	130,773
			44100210 - HRC Civil Rights Compliance	125,925	28,649	61,915	216,489
			44100300 - HRC Non Allocated Fin. Trans.				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2015 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	94 - Human Relations	10101 - GSD General	44100310 - HRC Advoc Comp and Educ ACE			491	491
		10101 - GSD General Total		209,868	62,984	74,901	347,753
		30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm				
		30003 - General Fund 4% Reserve Total					
	94 - Human Relations Total			**209,868**	**62,984**	**74,901**	**347,753**
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market			14,402	14,402
		30003 - General Fund 4% Reserve Total				14,402	14,402
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program	164,700	62,819	1,154,494	1,382,013
			60511210 - FAR TAEP Grant 10-11			2,464	2,464
			60511400 - FAR Grow Local Kitchen	6	4	7,267	7,278
			60512000 - FAR Marketing Service Program	83,827	48,868	91,743	224,438
			60513000 - FAR Non Alloc Financial Trans			292,178	292,178
		60152 - Farmers Market Total		248,534	111,691	1,548,146	1,908,371
	97 - Farmers Market Total			**248,534**	**111,691**	**1,562,548**	**1,922,772**
	98 - Muni Auditorium	10101 - GSD General	1101428 - ADM Subsidy Muni Auditorium			549,000	549,000
		10101 - GSD General Total				549,000	549,000
		30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium			1,458,800	1,458,800
		30003 - General Fund 4% Reserve Total				1,458,800	1,458,800
		60161 - Municipal Auditorium	61501510 - MUN Administration	500,101	210,210	1,426,916	2,137,227
		60161 - Municipal Auditorium Total		500,101	210,210	1,426,916	2,137,227
	98 - Muni Auditorium Total			**500,101**	**210,210**	**3,434,715**	**4,145,026**
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair			90,285	90,285
		30003 - General Fund 4% Reserve Total				90,285	90,285
		30073 - OEM 2015 Ice Storm Disaster	62700515 - BFC 2015 Ice Storm Disaster	353		3,344	3,697
		30073 - OEM 2015 Ice Storm Disaster Total		353		3,344	3,697
		60156 - State Fair	62507000 - BFC Tennessee State Fair Prog	191,555	64,610	368,021	624,187
			62507200 - BFC Corporate Sales Program	912,781	348,980	1,832,842	3,094,603
		60156 - State Fair Total		1,104,336	413,590	2,200,863	3,718,790
	99 - State Fair Board Total			**1,104,689**	**413,590**	**2,294,492**	**3,812,772**
Grantee Total				**892,242,485**	**346,609,038**	**2,549,667,032**	**3,788,518,555**
Grand Total				**920,554,685**	**408,818,873**	**2,718,752,482**	**4,048,126,041**
			Building Depreciation			9,570,989	9,570,989
			Building Rent (from 1101127 - ADM Contingency FacilityRental) above			328,305	328,305
Net Total				**920,554,685**	**408,818,873**	**2,728,651,775**	**4,058,025,334**

Section 5
Central Services Cost Allocation Plan

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NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Elections	Surplus Property	Planning Comm	Adv Plan/Research	Register of Deeds	Historical Comm	Comm Ed Alliance	Govt Access TV	Assessor Prop	Trustee
1	BUILDING DEPRECIATION	$112,879	$0	$212,481	$0	$0	$2,553	$0	$0	$246,896	$72,806
2	EMPLOYEE BENEFITS	190,631	(9,900)	225,690	0	114,869	16,322	0	0	481,521	109,198
3	POST AUDITS	941	1,027	2,799	148	207	475	0	0	458	223
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	8,094	0	9,638	0	250	1,768	0	0	30,395	16,052
6	LEGISLATIVE	13,398	2,233	17,585	0	0	3,070	0	0	29,588	8,095
7	MAYOR	8,756	1,459	11,493	0	0	2,007	0	0	19,337	5,290
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	162,870	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	202,380	123,756	274,864	0	937	14,754	0	0	361,912	130,502
11	FLEET MANAGEMENT	443	1,290	5,543	0	0	0	0	0	68,224	404
12	POSTAL SERVICE	49,839	65	16,396	0	5,886	2,650	0	0	9,642	10,198
13	RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	15,144	0
15	BUSINESS ASSISTANCE OFFICE	0	0	2,548	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	2,865	2,190	7,381	404	833	1,225	0	0	1,446	815
17	PAYROLL	37,783	217	1,746	0	170	295	0	0	2,876	928
18	OFFICE OF MANAGEMENT & BUDGE	3,524	595	7,013	518	318	785	0	0	6,255	2,038
19	INTERNAL AUDIT	1,384	234	2,357	89	1,079	269	0	0	2,361	794
20	BUSINESS SOLUTIONS	881	962	2,622	139	194	445	0	0	429	209
21	PUBLIC PROPERTY ADMIN	483	82	823	31	377	94	0	0	825	277
22	PURCHASING	1,300	147	2,998	313	469	93	0	0	1,481	879
23	FINANCIAL ACCOUNTABILITY	229	45	2,424	18	155	1,397	0	0	319	118
24	TREASURY	3,969	74	407	12	76	50	0	0	459	145
25	GRANTS COORDINATION	0	0	3,702	0	0	2,468	0	0	0	0
26	HUMAN RESOURCES	15,671	0	29,049	0	8,335	5,153	0	0	38,159	10,851
27	INFORMATION SYSTEMS	35,014	10,097	74,059	0	37,999	9,790	0	0	67,939	139,672
28	DEPT OF LAW	28,779	0	61,670	0	587	15,271	0	0	59,320	184,422
29	CENTRAL RECORDS	4,447	0	6,374	0	5,285	0	0	0	9,034	228
	Total Current Allocations	$723,690	$297,443	$981,662	$1,672	$178,026	$80,934	$0	$0	$1,454,020	$694,144

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	County Clerk	District Attorney	DA Drug Enforcement	DA Special Operations	Medical Examiner	Public Defender	Juvenile Court Clerk	Circuit Court Clerk	Criminal Court Clerk	Clerk/Master
1	BUILDING DEPRECIATION	$299,167	$1,181	$0	$0	$0	$999	$0	$1,172,766	$223,671	$447,921
2	EMPLOYEE BENEFITS	421,704	84,391	0	0	0	125,652	400,480	522,334	357,441	56,272
3	POST AUDITS	498	845	1,039	112	0	866	292	500	547	187
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	17,068	21,055	0	0	0	15,224	6,856	13,159	19,049	5,049
6	LEGISLATIVE	22,330	28,192	3,070	0	0	29,588	8,653	12,561	25,122	4,466
7	MAYOR	14,594	18,425	2,007	0	0	19,337	5,655	8,209	16,418	2,919
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	525,643	21,456	0	0	0	23,726	649,720	541,041	180,842	183,881
11	FLEET MANAGEMENT	11,362	25,908	0	0	0	616	5,323	8,447	3,886	0
12	POSTAL SERVICE	9,789	17,222	0	0	0	5,009	17,366	172,970	70,197	10,608
13	RADIO SHOP	0	8,799	0	0	0	0	0	587	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	1,189	2,704	4,833	230	0	2,898	771	1,681	1,511	561
17	PAYROLL	2,560	2,079	237	0	0	2,290	1,492	2,109	2,721	536
18	OFFICE OF MANAGEMENT & BUDGE	3,590	5,252	1,529	0	0	6,060	1,237	2,947	4,745	1,132
19	INTERNAL AUDIT	1,451	2,199	693	2	0	2,436	572	3,573	1,881	466
20	BUSINESS SOLUTIONS	467	791	973	105	0	812	273	468	512	175
21	PUBLIC PROPERTY ADMIN	507	768	242	1	0	851	200	1,248	657	163
22	PURCHASING	630	1,420	850	7	0	782	91	1,764	255	143
23	FINANCIAL ACCOUNTABILITY	191	1,674	241	2	0	366	82	474	256	68
24	TREASURY	388	363	505	12	0	387	191	397	436	85
25	GRANTS COORDINATION	0	2,468	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	30,423	40,980	0	0	0	38,572	14,251	44,153	38,330	7,372
27	INFORMATION SYSTEMS	28,612	35,788	14,819	0	0	17,785	8,867	25,804	20,249	6,470
28	DEPT OF LAW	4,699	587	0	0	587	3,524	587	12,921	7,048	4,699
29	CENTRAL RECORDS	16,587	0	0	0	0	22,272	32,760	33,537	25,178	26,613
	Total Current Allocations	$1,413,449	$324,547	$31,038	$471	$587	$320,052	$1,155,719	$2,583,650	$1,000,952	$759,786

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Juvenile Court	General Sessions Court	State Trial Courts	Justice Info Sys	Sheriff Admin	Sheriff Comm Services	Sheriff Facility Maint	Sheriff Warehouse	Sheriff Criminal Justice Ctr	Sheriff Hill Jail
1	BUILDING DEPRECIATION	$0	$568,803	$402,370	$0	$735,541	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	55,634	447,713	280,830	7,743	2,315,422	0	0	0	0	0
3	POST AUDITS	3,316	2,151	2,586	472	1,736	0	316	821	1,116	536
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	34,677	27,446	22,062	4,498	284,499	0	0	0	0	0
6	LEGISLATIVE	35,171	44,661	55,268	5,862	34,612	0	5,024	1,117	96,858	22,889
7	MAYOR	22,985	29,188	36,120	3,831	22,620	0	3,284	730	63,300	14,959
8	EMPLOYEE HEALTH & WELLNESS	202	289	0	0	26,065	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	49,844	639,222	763,379	0	1,295,238	0	0	0	0	0
11	FLEET MANAGEMENT	6,990	4,319	43,718	0	705,528	0	0	0	0	0
12	POSTAL SERVICE	10,537	15,836	11,474	229	90,382	0	0	0	0	0
13	RADIO SHOP	15,448	9,190	587	0	217,638	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	2,548	0	0	0	0	0
16	FINANCE OPERATIONS	9,620	5,526	9,069	1,142	6,877	0	1,181	1,734	3,859	2,160
17	PAYROLL	2,880	4,290	4,671	485	5,978	0	490	111	7,409	1,580
18	OFFICE OF MANAGEMENT & BUDGE	11,202	9,279	9,948	2,008	11,579	0	950	1,149	16,156	4,061
19	INTERNAL AUDIT	4,493	3,901	4,236	767	5,342	0	448	492	6,442	1,563
20	BUSINESS SOLUTIONS	3,107	2,016	2,423	443	1,626	0	296	769	1,046	502
21	PUBLIC PROPERTY ADMIN	1,570	1,363	1,480	268	1,867	0	156	172	2,251	546
22	PURCHASING	6,170	1,010	2,214	607	8,289	0	67	1,384	1,178	1,326
23	FINANCIAL ACCOUNTABILITY	3,425	1,231	2,763	108	846	0	87	72	879	253
24	TREASURY	601	726	1,037	286	1,041	0	78	42	1,162	259
25	GRANTS COORDINATION	4,936	1,234	3,702	0	0	0	0	0	0	0
26	HUMAN RESOURCES	60,409	56,454	71,546	8,355	466,509	0	0	0	0	0
27	INFORMATION SYSTEMS	32,200	38,899	49,823	41,515	127,134	0	153	93	4,626	2,287
28	DEPT OF LAW	66,368	51,098	3,524	0	321,270	0	0	0	0	0
29	CENTRAL RECORDS	0	9,919	231	171	0	0	0	0	0	0
	Total Current Allocations	$441,785	$1,975,764	$1,785,061	$78,790	$6,690,187	$0	$12,530	$8,686	$206,282	$52,921

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Sheriff Mens Jail Annex	Sheriff Corr Work Center	Sheriff Transportation	Sheriff Substance Abuse	Sheriff Warrants	Sheriff Training Academy	Sheriff Deberry	Sheriff Central Processing	Sheriff Law Enf Block	Sheriff Compliance
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0
3	POST AUDITS	0	1,161	234	0	431	289	137	0	0	0
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	0	0
6	LEGISLATIVE	0	57,780	37,404	0	15,910	20,097	0	0	0	0
7	MAYOR	0	37,761	24,445	0	10,398	13,134	0	0	0	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	0	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0	0
12	POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
13	RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	0	4,872	616	0	1,148	1,195	351	0	0	0
17	PAYROLL	0	4,230	3,119	0	1,514	354	0	0	0	0
18	OFFICE OF MANAGEMENT & BUDGE	0	11,775	2,815	0	3,484	601	15,194	0	0	0
19	INTERNAL AUDIT	0	3,875	2,449	0	1,429	388	6,707	0	0	0
20	BUSINESS SOLUTIONS	0	1,087	219	0	404	271	129	0	0	0
21	PUBLIC PROPERTY ADMIN	0	1,354	856	0	499	135	2,343	0	0	0
22	PURCHASING	0	2,008	33	0	155	224	23,402	0	0	0
23	FINANCIAL ACCOUNTABILITY	0	617	307	0	193	83	819	0	0	0
24	TREASURY	0	675	473	0	244	60	1,489	0	0	0
25	GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
27	INFORMATION SYSTEMS	0	3,461	752	0	3,839	675	0	0	0	0
28	DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
29	CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$0	$130,656	$73,722	$0	$39,648	$37,506	$50,571	$0	$0	$0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Sheriff Pre Trial	Sheriff South Precinct	Sheriff Courthouse	Sheriff SORT	Sheriff Day Reporting	Sheriff Work Release	Sheriff Armed Security	Sheriff Other	Police	Police Drug Enforcement
1	BUILDING DEPRECIATION	$0	$0	$0	$0	$0	$0	$0	$0	$630,525	$0
2	EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	18,651,800	0
3	POST AUDITS	0	0	0	0	361	0	128	272	28,606	995
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	0	0	0	0	0	993,506	0
6	LEGISLATIVE	0	0	0	0	10,607	0	7,816	3,629	753,095	0
7	MAYOR	0	0	0	0	6,932	0	5,108	2,371	492,175	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	252,748	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	4,962,379	0
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	4,114,455	0
12	POSTAL SERVICE	0	0	0	0	386	0	0	0	41,729	0
13	RADIO SHOP	0	0	0	0	0	0	0	0	1,454,050	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	5,096	0
16	FINANCE OPERATIONS	0	0	0	0	1,186	0	237	505	69,225	2,507
17	PAYROLL	0	0	0	0	866	0	679	191	63,787	0
18	OFFICE OF MANAGEMENT & BUDGE	0	0	0	0	2,007	0	987	1,126	155,245	2,336
19	INTERNAL AUDIT	0	0	0	0	642	0	544	177	63,670	538
20	BUSINESS SOLUTIONS	0	0	0	0	339	0	120	255	26,802	933
21	PUBLIC PROPERTY ADMIN	0	0	0	0	224	0	190	62	22,246	188
22	PURCHASING	0	0	0	0	453	0	3	62	25,362	1,743
23	FINANCIAL ACCOUNTABILITY	0	0	0	0	106	0	66	22	13,339	102
24	TREASURY	0	0	0	0	129	0	104	60	11,203	205
25	GRANTS COORDINATION	0	0	0	0	0	0	0	0	8,638	0
26	HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,054,960	0
27	INFORMATION SYSTEMS	0	0	0	0	754	0	0	0	668,381	1,160
28	DEPT OF LAW	0	0	0	0	0	0	0	0	607,300	0
29	CENTRAL RECORDS	0	0	0	0	0	0	0	0	21,527	0
	Total Current Allocations	$0	$0	$0	$0	$24,992	$0	$15,982	$8,732	$35,191,849	$10,707

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Fire	Codes Admin	Beer Board	Agricultural Ext	Soil & Water	Social Services	Health	Public Library	Parks	Arts Commission
1	BUILDING DEPRECIATION	$206,744	$263,655	$15,471	$28,837	$5,006	$51,953	$168,568	$0	$0	$52,155
2	EMPLOYEE BENEFITS	18,942,954	654,055	23,283	22,755	7,610	949,604	2,007,710	1,189,116	1,979,606	0
3	POST AUDITS	8,934	4,488	714	185	304	2,843	15,993	13,057	21,103	1,206
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	483,158	43,183	1,691	1,922	231	41,456	84,255	125,144	506,375	1,384
6	LEGISLATIVE	370,965	26,517	1,117	2,233	279	25,959	163,850	119,468	165,804	3,070
7	MAYOR	242,439	17,330	730	1,459	182	16,965	107,082	78,077	108,359	2,007
8	EMPLOYEE HEALTH & WELLNESS	108,393	43	0	0	0	0	16,760	0	5,881	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	1,260,069	386,910	19,495	26,052	4,523	58,726	702,600	722,644	540,840	50,226
11	FLEET MANAGEMENT	3,315,721	129,010	7,723	0	0	7,509	64,064	86,168	566,702	0
12	POSTAL SERVICE	6,266	78,104	3,155	162	253	2,071	667	35,165	4,326	1,008
13	RADIO SHOP	593,666	587	2,542	0	0	0	18,185	0	30,896	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	5,096	0	0	0	0	2,548	2,548	2,548	20,386	2,548
16	FINANCE OPERATIONS	27,083	9,473	1,380	395	572	9,857	43,990	63,969	67,425	3,707
17	PAYROLL	39,434	3,371	132	229	40	3,727	16,079	10,434	19,579	242
18	OFFICE OF MANAGEMENT & BUDGE	103,762	7,484	228	254	71	7,381	40,694	29,452	32,730	2,410
19	INTERNAL AUDIT	42,953	2,667	113	100	27	3,463	16,261	11,554	15,638	987
20	BUSINESS SOLUTIONS	8,370	4,205	669	174	285	2,664	14,984	12,233	19,772	1,129
21	PUBLIC PROPERTY ADMIN	15,008	932	39	35	9	1,210	5,681	4,037	5,464	345
22	PURCHASING	16,893	1,449	56	48	12	5,741	18,599	19,469	21,715	2,805
23	FINANCIAL ACCOUNTABILITY	7,803	392	18	15	4	6,721	24,953	10,938	12,852	6,925
24	TREASURY	7,389	632	21	30	6	601	3,082	3,094	3,686	106
25	GRANTS COORDINATION	3,702	0	0	0	0	11,106	40,722	13,574	17,276	12,340
26	HUMAN RESOURCES	651,897	48,094	1,718	3,440	491	39,030	127,011	171,948	291,973	5,153
27	INFORMATION SYSTEMS	199,783	128,821	8,081	5,121	1,928	29,898	224,482	301,186	154,274	8,663
28	DEPT OF LAW	112,767	122,752	13,509	0	0	10,572	126,863	8,223	111,005	7,635
29	CENTRAL RECORDS	11,422	1,709	1,135	0	0	2,414	72,703	12,463	280	0
	Total Current Allocations	$26,792,671	$1,935,863	$103,020	$93,446	$21,833	$1,294,019	$4,128,386	$3,043,961	$4,723,947	$166,051

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Public Works	Solid Waste	Human Relations	Farmers Market	Muni Auditorium	State Fair Board	Convention Center	Sports Authority	Water & Sewer	Storm Water
1	BUILDING DEPRECIATION	$2,755	$965	$0	$0	$0	$0	$0	$7,162	$148,014	$0
2	EMPLOYEE BENEFITS	4,125,693	1,472,684	8,142	52,890	57,749	70,123	109,932	7,743	4,443,181	(106,600)
3	POST AUDITS	8,566	4,957	298	1,441	1,600	4,268	804	1,431	39,231	2,449
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	193,123	67,854	1,000	30	0	0	0	0	0	0
6	LEGISLATIVE	104,116	40,195	1,396	1,396	2,791	5,862	0	558	211,023	23,168
7	MAYOR	68,043	26,269	912	912	1,824	3,831	0	365	137,911	15,141
8	EMPLOYEE HEALTH & WELLNESS	592	202	0	0	0	0	43	0	303	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	12,515	4,397	0	0	0	0	0	13,018	189,030	0
11	FLEET MANAGEMENT	2,439,086	943,811	0	1,329	2,572	0	0	0	1,939,310	72,346
12	POSTAL SERVICE	4,351	1,529	261	83	522	65	0	117	392	0
13	RADIO SHOP	61,725	39,957	0	0	0	0	0	0	15,448	1,760
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	10,193	5,096	0	0	0	0	0	0	86,640	0
16	FINANCE OPERATIONS	19,258	13,397	674	3,777	4,535	11,858	2,185	3,532	124,781	5,751
17	PAYROLL	13,177	2,558	122	221	361	1,586	198	56	24,658	2,139
18	OFFICE OF MANAGEMENT & BUDGE	36,092	19,897	326	1,629	1,161	2,731	1,037	1,189	155,425	10,506
19	INTERNAL AUDIT	16,831	7,929	127	676	1,244	1,343	1,259	7,498	49,590	3,790
20	BUSINESS SOLUTIONS	8,026	4,644	279	1,350	1,499	3,999	753	1,341	36,757	2,294
21	PUBLIC PROPERTY ADMIN	5,881	2,770	44	236	435	469	440	2,620	17,327	1,324
22	PURCHASING	35,346	20,999	96	1,912	3,458	2,772	4,212	26,037	117,755	5,329
23	FINANCIAL ACCOUNTABILITY	8,960	3,211	22	143	237	380	191	959	8,851	528
24	TREASURY	3,720	1,583	20	74	467	456	320	3,210	33,751	2,732
25	GRANTS COORDINATION	12,340	3,702	0	0	0	0	0	0	0	0
26	HUMAN RESOURCES	156,924	55,135	1,718	1,966	5,153	10,276	0	1,144	420,248	0
27	INFORMATION SYSTEMS	94,361	7,766	3,455	4,878	5,095	14,862	31,763	2,973	252,268	28,021
28	DEPT OF LAW	146,199	5,333	5,873	8,810	8,223	44,050	8,810	11,747	48,820	(61,125)
29	CENTRAL RECORDS	1,946	669	39	0	0	234	0	0	0	0
	Total Current Allocations	$7,589,819	$2,757,509	$24,804	$83,753	$98,926	$179,165	$161,947	$92,700	$8,500,714	$9,553

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing	Education	Arena
1	BUILDING DEPRECIATION	$0	$0	$102,426	$0	$0	$0	$0	$9,564	$346,224	$0
2	EMPLOYEE BENEFITS	2,649,033	3,752,430	544,262	47,583	7,743	7,743	0	14,748	25,006,723	0
3	POST AUDITS	0	46	16,045	5,508	7	408	374	23	401,989	0
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	0	0	0	30	0	0	0	1,499	0	0
6	LEGISLATIVE	0	0	113,327	42,149	0	558	0	0	0	0
7	MAYOR	0	0	74,063	27,546	0	365	0	0	0	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	7,224	0	1,199	0	0	0	87	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	0	0	26,658	(11,027)	0	0	0	0	295,007	0
11	FLEET MANAGEMENT	0	0	252,694	0	0	0	0	4,603	0	0
12	POSTAL SERVICE	273	0	1,746	66	78	(116)	0	0	0	0
13	RADIO SHOP	0	0	0	0	0	0	0	0	448,573	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	2,548	0
16	FINANCE OPERATIONS	0	234	49,490	17,501	29	1,746	797	41	1,202,351	0
17	PAYROLL	4,036	6,113	8,832	1,339	12	39	0	12	329,073	0
18	OFFICE OF MANAGEMENT & BUDGE	0	30,657	21,864	6,675	0	31,857	0	(6)	922,268	0
19	INTERNAL AUDIT	0	12,746	8,273	2,575	0	13,523	636	0	418,358	0
20	BUSINESS SOLUTIONS	0	43	15,033	5,160	7	382	350	21	376,638	0
21	PUBLIC PROPERTY ADMIN	0	4,453	2,890	900	0	4,725	222	0	146,175	0
22	PURCHASING	0	44,718	10,476	5,452	0	47,117	2,231	0	665,169	0
23	FINANCIAL ACCOUNTABILITY	0	1,554	8,805	13,486	1	1,694	83	0	75,733	0
24	TREASURY	415	1,817	(130)	295	1	857	120	1	69,793	0
25	GRANTS COORDINATION	0	0	12,340	23,446	0	0	0	0	0	0
26	HUMAN RESOURCES	0	0	138,481	22,704	0	298	0	0	0	0
27	INFORMATION SYSTEMS	0	0	76,249	0	0	0	0	0	325,762	0
28	DEPT OF LAW	22,319	98,672	19,969	3,524	7,048	4,111	0	25,843	337,185	0
29	CENTRAL RECORDS	0	0	11,448	3,731	0	0	0	504	0	0
	Total Current Allocations	$2,676,076	$3,953,483	$1,522,465	$218,643	$16,125	$115,307	$4,813	$56,853	$31,369,656	$0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	Communication Center	Knowles Home	Criminal Justice Planning	Office of Emergency Management	Comm Ed Comm	Convention Center Auth	Flood	Storm (April 2011)	Mayor Other	Insurance (Risk Mgmt)
1	BUILDING DEPRECIATION	$57,989	$0	$0	$147,494	$0	$0	$0	$0	$0	$0
2	EMPLOYEE BENEFITS	70,028	226,576	0	4,144	76,267	7,343	0	0	0	0
3	POST AUDITS	1,733	0	128	345	787	14,859	262	0	508	0
4	CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5	INSURANCE	38,905	0	692	17,970	0	0	0	0	0	0
6	LEGISLATIVE	56,943	0	1,396	3,070	1,675	52,477	0	0	5,303	0
7	MAYOR	37,214	0	912	2,007	1,095	34,295	0	0	3,466	0
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9	GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10	GEN SVC FACILITIES	175,873	0	27,158	180,153	0	0	0	0	0	0
11	FLEET MANAGEMENT	9,189	0	0	190,941	0	0	0	0	0	0
12	POSTAL SERVICE	16	0	46	268	2,122	1,792	0	0	185	0
13	RADIO SHOP	52,992	0	0	96,598	0	0	0	0	0	0
14	DIRECTOR OF FINANCE	0	0	0	0	0	20,755	0	0	0	0
15	BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16	FINANCE OPERATIONS	6,030	0	315	850	2,109	39,941	590	0	1,087	0
17	PAYROLL	4,971	392	94	287	149	3,872	0	0	177	0
18	OFFICE OF MANAGEMENT & BUDGE	11,780	3	398	871	340	2	1	0	3,280	0
19	INTERNAL AUDIT	4,886	0	155	405	128	30,876	231	0	468	0
20	BUSINESS SOLUTIONS	1,624	0	120	323	737	13,922	246	0	476	0
21	PUBLIC PROPERTY ADMIN	1,707	0	54	142	45	10,788	81	0	164	0
22	PURCHASING	819	0	60	673	196	97,210	812	0	745	0
23	FINANCIAL ACCOUNTABILITY	746	0	23	3,423	51	4,429	34	0	65	0
24	TREASURY	814	40	19	82	85	182,088	4,784	0	456	0
25	GRANTS COORDINATION	0	0	0	6,170	0	0	0	0	0	0
26	HUMAN RESOURCES	102,841	0	1,966	5,704	1,144	0	0	0	0	0
27	INFORMATION SYSTEMS	84,648	0	2,347	34,858	4,523	499	0	0	13,660	0
28	DEPT OF LAW	0	11,159	587	2,937	0	0	0	0	587	(1)
29	CENTRAL RECORDS	939	0	0	13	0	0	0	0	0	0
	Total Current Allocations	$722,687	$238,170	$36,470	$699,728	$91,453	$515,148	$7,041	$0	$30,627	$(1)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

	Department	ISF External Customers	All Others	2nd Allocation Orphans	Total
1	BUILDING DEPRECIATION	$0	$27,952	$0	$6,773,493
2	EMPLOYEE BENEFITS	0	319,148	0	93,607,748
3	POST AUDITS	0	180,313	0	814,035
4	CORPORATE DUES	0	0	0	0
5	INSURANCE	0	0	0	3,140,247
6	LEGISLATIVE	0	6,420	0	2,968,836
7	MAYOR	0	4,196	0	1,940,244
8	EMPLOYEE HEALTH & WELLNESS	0	0	0	420,031
9	GEN SVC OVERHEAD	0	0	0	162,870
10	GEN SVC FACILITIES	0	2,790,428	0	18,420,771
11	FLEET MANAGEMENT	10,372	0	0	15,049,606
12	POSTAL SERVICE	0	72,091	0	785,474
13	RADIO SHOP	1,185,264	0	0	4,254,492
14	DIRECTOR OF FINANCE	0	46,230	0	82,129
15	BUSINESS ASSISTANCE OFFICE	0	0	0	150,343
16	FINANCE OPERATIONS	0	311,006	0	2,208,263
17	PAYROLL	0	559	0	658,973
18	OFFICE OF MANAGEMENT & BUDGE	0	16,354	0	1,810,243
19	INTERNAL AUDIT	0	176,792	0	984,045
20	BUSINESS SOLUTIONS	0	104,369	0	698,122
21	PUBLIC PROPERTY ADMIN	0	61,771	0	343,822
22	PURCHASING	0	618,210	0	1,887,903
23	FINANCIAL ACCOUNTABILITY	0	257,094	0	494,701
24	TREASURY	0	68,126	0	422,473
25	GRANTS COORDINATION	0	149,992	0	333,858
26	HUMAN RESOURCES	0	341	0	4,306,330
27	INFORMATION SYSTEMS	91,014	4,515	0	3,654,470
28	DEPT OF LAW	0	137,435	0	2,845,702
29	CENTRAL RECORDS	0	1,599	0	337,411
	Total Current Allocations	$1,286,650	$5,354,941	$0	$169,556,635

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. As allowed by Federal 2 CFR Part 200, the building depreciation is included along with actual operating lease costs for leased buildings. The costs were allocated based on square footage assigned to each department.

The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1. Clifford Allen
2. Justice AA Birch Building
3. Criminal Justice Center
4. Emergency Communications Bldg.
5. Trial Lawyers Building
6. Metro Southeast Leased Building
7. Courthouse
8. Lindsley Hall
9. Howard Office Building
10. Fulton Campus Garage
11. Metro Office Building

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	9,570,989	0	155,637	1,152,997	1,044,475	123,030	31,668	2,096,084	2,487,359
Rent	P	328,305	0	0	0	0	0	0	328,305	0
Subtotal - Services & Supplies		9,899,294	0	155,637	1,152,997	1,044,475	123,030	31,668	2,424,389	2,487,359
Department Cost Total		9,899,294	0	155,637	1,152,997	1,044,475	123,030	31,668	2,424,389	2,487,359
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,899,294	0	155,637	1,152,997	1,044,475	123,030	31,668	2,424,389	2,487,359
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$9,899,294		$155,637	$1,152,997	$1,044,475	$123,030	$31,668	$2,424,389	$2,487,359

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Depreciation	P	9,570,989	254,548	1,213,165	332,319	679,706
Rent	P	328,305	0	0	0	0
Subtotal - Services & Supplies		9,899,294	254,548	1,213,165	332,319	679,706
Department Cost Total		9,899,294	254,548	1,213,165	332,319	679,706
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		9,899,294	254,548	1,213,165	332,319	679,706
General Admin Distribution			0	0	0	0
Grand Total		$9,899,294	$254,548	$1,213,165	$332,319	$679,706

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Clifford Allen Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 INFORMATION SYSTEMS	249	0.81%	$1,258	$0	$1,258	$0	$1,258
85 Social Services	10,284	33.38%	51,953	0	51,953	0	51,953
102 Metro Action Com	20,275	65.81%	102,426	0	102,426	0	102,426
Subtotal	30,808	100.00%	155,637	0	155,637	0	155,637
Direct Bills					0		0
Total					$155,637		$155,637

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

AA Birch Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 POSTAL SERVICE	145	0.10%	$1,187	$0	$1,187	$0	$1,187
27 INFORMATION SYSTEMS	250	0.18%	2,046	0	2,046	0	2,046
47 Circuit Court Clerk	11,478	8.15%	93,939	0	93,939	0	93,939
48 Criminal Court Clerk	19,973	14.18%	163,464	0	163,464	0	163,464
51 General Sessions Court	47,006	33.37%	384,709	0	384,709	0	384,709
52 State Trial Courts	49,164	34.90%	402,370	0	402,370	0	402,370
54 Sheriff Admin	12,224	8.68%	100,044	0	100,044	0	100,044
78 Police	640	0.45%	5,238	0	5,238	0	5,238
Subtotal	140,880	100.00%	1,152,997	0	1,152,997	0	1,152,997
Direct Bills					0		0
Total					$1,152,997		$1,152,997

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Criminal Justice Ctr Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 INFORMATION SYSTEMS	168.00	0.07%	$729	$0	$729	$0	$729
41 District Attorney	272.00	0.11%	1,181	0	1,181	0	1,181
45 Public Defender	230.00	0.10%	999	0	999	0	999
48 Criminal Court Clerk	490.00	0.20%	2,127	0	2,127	0	2,127
51 General Sessions Court	3,789.00	1.58%	16,451	0	16,451	0	16,451
54 Sheriff Admin	130,140.70	54.10%	565,046	0	565,046	0	565,046
78 Police	104,372.87	43.39%	453,167	0	453,167	0	453,167
86 Health	1,099.50	0.46%	4,774	0	4,774	0	4,774
Subtotal	240,562.07	100.00%	1,044,475	0	1,044,475	0	1,044,475
Direct Bills					0		0
Total					$1,044,475		$1,044,475

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Communications Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,496.00	9.10%	$11,199	$0	$11,199	$0	$11,199
13 RADIO SHOP	3,741.00	13.64%	16,786	0	16,786	0	16,786
110 Communication Center	12,924.00	47.13%	57,989	0	57,989	0	57,989
113 Office of Emergency Management	8,258.74	30.12%	37,056	0	37,056	0	37,056
Subtotal	27,419.74	100.00%	123,030	0	123,030	0	123,030
Direct Bills					0		0
Total					$123,030		$123,030

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Trial Lawyers Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Sheriff Admin	100	100.00%	$31,668	$0	$31,668	$0	$31,668
Subtotal	100	100.00%	31,668	0	31,668	0	31,668
Direct Bills					0		0
Total					$31,668		$31,668

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Southeast Allocations

Dept:1 BUILDING DEPRECIATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	21,672	5.65%	$136,993	$0	$136,993	$0	$136,993
10	GEN SVC FACILITIES	34,650	9.03%	219,029	0	219,029	0	219,029
11	FLEET MANAGEMENT	61,853	16.13%	390,984	0	390,984	0	390,984
13	RADIO SHOP	14,629	3.81%	92,473	0	92,473	0	92,473
19	INTERNAL AUDIT	2,677	0.70%	16,922	0	16,922	0	16,922
26	HUMAN RESOURCES	2,887	0.75%	18,249	0	18,249	0	18,249
29	CENTRAL RECORDS	36,260	9.45%	229,206	0	229,206	0	229,206
30	Elections	16,503	4.30%	104,319	0	104,319	0	104,319
47	Circuit Court Clerk	4,540	1.18%	28,698	0	28,698	0	28,698
48	Criminal Court Clerk	9,188	2.40%	58,079	0	58,079	0	58,079
51	General Sessions Court	11,647	3.04%	73,623	0	73,623	0	73,623
54	Sheriff Admin	2,073	0.54%	13,104	0	13,104	0	13,104
78	Police	27,229	7.10%	172,120	0	172,120	0	172,120
80	Fire	28,282	7.37%	178,776	0	178,776	0	178,776
83	Agricultural Ext	4,562	1.19%	28,837	0	28,837	0	28,837
84	Soil & Water	792	0.21%	5,006	0	5,006	0	5,006
86	Health	25,912	6.76%	163,795	0	163,795	0	163,795
107	Taxi Transp & Licensing	1,513	0.39%	9,564	0	9,564	0	9,564
108	Education	54,772	14.28%	346,224	0	346,224	0	346,224
113	Office of Emergency Management	17,471	4.56%	110,437	0	110,437	0	110,437
121	All Others	4,422	1.15%	27,952	0	27,952	0	27,952
Subtotal		383,534	100.00%	2,424,389	0	2,424,389	0	2,424,389
Direct Bills						0		0
Total						$2,424,389		$2,424,389

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Courthouse Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	14,330.00	11.76%	$292,510	$0	$292,510	$0	$292,510
7 MAYOR	14,446.00	11.86%	294,878	0	294,878	0	294,878
14 DIRECTOR OF FINANCE	2,787.00	2.29%	56,890	0	56,890	0	56,890
27 INFORMATION SYSTEMS	3,161.00	2.59%	64,524	0	64,524	0	64,524
28 DEPT OF LAW	3,376.00	2.77%	68,912	0	68,912	0	68,912
40 County Clerk	4,502.00	3.69%	91,897	0	91,897	0	91,897
47 Circuit Court Clerk	51,445.50	42.22%	1,050,129	0	1,050,129	0	1,050,129
49 Clerk/Master	21,943.50	18.01%	447,921	0	447,921	0	447,921
51 General Sessions Court	4,606.00	3.78%	94,020	0	94,020	0	94,020
54 Sheriff Admin	1,258.00	1.03%	25,679	0	25,679	0	25,679
Subtotal	121,855.00	100.00%	2,487,359	0	2,487,359	0	2,487,359
Direct Bills					0		0
Total					$2,487,359		$2,487,359

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Lindsley Hall Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	3,686	19.50%	$49,644	$0	$49,644	$0	$49,644
10 GEN SVC FACILITIES	8,794	46.53%	118,439	0	118,439	0	118,439
20 BUSINESS SOLUTIONS	710	3.76%	9,562	0	9,562	0	9,562
22 PURCHASING	4,917	26.02%	66,223	0	66,223	0	66,223
27 INFORMATION SYSTEMS	328	1.74%	4,418	0	4,418	0	4,418
97 Sports Authority	465	2.46%	6,263	0	6,263	0	6,263
Subtotal	18,900	100.00%	254,548	0	254,548	0	254,548
Direct Bills					0		0
Total					$254,548		$254,548

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Howard Office Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	6,081	5.90%	$71,613	$0	$71,613	$0	$71,613
12 POSTAL SERVICE	404	0.39%	4,758	0	4,758	0	4,758
14 DIRECTOR OF FINANCE	682	0.66%	8,032	0	8,032	0	8,032
16 FINANCE OPERATIONS	8,346	8.10%	98,287	0	98,287	0	98,287
17 PAYROLL	1,457	1.41%	17,158	0	17,158	0	17,158
18 OFFICE OF MANAGEMENT & BUDGE	6,767	6.57%	79,692	0	79,692	0	79,692
21 PUBLIC PROPERTY ADMIN	309	0.30%	3,639	0	3,639	0	3,639
24 TREASURY	1,449	1.41%	17,064	0	17,064	0	17,064
25 GRANTS COORDINATION	550	0.53%	6,477	0	6,477	0	6,477
27 INFORMATION SYSTEMS	38,536	37.41%	453,823	0	453,823	0	453,823
38 Assessor Prop	18,007	17.48%	212,061	0	212,061	0	212,061
39 Trustee	5,310	5.15%	62,534	0	62,534	0	62,534
40 County Clerk	15,117	14.67%	178,027	0	178,027	0	178,027
Subtotal	103,015	100.00%	1,213,165	0	1,213,165	0	1,213,165
Direct Bills					0		0
Total					$1,213,165		$1,213,165

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Fulton Campus Garage Allocations

Dept:1 BUILDING DEPRECIATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	3,686	2.15%	$7,131	$0	$7,131	$0	$7,131
10	GEN SVC FACILITIES	16,991	9.89%	32,869	0	32,869	0	32,869
12	POSTAL SERVICE	404	0.24%	782	0	782	0	782
14	DIRECTOR OF FINANCE	682	0.40%	1,319	0	1,319	0	1,319
16	FINANCE OPERATIONS	8,346	4.86%	16,145	0	16,145	0	16,145
17	PAYROLL	1,457	0.85%	2,819	0	2,819	0	2,819
18	OFFICE OF MANAGEMENT & BUDGE	6,767	3.94%	13,091	0	13,091	0	13,091
20	BUSINESS SOLUTIONS	710	0.41%	1,373	0	1,373	0	1,373
21	PUBLIC PROPERTY ADMIN	309	0.18%	598	0	598	0	598
22	PURCHASING	4,917	2.86%	9,512	0	9,512	0	9,512
24	TREASURY	1,449	0.84%	2,803	0	2,803	0	2,803
25	GRANTS COORDINATION	550	0.32%	1,064	0	1,064	0	1,064
27	INFORMATION SYSTEMS	39,421	22.95%	76,260	0	76,260	0	76,260
30	Elections	550	0.32%	1,064	0	1,064	0	1,064
32	Planning Comm	13,652	7.95%	26,410	0	26,410	0	26,410
35	Historical Comm	164	0.10%	317	0	317	0	317
38	Assessor Prop	18,007	10.48%	34,835	0	34,835	0	34,835
39	Trustee	5,310	3.09%	10,272	0	10,272	0	10,272
40	County Clerk	15,117	8.80%	29,244	0	29,244	0	29,244
80	Fire	1,797	1.05%	3,476	0	3,476	0	3,476
81	Codes Admin	16,940	9.86%	32,771	0	32,771	0	32,771
82	Beer Board	994	0.58%	1,923	0	1,923	0	1,923
89	Arts Commission	3,351	1.95%	6,483	0	6,483	0	6,483
90	Public Works	177	0.10%	342	0	342	0	342
91	Solid Waste	62	0.04%	120	0	120	0	120
97	Sports Authority	465	0.27%	900	0	900	0	900
98	Water & Sewer	9,510	5.54%	18,397	0	18,397	0	18,397
Subtotal		171,785	100.00%	332,319	0	332,319	0	332,319
Direct Bills						0		0
Total						$332,319		$332,319

Basis Units: Square Footage In Fulton Campus Bldgs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Office Building Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,116	4.24%	$28,840	$0	$28,840	$0	$28,840
27 INFORMATION SYSTEMS	557	1.12%	7,592	0	7,592	0	7,592
30 Elections	550	1.10%	7,496	0	7,496	0	7,496
32 Planning Comm	13,652	27.38%	186,071	0	186,071	0	186,071
35 Historical Comm	164	0.33%	2,235	0	2,235	0	2,235
80 Fire	1,797	3.60%	24,492	0	24,492	0	24,492
81 Codes Admin	16,940	33.97%	230,885	0	230,885	0	230,885
82 Beer Board	994	1.99%	13,548	0	13,548	0	13,548
89 Arts Commission	3,351	6.72%	45,673	0	45,673	0	45,673
90 Public Works	177	0.35%	2,412	0	2,412	0	2,412
91 Solid Waste	62	0.12%	845	0	845	0	845
98 Water & Sewer	9,510	19.07%	129,617	0	129,617	0	129,617
Subtotal	49,870	100.00%	679,706	0	679,706	0	679,706
Direct Bills					0		0
Total					$679,706		$679,706

Basis Units: Square Footage Occupied

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage
6 LEGISLATIVE	$0	$0	$0	$0	$0	$0	$292,510	$0	$0	$0
7 MAYOR	0	0	0	0	0	0	294,878	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	136,993	0	49,644	0	7,131
10 GEN SVC FACILITIES	0	0	0	11,199	0	219,029	0	118,439	71,613	32,869
11 FLEET MANAGEMENT	0	0	0	0	0	390,984	0	0	0	0
12 POSTAL SERVICE	0	1,187	0	0	0	0	0	0	4,758	782
13 RADIO SHOP	0	0	0	16,786	0	92,473	0	0	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	56,890	0	8,032	1,319
16 FINANCE OPERATIONS	0	0	0	0	0	0	0	0	98,287	16,145
17 PAYROLL	0	0	0	0	0	0	0	0	17,158	2,819
18 OFFICE OF MANAGEMENT & BUDGE	0	0	0	0	0	0	0	0	79,692	13,091
19 INTERNAL AUDIT	0	0	0	0	0	16,922	0	0	0	0
20 BUSINESS SOLUTIONS	0	0	0	0	0	0	0	9,562	0	1,373
21 PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	0	0	3,639	598
22 PURCHASING	0	0	0	0	0	0	0	66,223	0	9,512
24 TREASURY	0	0	0	0	0	0	0	0	17,064	2,803
25 GRANTS COORDINATION	0	0	0	0	0	0	0	0	6,477	1,064
26 HUMAN RESOURCES	0	0	0	0	0	18,249	0	0	0	0
27 INFORMATION SYSTEMS	1,258	2,046	729	0	0	0	64,524	4,418	453,823	76,260
28 DEPT OF LAW	0	0	0	0	0	0	68,912	0	0	0
29 CENTRAL RECORDS	0	0	0	0	0	229,206	0	0	0	0
30 Elections	0	0	0	0	0	104,319	0	0	0	1,064
32 Planning Comm	0	0	0	0	0	0	0	0	0	26,410
35 Historical Comm	0	0	0	0	0	0	0	0	0	317
38 Assessor Prop	0	0	0	0	0	0	0	0	212,061	34,835
39 Trustee	0	0	0	0	0	0	0	0	62,534	10,272
40 County Clerk	0	0	0	0	0	0	91,897	0	178,027	29,244
41 District Attorney	0	0	1,181	0	0	0	0	0	0	0
45 Public Defender	0	0	999	0	0	0	0	0	0	0
47 Circuit Court Clerk	0	93,939	0	0	0	28,698	1,050,129	0	0	0
48 Criminal Court Clerk	0	163,464	2,127	0	0	58,079	0	0	0	0
49 Clerk/Master	0	0	0	0	0	0	447,921	0	0	0
51 General Sessions Court	0	384,709	16,451	0	0	73,623	94,020	0	0	0
52 State Trial Courts	0	402,370	0	0	0	0	0	0	0	0
54 Sheriff Admin	0	100,044	565,046	0	31,668	13,104	25,679	0	0	0
78 Police	0	5,238	453,167	0	0	172,120	0	0	0	0
80 Fire	0	0	0	0	0	178,776	0	0	0	3,476
81 Codes Admin	0	0	0	0	0	0	0	0	0	32,771
82 Beer Board	0	0	0	0	0	0	0	0	0	1,923
83 Agricultural Ext	0	0	0	0	0	28,837	0	0	0	0
84 Soil & Water	0	0	0	0	0	5,006	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage
85	Social Services	$51,953	$0	$0	$0	$0	$0	$0	$0	$0	$0
86	Health	0	0	4,774	0	0	163,795	0	0	0	0
89	Arts Commission	0	0	0	0	0	0	0	0	0	6,483
90	Public Works	0	0	0	0	0	0	0	0	0	342
91	Solid Waste	0	0	0	0	0	0	0	0	0	120
97	Sports Authority	0	0	0	0	0	0	0	6,263	0	900
98	Water & Sewer	0	0	0	0	0	0	0	0	0	18,397
102	Metro Action Com	102,426	0	0	0	0	0	0	0	0	0
107	Taxi Transp & Licensing	0	0	0	0	0	9,564	0	0	0	0
108	Education	0	0	0	0	0	346,224	0	0	0	0
110	Communication Center	0	0	0	57,989	0	0	0	0	0	0
113	Office of Emergency Management	0	0	0	37,056	0	110,437	0	0	0	0
121	All Others	0	0	0	0	0	27,952	0	0	0	0
Total		$155,637	$1,152,997	$1,044,475	$123,030	$31,668	$2,424,389	$2,487,359	$254,548	$1,213,165	$332,319

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Metro Office Building	Total
6	LEGISLATIVE	$0	$292,510
7	MAYOR	0	294,878
9	GEN SVC OVERHEAD	0	193,767
10	GEN SVC FACILITIES	28,840	481,990
11	FLEET MANAGEMENT	0	390,984
12	POSTAL SERVICE	0	6,726
13	RADIO SHOP	0	109,258
14	DIRECTOR OF FINANCE	0	66,240
16	FINANCE OPERATIONS	0	114,433
17	PAYROLL	0	19,977
18	OFFICE OF MANAGEMENT & BUDGE	0	92,783
19	INTERNAL AUDIT	0	16,922
20	BUSINESS SOLUTIONS	0	10,936
21	PUBLIC PROPERTY ADMIN	0	4,237
22	PURCHASING	0	75,735
24	TREASURY	0	19,867
25	GRANTS COORDINATION	0	7,541
26	HUMAN RESOURCES	0	18,249
27	INFORMATION SYSTEMS	7,592	610,649
28	DEPT OF LAW	0	68,912
29	CENTRAL RECORDS	0	229,206
30	Elections	7,496	112,879
32	Planning Comm	186,071	212,481
35	Historical Comm	2,235	2,553
38	Assessor Prop	0	246,896
39	Trustee	0	72,806
40	County Clerk	0	299,167
41	District Attorney	0	1,181
45	Public Defender	0	999
47	Circuit Court Clerk	0	1,172,766
48	Criminal Court Clerk	0	223,671
49	Clerk/Master	0	447,921
51	General Sessions Court	0	568,803
52	State Trial Courts	0	402,370
54	Sheriff Admin	0	735,541
78	Police	0	630,525
80	Fire	24,492	206,744
81	Codes Admin	230,885	263,655
82	Beer Board	13,548	15,471
83	Agricultural Ext	0	28,837
84	Soil & Water	0	5,006

Allocation Summary

Dept:1 BUILDING DEPRECIATION

	Department	Metro Office Building	Total
85	Social Services	$0	$51,953
86	Health	0	168,568
89	Arts Commission	45,673	52,155
90	Public Works	2,412	2,755
91	Solid Waste	845	965
97	Sports Authority	0	7,162
98	Water & Sewer	129,617	148,014
102	Metro Action Com	0	102,426
107	Taxi Transp & Licensing	0	9,564
108	Education	0	346,224
110	Communication Center	0	57,989
113	Office of Emergency Management	0	147,494
121	All Others	0	27,952
Total		$679,706	$9,899,294

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104, 01101107, 01101109, 01101110, 01101114, 01101115, and 01101395 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, and 01191115 of fund 18301. The costs have been identified to the following areas:

1) County Pension - represents the costs recorded in account 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for funds 12600166 and 12600167.

2) Education Pension - represents the costs recorded in accounts 01101107 and 01191106. These costs are applicable to the Teachers Pension Department and Fund, and the Davidson County Teachers' Retirement Fund. The costs were directly allocated to the Education Department.

3) Civil Service Pension - represents the costs recorded in account 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12604100.

4) Police/Fire Pension - represents the costs recorded in account 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12605100.

5) Death Benefit - represents the costs recorded in 01101110. This cost is allocated based on the number retired by Employee Benefits Board records for fund 12504000. The costs have been allocated directly to departments receiving benefits.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109 and 01191109 for the employer's costs of retirees' health insurance. These costs were allocated on the basis of Employee Benefits Board records that identify the number retired employees by department and receiving medical benefits in all retirement funds.

7) Life Benefit - represents the costs recorded in accounts 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated on the basis of Employee Benefits Board records that identify the number of retired employees by department and receiving life insurance in all funds.

8) Unemployment Compensation - represents the cost recorded in account 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment costs per department served.

9) In-Line of Duty Medical – represent the cost for medical expenses recorded in account 12505100 and 12505200 for treating in-line-of-duty injuries. The allocation basis for the costs was derived from third party provider Alternative Service Concepts (ASC). The costs and revenues were taken from the Government's CAFR for FY 2015.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	General Admin	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
GSD Co Retirement	P	3,501,900	0	3,501,900	0	0	0	0	0	0
GSD Teachers	P	6,900,400	0	0	6,900,400	0	0	0	0	0
GSD TCRS Pension	P	37,164	0	0	37,164	0	0	0	0	0
GSD Health Ins	P	46,292,178	0	0	0	0	0	0	46,292,178	0
GSD Unemployment Comp	P	141,047	0	0	0	0	0	0	0	0
GSD Group Life	P	2,865,293	0	0	0	0	0	0	0	2,865,293
USD Police/Fire	P	8,873,000	0	0	0	0	8,873,000	0	0	0
USD Civil Service	P	5,424,700	0	0	0	5,424,700	0	0	0	0
USD Teachers	P	4,592,400	0	0	4,592,400	0	0	0	0	0
USD Health Ins	P	1,455,985	0	0	0	0	0	0	1,455,985	0
USD Group Life	P	68,072	0	0	0	0	0	0	0	68,072
GSD Death Benefit	P	200,000	0	0	0	0	0	200,000	0	0
IOD	P	18,860,562	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		99,212,701	0	3,501,900	11,529,964	5,424,700	8,873,000	200,000	47,748,163	2,933,365
Department Cost Total		99,212,701	0	3,501,900	11,529,964	5,424,700	8,873,000	200,000	47,748,163	2,933,365
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		99,212,701	0	3,501,900	11,529,964	5,424,700	8,873,000	200,000	47,748,163	2,933,365
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$99,212,701		$3,501,900	$11,529,964	$5,424,700	$8,873,000	$200,000	$47,748,163	$2,933,365

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	Unemployment Comp	Injured On Duty
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
GSD Co Retirement	P	3,501,900	0	0
GSD Teachers	P	6,900,400	0	0
GSD TCRS Pension	P	37,164	0	0
GSD Health Ins	P	46,292,178	0	0
GSD Unemployment Comp	P	141,047	141,047	0
GSD Group Life	P	2,865,293	0	0
USD Police/Fire	P	8,873,000	0	0
USD Civil Service	P	5,424,700	0	0
USD Teachers	P	4,592,400	0	0
USD Health Ins	P	1,455,985	0	0
USD Group Life	P	68,072	0	0
GSD Death Benefit	P	200,000	0	0
IOD	P	18,860,562	0	18,860,562
Subtotal - Services & Supplies		99,212,701	141,047	18,860,562
Department Cost Total		99,212,701	141,047	18,860,562
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		99,212,701	141,047	18,860,562
General Admin Distribution			0	0
Grand Total		$99,212,701	$141,047	$18,860,562

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
2	County Pension	$0	$1,593	$56	$185	$87	$142	$3	$767	$47	$2
2	Civil Service Pension	0	48,435	1,710	5,629	2,648	4,332	98	23,310	1,432	69
2	Health Benefit	0	20,655	729	2,400	1,129	1,847	42	9,941	611	29
2	Life Benefit	0	1,306	46	152	71	117	3	628	39	2
	Subtotal - EMPLOYEE BENEFITS	0	71,989	2,541	8,366	3,936	6,438	145	34,646	2,128	102
3	Post Audits	0	2,463	87	286	135	220	5	1,185	73	4
	Subtotal - POST AUDITS	0	2,463	87	286	135	220	5	1,185	73	4
8	Benefit Board	0	129,184	4,560	15,013	7,063	11,553	260	62,172	3,819	184
	Subtotal - EMPLOYEE HEALTH & WE	0	129,184	4,560	15,013	7,063	11,553	260	62,172	3,819	184
10	Buildings & Security	0	(57,100)	(2,015)	(6,636)	(3,122)	(5,107)	(115)	(27,481)	(1,688)	(81)
	Subtotal - GEN SVC FACILITIES	0	(57,100)	(2,015)	(6,636)	(3,122)	(5,107)	(115)	(27,481)	(1,688)	(81)
16	Finance Operations	0	4,333	153	504	237	387	9	2,085	128	6
16	Accounts Payable	0	2,265	80	263	124	203	5	1,090	67	3
	Subtotal - FINANCE OPERATIONS	0	6,598	233	767	361	590	13	3,175	195	9
17	Payroll	0	48	2	6	3	4	0	23	1	0
	Subtotal - PAYROLL	0	48	2	6	3	4	0	23	1	0
18	Management & Budget	0	46,194	1,630	5,368	2,526	4,131	93	22,232	1,366	66
	Subtotal - OFFICE OF MANAGEMENT	0	46,194	1,630	5,368	2,526	4,131	93	22,232	1,366	66
19	Internal Audit	0	25,660	906	2,982	1,403	2,295	52	12,350	759	36
	Subtotal - INTERNAL AUDIT	0	25,660	906	2,982	1,403	2,295	52	12,350	759	36
20	Business Solutions	0	2,276	80	265	124	204	5	1,096	67	3
	Subtotal - BUSINESS SOLUTIONS	0	2,276	80	265	124	204	5	1,096	67	3
21	Public Property Svcs	0	8,707	307	1,012	476	779	18	4,190	257	12
	Subtotal - PUBLIC PROPERTY ADMIN	0	8,707	307	1,012	476	779	18	4,190	257	12
22	Purchasing	0	26,052	920	3,028	1,424	2,330	53	12,538	770	37

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
	Subtotal - PURCHASING	$0	$26,052	$920	$3,028	$1,424	$2,330	$53	$12,538	$770	$37
23	Procurement Review	0	1,245	44	145	68	111	3	599	37	2
23	Prompt Pay Review	0	123	4	14	7	11	0	59	4	0
23	Performance Monitoring	0	1,867	66	217	102	167	4	898	55	3
	Subtotal - FINANCIAL ACCOUNTABIL	0	3,234	114	376	177	289	7	1,557	96	5
24	Cash Operations	0	4,477	158	520	245	400	9	2,155	132	6
24	Investment Committee Supt	0	5	0	1	0	0	0	2	0	0
24	Investor Relations	0	1,040	37	121	57	93	2	500	31	1
	Subtotal - TREASURY	0	5,521	195	642	302	494	11	2,657	163	8
27	ITS Systems	0	2,433	86	283	133	218	5	1,171	72	3
27	ITS Systems Depreciation	0	529	19	62	29	47	1	255	16	1
	Subtotal - INFORMATION SYSTEMS	0	2,962	105	344	162	265	6	1,426	88	4
28	Legal Services	0	36,826	1,300	4,280	2,014	3,293	74	17,723	1,089	52
	Subtotal - DEPT OF LAW	0	36,826	1,300	4,280	2,014	3,293	74	17,723	1,089	52
	Total Incoming	0	310,615	10,964	36,098	16,984	27,780	626	149,490	9,184	442
	C. Total Allocated		$99,523,316	$3,512,864	$11,566,062	$5,441,684	$8,900,780	$200,626	$47,897,653	$2,942,549	$141,489
				3.53%	11.62%	5.47%	8.94%	0.20%	48.13%	2.96%	0.14%

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
2	County Pension	$0	$1,593	$303
2	Civil Service Pension	0	48,435	9,208
2	Health Benefit	0	20,655	3,927
2	Life Benefit	0	1,306	248
	Subtotal - EMPLOYEE BENEFITS	0	71,989	13,685
3	Post Audits	0	2,463	468
	Subtotal - POST AUDITS	0	2,463	468
8	Benefit Board	0	129,184	24,558
	Subtotal - EMPLOYEE HEALTH & WE	0	129,184	24,558
10	Buildings & Security	0	(57,100)	(10,855)
	Subtotal - GEN SVC FACILITIES	0	(57,100)	(10,855)
16	Finance Operations	0	4,333	824
16	Accounts Payable	0	2,265	431
	Subtotal - FINANCE OPERATIONS	0	6,598	1,254
17	Payroll	0	48	9
	Subtotal - PAYROLL	0	48	9
18	Management & Budget	0	46,194	8,782
	Subtotal - OFFICE OF MANAGEMENT	0	46,194	8,782
19	Internal Audit	0	25,660	4,878
	Subtotal - INTERNAL AUDIT	0	25,660	4,878
20	Business Solutions	0	2,276	433
	Subtotal - BUSINESS SOLUTIONS	0	2,276	433
21	Public Property Svcs	0	8,707	1,655
	Subtotal - PUBLIC PROPERTY ADMIN	0	8,707	1,655
22	Purchasing	0	26,052	4,953

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
	Subtotal - PURCHASING	$0	$26,052	$4,953
23	Procurement Review	0	1,245	237
23	Prompt Pay Review	0	123	23
23	Performance Monitoring	0	1,867	355
	Subtotal - FINANCIAL ACCOUNTABIL	0	3,234	615
24	Cash Operations	0	4,477	851
24	Investment Committee Supt	0	5	1
24	Investor Relations	0	1,040	198
	Subtotal - TREASURY	0	5,521	1,050
27	ITS Systems	0	2,433	462
27	ITS Systems Depreciation	0	529	101
	Subtotal - INFORMATION SYSTEMS	0	2,962	563
28	Legal Services	0	36,826	7,001
	Subtotal - DEPT OF LAW	0	36,826	7,001
Total Incoming		0	310,615	59,049
C. Total Allocated			$99,523,316	$18,919,611
				19.01%

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	4	0.05%	$1,593	$0	$1,593	$0	$1,593
6	LEGISLATIVE	10	0.11%	3,983	0	3,983	12	3,995
7	MAYOR	14	0.16%	5,576	0	5,576	17	5,593
9	GEN SVC OVERHEAD	127	1.44%	50,579	0	50,579	158	50,737
14	DIRECTOR OF FINANCE	76	0.86%	30,268	0	30,268	95	30,363
19	INTERNAL AUDIT	1	0.01%	398	0	398	1	400
26	HUMAN RESOURCES	25	0.28%	9,956	0	9,956	31	9,988
27	INFORMATION SYSTEMS	55	0.63%	21,904	0	21,904	69	21,973
28	DEPT OF LAW	13	0.15%	5,177	0	5,177	16	5,194
30	Elections	21	0.24%	8,363	0	8,363	26	8,390
32	Planning Comm	33	0.38%	13,143	0	13,143	41	13,184
34	Register of Deeds	14	0.16%	5,576	0	5,576	17	5,593
35	Historical Comm	3	0.03%	1,195	0	1,195	4	1,199
38	Assessor Prop	63	0.72%	25,090	0	25,090	79	25,169
39	Trustee	16	0.18%	6,372	0	6,372	20	6,392
40	County Clerk	56	0.64%	22,303	0	22,303	70	22,372
41	District Attorney	13	0.15%	5,177	0	5,177	16	5,194
45	Public Defender	18	0.20%	7,169	0	7,169	22	7,191
46	Juvenile Court Clerk	60	0.68%	23,896	0	23,896	75	23,970
47	Circuit Court Clerk	79	0.90%	31,463	0	31,463	99	31,561
48	Criminal Court Clerk	48	0.55%	19,116	0	19,116	60	19,176
49	Clerk/Master	10	0.11%	3,983	0	3,983	12	3,995
51	General Sessions Court	68	0.77%	27,082	0	27,082	85	27,167
52	State Trial Courts	47	0.53%	18,718	0	18,718	59	18,777
53	Justice Info Sys	1	0.01%	398	0	398	1	400
54	Sheriff Admin	261	2.97%	103,946	0	103,946	326	104,271
78	Police	1,233	14.02%	491,055	0	491,055	1,538	492,593
80	Fire	903	10.27%	359,629	0	359,629	1,126	360,755
81	Codes Admin	89	1.01%	35,445	0	35,445	111	35,556
82	Beer Board	2	0.02%	797	0	797	2	799
83	Agricultural Ext	4	0.05%	1,593	0	1,593	5	1,598
84	Soil & Water	1	0.01%	398	0	398	1	400
85	Social Services	141	1.60%	56,155	0	56,155	176	56,331
86	Health	282	3.21%	112,309	0	112,309	352	112,661
87	Public Library	169	1.92%	67,306	0	67,306	211	67,517
88	Parks	229	2.60%	91,202	0	91,202	286	91,487
90	Public Works	350	3.98%	139,391	0	139,391	437	139,828
91	Solid Waste	123	1.40%	48,986	0	48,986	153	49,139
92	Human Relations	2	0.02%	797	0	797	2	799
93	Farmers Market	7	0.08%	2,788	0	2,788	9	2,797
94	Muni Auditorium	9	0.10%	3,584	0	3,584	11	3,596
95	State Fair Board	15	0.17%	5,974	0	5,974	19	5,993
96	Convention Center	16	0.18%	6,372	0	6,372	20	6,392

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	1	0.01%	$398	$0	$398	$1	$400
98 Water & Sewer	584	6.64%	232,584	0	232,584	729	233,312
100 Bordeaux Long-Term Care	338	3.84%	134,612	0	134,612	422	135,034
101 General Hospital	517	5.88%	205,900	0	205,900	645	206,545
102 Metro Action Com	85	0.97%	33,852	0	33,852	106	33,958
103 NCAC	8	0.09%	3,186	0	3,186	10	3,196
104 MDHA	1	0.01%	398	0	398	1	400
105 Metro Transit	1	0.01%	398	0	398	1	400
107 Taxi Transp & Licensing	1	0.01%	398	0	398	1	400
108 Education	2,476	28.16%	986,092	0	986,092	3,089	989,180
110 Communication Center	11	0.13%	4,381	0	4,381	14	4,395
111 Knowles Home	33	0.38%	13,143	0	13,143	41	13,184
114 Comm Ed Comm	6	0.07%	2,390	0	2,390	7	2,397
121 All Others	20	0.23%	7,965	0	7,965	25	7,990
Subtotal	8,793	100.00%	3,501,900	0	3,501,900	10,964	3,512,864
Direct Bills					0		0
Total					$3,501,900		$3,512,864

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Education Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 Education	100	100.00%	$11,529,964	$0	$11,529,964	$36,098	$11,566,062
Subtotal	100	100.00%	11,529,964	0	11,529,964	36,098	11,566,062
Direct Bills					0		0
Total					$11,529,964		$11,566,062

Basis Units: Direct Allocation to Board of Education

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Civil Service Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1	0.89%	$48,435	$0	$48,435	$0	$48,435
9 GEN SVC OVERHEAD	2	1.79%	96,870	0	96,870	306	97,176
14 DIRECTOR OF FINANCE	4	3.57%	193,739	0	193,739	612	194,351
38 Assessor Prop	1	0.89%	48,435	0	48,435	153	48,588
40 County Clerk	1	0.89%	48,435	0	48,435	153	48,588
54 Sheriff Admin	1	0.89%	48,435	0	48,435	153	48,588
78 Police	2	1.79%	96,870	0	96,870	306	97,176
80 Fire	1	0.89%	48,435	0	48,435	153	48,588
81 Codes Admin	1	0.89%	48,435	0	48,435	153	48,588
86 Health	1	0.89%	48,435	0	48,435	153	48,588
87 Public Library	1	0.89%	48,435	0	48,435	153	48,588
88 Parks	2	1.79%	96,870	0	96,870	306	97,176
90 Public Works	33	29.46%	1,598,349	0	1,598,349	5,049	1,603,398
91 Solid Waste	12	10.71%	581,218	0	581,218	1,836	583,054
98 Water & Sewer	16	14.29%	774,957	0	774,957	2,448	777,405
101 General Hospital	4	3.57%	193,739	0	193,739	612	194,351
108 Education	29	25.89%	1,404,610	0	1,404,610	4,437	1,409,047
Subtotal	112	100.00%	5,424,700	0	5,424,700	16,984	5,441,684
Direct Bills					0		0
Total					$5,424,700		$5,441,684

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Police/Fire Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 Police	113	48.09%	$4,266,591	$0	$4,266,591	$13,358	$4,279,949
80 Fire	122	51.91%	4,606,409	0	4,606,409	14,422	4,620,830
Subtotal	235	100.00%	8,873,000	0	8,873,000	27,780	8,900,780
Direct Bills					0		0
Total					$8,873,000		$8,900,780

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Death Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$200,000	$0	$200,000	$626	$200,626
Subtotal	100	100.00%	200,000	0	200,000	626	200,626
Direct Bills					0		0
Total					$200,000		$200,626

Basis Units: Death Benefits Paid

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	3	0.04%	$20,655	$0	$20,655	$0	$20,655
6 LEGISLATIVE	41	0.59%	282,289	0	282,289	884	283,173
7 MAYOR	14	0.20%	96,391	0	96,391	302	96,693
9 GEN SVC OVERHEAD	92	1.33%	633,429	0	633,429	1,984	635,413
14 DIRECTOR OF FINANCE	53	0.76%	364,910	0	364,910	1,143	366,053
19 INTERNAL AUDIT	1	0.01%	6,885	0	6,885	22	6,907
26 HUMAN RESOURCES	23	0.33%	158,357	0	158,357	496	158,853
27 INFORMATION SYSTEMS	48	0.69%	330,485	0	330,485	1,035	331,520
28 DEPT OF LAW	11	0.16%	75,736	0	75,736	237	75,973
30 Elections	15	0.22%	103,276	0	103,276	323	103,600
32 Planning Comm	29	0.42%	199,668	0	199,668	625	200,293
34 Register of Deeds	15	0.22%	103,276	0	103,276	323	103,600
35 Historical Comm	2	0.03%	13,770	0	13,770	43	13,813
38 Assessor Prop	54	0.78%	371,795	0	371,795	1,165	372,960
39 Trustee	14	0.20%	96,391	0	96,391	302	96,693
40 County Clerk	47	0.68%	323,600	0	323,600	1,014	324,613
41 District Attorney	10	0.14%	68,851	0	68,851	216	69,067
45 Public Defender	16	0.23%	110,162	0	110,162	345	110,507
46 Juvenile Court Clerk	51	0.74%	351,140	0	351,140	1,100	352,240
47 Circuit Court Clerk	65	0.94%	447,531	0	447,531	1,402	448,933
48 Criminal Court Clerk	46	0.66%	316,715	0	316,715	992	317,707
49 Clerk/Master	7	0.10%	48,196	0	48,196	151	48,347
51 General Sessions Court	54	0.78%	371,795	0	371,795	1,165	372,960
52 State Trial Courts	35	0.50%	240,978	0	240,978	755	241,733
53 Justice Info Sys	1	0.01%	6,885	0	6,885	22	6,907
54 Sheriff Admin	209	3.01%	1,438,986	0	1,438,986	4,507	1,443,493
78 Police	1,083	15.62%	7,456,562	0	7,456,562	23,355	7,479,918
80 Fire	778	11.22%	5,356,607	0	5,356,607	16,778	5,373,385
81 Codes Admin	73	1.05%	502,612	0	502,612	1,574	504,186
82 Beer Board	2	0.03%	13,770	0	13,770	43	13,813
83 Agricultural Ext	3	0.04%	20,655	0	20,655	65	20,720
84 Soil & Water	1	0.01%	6,885	0	6,885	22	6,907
85 Social Services	115	1.66%	791,786	0	791,786	2,480	794,266
86 Health	233	3.36%	1,604,228	0	1,604,228	5,025	1,609,253
87 Public Library	141	2.03%	970,799	0	970,799	3,041	973,840
88 Parks	202	2.91%	1,390,790	0	1,390,790	4,356	1,395,146
90 Public Works	269	3.88%	1,852,092	0	1,852,092	5,801	1,857,893
91 Solid Waste	95	1.37%	654,084	0	654,084	2,049	656,133
92 Human Relations	1	0.01%	6,885	0	6,885	22	6,907
93 Farmers Market	7	0.10%	48,196	0	48,196	151	48,347
94 Muni Auditorium	9	0.13%	61,966	0	61,966	194	62,160
95 State Fair Board	11	0.16%	75,736	0	75,736	237	75,973
96 Convention Center	15	0.22%	103,276	0	103,276	323	103,600

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	Sports Authority	1	0.01%	$6,885	$0	$6,885	$22	$6,907
98	Water & Sewer	488	7.04%	3,359,928	0	3,359,928	10,524	3,370,452
100	Bordeaux Long-Term Care	291	4.20%	2,003,564	0	2,003,564	6,275	2,009,839
101	General Hospital	444	6.40%	3,056,984	0	3,056,984	9,575	3,066,559
102	Metro Action Com	70	1.01%	481,957	0	481,957	1,510	483,467
103	NCAC	6	0.09%	41,311	0	41,311	129	41,440
104	MDHA	1	0.01%	6,885	0	6,885	22	6,907
105	Metro Transit	1	0.01%	6,885	0	6,885	22	6,907
107	Taxi Transp & Licensing	1	0.01%	6,885	0	6,885	22	6,907
108	Education	1,575	22.71%	10,844,031	0	10,844,031	33,965	10,877,996
110	Communication Center	8	0.12%	55,081	0	55,081	173	55,253
111	Knowles Home	29	0.42%	199,668	0	199,668	625	200,293
114	Comm Ed Comm	10	0.14%	68,851	0	68,851	216	69,067
115	Convention Center Auth	1	0.01%	6,885	0	6,885	22	6,907
121	All Others	15	0.22%	103,276	0	103,276	323	103,600
Subtotal		6,935	100.00%	47,748,163	0	47,748,163	149,490	47,897,653
Direct Bills						0		0
Total						$47,748,163		$47,897,653

Basis Units: # of Retired Employees (excluding unknowns)

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	3	0.04%	$1,306	$0	$1,306	$0	$1,306
6	LEGISLATIVE	9	0.13%	3,918	0	3,918	12	3,930
7	MAYOR	13	0.19%	5,659	0	5,659	18	5,676
9	GEN SVC OVERHEAD	90	1.34%	39,175	0	39,175	123	39,298
14	DIRECTOR OF FINANCE	59	0.88%	25,682	0	25,682	80	25,762
19	INTERNAL AUDIT	1	0.01%	435	0	435	1	437
26	HUMAN RESOURCES	23	0.34%	10,011	0	10,011	31	10,043
27	INFORMATION SYSTEMS	46	0.68%	20,023	0	20,023	63	20,086
28	DEPT OF LAW	11	0.16%	4,788	0	4,788	15	4,803
30	Elections	18	0.27%	7,835	0	7,835	25	7,860
32	Planning Comm	27	0.40%	11,753	0	11,753	37	11,789
34	Register of Deeds	13	0.19%	5,659	0	5,659	18	5,676
35	Historical Comm	3	0.04%	1,306	0	1,306	4	1,310
38	Assessor Prop	53	0.79%	23,070	0	23,070	72	23,142
39	Trustee	14	0.21%	6,094	0	6,094	19	6,113
40	County Clerk	43	0.64%	18,717	0	18,717	59	18,776
41	District Attorney	11	0.16%	4,788	0	4,788	15	4,803
45	Public Defender	14	0.21%	6,094	0	6,094	19	6,113
46	Juvenile Court Clerk	51	0.76%	22,199	0	22,199	70	22,269
47	Circuit Court Clerk	64	0.95%	27,858	0	27,858	87	27,945
48	Criminal Court Clerk	40	0.59%	17,411	0	17,411	55	17,466
49	Clerk/Master	9	0.13%	3,918	0	3,918	12	3,930
51	General Sessions Court	49	0.73%	21,329	0	21,329	67	21,396
52	State Trial Courts	37	0.55%	16,105	0	16,105	50	16,156
53	Justice Info Sys	1	0.01%	435	0	435	1	437
54	Sheriff Admin	201	2.98%	87,492	0	87,492	274	87,766
78	Police	1,036	15.37%	450,952	0	450,952	1,412	452,365
80	Fire	683	10.14%	297,298	0	297,298	931	298,229
81	Codes Admin	64	0.95%	27,858	0	27,858	87	27,945
82	Beer Board	2	0.03%	871	0	871	3	873
83	Agricultural Ext	1	0.01%	435	0	435	1	437
84	Soil & Water	1	0.01%	435	0	435	1	437
85	Social Services	118	1.75%	51,363	0	51,363	161	51,524
86	Health	244	3.62%	106,209	0	106,209	333	106,541
87	Public Library	151	2.24%	65,728	0	65,728	206	65,933
88	Parks	184	2.73%	80,092	0	80,092	251	80,343
90	Public Works	216	3.21%	94,021	0	94,021	294	94,315
91	Solid Waste	76	1.13%	33,081	0	33,081	104	33,185
92	Human Relations	1	0.01%	435	0	435	1	437
93	Farmers Market	4	0.06%	1,741	0	1,741	5	1,747
94	Muni Auditorium	8	0.12%	3,482	0	3,482	11	3,493
95	State Fair Board	11	0.16%	4,788	0	4,788	15	4,803
96	Convention Center	14	0.21%	6,094	0	6,094	19	6,113

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	Sports Authority	1	0.01%	$435	$0	$435	$1	$437
98	Water & Sewer	442	6.56%	192,395	0	192,395	603	192,997
100	Bordeaux Long-Term Care	300	4.45%	130,585	0	130,585	409	130,994
101	General Hospital	465	6.90%	202,406	0	202,406	634	203,040
102	Metro Action Com	75	1.11%	32,646	0	32,646	102	32,748
103	NCAC	6	0.09%	2,612	0	2,612	8	2,620
104	MDHA	1	0.01%	435	0	435	1	437
105	Metro Transit	1	0.01%	435	0	435	1	437
107	Taxi Transp & Licensing	1	0.01%	435	0	435	1	437
108	Education	1,664	24.69%	724,309	0	724,309	2,269	726,578
110	Communication Center	9	0.13%	3,918	0	3,918	12	3,930
111	Knowles Home	30	0.45%	13,058	0	13,058	41	13,099
114	Comm Ed Comm	11	0.16%	4,788	0	4,788	15	4,803
115	Convention Center Auth	1	0.01%	435	0	435	1	437
121	All Others	15	0.22%	6,529	0	6,529	20	6,550
Subtotal		6,739	100.00%	2,933,365	0	2,933,365	9,184	2,942,549
Direct Bills						0		0
Total						$2,933,365		$2,942,549

Basis Units: # of Retired Employees (excluding unknowns)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Unemployment Comp Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26	HUMAN RESOURCES	2,716	2.07%	$2,914	$0	$2,914	$9	$2,923
27	INFORMATION SYSTEMS	2,165	1.65%	2,323	0	2,323	7	2,330
30	Elections	8,577	6.52%	9,202	0	9,202	29	9,231
38	Assessor Prop	5,974	4.54%	6,410	0	6,410	20	6,430
40	County Clerk	6,717	5.11%	7,207	0	7,207	23	7,229
41	District Attorney	4,950	3.77%	5,311	0	5,311	17	5,327
51	General Sessions Court	16,997	12.93%	18,236	0	18,236	57	18,293
52	State Trial Courts	1,750	1.33%	1,878	0	1,878	6	1,883
54	Sheriff Admin	4,261	3.24%	4,572	0	4,572	14	4,586
78	Police	22,144	16.84%	23,758	0	23,758	74	23,833
85	Social Services	1,208	0.92%	1,296	0	1,296	4	1,300
86	Health	26,280	19.99%	28,196	0	28,196	88	28,284
88	Parks	18,949	14.41%	20,330	0	20,330	64	20,394
90	Public Works	630	0.48%	676	0	676	2	678
91	Solid Waste	222	0.17%	238	0	238	1	239
95	State Fair Board	638	0.49%	685	0	685	2	687
96	Convention Center	1,882	1.43%	2,019	0	2,019	6	2,026
98	Water & Sewer	594	0.45%	637	0	637	2	639
100	Bordeaux Long-Term Care	(350)	-0.27%	(376)	0	(376)	(1)	(377)
108	Education	954	0.73%	1,024	0	1,024	3	1,027
113	Office of Emergency Management	3,850	2.93%	4,131	0	4,131	13	4,144
121	All Others	355	0.27%	381	0	381	1	382
Subtotal		131,463	100.00%	141,047	0	141,047	442	141,489
Direct Bills						0		0
Total						$141,047		$141,489

Basis Units: Unemployment Costs in Depts Served

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	102,456.61	0.54%	$101,755	$0	$101,755	$319	$102,073
10	GEN SVC FACILITIES	0.00	0.00%	0	(83,700)	(83,700)	0	(83,700)
11	FLEET MANAGEMENT	826.12	0.00%	820	(127,200)	(126,380)	3	(126,377)
12	POSTAL SERVICE	0.00	0.00%	0	(6,800)	(6,800)	0	(6,800)
13	RADIO SHOP	0.00	0.00%	0	(24,000)	(24,000)	0	(24,000)
14	DIRECTOR OF FINANCE	10,149.58	0.05%	10,080	0	10,080	32	10,112
27	INFORMATION SYSTEMS	11,773.91	0.06%	11,693	(6,900)	4,793	37	4,830
30	Elections	61,781.96	0.33%	61,359	0	61,359	192	61,551
31	Surplus Property	0.00	0.00%	0	(9,900)	(9,900)	0	(9,900)
32	Planning Comm	425.15	0.00%	422	0	422	1	424
38	Assessor Prop	5,251.88	0.03%	5,216	0	5,216	16	5,232
40	County Clerk	125.57	0.00%	125	0	125	0	125
45	Public Defender	1,847.71	0.01%	1,835	0	1,835	6	1,841
46	Juvenile Court Clerk	2,008.20	0.01%	1,994	0	1,994	6	2,001
47	Circuit Court Clerk	13,946.32	0.07%	13,851	0	13,851	43	13,894
48	Criminal Court Clerk	3,104.22	0.02%	3,083	0	3,083	10	3,093
50	Juvenile Court	55,843.27	0.29%	55,461	0	55,461	174	55,634
51	General Sessions Court	7,927.65	0.04%	7,873	0	7,873	25	7,898
52	State Trial Courts	2,289.18	0.01%	2,273	0	2,273	7	2,281
54	Sheriff Admin	629,072.87	3.31%	624,762	0	624,762	1,956	626,718
78	Police	5,847,855.14	30.79%	5,807,784	0	5,807,784	18,183	5,825,967
80	Fire	8,272,128.71	43.56%	8,215,446	0	8,215,446	25,721	8,241,167
81	Codes Admin	37,921.52	0.20%	37,662	0	37,662	118	37,780
82	Beer Board	7,826.99	0.04%	7,773	0	7,773	24	7,798
84	Soil & Water	(133.19)	0.00%	(132)	0	(132)	(0)	(133)
85	Social Services	46,355.80	0.24%	46,038	0	46,038	144	46,182
86	Health	102,767.76	0.54%	102,064	0	102,064	320	102,383
87	Public Library	33,363.39	0.18%	33,135	0	33,135	104	33,239
88	Parks	296,168.25	1.56%	294,139	0	294,139	921	295,060
90	Public Works	431,195.00	2.27%	428,240	0	428,240	1,341	429,581
91	Solid Waste	151,501.00	0.80%	150,463	0	150,463	471	150,934
94	Muni Auditorium	0.00	0.00%	0	(11,500)	(11,500)	0	(11,500)
95	State Fair Board	25,161.61	0.13%	24,989	(42,400)	(17,411)	78	(17,333)
96	Convention Center	1,004.88	0.01%	998	(9,200)	(8,202)	3	(8,199)
98	Water & Sewer	322,280.58	1.70%	320,072	(452,700)	(132,628)	1,002	(131,626)
99	Storm Water	0.00	0.00%	0	(106,600)	(106,600)	0	(106,600)
100	Bordeaux Long-Term Care	374,946.19	1.97%	372,377	0	372,377	1,166	373,543
101	General Hospital	82,242.34	0.43%	81,679	0	81,679	256	81,935
102	Metro Action Com	154,667.87	0.81%	153,608	(160,000)	(6,392)	481	(5,911)
103	NCAC	328.24	0.00%	326	0	326	1	327
107	Taxi Transp & Licensing	7,031.63	0.04%	6,983	0	6,983	22	7,005
108	Education	1,880,772.02	9.90%	1,867,885	(2,436,900)	(569,015)	5,848	(563,167)
110	Communication Center	6,474.50	0.03%	6,430	0	6,430	20	6,450

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	18,990,690.43	100.00%	18,860,562	(3,477,800)	15,382,762	59,049	15,441,811
Direct Bills					3,477,800		3,477,800
Total					$18,860,562		$18,919,611

Basis Units: IOD Medical & Expenses Paid

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

	Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
0	Direct Billed	$0	$0	$0	$0	$0	$0	$0	$0	$3,477,800	$3,477,800
2	EMPLOYEE BENEFITS	1,593	0	48,435	0	0	20,655	1,306	0	0	71,989
6	LEGISLATIVE	3,995	0	0	0	0	283,173	3,930	0	0	291,098
7	MAYOR	5,593	0	0	0	0	96,693	5,676	0	0	107,963
9	GEN SVC OVERHEAD	50,737	0	97,176	0	0	635,413	39,298	0	102,073	924,697
10	GEN SVC FACILITIES	0	0	0	0	0	0	0	0	(83,700)	(83,700)
11	FLEET MANAGEMENT	0	0	0	0	0	0	0	0	(126,377)	(126,377)
12	POSTAL SERVICE	0	0	0	0	0	0	0	0	(6,800)	(6,800)
13	RADIO SHOP	0	0	0	0	0	0	0	0	(24,000)	(24,000)
14	DIRECTOR OF FINANCE	30,363	0	194,351	0	0	366,053	25,762	0	10,112	626,641
19	INTERNAL AUDIT	400	0	0	0	0	6,907	437	0	0	7,743
26	HUMAN RESOURCES	9,988	0	0	0	0	158,853	10,043	2,923	0	181,807
27	INFORMATION SYSTEMS	21,973	0	0	0	0	331,520	20,086	2,330	4,830	380,738
28	DEPT OF LAW	5,194	0	0	0	0	75,973	4,803	0	0	85,970
30	Elections	8,390	0	0	0	0	103,600	7,860	9,231	61,551	190,631
31	Surplus Property	0	0	0	0	0	0	0	0	(9,900)	(9,900)
32	Planning Comm	13,184	0	0	0	0	200,293	11,789	0	424	225,690
34	Register of Deeds	5,593	0	0	0	0	103,600	5,676	0	0	114,869
35	Historical Comm	1,199	0	0	0	0	13,813	1,310	0	0	16,322
38	Assessor Prop	25,169	0	48,588	0	0	372,960	23,142	6,430	5,232	481,521
39	Trustee	6,392	0	0	0	0	96,693	6,113	0	0	109,198
40	County Clerk	22,372	0	48,588	0	0	324,613	18,776	7,229	125	421,704
41	District Attorney	5,194	0	0	0	0	69,067	4,803	5,327	0	84,391
45	Public Defender	7,191	0	0	0	0	110,507	6,113	0	1,841	125,652
46	Juvenile Court Clerk	23,970	0	0	0	0	352,240	22,269	0	2,001	400,480
47	Circuit Court Clerk	31,561	0	0	0	0	448,933	27,945	0	13,894	522,334
48	Criminal Court Clerk	19,176	0	0	0	0	317,707	17,466	0	3,093	357,441
49	Clerk/Master	3,995	0	0	0	0	48,347	3,930	0	0	56,272
50	Juvenile Court	0	0	0	0	0	0	0	0	55,634	55,634
51	General Sessions Court	27,167	0	0	0	0	372,960	21,396	18,293	7,898	447,713
52	State Trial Courts	18,777	0	0	0	0	241,733	16,156	1,883	2,281	280,830
53	Justice Info Sys	400	0	0	0	0	6,907	437	0	0	7,743
54	Sheriff Admin	104,271	0	48,588	0	0	1,443,493	87,766	4,586	626,718	2,315,422
78	Police	492,593	0	97,176	4,279,949	0	7,479,918	452,365	23,833	5,825,967	18,651,800
80	Fire	360,755	0	48,588	4,620,830	0	5,373,385	298,229	0	8,241,167	18,942,954
81	Codes Admin	35,556	0	48,588	0	0	504,186	27,945	0	37,780	654,055
82	Beer Board	799	0	0	0	0	13,813	873	0	7,798	23,283
83	Agricultural Ext	1,598	0	0	0	0	20,720	437	0	0	22,755
84	Soil & Water	400	0	0	0	0	6,907	437	0	(133)	7,610
85	Social Services	56,331	0	0	0	0	794,266	51,524	1,300	46,182	949,604
86	Health	112,661	0	48,588	0	0	1,609,253	106,541	28,284	102,383	2,007,710

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

	Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
87	Public Library	$67,517	$0	$48,588	$0	$0	$973,840	$65,933	$0	$33,239	$1,189,116
88	Parks	91,487	0	97,176	0	0	1,395,146	80,343	20,394	295,060	1,979,606
90	Public Works	139,828	0	1,603,398	0	0	1,857,893	94,315	678	429,581	4,125,693
91	Solid Waste	49,139	0	583,054	0	0	656,133	33,185	239	150,934	1,472,684
92	Human Relations	799	0	0	0	0	6,907	437	0	0	8,142
93	Farmers Market	2,797	0	0	0	0	48,347	1,747	0	0	52,890
94	Muni Auditorium	3,596	0	0	0	0	62,160	3,493	0	(11,500)	57,749
95	State Fair Board	5,993	0	0	0	0	75,973	4,803	687	(17,333)	70,123
96	Convention Center	6,392	0	0	0	0	103,600	6,113	2,026	(8,199)	109,932
97	Sports Authority	400	0	0	0	0	6,907	437	0	0	7,743
98	Water & Sewer	233,312	0	777,405	0	0	3,370,452	192,997	639	(131,626)	4,443,181
99	Storm Water	0	0	0	0	0	0	0	0	(106,600)	(106,600)
100	Bordeaux Long-Term Care	135,034	0	0	0	0	2,009,839	130,994	(377)	373,543	2,649,033
101	General Hospital	206,545	0	194,351	0	0	3,066,559	203,040	0	81,935	3,752,430
102	Metro Action Com	33,958	0	0	0	0	483,467	32,748	0	(5,911)	544,262
103	NCAC	3,196	0	0	0	0	41,440	2,620	0	327	47,583
104	MDHA	400	0	0	0	0	6,907	437	0	0	7,743
105	Metro Transit	400	0	0	0	0	6,907	437	0	0	7,743
107	Taxi Transp & Licensing	400	0	0	0	0	6,907	437	0	7,005	14,748
108	Education	989,180	11,566,062	1,409,047	0	0	10,877,996	726,578	1,027	(563,167)	25,006,723
110	Communication Center	4,395	0	0	0	0	55,253	3,930	0	6,450	70,028
111	Knowles Home	13,184	0	0	0	0	200,293	13,099	0	0	226,576
113	Office of Emergency Management	0	0	0	0	0	0	0	4,144	0	4,144
114	Comm Ed Comm	2,397	0	0	0	0	69,067	4,803	0	0	76,267
115	Convention Center Auth	0	0	0	0	0	6,907	437	0	0	7,343
121	All Others	7,990	0	0	0	200,626	103,600	6,550	382	0	319,148
Total		$3,512,864	$11,566,062	$5,441,684	$8,900,780	$200,626	$47,897,653	$2,942,549	$141,489	$18,919,611	$99,523,316

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. For purposes of cost allocation, we have allocated the cost by total accounting transactions that were processed for each fund, department or division.

Additional auditing/accounting services (Federal 2 CFR Part 200 & FCAP) were allocated to benefiting departments based on the amount expended per department. LOCAP processing costs are directly allocated to the Office of Management & Budget.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:3 POST AUDITS

Description		Amount	General Admin	Post Audits	Internal Audit
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
502 Management Consult	P	0	0	0	0
502 Audit	P	971,042	0	860,232	110,810
502 Other Contracts	P	0	0	0	0
503 Supplies	P	0	0	0	0
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		971,042	0	860,232	110,810
Department Cost Total		971,042	0	860,232	110,810
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		971,042	0	860,232	110,810
General Admin Distribution			0	0	0
Grand Total		$971,042		$860,232	$110,810

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

	Department	First Incoming	Second Incoming	Post Audits	Internal Audit
3	Post Audits	$0	$13	$11	$1
	Subtotal - POST AUDITS	0	13	11	1
16	Finance Operations	0	22	20	3
16	Accounts Payable	0	50	44	6
	Subtotal - FINANCE OPERATIONS	0	72	64	8
18	Management & Budget	0	890	789	102
	Subtotal - OFFICE OF MANAGEMENT	0	890	789	102
19	Internal Audit	0	347	308	40
	Subtotal - INTERNAL AUDIT	0	347	308	40
20	Business Solutions	0	12	10	1
	Subtotal - BUSINESS SOLUTIONS	0	12	10	1
21	Public Property Svcs	0	118	104	13
	Subtotal - PUBLIC PROPERTY ADMIN	0	118	104	13
22	Purchasing	0	1,202	1,065	137
	Subtotal - PURCHASING	0	1,202	1,065	137
23	Procurement Review	0	17	15	2
23	Prompt Pay Review	0	3	2	0
23	Performance Monitoring	0	25	22	3
	Subtotal - FINANCIAL ACCOUNTABIL	0	45	40	5
24	Cash Operations	0	6	5	1
24	Investor Relations	0	14	12	2
	Subtotal - TREASURY	0	20	18	2
28	Legal Services	0	715	633	82
	Subtotal - DEPT OF LAW	0	715	633	82
Total Incoming		0	3,433	3,041	392
C. Total Allocated			$974,475	$863,273	$111,202
				88.59%	11.41%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Post Audits Allocations

Dept:3 POST AUDITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,671	0.29%	$2,463	$0	$2,463	$0	$2,463
3	POST AUDITS	29	0.00%	13	0	13	0	13
4	CORPORATE DUES	28	0.00%	12	0	12	0	12
5	INSURANCE	1,024	0.05%	445	0	445	2	446
6	LEGISLATIVE	895	0.05%	389	0	389	1	390
7	MAYOR	1,500	0.08%	651	0	651	2	654
8	EMPLOYEE HEALTH & WELLNESS	552	0.03%	240	0	240	1	241
9	GEN SVC OVERHEAD	483	0.02%	210	0	210	1	211
10	GEN SVC FACILITIES	14,898	0.75%	6,470	0	6,470	23	6,493
11	FLEET MANAGEMENT	216,280	10.92%	93,930	0	93,930	333	94,263
12	POSTAL SERVICE	590	0.03%	256	0	256	1	257
13	RADIO SHOP	3,040	0.15%	1,320	0	1,320	5	1,325
14	DIRECTOR OF FINANCE	381	0.02%	165	0	165	1	166
15	BUSINESS ASSISTANCE OFFICE	365	0.02%	159	0	159	1	159
16	FINANCE OPERATIONS	800	0.04%	347	0	347	1	349
17	PAYROLL	349	0.02%	152	0	152	1	152
18	OFFICE OF MANAGEMENT & BUDGE	751	0.04%	326	0	326	1	327
19	INTERNAL AUDIT	1,044	0.05%	453	0	453	2	455
20	BUSINESS SOLUTIONS	290	0.01%	126	0	126	0	126
21	PUBLIC PROPERTY ADMIN	294	0.01%	128	0	128	0	128
22	PURCHASING	583	0.03%	253	0	253	1	254
23	FINANCIAL ACCOUNTABILITY	314	0.02%	136	0	136	0	137
24	TREASURY	3,264	0.16%	1,418	0	1,418	5	1,423
25	GRANTS COORDINATION	278	0.01%	121	0	121	0	121
26	HUMAN RESOURCES	2,070	0.10%	899	0	899	3	902
27	INFORMATION SYSTEMS	11,082	0.56%	4,813	0	4,813	17	4,830
28	DEPT OF LAW	3,991	0.20%	1,733	0	1,733	6	1,739
29	CENTRAL RECORDS	286	0.01%	124	0	124	0	125
30	Elections	2,158	0.11%	937	0	937	3	941
31	Surplus Property	2,357	0.12%	1,024	0	1,024	4	1,027
32	Planning Comm	6,421	0.32%	2,789	0	2,789	10	2,799
33	Adv Plan/Research	340	0.02%	148	0	148	1	148
34	Register of Deeds	474	0.02%	206	0	206	1	207
35	Historical Comm	1,089	0.05%	473	0	473	2	475
38	Assessor Prop	1,050	0.05%	456	0	456	2	458
39	Trustee	512	0.03%	222	0	222	1	223
40	County Clerk	1,143	0.06%	496	0	496	2	498
41	District Attorney	1,938	0.10%	842	0	842	3	845
42	DA Drug Enforcement	2,383	0.12%	1,035	0	1,035	4	1,039
43	DA Special Operations	258	0.01%	112	0	112	0	112
45	Public Defender	1,988	0.10%	863	0	863	3	866
46	Juvenile Court Clerk	669	0.03%	291	0	291	1	292
47	Circuit Court Clerk	1,147	0.06%	498	0	498	2	500

Post Audits Allocations

Dept:3 POST AUDITS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,254	0.06%	$545	$0	$545	$2	$547
49	Clerk/Master	429	0.02%	186	0	186	1	187
50	Juvenile Court	7,608	0.38%	3,304	0	3,304	12	3,316
51	General Sessions Court	4,936	0.25%	2,144	0	2,144	8	2,151
52	State Trial Courts	5,933	0.30%	2,577	0	2,577	9	2,586
53	Justice Info Sys	1,084	0.05%	471	0	471	2	472
54	Sheriff Admin	3,982	0.20%	1,729	0	1,729	6	1,736
56	Sheriff Facility Maint	724	0.04%	314	0	314	1	316
57	Sheriff Warehouse	1,883	0.10%	818	0	818	3	821
58	Sheriff Criminal Justice Ctr	2,561	0.13%	1,112	0	1,112	4	1,116
59	Sheriff Hill Jail	1,230	0.06%	534	0	534	2	536
61	Sheriff Corr Work Center	2,663	0.13%	1,157	0	1,157	4	1,161
62	Sheriff Transportation	536	0.03%	233	0	233	1	234
64	Sheriff Warrants	989	0.05%	430	0	430	2	431
65	Sheriff Training Academy	663	0.03%	288	0	288	1	289
66	Sheriff Deberry	315	0.02%	137	0	137	0	137
74	Sheriff Day Reporting	829	0.04%	360	0	360	1	361
76	Sheriff Armed Security	294	0.01%	128	0	128	0	128
77	Sheriff Other	624	0.03%	271	0	271	1	272
78	Police	65,634	3.31%	28,505	0	28,505	101	28,606
79	Police Drug Enforcement	2,284	0.12%	992	0	992	4	995
80	Fire	20,498	1.03%	8,902	0	8,902	32	8,934
81	Codes Admin	10,297	0.52%	4,472	0	4,472	16	4,488
82	Beer Board	1,639	0.08%	712	0	712	3	714
83	Agricultural Ext	425	0.02%	185	0	185	1	185
84	Soil & Water	698	0.04%	303	0	303	1	304
85	Social Services	6,524	0.33%	2,833	0	2,833	10	2,843
86	Health	36,695	1.85%	15,937	0	15,937	57	15,993
87	Public Library	29,958	1.51%	13,011	0	13,011	46	13,057
88	Parks	48,420	2.44%	21,029	0	21,029	75	21,103
89	Arts Commission	2,766	0.14%	1,201	0	1,201	4	1,206
90	Public Works	19,655	0.99%	8,536	0	8,536	30	8,566
91	Solid Waste	11,373	0.57%	4,939	0	4,939	18	4,957
92	Human Relations	684	0.03%	297	0	297	1	298
93	Farmers Market	3,307	0.17%	1,436	0	1,436	5	1,441
94	Muni Auditorium	3,670	0.19%	1,594	0	1,594	6	1,600
95	State Fair Board	9,793	0.49%	4,253	0	4,253	15	4,268
96	Convention Center	1,845	0.09%	801	0	801	3	804
97	Sports Authority	3,283	0.17%	1,426	0	1,426	5	1,431
98	Water & Sewer	90,013	4.54%	39,092	0	39,092	139	39,231
99	Storm Water	5,618	0.28%	2,440	0	2,440	9	2,449
101	General Hospital	106	0.01%	46	0	46	0	46
102	Metro Action Com	36,814	1.86%	15,988	0	15,988	57	16,045

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	12,637	0.64%	$5,488	$0	$5,488	$19	$5,508
104 MDHA	16	0.00%	7	0	7	0	7
105 Metro Transit	936	0.05%	407	0	407	1	408
106 DES	858	0.04%	373	0	373	1	374
107 Taxi Transp & Licensing	52	0.00%	23	0	23	0	23
108 Education	922,340	46.57%	400,569	0	400,569	1,420	401,989
110 Communication Center	3,976	0.20%	1,727	0	1,727	6	1,733
112 Criminal Justice Planning	293	0.01%	127	0	127	0	128
113 Office of Emergency Management	792	0.04%	344	0	344	1	345
114 Comm Ed Comm	1,805	0.09%	784	0	784	3	787
115 Convention Center Auth	34,094	1.72%	14,807	0	14,807	52	14,859
116 Flood	602	0.03%	261	0	261	1	262
118 Mayor Other	1,165	0.06%	506	0	506	2	508
121 All Others	255,587	12.90%	111,001	0	111,001	394	111,394
Subtotal	1,980,748	100.00%	860,232	0	860,232	3,041	863,273
Direct Bills					0		0
Total					$860,232		$863,273

Basis Units: # of Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 OFFICE OF MANAGEMENT & BUDGE	42,134	38.02%	$42,134	$0	$42,134	$149	$42,283
121 All Others	68,676	61.98%	68,676	0	68,676	243	68,919
Subtotal	110,810	100.00%	110,810	0	110,810	392	111,202
Direct Bills					0		0
Total					$110,810		$111,202

Basis Units: Direct Assignment

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
2	EMPLOYEE BENEFITS	$2,463	$0	$2,463
3	POST AUDITS	13	0	13
4	CORPORATE DUES	12	0	12
5	INSURANCE	446	0	446
6	LEGISLATIVE	390	0	390
7	MAYOR	654	0	654
8	EMPLOYEE HEALTH & WELLNESS	241	0	241
9	GEN SVC OVERHEAD	211	0	211
10	GEN SVC FACILITIES	6,493	0	6,493
11	FLEET MANAGEMENT	94,263	0	94,263
12	POSTAL SERVICE	257	0	257
13	RADIO SHOP	1,325	0	1,325
14	DIRECTOR OF FINANCE	166	0	166
15	BUSINESS ASSISTANCE OFFICE	159	0	159
16	FINANCE OPERATIONS	349	0	349
17	PAYROLL	152	0	152
18	OFFICE OF MANAGEMENT & BUDGE	327	42,283	42,610
19	INTERNAL AUDIT	455	0	455
20	BUSINESS SOLUTIONS	126	0	126
21	PUBLIC PROPERTY ADMIN	128	0	128
22	PURCHASING	254	0	254
23	FINANCIAL ACCOUNTABILITY	137	0	137
24	TREASURY	1,423	0	1,423
25	GRANTS COORDINATION	121	0	121
26	HUMAN RESOURCES	902	0	902
27	INFORMATION SYSTEMS	4,830	0	4,830
28	DEPT OF LAW	1,739	0	1,739
29	CENTRAL RECORDS	125	0	125
30	Elections	941	0	941
31	Surplus Property	1,027	0	1,027
32	Planning Comm	2,799	0	2,799
33	Adv Plan/Research	148	0	148
34	Register of Deeds	207	0	207
35	Historical Comm	475	0	475
38	Assessor Prop	458	0	458
39	Trustee	223	0	223
40	County Clerk	498	0	498
41	District Attorney	845	0	845
42	DA Drug Enforcement	1,039	0	1,039
43	DA Special Operations	112	0	112
45	Public Defender	866	0	866

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
46	Juvenile Court Clerk	$292	$0	$292
47	Circuit Court Clerk	500	0	500
48	Criminal Court Clerk	547	0	547
49	Clerk/Master	187	0	187
50	Juvenile Court	3,316	0	3,316
51	General Sessions Court	2,151	0	2,151
52	State Trial Courts	2,586	0	2,586
53	Justice Info Sys	472	0	472
54	Sheriff Admin	1,736	0	1,736
56	Sheriff Facility Maint	316	0	316
57	Sheriff Warehouse	821	0	821
58	Sheriff Criminal Justice Ctr	1,116	0	1,116
59	Sheriff Hill Jail	536	0	536
61	Sheriff Corr Work Center	1,161	0	1,161
62	Sheriff Transportation	234	0	234
64	Sheriff Warrants	431	0	431
65	Sheriff Training Academy	289	0	289
66	Sheriff Deberry	137	0	137
74	Sheriff Day Reporting	361	0	361
76	Sheriff Armed Security	128	0	128
77	Sheriff Other	272	0	272
78	Police	28,606	0	28,606
79	Police Drug Enforcement	995	0	995
80	Fire	8,934	0	8,934
81	Codes Admin	4,488	0	4,488
82	Beer Board	714	0	714
83	Agricultural Ext	185	0	185
84	Soil & Water	304	0	304
85	Social Services	2,843	0	2,843
86	Health	15,993	0	15,993
87	Public Library	13,057	0	13,057
88	Parks	21,103	0	21,103
89	Arts Commission	1,206	0	1,206
90	Public Works	8,566	0	8,566
91	Solid Waste	4,957	0	4,957
92	Human Relations	298	0	298
93	Farmers Market	1,441	0	1,441
94	Muni Auditorium	1,600	0	1,600
95	State Fair Board	4,268	0	4,268
96	Convention Center	804	0	804
97	Sports Authority	1,431	0	1,431

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
98	Water & Sewer	$39,231	$0	$39,231
99	Storm Water	2,449	0	2,449
101	General Hospital	46	0	46
102	Metro Action Com	16,045	0	16,045
103	NCAC	5,508	0	5,508
104	MDHA	7	0	7
105	Metro Transit	408	0	408
106	DES	374	0	374
107	Taxi Transp & Licensing	23	0	23
108	Education	401,989	0	401,989
110	Communication Center	1,733	0	1,733
112	Criminal Justice Planning	128	0	128
113	Office of Emergency Management	345	0	345
114	Comm Ed Comm	787	0	787
115	Convention Center Auth	14,859	0	14,859
116	Flood	262	0	262
118	Mayor Other	508	0	508
121	All Others	111,394	68,919	180,313
Total		$863,273	$111,202	$974,475

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under Federal 2 CFR Part 200. We have identified the costs of memberships to such organizations as Tennessee County Services Association and Tennessee Municipal League, and allocated those costs to the departments benefiting from the membership.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:4 CORPORATE DUES

Description		Amount	General Admin	Corporate Dues
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Corporate Dues	P	379,089	0	379,089
502 Management Consult	P	72,000	0	72,000
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		451,089	0	451,089
Department Cost Total		451,089	0	451,089
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		451,089	0	451,089
General Admin Distribution			0	0
Grand Total		$451,089		$451,089

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

	Department	First Incoming	Second Incoming	Corporate Dues
3	Post Audits	$12	$0	$12
	Subtotal - POST AUDITS	12	0	12
16	Finance Operations	0	21	21
16	Accounts Payable	0	73	73
	Subtotal - FINANCE OPERATIONS	0	94	94
18	Management & Budget	0	428	428
	Subtotal - OFFICE OF MANAGEMENT	0	428	428
19	Internal Audit	0	161	161
	Subtotal - INTERNAL AUDIT	0	161	161
20	Business Solutions	0	11	11
	Subtotal - BUSINESS SOLUTIONS	0	11	11
21	Public Property Svcs	0	55	55
	Subtotal - PUBLIC PROPERTY ADMIN	0	55	55
22	Purchasing	0	558	558
	Subtotal - PURCHASING	0	558	558
23	Procurement Review	0	8	8
23	Prompt Pay Review	0	4	4
23	Performance Monitoring	0	12	12
	Subtotal - FINANCIAL ACCOUNTABIL	0	24	24
24	Cash Operations	0	3	3
24	Investor Relations	0	7	7
	Subtotal - TREASURY	0	9	9
Total Incoming		12	1,340	1,353
C. Total Allocated			$452,442	$452,442
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Corporate Dues Allocations

Dept:4 CORPORATE DUES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	216,732	48.05%	$216,737	$0	$216,737	$644	$217,381
7 MAYOR	234,358	51.95%	234,364	0	234,364	696	235,060
Subtotal	451,090	100.00%	451,101	0	451,101	1,340	452,442
Direct Bills					0		0
Total					$451,101		$452,442

Basis Units: Corporate Dues Costs

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
6 LEGISLATIVE	$217,381	$217,381
7 MAYOR	235,060	235,060
Total	$452,442	$452,442

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

INSURANCE

NATURE AND EXTENT OF SERVICES

Insurance represents general fund GSD 10101 and USD 18301 costs as charged to Administrative accounts 01101301, 01101302, 01101308, 01191301, 01191308 as incurred for:

Property Loss Building and Contents – All risk are covered. The amount is funded by participating departments and agencies.

Self-Insured Liability – vehicle and non-vehicle liability for bodily injury and property damage to the public. The amount is funded by participating departments and agencies.

Surety/Notary Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials.

Judgments and Losses - resulting from liability claims against departments and agencies. The amount is funded by participating departments and agencies.

Property insurance was allocated based on property values for covered property. Liability and surety bond were allocated based on premium Judgment and Losses were allocated based on calculate liability for Full Time Employee Equivalents per department and agencies. Surety costs were allocated to benefiting departments based on the amount expended per department. Metro Nashville Public Schools self-insured liability costs were allocated directly to the Board of Education.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:5 INSURANCE

Description		Amount	General Admin	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Judgement & Loss	P	1,424,600	0	0	0	0	1,424,600
Property Loss	P	88,900	0	88,900	0	0	0
Self Insured	P	1,681,800	0	0	1,681,800	0	0
Surety Bond	P	17,300	0	0	0	17,300	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		3,212,600	0	88,900	1,681,800	17,300	1,424,600
Department Cost Total		3,212,600	0	88,900	1,681,800	17,300	1,424,600
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,212,600	0	88,900	1,681,800	17,300	1,424,600
General Admin Distribution			0	0	0	0	0
Grand Total		$3,212,600		$88,900	$1,681,800	$17,300	$1,424,600

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:5 INSURANCE

	Department	First Incoming	Second Incoming	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
3	Post Audits	$445	$2	$12	$234	$2	$198
	Subtotal - POST AUDITS	445	2	12	234	2	198
16	Finance Operations	0	782	22	410	4	347
	Subtotal - FINANCE OPERATIONS	0	782	22	410	4	347
18	Management & Budget	0	2,747	76	1,438	15	1,218
	Subtotal - OFFICE OF MANAGEMENT	0	2,747	76	1,438	15	1,218
19	Internal Audit	0	1,149	32	601	6	509
	Subtotal - INTERNAL AUDIT	0	1,149	32	601	6	509
20	Business Solutions	0	411	11	215	2	182
	Subtotal - BUSINESS SOLUTIONS	0	411	11	215	2	182
21	Public Property Svcs	0	390	11	204	2	173
	Subtotal - PUBLIC PROPERTY ADMIN	0	390	11	204	2	173
22	Purchasing	0	3,976	110	2,081	21	1,763
	Subtotal - PURCHASING	0	3,976	110	2,081	21	1,763
23	Procurement Review	0	56	2	29	0	25
23	Performance Monitoring	0	84	2	44	0	37
	Subtotal - FINANCIAL ACCOUNTABIL	0	139	4	73	1	62
24	Cash Operations	0	20	1	10	0	9
24	Investor Relations	0	47	1	24	0	21
	Subtotal - TREASURY	0	66	2	35	0	29
Total Incoming		445	9,662	280	5,291	54	4,482
C. Total Allocated			$3,222,707	$89,180	$1,687,091	$17,354	$1,429,082
				2.77%	52.35%	0.54%	44.34%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Property Loss Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 Elections	5,500	0.97%	$864	$0	$864	$3	$866
32 Planning Comm	3,100	0.55%	487	0	487	1	488
50 Juvenile Court	13,500	2.38%	2,120	0	2,120	6	2,127
54 Sheriff Admin	87,500	15.46%	13,743	0	13,743	41	13,784
80 Fire	78,100	13.80%	12,266	0	12,266	37	12,303
85 Social Services	10,500	1.85%	1,649	0	1,649	5	1,654
86 Health	28,400	5.02%	4,461	0	4,461	13	4,474
87 Public Library	140,900	24.89%	22,130	0	22,130	67	22,196
88 Parks	198,600	35.08%	31,192	0	31,192	94	31,286
Subtotal	566,100	100.00%	88,912	0	88,912	267	89,180
Direct Bills					0		0
Total					$88,912		$89,180

Basis Units: USD and GSD Property Loss Premiums

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Self Insured Allocations

Dept:5 INSURANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	200	0.01%	$230	$0	$230	$1	$230
10	GEN SVC FACILITIES	3,500	0.24%	4,020	0	4,020	12	4,032
14	DIRECTOR OF FINANCE	500	0.03%	574	0	574	2	576
26	HUMAN RESOURCES	400	0.03%	459	0	459	1	461
28	DEPT OF LAW	400	0.03%	459	0	459	1	461
30	Elections	200	0.01%	230	0	230	1	230
32	Planning Comm	200	0.01%	230	0	230	1	230
38	Assessor Prop	10,500	0.72%	12,059	0	12,059	36	12,095
40	County Clerk	1,200	0.08%	1,378	0	1,378	4	1,382
41	District Attorney	2,500	0.17%	2,871	0	2,871	9	2,880
45	Public Defender	400	0.03%	459	0	459	1	461
46	Juvenile Court Clerk	200	0.01%	230	0	230	1	230
47	Circuit Court Clerk	100	0.01%	115	0	115	0	115
48	Criminal Court Clerk	300	0.02%	345	0	345	1	346
50	Juvenile Court	8,900	0.61%	10,221	0	10,221	31	10,252
51	General Sessions Court	2,400	0.16%	2,756	0	2,756	8	2,765
52	State Trial Courts	3,800	0.26%	4,364	0	4,364	13	4,377
53	Justice Info Sys	100	0.01%	115	0	115	0	115
54	Sheriff Admin	84,900	5.80%	97,504	0	97,504	293	97,797
78	Police	549,200	37.50%	630,734	0	630,734	1,897	632,630
80	Fire	201,100	13.73%	230,955	0	230,955	694	231,650
81	Codes Admin	20,000	1.37%	22,969	0	22,969	69	23,038
82	Beer Board	600	0.04%	689	0	689	2	691
85	Social Services	18,600	1.27%	21,361	0	21,361	64	21,426
86	Health	21,600	1.47%	24,807	0	24,807	75	24,881
87	Public Library	32,300	2.21%	37,095	0	37,095	112	37,207
88	Parks	304,500	20.79%	349,706	0	349,706	1,052	350,757
90	Public Works	132,386	9.04%	152,040	0	152,040	457	152,497
91	Solid Waste	46,514	3.18%	53,419	0	53,419	161	53,580
107	Taxi Transp & Licensing	500	0.03%	574	0	574	2	576
110	Communication Center	1,000	0.07%	1,148	0	1,148	3	1,152
113	Office of Emergency Management	15,600	1.07%	17,916	0	17,916	54	17,970
	Subtotal	1,464,600	100.00%	1,682,033	0	1,682,033	5,058	1,687,091
	Direct Bills					0		0
	Total					$1,682,033		$1,687,091

Basis Units: Self Insured Premium Costs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Surety Bonds Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 DIRECTOR OF FINANCE	1,772	7.55%	$1,306	$0	$1,306	$4	$1,310
24 TREASURY	2,409	10.26%	1,776	0	1,776	5	1,781
26 HUMAN RESOURCES	602	2.57%	444	0	444	1	445
28 DEPT OF LAW	160	0.68%	118	0	118	0	118
34 Register of Deeds	338	1.44%	249	0	249	1	250
39 Trustee	13,909	59.27%	10,254	0	10,254	31	10,285
41 District Attorney	40	0.17%	29	0	29	0	30
46 Juvenile Court Clerk	225	0.96%	166	0	166	0	166
47 Circuit Court Clerk	2,251	9.59%	1,660	0	1,660	5	1,665
48 Criminal Court Clerk	338	1.44%	249	0	249	1	250
49 Clerk/Master	1,005	4.28%	741	0	741	2	743
54 Sheriff Admin	300	1.28%	221	0	221	1	222
78 Police	40	0.17%	29	0	29	0	30
93 Farmers Market	40	0.17%	29	0	29	0	30
103 NCAC	40	0.17%	29	0	29	0	30
Subtotal	23,469	100.00%	17,302	0	17,302	52	17,354
Direct Bills					0		0
Total					$17,302		$17,354

Basis Units: Total 505205 Surety & 505959 Notary Bonds Cost Per Organization

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Judgements & Losses Allocations

Dept:5 INSURANCE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	16,000	0.86%	$12,266	$0	$12,266	$37	$12,302
7	MAYOR	10,100	0.54%	7,743	0	7,743	23	7,766
10	GEN SVC FACILITIES	3,400	0.18%	2,606	0	2,606	8	2,614
14	DIRECTOR OF FINANCE	30,500	1.64%	23,381	0	23,381	70	23,452
19	INTERNAL AUDIT	3,500	0.19%	2,683	0	2,683	8	2,691
26	HUMAN RESOURCES	15,200	0.82%	11,652	0	11,652	35	11,687
27	INFORMATION SYSTEMS	2,500	0.13%	1,916	0	1,916	6	1,922
28	DEPT OF LAW	13,800	0.74%	10,579	0	10,579	32	10,611
30	Elections	9,100	0.49%	6,976	0	6,976	21	6,997
32	Planning Comm	11,600	0.62%	8,893	0	8,893	27	8,919
35	Historical Comm	2,300	0.12%	1,763	0	1,763	5	1,768
38	Assessor Prop	23,800	1.28%	18,245	0	18,245	55	18,300
39	Trustee	7,500	0.40%	5,749	0	5,749	17	5,767
40	County Clerk	20,400	1.10%	15,639	0	15,639	47	15,686
41	District Attorney	23,600	1.27%	18,092	0	18,092	54	18,146
45	Public Defender	19,200	1.03%	14,719	0	14,719	44	14,763
46	Juvenile Court Clerk	8,400	0.45%	6,439	0	6,439	19	6,459
47	Circuit Court Clerk	14,800	0.80%	11,346	0	11,346	34	11,380
48	Criminal Court Clerk	24,000	1.29%	18,398	0	18,398	55	18,454
49	Clerk/Master	5,600	0.30%	4,293	0	4,293	13	4,306
50	Juvenile Court	29,000	1.56%	22,231	0	22,231	67	22,298
51	General Sessions Court	32,100	1.73%	24,608	0	24,608	74	24,682
52	State Trial Courts	23,000	1.24%	17,632	0	17,632	53	17,685
53	Justice Info Sys	5,700	0.31%	4,370	0	4,370	13	4,383
54	Sheriff Admin	224,600	12.08%	172,178	0	172,178	518	172,695
78	Police	469,300	25.25%	359,764	0	359,764	1,082	360,846
80	Fire	311,100	16.74%	238,488	0	238,488	717	239,205
81	Codes Admin	26,200	1.41%	20,085	0	20,085	60	20,145
82	Beer Board	1,300	0.07%	997	0	997	3	1,000
83	Agricultural Ext	2,500	0.13%	1,916	0	1,916	6	1,922
84	Soil & Water	300	0.02%	230	0	230	1	231
85	Social Services	23,900	1.29%	18,322	0	18,322	55	18,377
86	Health	71,400	3.84%	54,735	0	54,735	165	54,900
87	Public Library	85,500	4.60%	65,544	0	65,544	197	65,741
88	Parks	161,700	8.70%	123,959	0	123,959	373	124,331
89	Arts Commission	1,800	0.10%	1,380	0	1,380	4	1,384
90	Public Works	52,836	2.84%	40,504	0	40,504	122	40,626
91	Solid Waste	18,564	1.00%	14,231	0	14,231	43	14,274
92	Human Relations	1,300	0.07%	997	0	997	3	1,000
107	Taxi Transp & Licensing	1,200	0.06%	920	0	920	3	923
110	Communication Center	49,100	2.64%	37,640	0	37,640	113	37,753
112	Criminal Justice Planning	900	0.05%	690	0	690	2	692

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,858,600	100.00%	1,424,797	0	1,424,797	4,284	1,429,082
Direct Bills					0		0
Total					$1,424,797		$1,429,082

Basis Units: Judgements & Losses Premium Costs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:5 INSURANCE

	Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
6	LEGISLATIVE	$0	$230	$0	$12,302	$12,533
7	MAYOR	0	0	0	7,766	7,766
10	GEN SVC FACILITIES	0	4,032	0	2,614	6,646
14	DIRECTOR OF FINANCE	0	576	1,310	23,452	25,338
19	INTERNAL AUDIT	0	0	0	2,691	2,691
24	TREASURY	0	0	1,781	0	1,781
26	HUMAN RESOURCES	0	461	445	11,687	12,593
27	INFORMATION SYSTEMS	0	0	0	1,922	1,922
28	DEPT OF LAW	0	461	118	10,611	11,190
30	Elections	866	230	0	6,997	8,094
32	Planning Comm	488	230	0	8,919	9,638
34	Register of Deeds	0	0	250	0	250
35	Historical Comm	0	0	0	1,768	1,768
38	Assessor Prop	0	12,095	0	18,300	30,395
39	Trustee	0	0	10,285	5,767	16,052
40	County Clerk	0	1,382	0	15,686	17,068
41	District Attorney	0	2,880	30	18,146	21,055
45	Public Defender	0	461	0	14,763	15,224
46	Juvenile Court Clerk	0	230	166	6,459	6,856
47	Circuit Court Clerk	0	115	1,665	11,380	13,159
48	Criminal Court Clerk	0	346	250	18,454	19,049
49	Clerk/Master	0	0	743	4,306	5,049
50	Juvenile Court	2,127	10,252	0	22,298	34,677
51	General Sessions Court	0	2,765	0	24,682	27,446
52	State Trial Courts	0	4,377	0	17,685	22,062
53	Justice Info Sys	0	115	0	4,383	4,498
54	Sheriff Admin	13,784	97,797	222	172,695	284,499
78	Police	0	632,630	30	360,846	993,506
80	Fire	12,303	231,650	0	239,205	483,158
81	Codes Admin	0	23,038	0	20,145	43,183
82	Beer Board	0	691	0	1,000	1,691
83	Agricultural Ext	0	0	0	1,922	1,922
84	Soil & Water	0	0	0	231	231
85	Social Services	1,654	21,426	0	18,377	41,456
86	Health	4,474	24,881	0	54,900	84,255
87	Public Library	22,196	37,207	0	65,741	125,144
88	Parks	31,286	350,757	0	124,331	506,375
89	Arts Commission	0	0	0	1,384	1,384
90	Public Works	0	152,497	0	40,626	193,123
91	Solid Waste	0	53,580	0	14,274	67,854
92	Human Relations	0	0	0	1,000	1,000

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:5 INSURANCE

	Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
93	Farmers Market	$0	$0	$30	$0	$30
103	NCAC	0	0	30	0	30
107	Taxi Transp & Licensing	0	576	0	923	1,499
110	Communication Center	0	1,152	0	37,753	38,905
112	Criminal Justice Planning	0	0	0	692	692
113	Office of Emergency Management	0	17,970	0	0	17,970
Total		$89,180	$1,687,091	$17,354	$1,429,082	$3,222,707

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

METROPOLITAN CLERK & LEGISLATIVE
NATURE AND EXTENT OF SERVICES

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. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 03106000 MCL Alarm Registration.

Nashville-Davidson 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. Direct costs are accounted for in fund 10101 GSD General and organization 03103000 MCL Records Center. Direct costs are accounted for in fund 10101 GSD General and organization 02101000 MCO Administration.

For cost allocation plan purposes, the **Metropolitan Clerk and Legislative** cost pools are allocated based on the total number of employees per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:6 LEGISLATIVE

Description		Amount	General Admin	Metro Clerk	Council	Alarm Registration
Personnel Costs						
Salaries	S1	1,315,588	0	206,863	1,107,310	1,415
Salary % Split			*.00%*	*15.72%*	*84.17%*	*.11%*
Benefits	S	647,450	0	101,805	544,949	696
Subtotal - Personnel Costs		1,963,038	0	308,668	1,652,259	2,111
Services & Supplies Cost						
502 Contract Services	S	152,185	0	23,930	128,092	164
503 Supplies	S	10,717	0	1,685	9,020	12
505 Other Expenses	S	3,061	0	481	2,576	3
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	481,287	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		647,250	0	26,096	139,688	179
Department Cost Total		2,610,288	0	334,764	1,791,947	2,290
Adjustments to Cost						
507 Capital	D	(481,287)	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		(481,287)	0	0	0	0
Total Costs After Adjustments		2,129,001	0	334,764	1,791,947	2,290
General Admin Distribution			0	0	0	0
Grand Total		$2,129,001		$334,764	$1,791,947	$2,290
						not allocated

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
1	Courthouse	$292,510	$0	$45,994	$246,201	$315
	Subtotal - BUILDING DEPRECIATION	292,510	0	45,994	246,201	315
2	County Pension	3,983	12	628	3,363	4
2	Health Benefit	282,289	884	44,526	238,343	305
2	Life Benefit	3,918	12	618	3,308	4
	Subtotal - EMPLOYEE BENEFITS	290,189	909	45,772	245,013	313
3	Post Audits	389	1	61	328	0
	Subtotal - POST AUDITS	389	1	61	328	0
4	Corporate Dues	216,737	644	34,181	182,967	234
	Subtotal - CORPORATE DUES	216,737	644	34,181	182,967	234
5	Self Insured	230	1	36	194	0
5	Judgements & Losses	12,266	37	1,934	10,355	13
	Subtotal - INSURANCE	12,495	38	1,971	10,549	13
6	Metro Clerk	0	2,171	341	1,827	2
6	Council	0	11,620	1,827	9,780	12
	Subtotal - LEGISLATIVE	0	13,791	2,168	11,607	15
7	Mayor's Office	0	8,815	1,386	7,419	9
	Subtotal - MAYOR	0	8,815	1,386	7,419	9
10	Buildings & Security	0	101,875	16,019	85,747	110
	Subtotal - GEN SVC FACILITIES	0	101,875	16,019	85,747	110
12	Postal Service	0	8,397	1,320	7,068	9
	Subtotal - POSTAL SERVICE	0	8,397	1,320	7,068	9
16	Finance Operations	0	684	108	576	1
16	Accounts Payable	0	433	68	365	0
	Subtotal - FINANCE OPERATIONS	0	1,117	176	940	1
17	Payroll	0	1,458	229	1,227	2

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
	Subtotal - PAYROLL	$0	$1,458	$229	$1,227	$2
18	Management & Budget	0	1,919	302	1,615	2
	Subtotal - OFFICE OF MANAGEMENT	0	1,919	302	1,615	2
19	Internal Audit	0	799	126	672	1
	Subtotal - INTERNAL AUDIT	0	799	126	672	1
20	Business Solutions	0	359	56	302	0
	Subtotal - BUSINESS SOLUTIONS	0	359	56	302	0
21	Public Property Svcs	0	271	43	228	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	271	43	228	0
22	Purchasing	0	336	53	283	0
	Subtotal - PURCHASING	0	336	53	283	0
23	Procurement Review	0	39	6	33	0
23	Prompt Pay Review	0	24	4	20	0
23	Performance Monitoring	0	58	9	49	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	120	19	101	0
24	Cash Operations	0	114	18	96	0
24	Investment Committee Supt	0	143	22	120	0
24	Investor Relations	0	32	5	27	0
	Subtotal - TREASURY	0	289	45	243	0
26	Employee Relations	0	472	74	398	1
26	Workforce Management	0	7,741	1,217	6,516	8
26	Benefits	0	7,632	1,200	6,424	8
26	HR Admin./Sys Support	0	10,007	1,574	8,423	11
	Subtotal - HUMAN RESOURCES	0	25,853	4,065	21,760	28
27	ITS Systems	0	22,189	3,489	18,676	24
27	ITS Systems Depreciation	0	4,829	759	4,065	5

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
	Subtotal - INFORMATION SYSTEMS	$0	$27,018	$4,248	$22,740	$29
28	Legal Services	0	18,949	2,980	15,949	20
	Subtotal - DEPT OF LAW	0	18,949	2,980	15,949	20
29	Records & Storage	0	57	9	48	0
	Subtotal - CENTRAL RECORDS	0	57	9	48	0
Total Incoming		812,321	213,015	161,224	863,009	1,103
C. Total Allocated			$3,154,336	$495,988	$2,654,956	$3,393
				15.72%	84.17%	0.11%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Clerk Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	53	0.47%	$2,171	$0	$2,171	$0	$2,171
7	MAYOR	10	0.09%	410	0	410	30	439
8	EMPLOYEE HEALTH & WELLNESS	10	0.09%	410	0	410	30	439
9	GEN SVC OVERHEAD	10	0.09%	410	0	410	30	439
10	GEN SVC FACILITIES	59	0.52%	2,416	0	2,416	176	2,592
11	FLEET MANAGEMENT	87	0.77%	3,563	0	3,563	259	3,823
12	POSTAL SERVICE	8	0.07%	328	0	328	24	352
13	RADIO SHOP	15	0.13%	614	0	614	45	659
14	DIRECTOR OF FINANCE	7	0.06%	287	0	287	21	308
15	BUSINESS ASSISTANCE OFFICE	6	0.05%	246	0	246	18	264
16	FINANCE OPERATIONS	27	0.24%	1,106	0	1,106	80	1,186
17	PAYROLL	9	0.08%	369	0	369	27	395
18	OFFICE OF MANAGEMENT & BUDGE	24	0.21%	983	0	983	72	1,055
19	INTERNAL AUDIT	11	0.10%	451	0	451	33	483
20	BUSINESS SOLUTIONS	12	0.11%	491	0	491	36	527
21	PUBLIC PROPERTY ADMIN	5	0.04%	205	0	205	15	220
22	PURCHASING	16	0.14%	655	0	655	48	703
23	FINANCIAL ACCOUNTABILITY	6	0.05%	246	0	246	18	264
24	TREASURY	10	0.09%	410	0	410	30	439
25	GRANTS COORDINATION	2	0.02%	82	0	82	6	88
26	HUMAN RESOURCES	65	0.58%	2,662	0	2,662	194	2,856
27	INFORMATION SYSTEMS	150	1.33%	6,144	0	6,144	447	6,591
28	DEPT OF LAW	51	0.45%	2,089	0	2,089	152	2,241
29	CENTRAL RECORDS	3	0.03%	123	0	123	9	132
30	Elections	48	0.43%	1,966	0	1,966	143	2,109
31	Surplus Property	8	0.07%	328	0	328	24	352
32	Planning Comm	63	0.56%	2,580	0	2,580	188	2,768
35	Historical Comm	11	0.10%	451	0	451	33	483
38	Assessor Prop	106	0.94%	4,342	0	4,342	316	4,657
39	Trustee	29	0.26%	1,188	0	1,188	86	1,274
40	County Clerk	80	0.71%	3,277	0	3,277	238	3,515
41	District Attorney	101	0.89%	4,137	0	4,137	301	4,438
42	DA Drug Enforcement	11	0.10%	451	0	451	33	483
45	Public Defender	106	0.94%	4,342	0	4,342	316	4,657
46	Juvenile Court Clerk	31	0.27%	1,270	0	1,270	92	1,362
47	Circuit Court Clerk	45	0.40%	1,843	0	1,843	134	1,977
48	Criminal Court Clerk	90	0.80%	3,686	0	3,686	268	3,954
49	Clerk/Master	16	0.14%	655	0	655	48	703
50	Juvenile Court	126	1.12%	5,161	0	5,161	376	5,536
51	General Sessions Court	160	1.42%	6,553	0	6,553	477	7,030
52	State Trial Courts	198	1.75%	8,110	0	8,110	590	8,700
53	Justice Info Sys	21	0.19%	860	0	860	63	923
54	Sheriff Admin	124	1.10%	5,079	0	5,079	370	5,448

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Clerk Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	Sheriff Facility Maint	18	0.16%	$737	$0	$737	$54	$791
57	Sheriff Warehouse	4	0.04%	164	0	164	12	176
58	Sheriff Criminal Justice Ctr	347	3.07%	14,212	0	14,212	1,034	15,246
59	Sheriff Hill Jail	82	0.73%	3,359	0	3,359	244	3,603
61	Sheriff Corr Work Center	207	1.83%	8,478	0	8,478	617	9,095
62	Sheriff Transportation	134	1.19%	5,488	0	5,488	399	5,888
64	Sheriff Warrants	57	0.50%	2,335	0	2,335	170	2,504
65	Sheriff Training Academy	72	0.64%	2,949	0	2,949	215	3,164
74	Sheriff Day Reporting	38	0.34%	1,556	0	1,556	113	1,670
76	Sheriff Armed Security	28	0.25%	1,147	0	1,147	83	1,230
77	Sheriff Other	13	0.12%	532	0	532	39	571
78	Police	2,698	23.89%	110,504	0	110,504	8,041	118,544
80	Fire	1,329	11.77%	54,433	0	54,433	3,961	58,393
81	Codes Admin	95	0.84%	3,891	0	3,891	283	4,174
82	Beer Board	4	0.04%	164	0	164	12	176
83	Agricultural Ext	8	0.07%	328	0	328	24	352
84	Soil & Water	1	0.01%	41	0	41	3	44
85	Social Services	93	0.82%	3,809	0	3,809	277	4,086
86	Health	587	5.20%	24,042	0	24,042	1,749	25,791
87	Public Library	428	3.79%	17,530	0	17,530	1,276	18,805
88	Parks	594	5.26%	24,329	0	24,329	1,770	26,099
89	Arts Commission	11	0.10%	451	0	451	33	483
90	Public Works	373	3.30%	15,277	0	15,277	1,112	16,389
91	Solid Waste	144	1.28%	5,898	0	5,898	429	6,327
92	Human Relations	5	0.04%	205	0	205	15	220
93	Farmers Market	5	0.04%	205	0	205	15	220
94	Muni Auditorium	10	0.09%	410	0	410	30	439
95	State Fair Board	21	0.19%	860	0	860	63	923
97	Sports Authority	2	0.02%	82	0	82	6	88
98	Water & Sewer	756	6.70%	30,964	0	30,964	2,253	33,217
99	Storm Water	83	0.74%	3,399	0	3,399	247	3,647
102	Metro Action Com	406	3.60%	16,629	0	16,629	1,210	17,839
103	NCAC	151	1.34%	6,185	0	6,185	450	6,635
105	Metro Transit	2	0.02%	82	0	82	6	88
110	Communication Center	204	1.81%	8,355	0	8,355	608	8,963
112	Criminal Justice Planning	5	0.04%	205	0	205	15	220
113	Office of Emergency Management	11	0.10%	451	0	451	33	483
114	Comm Ed Comm	6	0.05%	246	0	246	18	264
115	Convention Center Auth	188	1.66%	7,700	0	7,700	560	8,260
118	Mayor Other	19	0.17%	778	0	778	57	835
121	All Others	23	0.20%	942	0	942	69	1,011

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,292	100.00%	462,493	0	462,493	33,494	495,988
Direct Bills					0		0
Total					$462,493		$495,988

Basis Units: # of Active Employees

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Council Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	53	0.47%	$11,620	$0	$11,620	$0	$11,620
7	MAYOR	10	0.09%	2,192	0	2,192	160	2,352
8	EMPLOYEE HEALTH & WELLNESS	10	0.09%	2,192	0	2,192	160	2,352
9	GEN SVC OVERHEAD	10	0.09%	2,192	0	2,192	160	2,352
10	GEN SVC FACILITIES	59	0.52%	12,935	0	12,935	941	13,876
11	FLEET MANAGEMENT	87	0.77%	19,074	0	19,074	1,388	20,462
12	POSTAL SERVICE	8	0.07%	1,754	0	1,754	128	1,882
13	RADIO SHOP	15	0.13%	3,289	0	3,289	239	3,528
14	DIRECTOR OF FINANCE	7	0.06%	1,535	0	1,535	112	1,646
15	BUSINESS ASSISTANCE OFFICE	6	0.05%	1,315	0	1,315	96	1,411
16	FINANCE OPERATIONS	27	0.24%	5,919	0	5,919	431	6,350
17	PAYROLL	9	0.08%	1,973	0	1,973	144	2,117
18	OFFICE OF MANAGEMENT & BUDGE	24	0.21%	5,262	0	5,262	383	5,645
19	INTERNAL AUDIT	11	0.10%	2,412	0	2,412	175	2,587
20	BUSINESS SOLUTIONS	12	0.11%	2,631	0	2,631	191	2,822
21	PUBLIC PROPERTY ADMIN	5	0.04%	1,096	0	1,096	80	1,176
22	PURCHASING	16	0.14%	3,508	0	3,508	255	3,763
23	FINANCIAL ACCOUNTABILITY	6	0.05%	1,315	0	1,315	96	1,411
24	TREASURY	10	0.09%	2,192	0	2,192	160	2,352
25	GRANTS COORDINATION	2	0.02%	438	0	438	32	470
26	HUMAN RESOURCES	65	0.58%	14,251	0	14,251	1,037	15,288
27	INFORMATION SYSTEMS	150	1.33%	32,886	0	32,886	2,393	35,279
28	DEPT OF LAW	51	0.45%	11,181	0	11,181	814	11,995
29	CENTRAL RECORDS	3	0.03%	658	0	658	48	706
30	Elections	48	0.43%	10,524	0	10,524	766	11,289
31	Surplus Property	8	0.07%	1,754	0	1,754	128	1,882
32	Planning Comm	63	0.56%	13,812	0	13,812	1,005	14,817
35	Historical Comm	11	0.10%	2,412	0	2,412	175	2,587
38	Assessor Prop	106	0.94%	23,240	0	23,240	1,691	24,930
39	Trustee	29	0.26%	6,358	0	6,358	463	6,821
40	County Clerk	80	0.71%	17,539	0	17,539	1,276	18,815
41	District Attorney	101	0.89%	22,143	0	22,143	1,611	23,755
42	DA Drug Enforcement	11	0.10%	2,412	0	2,412	175	2,587
45	Public Defender	106	0.94%	23,240	0	23,240	1,691	24,930
46	Juvenile Court Clerk	31	0.27%	6,796	0	6,796	495	7,291
47	Circuit Court Clerk	45	0.40%	9,866	0	9,866	718	10,584
48	Criminal Court Clerk	90	0.80%	19,732	0	19,732	1,436	21,167
49	Clerk/Master	16	0.14%	3,508	0	3,508	255	3,763
50	Juvenile Court	126	1.12%	27,624	0	27,624	2,010	29,634
51	General Sessions Court	160	1.42%	35,078	0	35,078	2,552	37,631
52	State Trial Courts	198	1.75%	43,410	0	43,410	3,159	46,568
53	Justice Info Sys	21	0.19%	4,604	0	4,604	335	4,939
54	Sheriff Admin	124	1.10%	27,186	0	27,186	1,978	29,164

Council Allocations

Dept:6 LEGISLATIVE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	Sheriff Facility Maint	18	0.16%	$3,946	$0	$3,946	$287	$4,233
57	Sheriff Warehouse	4	0.04%	877	0	877	64	941
58	Sheriff Criminal Justice Ctr	347	3.07%	76,076	0	76,076	5,536	81,612
59	Sheriff Hill Jail	82	0.73%	17,978	0	17,978	1,308	19,286
61	Sheriff Corr Work Center	207	1.83%	45,383	0	45,383	3,302	48,685
62	Sheriff Transportation	134	1.19%	29,378	0	29,378	2,138	31,516
64	Sheriff Warrants	57	0.50%	12,497	0	12,497	909	13,406
65	Sheriff Training Academy	72	0.64%	15,785	0	15,785	1,149	16,934
74	Sheriff Day Reporting	38	0.34%	8,331	0	8,331	606	8,937
76	Sheriff Armed Security	28	0.25%	6,139	0	6,139	447	6,585
77	Sheriff Other	13	0.12%	2,850	0	2,850	207	3,058
78	Police	2,698	23.89%	591,511	0	591,511	43,040	634,551
80	Fire	1,329	11.77%	291,371	0	291,371	21,201	312,572
81	Codes Admin	95	0.84%	20,828	0	20,828	1,515	22,343
82	Beer Board	4	0.04%	877	0	877	64	941
83	Agricultural Ext	8	0.07%	1,754	0	1,754	128	1,882
84	Soil & Water	1	0.01%	219	0	219	16	235
85	Social Services	93	0.82%	20,389	0	20,389	1,484	21,873
86	Health	587	5.20%	128,694	0	128,694	9,364	138,058
87	Public Library	428	3.79%	93,835	0	93,835	6,828	100,663
88	Parks	594	5.26%	130,229	0	130,229	9,476	139,705
89	Arts Commission	11	0.10%	2,412	0	2,412	175	2,587
90	Public Works	373	3.30%	81,777	0	81,777	5,950	87,727
91	Solid Waste	144	1.28%	31,571	0	31,571	2,297	33,868
92	Human Relations	5	0.04%	1,096	0	1,096	80	1,176
93	Farmers Market	5	0.04%	1,096	0	1,096	80	1,176
94	Muni Auditorium	10	0.09%	2,192	0	2,192	160	2,352
95	State Fair Board	21	0.19%	4,604	0	4,604	335	4,939
97	Sports Authority	2	0.02%	438	0	438	32	470
98	Water & Sewer	756	6.70%	165,746	0	165,746	12,060	177,806
99	Storm Water	83	0.74%	18,197	0	18,197	1,324	19,521
102	Metro Action Com	406	3.60%	89,012	0	89,012	6,477	95,488
103	NCAC	151	1.34%	33,105	0	33,105	2,409	35,514
105	Metro Transit	2	0.02%	438	0	438	32	470
110	Communication Center	204	1.81%	44,725	0	44,725	3,254	47,979
112	Criminal Justice Planning	5	0.04%	1,096	0	1,096	80	1,176
113	Office of Emergency Management	11	0.10%	2,412	0	2,412	175	2,587
114	Comm Ed Comm	6	0.05%	1,315	0	1,315	96	1,411
115	Convention Center Auth	188	1.66%	41,217	0	41,217	2,999	44,216
118	Mayor Other	19	0.17%	4,166	0	4,166	303	4,469
121	All Others	23	0.20%	5,043	0	5,043	367	5,409

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,292	100.00%	2,475,665	0	2,475,665	179,291	2,654,956
Direct Bills					0		0
Total					$2,475,665		$2,654,956

Basis Units: # of Active Employees

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Alarm Registration	Total
6	LEGISLATIVE	$2,171	$11,620	$0	$13,791
7	MAYOR	439	2,352	0	2,791
8	EMPLOYEE HEALTH & WELLNESS	439	2,352	0	2,791
9	GEN SVC OVERHEAD	439	2,352	0	2,791
10	GEN SVC FACILITIES	2,592	13,876	0	16,469
11	FLEET MANAGEMENT	3,823	20,462	0	24,284
12	POSTAL SERVICE	352	1,882	0	2,233
13	RADIO SHOP	659	3,528	0	4,187
14	DIRECTOR OF FINANCE	308	1,646	0	1,954
15	BUSINESS ASSISTANCE OFFICE	264	1,411	0	1,675
16	FINANCE OPERATIONS	1,186	6,350	0	7,537
17	PAYROLL	395	2,117	0	2,512
18	OFFICE OF MANAGEMENT & BUDGE	1,055	5,645	0	6,699
19	INTERNAL AUDIT	483	2,587	0	3,070
20	BUSINESS SOLUTIONS	527	2,822	0	3,350
21	PUBLIC PROPERTY ADMIN	220	1,176	0	1,396
22	PURCHASING	703	3,763	0	4,466
23	FINANCIAL ACCOUNTABILITY	264	1,411	0	1,675
24	TREASURY	439	2,352	0	2,791
25	GRANTS COORDINATION	88	470	0	558
26	HUMAN RESOURCES	2,856	15,288	0	18,144
27	INFORMATION SYSTEMS	6,591	35,279	0	41,870
28	DEPT OF LAW	2,241	11,995	0	14,236
29	CENTRAL RECORDS	132	706	0	837
30	Elections	2,109	11,289	0	13,398
31	Surplus Property	352	1,882	0	2,233
32	Planning Comm	2,768	14,817	0	17,585
35	Historical Comm	483	2,587	0	3,070
38	Assessor Prop	4,657	24,930	0	29,588
39	Trustee	1,274	6,821	0	8,095
40	County Clerk	3,515	18,815	0	22,330
41	District Attorney	4,438	23,755	0	28,192
42	DA Drug Enforcement	483	2,587	0	3,070
45	Public Defender	4,657	24,930	0	29,588
46	Juvenile Court Clerk	1,362	7,291	0	8,653
47	Circuit Court Clerk	1,977	10,584	0	12,561
48	Criminal Court Clerk	3,954	21,167	0	25,122
49	Clerk/Master	703	3,763	0	4,466
50	Juvenile Court	5,536	29,634	0	35,171
51	General Sessions Court	7,030	37,631	0	44,661
52	State Trial Courts	8,700	46,568	0	55,268

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Alarm Registration	Total
53	Justice Info Sys	$923	$4,939	$0	$5,862
54	Sheriff Admin	5,448	29,164	0	34,612
56	Sheriff Facility Maint	791	4,233	0	5,024
57	Sheriff Warehouse	176	941	0	1,117
58	Sheriff Criminal Justice Ctr	15,246	81,612	0	96,858
59	Sheriff Hill Jail	3,603	19,286	0	22,889
61	Sheriff Corr Work Center	9,095	48,685	0	57,780
62	Sheriff Transportation	5,888	31,516	0	37,404
64	Sheriff Warrants	2,504	13,406	0	15,910
65	Sheriff Training Academy	3,164	16,934	0	20,097
74	Sheriff Day Reporting	1,670	8,937	0	10,607
76	Sheriff Armed Security	1,230	6,585	0	7,816
77	Sheriff Other	571	3,058	0	3,629
78	Police	118,544	634,551	0	753,095
80	Fire	58,393	312,572	0	370,965
81	Codes Admin	4,174	22,343	0	26,517
82	Beer Board	176	941	0	1,117
83	Agricultural Ext	352	1,882	0	2,233
84	Soil & Water	44	235	0	279
85	Social Services	4,086	21,873	0	25,959
86	Health	25,791	138,058	0	163,850
87	Public Library	18,805	100,663	0	119,468
88	Parks	26,099	139,705	0	165,804
89	Arts Commission	483	2,587	0	3,070
90	Public Works	16,389	87,727	0	104,116
91	Solid Waste	6,327	33,868	0	40,195
92	Human Relations	220	1,176	0	1,396
93	Farmers Market	220	1,176	0	1,396
94	Muni Auditorium	439	2,352	0	2,791
95	State Fair Board	923	4,939	0	5,862
97	Sports Authority	88	470	0	558
98	Water & Sewer	33,217	177,806	0	211,023
99	Storm Water	3,647	19,521	0	23,168
102	Metro Action Com	17,839	95,488	0	113,327
103	NCAC	6,635	35,514	0	42,149
105	Metro Transit	88	470	0	558
110	Communication Center	8,963	47,979	0	56,943
112	Criminal Justice Planning	220	1,176	0	1,396
113	Office of Emergency Management	483	2,587	0	3,070
114	Comm Ed Comm	264	1,411	0	1,675
115	Convention Center Auth	8,260	44,216	0	52,477

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Alarm Registration	Total
118 Mayor Other	$835	$4,469	$0	$5,303
121 All Others	1,011	5,409	0	6,420
Total	$495,988	$2,654,956	$0	$3,150,944

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

MAYOR'S OFFICE
NATURE AND EXTENT OF SERVICES

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. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 04101010 MAY Administration.

For cost allocation plan purposes, the **GSD Mayor's Office** cost pool is functionalized as follows:

Mayor's Office
Direct costs identified to this function are representative of staff compensation and operational expenditures to provide day-to-day administration of Nashville-Davidson County. All costs identified to this function are allocated based on the total number of employees (less MNPS) per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:7 MAYOR

Description		Amount	General Admin	Mayor's Office
Personnel Costs				
Salaries	S1	816,709	0	816,709
Salary % Split			*.00%*	*100.00%*
Benefits	S	284,882	0	284,882
Subtotal - Personnel Costs		1,101,591	0	1,101,591
Services & Supplies Cost				
502 Contract Services	S	112,173	0	112,173
503 Supplies	S	12,615	0	12,615
505 Other Expenses	S	3,773	0	3,773
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		128,561	0	128,561
Department Cost Total		1,230,152	0	1,230,152
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,230,152	0	1,230,152
General Admin Distribution			0	0
Grand Total		$1,230,152		$1,230,152

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
1	Courthouse	$294,878	$0	$294,878
	Subtotal - BUILDING DEPRECIATION	294,878	0	294,878
2	County Pension	5,576	17	5,593
2	Health Benefit	96,391	302	96,693
2	Life Benefit	5,659	18	5,676
	Subtotal - EMPLOYEE BENEFITS	107,626	337	107,963
3	Post Audits	651	2	654
	Subtotal - POST AUDITS	651	2	654
4	Corporate Dues	234,364	696	235,060
	Subtotal - CORPORATE DUES	234,364	696	235,060
5	Judgements & Losses	7,743	23	7,766
	Subtotal - INSURANCE	7,743	23	7,766
6	Metro Clerk	410	30	439
6	Council	2,192	160	2,352
	Subtotal - LEGISLATIVE	2,602	189	2,791
7	Mayor's Office	0	1,663	1,663
	Subtotal - MAYOR	0	1,663	1,663
8	Employee Clinic	0	57	57
	Subtotal - EMPLOYEE HEALTH & WE	0	57	57
10	Buildings & Security	0	115,524	115,524
	Subtotal - GEN SVC FACILITIES	0	115,524	115,524
12	Postal Service	0	2,280	2,280
	Subtotal - POSTAL SERVICE	0	2,280	2,280
15	Procurement Post-Award	0	2,497	2,497
	Subtotal - BUSINESS ASSISTANCE C	0	2,497	2,497
16	Finance Operations	0	1,146	1,146

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
16	Accounts Payable	$0	$472	$472
	Subtotal - FINANCE OPERATIONS	0	1,618	1,618
17	Payroll	0	413	413
	Subtotal - PAYROLL	0	413	413
18	Management & Budget	0	1,136	1,136
	Subtotal - OFFICE OF MANAGEMENT	0	1,136	1,136
19	Internal Audit	0	440	440
	Subtotal - INTERNAL AUDIT	0	440	440
20	Business Solutions	0	602	602
	Subtotal - BUSINESS SOLUTIONS	0	602	602
21	Public Property Svcs	0	149	149
	Subtotal - PUBLIC PROPERTY ADMIN	0	149	149
22	Purchasing	0	159	159
	Subtotal - PURCHASING	0	159	159
23	Procurement Review	0	21	21
23	Prompt Pay Review	0	26	26
23	Grants	0	660	660
23	Performance Monitoring	0	32	32
	Subtotal - FINANCIAL ACCOUNTABIL	0	739	739
24	Cash Operations	0	7	7
24	Investment Committee Supt	0	41	41
24	Investor Relations	0	18	18
	Subtotal - TREASURY	0	66	66
25	Grant Coordination	0	1,208	1,208
	Subtotal - GRANTS COORDINATION	0	1,208	1,208
26	Workforce Management	0	2,324	2,324

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
26	Benefits	$0	$2,291	$2,291
26	HR Admin./Sys Support	0	3,004	3,004
	Subtotal - HUMAN RESOURCES	0	7,619	7,619
27	ITS Systems	0	19,836	19,836
27	ITS Systems Depreciation	0	4,317	4,317
	Subtotal - INFORMATION SYSTEMS	0	24,153	24,153
28	Legal Services	0	19,307	19,307
	Subtotal - DEPT OF LAW	0	19,307	19,307
Total Incoming		647,864	180,880	828,744
C. Total Allocated			$2,058,896	$2,058,896
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Mayor's Office Allocations

Dept:7 MAYOR

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	53	0.47%	$8,815	$0	$8,815	$0	$8,815
7	MAYOR	10	0.09%	1,663	0	1,663	0	1,663
8	EMPLOYEE HEALTH & WELLNESS	10	0.09%	1,663	0	1,663	161	1,824
9	GEN SVC OVERHEAD	10	0.09%	1,663	0	1,663	161	1,824
10	GEN SVC FACILITIES	59	0.52%	9,813	0	9,813	950	10,763
11	FLEET MANAGEMENT	87	0.77%	14,469	0	14,469	1,401	15,871
12	POSTAL SERVICE	8	0.07%	1,331	0	1,331	129	1,459
13	RADIO SHOP	15	0.13%	2,495	0	2,495	242	2,736
14	DIRECTOR OF FINANCE	7	0.06%	1,164	0	1,164	113	1,277
15	BUSINESS ASSISTANCE OFFICE	6	0.05%	998	0	998	97	1,095
16	FINANCE OPERATIONS	27	0.24%	4,490	0	4,490	435	4,925
17	PAYROLL	9	0.08%	1,497	0	1,497	145	1,642
18	OFFICE OF MANAGEMENT & BUDGE	24	0.21%	3,992	0	3,992	387	4,378
19	INTERNAL AUDIT	11	0.10%	1,829	0	1,829	177	2,007
20	BUSINESS SOLUTIONS	12	0.11%	1,996	0	1,996	193	2,189
21	PUBLIC PROPERTY ADMIN	5	0.04%	832	0	832	81	912
22	PURCHASING	16	0.14%	2,661	0	2,661	258	2,919
23	FINANCIAL ACCOUNTABILITY	6	0.05%	998	0	998	97	1,095
24	TREASURY	10	0.09%	1,663	0	1,663	161	1,824
25	GRANTS COORDINATION	2	0.02%	333	0	333	32	365
26	HUMAN RESOURCES	65	0.58%	10,810	0	10,810	1,047	11,857
27	INFORMATION SYSTEMS	150	1.33%	24,947	0	24,947	2,416	27,363
28	DEPT OF LAW	51	0.45%	8,482	0	8,482	822	9,304
29	CENTRAL RECORDS	3	0.03%	499	0	499	48	547
30	Elections	48	0.43%	7,983	0	7,983	773	8,756
31	Surplus Property	8	0.07%	1,331	0	1,331	129	1,459
32	Planning Comm	63	0.56%	10,478	0	10,478	1,015	11,493
35	Historical Comm	11	0.10%	1,829	0	1,829	177	2,007
38	Assessor Prop	106	0.94%	17,629	0	17,629	1,707	19,337
39	Trustee	29	0.26%	4,823	0	4,823	467	5,290
40	County Clerk	80	0.71%	13,305	0	13,305	1,289	14,594
41	District Attorney	101	0.89%	16,798	0	16,798	1,627	18,425
42	DA Drug Enforcement	11	0.10%	1,829	0	1,829	177	2,007
45	Public Defender	106	0.94%	17,629	0	17,629	1,707	19,337
46	Juvenile Court Clerk	31	0.27%	5,156	0	5,156	499	5,655
47	Circuit Court Clerk	45	0.40%	7,484	0	7,484	725	8,209
48	Criminal Court Clerk	90	0.80%	14,968	0	14,968	1,450	16,418
49	Clerk/Master	16	0.14%	2,661	0	2,661	258	2,919
50	Juvenile Court	126	1.12%	20,956	0	20,956	2,030	22,985
51	General Sessions Court	160	1.42%	26,610	0	26,610	2,577	29,188
52	State Trial Courts	198	1.75%	32,930	0	32,930	3,189	36,120
53	Justice Info Sys	21	0.19%	3,493	0	3,493	338	3,831
54	Sheriff Admin	124	1.10%	20,623	0	20,623	1,997	22,620

Mayor's Office Allocations

Dept:7 MAYOR

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	Sheriff Facility Maint	18	0.16%	$2,994	$0	$2,994	$290	$3,284
57	Sheriff Warehouse	4	0.04%	665	0	665	64	730
58	Sheriff Criminal Justice Ctr	347	3.07%	57,711	0	57,711	5,590	63,300
59	Sheriff Hill Jail	82	0.73%	13,638	0	13,638	1,321	14,959
61	Sheriff Corr Work Center	207	1.83%	34,427	0	34,427	3,334	37,761
62	Sheriff Transportation	134	1.19%	22,286	0	22,286	2,159	24,445
64	Sheriff Warrants	57	0.50%	9,480	0	9,480	918	10,398
65	Sheriff Training Academy	72	0.64%	11,975	0	11,975	1,160	13,134
74	Sheriff Day Reporting	38	0.34%	6,320	0	6,320	612	6,932
76	Sheriff Armed Security	28	0.25%	4,657	0	4,657	451	5,108
77	Sheriff Other	13	0.12%	2,162	0	2,162	209	2,371
78	Police	2,698	23.89%	448,715	0	448,715	43,460	492,175
80	Fire	1,329	11.77%	221,031	0	221,031	21,408	242,439
81	Codes Admin	95	0.84%	15,800	0	15,800	1,530	17,330
82	Beer Board	4	0.04%	665	0	665	64	730
83	Agricultural Ext	8	0.07%	1,331	0	1,331	129	1,459
84	Soil & Water	1	0.01%	166	0	166	16	182
85	Social Services	93	0.82%	15,467	0	15,467	1,498	16,965
86	Health	587	5.20%	97,626	0	97,626	9,456	107,082
87	Public Library	428	3.79%	71,182	0	71,182	6,894	78,077
88	Parks	594	5.26%	98,790	0	98,790	9,568	108,359
89	Arts Commission	11	0.10%	1,829	0	1,829	177	2,007
90	Public Works	373	3.30%	62,035	0	62,035	6,008	68,043
91	Solid Waste	144	1.28%	23,949	0	23,949	2,320	26,269
92	Human Relations	5	0.04%	832	0	832	81	912
93	Farmers Market	5	0.04%	832	0	832	81	912
94	Muni Auditorium	10	0.09%	1,663	0	1,663	161	1,824
95	State Fair Board	21	0.19%	3,493	0	3,493	338	3,831
97	Sports Authority	2	0.02%	333	0	333	32	365
98	Water & Sewer	756	6.70%	125,733	0	125,733	12,178	137,911
99	Storm Water	83	0.74%	13,804	0	13,804	1,337	15,141
102	Metro Action Com	406	3.60%	67,523	0	67,523	6,540	74,063
103	NCAC	151	1.34%	25,113	0	25,113	2,432	27,546
105	Metro Transit	2	0.02%	333	0	333	32	365
110	Communication Center	204	1.81%	33,928	0	33,928	3,286	37,214
112	Criminal Justice Planning	5	0.04%	832	0	832	81	912
113	Office of Emergency Management	11	0.10%	1,829	0	1,829	177	2,007
114	Comm Ed Comm	6	0.05%	998	0	998	97	1,095
115	Convention Center Auth	188	1.66%	31,267	0	31,267	3,028	34,295
118	Mayor Other	19	0.17%	3,160	0	3,160	306	3,466
121	All Others	23	0.20%	3,825	0	3,825	370	4,196

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,292	100.00%	1,878,016	0	1,878,016	180,880	2,058,896
Direct Bills					0		0
Total					$1,878,016		$2,058,896

Basis Units: # of Active Employees (less MNPS)

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
6	LEGISLATIVE	$8,815	$8,815
7	MAYOR	1,663	1,663
8	EMPLOYEE HEALTH & WELLNESS	1,824	1,824
9	GEN SVC OVERHEAD	1,824	1,824
10	GEN SVC FACILITIES	10,763	10,763
11	FLEET MANAGEMENT	15,871	15,871
12	POSTAL SERVICE	1,459	1,459
13	RADIO SHOP	2,736	2,736
14	DIRECTOR OF FINANCE	1,277	1,277
15	BUSINESS ASSISTANCE OFFICE	1,095	1,095
16	FINANCE OPERATIONS	4,925	4,925
17	PAYROLL	1,642	1,642
18	OFFICE OF MANAGEMENT & BUDGE	4,378	4,378
19	INTERNAL AUDIT	2,007	2,007
20	BUSINESS SOLUTIONS	2,189	2,189
21	PUBLIC PROPERTY ADMIN	912	912
22	PURCHASING	2,919	2,919
23	FINANCIAL ACCOUNTABILITY	1,095	1,095
24	TREASURY	1,824	1,824
25	GRANTS COORDINATION	365	365
26	HUMAN RESOURCES	11,857	11,857
27	INFORMATION SYSTEMS	27,363	27,363
28	DEPT OF LAW	9,304	9,304
29	CENTRAL RECORDS	547	547
30	Elections	8,756	8,756
31	Surplus Property	1,459	1,459
32	Planning Comm	11,493	11,493
35	Historical Comm	2,007	2,007
38	Assessor Prop	19,337	19,337
39	Trustee	5,290	5,290
40	County Clerk	14,594	14,594
41	District Attorney	18,425	18,425
42	DA Drug Enforcement	2,007	2,007
45	Public Defender	19,337	19,337
46	Juvenile Court Clerk	5,655	5,655
47	Circuit Court Clerk	8,209	8,209
48	Criminal Court Clerk	16,418	16,418
49	Clerk/Master	2,919	2,919
50	Juvenile Court	22,985	22,985
51	General Sessions Court	29,188	29,188
52	State Trial Courts	36,120	36,120

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
53	Justice Info Sys	$3,831	$3,831
54	Sheriff Admin	22,620	22,620
56	Sheriff Facility Maint	3,284	3,284
57	Sheriff Warehouse	730	730
58	Sheriff Criminal Justice Ctr	63,300	63,300
59	Sheriff Hill Jail	14,959	14,959
61	Sheriff Corr Work Center	37,761	37,761
62	Sheriff Transportation	24,445	24,445
64	Sheriff Warrants	10,398	10,398
65	Sheriff Training Academy	13,134	13,134
74	Sheriff Day Reporting	6,932	6,932
76	Sheriff Armed Security	5,108	5,108
77	Sheriff Other	2,371	2,371
78	Police	492,175	492,175
80	Fire	242,439	242,439
81	Codes Admin	17,330	17,330
82	Beer Board	730	730
83	Agricultural Ext	1,459	1,459
84	Soil & Water	182	182
85	Social Services	16,965	16,965
86	Health	107,082	107,082
87	Public Library	78,077	78,077
88	Parks	108,359	108,359
89	Arts Commission	2,007	2,007
90	Public Works	68,043	68,043
91	Solid Waste	26,269	26,269
92	Human Relations	912	912
93	Farmers Market	912	912
94	Muni Auditorium	1,824	1,824
95	State Fair Board	3,831	3,831
97	Sports Authority	365	365
98	Water & Sewer	137,911	137,911
99	Storm Water	15,141	15,141
102	Metro Action Com	74,063	74,063
103	NCAC	27,546	27,546
105	Metro Transit	365	365
110	Communication Center	37,214	37,214
112	Criminal Justice Planning	912	912
113	Office of Emergency Management	2,007	2,007
114	Comm Ed Comm	1,095	1,095
115	Convention Center Auth	34,295	34,295

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
118 Mayor Other	$3,466	$3,466
121 All Others	4,196	4,196
Total	$2,058,896	$2,058,896

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "Employee Health and Wellness") provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

Employee Clinic - The allocation of costs is based on the number of exams and procedures. Agencies are billed for select services and direct billings are credited to agencies total costs.

Benefit Board – Costs associated with support provided to the Benefit Board have been allocated directly to the Employee Benefits central service department for further re-allocation.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:8 EMPLOYEE HEALTH & WELLNESS

Description		Amount	General Admin	Employee Clinic	Benefit Board	Other
Personnel Costs						
Salaries	S1	359,144	0	274,037	85,107	0
Salary % Split			*.00%*	*76.30%*	*23.70%*	*.00%*
Benefits	S	135,411	0	103,322	32,089	0
Subtotal - Personnel Costs		494,555	0	377,360	117,195	0
Services & Supplies Cost						
502 Contract Services	S	51,352	0	39,183	12,169	0
503 Supplies	S	(2,964)	0	(2,262)	(702)	0
505 Other Expenses	S	2,201	0	1,679	522	0
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		50,589	0	38,601	11,988	0
Department Cost Total		545,144	0	415,960	129,184	0
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		545,144	0	415,960	129,184	0
General Admin Distribution			0	0	0	0
Grand Total		$545,144		$415,960	$129,184	$0
						not allocated

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
3	Post Audits	$240	$1	$241	$0	$0
	Subtotal - POST AUDITS	240	1	241	0	0
6	Metro Clerk	410	30	439	0	0
6	Council	2,192	160	2,352	0	0
	Subtotal - LEGISLATIVE	2,602	189	2,791	0	0
7	Mayor's Office	1,663	161	1,824	0	0
	Subtotal - MAYOR	1,663	161	1,824	0	0
16	Finance Operations	0	422	422	0	0
16	Accounts Payable	0	428	428	0	0
	Subtotal - FINANCE OPERATIONS	0	850	850	0	0
17	Payroll	0	148	148	0	0
	Subtotal - PAYROLL	0	148	148	0	0
18	Management & Budget	0	519	519	0	0
	Subtotal - OFFICE OF MANAGEMENT	0	519	519	0	0
19	Internal Audit	0	195	195	0	0
	Subtotal - INTERNAL AUDIT	0	195	195	0	0
20	Business Solutions	0	222	222	0	0
	Subtotal - BUSINESS SOLUTIONS	0	222	222	0	0
21	Public Property Svcs	0	66	66	0	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	66	66	0	0
22	Purchasing	0	63	63	0	0
	Subtotal - PURCHASING	0	63	63	0	0
23	Procurement Review	0	9	9	0	0
23	Prompt Pay Review	0	23	23	0	0
23	Performance Monitoring	0	14	14	0	0

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
	Subtotal - FINANCIAL ACCOUNTABIL	$0	$47	$47	$0	$0
24	Cash Operations	0	3	3	0	0
24	Investment Committee Supt	0	14	14	0	0
24	Investor Relations	0	8	8	0	0
	Subtotal - TREASURY	0	26	26	0	0
Total Incoming		4,505	2,485	6,990	0	0
C. Total Allocated			$552,134	$422,951	$129,184	$0
				76.60%	23.40%	

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Employee Clinic Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	4	0.01%	$57	$0	$57	$0	$57
9	GEN SVC OVERHEAD	198	0.68%	2,844	0	2,844	17	2,861
50	Juvenile Court	14	0.05%	201	0	201	1	202
51	General Sessions Court	20	0.07%	287	0	287	2	289
54	Sheriff Admin	1,804	6.16%	25,912	0	25,912	153	26,065
78	Police	17,493	59.76%	251,262	0	251,262	1,485	252,748
80	Fire	7,502	25.63%	107,756	0	107,756	637	108,393
81	Codes Admin	3	0.01%	43	0	43	0	43
86	Health	1,160	3.96%	16,662	0	16,662	98	16,760
88	Parks	407	1.39%	5,846	0	5,846	35	5,881
90	Public Works	41	0.14%	589	0	589	3	592
91	Solid Waste	14	0.05%	201	0	201	1	202
96	Convention Center	3	0.01%	43	0	43	0	43
98	Water & Sewer	21	0.07%	302	0	302	2	303
102	Metro Action Com	500	1.71%	7,182	0	7,182	42	7,224
104	MDHA	83	0.28%	1,192	0	1,192	7	1,199
108	Education	6	0.02%	86	0	86	1	87
	Subtotal	29,273	100.00%	420,465	0	420,465	2,485	422,951
	Direct Bills					0		0
	Total					$420,465		$422,951

Basis Units: # of Exams and Procedures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefit Board Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	100	100.00%	$129,184	$0	$129,184	$0	$129,184
Subtotal	100	100.00%	129,184	0	129,184	0	129,184
Direct Bills					0		0
Total					$129,184		$129,184

Basis Units: Direct 100% Allocation to Employee Benefits

Allocation Summary

Dept:8 EMPLOYEE HEALTH & WELLNESS

	Department	Employee Clinic	Benefit Board	Other	Total
2	EMPLOYEE BENEFITS	$0	$129,184	$0	$129,184
7	MAYOR	57	0	0	57
9	GEN SVC OVERHEAD	2,861	0	0	2,861
50	Juvenile Court	202	0	0	202
51	General Sessions Court	289	0	0	289
54	Sheriff Admin	26,065	0	0	26,065
78	Police	252,748	0	0	252,748
80	Fire	108,393	0	0	108,393
81	Codes Admin	43	0	0	43
86	Health	16,760	0	0	16,760
88	Parks	5,881	0	0	5,881
90	Public Works	592	0	0	592
91	Solid Waste	202	0	0	202
96	Convention Center	43	0	0	43
98	Water & Sewer	303	0	0	303
102	Metro Action Com	7,224	0	0	7,224
104	MDHA	1,199	0	0	1,199
108	Education	87	0	0	87
Total		$422,951	$129,184	$0	$552,134

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

GENERAL SERVICES OVERHEAD EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

The General Services Executive Leadership program was created as a central service function in FY-09 to properly allocate administrative costs to the various divisions within the General Services department.

Costs of the program and costs coming into the program were allocated to General Services Facilities (BOSS), Construction Design, E-Bid Surplus Property, Fleet Management, Postal Service and Radio Shop based on the salaries within those divisions.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:9 GEN SVC OVERHEAD

Description		Amount	General Admin	Gen Svs Overhead
Personnel Costs				
Salaries	S1	647,071	0	647,071
Salary % Split			*.00%*	*100.00%*
Benefits	S	245,765	0	245,765
Subtotal - Personnel Costs		892,836	0	892,836
Services & Supplies Cost				
502 Contract Services	S	194,542	0	194,542
503 Supplies	S	2,304	0	2,304
505 Other Expenses	S	3,091	0	3,091
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		199,937	0	199,937
Department Cost Total		1,092,773	0	1,092,773
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,092,773	0	1,092,773
General Admin Distribution			0	0
Grand Total		$1,092,773		$1,092,773

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
1	Metro Southeast	$136,993	$0	$136,993
1	Lindsley Hall	49,644	0	49,644
1	Fulton Campus Garage	7,131	0	7,131
	Subtotal - BUILDING DEPRECIATION	193,767	0	193,767
2	County Pension	50,579	158	50,737
2	Civil Service Pension	96,870	306	97,176
2	Health Benefit	633,429	1,984	635,413
2	Life Benefit	39,175	123	39,298
2	Injured On Duty	101,755	319	102,073
	Subtotal - EMPLOYEE BENEFITS	921,808	2,890	924,697
3	Post Audits	210	1	211
	Subtotal - POST AUDITS	210	1	211
6	Metro Clerk	410	30	439
6	Council	2,192	160	2,352
	Subtotal - LEGISLATIVE	2,602	189	2,791
7	Mayor's Office	1,663	161	1,824
	Subtotal - MAYOR	1,663	161	1,824
8	Employee Clinic	2,844	17	2,861
	Subtotal - EMPLOYEE HEALTH & WE	2,844	17	2,861
10	Buildings & Security	0	523,148	523,148
	Subtotal - GEN SVC FACILITIES	0	523,148	523,148
11	Motor Pool	0	187	187
11	Fleet Depreciation	0	5,434	5,434
	Subtotal - FLEET MANAGEMENT	0	5,622	5,622
12	Postal Service	0	1,012	1,012
	Subtotal - POSTAL SERVICE	0	1,012	1,012
15	Procurement Post-Award	0	17,478	17,478

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
	Subtotal - BUSINESS ASSISTANCE C	$0	$17,478	$17,478
16	Finance Operations	0	369	369
16	Accounts Payable	0	350	350
	Subtotal - FINANCE OPERATIONS	0	719	719
17	Payroll	0	1,679	1,679
	Subtotal - PAYROLL	0	1,679	1,679
18	Management & Budget	0	950	950
	Subtotal - OFFICE OF MANAGEMENT	0	950	950
19	Internal Audit	0	391	391
	Subtotal - INTERNAL AUDIT	0	391	391
20	Business Solutions	0	194	194
	Subtotal - BUSINESS SOLUTIONS	0	194	194
21	Public Property Svcs	0	133	133
	Subtotal - PUBLIC PROPERTY ADMIN	0	133	133
22	Purchasing	0	247	247
	Subtotal - PURCHASING	0	247	247
23	Procurement Review	0	19	19
23	Prompt Pay Review	0	19	19
23	Performance Monitoring	0	28	28
	Subtotal - FINANCIAL ACCOUNTABIL	0	66	66
24	Cash Operations	0	7	7
24	Investment Committee Supt	0	165	165
24	Investor Relations	0	16	16
	Subtotal - TREASURY	0	187	187
26	Employee Relations	0	10,895	10,895

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
26	Workforce Management	$0	$20,112	$20,112
26	Benefits	0	19,828	19,828
26	HR Admin./Sys Support	0	25,999	25,999
	Subtotal - HUMAN RESOURCES	0	76,833	76,833
27	ITS Systems	0	12,693	12,693
27	ITS Systems Depreciation	0	2,762	2,762
	Subtotal - INFORMATION SYSTEMS	0	15,455	15,455
28	Legal Services	0	9,296	9,296
	Subtotal - DEPT OF LAW	0	9,296	9,296
29	Records & Storage	0	3,604	3,604
29	Data Requests	0	29	29
	Subtotal - CENTRAL RECORDS	0	3,633	3,633
Total Incoming		1,122,893	660,302	1,783,196
C. Total Allocated			$2,875,969	$2,875,969
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Gen Svs Overhead Allocations

Dept:9 GEN SVC OVERHEAD

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	1,516,350	23.99%	$531,516	$0	$531,516	$158,400	$689,916
11 FLEET MANAGEMENT	3,676,580	58.16%	1,288,727	0	1,288,727	384,060	1,672,788
12 POSTAL SERVICE	162,544	2.57%	56,975	0	56,975	16,980	73,955
13 RADIO SHOP	607,581	9.61%	212,971	0	212,971	63,469	276,440
31 Surplus Property	357,968	5.66%	125,476	0	125,476	37,394	162,870
Subtotal	6,321,023	100.00%	2,215,666	0	2,215,666	660,302	2,875,969
Direct Bills					0		0
Total					$2,215,666		$2,875,969

Basis Units: General Services Salaries

Allocation Summary

Dept:9 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
10 GEN SVC FACILITIES	$689,916	$689,916
11 FLEET MANAGEMENT	1,672,788	1,672,788
12 POSTAL SERVICE	73,955	73,955
13 RADIO SHOP	276,440	276,440
31 Surplus Property	162,870	162,870
Total	$2,875,969	$2,875,969

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

General Services Facilities Division (BOSS) provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals. In FY-09 Construction Design was added to the division.

General Services Facilities identified the utility costs to each building. In addition, environmental, grounds maintenance, and salaries and fringe benefits on certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Respective buildings cost were then allocated based on the square feet occupied by each agency. The residual was allocated to departments based on billings.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:10 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security
Personnel Costs				
Salaries	S1	1,424,437	0	1,424,437
Salary % Split			*.00%*	*100.00%*
Benefits	S	537,264	0	537,264
Subtotal - Personnel Costs		1,961,701	0	1,961,701
Services & Supplies Cost				
502 Contract Services	S	18,508,389	0	18,508,389
503 Supplies	S	306,551	0	306,551
505 Other Expenses	S	350,122	0	350,122
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	261,695	0	0
CAFR Investment Income	S	0	0	0
CAFR Non-Operating Rev	S	(118,716)	0	(118,716)
Subtotal - Services & Supplies		19,308,041	0	19,046,346
Department Cost Total		21,269,742	0	21,008,047
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	(261,695)	0	0
Subtotal - Adjustments		(261,695)	0	0
Total Costs After Adjustments		21,008,047	0	21,008,047
General Admin Distribution			0	0
Grand Total		$21,008,047		$21,008,047

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
1	Communications Bldg	$11,199	$0	$11,199
1	Metro Southeast	219,029	0	219,029
1	Lindsley Hall	118,439	0	118,439
1	Howard Office Bldg	71,613	0	71,613
1	Fulton Campus Garage	32,869	0	32,869
1	Metro Office Building	28,840	0	28,840
	Subtotal - BUILDING DEPRECIATION	481,990	0	481,990
2	Injured On Duty	(83,700)	0	(83,700)
	Subtotal - EMPLOYEE BENEFITS	(83,700)	0	(83,700)
3	Post Audits	6,470	23	6,493
	Subtotal - POST AUDITS	6,470	23	6,493
5	Self Insured	4,020	12	4,032
5	Judgements & Losses	2,606	8	2,614
	Subtotal - INSURANCE	6,626	20	6,646
6	Metro Clerk	2,416	176	2,592
6	Council	12,935	941	13,876
	Subtotal - LEGISLATIVE	15,352	1,117	16,469
7	Mayor's Office	9,813	950	10,763
	Subtotal - MAYOR	9,813	950	10,763
9	Gen Svs Overhead	531,516	158,400	689,916
	Subtotal - GEN SVC OVERHEAD	531,516	158,400	689,916
10	Buildings & Security	0	49,661	49,661
	Subtotal - GEN SVC FACILITIES	0	49,661	49,661
11	Motor Pool	0	7,941	7,941
11	Fleet Depreciation	0	37,129	37,129
	Subtotal - FLEET MANAGEMENT	0	45,070	45,070
12	Postal Service	0	36	36

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
	Subtotal - POSTAL SERVICE	$0	$36	$36
13	Radio Shop	0	2,482	2,482
13	Radio Shop Depreciation	0	10,509	10,509
	Subtotal - RADIO SHOP	0	12,990	12,990
16	Finance Operations	0	11,382	11,382
16	Accounts Payable	0	23,271	23,271
	Subtotal - FINANCE OPERATIONS	0	34,653	34,653
17	Payroll	0	696	696
	Subtotal - PAYROLL	0	696	696
18	Management & Budget	0	18,127	18,127
	Subtotal - OFFICE OF MANAGEMENT	0	18,127	18,127
19	Internal Audit	0	7,554	7,554
	Subtotal - INTERNAL AUDIT	0	7,554	7,554
20	Business Solutions	0	5,980	5,980
	Subtotal - BUSINESS SOLUTIONS	0	5,980	5,980
21	Public Property Svcs	0	2,563	2,563
	Subtotal - PUBLIC PROPERTY ADMIN	0	2,563	2,563
22	Purchasing	0	23,721	23,721
	Subtotal - PURCHASING	0	23,721	23,721
23	Procurement Review	0	366	366
23	Prompt Pay Review	0	1,264	1,264
23	Performance Monitoring	0	550	550
	Subtotal - FINANCIAL ACCOUNTABIL	0	2,180	2,180
24	Cash Operations	0	303	303
24	Investment Committee Supt	0	68	68

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security
24	Investor Relations	$0	$306	$306
	Subtotal - TREASURY	0	677	677
27	ITS Systems	0	101,105	101,105
27	ITS Systems Depreciation	0	22,004	22,004
	Subtotal - INFORMATION SYSTEMS	0	123,110	123,110
29	Records & Storage	0	4,536	4,536
29	Data Requests	0	173	173
	Subtotal - CENTRAL RECORDS	0	4,709	4,709
Total Incoming		968,067	492,237	1,460,304
C. Total Allocated			$22,468,351	$22,468,351
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	0	0.00%	$0	$(57,100)	$(57,100)	$0	$(57,100)
6	LEGISLATIVE	96,528	0.46%	101,875	0	101,875	0	101,875
7	MAYOR	109,460	0.53%	115,524	0	115,524	0	115,524
9	GEN SVC OVERHEAD	495,688	2.38%	523,148	0	523,148	0	523,148
10	GEN SVC FACILITIES	47,054	0.23%	49,661	0	49,661	0	49,661
11	FLEET MANAGEMENT	705,049	3.39%	744,107	0	744,107	17,289	761,395
12	POSTAL SERVICE	8,678	0.04%	9,159	0	9,159	213	9,372
13	RADIO SHOP	167,011	0.80%	176,263	0	176,263	4,095	180,358
14	DIRECTOR OF FINANCE	119,848	0.58%	126,487	0	126,487	2,939	129,426
16	FINANCE OPERATIONS	40,823	0.20%	43,084	0	43,084	1,001	44,086
17	PAYROLL	30,097	0.14%	31,764	0	31,764	738	32,502
18	OFFICE OF MANAGEMENT & BUDGE	86,964	0.42%	91,782	0	91,782	2,132	93,914
19	INTERNAL AUDIT	14,155	0.07%	14,939	0	14,939	347	15,286
21	PUBLIC PROPERTY ADMIN	11,230	0.05%	11,852	0	11,852	275	12,127
22	PURCHASING	70,784	0.34%	74,705	0	74,705	1,736	76,441
23	FINANCIAL ACCOUNTABILITY	42,547	0.20%	44,904	0	44,904	1,043	45,947
24	TREASURY	36,451	0.18%	38,470	0	38,470	894	39,364
25	GRANTS COORDINATION	9,306	0.04%	9,822	0	9,822	228	10,050
26	HUMAN RESOURCES	10,454	0.05%	11,033	0	11,033	256	11,289
27	INFORMATION SYSTEMS	943,662	4.53%	995,938	0	995,938	23,140	1,019,078
28	DEPT OF LAW	24,921	0.12%	26,302	0	26,302	611	26,913
30	Elections	187,403	0.90%	197,785	0	197,785	4,595	202,380
31	Surplus Property	114,598	0.55%	120,946	0	120,946	2,810	123,756
32	Planning Comm	254,523	1.22%	268,623	0	268,623	6,241	274,864
34	Register of Deeds	868	0.00%	916	0	916	21	937
35	Historical Comm	13,662	0.07%	14,419	0	14,419	335	14,754
38	Assessor Prop	335,129	1.61%	353,694	0	353,694	8,218	361,912
39	Trustee	120,844	0.58%	127,538	0	127,538	2,963	130,502
40	County Clerk	486,743	2.34%	513,707	0	513,707	11,936	525,643
41	District Attorney	19,868	0.10%	20,969	0	20,969	487	21,456
45	Public Defender	21,970	0.11%	23,187	0	23,187	539	23,726
46	Juvenile Court Clerk	601,638	2.89%	634,967	0	634,967	14,753	649,720
47	Circuit Court Clerk	501,002	2.41%	528,756	0	528,756	12,285	541,041
48	Criminal Court Clerk	167,459	0.80%	176,736	0	176,736	4,106	180,842
49	Clerk/Master	170,273	0.82%	179,706	0	179,706	4,175	183,881
50	Juvenile Court	46,155	0.22%	48,712	0	48,712	1,132	49,844
51	General Sessions Court	591,917	2.84%	624,708	0	624,708	14,515	639,222
52	State Trial Courts	706,886	3.39%	746,046	0	746,046	17,334	763,379
54	Sheriff Admin	1,199,385	5.76%	1,265,828	0	1,265,828	29,410	1,295,238
78	Police	4,595,142	22.07%	4,849,700	0	4,849,700	112,679	4,962,379
80	Fire	1,166,819	5.60%	1,231,457	0	1,231,457	28,612	1,260,069
81	Codes Admin	358,277	1.72%	378,125	0	378,125	8,785	386,910
82	Beer Board	18,052	0.09%	19,052	0	19,052	443	19,495

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Agricultural Ext	24,124	0.12%	$25,460	$0	$25,460	$592	$26,052
84 Soil & Water	4,188	0.02%	4,420	0	4,420	103	4,523
85 Social Services	54,380	0.26%	57,392	0	57,392	1,333	58,726
86 Health	650,605	3.12%	686,647	0	686,647	15,954	702,600
87 Public Library	669,165	3.21%	706,235	0	706,235	16,409	722,644
88 Parks	500,816	2.41%	528,560	0	528,560	12,281	540,840
89 Arts Commission	46,509	0.22%	49,085	0	49,085	1,140	50,226
90 Public Works	11,589	0.06%	12,231	0	12,231	284	12,515
91 Solid Waste	4,072	0.02%	4,298	0	4,298	100	4,397
97 Sports Authority	12,055	0.06%	12,723	0	12,723	296	13,018
98 Water & Sewer	175,041	0.84%	184,738	0	184,738	4,292	189,030
102 Metro Action Com	335,912	1.61%	354,521	(336,100)	18,421	8,237	26,658
103 NCAC	0	0.00%	0	(11,027)	(11,027)	0	(11,027)
108 Education	273,175	1.31%	288,308	0	288,308	6,699	295,007
110 Communication Center	162,858	0.78%	171,880	0	171,880	3,993	175,873
112 Criminal Justice Planning	25,148	0.12%	26,541	0	26,541	617	27,158
113 Office of Emergency Management	166,821	0.80%	176,062	0	176,062	4,091	180,153
121 All Others	2,956,819	14.20%	3,120,618	(402,696)	2,717,922	72,505	2,790,428
Subtotal	20,822,600	100.00%	21,976,114	(806,923)	21,169,191	492,237	21,661,428
Direct Bills					806,923		806,923
Total					$21,976,114		$22,468,351

Basis Units: General Services Billings

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Total
0	Direct Billed	$806,923	$806,923
2	EMPLOYEE BENEFITS	(57,100)	(57,100)
6	LEGISLATIVE	101,875	101,875
7	MAYOR	115,524	115,524
9	GEN SVC OVERHEAD	523,148	523,148
10	GEN SVC FACILITIES	49,661	49,661
11	FLEET MANAGEMENT	761,395	761,395
12	POSTAL SERVICE	9,372	9,372
13	RADIO SHOP	180,358	180,358
14	DIRECTOR OF FINANCE	129,426	129,426
16	FINANCE OPERATIONS	44,086	44,086
17	PAYROLL	32,502	32,502
18	OFFICE OF MANAGEMENT & BUDGE	93,914	93,914
19	INTERNAL AUDIT	15,286	15,286
21	PUBLIC PROPERTY ADMIN	12,127	12,127
22	PURCHASING	76,441	76,441
23	FINANCIAL ACCOUNTABILITY	45,947	45,947
24	TREASURY	39,364	39,364
25	GRANTS COORDINATION	10,050	10,050
26	HUMAN RESOURCES	11,289	11,289
27	INFORMATION SYSTEMS	1,019,078	1,019,078
28	DEPT OF LAW	26,913	26,913
30	Elections	202,380	202,380
31	Surplus Property	123,756	123,756
32	Planning Comm	274,864	274,864
34	Register of Deeds	937	937
35	Historical Comm	14,754	14,754
38	Assessor Prop	361,912	361,912
39	Trustee	130,502	130,502
40	County Clerk	525,643	525,643
41	District Attorney	21,456	21,456
45	Public Defender	23,726	23,726
46	Juvenile Court Clerk	649,720	649,720
47	Circuit Court Clerk	541,041	541,041
48	Criminal Court Clerk	180,842	180,842
49	Clerk/Master	183,881	183,881
50	Juvenile Court	49,844	49,844
51	General Sessions Court	639,222	639,222
52	State Trial Courts	763,379	763,379
54	Sheriff Admin	1,295,238	1,295,238
78	Police	4,962,379	4,962,379

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Total
80	Fire	$1,260,069	$1,260,069
81	Codes Admin	386,910	386,910
82	Beer Board	19,495	19,495
83	Agricultural Ext	26,052	26,052
84	Soil & Water	4,523	4,523
85	Social Services	58,726	58,726
86	Health	702,600	702,600
87	Public Library	722,644	722,644
88	Parks	540,840	540,840
89	Arts Commission	50,226	50,226
90	Public Works	12,515	12,515
91	Solid Waste	4,397	4,397
97	Sports Authority	13,018	13,018
98	Water & Sewer	189,030	189,030
102	Metro Action Com	26,658	26,658
103	NCAC	(11,027)	(11,027)
108	Education	295,007	295,007
110	Communication Center	175,873	175,873
112	Criminal Justice Planning	27,158	27,158
113	Office of Emergency Management	180,153	180,153
121	All Others	2,790,428	2,790,428
Total		$22,468,351	$22,468,351

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Fleet Management division maintains control of a vehicle pool for rental by any Metropolitan Government department. It also provides repair and maintenance services for other vehicles owned by other departments within the Metropolitan Government. Departments are billed for the services provided. All costs except depreciation were allocated to departments based on the billings. Depreciation expense was allocated based on motor pool vehicles assigned to departments.

The costs and revenues were taken from the Government's CAFR for FY 2015.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:11 FLEET MANAGEMENT

Description		Amount	General Admin	Motor Pool	Fleet Depreciation
Personnel Costs					
Salaries	S1	3,676,580	0	3,676,580	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	1,756,758	0	1,756,758	0
Subtotal - Personnel Costs		5,433,338	0	5,433,338	0
Services & Supplies Cost					
502 Contract Services	S	1,916,382	0	1,916,382	0
503 Supplies	S	12,999,470	0	12,999,470	0
505 Other Expenses	S	212,330	0	212,330	0
Depreciation	P	11,532,966	0	0	11,532,966
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(636,495)	0	(636,495)	0
Subtotal - Services & Supplies		26,024,653	0	14,491,687	11,532,966
Department Cost Total		31,457,991	0	19,925,025	11,532,966
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		31,457,991	0	19,925,025	11,532,966
General Admin Distribution			0	0	0
Grand Total		$31,457,991		$19,925,025	$11,532,966

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1	Metro Southeast	$390,984	$0	$390,984	$0
	Subtotal - BUILDING DEPRECIATION	390,984	0	390,984	0
2	Injured On Duty	(126,380)	3	(126,377)	0
	Subtotal - EMPLOYEE BENEFITS	(126,380)	3	(126,377)	0
3	Post Audits	93,930	333	94,263	0
	Subtotal - POST AUDITS	93,930	333	94,263	0
6	Metro Clerk	3,563	259	3,823	0
6	Council	19,074	1,388	20,462	0
	Subtotal - LEGISLATIVE	22,637	1,647	24,284	0
7	Mayor's Office	14,469	1,401	15,871	0
	Subtotal - MAYOR	14,469	1,401	15,871	0
9	Gen Svs Overhead	1,288,727	384,060	1,672,788	0
	Subtotal - GEN SVC OVERHEAD	1,288,727	384,060	1,672,788	0
10	Buildings & Security	744,107	17,289	761,395	0
	Subtotal - GEN SVC FACILITIES	744,107	17,289	761,395	0
11	Fleet Depreciation	0	167,713	167,713	0
	Subtotal - FLEET MANAGEMENT	0	167,713	167,713	0
12	Postal Service	0	477	477	0
	Subtotal - POSTAL SERVICE	0	477	477	0
13	Radio Shop	0	2,080	2,080	0
13	Radio Shop Depreciation	0	8,809	8,809	0
	Subtotal - RADIO SHOP	0	10,889	10,889	0
16	Finance Operations	0	165,238	165,238	0
16	Accounts Payable	0	65,743	65,743	0
	Subtotal - FINANCE OPERATIONS	0	230,980	230,980	0
17	Payroll	0	2,083	2,083	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
	Subtotal - PAYROLL	$0	$2,083	$2,083	$0
18	Management & Budget	0	17,307	17,307	0
	Subtotal - OFFICE OF MANAGEMENT	0	17,307	17,307	0
19	Internal Audit	0	11,475	11,475	0
	Subtotal - INTERNAL AUDIT	0	11,475	11,475	0
20	Business Solutions	0	86,814	86,814	0
	Subtotal - BUSINESS SOLUTIONS	0	86,814	86,814	0
21	Public Property Svcs	0	3,894	3,894	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	3,894	3,894	0
22	Purchasing	0	32,997	32,997	0
	Subtotal - PURCHASING	0	32,997	32,997	0
23	Procurement Review	0	557	557	0
23	Prompt Pay Review	0	3,572	3,572	0
23	Performance Monitoring	0	835	835	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	4,964	4,964	0
24	Cash Operations	0	266	266	0
24	Investment Committee Supt	0	204	204	0
24	Investor Relations	0	465	465	0
	Subtotal - TREASURY	0	936	936	0
27	ITS Systems	0	145,444	145,444	0
27	ITS Systems Depreciation	0	31,654	31,654	0
	Subtotal - INFORMATION SYSTEMS	0	177,098	177,098	0
29	Records & Storage	0	26	26	0
29	Data Requests	0	347	347	0
	Subtotal - CENTRAL RECORDS	0	373	373	0
Total Incoming		2,428,475	1,152,732	3,581,207	0
C. Total Allocated			$35,039,198	$23,506,232	$11,532,966
				67.09%	32.91%

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	1,400	0.01%	$1,587	$(1,400)	$187	$0	$187
10	GEN SVC FACILITIES	59,300	0.30%	67,241	(59,300)	7,941	0	7,941
12	POSTAL SERVICE	6,000	0.03%	6,803	(6,000)	803	352	1,155
13	RADIO SHOP	14,300	0.07%	16,215	(14,300)	1,915	839	2,754
26	HUMAN RESOURCES	1,500	0.01%	1,701	(1,500)	201	88	289
27	INFORMATION SYSTEMS	24,300	0.12%	27,554	(24,300)	3,254	1,425	4,679
28	DEPT OF LAW	2,600	0.01%	2,948	(2,600)	348	153	501
29	CENTRAL RECORDS	1,700	0.01%	1,928	(1,700)	228	100	327
30	Elections	2,300	0.01%	2,608	(2,300)	308	135	443
31	Surplus Property	6,700	0.03%	7,597	(6,700)	897	393	1,290
32	Planning Comm	1,400	0.01%	1,587	(1,400)	187	82	270
38	Assessor Prop	40,400	0.20%	45,810	(40,400)	5,410	2,370	7,780
39	Trustee	2,100	0.01%	2,381	(2,100)	281	123	404
40	County Clerk	15,500	0.08%	17,576	(15,500)	2,076	909	2,985
41	District Attorney	62,600	0.32%	70,983	(62,600)	8,383	3,672	12,054
45	Public Defender	3,200	0.02%	3,629	(3,200)	429	188	616
46	Juvenile Court Clerk	1,800	0.01%	2,041	(1,800)	241	106	347
47	Circuit Court Clerk	4,100	0.02%	4,649	(4,100)	549	240	790
48	Criminal Court Clerk	1,600	0.01%	1,814	(1,600)	214	94	308
50	Juvenile Court	36,300	0.18%	41,161	(36,300)	4,861	2,129	6,990
51	General Sessions Court	4,500	0.02%	5,103	(4,500)	603	264	867
52	State Trial Courts	59,400	0.30%	67,354	(59,400)	7,954	3,484	11,438
54	Sheriff Admin	842,500	4.27%	955,318	(842,500)	112,818	49,416	162,235
78	Police	5,510,200	27.95%	6,248,065	(5,510,200)	737,865	323,197	1,061,062
80	Fire	3,780,100	19.18%	4,286,289	(3,780,100)	506,189	221,719	727,908
81	Codes Admin	136,300	0.69%	154,552	(136,300)	18,252	7,995	26,246
82	Beer Board	5,000	0.03%	5,670	(5,000)	670	293	963
85	Social Services	15,800	0.08%	17,916	(15,800)	2,116	927	3,042
86	Health	118,400	0.60%	134,255	(118,400)	15,855	6,945	22,799
87	Public Library	76,100	0.39%	86,290	(76,100)	10,190	4,464	14,654
88	Parks	1,142,700	5.80%	1,295,718	(1,142,700)	153,018	67,024	220,042
90	Public Works	2,902,100	14.72%	3,290,717	(2,902,100)	388,617	170,221	558,838
91	Solid Waste	1,470,600	7.46%	1,667,526	(1,470,600)	196,926	86,257	283,184
93	Farmers Market	6,900	0.04%	7,824	(6,900)	924	405	1,329
94	Muni Auditorium	10,500	0.05%	11,906	(10,500)	1,406	616	2,022
98	Water & Sewer	2,520,200	12.78%	2,857,677	(2,520,200)	337,477	147,821	485,298
99	Storm Water	375,700	1.91%	426,010	(375,700)	50,310	22,036	72,346
102	Metro Action Com	290,000	1.47%	328,834	(290,000)	38,834	17,010	55,843
113	Office of Emergency Management	103,700	0.53%	117,586	(103,700)	13,886	6,082	19,969
120	ISF External Customers	53,865	0.27%	61,078	(53,865)	7,213	3,159	10,372

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	19,713,665	100.00%	22,353,500	(19,713,665)	2,639,835	1,152,732	3,792,567
Direct Bills					19,713,665		19,713,665
Total					$22,353,500		$23,506,232

Basis Units: Motor Pool Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Fleet Depreciation Allocations

Dept:11 FLEET MANAGEMENT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	5,434	0.05%	$5,434	$0	$5,434	$0	$5,434
10	GEN SVC FACILITIES	37,126	0.32%	37,129	0	37,129	0	37,129
11	FLEET MANAGEMENT	167,699	1.45%	167,713	0	167,713	0	167,713
12	POSTAL SERVICE	8,443	0.07%	8,444	0	8,444	0	8,444
13	RADIO SHOP	10,608	0.09%	10,609	0	10,609	0	10,609
26	HUMAN RESOURCES	3,452	0.03%	3,452	0	3,452	0	3,452
27	INFORMATION SYSTEMS	21,858	0.19%	21,860	0	21,860	0	21,860
28	DEPT OF LAW	3,452	0.03%	3,452	0	3,452	0	3,452
32	Planning Comm	5,273	0.05%	5,273	0	5,273	0	5,273
38	Assessor Prop	60,439	0.52%	60,444	0	60,444	0	60,444
40	County Clerk	8,377	0.07%	8,378	0	8,378	0	8,378
41	District Attorney	13,852	0.12%	13,853	0	13,853	0	13,853
46	Juvenile Court Clerk	4,976	0.04%	4,976	0	4,976	0	4,976
47	Circuit Court Clerk	7,657	0.07%	7,658	0	7,658	0	7,658
48	Criminal Court Clerk	3,578	0.03%	3,578	0	3,578	0	3,578
51	General Sessions Court	3,452	0.03%	3,452	0	3,452	0	3,452
52	State Trial Courts	32,277	0.28%	32,280	0	32,280	0	32,280
54	Sheriff Admin	543,249	4.71%	543,294	0	543,294	0	543,294
78	Police	3,053,142	26.48%	3,053,393	0	3,053,393	0	3,053,393
80	Fire	2,587,600	22.44%	2,587,813	0	2,587,813	0	2,587,813
81	Codes Admin	102,755	0.89%	102,763	0	102,763	0	102,763
82	Beer Board	6,760	0.06%	6,761	0	6,761	0	6,761
85	Social Services	4,466	0.04%	4,466	0	4,466	0	4,466
86	Health	41,261	0.36%	41,264	0	41,264	0	41,264
87	Public Library	71,508	0.62%	71,514	0	71,514	0	71,514
88	Parks	346,631	3.01%	346,659	0	346,659	0	346,659
90	Public Works	1,880,094	16.30%	1,880,249	0	1,880,249	0	1,880,249
91	Solid Waste	660,573	5.73%	660,627	0	660,627	0	660,627
94	Muni Auditorium	550	0.00%	550	0	550	0	550
98	Water & Sewer	1,453,893	12.61%	1,454,013	0	1,454,013	0	1,454,013
102	Metro Action Com	196,834	1.71%	196,850	0	196,850	0	196,850
107	Taxi Transp & Licensing	4,603	0.04%	4,603	0	4,603	0	4,603
110	Communication Center	9,188	0.08%	9,189	0	9,189	0	9,189
113	Office of Emergency Management	170,958	1.48%	170,972	0	170,972	0	170,972
Subtotal		11,532,018	100.00%	11,532,966	0	11,532,966	0	11,532,966
Direct Bills						0		0
Total						$11,532,966		$11,532,966

Basis Units: YTD Vehicle Depreciation Expense

Allocation Summary

Dept:11 FLEET MANAGEMENT

	Department	Motor Pool	Fleet Depreciation	Total
0	Direct Billed	$19,713,665	$0	$19,713,665
9	GEN SVC OVERHEAD	187	5,434	5,622
10	GEN SVC FACILITIES	7,941	37,129	45,070
11	FLEET MANAGEMENT	0	167,713	167,713
12	POSTAL SERVICE	1,155	8,444	9,599
13	RADIO SHOP	2,754	10,609	13,363
26	HUMAN RESOURCES	289	3,452	3,741
27	INFORMATION SYSTEMS	4,679	21,860	26,539
28	DEPT OF LAW	501	3,452	3,953
29	CENTRAL RECORDS	327	0	327
30	Elections	443	0	443
31	Surplus Property	1,290	0	1,290
32	Planning Comm	270	5,273	5,543
38	Assessor Prop	7,780	60,444	68,224
39	Trustee	404	0	404
40	County Clerk	2,985	8,378	11,362
41	District Attorney	12,054	13,853	25,908
45	Public Defender	616	0	616
46	Juvenile Court Clerk	347	4,976	5,323
47	Circuit Court Clerk	790	7,658	8,447
48	Criminal Court Clerk	308	3,578	3,886
50	Juvenile Court	6,990	0	6,990
51	General Sessions Court	867	3,452	4,319
52	State Trial Courts	11,438	32,280	43,718
54	Sheriff Admin	162,235	543,294	705,528
78	Police	1,061,062	3,053,393	4,114,455
80	Fire	727,908	2,587,813	3,315,721
81	Codes Admin	26,246	102,763	129,010
82	Beer Board	963	6,761	7,723
85	Social Services	3,042	4,466	7,509
86	Health	22,799	41,264	64,064
87	Public Library	14,654	71,514	86,168
88	Parks	220,042	346,659	566,702
90	Public Works	558,838	1,880,249	2,439,086
91	Solid Waste	283,184	660,627	943,811
93	Farmers Market	1,329	0	1,329
94	Muni Auditorium	2,022	550	2,572
98	Water & Sewer	485,298	1,454,013	1,939,310
99	Storm Water	72,346	0	72,346
102	Metro Action Com	55,843	196,850	252,694
107	Taxi Transp & Licensing	0	4,603	4,603

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
110 Communication Center	$0	$9,189	$9,189
113 Office of Emergency Management	19,969	170,972	190,941
120 ISF External Customers	10,372	0	10,372
Total	$23,506,232	$11,532,966	$35,039,198

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

The Postal Service division provides postage and postal services to all Metropolitan Government departments. Select departments are billed for this service. Costs were allocated to departments based on the billings, or actual costs.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:12 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	162,544	0	162,544
Salary % Split			*.00%*	*100.00%*
Benefits	S	84,326	0	84,326
Subtotal - Personnel Costs		246,870	0	246,870
Services & Supplies Cost				
502 Contract Services	S	539,194	0	539,194
503 Supplies	S	5,663	0	5,663
505 Other Expenses	S	29,961	0	29,961
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	182,740	0	0
CAFR Non-Operating Revenue	S	(39,514)	0	(39,514)
ADJ Use of Fund Balance	S	0	0	0
Subtotal - Services & Supplies		718,044	0	535,304
Department Cost Total		964,914	0	782,174
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	(182,740)	0	0
Subtotal - Adjustments		(182,740)	0	0
Total Costs After Adjustments		782,174	0	782,174
General Admin Distribution			0	0
Grand Total		$782,174		$782,174

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
1	AA Birch Bldg	$1,187	$0	$1,187
1	Howard Office Bldg	4,758	0	4,758
1	Fulton Campus Garage	782	0	782
	Subtotal - BUILDING DEPRECIATION	6,726	0	6,726
2	Injured On Duty	(6,800)	0	(6,800)
	Subtotal - EMPLOYEE BENEFITS	(6,800)	0	(6,800)
3	Post Audits	256	1	257
	Subtotal - POST AUDITS	256	1	257
6	Metro Clerk	328	24	352
6	Council	1,754	128	1,882
	Subtotal - LEGISLATIVE	2,082	151	2,233
7	Mayor's Office	1,331	129	1,459
	Subtotal - MAYOR	1,331	129	1,459
9	Gen Svs Overhead	56,975	16,980	73,955
	Subtotal - GEN SVC OVERHEAD	56,975	16,980	73,955
10	Buildings & Security	9,159	213	9,372
	Subtotal - GEN SVC FACILITIES	9,159	213	9,372
11	Motor Pool	803	352	1,155
11	Fleet Depreciation	8,444	0	8,444
	Subtotal - FLEET MANAGEMENT	9,247	352	9,599
16	Finance Operations	0	451	451
16	Accounts Payable	0	269	269
	Subtotal - FINANCE OPERATIONS	0	720	720
17	Payroll	0	108	108
	Subtotal - PAYROLL	0	108	108
18	Management & Budget	0	811	811

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
	Subtotal - OFFICE OF MANAGEMENT	$0	$811	$811
19	Internal Audit	0	294	294
	Subtotal - INTERNAL AUDIT	0	294	294
20	Business Solutions	0	237	237
	Subtotal - BUSINESS SOLUTIONS	0	237	237
21	Public Property Svcs	0	100	100
	Subtotal - PUBLIC PROPERTY ADMIN	0	100	100
22	Purchasing	0	711	711
	Subtotal - PURCHASING	0	711	711
23	Procurement Review	0	14	14
23	Prompt Pay Review	0	15	15
23	Performance Monitoring	0	21	21
	Subtotal - FINANCIAL ACCOUNTABIL	0	50	50
24	Cash Operations	0	23	23
24	Investment Committee Supt	0	11	11
24	Investor Relations	0	12	12
	Subtotal - TREASURY	0	45	45
27	ITS Systems	0	1,198	1,198
27	ITS Systems Depreciation	0	261	261
	Subtotal - INFORMATION SYSTEMS	0	1,459	1,459
Total Incoming		78,976	22,360	101,336
C. Total Allocated			$883,510	$883,510
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Postal Service Allocations

Dept:12 POSTAL SERVICE

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,823	0.98%	$8,397	$0	$8,397	$0	$8,397
7	MAYOR	2,124	0.26%	2,280	0	2,280	0	2,280
9	GEN SVC OVERHEAD	943	0.12%	1,012	0	1,012	0	1,012
10	GEN SVC FACILITIES	34	0.00%	36	0	36	0	36
11	FLEET MANAGEMENT	444	0.06%	477	0	477	0	477
13	RADIO SHOP	132	0.02%	142	0	142	4	145
14	DIRECTOR OF FINANCE	313	0.04%	336	0	336	9	345
15	BUSINESS ASSISTANCE OFFICE	309	0.04%	332	0	332	9	340
16	FINANCE OPERATIONS	9,459	1.18%	10,154	0	10,154	267	10,421
17	PAYROLL	2,129	0.27%	2,285	0	2,285	60	2,346
18	OFFICE OF MANAGEMENT & BUDGE	356	0.04%	382	0	382	10	392
19	INTERNAL AUDIT	521	0.06%	559	0	559	15	574
21	PUBLIC PROPERTY ADMIN	203	0.03%	218	0	218	6	224
22	PURCHASING	774	0.10%	831	0	831	22	853
24	TREASURY	19,386	2.42%	20,810	0	20,810	548	21,358
26	HUMAN RESOURCES	12,378	1.54%	13,287	0	13,287	350	13,637
27	INFORMATION SYSTEMS	891	0.11%	956	0	956	25	982
28	DEPT OF LAW	14,249	1.78%	15,295	0	15,295	403	15,698
30	Elections	45,238	5.64%	48,560	0	48,560	1,279	49,839
31	Surplus Property	59	0.01%	63	0	63	2	65
32	Planning Comm	15,180	1.89%	16,295	(328)	15,967	429	16,396
34	Register of Deeds	5,343	0.67%	5,735	0	5,735	151	5,886
35	Historical Comm	2,405	0.30%	2,582	0	2,582	68	2,650
38	Assessor Prop	8,752	1.09%	9,395	0	9,395	247	9,642
39	Trustee	9,257	1.15%	9,937	0	9,937	262	10,198
40	County Clerk	8,885	1.11%	9,537	0	9,537	251	9,789
41	District Attorney	15,632	1.95%	16,780	0	16,780	442	17,222
45	Public Defender	4,547	0.57%	4,881	0	4,881	129	5,009
46	Juvenile Court Clerk	15,763	1.96%	16,920	0	16,920	446	17,366
47	Circuit Court Clerk	157,002	19.57%	168,531	0	168,531	4,439	172,970
48	Criminal Court Clerk	63,717	7.94%	68,396	0	68,396	1,801	70,197
49	Clerk/Master	9,629	1.20%	10,336	0	10,336	272	10,608
50	Juvenile Court	9,564	1.19%	10,266	0	10,266	270	10,537
51	General Sessions Court	14,374	1.79%	15,429	0	15,429	406	15,836
52	State Trial Courts	10,415	1.30%	11,180	0	11,180	294	11,474
53	Justice Info Sys	208	0.03%	223	0	223	6	229
54	Sheriff Admin	82,038	10.23%	88,062	0	88,062	2,319	90,382
74	Sheriff Day Reporting	350	0.04%	376	0	376	10	386
78	Police	37,877	4.72%	40,658	0	40,658	1,071	41,729
80	Fire	5,688	0.71%	6,106	0	6,106	161	6,266
81	Codes Admin	70,894	8.84%	76,100	0	76,100	2,004	78,104
82	Beer Board	2,864	0.36%	3,074	0	3,074	81	3,155
83	Agricultural Ext	147	0.02%	158	0	158	4	162

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Postal Service Allocations

Dept:12 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 Soil & Water	230	0.03%	$247	$0	$247	$7	$253
85 Social Services	1,880	0.23%	2,018	0	2,018	53	2,071
86 Health	605	0.08%	649	0	649	17	667
87 Public Library	31,919	3.98%	34,263	0	34,263	902	35,165
88 Parks	3,927	0.49%	4,215	0	4,215	111	4,326
89 Arts Commission	915	0.11%	982	0	982	26	1,008
90 Public Works	3,949	0.49%	4,239	0	4,239	112	4,351
91 Solid Waste	1,388	0.17%	1,490	0	1,490	39	1,529
92 Human Relations	237	0.03%	254	0	254	7	261
93 Farmers Market	75	0.01%	81	0	81	2	83
94 Muni Auditorium	474	0.06%	509	0	509	13	522
95 State Fair Board	59	0.01%	63	0	63	2	65
97 Sports Authority	106	0.01%	114	0	114	3	117
98 Water & Sewer	356	0.04%	382	0	382	10	392
100 Bordeaux Long-Term Care	248	0.03%	266	0	266	7	273
102 Metro Action Com	17,168	2.14%	18,429	(17,168)	1,261	485	1,746
103 NCAC	657	0.08%	705	(658)	47	19	66
104 MDHA	71	0.01%	76	0	76	2	78
105 Metro Transit	0	0.00%	0	(116)	(116)	0	(116)
110 Communication Center	154	0.02%	165	(154)	11	4	16
112 Criminal Justice Planning	42	0.01%	45	0	45	1	46
113 Office of Emergency Management	243	0.03%	261	0	261	7	268
114 Comm Ed Comm	1,926	0.24%	2,067	0	2,067	54	2,122
115 Convention Center Auth	1,627	0.20%	1,746	0	1,746	46	1,792
118 Mayor Other	168	0.02%	180	0	180	5	185
121 All Others	65,521	8.17%	70,332	(94)	70,238	1,852	72,091
Subtotal	802,241	100.00%	861,150	(18,518)	842,632	22,360	864,992
Direct Bills					18,518		18,518
Total					$861,150		$883,510

Basis Units: Postal Service Billings

Allocation Summary

Dept:12 POSTAL SERVICE

	Department	Postal Service	Total
0	Direct Billed	$18,518	$18,518
6	LEGISLATIVE	8,397	8,397
7	MAYOR	2,280	2,280
9	GEN SVC OVERHEAD	1,012	1,012
10	GEN SVC FACILITIES	36	36
11	FLEET MANAGEMENT	477	477
13	RADIO SHOP	145	145
14	DIRECTOR OF FINANCE	345	345
15	BUSINESS ASSISTANCE OFFICE	340	340
16	FINANCE OPERATIONS	10,421	10,421
17	PAYROLL	2,346	2,346
18	OFFICE OF MANAGEMENT & BUDGE	392	392
19	INTERNAL AUDIT	574	574
21	PUBLIC PROPERTY ADMIN	224	224
22	PURCHASING	853	853
24	TREASURY	21,358	21,358
26	HUMAN RESOURCES	13,637	13,637
27	INFORMATION SYSTEMS	982	982
28	DEPT OF LAW	15,698	15,698
30	Elections	49,839	49,839
31	Surplus Property	65	65
32	Planning Comm	16,396	16,396
34	Register of Deeds	5,886	5,886
35	Historical Comm	2,650	2,650
38	Assessor Prop	9,642	9,642
39	Trustee	10,198	10,198
40	County Clerk	9,789	9,789
41	District Attorney	17,222	17,222
45	Public Defender	5,009	5,009
46	Juvenile Court Clerk	17,366	17,366
47	Circuit Court Clerk	172,970	172,970
48	Criminal Court Clerk	70,197	70,197
49	Clerk/Master	10,608	10,608
50	Juvenile Court	10,537	10,537
51	General Sessions Court	15,836	15,836
52	State Trial Courts	11,474	11,474
53	Justice Info Sys	229	229
54	Sheriff Admin	90,382	90,382
74	Sheriff Day Reporting	386	386
78	Police	41,729	41,729
80	Fire	6,266	6,266

Allocation Summary

Dept:12 POSTAL SERVICE

	Department	Postal Service	Total
81	Codes Admin	$78,104	$78,104
82	Beer Board	3,155	3,155
83	Agricultural Ext	162	162
84	Soil & Water	253	253
85	Social Services	2,071	2,071
86	Health	667	667
87	Public Library	35,165	35,165
88	Parks	4,326	4,326
89	Arts Commission	1,008	1,008
90	Public Works	4,351	4,351
91	Solid Waste	1,529	1,529
92	Human Relations	261	261
93	Farmers Market	83	83
94	Muni Auditorium	522	522
95	State Fair Board	65	65
97	Sports Authority	117	117
98	Water & Sewer	392	392
100	Bordeaux Long-Term Care	273	273
102	Metro Action Com	1,746	1,746
103	NCAC	66	66
104	MDHA	78	78
105	Metro Transit	(116)	(116)
110	Communication Center	16	16
112	Criminal Justice Planning	46	46
113	Office of Emergency Management	268	268
114	Comm Ed Comm	2,122	2,122
115	Convention Center Auth	1,792	1,792
118	Mayor Other	185	185
121	All Others	72,091	72,091
Total		$883,510	$883,510

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2015.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:13 RADIO SHOP

Description		Amount	General Admin	Radio Shop	Radio Shop Depreciation
Personnel Costs					
Salaries	S1	607,581	0	607,581	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	286,092	0	286,092	0
Subtotal - Personnel Costs		893,673	0	893,673	0
Services & Supplies Cost					
502 Contract Services	S	1,346,725	0	1,346,725	0
503 Supplies	S	212,700	0	212,700	0
505 Other Expenses	S	52,739	0	52,739	0
505 Depreciation	P	3,381,641	0	0	3,381,641
CAFR Non-Operating Revenue	S	(13,765)	0	(13,765)	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		4,980,040	0	1,598,399	3,381,641
Department Cost Total		5,873,713	0	2,492,072	3,381,641
Adjustments to Cost					
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		5,873,713	0	2,492,072	3,381,641
General Admin Distribution			0	0	0
Grand Total		$5,873,713		$2,492,072	$3,381,641

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
1	Communications Bldg	$16,786	$0	$16,786	$0
1	Metro Southeast	92,473	0	92,473	0
	Subtotal - BUILDING DEPRECIATION	109,258	0	109,258	0
2	Injured On Duty	(24,000)	0	(24,000)	0
	Subtotal - EMPLOYEE BENEFITS	(24,000)	0	(24,000)	0
3	Post Audits	1,320	5	1,325	0
	Subtotal - POST AUDITS	1,320	5	1,325	0
6	Metro Clerk	614	45	659	0
6	Council	3,289	239	3,528	0
	Subtotal - LEGISLATIVE	3,903	284	4,187	0
7	Mayor's Office	2,495	242	2,736	0
	Subtotal - MAYOR	2,495	242	2,736	0
9	Gen Svs Overhead	212,971	63,469	276,440	0
	Subtotal - GEN SVC OVERHEAD	212,971	63,469	276,440	0
10	Buildings & Security	176,263	4,095	180,358	0
	Subtotal - GEN SVC FACILITIES	176,263	4,095	180,358	0
11	Motor Pool	1,915	839	2,754	0
11	Fleet Depreciation	10,609	0	10,609	0
	Subtotal - FLEET MANAGEMENT	12,524	839	13,363	0
12	Postal Service	142	4	145	0
	Subtotal - POSTAL SERVICE	142	4	145	0
16	Finance Operations	0	2,323	2,323	0
16	Accounts Payable	0	1,592	1,592	0
	Subtotal - FINANCE OPERATIONS	0	3,915	3,915	0
17	Payroll	0	334	334	0

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
	Subtotal - PAYROLL	$0	$334	$334	$0
18	Management & Budget	0	3,186	3,186	0
	Subtotal - OFFICE OF MANAGEMENT	0	3,186	3,186	0
19	Internal Audit	0	2,105	2,105	0
	Subtotal - INTERNAL AUDIT	0	2,105	2,105	0
20	Business Solutions	0	1,220	1,220	0
	Subtotal - BUSINESS SOLUTIONS	0	1,220	1,220	0
21	Public Property Svcs	0	714	714	0
	Subtotal - PUBLIC PROPERTY ADMIN	0	714	714	0
22	Purchasing	0	6,181	6,181	0
	Subtotal - PURCHASING	0	6,181	6,181	0
23	Procurement Review	0	102	102	0
23	Prompt Pay Review	0	86	86	0
23	Performance Monitoring	0	153	153	0
	Subtotal - FINANCIAL ACCOUNTABIL	0	342	342	0
24	Cash Operations	0	313	313	0
24	Investment Committee Supt	0	33	33	0
24	Investor Relations	0	85	85	0
	Subtotal - TREASURY	0	431	431	0
27	ITS Systems	0	8,755	8,755	0
27	ITS Systems Depreciation	0	1,905	1,905	0
	Subtotal - INFORMATION SYSTEMS	0	10,661	10,661	0
	Total Incoming	494,876	98,025	592,901	0
	C. Total Allocated		$6,466,614	$3,084,973	$3,381,641
				47.71%	52.29%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Allocations

Dept:13 RADIO SHOP

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	6,800	0.31%	$9,282	$(6,800)	$2,482	$0	$2,482
11	FLEET MANAGEMENT	5,700	0.26%	7,780	(5,700)	2,080	0	2,080
41	District Attorney	4,500	0.21%	6,142	(4,500)	1,642	203	1,845
47	Circuit Court Clerk	300	0.01%	409	(300)	109	14	123
50	Juvenile Court	7,900	0.36%	10,783	(7,900)	2,883	356	3,239
51	General Sessions Court	4,700	0.21%	6,415	(4,700)	1,715	212	1,927
52	State Trial Courts	300	0.01%	409	(300)	109	14	123
54	Sheriff Admin	111,300	5.09%	151,924	(111,300)	40,624	5,014	45,639
78	Police	743,600	33.98%	1,015,013	(743,600)	271,413	33,502	304,915
80	Fire	303,600	13.87%	414,413	(303,600)	110,813	13,678	124,492
81	Codes Admin	300	0.01%	409	(300)	109	14	123
82	Beer Board	1,300	0.06%	1,774	(1,300)	474	59	533
86	Health	9,300	0.42%	12,694	(9,300)	3,394	419	3,813
88	Parks	15,800	0.72%	21,567	(15,800)	5,767	712	6,479
90	Public Works	38,480	1.76%	52,525	(52,000)	525	1,734	2,259
91	Solid Waste	13,520	0.62%	18,455	0	18,455	609	19,064
98	Water & Sewer	7,900	0.36%	10,783	(7,900)	2,883	356	3,239
99	Storm Water	900	0.04%	1,228	(900)	328	41	369
108	Education	229,400	10.48%	313,131	(229,400)	83,731	10,335	94,066
110	Communication Center	27,100	1.24%	36,991	(27,100)	9,891	1,221	11,112
113	Office of Emergency Management	49,400	2.26%	67,431	(49,400)	18,031	2,226	20,257
120	ISF External Customers	606,143	27.70%	827,384	(606,143)	221,241	27,309	248,550
	Subtotal	2,188,243	100.00%	2,986,948	(2,188,243)	798,705	98,025	896,730
	Direct Bills					2,188,243		2,188,243
	Total					$2,986,948		$3,084,973

Basis Units: Radio Shop Billings

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Radio Shop Depreciation Allocations

Dept:13 RADIO SHOP

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	GEN SVC FACILITIES	6,800	0.31%	$10,509	$0	$10,509	$0	$10,509
11	FLEET MANAGEMENT	5,700	0.26%	8,809	0	8,809	0	8,809
41	District Attorney	4,500	0.21%	6,954	0	6,954	0	6,954
47	Circuit Court Clerk	300	0.01%	464	0	464	0	464
50	Juvenile Court	7,900	0.36%	12,208	0	12,208	0	12,208
51	General Sessions Court	4,700	0.21%	7,263	0	7,263	0	7,263
52	State Trial Courts	300	0.01%	464	0	464	0	464
54	Sheriff Admin	111,300	5.09%	171,999	0	171,999	0	171,999
78	Police	743,600	33.98%	1,149,136	0	1,149,136	0	1,149,136
80	Fire	303,600	13.87%	469,174	0	469,174	0	469,174
81	Codes Admin	300	0.01%	464	0	464	0	464
82	Beer Board	1,300	0.06%	2,009	0	2,009	0	2,009
86	Health	9,300	0.42%	14,372	0	14,372	0	14,372
88	Parks	15,800	0.72%	24,417	0	24,417	0	24,417
90	Public Works	38,480	1.76%	59,466	0	59,466	0	59,466
91	Solid Waste	13,520	0.62%	20,893	0	20,893	0	20,893
98	Water & Sewer	7,900	0.36%	12,208	0	12,208	0	12,208
99	Storm Water	900	0.04%	1,391	0	1,391	0	1,391
108	Education	229,400	10.48%	354,507	0	354,507	0	354,507
110	Communication Center	27,100	1.24%	41,879	0	41,879	0	41,879
113	Office of Emergency Management	49,400	2.26%	76,341	0	76,341	0	76,341
120	ISF External Customers	606,143	27.70%	936,714	0	936,714	0	936,714
	Subtotal	2,188,243	100.00%	3,381,641	0	3,381,641	0	3,381,641
	Direct Bills					0		0
	Total					$3,381,641		$3,381,641

Basis Units: Radio Shop Billings

Allocation Summary

Dept:13 RADIO SHOP

	Department	Radio Shop	Radio Shop Depreciation	Total
0	Direct Billed	$2,188,243	$0	$2,188,243
10	GEN SVC FACILITIES	2,482	10,509	12,990
11	FLEET MANAGEMENT	2,080	8,809	10,889
41	District Attorney	1,845	6,954	8,799
47	Circuit Court Clerk	123	464	587
50	Juvenile Court	3,239	12,208	15,448
51	General Sessions Court	1,927	7,263	9,190
52	State Trial Courts	123	464	587
54	Sheriff Admin	45,639	171,999	217,638
78	Police	304,915	1,149,136	1,454,050
80	Fire	124,492	469,174	593,666
81	Codes Admin	123	464	587
82	Beer Board	533	2,009	2,542
86	Health	3,813	14,372	18,185
88	Parks	6,479	24,417	30,896
90	Public Works	2,259	59,466	61,725
91	Solid Waste	19,064	20,893	39,957
98	Water & Sewer	3,239	12,208	15,448
99	Storm Water	369	1,391	1,760
108	Education	94,066	354,507	448,573
110	Communication Center	11,112	41,879	52,992
113	Office of Emergency Management	20,257	76,341	96,598
120	ISF External Customers	248,550	936,714	1,185,264
Total		$3,084,973	$3,381,641	$6,466,614

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Business Assistance Office, Finance Operation, Payroll, Office of Management and Budget, Public Property Administration, Financial Accountability, Grants Coordination, Purchasing, Treasury, Assessor of Property and the Convention Center Authority.

The Director's costs were allocated to divisions based on the total salary dollars for each Finance division. Costs pertaining to Revenue Estimates have been allocated directly to Finance Budget.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:14 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance
Personnel Costs				
Salaries	S1	358,849	0	358,849
Salary % Split			*.00%*	*100.00%*
Benefits	S	124,491	0	124,491
Subtotal - Personnel Costs		483,340	0	483,340
Services & Supplies Cost				
502 Contract Services	S	14,921	0	14,921
503 Supplies	S	2,327	0	2,327
505 Other Expenses	S	1,000	0	1,000
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	102,488	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		120,736	0	18,248
Department Cost Total		604,076	0	501,588
Adjustments to Cost				
507 Capital	D	(102,488)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(102,488)	0	0
Total Costs After Adjustments		501,588	0	501,588
General Admin Distribution			0	0
Grand Total		$501,588		$501,588

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
1	Courthouse	$56,890	$0	$56,890
1	Howard Office Bldg	8,032	0	8,032
1	Fulton Campus Garage	1,319	0	1,319
	Subtotal - BUILDING DEPRECIATION	66,240	0	66,240
2	County Pension	30,268	95	30,363
2	Civil Service Pension	193,739	612	194,351
2	Health Benefit	364,910	1,143	366,053
2	Life Benefit	25,682	80	25,762
2	Injured On Duty	10,080	32	10,112
	Subtotal - EMPLOYEE BENEFITS	624,679	1,962	626,641
3	Post Audits	165	1	166
	Subtotal - POST AUDITS	165	1	166
5	Self Insured	574	2	576
5	Surety Bonds	1,306	4	1,310
5	Judgements & Losses	23,381	70	23,452
	Subtotal - INSURANCE	25,262	76	25,338
6	Metro Clerk	287	21	308
6	Council	1,535	112	1,646
	Subtotal - LEGISLATIVE	1,821	133	1,954
7	Mayor's Office	1,164	113	1,277
	Subtotal - MAYOR	1,164	113	1,277
10	Buildings & Security	126,487	2,939	129,426
	Subtotal - GEN SVC FACILITIES	126,487	2,939	129,426
12	Postal Service	336	9	345
	Subtotal - POSTAL SERVICE	336	9	345
16	Finance Operations	0	291	291
16	Accounts Payable	0	167	167

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
	Subtotal - FINANCE OPERATIONS	$0	$458	$458
17	Payroll	0	968	968
	Subtotal - PAYROLL	0	968	968
18	Management & Budget	0	381	381
	Subtotal - OFFICE OF MANAGEMENT	0	381	381
19	Internal Audit	0	180	180
	Subtotal - INTERNAL AUDIT	0	180	180
20	Business Solutions	0	153	153
	Subtotal - BUSINESS SOLUTIONS	0	153	153
21	Public Property Svcs	0	61	61
	Subtotal - PUBLIC PROPERTY ADMIN	0	61	61
22	Purchasing	0	26	26
	Subtotal - PURCHASING	0	26	26
23	Procurement Review	0	9	9
23	Prompt Pay Review	0	9	9
23	Grants	0	1,320	1,320
23	Performance Monitoring	0	13	13
	Subtotal - FINANCIAL ACCOUNTABIL	0	1,351	1,351
24	Cash Operations	0	24	24
24	Investment Committee Supt	0	95	95
24	Investor Relations	0	7	7
	Subtotal - TREASURY	0	127	127
25	Grant Coordination	0	2,416	2,416
	Subtotal - GRANTS COORDINATION	0	2,416	2,416
26	Employee Relations	0	7,197	7,197

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
26	Workforce Management	$0	$13,287	$13,287
26	Benefits	0	13,099	13,099
26	HR Admin./Sys Support	0	17,177	17,177
	Subtotal - HUMAN RESOURCES	0	50,761	50,761
27	ITS Systems	0	3,123	3,123
27	ITS Systems Depreciation	0	680	680
	Subtotal - INFORMATION SYSTEMS	0	3,802	3,802
28	Legal Services	0	53,988	53,988
	Subtotal - DEPT OF LAW	0	53,988	53,988
29	Records & Storage	0	31	31
	Subtotal - CENTRAL RECORDS	0	31	31
Total Incoming		846,156	119,934	966,089
C. Total Allocated			$1,467,677	$1,467,677
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Dir of Finance Allocations

Dept:14 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 BUSINESS ASSISTANCE OFFICE	324,302	6.33%	$85,326	$0	$85,326	$7,593	$92,919
16 FINANCE OPERATIONS	1,260,918	24.62%	331,754	0	331,754	29,522	361,277
17 PAYROLL	302,261	5.90%	79,527	0	79,527	7,077	86,603
18 OFFICE OF MANAGEMENT & BUDGE	955,412	18.65%	251,374	0	251,374	22,369	273,743
21 PUBLIC PROPERTY ADMIN	203,444	3.97%	53,527	0	53,527	4,763	58,291
22 PURCHASING	806,105	15.74%	212,091	0	212,091	18,874	230,964
23 FINANCIAL ACCOUNTABILITY	328,657	6.42%	86,471	0	86,471	7,695	94,166
24 TREASURY	546,227	10.66%	143,715	0	143,715	12,789	156,504
25 GRANTS COORDINATION	108,475	2.12%	28,540	0	28,540	2,540	31,080
38 Assessor Prop	52,855	1.03%	13,906	0	13,906	1,238	15,144
115 Convention Center Auth	72,439	1.41%	19,059	0	19,059	1,696	20,755
121 All Others	161,352	3.15%	42,453	0	42,453	3,778	46,230
Subtotal	5,122,447	100.00%	1,347,744	0	1,347,744	119,934	1,467,677
Direct Bills					0		0
Total					$1,347,744		$1,467,677

Basis Units: Finance Division Salaries

Allocation Summary

Dept:14 DIRECTOR OF FINANCE

	Department	Dir of Finance	Total
15	BUSINESS ASSISTANCE OFFICE	$92,919	$92,919
16	FINANCE OPERATIONS	361,277	361,277
17	PAYROLL	86,603	86,603
18	OFFICE OF MANAGEMENT & BUDGE	273,743	273,743
21	PUBLIC PROPERTY ADMIN	58,291	58,291
22	PURCHASING	230,964	230,964
23	FINANCIAL ACCOUNTABILITY	94,166	94,166
24	TREASURY	156,504	156,504
25	GRANTS COORDINATION	31,080	31,080
38	Assessor Prop	15,144	15,144
115	Convention Center Auth	20,755	20,755
121	All Others	46,230	46,230
Total		$1,467,677	$1,467,677

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

BUSINESS ASSISTANCE OFFICE
NATURE AND EXTENT OF SERVICES

Metro Business Assistance Office ensures equitable participation of small, minority, woman, and service disabled veteran owned businesses in the procurement process. Business Assistance administers the Procurement Nondiscrimination Program and the Small Business Program as well as conducts procurement technical assistance, business development & outreach and contract compliance. Direct costs are accounted for in fund 10101 GSD General and organization 15117150 FIN SS Business Assistance Office.

For cost allocation plan purposes, the GSD Business Assistance Office cost pool is functionalized as follows (the breakdowns of these costs are based upon the effort distribution of staff assigned to each activity weighted by their respective compensation):

Procurement Post Award
Direct costs identified to this function are representative of staff compensation and operational expenditures to monitor and ensure compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total number of contracts/Purchase Orders monitored per organization.

Vendor Assistance
Direct costs identified to this function are representative of staff compensation and operational expenditures to provide pre-award procurement process activity and to monitor technical training on the county's procurement processes to small, minority, woman and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total modified operating expenditures (less personnel costs) per organization.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:15 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	324,302	95,345	65,509	163,448
Salary % Split			*29.40%*	*20.20%*	*50.40%*
Benefits	S	128,933	37,906	26,044	64,982
Subtotal - Personnel Costs		453,235	133,251	91,553	228,430
Services & Supplies Cost					
502 Contract Services	S	64,019	18,822	12,932	32,266
503 Supplies	S	4,767	1,401	963	2,403
505 Other Expenses	S	482	142	97	243
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		69,268	20,365	13,992	34,911
Department Cost Total		522,503	153,616	105,546	263,342
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		522,503	153,616	105,546	263,342
General Admin Distribution			(153,616)	43,952	109,663
Grand Total		$522,503		$149,498	$373,005

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
3	Post Audits	$159	$1	$46	$114
	Subtotal - POST AUDITS	159	1	46	114
6	Metro Clerk	246	18	75	188
6	Council	1,315	96	404	1,007
	Subtotal - LEGISLATIVE	1,561	114	479	1,196
7	Mayor's Office	998	97	313	781
	Subtotal - MAYOR	998	97	313	781
12	Postal Service	332	9	97	243
	Subtotal - POSTAL SERVICE	332	9	97	243
14	Dir of Finance	85,326	7,593	26,586	66,333
	Subtotal - DIRECTOR OF FINANCE	85,326	7,593	26,586	66,333
16	Finance Operations	0	279	80	199
16	Accounts Payable	0	112	32	80
	Subtotal - FINANCE OPERATIONS	0	391	112	279
17	Payroll	0	160	46	114
	Subtotal - PAYROLL	0	160	46	114
18	Management & Budget	0	460	132	328
	Subtotal - OFFICE OF MANAGEMENT	0	460	132	328
19	Internal Audit	0	187	53	133
	Subtotal - INTERNAL AUDIT	0	187	53	133
20	Business Solutions	0	147	42	105
	Subtotal - BUSINESS SOLUTIONS	0	147	42	105
21	Public Property Svcs	0	63	18	45
	Subtotal - PUBLIC PROPERTY ADMIN	0	63	18	45
22	Purchasing	0	86	25	61

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
	Subtotal - PURCHASING	$0	$86	$25	$61
23	Procurement Review	0	9	3	6
23	Prompt Pay Review	0	6	2	4
23	Performance Monitoring	0	14	4	10
	Subtotal - FINANCIAL ACCOUNTABIL	0	29	8	21
24	Cash Operations	0	3	1	2
24	Investment Committee Supt	0	16	4	11
24	Investor Relations	0	8	2	5
	Subtotal - TREASURY	0	26	8	19
27	ITS Systems	0	1,444	413	1,031
27	ITS Systems Depreciation	0	314	90	224
	Subtotal - INFORMATION SYSTEMS	0	1,759	503	1,256
Total Incoming		88,375	11,120	28,467	71,027
C. Total Allocated			$621,998	$177,965	$444,032
				28.61%	71.39%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Post-Award Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	1	1.43%	$2,497	$0	$2,497	$0	$2,497
9 GEN SVC OVERHEAD	7	10.00%	17,478	0	17,478	0	17,478
16 FINANCE OPERATIONS	1	1.43%	2,497	0	2,497	51	2,548
26 HUMAN RESOURCES	1	1.43%	2,497	0	2,497	51	2,548
27 INFORMATION SYSTEMS	1	1.43%	2,497	0	2,497	51	2,548
32 Planning Comm	1	1.43%	2,497	0	2,497	51	2,548
54 Sheriff Admin	1	1.43%	2,497	0	2,497	51	2,548
78 Police	2	2.86%	4,994	0	4,994	103	5,096
80 Fire	2	2.86%	4,994	0	4,994	103	5,096
85 Social Services	1	1.43%	2,497	0	2,497	51	2,548
86 Health	1	1.43%	2,497	0	2,497	51	2,548
87 Public Library	1	1.43%	2,497	0	2,497	51	2,548
88 Parks	8	11.43%	19,975	0	19,975	411	20,386
89 Arts Commission	1	1.43%	2,497	0	2,497	51	2,548
90 Public Works	4	5.71%	9,988	0	9,988	205	10,193
91 Solid Waste	2	2.86%	4,994	0	4,994	103	5,096
98 Water & Sewer	34	48.57%	84,895	0	84,895	1,745	86,640
108 Education	1	1.43%	2,497	0	2,497	51	2,548
Subtotal	70	100.00%	174,784	0	174,784	3,182	177,965
Direct Bills					0		0
Total					$174,784		$177,965

Basis Units: # of Projects Assisted

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Vendor Assistance Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 PURCHASING	100	100.00%	$436,094	$0	$436,094	$7,938	$444,032
Subtotal	100	100.00%	436,094	0	436,094	7,938	444,032
Direct Bills					0		0
Total					$436,094		$444,032

Basis Units: Direct Allocation to Purchasing

Allocation Summary

Dept:15 BUSINESS ASSISTANCE OFFICE

	Department	Procurement Post-Award	Vendor Assistance	Total
7	MAYOR	$2,497	$0	$2,497
9	GEN SVC OVERHEAD	17,478	0	17,478
16	FINANCE OPERATIONS	2,548	0	2,548
22	PURCHASING	0	444,032	444,032
26	HUMAN RESOURCES	2,548	0	2,548
27	INFORMATION SYSTEMS	2,548	0	2,548
32	Planning Comm	2,548	0	2,548
54	Sheriff Admin	2,548	0	2,548
78	Police	5,096	0	5,096
80	Fire	5,096	0	5,096
85	Social Services	2,548	0	2,548
86	Health	2,548	0	2,548
87	Public Library	2,548	0	2,548
88	Parks	20,386	0	20,386
89	Arts Commission	2,548	0	2,548
90	Public Works	10,193	0	10,193
91	Solid Waste	5,096	0	5,096
98	Water & Sewer	86,640	0	86,640
108	Education	2,548	0	2,548
Total		$177,965	$444,032	$621,998

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Accounts Payable activities have been allocated on the number voucher transactions per department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:16 FINANCE OPERATIONS

Description		Amount	General Admin	Finance Operations	Accounts Payable
Personnel Costs					
Salaries	S1	1,260,918	0	830,826	430,092
Salary % Split			*.00%*	*65.89%*	*34.11%*
Benefits	P	511,969	0	312,468	199,501
Subtotal - Personnel Costs		1,772,887	0	1,143,294	629,593
Services & Supplies Cost					
502 Contract Services	P	95,661	0	30,814	64,847
503 Supplies	P	21,912	0	17,438	4,474
505 Other Expenses	P	32,466	0	2,664	29,802
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		150,039	0	50,916	99,123
Department Cost Total		1,922,926	0	1,194,210	728,716
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,922,926	0	1,194,210	728,716
General Admin Distribution			0	0	0
Grand Total		$1,922,926		$1,194,210	$728,716

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
1	Howard Office Bldg	$98,287	$0	$61,040	$37,247
1	Fulton Campus Garage	16,145	0	10,027	6,118
	Subtotal - BUILDING DEPRECIATION	114,433	0	71,067	43,366
3	Post Audits	347	1	217	132
	Subtotal - POST AUDITS	347	1	217	132
6	Metro Clerk	1,106	80	737	450
6	Council	5,919	431	3,944	2,406
	Subtotal - LEGISLATIVE	7,025	511	4,680	2,856
7	Mayor's Office	4,490	435	3,059	1,867
	Subtotal - MAYOR	4,490	435	3,059	1,867
10	Buildings & Security	43,084	1,001	27,379	16,707
	Subtotal - GEN SVC FACILITIES	43,084	1,001	27,379	16,707
12	Postal Service	10,154	267	6,472	3,949
	Subtotal - POSTAL SERVICE	10,154	267	6,472	3,949
14	Dir of Finance	331,754	29,522	224,367	136,910
	Subtotal - DIRECTOR OF FINANCE	331,754	29,522	224,367	136,910
15	Procurement Post-Award	2,497	51	1,583	966
	Subtotal - BUSINESS ASSISTANCE C	2,497	51	1,583	966
16	Finance Operations	0	611	380	232
16	Accounts Payable	0	159	99	60
	Subtotal - FINANCE OPERATIONS	0	770	478	292
17	Payroll	0	625	388	237
	Subtotal - PAYROLL	0	625	388	237
18	Management & Budget	0	1,776	1,103	673
	Subtotal - OFFICE OF MANAGEMENT	0	1,776	1,103	673
19	Internal Audit	0	688	427	261

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
	Subtotal - INTERNAL AUDIT	$0	$688	$427	$261
20	Business Solutions	0	321	199	122
	Subtotal - BUSINESS SOLUTIONS	0	321	199	122
21	Public Property Svcs	0	233	145	88
	Subtotal - PUBLIC PROPERTY ADMIN	0	233	145	88
22	Purchasing	0	186	115	70
	Subtotal - PURCHASING	0	186	115	70
23	Procurement Review	0	33	21	13
23	Prompt Pay Review	0	9	5	3
23	Performance Monitoring	0	50	31	19
	Subtotal - FINANCIAL ACCOUNTABIL	0	92	57	35
24	Cash Operations	0	12	7	4
24	Investment Committee Supt	0	61	38	23
24	Investor Relations	0	28	17	11
	Subtotal - TREASURY	0	101	63	38
27	ITS Systems	0	19,396	12,045	7,350
27	ITS Systems Depreciation	0	4,221	2,622	1,600
	Subtotal - INFORMATION SYSTEMS	0	23,617	14,667	8,950
29	Records & Storage	0	5,175	3,214	1,961
29	Data Requests	0	22,746	14,126	8,620
	Subtotal - CENTRAL RECORDS	0	27,920	17,340	10,581
Total Incoming		513,785	88,118	373,805	228,099
C. Total Allocated			$2,524,830	$1,568,015	$956,815
				62.10%	37.90%

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,671	0.29%	$4,333	$0	$4,333	$0	$4,333
3	POST AUDITS	29	0.00%	22	0	22	0	22
4	CORPORATE DUES	28	0.00%	21	0	21	0	21
5	INSURANCE	1,024	0.05%	782	0	782	0	782
6	LEGISLATIVE	895	0.05%	684	0	684	0	684
7	MAYOR	1,500	0.08%	1,146	0	1,146	0	1,146
8	EMPLOYEE HEALTH & WELLNESS	552	0.03%	422	0	422	0	422
9	GEN SVC OVERHEAD	483	0.02%	369	0	369	0	369
10	GEN SVC FACILITIES	14,898	0.75%	11,382	0	11,382	0	11,382
11	FLEET MANAGEMENT	216,280	10.92%	165,238	0	165,238	0	165,238
12	POSTAL SERVICE	590	0.03%	451	0	451	0	451
13	RADIO SHOP	3,040	0.15%	2,323	0	2,323	0	2,323
14	DIRECTOR OF FINANCE	381	0.02%	291	0	291	0	291
15	BUSINESS ASSISTANCE OFFICE	365	0.02%	279	0	279	0	279
16	FINANCE OPERATIONS	800	0.04%	611	0	611	0	611
17	PAYROLL	349	0.02%	267	0	267	11	278
18	OFFICE OF MANAGEMENT & BUDGE	751	0.04%	574	0	574	24	597
19	INTERNAL AUDIT	1,044	0.05%	798	0	798	33	831
20	BUSINESS SOLUTIONS	290	0.01%	222	0	222	9	231
21	PUBLIC PROPERTY ADMIN	294	0.01%	225	0	225	9	234
22	PURCHASING	583	0.03%	445	0	445	18	464
23	FINANCIAL ACCOUNTABILITY	314	0.02%	240	0	240	10	250
24	TREASURY	3,264	0.16%	2,494	0	2,494	103	2,597
25	GRANTS COORDINATION	278	0.01%	212	0	212	9	221
26	HUMAN RESOURCES	2,070	0.10%	1,581	0	1,581	65	1,647
27	INFORMATION SYSTEMS	11,082	0.56%	8,467	0	8,467	350	8,816
28	DEPT OF LAW	3,991	0.20%	3,049	0	3,049	126	3,175
29	CENTRAL RECORDS	286	0.01%	219	0	219	9	228
30	Elections	2,158	0.11%	1,649	0	1,649	68	1,717
31	Surplus Property	2,357	0.12%	1,801	0	1,801	74	1,875
32	Planning Comm	6,421	0.32%	4,906	0	4,906	203	5,108
33	Adv Plan/Research	340	0.02%	260	0	260	11	270
34	Register of Deeds	474	0.02%	362	0	362	15	377
35	Historical Comm	1,089	0.05%	832	0	832	34	866
38	Assessor Prop	1,050	0.05%	802	0	802	33	835
39	Trustee	512	0.03%	391	0	391	16	407
40	County Clerk	1,143	0.06%	873	0	873	36	909
41	District Attorney	1,938	0.10%	1,481	0	1,481	61	1,542
42	DA Drug Enforcement	2,383	0.12%	1,821	0	1,821	75	1,896
43	DA Special Operations	258	0.01%	197	0	197	8	205
45	Public Defender	1,988	0.10%	1,519	0	1,519	63	1,582
46	Juvenile Court Clerk	669	0.03%	511	0	511	21	532
47	Circuit Court Clerk	1,147	0.06%	876	0	876	36	913

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,254	0.06%	$958	$0	$958	$40	$998
49	Clerk/Master	429	0.02%	328	0	328	14	341
50	Juvenile Court	7,608	0.38%	5,813	0	5,813	240	6,053
51	General Sessions Court	4,936	0.25%	3,771	0	3,771	156	3,927
52	State Trial Courts	5,933	0.30%	4,533	0	4,533	187	4,720
53	Justice Info Sys	1,084	0.05%	828	0	828	34	862
54	Sheriff Admin	3,982	0.20%	3,042	0	3,042	126	3,168
56	Sheriff Facility Maint	724	0.04%	553	0	553	23	576
57	Sheriff Warehouse	1,883	0.10%	1,439	0	1,439	59	1,498
58	Sheriff Criminal Justice Ctr	2,561	0.13%	1,957	0	1,957	81	2,037
59	Sheriff Hill Jail	1,230	0.06%	940	0	940	39	979
61	Sheriff Corr Work Center	2,663	0.13%	2,035	0	2,035	84	2,119
62	Sheriff Transportation	536	0.03%	410	0	410	17	426
64	Sheriff Warrants	989	0.05%	756	0	756	31	787
65	Sheriff Training Academy	663	0.03%	507	0	507	21	527
66	Sheriff Deberry	315	0.02%	241	0	241	10	251
74	Sheriff Day Reporting	829	0.04%	633	0	633	26	660
76	Sheriff Armed Security	294	0.01%	225	0	225	9	234
77	Sheriff Other	624	0.03%	477	0	477	20	496
78	Police	65,634	3.31%	50,144	0	50,144	2,071	52,215
79	Police Drug Enforcement	2,284	0.12%	1,745	0	1,745	72	1,817
80	Fire	20,498	1.03%	15,660	0	15,660	647	16,307
81	Codes Admin	10,297	0.52%	7,867	0	7,867	325	8,192
82	Beer Board	1,639	0.08%	1,252	0	1,252	52	1,304
83	Agricultural Ext	425	0.02%	325	0	325	13	338
84	Soil & Water	698	0.04%	533	0	533	22	555
85	Social Services	6,524	0.33%	4,984	0	4,984	206	5,190
86	Health	36,695	1.85%	28,035	0	28,035	1,158	29,193
87	Public Library	29,958	1.51%	22,888	0	22,888	945	23,833
88	Parks	48,420	2.44%	36,993	0	36,993	1,528	38,521
89	Arts Commission	2,766	0.14%	2,113	0	2,113	87	2,201
90	Public Works	19,655	0.99%	15,016	0	15,016	620	15,637
91	Solid Waste	11,373	0.57%	8,689	0	8,689	359	9,048
92	Human Relations	684	0.03%	523	0	523	22	544
93	Farmers Market	3,307	0.17%	2,527	0	2,527	104	2,631
94	Muni Auditorium	3,670	0.19%	2,804	0	2,804	116	2,920
95	State Fair Board	9,793	0.49%	7,482	0	7,482	309	7,791
96	Convention Center	1,845	0.09%	1,410	0	1,410	58	1,468
97	Sports Authority	3,283	0.17%	2,508	0	2,508	104	2,612
98	Water & Sewer	90,013	4.54%	68,770	0	68,770	2,840	71,610
99	Storm Water	5,618	0.28%	4,292	0	4,292	177	4,469
101	General Hospital	106	0.01%	81	0	81	3	84
102	Metro Action Com	36,814	1.86%	28,126	0	28,126	1,162	29,288

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	12,637	0.64%	$9,655	$0	$9,655	$399	$10,053
104 MDHA	16	0.00%	12	0	12	1	13
105 Metro Transit	936	0.05%	715	0	715	30	745
106 DES	858	0.04%	656	0	656	27	683
107 Taxi Transp & Licensing	52	0.00%	40	0	40	2	41
108 Education	922,340	46.57%	704,667	0	704,667	29,105	733,773
110 Communication Center	3,976	0.20%	3,038	0	3,038	125	3,163
112 Criminal Justice Planning	293	0.01%	224	0	224	9	233
113 Office of Emergency Management	792	0.04%	605	0	605	25	630
114 Comm Ed Comm	1,805	0.09%	1,379	0	1,379	57	1,436
115 Convention Center Auth	34,094	1.72%	26,048	0	26,048	1,076	27,124
116 Flood	602	0.03%	460	0	460	19	479
118 Mayor Other	1,165	0.06%	890	0	890	37	927
121 All Others	255,587	12.90%	195,268	0	195,268	8,065	203,334
Subtotal	1,980,748	100.00%	1,513,290	0	1,513,290	54,725	1,568,015
Direct Bills					0		0
Total					$1,513,290		$1,568,015

Basis Units: # of Limited Accounting Transactions

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	868	0.25%	$2,265	$0	$2,265	$0	$2,265
3	POST AUDITS	19	0.01%	50	0	50	0	50
4	CORPORATE DUES	28	0.01%	73	0	73	0	73
6	LEGISLATIVE	166	0.05%	433	0	433	0	433
7	MAYOR	181	0.05%	472	0	472	0	472
8	EMPLOYEE HEALTH & WELLNESS	164	0.05%	428	0	428	0	428
9	GEN SVC OVERHEAD	134	0.04%	350	0	350	0	350
10	GEN SVC FACILITIES	8,917	2.52%	23,271	0	23,271	0	23,271
11	FLEET MANAGEMENT	25,191	7.12%	65,743	0	65,743	0	65,743
12	POSTAL SERVICE	103	0.03%	269	0	269	0	269
13	RADIO SHOP	610	0.17%	1,592	0	1,592	0	1,592
14	DIRECTOR OF FINANCE	64	0.02%	167	0	167	0	167
15	BUSINESS ASSISTANCE OFFICE	43	0.01%	112	0	112	0	112
16	FINANCE OPERATIONS	61	0.02%	159	0	159	0	159
17	PAYROLL	15	0.00%	39	0	39	2	41
18	OFFICE OF MANAGEMENT & BUDGE	68	0.02%	177	0	177	7	185
19	INTERNAL AUDIT	67	0.02%	175	0	175	7	182
20	BUSINESS SOLUTIONS	1	0.00%	3	0	3	0	3
21	PUBLIC PROPERTY ADMIN	9	0.00%	23	0	23	1	24
22	PURCHASING	48	0.01%	125	0	125	5	130
23	FINANCIAL ACCOUNTABILITY	22	0.01%	57	0	57	2	60
24	TREASURY	192	0.05%	501	0	501	20	521
25	GRANTS COORDINATION	20	0.01%	52	0	52	2	54
26	HUMAN RESOURCES	252	0.07%	658	0	658	27	684
27	INFORMATION SYSTEMS	2,636	0.74%	6,879	0	6,879	277	7,157
28	DEPT OF LAW	1,522	0.43%	3,972	0	3,972	160	4,132
29	CENTRAL RECORDS	32	0.01%	84	0	84	3	87
30	Elections	423	0.12%	1,104	0	1,104	45	1,148
31	Surplus Property	116	0.03%	303	0	303	12	315
32	Planning Comm	837	0.24%	2,184	0	2,184	88	2,272
33	Adv Plan/Research	49	0.01%	128	0	128	5	133
34	Register of Deeds	168	0.05%	438	0	438	18	456
35	Historical Comm	132	0.04%	344	0	344	14	358
38	Assessor Prop	225	0.06%	587	0	587	24	611
39	Trustee	150	0.04%	391	0	391	16	407
40	County Clerk	103	0.03%	269	0	269	11	280
41	District Attorney	428	0.12%	1,117	0	1,117	45	1,162
42	DA Drug Enforcement	1,082	0.31%	2,824	0	2,824	114	2,938
43	DA Special Operations	9	0.00%	23	0	23	1	24
45	Public Defender	485	0.14%	1,266	0	1,266	51	1,317
46	Juvenile Court Clerk	88	0.02%	230	0	230	9	239
47	Circuit Court Clerk	283	0.08%	739	0	739	30	768
48	Criminal Court Clerk	189	0.05%	493	0	493	20	513

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	81	0.02%	$211	$0	$211	$9	$220
50	Juvenile Court	1,314	0.37%	3,429	0	3,429	138	3,568
51	General Sessions Court	589	0.17%	1,537	0	1,537	62	1,599
52	State Trial Courts	1,602	0.45%	4,181	0	4,181	169	4,349
53	Justice Info Sys	103	0.03%	269	0	269	11	280
54	Sheriff Admin	1,366	0.39%	3,565	0	3,565	144	3,709
56	Sheriff Facility Maint	223	0.06%	582	0	582	23	605
57	Sheriff Warehouse	87	0.02%	227	0	227	9	236
58	Sheriff Criminal Justice Ctr	671	0.19%	1,751	0	1,751	71	1,822
59	Sheriff Hill Jail	435	0.12%	1,135	0	1,135	46	1,181
61	Sheriff Corr Work Center	1,014	0.29%	2,646	0	2,646	107	2,753
62	Sheriff Transportation	70	0.02%	183	0	183	7	190
64	Sheriff Warrants	133	0.04%	347	0	347	14	361
65	Sheriff Training Academy	246	0.07%	642	0	642	26	668
66	Sheriff Deberry	37	0.01%	97	0	97	4	100
74	Sheriff Day Reporting	194	0.05%	506	0	506	20	527
76	Sheriff Armed Security	1	0.00%	3	0	3	0	3
77	Sheriff Other	3	0.00%	8	0	8	0	8
78	Police	6,265	1.77%	16,350	0	16,350	659	17,010
79	Police Drug Enforcement	254	0.07%	663	0	663	27	690
80	Fire	3,969	1.12%	10,358	0	10,358	418	10,776
81	Codes Admin	472	0.13%	1,232	0	1,232	50	1,281
82	Beer Board	28	0.01%	73	0	73	3	76
83	Agricultural Ext	21	0.01%	55	0	55	2	57
84	Soil & Water	6	0.00%	16	0	16	1	16
85	Social Services	1,719	0.49%	4,486	0	4,486	181	4,667
86	Health	5,450	1.54%	14,223	0	14,223	574	14,797
87	Public Library	14,783	4.18%	38,580	0	38,580	1,556	40,136
88	Parks	10,646	3.01%	27,784	0	27,784	1,120	28,904
89	Arts Commission	555	0.16%	1,448	0	1,448	58	1,507
90	Public Works	1,334	0.38%	3,481	0	3,481	140	3,622
91	Solid Waste	1,602	0.45%	4,181	0	4,181	169	4,349
92	Human Relations	48	0.01%	125	0	125	5	130
93	Farmers Market	422	0.12%	1,101	0	1,101	44	1,146
94	Muni Auditorium	595	0.17%	1,553	0	1,553	63	1,615
95	State Fair Board	1,498	0.42%	3,909	0	3,909	158	4,067
96	Convention Center	264	0.07%	689	0	689	28	717
97	Sports Authority	339	0.10%	885	0	885	36	920
98	Water & Sewer	19,584	5.53%	51,110	0	51,110	2,061	53,171
99	Storm Water	472	0.13%	1,232	0	1,232	50	1,281
101	General Hospital	55	0.02%	144	0	144	6	149
102	Metro Action Com	7,441	2.10%	19,419	0	19,419	783	20,202
103	NCAC	2,743	0.78%	7,159	0	7,159	289	7,447

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 MDHA	6	0.00%	$16	$0	$16	$1	$16
105 Metro Transit	369	0.10%	963	0	963	39	1,002
106 DES	42	0.01%	110	0	110	4	114
108 Education	172,588	48.78%	450,414	0	450,414	18,165	468,579
110 Communication Center	1,056	0.30%	2,756	0	2,756	111	2,867
112 Criminal Justice Planning	30	0.01%	78	0	78	3	81
113 Office of Emergency Management	81	0.02%	211	0	211	9	220
114 Comm Ed Comm	248	0.07%	647	0	647	26	673
115 Convention Center Auth	4,721	1.33%	12,321	0	12,321	497	12,818
116 Flood	41	0.01%	107	0	107	4	111
118 Mayor Other	59	0.02%	154	0	154	6	160
121 All Others	39,658	11.21%	103,498	0	103,498	4,174	107,672
Subtotal	353,833	100.00%	923,421	0	923,421	33,393	956,815
Direct Bills					0		0
Total					$923,421		$956,815

Basis Units: # of Accounts Payable Transactions

Allocation Summary

Dept:16 FINANCE OPERATIONS

	Department	Finance Operations	Accounts Payable	Total
2	EMPLOYEE BENEFITS	$4,333	$2,265	$6,598
3	POST AUDITS	22	50	72
4	CORPORATE DUES	21	73	94
5	INSURANCE	782	0	782
6	LEGISLATIVE	684	433	1,117
7	MAYOR	1,146	472	1,618
8	EMPLOYEE HEALTH & WELLNESS	422	428	850
9	GEN SVC OVERHEAD	369	350	719
10	GEN SVC FACILITIES	11,382	23,271	34,653
11	FLEET MANAGEMENT	165,238	65,743	230,980
12	POSTAL SERVICE	451	269	720
13	RADIO SHOP	2,323	1,592	3,915
14	DIRECTOR OF FINANCE	291	167	458
15	BUSINESS ASSISTANCE OFFICE	279	112	391
16	FINANCE OPERATIONS	611	159	770
17	PAYROLL	278	41	318
18	OFFICE OF MANAGEMENT & BUDGE	597	185	782
19	INTERNAL AUDIT	831	182	1,012
20	BUSINESS SOLUTIONS	231	3	233
21	PUBLIC PROPERTY ADMIN	234	24	258
22	PURCHASING	464	130	594
23	FINANCIAL ACCOUNTABILITY	250	60	310
24	TREASURY	2,597	521	3,118
25	GRANTS COORDINATION	221	54	275
26	HUMAN RESOURCES	1,647	684	2,331
27	INFORMATION SYSTEMS	8,816	7,157	15,973
28	DEPT OF LAW	3,175	4,132	7,307
29	CENTRAL RECORDS	228	87	314
30	Elections	1,717	1,148	2,865
31	Surplus Property	1,875	315	2,190
32	Planning Comm	5,108	2,272	7,381
33	Adv Plan/Research	270	133	404
34	Register of Deeds	377	456	833
35	Historical Comm	866	358	1,225
38	Assessor Prop	835	611	1,446
39	Trustee	407	407	815
40	County Clerk	909	280	1,189
41	District Attorney	1,542	1,162	2,704
42	DA Drug Enforcement	1,896	2,938	4,833
43	DA Special Operations	205	24	230
45	Public Defender	1,582	1,317	2,898

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
46 Juvenile Court Clerk	$532	$239	$771
47 Circuit Court Clerk	913	768	1,681
48 Criminal Court Clerk	998	513	1,511
49 Clerk/Master	341	220	561
50 Juvenile Court	6,053	3,568	9,620
51 General Sessions Court	3,927	1,599	5,526
52 State Trial Courts	4,720	4,349	9,069
53 Justice Info Sys	862	280	1,142
54 Sheriff Admin	3,168	3,709	6,877
56 Sheriff Facility Maint	576	605	1,181
57 Sheriff Warehouse	1,498	236	1,734
58 Sheriff Criminal Justice Ctr	2,037	1,822	3,859
59 Sheriff Hill Jail	979	1,181	2,160
61 Sheriff Corr Work Center	2,119	2,753	4,872
62 Sheriff Transportation	426	190	616
64 Sheriff Warrants	787	361	1,148
65 Sheriff Training Academy	527	668	1,195
66 Sheriff Deberry	251	100	351
74 Sheriff Day Reporting	660	527	1,186
76 Sheriff Armed Security	234	3	237
77 Sheriff Other	496	8	505
78 Police	52,215	17,010	69,225
79 Police Drug Enforcement	1,817	690	2,507
80 Fire	16,307	10,776	27,083
81 Codes Admin	8,192	1,281	9,473
82 Beer Board	1,304	76	1,380
83 Agricultural Ext	338	57	395
84 Soil & Water	555	16	572
85 Social Services	5,190	4,667	9,857
86 Health	29,193	14,797	43,990
87 Public Library	23,833	40,136	63,969
88 Parks	38,521	28,904	67,425
89 Arts Commission	2,201	1,507	3,707
90 Public Works	15,637	3,622	19,258
91 Solid Waste	9,048	4,349	13,397
92 Human Relations	544	130	674
93 Farmers Market	2,631	1,146	3,777
94 Muni Auditorium	2,920	1,615	4,535
95 State Fair Board	7,791	4,067	11,858
96 Convention Center	1,468	717	2,185
97 Sports Authority	2,612	920	3,532

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:16 FINANCE OPERATIONS

	Department	Finance Operations	Accounts Payable	Total
98	Water & Sewer	$71,610	$53,171	$124,781
99	Storm Water	4,469	1,281	5,751
101	General Hospital	84	149	234
102	Metro Action Com	29,288	20,202	49,490
103	NCAC	10,053	7,447	17,501
104	MDHA	13	16	29
105	Metro Transit	745	1,002	1,746
106	DES	683	114	797
107	Taxi Transp & Licensing	41	0	41
108	Education	733,773	468,579	1,202,351
110	Communication Center	3,163	2,867	6,030
112	Criminal Justice Planning	233	81	315
113	Office of Emergency Management	630	220	850
114	Comm Ed Comm	1,436	673	2,109
115	Convention Center Auth	27,124	12,818	39,941
116	Flood	479	111	590
118	Mayor Other	927	160	1,087
121	All Others	203,334	107,672	311,006
Total		$1,568,015	$956,815	$2,524,830

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll Section 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 this Division were allocated based on the number of paychecks transactions.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:17 PAYROLL

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	302,262	0	302,262
Salary % Split			*.00%*	*100.00%*
Benefits	S	139,125	0	139,125
Subtotal - Personnel Costs		441,387	0	441,387
Services & Supplies Cost				
502 Contract Services	S	17,596	0	17,596
503 Supplies	S	36,731	0	36,731
505 Other Expenses	S	26,604	0	26,604
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		80,931	0	80,931
Department Cost Total		522,318	0	522,318
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		522,318	0	522,318
General Admin Distribution			0	0
Grand Total		$522,318		$522,318

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
1	Howard Office Bldg	$17,158	$0	$17,158
1	Fulton Campus Garage	2,819	0	2,819
	Subtotal - BUILDING DEPRECIATION	19,977	0	19,977
3	Post Audits	152	1	152
	Subtotal - POST AUDITS	152	1	152
6	Metro Clerk	369	27	395
6	Council	1,973	144	2,117
	Subtotal - LEGISLATIVE	2,342	170	2,512
7	Mayor's Office	1,497	145	1,642
	Subtotal - MAYOR	1,497	145	1,642
10	Buildings & Security	31,764	738	32,502
	Subtotal - GEN SVC FACILITIES	31,764	738	32,502
12	Postal Service	2,285	60	2,346
	Subtotal - POSTAL SERVICE	2,285	60	2,346
14	Dir of Finance	79,527	7,077	86,603
	Subtotal - DIRECTOR OF FINANCE	79,527	7,077	86,603
16	Finance Operations	267	11	278
16	Accounts Payable	39	2	41
	Subtotal - FINANCE OPERATIONS	306	13	318
17	Payroll	0	188	188
	Subtotal - PAYROLL	0	188	188
18	Management & Budget	0	503	503
	Subtotal - OFFICE OF MANAGEMENT	0	503	503
19	Internal Audit	0	187	187
	Subtotal - INTERNAL AUDIT	0	187	187
20	Business Solutions	0	140	140

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
	Subtotal - BUSINESS SOLUTIONS	$0	$140	$140
21	Public Property Svcs	0	63	63
	Subtotal - PUBLIC PROPERTY ADMIN	0	63	63
22	Purchasing	0	100	100
	Subtotal - PURCHASING	0	100	100
23	Procurement Review	0	9	9
23	Prompt Pay Review	0	2	2
23	Performance Monitoring	0	14	14
	Subtotal - FINANCIAL ACCOUNTABIL	0	25	25
24	Cash Operations	0	3	3
24	Investment Committee Supt	0	18	18
24	Investor Relations	0	8	8
	Subtotal - TREASURY	0	29	29
27	ITS Systems	0	4,066	4,066
27	ITS Systems Depreciation	0	885	885
	Subtotal - INFORMATION SYSTEMS	0	4,951	4,951
29	Records & Storage	0	923	923
29	Data Requests	0	1,040	1,040
	Subtotal - CENTRAL RECORDS	0	1,963	1,963
Total Incoming		137,849	16,352	154,201
C. Total Allocated			$676,519	$676,519
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations

Dept:17 PAYROLL

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	48	0.01%	$48	$0	$48	$0	$48
6	LEGISLATIVE	1,460	0.22%	1,458	0	1,458	0	1,458
7	MAYOR	414	0.06%	413	0	413	0	413
8	EMPLOYEE HEALTH & WELLNESS	148	0.02%	148	0	148	0	148
9	GEN SVC OVERHEAD	1,682	0.25%	1,679	0	1,679	0	1,679
10	GEN SVC FACILITIES	697	0.11%	696	0	696	0	696
11	FLEET MANAGEMENT	2,086	0.32%	2,083	0	2,083	0	2,083
12	POSTAL SERVICE	108	0.02%	108	0	108	0	108
13	RADIO SHOP	335	0.05%	334	0	334	0	334
14	DIRECTOR OF FINANCE	970	0.15%	968	0	968	0	968
15	BUSINESS ASSISTANCE OFFICE	160	0.02%	160	0	160	0	160
16	FINANCE OPERATIONS	626	0.09%	625	0	625	0	625
17	PAYROLL	188	0.03%	188	0	188	0	188
18	OFFICE OF MANAGEMENT & BUDGE	428	0.06%	427	0	427	11	438
19	INTERNAL AUDIT	239	0.04%	239	0	239	6	245
20	BUSINESS SOLUTIONS	227	0.03%	227	0	227	6	232
21	PUBLIC PROPERTY ADMIN	107	0.02%	107	0	107	3	110
22	PURCHASING	354	0.05%	353	0	353	9	362
23	FINANCIAL ACCOUNTABILITY	126	0.02%	126	0	126	3	129
24	TREASURY	218	0.03%	218	0	218	5	223
25	GRANTS COORDINATION	54	0.01%	54	0	54	1	55
26	HUMAN RESOURCES	1,725	0.26%	1,722	0	1,722	43	1,765
27	INFORMATION SYSTEMS	3,548	0.54%	3,542	0	3,542	89	3,631
28	DEPT OF LAW	1,362	0.21%	1,360	0	1,360	34	1,394
29	CENTRAL RECORDS	56	0.01%	56	0	56	1	57
30	Elections	36,919	5.58%	36,857	0	36,857	925	37,783
31	Surplus Property	212	0.03%	212	0	212	5	217
32	Planning Comm	1,706	0.26%	1,703	0	1,703	43	1,746
34	Register of Deeds	166	0.03%	166	0	166	4	170
35	Historical Comm	288	0.04%	288	0	288	7	295
38	Assessor Prop	2,810	0.42%	2,805	0	2,805	70	2,876
39	Trustee	907	0.14%	905	0	905	23	928
40	County Clerk	2,501	0.38%	2,497	0	2,497	63	2,560
41	District Attorney	2,031	0.31%	2,028	0	2,028	51	2,079
42	DA Drug Enforcement	232	0.04%	232	0	232	6	237
45	Public Defender	2,238	0.34%	2,234	0	2,234	56	2,290
46	Juvenile Court Clerk	1,458	0.22%	1,456	0	1,456	37	1,492
47	Circuit Court Clerk	2,061	0.31%	2,058	0	2,058	52	2,109
48	Criminal Court Clerk	2,659	0.40%	2,655	0	2,655	67	2,721
49	Clerk/Master	524	0.08%	523	0	523	13	536
50	Juvenile Court	2,814	0.43%	2,809	0	2,809	71	2,880
51	General Sessions Court	4,192	0.63%	4,185	0	4,185	105	4,290
52	State Trial Courts	4,564	0.69%	4,556	0	4,556	114	4,671

Payroll Allocations

Dept:17 PAYROLL

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	Justice Info Sys	474	0.07%	$473	$0	$473	$12	$485
54	Sheriff Admin	5,841	0.88%	5,831	0	5,831	146	5,978
56	Sheriff Facility Maint	479	0.07%	478	0	478	12	490
57	Sheriff Warehouse	108	0.02%	108	0	108	3	111
58	Sheriff Criminal Justice Ctr	7,240	1.09%	7,228	0	7,228	181	7,409
59	Sheriff Hill Jail	1,544	0.23%	1,541	0	1,541	39	1,580
61	Sheriff Corr Work Center	4,133	0.63%	4,126	0	4,126	104	4,230
62	Sheriff Transportation	3,048	0.46%	3,043	0	3,043	76	3,119
64	Sheriff Warrants	1,479	0.22%	1,477	0	1,477	37	1,514
65	Sheriff Training Academy	346	0.05%	345	0	345	9	354
74	Sheriff Day Reporting	846	0.13%	845	0	845	21	866
76	Sheriff Armed Security	663	0.10%	662	0	662	17	679
77	Sheriff Other	187	0.03%	187	0	187	5	191
78	Police	62,329	9.43%	62,225	0	62,225	1,562	63,787
80	Fire	38,532	5.83%	38,468	0	38,468	966	39,434
81	Codes Admin	3,294	0.50%	3,289	0	3,289	83	3,371
82	Beer Board	129	0.02%	129	0	129	3	132
83	Agricultural Ext	224	0.03%	224	0	224	6	229
84	Soil & Water	39	0.01%	39	0	39	1	40
85	Social Services	3,642	0.55%	3,636	0	3,636	91	3,727
86	Health	15,711	2.38%	15,685	0	15,685	394	16,079
87	Public Library	10,195	1.54%	10,178	0	10,178	256	10,434
88	Parks	19,131	2.89%	19,099	0	19,099	480	19,579
89	Arts Commission	236	0.04%	236	0	236	6	242
90	Public Works	12,876	1.95%	12,855	0	12,855	323	13,177
91	Solid Waste	2,500	0.38%	2,496	0	2,496	63	2,558
92	Human Relations	119	0.02%	119	0	119	3	122
93	Farmers Market	216	0.03%	216	0	216	5	221
94	Muni Auditorium	353	0.05%	352	0	352	9	361
95	State Fair Board	1,550	0.23%	1,547	0	1,547	39	1,586
96	Convention Center	193	0.03%	193	0	193	5	198
97	Sports Authority	55	0.01%	55	0	55	1	56
98	Water & Sewer	24,094	3.64%	24,054	0	24,054	604	24,658
99	Storm Water	2,090	0.32%	2,087	0	2,087	52	2,139
100	Bordeaux Long-Term Care	3,944	0.60%	3,937	0	3,937	99	4,036
101	General Hospital	5,973	0.90%	5,963	0	5,963	150	6,113
102	Metro Action Com	8,630	1.31%	8,616	0	8,616	216	8,832
103	NCAC	1,308	0.20%	1,306	0	1,306	33	1,339
104	MDHA	12	0.00%	12	0	12	0	12
105	Metro Transit	38	0.01%	38	0	38	1	39
107	Taxi Transp & Licensing	12	0.00%	12	0	12	0	12
108	Education	321,549	48.63%	321,013	0	321,013	8,060	329,073
110	Communication Center	4,857	0.73%	4,849	0	4,849	122	4,971

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Knowles Home	383	0.06%	$382	$0	$382	$10	$392
112 Criminal Justice Planning	92	0.01%	92	0	92	2	94
113 Office of Emergency Management	280	0.04%	280	0	280	7	287
114 Comm Ed Comm	146	0.02%	146	0	146	4	149
115 Convention Center Auth	3,783	0.57%	3,777	0	3,777	95	3,872
118 Mayor Other	173	0.03%	173	0	173	4	177
121 All Others	546	0.08%	545	0	545	14	559
Subtotal	661,270	100.00%	660,167	0	660,167	16,352	676,519
Direct Bills					0		0
Total					$660,167		$676,519

Basis Units: # of Payroll Transactions (current & retired)

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
2	EMPLOYEE BENEFITS	$48	$48
6	LEGISLATIVE	1,458	1,458
7	MAYOR	413	413
8	EMPLOYEE HEALTH & WELLNESS	148	148
9	GEN SVC OVERHEAD	1,679	1,679
10	GEN SVC FACILITIES	696	696
11	FLEET MANAGEMENT	2,083	2,083
12	POSTAL SERVICE	108	108
13	RADIO SHOP	334	334
14	DIRECTOR OF FINANCE	968	968
15	BUSINESS ASSISTANCE OFFICE	160	160
16	FINANCE OPERATIONS	625	625
17	PAYROLL	188	188
18	OFFICE OF MANAGEMENT & BUDGE	438	438
19	INTERNAL AUDIT	245	245
20	BUSINESS SOLUTIONS	232	232
21	PUBLIC PROPERTY ADMIN	110	110
22	PURCHASING	362	362
23	FINANCIAL ACCOUNTABILITY	129	129
24	TREASURY	223	223
25	GRANTS COORDINATION	55	55
26	HUMAN RESOURCES	1,765	1,765
27	INFORMATION SYSTEMS	3,631	3,631
28	DEPT OF LAW	1,394	1,394
29	CENTRAL RECORDS	57	57
30	Elections	37,783	37,783
31	Surplus Property	217	217
32	Planning Comm	1,746	1,746
34	Register of Deeds	170	170
35	Historical Comm	295	295
38	Assessor Prop	2,876	2,876
39	Trustee	928	928
40	County Clerk	2,560	2,560
41	District Attorney	2,079	2,079
42	DA Drug Enforcement	237	237
45	Public Defender	2,290	2,290
46	Juvenile Court Clerk	1,492	1,492
47	Circuit Court Clerk	2,109	2,109
48	Criminal Court Clerk	2,721	2,721
49	Clerk/Master	536	536
50	Juvenile Court	2,880	2,880

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
51	General Sessions Court	$4,290	$4,290
52	State Trial Courts	4,671	4,671
53	Justice Info Sys	485	485
54	Sheriff Admin	5,978	5,978
56	Sheriff Facility Maint	490	490
57	Sheriff Warehouse	111	111
58	Sheriff Criminal Justice Ctr	7,409	7,409
59	Sheriff Hill Jail	1,580	1,580
61	Sheriff Corr Work Center	4,230	4,230
62	Sheriff Transportation	3,119	3,119
64	Sheriff Warrants	1,514	1,514
65	Sheriff Training Academy	354	354
74	Sheriff Day Reporting	866	866
76	Sheriff Armed Security	679	679
77	Sheriff Other	191	191
78	Police	63,787	63,787
80	Fire	39,434	39,434
81	Codes Admin	3,371	3,371
82	Beer Board	132	132
83	Agricultural Ext	229	229
84	Soil & Water	40	40
85	Social Services	3,727	3,727
86	Health	16,079	16,079
87	Public Library	10,434	10,434
88	Parks	19,579	19,579
89	Arts Commission	242	242
90	Public Works	13,177	13,177
91	Solid Waste	2,558	2,558
92	Human Relations	122	122
93	Farmers Market	221	221
94	Muni Auditorium	361	361
95	State Fair Board	1,586	1,586
96	Convention Center	198	198
97	Sports Authority	56	56
98	Water & Sewer	24,658	24,658
99	Storm Water	2,139	2,139
100	Bordeaux Long-Term Care	4,036	4,036
101	General Hospital	6,113	6,113
102	Metro Action Com	8,832	8,832
103	NCAC	1,339	1,339
104	MDHA	12	12

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
105	Metro Transit	$39	$39
107	Taxi Transp & Licensing	12	12
108	Education	329,073	329,073
110	Communication Center	4,971	4,971
111	Knowles Home	392	392
112	Criminal Justice Planning	94	94
113	Office of Emergency Management	287	287
114	Comm Ed Comm	149	149
115	Convention Center Auth	3,872	3,872
118	Mayor Other	177	177
121	All Others	559	559
Total		$676,519	$676,519

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the preparation and administration of the Metropolitan Annual Operating Budget. Budget preparation includes giving assistance to individual departments including those receiving Federal funds. For plan purposes, OMB costs were allocated based on total budgeted expenditures by department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Description		Amount	General Admin	Management & Budget
Personnel Costs				
Salaries	S1	955,412	0	955,412
Salary % Split			*.00%*	*100.00%*
Benefits	S	366,460	0	366,460
Subtotal - Personnel Costs		1,321,872	0	1,321,872
Services & Supplies Cost				
502 Contract Services	S	70,111	0	70,111
503 Supplies	S	9,124	0	9,124
505 Other Expenses	S	1,468	0	1,468
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		80,703	0	80,703
Department Cost Total		1,402,575	0	1,402,575
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,402,575	0	1,402,575
General Admin Distribution			0	0
Grand Total		$1,402,575		$1,402,575

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
1	Howard Office Bldg	$79,692	$0	$79,692
1	Fulton Campus Garage	13,091	0	13,091
	Subtotal - BUILDING DEPRECIATION	92,783	0	92,783
3	Post Audits	326	1	327
3	Internal Audit	42,134	149	42,283
	Subtotal - POST AUDITS	42,460	150	42,610
6	Metro Clerk	983	72	1,055
6	Council	5,262	383	5,645
	Subtotal - LEGISLATIVE	6,245	454	6,699
7	Mayor's Office	3,992	387	4,378
	Subtotal - MAYOR	3,992	387	4,378
10	Buildings & Security	91,782	2,132	93,914
	Subtotal - GEN SVC FACILITIES	91,782	2,132	93,914
12	Postal Service	382	10	392
	Subtotal - POSTAL SERVICE	382	10	392
14	Dir of Finance	251,374	22,369	273,743
	Subtotal - DIRECTOR OF FINANCE	251,374	22,369	273,743
16	Finance Operations	574	24	597
16	Accounts Payable	177	7	185
	Subtotal - FINANCE OPERATIONS	751	31	782
17	Payroll	427	11	438
	Subtotal - PAYROLL	427	11	438
18	Management & Budget	0	1,352	1,352
	Subtotal - OFFICE OF MANAGEMENT	0	1,352	1,352
19	Internal Audit	0	501	501

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
	Subtotal - INTERNAL AUDIT	$0	$501	$501
20	Business Solutions	0	301	301
	Subtotal - BUSINESS SOLUTIONS	0	301	301
21	Public Property Svcs	0	170	170
	Subtotal - PUBLIC PROPERTY ADMIN	0	170	170
22	Purchasing	0	100	100
	Subtotal - PURCHASING	0	100	100
23	Procurement Review	0	24	24
23	Prompt Pay Review	0	10	10
23	Performance Monitoring	0	36	36
	Subtotal - FINANCIAL ACCOUNTABIL	0	70	70
24	Cash Operations	0	9	9
24	Investment Committee Supt	0	42	42
24	Investor Relations	0	20	20
	Subtotal - TREASURY	0	71	71
27	ITS Systems	0	12,852	12,852
27	ITS Systems Depreciation	0	2,797	2,797
	Subtotal - INFORMATION SYSTEMS	0	15,649	15,649
Total Incoming		490,196	43,760	533,956
C. Total Allocated			$1,936,531	$1,936,531
				100.00%

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	54,025,500	2.44%	$46,194	$0	$46,194	$0	$46,194
3	POST AUDITS	1,041,100	0.05%	890	0	890	0	890
4	CORPORATE DUES	500,000	0.02%	428	0	428	0	428
5	INSURANCE	3,212,600	0.15%	2,747	0	2,747	0	2,747
6	LEGISLATIVE	2,244,505	0.10%	1,919	0	1,919	0	1,919
7	MAYOR	1,328,900	0.06%	1,136	0	1,136	0	1,136
8	EMPLOYEE HEALTH & WELLNESS	606,700	0.03%	519	0	519	0	519
9	GEN SVC OVERHEAD	1,111,500	0.05%	950	0	950	0	950
10	GEN SVC FACILITIES	21,199,900	0.96%	18,127	0	18,127	0	18,127
11	FLEET MANAGEMENT	20,241,800	0.91%	17,307	0	17,307	0	17,307
12	POSTAL SERVICE	948,300	0.04%	811	0	811	0	811
13	RADIO SHOP	3,725,600	0.17%	3,186	0	3,186	0	3,186
14	DIRECTOR OF FINANCE	445,600	0.02%	381	0	381	0	381
15	BUSINESS ASSISTANCE OFFICE	537,800	0.02%	460	0	460	0	460
16	FINANCE OPERATIONS	2,076,800	0.09%	1,776	0	1,776	0	1,776
17	PAYROLL	587,800	0.03%	503	0	503	0	503
18	OFFICE OF MANAGEMENT & BUDGE	1,581,600	0.07%	1,352	0	1,352	0	1,352
19	INTERNAL AUDIT	1,205,804	0.05%	1,031	0	1,031	25	1,056
20	BUSINESS SOLUTIONS	880,300	0.04%	753	0	753	18	771
21	PUBLIC PROPERTY ADMIN	265,100	0.01%	227	0	227	6	232
22	PURCHASING	1,305,800	0.06%	1,117	0	1,117	27	1,144
23	FINANCIAL ACCOUNTABILITY	482,100	0.02%	412	0	412	10	422
24	TREASURY	876,600	0.04%	750	0	750	18	768
25	GRANTS COORDINATION	232,000	0.01%	198	0	198	5	203
26	HUMAN RESOURCES	4,514,200	0.20%	3,860	0	3,860	94	3,954
27	INFORMATION SYSTEMS	16,311,164	0.74%	13,947	0	13,947	340	14,287
28	DEPT OF LAW	5,261,946	0.24%	4,499	0	4,499	110	4,609
29	CENTRAL RECORDS	179,300	0.01%	153	0	153	4	157
30	Elections	4,023,222	0.18%	3,440	0	3,440	84	3,524
31	Surplus Property	679,800	0.03%	581	0	581	14	595
32	Planning Comm	8,006,430	0.36%	6,846	0	6,846	167	7,013
33	Adv Plan/Research	591,800	0.03%	506	0	506	12	518
34	Register of Deeds	362,700	0.02%	310	0	310	8	318
35	Historical Comm	896,475	0.04%	767	0	767	19	785
38	Assessor Prop	7,141,326	0.32%	6,106	0	6,106	149	6,255
39	Trustee	2,327,312	0.11%	1,990	0	1,990	49	2,038
40	County Clerk	4,099,211	0.19%	3,505	0	3,505	85	3,590
41	District Attorney	5,996,137	0.27%	5,127	0	5,127	125	5,252
42	DA Drug Enforcement	1,746,100	0.08%	1,493	0	1,493	36	1,529
45	Public Defender	6,918,153	0.31%	5,915	0	5,915	144	6,060
46	Juvenile Court Clerk	1,412,374	0.06%	1,208	0	1,208	29	1,237
47	Circuit Court Clerk	3,365,000	0.15%	2,877	0	2,877	70	2,947
48	Criminal Court Clerk	5,417,390	0.24%	4,632	0	4,632	113	4,745

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Clerk/Master	1,291,879	0.06%	$1,105	$0	$1,105	$27	$1,132
50 Juvenile Court	12,788,726	0.58%	10,935	0	10,935	267	11,202
51 General Sessions Court	10,593,623	0.48%	9,058	0	9,058	221	9,279
52 State Trial Courts	11,357,421	0.51%	9,711	0	9,711	237	9,948
53 Justice Info Sys	2,291,973	0.10%	1,960	0	1,960	48	2,008
54 Sheriff Admin	13,220,209	0.60%	11,304	0	11,304	276	11,579
56 Sheriff Facility Maint	1,084,500	0.05%	927	0	927	23	950
57 Sheriff Warehouse	1,312,100	0.06%	1,122	0	1,122	27	1,149
58 Sheriff Criminal Justice Ctr	18,444,700	0.83%	15,771	0	15,771	385	16,156
59 Sheriff Hill Jail	4,636,100	0.21%	3,964	0	3,964	97	4,061
61 Sheriff Corr Work Center	13,442,900	0.61%	11,494	0	11,494	280	11,775
62 Sheriff Transportation	3,213,800	0.15%	2,748	0	2,748	67	2,815
64 Sheriff Warrants	3,977,100	0.18%	3,401	0	3,401	83	3,484
65 Sheriff Training Academy	686,600	0.03%	587	0	587	14	601
66 Sheriff Deberry	17,346,500	0.78%	14,832	0	14,832	362	15,194
74 Sheriff Day Reporting	2,291,800	0.10%	1,960	0	1,960	48	2,007
76 Sheriff Armed Security	1,126,500	0.05%	963	0	963	23	987
77 Sheriff Other	1,285,000	0.06%	1,099	0	1,099	27	1,126
78 Police	177,242,540	8.01%	151,549	0	151,549	3,696	155,245
79 Police Drug Enforcement	2,667,100	0.12%	2,280	0	2,280	56	2,336
80 Fire	118,464,787	5.35%	101,292	0	101,292	2,471	103,762
81 Codes Admin	8,543,895	0.39%	7,305	0	7,305	178	7,484
82 Beer Board	259,800	0.01%	222	0	222	5	228
83 Agricultural Ext	289,800	0.01%	248	0	248	6	254
84 Soil & Water	80,816	0.00%	69	0	69	2	71
85 Social Services	8,426,400	0.38%	7,205	0	7,205	176	7,381
86 Health	46,460,232	2.10%	39,725	0	39,725	969	40,694
87 Public Library	33,625,281	1.52%	28,751	0	28,751	701	29,452
88 Parks	37,368,054	1.69%	31,951	0	31,951	779	32,730
89 Arts Commission	2,752,000	0.12%	2,353	0	2,353	57	2,410
90 Public Works	41,206,001	1.86%	35,233	0	35,233	859	36,092
91 Solid Waste	22,716,400	1.03%	19,423	0	19,423	474	19,897
92 Human Relations	372,600	0.02%	319	0	319	8	326
93 Farmers Market	1,859,450	0.08%	1,590	0	1,590	39	1,629
94 Muni Auditorium	1,326,042	0.06%	1,134	0	1,134	28	1,161
95 State Fair Board	3,117,617	0.14%	2,666	0	2,666	65	2,731
96 Convention Center	1,184,500	0.05%	1,013	0	1,013	25	1,037
97 Sports Authority	1,357,000	0.06%	1,160	0	1,160	28	1,189
98 Water & Sewer	177,448,300	8.02%	151,725	0	151,725	3,701	155,425
99 Storm Water	11,994,300	0.54%	10,256	0	10,256	250	10,506
101 General Hospital	35,001,284	1.58%	29,927	0	29,927	730	30,657
102 Metro Action Com	24,962,200	1.13%	21,344	0	21,344	521	21,864
103 NCAC	7,621,300	0.34%	6,516	0	6,516	159	6,675

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 Metro Transit	36,370,600	1.64%	$31,098	$0	$31,098	$759	$31,857
107 Taxi Transp & Licensing	(6,530)	0.00%	(6)	0	(6)	(0)	(6)
108 Education	1,052,947,687	47.57%	900,308	0	900,308	21,960	922,268
110 Communication Center	13,448,703	0.61%	11,499	0	11,499	280	11,780
111 Knowles Home	3,960	0.00%	3	0	3	0	3
112 Criminal Justice Planning	454,600	0.02%	389	0	389	9	398
113 Office of Emergency Management	994,000	0.04%	850	0	850	21	871
114 Comm Ed Comm	388,500	0.02%	332	0	332	8	340
115 Convention Center Auth	1,800	0.00%	2	0	2	0	2
116 Flood	1,173	0.00%	1	0	1	0	1
118 Mayor Other	3,744,400	0.17%	3,202	0	3,202	78	3,280
121 All Others	18,671,703	0.84%	15,965	0	15,965	389	16,354
Subtotal	2,213,673,475	100.00%	1,892,771	0	1,892,771	43,760	1,936,531
Direct Bills					0		0
Total					$1,892,771		$1,936,531

Basis Units: Budget $ Identified

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
2	EMPLOYEE BENEFITS	$46,194	$46,194
3	POST AUDITS	890	890
4	CORPORATE DUES	428	428
5	INSURANCE	2,747	2,747
6	LEGISLATIVE	1,919	1,919
7	MAYOR	1,136	1,136
8	EMPLOYEE HEALTH & WELLNESS	519	519
9	GEN SVC OVERHEAD	950	950
10	GEN SVC FACILITIES	18,127	18,127
11	FLEET MANAGEMENT	17,307	17,307
12	POSTAL SERVICE	811	811
13	RADIO SHOP	3,186	3,186
14	DIRECTOR OF FINANCE	381	381
15	BUSINESS ASSISTANCE OFFICE	460	460
16	FINANCE OPERATIONS	1,776	1,776
17	PAYROLL	503	503
18	OFFICE OF MANAGEMENT & BUDGE	1,352	1,352
19	INTERNAL AUDIT	1,056	1,056
20	BUSINESS SOLUTIONS	771	771
21	PUBLIC PROPERTY ADMIN	232	232
22	PURCHASING	1,144	1,144
23	FINANCIAL ACCOUNTABILITY	422	422
24	TREASURY	768	768
25	GRANTS COORDINATION	203	203
26	HUMAN RESOURCES	3,954	3,954
27	INFORMATION SYSTEMS	14,287	14,287
28	DEPT OF LAW	4,609	4,609
29	CENTRAL RECORDS	157	157
30	Elections	3,524	3,524
31	Surplus Property	595	595
32	Planning Comm	7,013	7,013
33	Adv Plan/Research	518	518
34	Register of Deeds	318	318
35	Historical Comm	785	785
38	Assessor Prop	6,255	6,255
39	Trustee	2,038	2,038
40	County Clerk	3,590	3,590
41	District Attorney	5,252	5,252
42	DA Drug Enforcement	1,529	1,529
45	Public Defender	6,060	6,060
46	Juvenile Court Clerk	1,237	1,237

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
47	Circuit Court Clerk	$2,947	$2,947
48	Criminal Court Clerk	4,745	4,745
49	Clerk/Master	1,132	1,132
50	Juvenile Court	11,202	11,202
51	General Sessions Court	9,279	9,279
52	State Trial Courts	9,948	9,948
53	Justice Info Sys	2,008	2,008
54	Sheriff Admin	11,579	11,579
56	Sheriff Facility Maint	950	950
57	Sheriff Warehouse	1,149	1,149
58	Sheriff Criminal Justice Ctr	16,156	16,156
59	Sheriff Hill Jail	4,061	4,061
61	Sheriff Corr Work Center	11,775	11,775
62	Sheriff Transportation	2,815	2,815
64	Sheriff Warrants	3,484	3,484
65	Sheriff Training Academy	601	601
66	Sheriff Deberry	15,194	15,194
74	Sheriff Day Reporting	2,007	2,007
76	Sheriff Armed Security	987	987
77	Sheriff Other	1,126	1,126
78	Police	155,245	155,245
79	Police Drug Enforcement	2,336	2,336
80	Fire	103,762	103,762
81	Codes Admin	7,484	7,484
82	Beer Board	228	228
83	Agricultural Ext	254	254
84	Soil & Water	71	71
85	Social Services	7,381	7,381
86	Health	40,694	40,694
87	Public Library	29,452	29,452
88	Parks	32,730	32,730
89	Arts Commission	2,410	2,410
90	Public Works	36,092	36,092
91	Solid Waste	19,897	19,897
92	Human Relations	326	326
93	Farmers Market	1,629	1,629
94	Muni Auditorium	1,161	1,161
95	State Fair Board	2,731	2,731
96	Convention Center	1,037	1,037
97	Sports Authority	1,189	1,189
98	Water & Sewer	155,425	155,425

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	Management & Budget	Total
99	Storm Water	$10,506	$10,506
101	General Hospital	30,657	30,657
102	Metro Action Com	21,864	21,864
103	NCAC	6,675	6,675
105	Metro Transit	31,857	31,857
107	Taxi Transp & Licensing	(6)	(6)
108	Education	922,268	922,268
110	Communication Center	11,780	11,780
111	Knowles Home	3	3
112	Criminal Justice Planning	398	398
113	Office of Emergency Management	871	871
114	Comm Ed Comm	340	340
115	Convention Center Auth	2	2
116	Flood	1	1
118	Mayor Other	3,280	3,280
121	All Others	16,354	16,354
Total		$1,936,531	$1,936,531

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

Internal Audit is an independent appraisal activity for the review of accounting, financial and general operations of the Metropolitan Government. Activities include review and appraisal of internal controls, ascertaining compliance with established policies, and determining the reliability of accounting data developed within the Metropolitan Government. All departments within the Metropolitan Government, including those receiving Federal funds, are subject to this review.

The costs for internal audits were allocated to departments based on total expenditures of each department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:19 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	607,773	0	607,773
Salary % Split			*.00%*	*100.00%*
Benefits	S	222,439	0	222,439
Subtotal - Personnel Costs		830,212	0	830,212
Services & Supplies Cost				
502 Contract Services	S	83,680	0	83,680
503 Supplies	S	23,696	0	23,696
505 Other Expenses	S	46,707	0	46,707
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	1,538	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		155,621	0	154,083
Department Cost Total		985,833	0	984,295
Adjustments to Cost				
507 Capital	D	(1,538)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(1,538)	0	0
Total Costs After Adjustments		984,295	0	984,295
General Admin Distribution			0	0
Grand Total		$984,295		$984,295

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
1	Metro Southeast	$16,922	$0	$16,922
	Subtotal - BUILDING DEPRECIATION	16,922	0	16,922
2	County Pension	398	1	400
2	Health Benefit	6,885	22	6,907
2	Life Benefit	435	1	437
	Subtotal - EMPLOYEE BENEFITS	7,719	24	7,743
3	Post Audits	453	2	455
	Subtotal - POST AUDITS	453	2	455
5	Judgements & Losses	2,683	8	2,691
	Subtotal - INSURANCE	2,683	8	2,691
6	Metro Clerk	451	33	483
6	Council	2,412	175	2,587
	Subtotal - LEGISLATIVE	2,862	208	3,070
7	Mayor's Office	1,829	177	2,007
	Subtotal - MAYOR	1,829	177	2,007
10	Buildings & Security	14,939	347	15,286
	Subtotal - GEN SVC FACILITIES	14,939	347	15,286
12	Postal Service	559	15	574
	Subtotal - POSTAL SERVICE	559	15	574
16	Finance Operations	798	33	831
16	Accounts Payable	175	7	182
	Subtotal - FINANCE OPERATIONS	972	40	1,012
17	Payroll	239	6	245
	Subtotal - PAYROLL	239	6	245
18	Management & Budget	1,031	25	1,056

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - OFFICE OF MANAGEMENT	$1,031	$25	$1,056
19	Internal Audit	0	352	352
	Subtotal - INTERNAL AUDIT	0	352	352
20	Business Solutions	0	419	419
	Subtotal - BUSINESS SOLUTIONS	0	419	419
21	Public Property Svcs	0	120	120
	Subtotal - PUBLIC PROPERTY ADMIN	0	120	120
22	Purchasing	0	193	193
	Subtotal - PURCHASING	0	193	193
23	Procurement Review	0	17	17
23	Prompt Pay Review	0	10	10
23	Performance Monitoring	0	26	26
	Subtotal - FINANCIAL ACCOUNTABIL	0	52	52
24	Cash Operations	0	6	6
24	Investment Committee Supt	0	23	23
24	Investor Relations	0	14	14
	Subtotal - TREASURY	0	44	44
26	Employee Relations	0	630	630
26	Workforce Management	0	1,162	1,162
26	Benefits	0	1,146	1,146
26	HR Admin./Sys Support	0	1,502	1,502
	Subtotal - HUMAN RESOURCES	0	4,439	4,439
27	ITS Systems	0	7,965	7,965
27	ITS Systems Depreciation	0	1,734	1,734
	Subtotal - INFORMATION SYSTEMS	0	9,699	9,699
28	Legal Services	0	1,788	1,788

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - DEPT OF LAW	$0	$1,788	$1,788
29	Records & Storage	0	140	140
29	Data Requests	0	87	87
	Subtotal - CENTRAL RECORDS	0	227	227
Total Incoming		50,209	18,185	68,394
C. Total Allocated			$1,052,689	$1,052,689
				100.00%

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	71,768,296	2.48%	$25,660	$0	$25,660	$0	$25,660
3	POST AUDITS	971,042	0.03%	347	0	347	0	347
4	CORPORATE DUES	451,089	0.02%	161	0	161	0	161
5	INSURANCE	3,212,600	0.11%	1,149	0	1,149	0	1,149
6	LEGISLATIVE	2,234,323	0.08%	799	0	799	0	799
7	MAYOR	1,230,152	0.04%	440	0	440	0	440
8	EMPLOYEE HEALTH & WELLNESS	545,144	0.02%	195	0	195	0	195
9	GEN SVC OVERHEAD	1,092,773	0.04%	391	0	391	0	391
10	GEN SVC FACILITIES	21,127,463	0.73%	7,554	0	7,554	0	7,554
11	FLEET MANAGEMENT	32,094,486	1.11%	11,475	0	11,475	0	11,475
12	POSTAL SERVICE	821,688	0.03%	294	0	294	0	294
13	RADIO SHOP	5,887,479	0.20%	2,105	0	2,105	0	2,105
14	DIRECTOR OF FINANCE	504,076	0.02%	180	0	180	0	180
15	BUSINESS ASSISTANCE OFFICE	522,503	0.02%	187	0	187	0	187
16	FINANCE OPERATIONS	1,922,926	0.07%	688	0	688	0	688
17	PAYROLL	522,318	0.02%	187	0	187	0	187
18	OFFICE OF MANAGEMENT & BUDGE	1,402,575	0.05%	501	0	501	0	501
19	INTERNAL AUDIT	985,833	0.03%	352	0	352	0	352
20	BUSINESS SOLUTIONS	777,400	0.03%	278	0	278	5	283
21	PUBLIC PROPERTY ADMIN	278,113	0.01%	99	0	99	2	101
22	PURCHASING	1,144,160	0.04%	409	0	409	8	417
23	FINANCIAL ACCOUNTABILITY	484,348	0.02%	173	0	173	3	176
24	TREASURY	771,679	0.03%	276	0	276	5	281
25	GRANTS COORDINATION	164,985	0.01%	59	0	59	1	60
26	HUMAN RESOURCES	4,182,013	0.14%	1,495	0	1,495	28	1,523
27	INFORMATION SYSTEMS	20,201,697	0.70%	7,223	0	7,223	134	7,357
28	DEPT OF LAW	15,706,680	0.54%	5,616	0	5,616	104	5,720
29	CENTRAL RECORDS	169,749	0.01%	61	0	61	1	62
30	Elections	3,799,726	0.13%	1,359	0	1,359	25	1,384
31	Surplus Property	642,064	0.02%	230	0	230	4	234
32	Planning Comm	6,471,674	0.22%	2,314	0	2,314	43	2,357
33	Adv Plan/Research	244,709	0.01%	87	0	87	2	89
34	Register of Deeds	2,963,745	0.10%	1,060	0	1,060	20	1,079
35	Historical Comm	739,028	0.03%	264	0	264	5	269
38	Assessor Prop	6,482,572	0.22%	2,318	0	2,318	43	2,361
39	Trustee	2,180,760	0.08%	780	0	780	14	794
40	County Clerk	3,983,395	0.14%	1,424	0	1,424	26	1,451
41	District Attorney	6,037,649	0.21%	2,159	0	2,159	40	2,199
42	DA Drug Enforcement	1,902,755	0.07%	680	0	680	13	693
43	DA Special Operations	5,798	0.00%	2	0	2	0	2
45	Public Defender	6,689,996	0.23%	2,392	0	2,392	44	2,436
46	Juvenile Court Clerk	1,570,754	0.05%	562	0	562	10	572
47	Circuit Court Clerk	9,810,131	0.34%	3,508	0	3,508	65	3,573

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	5,165,359	0.18%	$1,847	$0	$1,847	$34	$1,881
49	Clerk/Master	1,278,390	0.04%	457	0	457	8	466
50	Juvenile Court	12,336,571	0.43%	4,411	0	4,411	82	4,493
51	General Sessions Court	10,711,994	0.37%	3,830	0	3,830	71	3,901
52	State Trial Courts	11,630,891	0.40%	4,159	0	4,159	77	4,236
53	Justice Info Sys	2,106,197	0.07%	753	0	753	14	767
54	Sheriff Admin	14,670,340	0.51%	5,245	0	5,245	97	5,342
56	Sheriff Facility Maint	1,229,375	0.04%	440	0	440	8	448
57	Sheriff Warehouse	1,350,717	0.05%	483	0	483	9	492
58	Sheriff Criminal Justice Ctr	17,690,860	0.61%	6,325	0	6,325	117	6,442
59	Sheriff Hill Jail	4,291,828	0.15%	1,535	0	1,535	28	1,563
61	Sheriff Corr Work Center	10,640,239	0.37%	3,804	0	3,804	70	3,875
62	Sheriff Transportation	6,725,075	0.23%	2,405	0	2,405	45	2,449
64	Sheriff Warrants	3,923,670	0.14%	1,403	0	1,403	26	1,429
65	Sheriff Training Academy	1,064,733	0.04%	381	0	381	7	388
66	Sheriff Deberry	18,417,308	0.64%	6,585	0	6,585	122	6,707
74	Sheriff Day Reporting	1,763,871	0.06%	631	0	631	12	642
76	Sheriff Armed Security	1,493,994	0.05%	534	0	534	10	544
77	Sheriff Other	486,317	0.02%	174	0	174	3	177
78	Police	174,835,937	6.04%	62,512	0	62,512	1,158	63,670
79	Police Drug Enforcement	1,477,794	0.05%	528	0	528	10	538
80	Fire	117,949,463	4.08%	42,172	0	42,172	781	42,953
81	Codes Admin	7,322,413	0.25%	2,618	0	2,618	48	2,667
82	Beer Board	309,821	0.01%	111	0	111	2	113
83	Agricultural Ext	275,384	0.01%	98	0	98	2	100
84	Soil & Water	74,407	0.00%	27	0	27	0	27
85	Social Services	9,508,690	0.33%	3,400	0	3,400	63	3,463
86	Health	44,651,340	1.54%	15,965	0	15,965	296	16,261
87	Public Library	31,727,063	1.10%	11,344	0	11,344	210	11,554
88	Parks	42,942,187	1.48%	15,354	0	15,354	284	15,638
89	Arts Commission	2,710,043	0.09%	969	0	969	18	987
90	Public Works	46,218,493	1.60%	16,525	0	16,525	306	16,831
91	Solid Waste	21,771,753	0.75%	7,784	0	7,784	144	7,929
92	Human Relations	347,753	0.01%	124	0	124	2	127
93	Farmers Market	1,857,066	0.06%	664	0	664	12	676
94	Muni Auditorium	3,416,669	0.12%	1,222	0	1,222	23	1,244
95	State Fair Board	3,688,185	0.13%	1,319	0	1,319	24	1,343
96	Convention Center	3,457,073	0.12%	1,236	0	1,236	23	1,259
97	Sports Authority	20,589,789	0.71%	7,362	0	7,362	136	7,498
98	Water & Sewer	136,174,687	4.71%	48,689	0	48,689	902	49,590
99	Storm Water	10,407,068	0.36%	3,721	0	3,721	69	3,790
101	General Hospital	35,000,000	1.21%	12,514	0	12,514	232	12,746
102	Metro Action Com	22,716,703	0.79%	8,122	0	8,122	150	8,273

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	7,070,459	0.24%	$2,528	$0	$2,528	$47	$2,575
105 Metro Transit	37,134,896	1.28%	13,277	0	13,277	246	13,523
106 DES	1,746,368	0.06%	624	0	624	12	636
108 Education	1,148,807,033	39.71%	410,750	0	410,750	7,608	418,358
110 Communication Center	13,418,240	0.46%	4,798	0	4,798	89	4,886
112 Criminal Justice Planning	424,386	0.01%	152	0	152	3	155
113 Office of Emergency Management	1,112,233	0.04%	398	0	398	7	405
114 Comm Ed Comm	352,475	0.01%	126	0	126	2	128
115 Convention Center Auth	84,784,481	2.93%	30,314	0	30,314	561	30,876
116 Flood	635,308	0.02%	227	0	227	4	231
118 Mayor Other	1,286,290	0.04%	460	0	460	9	468
121 All Others	485,470,308	16.78%	173,578	0	173,578	3,215	176,792
Subtotal	2,893,352,333	100.00%	1,034,504	0	1,034,504	18,185	1,052,689
Direct Bills					0		0
Total					$1,034,504		$1,052,689

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
2	EMPLOYEE BENEFITS	$25,660	$25,660
3	POST AUDITS	347	347
4	CORPORATE DUES	161	161
5	INSURANCE	1,149	1,149
6	LEGISLATIVE	799	799
7	MAYOR	440	440
8	EMPLOYEE HEALTH & WELLNESS	195	195
9	GEN SVC OVERHEAD	391	391
10	GEN SVC FACILITIES	7,554	7,554
11	FLEET MANAGEMENT	11,475	11,475
12	POSTAL SERVICE	294	294
13	RADIO SHOP	2,105	2,105
14	DIRECTOR OF FINANCE	180	180
15	BUSINESS ASSISTANCE OFFICE	187	187
16	FINANCE OPERATIONS	688	688
17	PAYROLL	187	187
18	OFFICE OF MANAGEMENT & BUDGE	501	501
19	INTERNAL AUDIT	352	352
20	BUSINESS SOLUTIONS	283	283
21	PUBLIC PROPERTY ADMIN	101	101
22	PURCHASING	417	417
23	FINANCIAL ACCOUNTABILITY	176	176
24	TREASURY	281	281
25	GRANTS COORDINATION	60	60
26	HUMAN RESOURCES	1,523	1,523
27	INFORMATION SYSTEMS	7,357	7,357
28	DEPT OF LAW	5,720	5,720
29	CENTRAL RECORDS	62	62
30	Elections	1,384	1,384
31	Surplus Property	234	234
32	Planning Comm	2,357	2,357
33	Adv Plan/Research	89	89
34	Register of Deeds	1,079	1,079
35	Historical Comm	269	269
38	Assessor Prop	2,361	2,361
39	Trustee	794	794
40	County Clerk	1,451	1,451
41	District Attorney	2,199	2,199
42	DA Drug Enforcement	693	693
43	DA Special Operations	2	2
45	Public Defender	2,436	2,436

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
46	Juvenile Court Clerk	$572	$572
47	Circuit Court Clerk	3,573	3,573
48	Criminal Court Clerk	1,881	1,881
49	Clerk/Master	466	466
50	Juvenile Court	4,493	4,493
51	General Sessions Court	3,901	3,901
52	State Trial Courts	4,236	4,236
53	Justice Info Sys	767	767
54	Sheriff Admin	5,342	5,342
56	Sheriff Facility Maint	448	448
57	Sheriff Warehouse	492	492
58	Sheriff Criminal Justice Ctr	6,442	6,442
59	Sheriff Hill Jail	1,563	1,563
61	Sheriff Corr Work Center	3,875	3,875
62	Sheriff Transportation	2,449	2,449
64	Sheriff Warrants	1,429	1,429
65	Sheriff Training Academy	388	388
66	Sheriff Deberry	6,707	6,707
74	Sheriff Day Reporting	642	642
76	Sheriff Armed Security	544	544
77	Sheriff Other	177	177
78	Police	63,670	63,670
79	Police Drug Enforcement	538	538
80	Fire	42,953	42,953
81	Codes Admin	2,667	2,667
82	Beer Board	113	113
83	Agricultural Ext	100	100
84	Soil & Water	27	27
85	Social Services	3,463	3,463
86	Health	16,261	16,261
87	Public Library	11,554	11,554
88	Parks	15,638	15,638
89	Arts Commission	987	987
90	Public Works	16,831	16,831
91	Solid Waste	7,929	7,929
92	Human Relations	127	127
93	Farmers Market	676	676
94	Muni Auditorium	1,244	1,244
95	State Fair Board	1,343	1,343
96	Convention Center	1,259	1,259
97	Sports Authority	7,498	7,498

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
98	Water & Sewer	$49,590	$49,590
99	Storm Water	3,790	3,790
101	General Hospital	12,746	12,746
102	Metro Action Com	8,273	8,273
103	NCAC	2,575	2,575
105	Metro Transit	13,523	13,523
106	DES	636	636
108	Education	418,358	418,358
110	Communication Center	4,886	4,886
112	Criminal Justice Planning	155	155
113	Office of Emergency Management	405	405
114	Comm Ed Comm	128	128
115	Convention Center Auth	30,876	30,876
116	Flood	231	231
118	Mayor Other	468	468
121	All Others	176,792	176,792
Total		$1,052,689	$1,052,689

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 14160950 represent the Government's costs related to support and implementation of Financial, Procurement, Human Resources and Payroll software.

Costs pertaining to Business Solutions programs were allocated based on the number of general ledger transactions processed for each fund/department (BSA program).

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:20 BUSINESS SOLUTIONS

Description		Amount	General Admin	Business Solutions
Personnel Costs				
Salaries	S1	536,398	0	536,398
Salary % Split			*.00%*	*100.00%*
Benefits	S	200,689	0	200,689
Subtotal - Personnel Costs		737,087	0	737,087
Services & Supplies Cost				
502 Contract Services	S	39,546	0	39,546
503 Supplies	S	767	0	767
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		40,313	0	40,313
Department Cost Total		777,400	0	777,400
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		777,400	0	777,400
General Admin Distribution			0	0
Grand Total		$777,400		$777,400

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
1	Lindsley Hall	$9,562	$0	$9,562
1	Fulton Campus Garage	1,373	0	1,373
	Subtotal - BUILDING DEPRECIATION	10,936	0	10,936
3	Post Audits	126	0	126
	Subtotal - POST AUDITS	126	0	126
6	Metro Clerk	491	36	527
6	Council	2,631	191	2,822
	Subtotal - LEGISLATIVE	3,122	227	3,350
7	Mayor's Office	1,996	193	2,189
	Subtotal - MAYOR	1,996	193	2,189
16	Finance Operations	222	9	231
16	Accounts Payable	3	0	3
	Subtotal - FINANCE OPERATIONS	224	9	233
17	Payroll	227	6	232
	Subtotal - PAYROLL	227	6	232
18	Management & Budget	753	18	771
	Subtotal - OFFICE OF MANAGEMENT	753	18	771
19	Internal Audit	278	5	283
	Subtotal - INTERNAL AUDIT	278	5	283
20	Business Solutions	0	116	116
	Subtotal - BUSINESS SOLUTIONS	0	116	116
21	Public Property Svcs	0	94	94
	Subtotal - PUBLIC PROPERTY ADMIN	0	94	94
22	Purchasing	0	50	50
	Subtotal - PURCHASING	0	50	50
23	Procurement Review	0	13	13

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
23	Prompt Pay Review	$0	$0	$0
23	Performance Monitoring	0	20	20
	Subtotal - FINANCIAL ACCOUNTABIL	0	34	34
24	Cash Operations	0	5	5
24	Investment Committee Supt	0	22	22
24	Investor Relations	0	11	11
	Subtotal - TREASURY	0	38	38
27	ITS Systems	0	9,243	9,243
27	ITS Systems Depreciation	0	2,012	2,012
	Subtotal - INFORMATION SYSTEMS	0	11,255	11,255
Total Incoming		17,661	12,047	29,708
C. Total Allocated			$807,108	$807,108
				100.00%

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	5,671	0.29%	$2,276	$0	$2,276	$0	$2,276
3	POST AUDITS	29	0.00%	12	0	12	0	12
4	CORPORATE DUES	28	0.00%	11	0	11	0	11
5	INSURANCE	1,024	0.05%	411	0	411	0	411
6	LEGISLATIVE	895	0.05%	359	0	359	0	359
7	MAYOR	1,500	0.08%	602	0	602	0	602
8	EMPLOYEE HEALTH & WELLNESS	552	0.03%	222	0	222	0	222
9	GEN SVC OVERHEAD	483	0.02%	194	0	194	0	194
10	GEN SVC FACILITIES	14,898	0.75%	5,980	0	5,980	0	5,980
11	FLEET MANAGEMENT	216,280	10.92%	86,814	0	86,814	0	86,814
12	POSTAL SERVICE	590	0.03%	237	0	237	0	237
13	RADIO SHOP	3,040	0.15%	1,220	0	1,220	0	1,220
14	DIRECTOR OF FINANCE	381	0.02%	153	0	153	0	153
15	BUSINESS ASSISTANCE OFFICE	365	0.02%	147	0	147	0	147
16	FINANCE OPERATIONS	800	0.04%	321	0	321	0	321
17	PAYROLL	349	0.02%	140	0	140	0	140
18	OFFICE OF MANAGEMENT & BUDGE	751	0.04%	301	0	301	0	301
19	INTERNAL AUDIT	1,044	0.05%	419	0	419	0	419
20	BUSINESS SOLUTIONS	290	0.01%	116	0	116	0	116
21	PUBLIC PROPERTY ADMIN	294	0.01%	118	0	118	2	120
22	PURCHASING	583	0.03%	234	0	234	4	238
23	FINANCIAL ACCOUNTABILITY	314	0.02%	126	0	126	2	128
24	TREASURY	3,264	0.16%	1,310	0	1,310	23	1,333
25	GRANTS COORDINATION	278	0.01%	112	0	112	2	114
26	HUMAN RESOURCES	2,070	0.10%	831	0	831	14	845
27	INFORMATION SYSTEMS	11,082	0.56%	4,448	0	4,448	77	4,525
28	DEPT OF LAW	3,991	0.20%	1,602	0	1,602	28	1,630
29	CENTRAL RECORDS	286	0.01%	115	0	115	2	117
30	Elections	2,158	0.11%	866	0	866	15	881
31	Surplus Property	2,357	0.12%	946	0	946	16	962
32	Planning Comm	6,421	0.32%	2,577	0	2,577	45	2,622
33	Adv Plan/Research	340	0.02%	136	0	136	2	139
34	Register of Deeds	474	0.02%	190	0	190	3	194
35	Historical Comm	1,089	0.05%	437	0	437	8	445
38	Assessor Prop	1,050	0.05%	421	0	421	7	429
39	Trustee	512	0.03%	206	0	206	4	209
40	County Clerk	1,143	0.06%	459	0	459	8	467
41	District Attorney	1,938	0.10%	778	0	778	13	791
42	DA Drug Enforcement	2,383	0.12%	957	0	957	17	973
43	DA Special Operations	258	0.01%	104	0	104	2	105
45	Public Defender	1,988	0.10%	798	0	798	14	812
46	Juvenile Court Clerk	669	0.03%	269	0	269	5	273
47	Circuit Court Clerk	1,147	0.06%	460	0	460	8	468

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	1,254	0.06%	$503	$0	$503	$9	$512
49	Clerk/Master	429	0.02%	172	0	172	3	175
50	Juvenile Court	7,608	0.38%	3,054	0	3,054	53	3,107
51	General Sessions Court	4,936	0.25%	1,981	0	1,981	34	2,016
52	State Trial Courts	5,933	0.30%	2,381	0	2,381	41	2,423
53	Justice Info Sys	1,084	0.05%	435	0	435	8	443
54	Sheriff Admin	3,982	0.20%	1,598	0	1,598	28	1,626
56	Sheriff Facility Maint	724	0.04%	291	0	291	5	296
57	Sheriff Warehouse	1,883	0.10%	756	0	756	13	769
58	Sheriff Criminal Justice Ctr	2,561	0.13%	1,028	0	1,028	18	1,046
59	Sheriff Hill Jail	1,230	0.06%	494	0	494	9	502
61	Sheriff Corr Work Center	2,663	0.13%	1,069	0	1,069	19	1,087
62	Sheriff Transportation	536	0.03%	215	0	215	4	219
64	Sheriff Warrants	989	0.05%	397	0	397	7	404
65	Sheriff Training Academy	663	0.03%	266	0	266	5	271
66	Sheriff Deberry	315	0.02%	126	0	126	2	129
74	Sheriff Day Reporting	829	0.04%	333	0	333	6	339
76	Sheriff Armed Security	294	0.01%	118	0	118	2	120
77	Sheriff Other	624	0.03%	250	0	250	4	255
78	Police	65,634	3.31%	26,345	0	26,345	457	26,802
79	Police Drug Enforcement	2,284	0.12%	917	0	917	16	933
80	Fire	20,498	1.03%	8,228	0	8,228	143	8,370
81	Codes Admin	10,297	0.52%	4,133	0	4,133	72	4,205
82	Beer Board	1,639	0.08%	658	0	658	11	669
83	Agricultural Ext	425	0.02%	171	0	171	3	174
84	Soil & Water	698	0.04%	280	0	280	5	285
85	Social Services	6,524	0.33%	2,619	0	2,619	45	2,664
86	Health	36,695	1.85%	14,729	0	14,729	255	14,984
87	Public Library	29,958	1.51%	12,025	0	12,025	208	12,233
88	Parks	48,420	2.44%	19,436	0	19,436	337	19,772
89	Arts Commission	2,766	0.14%	1,110	0	1,110	19	1,129
90	Public Works	19,655	0.99%	7,889	0	7,889	137	8,026
91	Solid Waste	11,373	0.57%	4,565	0	4,565	79	4,644
92	Human Relations	684	0.03%	275	0	275	5	279
93	Farmers Market	3,307	0.17%	1,327	0	1,327	23	1,350
94	Muni Auditorium	3,670	0.19%	1,473	0	1,473	26	1,499
95	State Fair Board	9,793	0.49%	3,931	0	3,931	68	3,999
96	Convention Center	1,845	0.09%	741	0	741	13	753
97	Sports Authority	3,283	0.17%	1,318	0	1,318	23	1,341
98	Water & Sewer	90,013	4.54%	36,131	0	36,131	626	36,757
99	Storm Water	5,618	0.28%	2,255	0	2,255	39	2,294
101	General Hospital	106	0.01%	43	0	43	1	43
102	Metro Action Com	36,814	1.86%	14,777	0	14,777	256	15,033

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	12,637	0.64%	$5,072	$0	$5,072	$88	$5,160
104 MDHA	16	0.00%	6	0	6	0	7
105 Metro Transit	936	0.05%	376	0	376	7	382
106 DES	858	0.04%	344	0	344	6	350
107 Taxi Transp & Licensing	52	0.00%	21	0	21	0	21
108 Education	922,340	46.57%	370,222	0	370,222	6,416	376,638
110 Communication Center	3,976	0.20%	1,596	0	1,596	28	1,624
112 Criminal Justice Planning	293	0.01%	118	0	118	2	120
113 Office of Emergency Management	792	0.04%	318	0	318	6	323
114 Comm Ed Comm	1,805	0.09%	725	0	725	13	737
115 Convention Center Auth	34,094	1.72%	13,685	0	13,685	237	13,922
116 Flood	602	0.03%	242	0	242	4	246
118 Mayor Other	1,165	0.06%	468	0	468	8	476
121 All Others	255,587	12.90%	102,591	0	102,591	1,778	104,369
Subtotal	1,980,748	100.00%	795,061	0	795,061	12,047	807,108
Direct Bills					0		0
Total					$795,061		$807,108

Basis Units: # of Accounting Transactions

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
2	EMPLOYEE BENEFITS	$2,276	$2,276
3	POST AUDITS	12	12
4	CORPORATE DUES	11	11
5	INSURANCE	411	411
6	LEGISLATIVE	359	359
7	MAYOR	602	602
8	EMPLOYEE HEALTH & WELLNESS	222	222
9	GEN SVC OVERHEAD	194	194
10	GEN SVC FACILITIES	5,980	5,980
11	FLEET MANAGEMENT	86,814	86,814
12	POSTAL SERVICE	237	237
13	RADIO SHOP	1,220	1,220
14	DIRECTOR OF FINANCE	153	153
15	BUSINESS ASSISTANCE OFFICE	147	147
16	FINANCE OPERATIONS	321	321
17	PAYROLL	140	140
18	OFFICE OF MANAGEMENT & BUDGE	301	301
19	INTERNAL AUDIT	419	419
20	BUSINESS SOLUTIONS	116	116
21	PUBLIC PROPERTY ADMIN	120	120
22	PURCHASING	238	238
23	FINANCIAL ACCOUNTABILITY	128	128
24	TREASURY	1,333	1,333
25	GRANTS COORDINATION	114	114
26	HUMAN RESOURCES	845	845
27	INFORMATION SYSTEMS	4,525	4,525
28	DEPT OF LAW	1,630	1,630
29	CENTRAL RECORDS	117	117
30	Elections	881	881
31	Surplus Property	962	962
32	Planning Comm	2,622	2,622
33	Adv Plan/Research	139	139
34	Register of Deeds	194	194
35	Historical Comm	445	445
38	Assessor Prop	429	429
39	Trustee	209	209
40	County Clerk	467	467
41	District Attorney	791	791
42	DA Drug Enforcement	973	973
43	DA Special Operations	105	105
45	Public Defender	812	812

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
46	Juvenile Court Clerk	$273	$273
47	Circuit Court Clerk	468	468
48	Criminal Court Clerk	512	512
49	Clerk/Master	175	175
50	Juvenile Court	3,107	3,107
51	General Sessions Court	2,016	2,016
52	State Trial Courts	2,423	2,423
53	Justice Info Sys	443	443
54	Sheriff Admin	1,626	1,626
56	Sheriff Facility Maint	296	296
57	Sheriff Warehouse	769	769
58	Sheriff Criminal Justice Ctr	1,046	1,046
59	Sheriff Hill Jail	502	502
61	Sheriff Corr Work Center	1,087	1,087
62	Sheriff Transportation	219	219
64	Sheriff Warrants	404	404
65	Sheriff Training Academy	271	271
66	Sheriff Deberry	129	129
74	Sheriff Day Reporting	339	339
76	Sheriff Armed Security	120	120
77	Sheriff Other	255	255
78	Police	26,802	26,802
79	Police Drug Enforcement	933	933
80	Fire	8,370	8,370
81	Codes Admin	4,205	4,205
82	Beer Board	669	669
83	Agricultural Ext	174	174
84	Soil & Water	285	285
85	Social Services	2,664	2,664
86	Health	14,984	14,984
87	Public Library	12,233	12,233
88	Parks	19,772	19,772
89	Arts Commission	1,129	1,129
90	Public Works	8,026	8,026
91	Solid Waste	4,644	4,644
92	Human Relations	279	279
93	Farmers Market	1,350	1,350
94	Muni Auditorium	1,499	1,499
95	State Fair Board	3,999	3,999
96	Convention Center	753	753
97	Sports Authority	1,341	1,341

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
98	Water & Sewer	$36,757	$36,757
99	Storm Water	2,294	2,294
101	General Hospital	43	43
102	Metro Action Com	15,033	15,033
103	NCAC	5,160	5,160
104	MDHA	7	7
105	Metro Transit	382	382
106	DES	350	350
107	Taxi Transp & Licensing	21	21
108	Education	376,638	376,638
110	Communication Center	1,624	1,624
112	Criminal Justice Planning	120	120
113	Office of Emergency Management	323	323
114	Comm Ed Comm	737	737
115	Convention Center Auth	13,922	13,922
116	Flood	246	246
118	Mayor Other	476	476
121	All Others	104,369	104,369
Total		$807,108	$807,108

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included the acquisition and disposal of real property assets, through leasing or fee simple transactions. Added responsibilities include the acquisition of any lands and/or facilities needed by an activity of the Metropolitan Government (including the Board of Education), assistance as needed with the negotiation of easements for the Departments of Water and Sewerage Services and Public Works, the sale of surplus real property and maintenance of real property fixed asset records.

The costs for Public Property were allocated to departments based on total expenditures of each department.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:21 PUBLIC PROPERTY ADMIN

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	203,445	0	203,445
Salary % Split			*.00%*	*100.00%*
Benefits	S	68,241	0	68,241
Subtotal - Personnel Costs		271,686	0	271,686
Services & Supplies Cost				
502 Contract Services	S	6,137	0	6,137
503 Supplies	S	4	0	4
505 Other Expenses	S	286	0	286
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		6,427	0	6,427
Department Cost Total		278,113	0	278,113
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		278,113	0	278,113
General Admin Distribution			0	0
Grand Total		$278,113		$278,113

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
1	Howard Office Bldg	$3,639	$0	$3,639
1	Fulton Campus Garage	598	0	598
	Subtotal - BUILDING DEPRECIATION	4,237	0	4,237
3	Post Audits	128	0	128
	Subtotal - POST AUDITS	128	0	128
6	Metro Clerk	205	15	220
6	Council	1,096	80	1,176
	Subtotal - LEGISLATIVE	1,301	95	1,396
7	Mayor's Office	832	81	912
	Subtotal - MAYOR	832	81	912
10	Buildings & Security	11,852	275	12,127
	Subtotal - GEN SVC FACILITIES	11,852	275	12,127
12	Postal Service	218	6	224
	Subtotal - POSTAL SERVICE	218	6	224
14	Dir of Finance	53,527	4,763	58,291
	Subtotal - DIRECTOR OF FINANCE	53,527	4,763	58,291
16	Finance Operations	225	9	234
16	Accounts Payable	23	1	24
	Subtotal - FINANCE OPERATIONS	248	10	258
17	Payroll	107	3	110
	Subtotal - PAYROLL	107	3	110
18	Management & Budget	227	6	232
	Subtotal - OFFICE OF MANAGEMENT	227	6	232
19	Internal Audit	99	2	101
	Subtotal - INTERNAL AUDIT	99	2	101
20	Business Solutions	118	2	120

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
	Subtotal - BUSINESS SOLUTIONS	$118	$2	$120
21	Public Property Svcs	0	34	34
	Subtotal - PUBLIC PROPERTY ADMIN	0	34	34
22	Purchasing	0	8	8
	Subtotal - PURCHASING	0	8	8
23	Procurement Review	0	5	5
23	Prompt Pay Review	0	1	1
23	Performance Monitoring	0	7	7
	Subtotal - FINANCIAL ACCOUNTABIL	0	13	13
24	Cash Operations	0	2	2
24	Investment Committee Supt	0	10	10
24	Investor Relations	0	4	4
	Subtotal - TREASURY	0	16	16
27	ITS Systems	0	1,360	1,360
27	ITS Systems Depreciation	0	296	296
	Subtotal - INFORMATION SYSTEMS	0	1,656	1,656
28	Legal Services	0	9,296	9,296
	Subtotal - DEPT OF LAW	0	9,296	9,296
Total Incoming		72,893	16,266	89,159
C. Total Allocated			$367,272	$367,272
				100.00%

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	71,768,296	2.48%	$8,707	$0	$8,707	$0	$8,707
3	POST AUDITS	971,042	0.03%	118	0	118	0	118
4	CORPORATE DUES	451,089	0.02%	55	0	55	0	55
5	INSURANCE	3,212,600	0.11%	390	0	390	0	390
6	LEGISLATIVE	2,234,323	0.08%	271	0	271	0	271
7	MAYOR	1,230,152	0.04%	149	0	149	0	149
8	EMPLOYEE HEALTH & WELLNESS	545,144	0.02%	66	0	66	0	66
9	GEN SVC OVERHEAD	1,092,773	0.04%	133	0	133	0	133
10	GEN SVC FACILITIES	21,127,463	0.73%	2,563	0	2,563	0	2,563
11	FLEET MANAGEMENT	32,094,486	1.11%	3,894	0	3,894	0	3,894
12	POSTAL SERVICE	821,688	0.03%	100	0	100	0	100
13	RADIO SHOP	5,887,479	0.20%	714	0	714	0	714
14	DIRECTOR OF FINANCE	504,076	0.02%	61	0	61	0	61
15	BUSINESS ASSISTANCE OFFICE	522,503	0.02%	63	0	63	0	63
16	FINANCE OPERATIONS	1,922,926	0.07%	233	0	233	0	233
17	PAYROLL	522,318	0.02%	63	0	63	0	63
18	OFFICE OF MANAGEMENT & BUDGE	1,402,575	0.05%	170	0	170	0	170
19	INTERNAL AUDIT	985,833	0.03%	120	0	120	0	120
20	BUSINESS SOLUTIONS	777,400	0.03%	94	0	94	0	94
21	PUBLIC PROPERTY ADMIN	278,113	0.01%	34	0	34	0	34
22	PURCHASING	1,144,160	0.04%	139	0	139	7	146
23	FINANCIAL ACCOUNTABILITY	484,348	0.02%	59	0	59	3	62
24	TREASURY	771,679	0.03%	94	0	94	5	98
25	GRANTS COORDINATION	164,985	0.01%	20	0	20	1	21
26	HUMAN RESOURCES	4,182,013	0.14%	507	0	507	25	532
27	INFORMATION SYSTEMS	20,201,697	0.70%	2,451	0	2,451	120	2,570
28	DEPT OF LAW	15,706,680	0.54%	1,905	0	1,905	93	1,999
29	CENTRAL RECORDS	169,749	0.01%	21	0	21	1	22
30	Elections	3,799,726	0.13%	461	0	461	23	483
31	Surplus Property	642,064	0.02%	78	0	78	4	82
32	Planning Comm	6,471,674	0.22%	785	0	785	38	823
33	Adv Plan/Research	244,709	0.01%	30	0	30	1	31
34	Register of Deeds	2,963,745	0.10%	360	0	360	18	377
35	Historical Comm	739,028	0.03%	90	0	90	4	94
38	Assessor Prop	6,482,572	0.22%	786	0	786	38	825
39	Trustee	2,180,760	0.08%	265	0	265	13	277
40	County Clerk	3,983,395	0.14%	483	0	483	24	507
41	District Attorney	6,037,649	0.21%	732	0	732	36	768
42	DA Drug Enforcement	1,902,755	0.07%	231	0	231	11	242
43	DA Special Operations	5,798	0.00%	1	0	1	0	1
45	Public Defender	6,689,996	0.23%	812	0	812	40	851
46	Juvenile Court Clerk	1,570,754	0.05%	191	0	191	9	200
47	Circuit Court Clerk	9,810,131	0.34%	1,190	0	1,190	58	1,248

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	5,165,359	0.18%	$627	$0	$627	$31	$657
49	Clerk/Master	1,278,390	0.04%	155	0	155	8	163
50	Juvenile Court	12,336,571	0.43%	1,497	0	1,497	73	1,570
51	General Sessions Court	10,711,994	0.37%	1,300	0	1,300	63	1,363
52	State Trial Courts	11,630,891	0.40%	1,411	0	1,411	69	1,480
53	Justice Info Sys	2,106,197	0.07%	256	0	256	12	268
54	Sheriff Admin	14,670,340	0.51%	1,780	0	1,780	87	1,867
56	Sheriff Facility Maint	1,229,375	0.04%	149	0	149	7	156
57	Sheriff Warehouse	1,350,717	0.05%	164	0	164	8	172
58	Sheriff Criminal Justice Ctr	17,690,860	0.61%	2,146	0	2,146	105	2,251
59	Sheriff Hill Jail	4,291,828	0.15%	521	0	521	25	546
61	Sheriff Corr Work Center	10,640,239	0.37%	1,291	0	1,291	63	1,354
62	Sheriff Transportation	6,725,075	0.23%	816	0	816	40	856
64	Sheriff Warrants	3,923,670	0.14%	476	0	476	23	499
65	Sheriff Training Academy	1,064,733	0.04%	129	0	129	6	135
66	Sheriff Deberry	18,417,308	0.64%	2,234	0	2,234	109	2,343
74	Sheriff Day Reporting	1,763,871	0.06%	214	0	214	10	224
76	Sheriff Armed Security	1,493,994	0.05%	181	0	181	9	190
77	Sheriff Other	486,317	0.02%	59	0	59	3	62
78	Police	174,835,937	6.04%	21,210	0	21,210	1,036	22,246
79	Police Drug Enforcement	1,477,794	0.05%	179	0	179	9	188
80	Fire	117,949,463	4.08%	14,309	0	14,309	699	15,008
81	Codes Admin	7,322,413	0.25%	888	0	888	43	932
82	Beer Board	309,821	0.01%	38	0	38	2	39
83	Agricultural Ext	275,384	0.01%	33	0	33	2	35
84	Soil & Water	74,407	0.00%	9	0	9	0	9
85	Social Services	9,508,690	0.33%	1,154	0	1,154	56	1,210
86	Health	44,651,340	1.54%	5,417	0	5,417	265	5,681
87	Public Library	31,727,063	1.10%	3,849	0	3,849	188	4,037
88	Parks	42,942,187	1.48%	5,210	0	5,210	254	5,464
89	Arts Commission	2,710,043	0.09%	329	0	329	16	345
90	Public Works	46,218,493	1.60%	5,607	0	5,607	274	5,881
91	Solid Waste	21,771,753	0.75%	2,641	0	2,641	129	2,770
92	Human Relations	347,753	0.01%	42	0	42	2	44
93	Farmers Market	1,857,066	0.06%	225	0	225	11	236
94	Muni Auditorium	3,416,669	0.12%	414	0	414	20	435
95	State Fair Board	3,688,185	0.13%	447	0	447	22	469
96	Convention Center	3,457,073	0.12%	419	0	419	20	440
97	Sports Authority	20,589,789	0.71%	2,498	0	2,498	122	2,620
98	Water & Sewer	136,174,687	4.71%	16,520	0	16,520	807	17,327
99	Storm Water	10,407,068	0.36%	1,263	0	1,263	62	1,324
101	General Hospital	35,000,000	1.21%	4,246	0	4,246	207	4,453
102	Metro Action Com	22,716,703	0.79%	2,756	0	2,756	135	2,890

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	7,070,459	0.24%	$858	$0	$858	$42	$900
105 Metro Transit	37,134,896	1.28%	4,505	0	4,505	220	4,725
106 DES	1,746,368	0.06%	212	0	212	10	222
108 Education	1,148,807,033	39.71%	139,367	0	139,367	6,807	146,175
110 Communication Center	13,418,240	0.46%	1,628	0	1,628	80	1,707
112 Criminal Justice Planning	424,386	0.01%	51	0	51	3	54
113 Office of Emergency Management	1,112,233	0.04%	135	0	135	7	142
114 Comm Ed Comm	352,475	0.01%	43	0	43	2	45
115 Convention Center Auth	84,784,481	2.93%	10,286	0	10,286	502	10,788
116 Flood	635,308	0.02%	77	0	77	4	81
118 Mayor Other	1,286,290	0.04%	156	0	156	8	164
121 All Others	485,470,308	16.78%	58,895	0	58,895	2,877	61,771
Subtotal	2,893,352,333	100.00%	351,006	0	351,006	16,266	367,272
Direct Bills					0		0
Total					$351,006		$367,272

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
2	EMPLOYEE BENEFITS	$8,707	$8,707
3	POST AUDITS	118	118
4	CORPORATE DUES	55	55
5	INSURANCE	390	390
6	LEGISLATIVE	271	271
7	MAYOR	149	149
8	EMPLOYEE HEALTH & WELLNESS	66	66
9	GEN SVC OVERHEAD	133	133
10	GEN SVC FACILITIES	2,563	2,563
11	FLEET MANAGEMENT	3,894	3,894
12	POSTAL SERVICE	100	100
13	RADIO SHOP	714	714
14	DIRECTOR OF FINANCE	61	61
15	BUSINESS ASSISTANCE OFFICE	63	63
16	FINANCE OPERATIONS	233	233
17	PAYROLL	63	63
18	OFFICE OF MANAGEMENT & BUDGE	170	170
19	INTERNAL AUDIT	120	120
20	BUSINESS SOLUTIONS	94	94
21	PUBLIC PROPERTY ADMIN	34	34
22	PURCHASING	146	146
23	FINANCIAL ACCOUNTABILITY	62	62
24	TREASURY	98	98
25	GRANTS COORDINATION	21	21
26	HUMAN RESOURCES	532	532
27	INFORMATION SYSTEMS	2,570	2,570
28	DEPT OF LAW	1,999	1,999
29	CENTRAL RECORDS	22	22
30	Elections	483	483
31	Surplus Property	82	82
32	Planning Comm	823	823
33	Adv Plan/Research	31	31
34	Register of Deeds	377	377
35	Historical Comm	94	94
38	Assessor Prop	825	825
39	Trustee	277	277
40	County Clerk	507	507
41	District Attorney	768	768
42	DA Drug Enforcement	242	242
43	DA Special Operations	1	1
45	Public Defender	851	851

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
46	Juvenile Court Clerk	$200	$200
47	Circuit Court Clerk	1,248	1,248
48	Criminal Court Clerk	657	657
49	Clerk/Master	163	163
50	Juvenile Court	1,570	1,570
51	General Sessions Court	1,363	1,363
52	State Trial Courts	1,480	1,480
53	Justice Info Sys	268	268
54	Sheriff Admin	1,867	1,867
56	Sheriff Facility Maint	156	156
57	Sheriff Warehouse	172	172
58	Sheriff Criminal Justice Ctr	2,251	2,251
59	Sheriff Hill Jail	546	546
61	Sheriff Corr Work Center	1,354	1,354
62	Sheriff Transportation	856	856
64	Sheriff Warrants	499	499
65	Sheriff Training Academy	135	135
66	Sheriff Deberry	2,343	2,343
74	Sheriff Day Reporting	224	224
76	Sheriff Armed Security	190	190
77	Sheriff Other	62	62
78	Police	22,246	22,246
79	Police Drug Enforcement	188	188
80	Fire	15,008	15,008
81	Codes Admin	932	932
82	Beer Board	39	39
83	Agricultural Ext	35	35
84	Soil & Water	9	9
85	Social Services	1,210	1,210
86	Health	5,681	5,681
87	Public Library	4,037	4,037
88	Parks	5,464	5,464
89	Arts Commission	345	345
90	Public Works	5,881	5,881
91	Solid Waste	2,770	2,770
92	Human Relations	44	44
93	Farmers Market	236	236
94	Muni Auditorium	435	435
95	State Fair Board	469	469
96	Convention Center	440	440
97	Sports Authority	2,620	2,620

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
98	Water & Sewer	$17,327	$17,327
99	Storm Water	1,324	1,324
101	General Hospital	4,453	4,453
102	Metro Action Com	2,890	2,890
103	NCAC	900	900
105	Metro Transit	4,725	4,725
106	DES	222	222
108	Education	146,175	146,175
110	Communication Center	1,707	1,707
112	Criminal Justice Planning	54	54
113	Office of Emergency Management	142	142
114	Comm Ed Comm	45	45
115	Convention Center Auth	10,788	10,788
116	Flood	81	81
118	Mayor Other	164	164
121	All Others	61,771	61,771
Total		$367,272	$367,272

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides procurement policy, oversight and contracting support as well as minority and small business development for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. Costs were allocated based on total expenditures per department (less personnel costs).

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:22 PURCHASING

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	806,106	0	806,106
Salary % Split			*.00%*	*100.00%*
Benefits	S	294,388	0	294,388
Subtotal - Personnel Costs		1,100,494	0	1,100,494
Services & Supplies Cost				
502 Contract Services	S	28,883	0	28,883
503 Supplies	S	13,738	0	13,738
505 Other Expenses	S	1,045	0	1,045
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		43,666	0	43,666
Department Cost Total		1,144,160	0	1,144,160
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,144,160	0	1,144,160
General Admin Distribution			0	0
Grand Total		$1,144,160		$1,144,160

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
1	Lindsley Hall	$66,223	$0	$66,223
1	Fulton Campus Garage	9,512	0	9,512
	Subtotal - BUILDING DEPRECIATION	75,735	0	75,735
3	Post Audits	253	1	254
	Subtotal - POST AUDITS	253	1	254
6	Metro Clerk	655	48	703
6	Council	3,508	255	3,763
	Subtotal - LEGISLATIVE	4,163	303	4,466
7	Mayor's Office	2,661	258	2,919
	Subtotal - MAYOR	2,661	258	2,919
10	Buildings & Security	74,705	1,736	76,441
	Subtotal - GEN SVC FACILITIES	74,705	1,736	76,441
12	Postal Service	831	22	853
	Subtotal - POSTAL SERVICE	831	22	853
14	Dir of Finance	212,091	18,874	230,964
	Subtotal - DIRECTOR OF FINANCE	212,091	18,874	230,964
15	Vendor Assistance	436,094	7,938	444,032
	Subtotal - BUSINESS ASSISTANCE C	436,094	7,938	444,032
16	Finance Operations	445	18	464
16	Accounts Payable	125	5	130
	Subtotal - FINANCE OPERATIONS	571	23	594
17	Payroll	353	9	362
	Subtotal - PAYROLL	353	9	362
18	Management & Budget	1,117	27	1,144
	Subtotal - OFFICE OF MANAGEMENT	1,117	27	1,144
19	Internal Audit	409	8	417

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
	Subtotal - INTERNAL AUDIT	$409	$8	$417
20	Business Solutions	234	4	238
	Subtotal - BUSINESS SOLUTIONS	234	4	238
21	Public Property Svcs	139	7	146
	Subtotal - PUBLIC PROPERTY ADMIN	139	7	146
22	Purchasing	0	54	54
	Subtotal - PURCHASING	0	54	54
23	Procurement Review	0	20	20
23	Prompt Pay Review	0	7	7
23	Performance Monitoring	0	30	30
	Subtotal - FINANCIAL ACCOUNTABIL	0	56	56
24	Cash Operations	0	7	7
24	Investment Committee Supt	0	35	35
24	Investor Relations	0	17	17
	Subtotal - TREASURY	0	58	58
27	ITS Systems	0	6,715	6,715
27	ITS Systems Depreciation	0	1,461	1,461
	Subtotal - INFORMATION SYSTEMS	0	8,176	8,176
28	Legal Services	0	17,877	17,877
	Subtotal - DEPT OF LAW	0	17,877	17,877
29	Records & Storage	0	2,467	2,467
29	Data Requests	0	2,110	2,110
	Subtotal - CENTRAL RECORDS	0	4,577	4,577
Total Incoming		809,356	60,007	869,363
C. Total Allocated			$2,013,523	$2,013,523
				100.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Purchasing Allocations

Dept:22 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	21,049,604	1.33%	$26,052	$0	$26,052	$0	$26,052
3	POST AUDITS	971,042	0.06%	1,202	0	1,202	0	1,202
4	CORPORATE DUES	451,089	0.03%	558	0	558	0	558
5	INSURANCE	3,212,600	0.20%	3,976	0	3,976	0	3,976
6	LEGISLATIVE	271,285	0.02%	336	0	336	0	336
7	MAYOR	128,561	0.01%	159	0	159	0	159
8	EMPLOYEE HEALTH & WELLNESS	50,589	0.00%	63	0	63	0	63
9	GEN SVC OVERHEAD	199,936	0.01%	247	0	247	0	247
10	GEN SVC FACILITIES	19,165,762	1.21%	23,721	0	23,721	0	23,721
11	FLEET MANAGEMENT	26,661,148	1.69%	32,997	0	32,997	0	32,997
12	POSTAL SERVICE	574,818	0.04%	711	0	711	0	711
13	RADIO SHOP	4,993,805	0.32%	6,181	0	6,181	0	6,181
14	DIRECTOR OF FINANCE	20,736	0.00%	26	0	26	0	26
15	BUSINESS ASSISTANCE OFFICE	69,268	0.00%	86	0	86	0	86
16	FINANCE OPERATIONS	150,039	0.01%	186	0	186	0	186
17	PAYROLL	80,931	0.01%	100	0	100	0	100
18	OFFICE OF MANAGEMENT & BUDGE	80,703	0.01%	100	0	100	0	100
19	INTERNAL AUDIT	155,622	0.01%	193	0	193	0	193
20	BUSINESS SOLUTIONS	40,314	0.00%	50	0	50	0	50
21	PUBLIC PROPERTY ADMIN	6,428	0.00%	8	0	8	0	8
22	PURCHASING	43,667	0.00%	54	0	54	0	54
23	FINANCIAL ACCOUNTABILITY	14,405	0.00%	18	0	18	1	18
24	TREASURY	33,477	0.00%	41	0	41	1	43
25	GRANTS COORDINATION	8,189	0.00%	10	0	10	0	10
26	HUMAN RESOURCES	1,173,612	0.07%	1,453	0	1,453	47	1,499
27	INFORMATION SYSTEMS	10,404,600	0.66%	12,877	0	12,877	416	13,294
28	DEPT OF LAW	10,722,917	0.68%	13,271	0	13,271	429	13,700
29	CENTRAL RECORDS	38,338	0.00%	47	0	47	2	49
30	Elections	1,017,641	0.06%	1,259	0	1,259	41	1,300
31	Surplus Property	114,708	0.01%	142	0	142	5	147
32	Planning Comm	2,346,260	0.15%	2,904	0	2,904	94	2,998
33	Adv Plan/Research	244,709	0.02%	303	0	303	10	313
34	Register of Deeds	367,049	0.02%	454	0	454	15	469
35	Historical Comm	72,523	0.00%	90	0	90	3	93
38	Assessor Prop	1,159,512	0.07%	1,435	0	1,435	46	1,481
39	Trustee	687,898	0.04%	851	0	851	28	879
40	County Clerk	492,884	0.03%	610	0	610	20	630
41	District Attorney	1,111,737	0.07%	1,376	0	1,376	44	1,420
42	DA Drug Enforcement	665,387	0.04%	824	0	824	27	850
43	DA Special Operations	5,798	0.00%	7	0	7	0	7
45	Public Defender	611,856	0.04%	757	0	757	24	782
46	Juvenile Court Clerk	70,837	0.00%	88	0	88	3	91
47	Circuit Court Clerk	1,380,591	0.09%	1,709	0	1,709	55	1,764

Purchasing Allocations

Dept:22 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	199,727	0.01%	$247	$0	$247	$8	$255
49	Clerk/Master	111,881	0.01%	138	0	138	4	143
50	Juvenile Court	4,829,272	0.31%	5,977	0	5,977	193	6,170
51	General Sessions Court	790,511	0.05%	978	0	978	32	1,010
52	State Trial Courts	1,732,609	0.11%	2,144	0	2,144	69	2,214
53	Justice Info Sys	475,439	0.03%	588	0	588	19	607
54	Sheriff Admin	6,487,284	0.41%	8,029	0	8,029	260	8,289
56	Sheriff Facility Maint	52,482	0.00%	65	0	65	2	67
57	Sheriff Warehouse	1,083,250	0.07%	1,341	0	1,341	43	1,384
58	Sheriff Criminal Justice Ctr	921,843	0.06%	1,141	0	1,141	37	1,178
59	Sheriff Hill Jail	1,037,616	0.07%	1,284	0	1,284	42	1,326
61	Sheriff Corr Work Center	1,571,724	0.10%	1,945	0	1,945	63	2,008
62	Sheriff Transportation	26,198	0.00%	32	0	32	1	33
64	Sheriff Warrants	121,447	0.01%	150	0	150	5	155
65	Sheriff Training Academy	175,351	0.01%	217	0	217	7	224
66	Sheriff Deberry	18,316,501	1.16%	22,670	0	22,670	733	23,402
74	Sheriff Day Reporting	354,226	0.02%	438	0	438	14	453
76	Sheriff Armed Security	2,000	0.00%	2	0	2	0	3
77	Sheriff Other	48,471	0.00%	60	0	60	2	62
78	Police	19,849,933	1.26%	24,567	0	24,567	794	25,362
79	Police Drug Enforcement	1,364,249	0.09%	1,688	0	1,688	55	1,743
80	Fire	13,221,947	0.84%	16,364	0	16,364	529	16,893
81	Codes Admin	1,133,948	0.07%	1,403	0	1,403	45	1,449
82	Beer Board	43,552	0.00%	54	0	54	2	56
83	Agricultural Ext	37,401	0.00%	46	0	46	1	48
84	Soil & Water	9,471	0.00%	12	0	12	0	12
85	Social Services	4,493,374	0.28%	5,561	0	5,561	180	5,741
86	Health	14,557,427	0.92%	18,017	0	18,017	582	18,599
87	Public Library	15,237,874	0.97%	18,859	0	18,859	610	19,469
88	Parks	16,995,930	1.08%	21,035	0	21,035	680	21,715
89	Arts Commission	2,195,756	0.14%	2,718	0	2,718	88	2,805
90	Public Works	27,664,802	1.75%	34,240	0	34,240	1,107	35,346
91	Solid Waste	16,435,605	1.04%	20,342	0	20,342	657	20,999
92	Human Relations	74,901	0.00%	93	0	93	3	96
93	Farmers Market	1,496,842	0.09%	1,853	0	1,853	60	1,912
94	Muni Auditorium	2,706,358	0.17%	3,350	0	3,350	108	3,458
95	State Fair Board	2,169,905	0.14%	2,686	0	2,686	87	2,772
96	Convention Center	3,296,907	0.21%	4,080	0	4,080	132	4,212
97	Sports Authority	20,378,335	1.29%	25,221	0	25,221	815	26,037
98	Water & Sewer	92,164,608	5.84%	114,068	0	114,068	3,687	117,755
99	Storm Water	4,170,785	0.26%	5,162	0	5,162	167	5,329
101	General Hospital	35,000,000	2.22%	43,318	0	43,318	1,400	44,718
102	Metro Action Com	8,199,731	0.52%	10,148	0	10,148	328	10,476

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Purchasing Allocations

Dept:22 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	4,267,332	0.27%	$5,282	$0	$5,282	$171	$5,452
105 Metro Transit	36,877,220	2.34%	45,641	0	45,641	1,475	47,117
106 DES	1,746,368	0.11%	2,161	0	2,161	70	2,231
108 Education	520,613,696	32.98%	644,342	0	644,342	20,827	665,169
110 Communication Center	640,717	0.04%	793	0	793	26	819
112 Criminal Justice Planning	47,046	0.00%	58	0	58	2	60
113 Office of Emergency Management	527,007	0.03%	652	0	652	21	673
114 Comm Ed Comm	153,760	0.01%	190	0	190	6	196
115 Convention Center Auth	76,084,101	4.82%	94,166	0	94,166	3,044	97,210
116 Flood	635,308	0.04%	786	0	786	25	812
118 Mayor Other	582,948	0.04%	721	0	721	23	745
121 All Others	483,859,556	30.66%	598,853	0	598,853	19,356	618,210
Subtotal	1,578,395,407	100.00%	1,953,516	0	1,953,516	60,007	2,013,523
Direct Bills					0		0
Total					$1,953,516		$2,013,523

Basis Units: Modified Operating Expenditures (less personnel costs)

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
2	EMPLOYEE BENEFITS	$26,052	$26,052
3	POST AUDITS	1,202	1,202
4	CORPORATE DUES	558	558
5	INSURANCE	3,976	3,976
6	LEGISLATIVE	336	336
7	MAYOR	159	159
8	EMPLOYEE HEALTH & WELLNESS	63	63
9	GEN SVC OVERHEAD	247	247
10	GEN SVC FACILITIES	23,721	23,721
11	FLEET MANAGEMENT	32,997	32,997
12	POSTAL SERVICE	711	711
13	RADIO SHOP	6,181	6,181
14	DIRECTOR OF FINANCE	26	26
15	BUSINESS ASSISTANCE OFFICE	86	86
16	FINANCE OPERATIONS	186	186
17	PAYROLL	100	100
18	OFFICE OF MANAGEMENT & BUDGE	100	100
19	INTERNAL AUDIT	193	193
20	BUSINESS SOLUTIONS	50	50
21	PUBLIC PROPERTY ADMIN	8	8
22	PURCHASING	54	54
23	FINANCIAL ACCOUNTABILITY	18	18
24	TREASURY	43	43
25	GRANTS COORDINATION	10	10
26	HUMAN RESOURCES	1,499	1,499
27	INFORMATION SYSTEMS	13,294	13,294
28	DEPT OF LAW	13,700	13,700
29	CENTRAL RECORDS	49	49
30	Elections	1,300	1,300
31	Surplus Property	147	147
32	Planning Comm	2,998	2,998
33	Adv Plan/Research	313	313
34	Register of Deeds	469	469
35	Historical Comm	93	93
38	Assessor Prop	1,481	1,481
39	Trustee	879	879
40	County Clerk	630	630
41	District Attorney	1,420	1,420
42	DA Drug Enforcement	850	850
43	DA Special Operations	7	7
45	Public Defender	782	782

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
46	Juvenile Court Clerk	$91	$91
47	Circuit Court Clerk	1,764	1,764
48	Criminal Court Clerk	255	255
49	Clerk/Master	143	143
50	Juvenile Court	6,170	6,170
51	General Sessions Court	1,010	1,010
52	State Trial Courts	2,214	2,214
53	Justice Info Sys	607	607
54	Sheriff Admin	8,289	8,289
56	Sheriff Facility Maint	67	67
57	Sheriff Warehouse	1,384	1,384
58	Sheriff Criminal Justice Ctr	1,178	1,178
59	Sheriff Hill Jail	1,326	1,326
61	Sheriff Corr Work Center	2,008	2,008
62	Sheriff Transportation	33	33
64	Sheriff Warrants	155	155
65	Sheriff Training Academy	224	224
66	Sheriff Deberry	23,402	23,402
74	Sheriff Day Reporting	453	453
76	Sheriff Armed Security	3	3
77	Sheriff Other	62	62
78	Police	25,362	25,362
79	Police Drug Enforcement	1,743	1,743
80	Fire	16,893	16,893
81	Codes Admin	1,449	1,449
82	Beer Board	56	56
83	Agricultural Ext	48	48
84	Soil & Water	12	12
85	Social Services	5,741	5,741
86	Health	18,599	18,599
87	Public Library	19,469	19,469
88	Parks	21,715	21,715
89	Arts Commission	2,805	2,805
90	Public Works	35,346	35,346
91	Solid Waste	20,999	20,999
92	Human Relations	96	96
93	Farmers Market	1,912	1,912
94	Muni Auditorium	3,458	3,458
95	State Fair Board	2,772	2,772
96	Convention Center	4,212	4,212
97	Sports Authority	26,037	26,037

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
98	Water & Sewer	$117,755	$117,755
99	Storm Water	5,329	5,329
101	General Hospital	44,718	44,718
102	Metro Action Com	10,476	10,476
103	NCAC	5,452	5,452
105	Metro Transit	47,117	47,117
106	DES	2,231	2,231
108	Education	665,169	665,169
110	Communication Center	819	819
112	Criminal Justice Planning	60	60
113	Office of Emergency Management	673	673
114	Comm Ed Comm	196	196
115	Convention Center Auth	97,210	97,210
116	Flood	812	812
118	Mayor Other	745	745
121	All Others	618,210	618,210
Total		$2,013,523	$2,013,523

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100 - 15118120. This division is responsible for monitoring all federal, state and local grants awarded to Metro Government as well as Metro's appropriations to non-profit organizations. In addition, the division conducts monitoring reviews of all Metro agencies to ensure compliance with procurement rules and policies.

The Director of this area provided information to functionalize the costs into the following areas:

1. Procurement – Costs were allocated to all departments based on expenditures.
2. Prompt Pay Reports – Costs were allocated based on total number of accounts payable (PV) transactions.
3. Grants – Cost were allocated based on the number of grants administered by each agency using the DGC database.
4. Performance Monitoring – Cost were allocated based upon the total actual expenditures
5. Community Enhancement Funds – Costs were allocated directly to All Other.
6. Direct Appropriation – Costs were allocated directly to All Other.
7. Special Projects – Other – Cost were allocated to all other as the primary beneficiary of services rendered
8. Grants Coordination Supervision – Cost were allocated directly to Grants Coordination.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:23 FINANCIAL ACCOUNTABILITY

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other
Personnel Costs										
Salaries	S1	328,657	52,532	22,359	22,359	44,719	33,539	44,719	44,719	11,180
Salary % Split			*15.98%*	*6.80%*	*6.80%*	*13.61%*	*10.20%*	*13.61%*	*13.61%*	*3.40%*
Benefits	S	141,286	22,583	9,612	9,612	19,224	14,418	19,224	19,224	4,806
Subtotal - Personnel Costs		469,943	75,115	31,971	31,971	63,943	47,957	63,943	63,943	15,986
Services & Supplies Cost										
502 Contract Services	S	9,788	1,564	666	666	1,332	999	1,332	1,332	333
503 Supplies	S	3,143	502	214	214	428	321	428	428	107
505 Other Expenses	S	1,474	236	100	100	201	150	201	201	50
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		14,405	2,302	980	980	1,960	1,470	1,960	1,960	490
Department Cost Total		484,348	77,417	32,951	32,951	65,903	49,427	65,903	65,903	16,476
Adjustments to Cost										
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		484,348	77,417	32,951	32,951	65,903	49,427	65,903	65,903	16,476
General Admin Distribution			(77,417)	6,269	6,269	12,538	9,403	12,538	12,538	3,135
Grand Total		$484,348		$39,220	$39,220	$78,441	$58,830	$78,441	$78,441	$19,611

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:23 FINANCIAL ACCOUNTABILITY

Description		Amount	Grants Coord Supervision
Personnel Costs			
Salaries	S1	328,657	52,531
Salary % Split			*15.98%*
Benefits	S	141,286	22,582
Subtotal - Personnel Costs		469,943	75,113
Services & Supplies Cost			
502 Contract Services	S	9,788	1,564
503 Supplies	S	3,143	502
505 Other Expenses	S	1,474	236
506 W&S Recovered Exp	S	0	0
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Services & Supplies		14,405	2,302
Department Cost Total		484,348	77,416
Adjustments to Cost			
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Adjustments		0	0
Total Costs After Adjustments		484,348	77,416
General Admin Distribution			14,728
Grand Total		$484,348	$92,144

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
3	Post Audits	$136	$0	$11	$11	$22	$17	$22	$22	$6	$26
	Subtotal - POST AUDITS	136	0	11	11	22	17	22	22	6	26
6	Metro Clerk	246	18	21	21	43	32	43	43	11	50
6	Council	1,315	96	114	114	229	171	229	229	57	268
	Subtotal - LEGISLATIVE	1,561	114	136	136	271	203	271	271	68	319
7	Mayor's Office	998	97	89	89	177	133	177	177	44	208
	Subtotal - MAYOR	998	97	89	89	177	133	177	177	44	208
10	Buildings & Security	44,904	1,043	3,721	3,721	7,441	5,581	7,441	7,441	1,860	8,741
	Subtotal - GEN SVC FACILITIES	44,904	1,043	3,721	3,721	7,441	5,581	7,441	7,441	1,860	8,741
14	Dir of Finance	86,471	7,695	7,625	7,625	15,250	11,438	15,250	15,250	3,813	17,915
	Subtotal - DIRECTOR OF FINANCE	86,471	7,695	7,625	7,625	15,250	11,438	15,250	15,250	3,813	17,915
16	Finance Operations	240	10	20	20	40	30	40	40	10	48
16	Accounts Payable	57	2	5	5	10	7	10	10	2	11
	Subtotal - FINANCE OPERATIONS	297	12	25	25	50	38	50	50	13	59
17	Payroll	126	3	10	10	21	16	21	21	5	25
	Subtotal - PAYROLL	126	3	10	10	21	16	21	21	5	25
18	Management & Budget	412	10	34	34	68	51	68	68	17	80
	Subtotal - OFFICE OF MANAGEMENT	412	10	34	34	68	51	68	68	17	80
19	Internal Audit	173	3	14	14	29	21	29	29	7	34
	Subtotal - INTERNAL AUDIT	173	3	14	14	29	21	29	29	7	34
20	Business Solutions	126	2	10	10	21	16	21	21	5	24
	Subtotal - BUSINESS SOLUTIONS	126	2	10	10	21	16	21	21	5	24
21	Public Property Svcs	59	3	5	5	10	7	10	10	2	12
	Subtotal - PUBLIC PROPERTY ADMIN	59	3	5	5	10	7	10	10	2	12
22	Purchasing	18	1	1	1	3	2	3	3	1	4

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
	Subtotal - PURCHASING	$18	$1	$1	$1	$3	$2	$3	$3	$1	$4
23	Procurement Review	0	8	1	1	1	1	1	1	0	2
23	Prompt Pay Review	0	3	0	0	1	0	1	1	0	1
23	Performance Monitoring	0	13	1	1	2	2	2	2	1	2
	Subtotal - FINANCIAL ACCOUNTABIL	0	24	2	2	4	3	4	4	1	5
24	Cash Operations	0	3	0	0	0	0	0	0	0	1
24	Investment Committee Supt	0	12	1	1	2	1	2	2	0	2
24	Investor Relations	0	7	1	1	1	1	1	1	0	1
	Subtotal - TREASURY	0	22	2	2	4	3	4	4	1	4
27	ITS Systems	0	1,861	151	151	301	226	301	301	75	354
27	ITS Systems Depreciation	0	405	33	33	66	49	66	66	16	77
	Subtotal - INFORMATION SYSTEMS	0	2,266	183	183	367	275	367	367	92	431
	Total Incoming	135,282	11,296	11,869	11,869	23,739	17,804	23,739	23,739	5,935	27,885
	C. Total Allocated		$630,926	$51,089	$51,089	$102,180	$76,634	$102,180	$102,180	$25,545	$120,030
				8.10%	8.10%	16.20%	12.15%	16.20%	16.20%	4.05%	19.02%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	71,768,296	2.48%	$1,245	$0	$1,245	$0	$1,245
3	POST AUDITS	971,042	0.03%	17	0	17	0	17
4	CORPORATE DUES	451,089	0.02%	8	0	8	0	8
5	INSURANCE	3,212,600	0.11%	56	0	56	0	56
6	LEGISLATIVE	2,234,323	0.08%	39	0	39	0	39
7	MAYOR	1,230,152	0.04%	21	0	21	0	21
8	EMPLOYEE HEALTH & WELLNESS	545,144	0.02%	9	0	9	0	9
9	GEN SVC OVERHEAD	1,092,773	0.04%	19	0	19	0	19
10	GEN SVC FACILITIES	21,127,463	0.73%	366	0	366	0	366
11	FLEET MANAGEMENT	32,094,486	1.11%	557	0	557	0	557
12	POSTAL SERVICE	821,688	0.03%	14	0	14	0	14
13	RADIO SHOP	5,887,479	0.20%	102	0	102	0	102
14	DIRECTOR OF FINANCE	504,076	0.02%	9	0	9	0	9
15	BUSINESS ASSISTANCE OFFICE	522,503	0.02%	9	0	9	0	9
16	FINANCE OPERATIONS	1,922,926	0.07%	33	0	33	0	33
17	PAYROLL	522,318	0.02%	9	0	9	0	9
18	OFFICE OF MANAGEMENT & BUDGE	1,402,575	0.05%	24	0	24	0	24
19	INTERNAL AUDIT	985,833	0.03%	17	0	17	0	17
20	BUSINESS SOLUTIONS	777,400	0.03%	13	0	13	0	13
21	PUBLIC PROPERTY ADMIN	278,113	0.01%	5	0	5	0	5
22	PURCHASING	1,144,160	0.04%	20	0	20	0	20
23	FINANCIAL ACCOUNTABILITY	484,348	0.02%	8	0	8	0	8
24	TREASURY	771,679	0.03%	13	0	13	0	14
25	GRANTS COORDINATION	164,985	0.01%	3	0	3	0	3
26	HUMAN RESOURCES	4,182,013	0.14%	73	0	73	1	74
27	INFORMATION SYSTEMS	20,201,697	0.70%	350	0	350	7	357
28	DEPT OF LAW	15,706,680	0.54%	272	0	272	5	278
29	CENTRAL RECORDS	169,749	0.01%	3	0	3	0	3
30	Elections	3,799,726	0.13%	66	0	66	1	67
31	Surplus Property	642,064	0.02%	11	0	11	0	11
32	Planning Comm	6,471,674	0.22%	112	0	112	2	114
33	Adv Plan/Research	244,709	0.01%	4	0	4	0	4
34	Register of Deeds	2,963,745	0.10%	51	0	51	1	52
35	Historical Comm	739,028	0.03%	13	0	13	0	13
38	Assessor Prop	6,482,572	0.22%	112	0	112	2	115
39	Trustee	2,180,760	0.08%	38	0	38	1	39
40	County Clerk	3,983,395	0.14%	69	0	69	1	70
41	District Attorney	6,037,649	0.21%	105	0	105	2	107
42	DA Drug Enforcement	1,902,755	0.07%	33	0	33	1	34
43	DA Special Operations	5,798	0.00%	0	0	0	0	0
45	Public Defender	6,689,996	0.23%	116	0	116	2	118
46	Juvenile Court Clerk	1,570,754	0.05%	27	0	27	1	28
47	Circuit Court Clerk	9,810,131	0.34%	170	0	170	3	173

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	5,165,359	0.18%	$90	$0	$90	$2	$91
49	Clerk/Master	1,278,390	0.04%	22	0	22	0	23
50	Juvenile Court	12,336,571	0.43%	214	0	214	4	218
51	General Sessions Court	10,711,994	0.37%	186	0	186	4	189
52	State Trial Courts	11,630,891	0.40%	202	0	202	4	206
53	Justice Info Sys	2,106,197	0.07%	37	0	37	1	37
54	Sheriff Admin	14,670,340	0.51%	254	0	254	5	259
56	Sheriff Facility Maint	1,229,375	0.04%	21	0	21	0	22
57	Sheriff Warehouse	1,350,717	0.05%	23	0	23	0	24
58	Sheriff Criminal Justice Ctr	17,690,860	0.61%	307	0	307	6	313
59	Sheriff Hill Jail	4,291,828	0.15%	74	0	74	1	76
61	Sheriff Corr Work Center	10,640,239	0.37%	185	0	185	4	188
62	Sheriff Transportation	6,725,075	0.23%	117	0	117	2	119
64	Sheriff Warrants	3,923,670	0.14%	68	0	68	1	69
65	Sheriff Training Academy	1,064,733	0.04%	18	0	18	0	19
66	Sheriff Deberry	18,417,308	0.64%	319	0	319	6	326
74	Sheriff Day Reporting	1,763,871	0.06%	31	0	31	1	31
76	Sheriff Armed Security	1,493,994	0.05%	26	0	26	0	26
77	Sheriff Other	486,317	0.02%	8	0	8	0	9
78	Police	174,835,937	6.04%	3,032	0	3,032	58	3,090
79	Police Drug Enforcement	1,477,794	0.05%	26	0	26	0	26
80	Fire	117,949,463	4.08%	2,045	0	2,045	39	2,085
81	Codes Admin	7,322,413	0.25%	127	0	127	2	129
82	Beer Board	309,821	0.01%	5	0	5	0	5
83	Agricultural Ext	275,384	0.01%	5	0	5	0	5
84	Soil & Water	74,407	0.00%	1	0	1	0	1
85	Social Services	9,508,690	0.33%	165	0	165	3	168
86	Health	44,651,340	1.54%	774	0	774	15	789
87	Public Library	31,727,063	1.10%	550	0	550	11	561
88	Parks	42,942,187	1.48%	745	0	745	14	759
89	Arts Commission	2,710,043	0.09%	47	0	47	1	48
90	Public Works	46,218,493	1.60%	801	0	801	15	817
91	Solid Waste	21,771,753	0.75%	378	0	378	7	385
92	Human Relations	347,753	0.01%	6	0	6	0	6
93	Farmers Market	1,857,066	0.06%	32	0	32	1	33
94	Muni Auditorium	3,416,669	0.12%	59	0	59	1	60
95	State Fair Board	3,688,185	0.13%	64	0	64	1	65
96	Convention Center	3,457,073	0.12%	60	0	60	1	61
97	Sports Authority	20,589,789	0.71%	357	0	357	7	364
98	Water & Sewer	136,174,687	4.71%	2,361	0	2,361	45	2,407
99	Storm Water	10,407,068	0.36%	180	0	180	3	184
101	General Hospital	35,000,000	1.21%	607	0	607	12	619
102	Metro Action Com	22,716,703	0.79%	394	0	394	8	402

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	7,070,459	0.24%	$123	$0	$123	$2	$125
105 Metro Transit	37,134,896	1.28%	644	0	644	12	656
106 DES	1,746,368	0.06%	30	0	30	1	31
108 Education	1,148,807,033	39.71%	19,922	0	19,922	383	20,305
110 Communication Center	13,418,240	0.46%	233	0	233	4	237
112 Criminal Justice Planning	424,386	0.01%	7	0	7	0	8
113 Office of Emergency Management	1,112,233	0.04%	19	0	19	0	20
114 Comm Ed Comm	352,475	0.01%	6	0	6	0	6
115 Convention Center Auth	84,784,481	2.93%	1,470	0	1,470	28	1,499
116 Flood	635,308	0.02%	11	0	11	0	11
118 Mayor Other	1,286,290	0.04%	22	0	22	0	23
121 All Others	485,470,308	16.78%	8,419	0	8,419	162	8,580
Subtotal	2,893,352,333	100.00%	50,174	0	50,174	915	51,089
Direct Bills					0		0
Total					$50,174		$51,089

Basis Units: Modified Actual Expenditures

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	868	0.25%	$123	$0	$123	$0	$123
3	POST AUDITS	19	0.01%	3	0	3	0	3
4	CORPORATE DUES	28	0.01%	4	0	4	0	4
6	LEGISLATIVE	166	0.05%	24	0	24	0	24
7	MAYOR	181	0.05%	26	0	26	0	26
8	EMPLOYEE HEALTH & WELLNESS	164	0.05%	23	0	23	0	23
9	GEN SVC OVERHEAD	134	0.04%	19	0	19	0	19
10	GEN SVC FACILITIES	8,917	2.52%	1,264	0	1,264	0	1,264
11	FLEET MANAGEMENT	25,191	7.12%	3,572	0	3,572	0	3,572
12	POSTAL SERVICE	103	0.03%	15	0	15	0	15
13	RADIO SHOP	610	0.17%	86	0	86	0	86
14	DIRECTOR OF FINANCE	64	0.02%	9	0	9	0	9
15	BUSINESS ASSISTANCE OFFICE	43	0.01%	6	0	6	0	6
16	FINANCE OPERATIONS	61	0.02%	9	0	9	0	9
17	PAYROLL	15	0.00%	2	0	2	0	2
18	OFFICE OF MANAGEMENT & BUDGE	68	0.02%	10	0	10	0	10
19	INTERNAL AUDIT	67	0.02%	10	0	10	0	10
20	BUSINESS SOLUTIONS	1	0.00%	0	0	0	0	0
21	PUBLIC PROPERTY ADMIN	9	0.00%	1	0	1	0	1
22	PURCHASING	48	0.01%	7	0	7	0	7
23	FINANCIAL ACCOUNTABILITY	22	0.01%	3	0	3	0	3
24	TREASURY	192	0.05%	27	0	27	1	28
25	GRANTS COORDINATION	20	0.01%	3	0	3	0	3
26	HUMAN RESOURCES	252	0.07%	36	0	36	1	36
27	INFORMATION SYSTEMS	2,636	0.74%	374	0	374	8	381
28	DEPT OF LAW	1,522	0.43%	216	0	216	4	220
29	CENTRAL RECORDS	32	0.01%	5	0	5	0	5
30	Elections	423	0.12%	60	0	60	1	61
31	Surplus Property	116	0.03%	16	0	16	0	17
32	Planning Comm	837	0.24%	119	0	119	2	121
33	Adv Plan/Research	49	0.01%	7	0	7	0	7
34	Register of Deeds	168	0.05%	24	0	24	0	24
35	Historical Comm	132	0.04%	19	0	19	0	19
38	Assessor Prop	225	0.06%	32	0	32	1	33
39	Trustee	150	0.04%	21	0	21	0	22
40	County Clerk	103	0.03%	15	0	15	0	15
41	District Attorney	428	0.12%	61	0	61	1	62
42	DA Drug Enforcement	1,082	0.31%	153	0	153	3	157
43	DA Special Operations	9	0.00%	1	0	1	0	1
45	Public Defender	485	0.14%	69	0	69	1	70
46	Juvenile Court Clerk	88	0.02%	12	0	12	0	13
47	Circuit Court Clerk	283	0.08%	40	0	40	1	41
48	Criminal Court Clerk	189	0.05%	27	0	27	1	27

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Clerk/Master	81	0.02%	$11	$0	$11	$0	$12
50	Juvenile Court	1,314	0.37%	186	0	186	4	190
51	General Sessions Court	589	0.17%	84	0	84	2	85
52	State Trial Courts	1,602	0.45%	227	0	227	5	232
53	Justice Info Sys	103	0.03%	15	0	15	0	15
54	Sheriff Admin	1,366	0.39%	194	0	194	4	198
56	Sheriff Facility Maint	223	0.06%	32	0	32	1	32
57	Sheriff Warehouse	87	0.02%	12	0	12	0	13
58	Sheriff Criminal Justice Ctr	671	0.19%	95	0	95	2	97
59	Sheriff Hill Jail	435	0.12%	62	0	62	1	63
61	Sheriff Corr Work Center	1,014	0.29%	144	0	144	3	147
62	Sheriff Transportation	70	0.02%	10	0	10	0	10
64	Sheriff Warrants	133	0.04%	19	0	19	0	19
65	Sheriff Training Academy	246	0.07%	35	0	35	1	36
66	Sheriff Deberry	37	0.01%	5	0	5	0	5
74	Sheriff Day Reporting	194	0.05%	28	0	28	1	28
76	Sheriff Armed Security	1	0.00%	0	0	0	0	0
77	Sheriff Other	3	0.00%	0	0	0	0	0
78	Police	6,265	1.77%	888	0	888	18	906
79	Police Drug Enforcement	254	0.07%	36	0	36	1	37
80	Fire	3,969	1.12%	563	0	563	11	574
81	Codes Admin	472	0.13%	67	0	67	1	68
82	Beer Board	28	0.01%	4	0	4	0	4
83	Agricultural Ext	21	0.01%	3	0	3	0	3
84	Soil & Water	6	0.00%	1	0	1	0	1
85	Social Services	1,719	0.49%	244	0	244	5	249
86	Health	5,450	1.54%	773	0	773	16	789
87	Public Library	14,783	4.18%	2,096	0	2,096	43	2,139
88	Parks	10,646	3.01%	1,510	0	1,510	31	1,540
89	Arts Commission	555	0.16%	79	0	79	2	80
90	Public Works	1,334	0.38%	189	0	189	4	193
91	Solid Waste	1,602	0.45%	227	0	227	5	232
92	Human Relations	48	0.01%	7	0	7	0	7
93	Farmers Market	422	0.12%	60	0	60	1	61
94	Muni Auditorium	595	0.17%	84	0	84	2	86
95	State Fair Board	1,498	0.42%	212	0	212	4	217
96	Convention Center	264	0.07%	37	0	37	1	38
97	Sports Authority	339	0.10%	48	0	48	1	49
98	Water & Sewer	19,584	5.53%	2,777	0	2,777	56	2,834
99	Storm Water	472	0.13%	67	0	67	1	68
101	General Hospital	55	0.02%	8	0	8	0	8
102	Metro Action Com	7,441	2.10%	1,055	0	1,055	21	1,077
103	NCAC	2,743	0.78%	389	0	389	8	397

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 MDHA	6	0.00%	$1	$0	$1	$0	$1
105 Metro Transit	369	0.10%	52	0	52	1	53
106 DES	42	0.01%	6	0	6	0	6
108 Education	172,588	48.78%	24,473	0	24,473	498	24,971
110 Communication Center	1,056	0.30%	150	0	150	3	153
112 Criminal Justice Planning	30	0.01%	4	0	4	0	4
113 Office of Emergency Management	81	0.02%	11	0	11	0	12
114 Comm Ed Comm	248	0.07%	35	0	35	1	36
115 Convention Center Auth	4,721	1.33%	669	0	669	14	683
116 Flood	41	0.01%	6	0	6	0	6
118 Mayor Other	59	0.02%	8	0	8	0	9
121 All Others	39,658	11.21%	5,624	0	5,624	114	5,738
Subtotal	353,833	100.00%	50,174	0	50,174	915	51,089
Direct Bills					0		0
Total					$50,174		$51,089

Basis Units: # of Accounts Payable Transactions

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grants Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	1	0.66%	$660	$0	$660	$0	$660
14	DIRECTOR OF FINANCE	2	1.32%	1,320	0	1,320	0	1,320
32	Planning Comm	3	1.97%	1,981	0	1,981	37	2,017
35	Historical Comm	2	1.32%	1,320	0	1,320	25	1,345
41	District Attorney	2	1.32%	1,320	0	1,320	25	1,345
50	Juvenile Court	4	2.63%	2,641	0	2,641	49	2,690
51	General Sessions Court	1	0.66%	660	0	660	12	672
52	State Trial Courts	3	1.97%	1,981	0	1,981	37	2,017
78	Police	7	4.61%	4,621	0	4,621	86	4,707
80	Fire	3	1.97%	1,981	0	1,981	37	2,017
85	Social Services	9	5.92%	5,942	0	5,942	110	6,052
86	Health	33	21.71%	21,787	0	21,787	405	22,192
87	Public Library	11	7.24%	7,262	0	7,262	135	7,397
88	Parks	14	9.21%	9,243	0	9,243	172	9,415
89	Arts Commission	10	6.58%	6,602	0	6,602	123	6,725
90	Public Works	10	6.58%	6,602	0	6,602	123	6,725
91	Solid Waste	3	1.97%	1,981	0	1,981	37	2,017
102	Metro Action Com	10	6.58%	6,602	0	6,602	123	6,725
103	NCAC	19	12.50%	12,544	0	12,544	233	12,777
113	Office of Emergency Management	5	3.29%	3,301	0	3,301	61	3,362
Subtotal		152	100.00%	100,350	0	100,350	1,829	102,180
Direct Bills						0		0
Total						$100,350		$102,180

Basis Units: # of DGC Conducted Assessments

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	71,768,296	2.48%	$1,867	$0	$1,867	$0	$1,867
3	POST AUDITS	971,042	0.03%	25	0	25	0	25
4	CORPORATE DUES	451,089	0.02%	12	0	12	0	12
5	INSURANCE	3,212,600	0.11%	84	0	84	0	84
6	LEGISLATIVE	2,234,323	0.08%	58	0	58	0	58
7	MAYOR	1,230,152	0.04%	32	0	32	0	32
8	EMPLOYEE HEALTH & WELLNESS	545,144	0.02%	14	0	14	0	14
9	GEN SVC OVERHEAD	1,092,773	0.04%	28	0	28	0	28
10	GEN SVC FACILITIES	21,127,463	0.73%	550	0	550	0	550
11	FLEET MANAGEMENT	32,094,486	1.11%	835	0	835	0	835
12	POSTAL SERVICE	821,688	0.03%	21	0	21	0	21
13	RADIO SHOP	5,887,479	0.20%	153	0	153	0	153
14	DIRECTOR OF FINANCE	504,076	0.02%	13	0	13	0	13
15	BUSINESS ASSISTANCE OFFICE	522,503	0.02%	14	0	14	0	14
16	FINANCE OPERATIONS	1,922,926	0.07%	50	0	50	0	50
17	PAYROLL	522,318	0.02%	14	0	14	0	14
18	OFFICE OF MANAGEMENT & BUDGE	1,402,575	0.05%	36	0	36	0	36
19	INTERNAL AUDIT	985,833	0.03%	26	0	26	0	26
20	BUSINESS SOLUTIONS	777,400	0.03%	20	0	20	0	20
21	PUBLIC PROPERTY ADMIN	278,113	0.01%	7	0	7	0	7
22	PURCHASING	1,144,160	0.04%	30	0	30	0	30
23	FINANCIAL ACCOUNTABILITY	484,348	0.02%	13	0	13	0	13
24	TREASURY	771,679	0.03%	20	0	20	0	20
25	GRANTS COORDINATION	164,985	0.01%	4	0	4	0	4
26	HUMAN RESOURCES	4,182,013	0.14%	109	0	109	2	111
27	INFORMATION SYSTEMS	20,201,697	0.70%	525	0	525	10	536
28	DEPT OF LAW	15,706,680	0.54%	409	0	409	8	416
29	CENTRAL RECORDS	169,749	0.01%	4	0	4	0	5
30	Elections	3,799,726	0.13%	99	0	99	2	101
31	Surplus Property	642,064	0.02%	17	0	17	0	17
32	Planning Comm	6,471,674	0.22%	168	0	168	3	172
33	Adv Plan/Research	244,709	0.01%	6	0	6	0	6
34	Register of Deeds	2,963,745	0.10%	77	0	77	1	79
35	Historical Comm	739,028	0.03%	19	0	19	0	20
38	Assessor Prop	6,482,572	0.22%	169	0	169	3	172
39	Trustee	2,180,760	0.08%	57	0	57	1	58
40	County Clerk	3,983,395	0.14%	104	0	104	2	106
41	District Attorney	6,037,649	0.21%	157	0	157	3	160
42	DA Drug Enforcement	1,902,755	0.07%	49	0	49	1	50
43	DA Special Operations	5,798	0.00%	0	0	0	0	0
45	Public Defender	6,689,996	0.23%	174	0	174	3	177
46	Juvenile Court Clerk	1,570,754	0.05%	41	0	41	1	42
47	Circuit Court Clerk	9,810,131	0.34%	255	0	255	5	260

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	5,165,359	0.18%	$134	$0	$134	$3	$137
49	Clerk/Master	1,278,390	0.04%	33	0	33	1	34
50	Juvenile Court	12,336,571	0.43%	321	0	321	6	327
51	General Sessions Court	10,711,994	0.37%	279	0	279	5	284
52	State Trial Courts	11,630,891	0.40%	303	0	303	6	308
53	Justice Info Sys	2,106,197	0.07%	55	0	55	1	56
54	Sheriff Admin	14,670,340	0.51%	382	0	382	7	389
56	Sheriff Facility Maint	1,229,375	0.04%	32	0	32	1	33
57	Sheriff Warehouse	1,350,717	0.05%	35	0	35	1	36
58	Sheriff Criminal Justice Ctr	17,690,860	0.61%	460	0	460	9	469
59	Sheriff Hill Jail	4,291,828	0.15%	112	0	112	2	114
61	Sheriff Corr Work Center	10,640,239	0.37%	277	0	277	5	282
62	Sheriff Transportation	6,725,075	0.23%	175	0	175	3	178
64	Sheriff Warrants	3,923,670	0.14%	102	0	102	2	104
65	Sheriff Training Academy	1,064,733	0.04%	28	0	28	1	28
66	Sheriff Deberry	18,417,308	0.64%	479	0	479	9	488
74	Sheriff Day Reporting	1,763,871	0.06%	46	0	46	1	47
76	Sheriff Armed Security	1,493,994	0.05%	39	0	39	1	40
77	Sheriff Other	486,317	0.02%	13	0	13	0	13
78	Police	174,835,937	6.04%	4,548	0	4,548	87	4,635
79	Police Drug Enforcement	1,477,794	0.05%	38	0	38	1	39
80	Fire	117,949,463	4.08%	3,068	0	3,068	59	3,127
81	Codes Admin	7,322,413	0.25%	190	0	190	4	194
82	Beer Board	309,821	0.01%	8	0	8	0	8
83	Agricultural Ext	275,384	0.01%	7	0	7	0	7
84	Soil & Water	74,407	0.00%	2	0	2	0	2
85	Social Services	9,508,690	0.33%	247	0	247	5	252
86	Health	44,651,340	1.54%	1,161	0	1,161	22	1,184
87	Public Library	31,727,063	1.10%	825	0	825	16	841
88	Parks	42,942,187	1.48%	1,117	0	1,117	21	1,138
89	Arts Commission	2,710,043	0.09%	70	0	70	1	72
90	Public Works	46,218,493	1.60%	1,202	0	1,202	23	1,225
91	Solid Waste	21,771,753	0.75%	566	0	566	11	577
92	Human Relations	347,753	0.01%	9	0	9	0	9
93	Farmers Market	1,857,066	0.06%	48	0	48	1	49
94	Muni Auditorium	3,416,669	0.12%	89	0	89	2	91
95	State Fair Board	3,688,185	0.13%	96	0	96	2	98
96	Convention Center	3,457,073	0.12%	90	0	90	2	92
97	Sports Authority	20,589,789	0.71%	536	0	536	10	546
98	Water & Sewer	136,174,687	4.71%	3,542	0	3,542	68	3,610
99	Storm Water	10,407,068	0.36%	271	0	271	5	276
101	General Hospital	35,000,000	1.21%	910	0	910	18	928
102	Metro Action Com	22,716,703	0.79%	591	0	591	11	602

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	7,070,459	0.24%	$184	$0	$184	$4	$187
105 Metro Transit	37,134,896	1.28%	966	0	966	19	985
106 DES	1,746,368	0.06%	45	0	45	1	46
108 Education	1,148,807,033	39.71%	29,883	0	29,883	575	30,457
110 Communication Center	13,418,240	0.46%	349	0	349	7	356
112 Criminal Justice Planning	424,386	0.01%	11	0	11	0	11
113 Office of Emergency Management	1,112,233	0.04%	29	0	29	1	29
114 Comm Ed Comm	352,475	0.01%	9	0	9	0	9
115 Convention Center Auth	84,784,481	2.93%	2,205	0	2,205	42	2,248
116 Flood	635,308	0.02%	17	0	17	0	17
118 Mayor Other	1,286,290	0.04%	33	0	33	1	34
121 All Others	485,470,308	16.78%	12,628	0	12,628	243	12,871
Subtotal	2,893,352,333	100.00%	75,262	0	75,262	1,372	76,634
Direct Bills					0		0
Total					$75,262		$76,634

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Community Enhancement Funds Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$100,350	$0	$100,350	$1,829	$102,180
Subtotal	100	100.00%	100,350	0	100,350	1,829	102,180
Direct Bills					0		0
Total					$100,350		$102,180

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriation Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$100,350	$0	$100,350	$1,829	$102,180
Subtotal	100	100.00%	100,350	0	100,350	1,829	102,180
Direct Bills					0		0
Total					$100,350		$102,180

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Special Projects - Other Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$25,088	$0	$25,088	$457	$25,545
Subtotal	100	100.00%	25,088	0	25,088	457	25,545
Direct Bills					0		0
Total					$25,088		$25,545

Basis Units: Direct Allocation to All Other

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grants Coord Supervision Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 GRANTS COORDINATION	100	100.00%	$117,881	$0	$117,881	$2,149	$120,030
Subtotal	100	100.00%	117,881	0	117,881	2,149	120,030
Direct Bills					0		0
Total					$117,881		$120,030

Basis Units: Direct Allocation to Grants Coordination

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
2 EMPLOYEE BENEFITS	$1,245	$123	$0	$1,867	$0	$0	$0	$0	$3,234
3 POST AUDITS	17	3	0	25	0	0	0	0	45
4 CORPORATE DUES	8	4	0	12	0	0	0	0	24
5 INSURANCE	56	0	0	84	0	0	0	0	139
6 LEGISLATIVE	39	24	0	58	0	0	0	0	120
7 MAYOR	21	26	660	32	0	0	0	0	739
8 EMPLOYEE HEALTH & WELLNESS	9	23	0	14	0	0	0	0	47
9 GEN SVC OVERHEAD	19	19	0	28	0	0	0	0	66
10 GEN SVC FACILITIES	366	1,264	0	550	0	0	0	0	2,180
11 FLEET MANAGEMENT	557	3,572	0	835	0	0	0	0	4,964
12 POSTAL SERVICE	14	15	0	21	0	0	0	0	50
13 RADIO SHOP	102	86	0	153	0	0	0	0	342
14 DIRECTOR OF FINANCE	9	9	1,320	13	0	0	0	0	1,351
15 BUSINESS ASSISTANCE OFFICE	9	6	0	14	0	0	0	0	29
16 FINANCE OPERATIONS	33	9	0	50	0	0	0	0	92
17 PAYROLL	9	2	0	14	0	0	0	0	25
18 OFFICE OF MANAGEMENT & BUDGE	24	10	0	36	0	0	0	0	70
19 INTERNAL AUDIT	17	10	0	26	0	0	0	0	52
20 BUSINESS SOLUTIONS	13	0	0	20	0	0	0	0	34
21 PUBLIC PROPERTY ADMIN	5	1	0	7	0	0	0	0	13
22 PURCHASING	20	7	0	30	0	0	0	0	56
23 FINANCIAL ACCOUNTABILITY	8	3	0	13	0	0	0	0	24
24 TREASURY	14	28	0	20	0	0	0	0	62
25 GRANTS COORDINATION	3	3	0	4	0	0	0	120,030	120,040
26 HUMAN RESOURCES	74	36	0	111	0	0	0	0	221
27 INFORMATION SYSTEMS	357	381	0	536	0	0	0	0	1,274
28 DEPT OF LAW	278	220	0	416	0	0	0	0	914
29 CENTRAL RECORDS	3	5	0	5	0	0	0	0	12
30 Elections	67	61	0	101	0	0	0	0	229
31 Surplus Property	11	17	0	17	0	0	0	0	45
32 Planning Comm	114	121	2,017	172	0	0	0	0	2,424
33 Adv Plan/Research	4	7	0	6	0	0	0	0	18
34 Register of Deeds	52	24	0	79	0	0	0	0	155
35 Historical Comm	13	19	1,345	20	0	0	0	0	1,397
38 Assessor Prop	115	33	0	172	0	0	0	0	319
39 Trustee	39	22	0	58	0	0	0	0	118
40 County Clerk	70	15	0	106	0	0	0	0	191
41 District Attorney	107	62	1,345	160	0	0	0	0	1,674
42 DA Drug Enforcement	34	157	0	50	0	0	0	0	241
43 DA Special Operations	0	1	0	0	0	0	0	0	2
45 Public Defender	118	70	0	177	0	0	0	0	366

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
46 Juvenile Court Clerk	$28	$13	$0	$42	$0	$0	$0	$0	$82
47 Circuit Court Clerk	173	41	0	260	0	0	0	0	474
48 Criminal Court Clerk	91	27	0	137	0	0	0	0	256
49 Clerk/Master	23	12	0	34	0	0	0	0	68
50 Juvenile Court	218	190	2,690	327	0	0	0	0	3,425
51 General Sessions Court	189	85	672	284	0	0	0	0	1,231
52 State Trial Courts	206	232	2,017	308	0	0	0	0	2,763
53 Justice Info Sys	37	15	0	56	0	0	0	0	108
54 Sheriff Admin	259	198	0	389	0	0	0	0	846
56 Sheriff Facility Maint	22	32	0	33	0	0	0	0	87
57 Sheriff Warehouse	24	13	0	36	0	0	0	0	72
58 Sheriff Criminal Justice Ctr	313	97	0	469	0	0	0	0	879
59 Sheriff Hill Jail	76	63	0	114	0	0	0	0	253
61 Sheriff Corr Work Center	188	147	0	282	0	0	0	0	617
62 Sheriff Transportation	119	10	0	178	0	0	0	0	307
64 Sheriff Warrants	69	19	0	104	0	0	0	0	193
65 Sheriff Training Academy	19	36	0	28	0	0	0	0	83
66 Sheriff Deberry	326	5	0	488	0	0	0	0	819
74 Sheriff Day Reporting	31	28	0	47	0	0	0	0	106
76 Sheriff Armed Security	26	0	0	40	0	0	0	0	66
77 Sheriff Other	9	0	0	13	0	0	0	0	22
78 Police	3,090	906	4,707	4,635	0	0	0	0	13,339
79 Police Drug Enforcement	26	37	0	39	0	0	0	0	102
80 Fire	2,085	574	2,017	3,127	0	0	0	0	7,803
81 Codes Admin	129	68	0	194	0	0	0	0	392
82 Beer Board	5	4	0	8	0	0	0	0	18
83 Agricultural Ext	5	3	0	7	0	0	0	0	15
84 Soil & Water	1	1	0	2	0	0	0	0	4
85 Social Services	168	249	6,052	252	0	0	0	0	6,721
86 Health	789	789	22,192	1,184	0	0	0	0	24,953
87 Public Library	561	2,139	7,397	841	0	0	0	0	10,938
88 Parks	759	1,540	9,415	1,138	0	0	0	0	12,852
89 Arts Commission	48	80	6,725	72	0	0	0	0	6,925
90 Public Works	817	193	6,725	1,225	0	0	0	0	8,960
91 Solid Waste	385	232	2,017	577	0	0	0	0	3,211
92 Human Relations	6	7	0	9	0	0	0	0	22
93 Farmers Market	33	61	0	49	0	0	0	0	143
94 Muni Auditorium	60	86	0	91	0	0	0	0	237
95 State Fair Board	65	217	0	98	0	0	0	0	380
96 Convention Center	61	38	0	92	0	0	0	0	191
97 Sports Authority	364	49	0	546	0	0	0	0	959

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
98	Water & Sewer	$2,407	$2,834	$0	$3,610	$0	$0	$0	$0	$8,851
99	Storm Water	184	68	0	276	0	0	0	0	528
101	General Hospital	619	8	0	928	0	0	0	0	1,554
102	Metro Action Com	402	1,077	6,725	602	0	0	0	0	8,805
103	NCAC	125	397	12,777	187	0	0	0	0	13,486
104	MDHA	0	1	0	0	0	0	0	0	1
105	Metro Transit	656	53	0	985	0	0	0	0	1,694
106	DES	31	6	0	46	0	0	0	0	83
108	Education	20,305	24,971	0	30,457	0	0	0	0	75,733
110	Communication Center	237	153	0	356	0	0	0	0	746
112	Criminal Justice Planning	8	4	0	11	0	0	0	0	23
113	Office of Emergency Management	20	12	3,362	29	0	0	0	0	3,423
114	Comm Ed Comm	6	36	0	9	0	0	0	0	51
115	Convention Center Auth	1,499	683	0	2,248	0	0	0	0	4,429
116	Flood	11	6	0	17	0	0	0	0	34
118	Mayor Other	23	9	0	34	0	0	0	0	65
121	All Others	8,580	5,738	0	12,871	102,180	102,180	25,545	0	257,094
Total		$51,089	$51,089	$102,180	$76,634	$102,180	$102,180	$25,545	$120,030	$630,926

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

TREASURY

NATURE AND EXTENT OF SERVICES

Treasury is responsible for daily management of funds received and disbursed by the Metropolitan Government. This activity involves the preparation of a daily report of cash balances, funding daily cash needs, sweeping excess daily cash to the state for investment, printing and mailing vendor checks and processing electronic payments after preparation and approval of these items by the Division of Accounts and responsibility for investments made by various funds.

Costs associated with Investment Committee Support activities have been allocated based on the number or related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on expenditures of each department. Costs associated with Cash Operations have been allocated based on each fund's amount in the Metro Investment Pool (MIP). The residual was allocated to departments based on billings.

Costs associated with Collections activities have been allocated directly to the Convention Center Authority.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:24 TREASURY

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	584,424	1,009	296,930	106,998	91,106	88,381
Salary % Split			*.17%*	*50.81%*	*18.31%*	*15.59%*	*15.12%*
Benefits	P	207,313	499	105,372	34,546	30,250	36,647
Subtotal - Personnel Costs		791,737	1,508	402,302	141,544	121,355	125,028
Services & Supplies Cost							
502 Contract Services	P	81,681	0	32,384	29,697	12,752	6,848
503 Supplies	P	5,934	0	3,015	846	250	1,823
505 Other Expenses	P	4,316	0	1,217	2,135	758	207
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	57,200	0	0	0	0	0
CAFR Non Operating Revenue	P	(372)	0	(223)	(80)	(68)	0
CAFR Operating Revenue	P	(707,662)	0	(424,468)	(152,956)	(130,237)	0
Subtotal - Services & Supplies		(558,903)	0	(388,076)	(120,359)	(116,546)	8,878
Department Cost Total		232,834	1,508	14,226	21,185	4,809	133,907
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	(57,200)	0	0	0	0	0
Subtotal - Adjustments		(57,200)	0	0	0	0	0
Total Costs After Adjustments		175,634	1,508	14,226	21,185	4,809	133,907
General Admin Distribution			(1,508)	767	277	235	228
Grand Total		$175,634		$14,993	$21,461	$5,044	$134,135

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1	Howard Office Bldg	$17,064	$0	$8,685	$3,130	$2,665	$2,585
1	Fulton Campus Garage	2,803	0	1,427	514	438	425
	Subtotal - BUILDING DEPRECIATION	19,867	0	10,112	3,644	3,102	3,010
3	Post Audits	1,418	5	724	261	222	216
	Subtotal - POST AUDITS	1,418	5	724	261	222	216
5	Surety Bonds	1,776	5	907	327	278	270
	Subtotal - INSURANCE	1,776	5	907	327	278	270
6	Metro Clerk	410	30	224	81	69	67
6	Council	2,192	160	1,197	431	367	356
	Subtotal - LEGISLATIVE	2,602	189	1,421	512	436	423
7	Mayor's Office	1,663	161	928	335	285	276
	Subtotal - MAYOR	1,663	161	928	335	285	276
10	Buildings & Security	38,470	894	20,034	7,219	6,147	5,963
	Subtotal - GEN SVC FACILITIES	38,470	894	20,034	7,219	6,147	5,963
12	Postal Service	20,810	548	10,870	3,917	3,335	3,235
	Subtotal - POSTAL SERVICE	20,810	548	10,870	3,917	3,335	3,235
14	Dir of Finance	143,715	12,789	79,653	28,703	24,440	23,709
	Subtotal - DIRECTOR OF FINANCE	143,715	12,789	79,653	28,703	24,440	23,709
16	Finance Operations	2,494	103	1,322	476	405	393
16	Accounts Payable	501	20	265	96	81	79
	Subtotal - FINANCE OPERATIONS	2,995	123	1,587	572	487	472
17	Payroll	218	5	114	41	35	34
	Subtotal - PAYROLL	218	5	114	41	35	34
18	Management & Budget	750	18	391	141	120	116
	Subtotal - OFFICE OF MANAGEMENT	750	18	391	141	120	116
19	Internal Audit	276	5	143	52	44	43

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
	Subtotal - INTERNAL AUDIT	$276	$5	$143	$52	$44	$43
20	Business Solutions	1,310	23	678	244	208	202
	Subtotal - BUSINESS SOLUTIONS	1,310	23	678	244	208	202
21	Public Property Svcs	94	5	50	18	15	15
	Subtotal - PUBLIC PROPERTY ADMIN	94	5	50	18	15	15
22	Purchasing	41	1	22	8	7	6
	Subtotal - PURCHASING	41	1	22	8	7	6
23	Procurement Review	13	0	7	3	2	2
23	Prompt Pay Review	27	1	14	5	4	4
23	Performance Monitoring	20	0	10	4	3	3
	Subtotal - FINANCIAL ACCOUNTABIL	61	1	31	11	10	9
24	Cash Operations	0	12	6	2	2	2
24	Investment Committee Supt	0	21	11	4	3	3
24	Investor Relations	0	11	6	2	2	2
	Subtotal - TREASURY	0	44	22	8	7	7
27	ITS Systems	0	4,258	2,167	781	665	645
27	ITS Systems Depreciation	0	927	472	170	145	140
	Subtotal - INFORMATION SYSTEMS	0	5,184	2,638	951	810	785
28	Legal Services	0	5,363	2,730	984	837	812
	Subtotal - DEPT OF LAW	0	5,363	2,730	984	837	812
29	Records & Storage	0	140	71	26	22	21
29	Data Requests	0	202	103	37	32	31
	Subtotal - CENTRAL RECORDS	0	342	174	63	53	52
Total Incoming		236,065	25,707	133,229	48,009	40,878	39,656
C. Total Allocated			$437,406	$148,223	$69,470	$45,922	$173,791
				33.89%	15.88%	10.50%	39.73%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	32,634,405	3.31%	$4,477	$0	$4,477	$0	$4,477
3	POST AUDITS	42,925	0.00%	6	0	6	0	6
4	CORPORATE DUES	19,941	0.00%	3	0	3	0	3
5	INSURANCE	143,702	0.01%	20	0	20	0	20
6	LEGISLATIVE	828,231	0.08%	114	0	114	0	114
7	MAYOR	54,379	0.01%	7	0	7	0	7
8	EMPLOYEE HEALTH & WELLNESS	24,098	0.00%	3	0	3	0	3
9	GEN SVC OVERHEAD	48,306	0.00%	7	0	7	0	7
10	GEN SVC FACILITIES	2,205,358	0.22%	303	0	303	0	303
11	FLEET MANAGEMENT	1,942,542	0.20%	266	0	266	0	266
12	POSTAL SERVICE	167,595	0.02%	23	0	23	0	23
13	RADIO SHOP	2,282,581	0.23%	313	0	313	0	313
14	DIRECTOR OF FINANCE	178,500	0.02%	24	0	24	0	24
15	BUSINESS ASSISTANCE OFFICE	23,097	0.00%	3	0	3	0	3
16	FINANCE OPERATIONS	85,003	0.01%	12	0	12	0	12
17	PAYROLL	23,089	0.00%	3	0	3	0	3
18	OFFICE OF MANAGEMENT & BUDGE	62,001	0.01%	9	0	9	0	9
19	INTERNAL AUDIT	45,857	0.00%	6	0	6	0	6
20	BUSINESS SOLUTIONS	34,365	0.00%	5	0	5	0	5
21	PUBLIC PROPERTY ADMIN	12,294	0.00%	2	0	2	0	2
22	PURCHASING	50,578	0.01%	7	0	7	0	7
23	FINANCIAL ACCOUNTABILITY	21,411	0.00%	3	0	3	0	3
24	TREASURY	83,876	0.01%	12	0	12	0	12
25	GRANTS COORDINATION	7,293	0.00%	1	0	1	0	1
26	HUMAN RESOURCES	184,867	0.02%	25	0	25	3	28
27	INFORMATION SYSTEMS	11,358,721	1.15%	1,558	0	1,558	157	1,716
28	DEPT OF LAW	19,734,528	2.00%	2,707	0	2,707	273	2,981
29	CENTRAL RECORDS	7,504	0.00%	1	0	1	0	1
30	Elections	167,968	0.02%	23	0	23	2	25
31	Surplus Property	275,733	0.03%	38	0	38	4	42
32	Planning Comm	826,123	0.08%	113	0	113	11	125
33	Adv Plan/Research	51,501	0.01%	7	0	7	1	8
34	Register of Deeds	72,158	0.01%	10	0	10	1	11
35	Historical Comm	49,810	0.01%	7	0	7	1	8
38	Assessor Prop	398,906	0.04%	55	0	55	6	60
39	Trustee	96,401	0.01%	13	0	13	1	15
40	County Clerk	408,726	0.04%	56	0	56	6	62
41	District Attorney	348,860	0.04%	48	0	48	5	53
42	DA Drug Enforcement	2,982,894	0.30%	409	0	409	41	451
43	DA Special Operations	77,869	0.01%	11	0	11	1	12
45	Public Defender	296,866	0.03%	41	0	41	4	45
46	Juvenile Court Clerk	81,491	0.01%	11	0	11	1	12
47	Circuit Court Clerk	156,209	0.02%	21	0	21	2	24

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	488,628	0.05%	$67	$0	$67	$7	$74
49	Clerk/Master	60,728	0.01%	8	0	8	1	9
50	Juvenile Court	717,396	0.07%	98	0	98	10	108
51	General Sessions Court	756,731	0.08%	104	0	104	10	114
52	State Trial Courts	2,457,129	0.25%	337	0	337	34	371
53	Justice Info Sys	1,338,055	0.14%	184	0	184	19	202
54	Sheriff Admin	1,278,630	0.13%	175	0	175	18	193
56	Sheriff Facility Maint	54,345	0.01%	7	0	7	1	8
57	Sheriff Warehouse	59,709	0.01%	8	0	8	1	9
58	Sheriff Criminal Justice Ctr	782,091	0.08%	107	0	107	11	118
59	Sheriff Hill Jail	189,721	0.02%	26	0	26	3	29
61	Sheriff Corr Work Center	470,354	0.05%	65	0	65	7	71
62	Sheriff Transportation	297,283	0.03%	41	0	41	4	45
64	Sheriff Warrants	173,447	0.02%	24	0	24	2	26
65	Sheriff Training Academy	47,067	0.00%	6	0	6	1	7
66	Sheriff Deberry	7,914,805	0.80%	1,086	0	1,086	110	1,195
74	Sheriff Day Reporting	77,972	0.01%	11	0	11	1	12
76	Sheriff Armed Security	66,042	0.01%	9	0	9	1	10
77	Sheriff Other	217,035	0.02%	30	0	30	3	33
78	Police	12,313,216	1.25%	1,689	0	1,689	171	1,860
79	Police Drug Enforcement	1,201,102	0.12%	165	0	165	17	181
80	Fire	9,633,346	0.98%	1,322	0	1,322	134	1,455
81	Codes Admin	1,114,251	0.11%	153	0	153	15	168
82	Beer Board	14,836	0.00%	2	0	2	0	2
83	Agricultural Ext	14,392	0.00%	2	0	2	0	2
84	Soil & Water	3,289	0.00%	0	0	0	0	0
85	Social Services	441,783	0.04%	61	0	61	6	67
86	Health	4,753,234	0.48%	652	0	652	66	718
87	Public Library	10,033,016	1.02%	1,376	0	1,376	139	1,515
88	Parks	6,549,203	0.66%	898	0	898	91	989
89	Arts Commission	250,057	0.03%	34	0	34	3	38
90	Public Works	10,784,504	1.09%	1,479	0	1,479	149	1,629
91	Solid Waste	6,443,347	0.65%	884	0	884	89	973
92	Human Relations	15,372	0.00%	2	0	2	0	2
93	Farmers Market	146,379	0.01%	20	0	20	2	22
94	Muni Auditorium	2,484,346	0.25%	341	0	341	34	375
95	State Fair Board	1,550,576	0.16%	213	0	213	21	234
96	Convention Center	1,620,159	0.16%	222	0	222	22	245
97	Sports Authority	19,040,432	1.93%	2,612	0	2,612	264	2,876
98	Water & Sewer	192,292,150	19.52%	26,380	0	26,380	2,665	29,045
99	Storm Water	15,533,818	1.58%	2,131	0	2,131	215	2,346
101	General Hospital	4,175,828	0.42%	573	0	573	58	631
102	Metro Action Com	(9,267,396)	-0.94%	(1,271)	0	(1,271)	(128)	(1,400)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Cash Operations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	295,370	0.03%	$41	$0	$41	$4	$45
105 Metro Transit	1,727,768	0.18%	237	0	237	24	261
106 DES	607,675	0.06%	83	0	83	8	92
108 Education	116,879,302	11.87%	16,034	0	16,034	1,620	17,654
110 Communication Center	592,320	0.06%	81	0	81	8	89
112 Criminal Justice Planning	18,760	0.00%	3	0	3	0	3
113 Office of Emergency Management	230,580	0.02%	32	0	32	3	35
114 Comm Ed Comm	427,004	0.04%	59	0	59	6	64
115 Convention Center Auth	43,347,352	4.40%	5,947	0	5,947	601	6,547
116 Flood	31,607,444	3.21%	4,336	0	4,336	438	4,774
118 Mayor Other	2,762,167	0.28%	379	0	379	38	417
121 All Others	399,388,673	40.54%	54,791	0	54,791	5,535	60,326
Subtotal	985,071,385	100.00%	135,139	0	135,139	13,084	148,223
Direct Bills					0		0
Total					$135,139		$148,223

Basis Units: MIP Balances (absolute value)

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	48	0.01%	$5	$0	$5	$0	$5
6	LEGISLATIVE	1,460	0.22%	143	0	143	0	143
7	MAYOR	414	0.06%	41	0	41	0	41
8	EMPLOYEE HEALTH & WELLNESS	148	0.02%	14	0	14	0	14
9	GEN SVC OVERHEAD	1,682	0.25%	165	0	165	0	165
10	GEN SVC FACILITIES	697	0.11%	68	0	68	0	68
11	FLEET MANAGEMENT	2,086	0.32%	204	0	204	0	204
12	POSTAL SERVICE	108	0.02%	11	0	11	0	11
13	RADIO SHOP	335	0.05%	33	0	33	0	33
14	DIRECTOR OF FINANCE	970	0.15%	95	0	95	0	95
15	BUSINESS ASSISTANCE OFFICE	160	0.02%	16	0	16	0	16
16	FINANCE OPERATIONS	626	0.09%	61	0	61	0	61
17	PAYROLL	188	0.03%	18	0	18	0	18
18	OFFICE OF MANAGEMENT & BUDGE	428	0.06%	42	0	42	0	42
19	INTERNAL AUDIT	239	0.04%	23	0	23	0	23
20	BUSINESS SOLUTIONS	227	0.03%	22	0	22	0	22
21	PUBLIC PROPERTY ADMIN	107	0.02%	10	0	10	0	10
22	PURCHASING	354	0.05%	35	0	35	0	35
23	FINANCIAL ACCOUNTABILITY	126	0.02%	12	0	12	0	12
24	TREASURY	218	0.03%	21	0	21	0	21
25	GRANTS COORDINATION	54	0.01%	5	0	5	0	6
26	HUMAN RESOURCES	1,725	0.26%	169	0	169	12	181
27	INFORMATION SYSTEMS	3,548	0.54%	347	0	347	26	373
28	DEPT OF LAW	1,362	0.21%	133	0	133	10	143
29	CENTRAL RECORDS	56	0.01%	5	0	5	0	6
30	Elections	36,919	5.58%	3,615	0	3,615	268	3,883
31	Surplus Property	212	0.03%	21	0	21	2	22
32	Planning Comm	1,706	0.26%	167	0	167	12	179
34	Register of Deeds	166	0.03%	16	0	16	1	17
35	Historical Comm	288	0.04%	28	0	28	2	30
38	Assessor Prop	2,810	0.42%	275	0	275	20	296
39	Trustee	907	0.14%	89	0	89	7	95
40	County Clerk	2,501	0.38%	245	0	245	18	263
41	District Attorney	2,031	0.31%	199	0	199	15	214
42	DA Drug Enforcement	232	0.04%	23	0	23	2	24
45	Public Defender	2,238	0.34%	219	0	219	16	235
46	Juvenile Court Clerk	1,458	0.22%	143	0	143	11	153
47	Circuit Court Clerk	2,061	0.31%	202	0	202	15	217
48	Criminal Court Clerk	2,659	0.40%	260	0	260	19	280
49	Clerk/Master	524	0.08%	51	0	51	4	55
50	Juvenile Court	2,814	0.43%	276	0	276	20	296
51	General Sessions Court	4,192	0.63%	411	0	411	30	441
52	State Trial Courts	4,564	0.69%	447	0	447	33	480

Investment Committee Supt Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	Justice Info Sys	474	0.07%	$46	$0	$46	$3	$50
54	Sheriff Admin	5,841	0.88%	572	0	572	42	614
56	Sheriff Facility Maint	479	0.07%	47	0	47	3	50
57	Sheriff Warehouse	108	0.02%	11	0	11	1	11
58	Sheriff Criminal Justice Ctr	7,240	1.09%	709	0	709	52	761
59	Sheriff Hill Jail	1,544	0.23%	151	0	151	11	162
61	Sheriff Corr Work Center	4,133	0.63%	405	0	405	30	435
62	Sheriff Transportation	3,048	0.46%	298	0	298	22	321
64	Sheriff Warrants	1,479	0.22%	145	0	145	11	156
65	Sheriff Training Academy	346	0.05%	34	0	34	3	36
74	Sheriff Day Reporting	846	0.13%	83	0	83	6	89
76	Sheriff Armed Security	663	0.10%	65	0	65	5	70
77	Sheriff Other	187	0.03%	18	0	18	1	20
78	Police	62,329	9.43%	6,104	0	6,104	452	6,555
80	Fire	38,532	5.83%	3,773	0	3,773	279	4,052
81	Codes Admin	3,294	0.50%	323	0	323	24	346
82	Beer Board	129	0.02%	13	0	13	1	14
83	Agricultural Ext	224	0.03%	22	0	22	2	24
84	Soil & Water	39	0.01%	4	0	4	0	4
85	Social Services	3,642	0.55%	357	0	357	26	383
86	Health	15,711	2.38%	1,539	0	1,539	114	1,652
87	Public Library	10,195	1.54%	998	0	998	74	1,072
88	Parks	19,131	2.89%	1,873	0	1,873	139	2,012
89	Arts Commission	236	0.04%	23	0	23	2	25
90	Public Works	12,876	1.95%	1,261	0	1,261	93	1,354
91	Solid Waste	2,500	0.38%	245	0	245	18	263
92	Human Relations	119	0.02%	12	0	12	1	13
93	Farmers Market	216	0.03%	21	0	21	2	23
94	Muni Auditorium	353	0.05%	35	0	35	3	37
95	State Fair Board	1,550	0.23%	152	0	152	11	163
96	Convention Center	193	0.03%	19	0	19	1	20
97	Sports Authority	55	0.01%	5	0	5	0	6
98	Water & Sewer	24,094	3.64%	2,359	0	2,359	175	2,534
99	Storm Water	2,090	0.32%	205	0	205	15	220
100	Bordeaux Long-Term Care	3,944	0.60%	386	0	386	29	415
101	General Hospital	5,973	0.90%	585	0	585	43	628
102	Metro Action Com	8,630	1.31%	845	0	845	63	908
103	NCAC	1,308	0.20%	128	0	128	9	138
104	MDHA	12	0.00%	1	0	1	0	1
105	Metro Transit	38	0.01%	4	0	4	0	4
107	Taxi Transp & Licensing	12	0.00%	1	0	1	0	1
108	Education	321,549	48.63%	31,488	0	31,488	2,330	33,818
110	Communication Center	4,857	0.73%	476	0	476	35	511

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investment Committee Supt Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Knowles Home	383	0.06%	$38	$0	$38	$3	$40
112 Criminal Justice Planning	92	0.01%	9	0	9	1	10
113 Office of Emergency Management	280	0.04%	27	0	27	2	29
114 Comm Ed Comm	146	0.02%	14	0	14	1	15
115 Convention Center Auth	3,783	0.57%	370	0	370	27	398
118 Mayor Other	173	0.03%	17	0	17	1	18
121 All Others	546	0.08%	53	0	53	4	57
Subtotal	661,270	100.00%	64,755	0	64,755	4,715	69,470
Direct Bills					0		0
Total					$64,755		$69,470

Basis Units: # of Payroll Transactions (current & retired)

Investor Relations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	71,768,296	2.48%	$1,040	$0	$1,040	$0	$1,040
3	POST AUDITS	971,042	0.03%	14	0	14	0	14
4	CORPORATE DUES	451,089	0.02%	7	0	7	0	7
5	INSURANCE	3,212,600	0.11%	47	0	47	0	47
6	LEGISLATIVE	2,234,323	0.08%	32	0	32	0	32
7	MAYOR	1,230,152	0.04%	18	0	18	0	18
8	EMPLOYEE HEALTH & WELLNESS	545,144	0.02%	8	0	8	0	8
9	GEN SVC OVERHEAD	1,092,773	0.04%	16	0	16	0	16
10	GEN SVC FACILITIES	21,127,463	0.73%	306	0	306	0	306
11	FLEET MANAGEMENT	32,094,486	1.11%	465	0	465	0	465
12	POSTAL SERVICE	821,688	0.03%	12	0	12	0	12
13	RADIO SHOP	5,887,479	0.20%	85	0	85	0	85
14	DIRECTOR OF FINANCE	504,076	0.02%	7	0	7	0	7
15	BUSINESS ASSISTANCE OFFICE	522,503	0.02%	8	0	8	0	8
16	FINANCE OPERATIONS	1,922,926	0.07%	28	0	28	0	28
17	PAYROLL	522,318	0.02%	8	0	8	0	8
18	OFFICE OF MANAGEMENT & BUDGE	1,402,575	0.05%	20	0	20	0	20
19	INTERNAL AUDIT	985,833	0.03%	14	0	14	0	14
20	BUSINESS SOLUTIONS	777,400	0.03%	11	0	11	0	11
21	PUBLIC PROPERTY ADMIN	278,113	0.01%	4	0	4	0	4
22	PURCHASING	1,144,160	0.04%	17	0	17	0	17
23	FINANCIAL ACCOUNTABILITY	484,348	0.02%	7	0	7	0	7
24	TREASURY	771,679	0.03%	11	0	11	0	11
25	GRANTS COORDINATION	164,985	0.01%	2	0	2	0	3
26	HUMAN RESOURCES	4,182,013	0.14%	61	0	61	6	67
27	INFORMATION SYSTEMS	20,201,697	0.70%	293	0	293	30	322
28	DEPT OF LAW	15,706,680	0.54%	227	0	227	23	250
29	CENTRAL RECORDS	169,749	0.01%	2	0	2	0	3
30	Elections	3,799,726	0.13%	55	0	55	6	61
31	Surplus Property	642,064	0.02%	9	0	9	1	10
32	Planning Comm	6,471,674	0.22%	94	0	94	9	103
33	Adv Plan/Research	244,709	0.01%	4	0	4	0	4
34	Register of Deeds	2,963,745	0.10%	43	0	43	4	47
35	Historical Comm	739,028	0.03%	11	0	11	1	12
38	Assessor Prop	6,482,572	0.22%	94	0	94	9	103
39	Trustee	2,180,760	0.08%	32	0	32	3	35
40	County Clerk	3,983,395	0.14%	58	0	58	6	64
41	District Attorney	6,037,649	0.21%	87	0	87	9	96
42	DA Drug Enforcement	1,902,755	0.07%	28	0	28	3	30
43	DA Special Operations	5,798	0.00%	0	0	0	0	0
45	Public Defender	6,689,996	0.23%	97	0	97	10	107
46	Juvenile Court Clerk	1,570,754	0.05%	23	0	23	2	25
47	Circuit Court Clerk	9,810,131	0.34%	142	0	142	14	156

Investor Relations Allocations

Dept:24 TREASURY

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	5,165,359	0.18%	$75	$0	$75	$8	$82
49	Clerk/Master	1,278,390	0.04%	19	0	19	2	20
50	Juvenile Court	12,336,571	0.43%	179	0	179	18	197
51	General Sessions Court	10,711,994	0.37%	155	0	155	16	171
52	State Trial Courts	11,630,891	0.40%	168	0	168	17	185
53	Justice Info Sys	2,106,197	0.07%	31	0	31	3	34
54	Sheriff Admin	14,670,340	0.51%	212	0	212	21	234
56	Sheriff Facility Maint	1,229,375	0.04%	18	0	18	2	20
57	Sheriff Warehouse	1,350,717	0.05%	20	0	20	2	22
58	Sheriff Criminal Justice Ctr	17,690,860	0.61%	256	0	256	26	282
59	Sheriff Hill Jail	4,291,828	0.15%	62	0	62	6	68
61	Sheriff Corr Work Center	10,640,239	0.37%	154	0	154	16	170
62	Sheriff Transportation	6,725,075	0.23%	97	0	97	10	107
64	Sheriff Warrants	3,923,670	0.14%	57	0	57	6	63
65	Sheriff Training Academy	1,064,733	0.04%	15	0	15	2	17
66	Sheriff Deberry	18,417,308	0.64%	267	0	267	27	294
74	Sheriff Day Reporting	1,763,871	0.06%	26	0	26	3	28
76	Sheriff Armed Security	1,493,994	0.05%	22	0	22	2	24
77	Sheriff Other	486,317	0.02%	7	0	7	1	8
78	Police	174,835,937	6.04%	2,532	0	2,532	256	2,788
79	Police Drug Enforcement	1,477,794	0.05%	21	0	21	2	24
80	Fire	117,949,463	4.08%	1,708	0	1,708	173	1,881
81	Codes Admin	7,322,413	0.25%	106	0	106	11	117
82	Beer Board	309,821	0.01%	4	0	4	0	5
83	Agricultural Ext	275,384	0.01%	4	0	4	0	4
84	Soil & Water	74,407	0.00%	1	0	1	0	1
85	Social Services	9,508,690	0.33%	138	0	138	14	152
86	Health	44,651,340	1.54%	647	0	647	65	712
87	Public Library	31,727,063	1.10%	460	0	460	46	506
88	Parks	42,942,187	1.48%	622	0	622	63	685
89	Arts Commission	2,710,043	0.09%	39	0	39	4	43
90	Public Works	46,218,493	1.60%	669	0	669	68	737
91	Solid Waste	21,771,753	0.75%	315	0	315	32	347
92	Human Relations	347,753	0.01%	5	0	5	1	6
93	Farmers Market	1,857,066	0.06%	27	0	27	3	30
94	Muni Auditorium	3,416,669	0.12%	49	0	49	5	54
95	State Fair Board	3,688,185	0.13%	53	0	53	5	59
96	Convention Center	3,457,073	0.12%	50	0	50	5	55
97	Sports Authority	20,589,789	0.71%	298	0	298	30	328
98	Water & Sewer	136,174,687	4.71%	1,972	0	1,972	199	2,172
99	Storm Water	10,407,068	0.36%	151	0	151	15	166
101	General Hospital	35,000,000	1.21%	507	0	507	51	558
102	Metro Action Com	22,716,703	0.79%	329	0	329	33	362

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Investor Relations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	7,070,459	0.24%	$102	$0	$102	$10	$113
105 Metro Transit	37,134,896	1.28%	538	0	538	54	592
106 DES	1,746,368	0.06%	25	0	25	3	28
108 Education	1,148,807,033	39.71%	16,640	0	16,640	1,682	18,321
110 Communication Center	13,418,240	0.46%	194	0	194	20	214
112 Criminal Justice Planning	424,386	0.01%	6	0	6	1	7
113 Office of Emergency Management	1,112,233	0.04%	16	0	16	2	18
114 Comm Ed Comm	352,475	0.01%	5	0	5	1	6
115 Convention Center Auth	84,784,481	2.93%	1,228	0	1,228	124	1,352
116 Flood	635,308	0.02%	9	0	9	1	10
118 Mayor Other	1,286,290	0.04%	19	0	19	2	21
121 All Others	485,470,308	16.78%	7,032	0	7,032	711	7,742
Subtotal	2,893,352,333	100.00%	41,908	0	41,908	4,014	45,922
Direct Bills					0		0
Total					$41,908		$45,922

Basis Units: Modified Actual Expenditures

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Collections Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 Convention Center Auth	100	100.00%	$169,897	$0	$169,897	$3,894	$173,791
Subtotal	100	100.00%	169,897	0	169,897	3,894	173,791
Direct Bills					0		0
Total					$169,897		$173,791

Basis Units: Direct 100% Allocation to Convention Center Authority

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2	EMPLOYEE BENEFITS	$4,477	$5	$1,040	$0	$5,521
3	POST AUDITS	6	0	14	0	20
4	CORPORATE DUES	3	0	7	0	9
5	INSURANCE	20	0	47	0	66
6	LEGISLATIVE	114	143	32	0	289
7	MAYOR	7	41	18	0	66
8	EMPLOYEE HEALTH & WELLNESS	3	14	8	0	26
9	GEN SVC OVERHEAD	7	165	16	0	187
10	GEN SVC FACILITIES	303	68	306	0	677
11	FLEET MANAGEMENT	266	204	465	0	936
12	POSTAL SERVICE	23	11	12	0	45
13	RADIO SHOP	313	33	85	0	431
14	DIRECTOR OF FINANCE	24	95	7	0	127
15	BUSINESS ASSISTANCE OFFICE	3	16	8	0	26
16	FINANCE OPERATIONS	12	61	28	0	101
17	PAYROLL	3	18	8	0	29
18	OFFICE OF MANAGEMENT & BUDGE	9	42	20	0	71
19	INTERNAL AUDIT	6	23	14	0	44
20	BUSINESS SOLUTIONS	5	22	11	0	38
21	PUBLIC PROPERTY ADMIN	2	10	4	0	16
22	PURCHASING	7	35	17	0	58
23	FINANCIAL ACCOUNTABILITY	3	12	7	0	22
24	TREASURY	12	21	11	0	44
25	GRANTS COORDINATION	1	6	3	0	9
26	HUMAN RESOURCES	28	181	67	0	276
27	INFORMATION SYSTEMS	1,716	373	322	0	2,411
28	DEPT OF LAW	2,981	143	250	0	3,375
29	CENTRAL RECORDS	1	6	3	0	10
30	Elections	25	3,883	61	0	3,969
31	Surplus Property	42	22	10	0	74
32	Planning Comm	125	179	103	0	407
33	Adv Plan/Research	8	0	4	0	12
34	Register of Deeds	11	17	47	0	76
35	Historical Comm	8	30	12	0	50
38	Assessor Prop	60	296	103	0	459
39	Trustee	15	95	35	0	145
40	County Clerk	62	263	64	0	388
41	District Attorney	53	214	96	0	363
42	DA Drug Enforcement	451	24	30	0	505
43	DA Special Operations	12	0	0	0	12
45	Public Defender	45	235	107	0	387

Allocation Summary

Dept:24 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
46 Juvenile Court Clerk	$12	$153	$25	$0	$191
47 Circuit Court Clerk	24	217	156	0	397
48 Criminal Court Clerk	74	280	82	0	436
49 Clerk/Master	9	55	20	0	85
50 Juvenile Court	108	296	197	0	601
51 General Sessions Court	114	441	171	0	726
52 State Trial Courts	371	480	185	0	1,037
53 Justice Info Sys	202	50	34	0	286
54 Sheriff Admin	193	614	234	0	1,041
56 Sheriff Facility Maint	8	50	20	0	78
57 Sheriff Warehouse	9	11	22	0	42
58 Sheriff Criminal Justice Ctr	118	761	282	0	1,162
59 Sheriff Hill Jail	29	162	68	0	259
61 Sheriff Corr Work Center	71	435	170	0	675
62 Sheriff Transportation	45	321	107	0	473
64 Sheriff Warrants	26	156	63	0	244
65 Sheriff Training Academy	7	36	17	0	60
66 Sheriff Deberry	1,195	0	294	0	1,489
74 Sheriff Day Reporting	12	89	28	0	129
76 Sheriff Armed Security	10	70	24	0	104
77 Sheriff Other	33	20	8	0	60
78 Police	1,860	6,555	2,788	0	11,203
79 Police Drug Enforcement	181	0	24	0	205
80 Fire	1,455	4,052	1,881	0	7,389
81 Codes Admin	168	346	117	0	632
82 Beer Board	2	14	5	0	21
83 Agricultural Ext	2	24	4	0	30
84 Soil & Water	0	4	1	0	6
85 Social Services	67	383	152	0	601
86 Health	718	1,652	712	0	3,082
87 Public Library	1,515	1,072	506	0	3,094
88 Parks	989	2,012	685	0	3,686
89 Arts Commission	38	25	43	0	106
90 Public Works	1,629	1,354	737	0	3,720
91 Solid Waste	973	263	347	0	1,583
92 Human Relations	2	13	6	0	20
93 Farmers Market	22	23	30	0	74
94 Muni Auditorium	375	37	54	0	467
95 State Fair Board	234	163	59	0	456
96 Convention Center	245	20	55	0	320
97 Sports Authority	2,876	6	328	0	3,210

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 TREASURY

	Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
98	Water & Sewer	$29,045	$2,534	$2,172	$0	$33,751
99	Storm Water	2,346	220	166	0	2,732
100	Bordeaux Long-Term Care	0	415	0	0	415
101	General Hospital	631	628	558	0	1,817
102	Metro Action Com	(1,400)	908	362	0	(130)
103	NCAC	45	138	113	0	295
104	MDHA	0	1	0	0	1
105	Metro Transit	261	4	592	0	857
106	DES	92	0	28	0	120
107	Taxi Transp & Licensing	0	1	0	0	1
108	Education	17,654	33,818	18,321	0	69,793
110	Communication Center	89	511	214	0	814
111	Knowles Home	0	40	0	0	40
112	Criminal Justice Planning	3	10	7	0	19
113	Office of Emergency Management	35	29	18	0	82
114	Comm Ed Comm	64	15	6	0	85
115	Convention Center Auth	6,547	398	1,352	173,791	182,088
116	Flood	4,774	0	10	0	4,784
118	Mayor Other	417	18	21	0	456
121	All Others	60,326	57	7,742	0	68,126
Total		$148,223	$69,470	$45,922	$173,791	$437,406

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination costs were recorded in account 15517210. The purpose of the Grants Assessment and Resource 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.

We have allocated DGC costs based on the number of DGC conducted assessments.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:25 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriations	Comm Enhance Fund
Personnel Costs						
Salaries	S1	108,475	10,848	54,238	21,695	21,695
Salary % Split			*10.00%*	*50.00%*	*20.00%*	*20.00%*
Benefits	S	48,321	4,832	24,161	9,664	9,664
Subtotal - Personnel Costs		156,796	15,680	78,398	31,359	31,359
Services & Supplies Cost						
502 Contract Services	S	7,514	751	3,757	1,503	1,503
503 Supplies	S	277	28	139	55	55
505 Other Expenses	S	398	40	199	80	80
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		8,189	819	4,095	1,638	1,638
Department Cost Total		164,985	16,499	82,493	32,997	32,997
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		164,985	16,499	82,493	32,997	32,997
General Admin Distribution			(16,499)	9,166	3,666	3,666
Grand Total		$164,985		$91,658	$36,663	$36,663

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
1	Howard Office Bldg	$6,477	$0	$3,598	$1,439	$1,439
1	Fulton Campus Garage	1,064	0	591	236	236
	Subtotal - BUILDING DEPRECIATION	7,541	0	4,190	1,676	1,676
3	Post Audits	121	0	67	27	27
	Subtotal - POST AUDITS	121	0	67	27	27
6	Metro Clerk	82	6	49	20	20
6	Council	438	32	261	105	105
	Subtotal - LEGISLATIVE	520	38	310	124	124
7	Mayor's Office	333	32	203	81	81
	Subtotal - MAYOR	333	32	203	81	81
10	Buildings & Security	9,822	228	5,583	2,233	2,233
	Subtotal - GEN SVC FACILITIES	9,822	228	5,583	2,233	2,233
14	Dir of Finance	28,540	2,540	17,267	6,907	6,907
	Subtotal - DIRECTOR OF FINANCE	28,540	2,540	17,267	6,907	6,907
16	Finance Operations	212	9	123	49	49
16	Accounts Payable	52	2	30	12	12
	Subtotal - FINANCE OPERATIONS	265	11	153	61	61
17	Payroll	54	1	31	12	12
	Subtotal - PAYROLL	54	1	31	12	12
18	Management & Budget	198	5	113	45	45
	Subtotal - OFFICE OF MANAGEMENT	198	5	113	45	45
19	Internal Audit	59	1	33	13	13
	Subtotal - INTERNAL AUDIT	59	1	33	13	13
20	Business Solutions	112	2	63	25	25
	Subtotal - BUSINESS SOLUTIONS	112	2	63	25	25
21	Public Property Svcs	20	1	12	5	5

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
	Subtotal - PUBLIC PROPERTY ADMIN	$20	$1	$12	$5	$5
22	Purchasing	10	0	6	2	2
	Subtotal - PURCHASING	10	0	6	2	2
23	Procurement Review	3	0	2	1	1
23	Prompt Pay Review	3	0	2	1	1
23	Performance Monitoring	4	0	2	1	1
23	Grants Coord Supervision	117,881	2,149	66,683	26,673	26,673
	Subtotal - FINANCIAL ACCOUNTABIL	117,891	2,149	66,689	26,675	26,675
24	Cash Operations	1	0	1	0	0
24	Investment Committee Supt	5	0	3	1	1
24	Investor Relations	2	0	1	1	1
	Subtotal - TREASURY	9	1	5	2	2
27	ITS Systems	0	1,637	910	364	364
27	ITS Systems Depreciation	0	356	198	79	79
	Subtotal - INFORMATION SYSTEMS	0	1,994	1,108	443	443
Total Incoming		165,494	7,004	95,832	38,333	38,333
C. Total Allocated			$337,482	$187,490	$74,996	$74,996
				55.56%	22.22%	22.22%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Grant Coordination Allocations

Dept:25 GRANTS COORDINATION

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	MAYOR	1	0.66%	$1,208	$0	$1,208	$0	$1,208
14	DIRECTOR OF FINANCE	2	1.32%	2,416	0	2,416	0	2,416
32	Planning Comm	3	1.97%	3,624	0	3,624	78	3,702
35	Historical Comm	2	1.32%	2,416	0	2,416	52	2,468
41	District Attorney	2	1.32%	2,416	0	2,416	52	2,468
50	Juvenile Court	4	2.63%	4,832	0	4,832	104	4,936
51	General Sessions Court	1	0.66%	1,208	0	1,208	26	1,234
52	State Trial Courts	3	1.97%	3,624	0	3,624	78	3,702
78	Police	7	4.61%	8,455	0	8,455	183	8,638
80	Fire	3	1.97%	3,624	0	3,624	78	3,702
85	Social Services	9	5.92%	10,871	0	10,871	235	11,106
86	Health	33	21.71%	39,860	0	39,860	862	40,722
87	Public Library	11	7.24%	13,287	0	13,287	287	13,574
88	Parks	14	9.21%	16,910	0	16,910	366	17,276
89	Arts Commission	10	6.58%	12,079	0	12,079	261	12,340
90	Public Works	10	6.58%	12,079	0	12,079	261	12,340
91	Solid Waste	3	1.97%	3,624	0	3,624	78	3,702
102	Metro Action Com	10	6.58%	12,079	0	12,079	261	12,340
103	NCAC	19	12.50%	22,950	0	22,950	496	23,446
113	Office of Emergency Management	5	3.29%	6,039	0	6,039	131	6,170
	Subtotal	152	100.00%	183,599	0	183,599	3,891	187,490
	Direct Bills					0		0
	Total					$183,599		$187,490

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriations Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$73,440	$0	$73,440	$1,556	$74,996
Subtotal	100	100.00%	73,440	0	73,440	1,556	74,996
Direct Bills					0		0
Total					$73,440		$74,996

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Comm Enhance Fund Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$73,440	$0	$73,440	$1,556	$74,996
Subtotal	100	100.00%	73,440	0	73,440	1,556	74,996
Direct Bills					0		0
Total					$73,440		$74,996

Basis Units: Metro Direct Appropriations

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:25 GRANTS COORDINATION

	Department	Grant Coordination	Direct Appropriations	Comm Enhance Fund	Total
7	MAYOR	$1,208	$0	$0	$1,208
14	DIRECTOR OF FINANCE	2,416	0	0	2,416
32	Planning Comm	3,702	0	0	3,702
35	Historical Comm	2,468	0	0	2,468
41	District Attorney	2,468	0	0	2,468
50	Juvenile Court	4,936	0	0	4,936
51	General Sessions Court	1,234	0	0	1,234
52	State Trial Courts	3,702	0	0	3,702
78	Police	8,638	0	0	8,638
80	Fire	3,702	0	0	3,702
85	Social Services	11,106	0	0	11,106
86	Health	40,722	0	0	40,722
87	Public Library	13,574	0	0	13,574
88	Parks	17,276	0	0	17,276
89	Arts Commission	12,340	0	0	12,340
90	Public Works	12,340	0	0	12,340
91	Solid Waste	3,702	0	0	3,702
102	Metro Action Com	12,340	0	0	12,340
103	NCAC	23,446	0	0	23,446
113	Office of Emergency Management	6,170	0	0	6,170
121	All Others	0	74,996	74,996	149,992
Total		$187,490	$74,996	$74,996	$337,482

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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 charged in Business Unit 08 were allocated based on the number of employees by department or fund. Employee Benefits costs were also charged based on the number of equivalent full-time positions, retirees and Board of Education non-teaching personnel.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:26 HUMAN RESOURCES

Description		Amount	General Admin	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
Personnel Costs							
Salaries	S1	2,126,913	0	331,726	791,822	441,892	561,473
Salary % Split			*.00%*	*15.60%*	*37.23%*	*20.78%*	*26.40%*
Benefits	P	881,488	0	130,226	340,329	186,392	224,541
Subtotal - Personnel Costs		3,008,401	0	461,952	1,132,151	628,284	786,014
Services & Supplies Cost							
502 Contract Services	P	715,341	0	5,052	1,866	482,855	225,568
502 Admn Pay Plan	P	70,058	70,058	0	0	0	0
503 Supplies	P	44,034	0	11,930	205	959	30,940
505 Other Expenses	P	344,179	0	6,530	0	6,215	331,434
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		1,173,612	70,058	23,512	2,071	490,029	587,942
Department Cost Total		4,182,013	70,058	485,464	1,134,222	1,118,313	1,373,956
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		4,182,013	70,058	485,464	1,134,222	1,118,313	1,373,956
General Admin Distribution			(70,058)	8,271	19,324	19,053	23,409
Grand Total		$4,182,013		$493,735	$1,153,546	$1,137,366	$1,397,365

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
1	Metro Southeast	$18,249	$0	$2,155	$5,034	$4,963	$6,098
	Subtotal - BUILDING DEPRECIATION	18,249	0	2,155	5,034	4,963	6,098
2	County Pension	9,956	31	1,179	2,755	2,716	3,337
2	Health Benefit	158,357	496	18,754	43,817	43,203	53,079
2	Life Benefit	10,011	31	1,186	2,770	2,731	3,356
2	Unemployment Comp	2,914	9	345	806	795	977
	Subtotal - EMPLOYEE BENEFITS	181,239	568	21,464	50,149	49,445	60,748
3	Post Audits	899	3	107	249	245	301
	Subtotal - POST AUDITS	899	3	107	249	245	301
5	Self Insured	459	1	54	127	125	154
5	Surety Bonds	444	1	53	123	121	149
5	Judgements & Losses	11,652	35	1,380	3,224	3,179	3,905
	Subtotal - INSURANCE	12,555	38	1,487	3,474	3,425	4,208
6	Metro Clerk	2,662	194	337	788	777	954
6	Council	14,251	1,037	1,805	4,217	4,158	5,108
	Subtotal - LEGISLATIVE	16,913	1,231	2,142	5,005	4,934	6,062
7	Mayor's Office	10,810	1,047	1,400	3,271	3,225	3,962
	Subtotal - MAYOR	10,810	1,047	1,400	3,271	3,225	3,962
10	Buildings & Security	11,033	256	1,333	3,114	3,070	3,772
	Subtotal - GEN SVC FACILITIES	11,033	256	1,333	3,114	3,070	3,772
11	Motor Pool	201	88	34	80	79	97
11	Fleet Depreciation	3,452	0	408	952	939	1,154
	Subtotal - FLEET MANAGEMENT	3,653	88	442	1,032	1,017	1,250
12	Postal Service	13,287	350	1,610	3,762	3,709	4,557
	Subtotal - POSTAL SERVICE	13,287	350	1,610	3,762	3,709	4,557
15	Procurement Post-Award	2,497	51	301	703	693	851

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
	Subtotal - BUSINESS ASSISTANCE C	$2,497	$51	$301	$703	$693	$851
16	Finance Operations	1,581	65	194	454	448	550
16	Accounts Payable	658	27	81	189	186	229
	Subtotal - FINANCE OPERATIONS	2,239	92	275	643	634	779
17	Payroll	1,722	43	208	487	480	590
	Subtotal - PAYROLL	1,722	43	208	487	480	590
18	Management & Budget	3,860	94	467	1,091	1,075	1,321
	Subtotal - OFFICE OF MANAGEMENT	3,860	94	467	1,091	1,075	1,321
19	Internal Audit	1,495	28	180	420	414	509
	Subtotal - INTERNAL AUDIT	1,495	28	180	420	414	509
20	Business Solutions	831	14	100	233	230	282
	Subtotal - BUSINESS SOLUTIONS	831	14	100	233	230	282
21	Public Property Svcs	507	25	63	147	145	178
	Subtotal - PUBLIC PROPERTY ADMIN	507	25	63	147	145	178
22	Purchasing	1,453	47	177	414	408	501
	Subtotal - PURCHASING	1,453	47	177	414	408	501
23	Procurement Review	73	1	9	20	20	25
23	Prompt Pay Review	36	1	4	10	10	12
23	Performance Monitoring	109	2	13	31	30	37
	Subtotal - FINANCIAL ACCOUNTABIL	217	4	26	61	60	74
24	Cash Operations	25	3	3	8	8	9
24	Investment Committee Supt	169	12	21	50	49	61
24	Investor Relations	61	6	8	18	18	22
	Subtotal - TREASURY	255	21	33	76	75	92
26	Employee Relations	0	4,112	485	1,134	1,118	1,374

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support
26	Workforce Management	$0	$10,494	$1,239	$2,895	$2,854	$3,507
26	Benefits	0	10,347	1,222	2,854	2,814	3,457
26	HR Admin./Sys Support	0	13,567	1,602	3,742	3,690	4,533
	Subtotal - HUMAN RESOURCES	0	38,519	4,548	10,625	10,476	12,871
27	ITS Systems	0	51,328	6,060	14,158	13,960	17,151
27	ITS Systems Depreciation	0	11,171	1,319	3,081	3,038	3,733
	Subtotal - INFORMATION SYSTEMS	0	62,499	7,379	17,239	16,998	20,883
28	Legal Services	0	8,938	1,055	2,466	2,431	2,987
	Subtotal - DEPT OF LAW	0	8,938	1,055	2,466	2,431	2,987
29	Records & Storage	0	11,491	1,357	3,170	3,125	3,840
29	Data Requests	0	11,098	1,310	3,061	3,018	3,708
	Subtotal - CENTRAL RECORDS	0	22,589	2,667	6,231	6,144	7,548
Total Incoming		283,715	136,546	49,617	115,923	114,297	140,425
C. Total Allocated			$4,602,275	$543,352	$1,269,469	$1,251,663	$1,537,790
				11.81%	27.58%	27.20%	33.41%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Employee Relations Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	460	0.09%	$472	$0	$472	$0	$472
9	GEN SVC OVERHEAD	10,607	2.07%	10,895	0	10,895	0	10,895
14	DIRECTOR OF FINANCE	7,007	1.37%	7,197	0	7,197	0	7,197
19	INTERNAL AUDIT	613	0.12%	630	0	630	0	630
26	HUMAN RESOURCES	4,003	0.78%	4,112	0	4,112	0	4,112
27	INFORMATION SYSTEMS	8,772	1.71%	9,010	0	9,010	288	9,298
28	DEPT OF LAW	3,523	0.69%	3,619	0	3,619	116	3,734
32	Planning Comm	3,886	0.76%	3,991	0	3,991	128	4,119
35	Historical Comm	689	0.13%	708	0	708	23	730
50	Juvenile Court	8,080	1.57%	8,299	0	8,299	265	8,565
54	Sheriff Admin	62,401	12.16%	64,095	0	64,095	2,050	66,145
78	Police	141,112	27.49%	144,942	0	144,942	4,637	149,579
80	Fire	87,198	16.99%	89,565	0	89,565	2,865	92,430
81	Codes Admin	6,433	1.25%	6,608	0	6,608	211	6,819
82	Beer Board	230	0.04%	236	0	236	8	244
85	Social Services	5,221	1.02%	5,363	0	5,363	172	5,534
87	Public Library	23,000	4.48%	23,624	0	23,624	756	24,380
88	Parks	39,054	7.61%	40,114	0	40,114	1,283	41,397
89	Arts Commission	689	0.13%	708	0	708	23	730
90	Public Works	20,990	4.09%	21,560	0	21,560	690	22,249
91	Solid Waste	7,375	1.44%	7,575	0	7,575	242	7,817
92	Human Relations	230	0.04%	236	0	236	8	244
94	Muni Auditorium	689	0.13%	708	0	708	23	730
97	Sports Authority	153	0.03%	157	0	157	5	162
98	Water & Sewer	56,213	10.95%	57,739	0	57,739	1,847	59,586
110	Communication Center	13,756	2.68%	14,129	0	14,129	452	14,581
113	Office of Emergency Management	763	0.15%	784	0	784	25	809
114	Comm Ed Comm	153	0.03%	157	0	157	5	162
	Subtotal	513,300	100.00%	527,231	0	527,231	16,121	543,352
	Direct Bills					0		0
	Total					$527,231		$543,352

Basis Units: % of FTEs

Workforce Management Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,123	0.63%	$7,741	$0	$7,741	$0	$7,741
7	MAYOR	2,138	0.19%	2,324	0	2,324	0	2,324
9	GEN SVC OVERHEAD	18,505	1.63%	20,112	0	20,112	0	20,112
14	DIRECTOR OF FINANCE	12,226	1.08%	13,287	0	13,287	0	13,287
19	INTERNAL AUDIT	1,069	0.09%	1,162	0	1,162	0	1,162
26	HUMAN RESOURCES	9,656	0.85%	10,494	0	10,494	0	10,494
27	INFORMATION SYSTEMS	15,305	1.35%	16,634	0	16,634	532	17,166
28	DEPT OF LAW	6,147	0.54%	6,681	0	6,681	214	6,895
30	Elections	4,262	0.38%	4,632	0	4,632	148	4,780
32	Planning Comm	6,779	0.60%	7,368	0	7,368	236	7,603
34	Register of Deeds	3,742	0.33%	4,067	0	4,067	130	4,197
35	Historical Comm	1,203	0.11%	1,307	0	1,307	42	1,349
38	Assessor Prop	10,377	0.92%	11,278	0	11,278	361	11,639
39	Trustee	2,951	0.26%	3,207	0	3,207	103	3,310
40	County Clerk	8,273	0.73%	8,991	0	8,991	288	9,279
41	District Attorney	11,144	0.98%	12,112	0	12,112	388	12,499
45	Public Defender	10,489	0.93%	11,400	0	11,400	365	11,765
46	Juvenile Court Clerk	3,875	0.34%	4,211	0	4,211	135	4,346
47	Circuit Court Clerk	16,169	1.43%	17,573	0	17,573	562	18,135
48	Criminal Court Clerk	10,423	0.92%	11,328	0	11,328	363	11,691
49	Clerk/Master	2,004	0.18%	2,178	0	2,178	70	2,248
50	Juvenile Court	14,098	1.24%	15,322	0	15,322	490	15,812
51	General Sessions Court	15,352	1.35%	16,685	0	16,685	534	17,219
52	State Trial Courts	19,455	1.72%	21,144	0	21,144	677	21,821
53	Justice Info Sys	2,272	0.20%	2,469	0	2,469	79	2,548
54	Sheriff Admin	108,871	9.61%	118,323	0	118,323	3,787	122,111
78	Police	246,200	21.72%	267,576	0	267,576	8,565	276,140
80	Fire	152,136	13.42%	165,345	0	165,345	5,292	170,637
81	Codes Admin	11,224	0.99%	12,198	0	12,198	390	12,589
82	Beer Board	401	0.04%	436	0	436	14	450
83	Agricultural Ext	935	0.08%	1,016	0	1,016	33	1,049
84	Soil & Water	134	0.01%	146	0	146	5	150
85	Social Services	9,108	0.80%	9,899	0	9,899	317	10,216
86	Health	57,023	5.03%	61,974	0	61,974	1,984	63,958
87	Public Library	40,128	3.54%	43,612	0	43,612	1,396	45,008
88	Parks	68,139	6.01%	74,055	0	74,055	2,370	76,425
89	Arts Commission	1,203	0.11%	1,307	0	1,307	42	1,349
90	Public Works	36,622	3.23%	39,802	0	39,802	1,274	41,076
91	Solid Waste	12,867	1.14%	13,984	0	13,984	448	14,432
92	Human Relations	401	0.04%	436	0	436	14	450
93	Farmers Market	535	0.05%	581	0	581	19	600
94	Muni Auditorium	1,203	0.11%	1,307	0	1,307	42	1,349
95	State Fair Board	2,794	0.25%	3,037	0	3,037	97	3,134

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Workforce Management Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	267	0.02%	$290	$0	$290	$9	$299
98 Water & Sewer	98,075	8.65%	106,590	0	106,590	3,412	110,002
102 Metro Action Com	37,657	3.32%	40,926	0	40,926	1,310	42,236
103 NCAC	6,174	0.54%	6,710	0	6,710	215	6,925
105 Metro Transit	134	0.01%	146	0	146	5	150
110 Communication Center	24,000	2.12%	26,084	0	26,084	835	26,919
112 Criminal Justice Planning	535	0.05%	581	0	581	19	600
113 Office of Emergency Management	1,331	0.12%	1,447	0	1,447	46	1,493
114 Comm Ed Comm	267	0.02%	290	0	290	9	299
Subtotal	1,133,401	100.00%	1,231,805	0	1,231,805	37,664	1,269,469
Direct Bills					0		0
Total					$1,231,805		$1,269,469

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefits Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	7,841	0.63%	$7,632	$0	$7,632	$0	$7,632
7	MAYOR	2,354	0.19%	2,291	0	2,291	0	2,291
9	GEN SVC OVERHEAD	20,371	1.63%	19,828	0	19,828	0	19,828
14	DIRECTOR OF FINANCE	13,458	1.08%	13,099	0	13,099	0	13,099
19	INTERNAL AUDIT	1,177	0.09%	1,146	0	1,146	0	1,146
26	HUMAN RESOURCES	10,630	0.85%	10,347	0	10,347	0	10,347
27	INFORMATION SYSTEMS	16,848	1.35%	16,399	0	16,399	525	16,924
28	DEPT OF LAW	6,767	0.54%	6,587	0	6,587	211	6,797
30	Elections	4,691	0.38%	4,566	0	4,566	146	4,712
32	Planning Comm	7,463	0.60%	7,264	0	7,264	233	7,496
34	Register of Deeds	4,119	0.33%	4,009	0	4,009	128	4,137
35	Historical Comm	1,324	0.11%	1,289	0	1,289	41	1,330
38	Assessor Prop	11,423	0.92%	11,118	0	11,118	356	11,474
39	Trustee	3,248	0.26%	3,161	0	3,161	101	3,263
40	County Clerk	9,107	0.73%	8,864	0	8,864	284	9,148
41	District Attorney	12,267	0.98%	11,940	0	11,940	382	12,322
45	Public Defender	11,546	0.93%	11,238	0	11,238	360	11,598
46	Juvenile Court Clerk	4,266	0.34%	4,152	0	4,152	133	4,285
47	Circuit Court Clerk	17,799	1.43%	17,324	0	17,324	555	17,879
48	Criminal Court Clerk	11,474	0.92%	11,168	0	11,168	357	11,526
49	Clerk/Master	2,207	0.18%	2,148	0	2,148	69	2,217
50	Juvenile Court	15,519	1.24%	15,105	0	15,105	483	15,589
51	General Sessions Court	16,899	1.35%	16,448	0	16,448	526	16,975
52	State Trial Courts	21,417	1.72%	20,846	0	20,846	667	21,513
53	Justice Info Sys	2,501	0.20%	2,434	0	2,434	78	2,512
54	Sheriff Admin	119,846	9.60%	116,650	0	116,650	3,734	120,384
78	Police	271,019	21.72%	263,792	0	263,792	8,444	272,235
80	Fire	167,472	13.42%	163,006	0	163,006	5,218	168,224
81	Codes Admin	12,355	0.99%	12,026	0	12,026	385	12,410
82	Beer Board	441	0.04%	429	0	429	14	443
83	Agricultural Ext	1,030	0.08%	1,003	0	1,003	32	1,035
84	Soil & Water	147	0.01%	143	0	143	5	148
85	Social Services	10,027	0.80%	9,760	0	9,760	312	10,072
86	Health	62,772	5.03%	61,098	0	61,098	1,956	63,054
87	Public Library	44,173	3.54%	42,995	0	42,995	1,376	44,371
88	Parks	75,008	6.01%	73,008	0	73,008	2,337	75,345
89	Arts Commission	1,324	0.11%	1,289	0	1,289	41	1,330
90	Public Works	40,314	3.23%	39,239	0	39,239	1,256	40,495
91	Solid Waste	14,164	1.14%	13,786	0	13,786	441	14,228
92	Human Relations	441	0.04%	429	0	429	14	443
93	Farmers Market	588	0.05%	572	0	572	18	591
94	Muni Auditorium	1,324	0.11%	1,289	0	1,289	41	1,330
95	State Fair Board	3,076	0.25%	2,994	0	2,994	96	3,090

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Benefits Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	294	0.02%	$286	$0	$286	$9	$295
98 Water & Sewer	107,961	8.65%	105,082	0	105,082	3,364	108,446
102 Metro Action Com	41,453	3.32%	40,348	0	40,348	1,291	41,639
103 NCAC	6,796	0.54%	6,615	0	6,615	212	6,827
105 Metro Transit	147	0.01%	143	0	143	5	148
110 Communication Center	26,420	2.12%	25,715	0	25,715	823	26,539
112 Criminal Justice Planning	588	0.05%	572	0	572	18	591
113 Office of Emergency Management	1,465	0.12%	1,426	0	1,426	46	1,472
114 Comm Ed Comm	294	0.02%	286	0	286	9	295
121 All Others	147	0.01%	143	0	143	5	148
Subtotal	1,247,802	100.00%	1,214,527	0	1,214,527	37,136	1,251,663
Direct Bills					0		0
Total					$1,214,527		$1,251,663

Basis Units: % of FTEs

HR Admin./Sys Support Allocations

Dept:26 HUMAN RESOURCES

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	10,193	0.67%	$10,007	$0	$10,007	$0	$10,007
7	MAYOR	3,060	0.20%	3,004	0	3,004	0	3,004
9	GEN SVC OVERHEAD	26,482	1.74%	25,999	0	25,999	0	25,999
14	DIRECTOR OF FINANCE	17,496	1.15%	17,177	0	17,177	0	17,177
19	INTERNAL AUDIT	1,530	0.10%	1,502	0	1,502	0	1,502
26	HUMAN RESOURCES	13,819	0.91%	13,567	0	13,567	0	13,567
27	INFORMATION SYSTEMS	21,902	1.44%	21,502	0	21,502	690	22,193
28	DEPT OF LAW	8,797	0.58%	8,636	0	8,636	277	8,914
30	Elections	6,098	0.40%	5,987	0	5,987	192	6,179
32	Planning Comm	9,701	0.64%	9,524	0	9,524	306	9,830
35	Historical Comm	1,721	0.11%	1,690	0	1,690	54	1,744
38	Assessor Prop	14,849	0.98%	14,578	0	14,578	468	15,046
39	Trustee	4,222	0.28%	4,145	0	4,145	133	4,278
40	County Clerk	11,839	0.78%	11,623	0	11,623	373	11,996
41	District Attorney	15,947	1.05%	15,656	0	15,656	503	16,159
45	Public Defender	15,010	0.99%	14,736	0	14,736	473	15,209
46	Juvenile Court Clerk	5,546	0.36%	5,445	0	5,445	175	5,620
47	Circuit Court Clerk	8,032	0.53%	7,885	0	7,885	253	8,139
48	Criminal Court Clerk	14,916	0.98%	14,644	0	14,644	470	15,114
49	Clerk/Master	2,869	0.19%	2,817	0	2,817	90	2,907
50	Juvenile Court	20,175	1.33%	19,807	0	19,807	636	20,443
51	General Sessions Court	21,969	1.45%	21,568	0	21,568	693	22,261
52	State Trial Courts	27,842	1.83%	27,334	0	27,334	878	28,212
53	Justice Info Sys	3,251	0.21%	3,192	0	3,192	102	3,294
54	Sheriff Admin	155,801	10.25%	152,958	0	152,958	4,911	157,870
78	Police	352,328	23.18%	345,899	0	345,899	11,107	357,006
80	Fire	217,716	14.32%	213,743	0	213,743	6,863	220,607
81	Codes Admin	16,062	1.06%	15,769	0	15,769	506	16,275
82	Beer Board	574	0.04%	564	0	564	18	582
83	Agricultural Ext	1,339	0.09%	1,315	0	1,315	42	1,357
84	Soil & Water	191	0.01%	188	0	188	6	194
85	Social Services	13,035	0.86%	12,797	0	12,797	411	13,208
87	Public Library	57,426	3.78%	56,378	0	56,378	1,810	58,188
88	Parks	97,511	6.42%	95,732	0	95,732	3,074	98,806
89	Arts Commission	1,721	0.11%	1,690	0	1,690	54	1,744
90	Public Works	52,408	3.45%	51,452	0	51,452	1,652	53,104
91	Solid Waste	18,414	1.21%	18,078	0	18,078	580	18,658
92	Human Relations	574	0.04%	564	0	564	18	582
93	Farmers Market	765	0.05%	751	0	751	24	775
94	Muni Auditorium	1,721	0.11%	1,690	0	1,690	54	1,744
95	State Fair Board	3,999	0.26%	3,926	0	3,926	126	4,052
97	Sports Authority	382	0.03%	375	0	375	12	387
98	Water & Sewer	140,351	9.23%	137,790	0	137,790	4,424	142,214

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

HR Admin./Sys Support Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 Metro Action Com	53,890	3.55%	$52,907	$0	$52,907	$1,699	$54,606
103 NCAC	8,835	0.58%	8,674	0	8,674	279	8,952
110 Communication Center	34,346	2.26%	33,719	0	33,719	1,083	34,802
112 Criminal Justice Planning	765	0.05%	751	0	751	24	775
113 Office of Emergency Management	1,905	0.13%	1,870	0	1,870	60	1,930
114 Comm Ed Comm	382	0.03%	375	0	375	12	387
121 All Others	191	0.01%	188	0	188	6	194
Subtotal	1,519,898	100.00%	1,492,165	0	1,492,165	45,625	1,537,790
Direct Bills					0		0
Total					$1,492,165		$1,537,790

Basis Units: % of FTEs

Allocation Summary

Dept:26 HUMAN RESOURCES

	Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Total
6	LEGISLATIVE	$472	$7,741	$7,632	$10,007	$25,853
7	MAYOR	0	2,324	2,291	3,004	7,619
9	GEN SVC OVERHEAD	10,895	20,112	19,828	25,999	76,833
14	DIRECTOR OF FINANCE	7,197	13,287	13,099	17,177	50,761
19	INTERNAL AUDIT	630	1,162	1,146	1,502	4,439
26	HUMAN RESOURCES	4,112	10,494	10,347	13,567	38,519
27	INFORMATION SYSTEMS	9,298	17,166	16,924	22,193	65,581
28	DEPT OF LAW	3,734	6,895	6,797	8,914	26,340
30	Elections	0	4,780	4,712	6,179	15,671
32	Planning Comm	4,119	7,603	7,496	9,830	29,049
34	Register of Deeds	0	4,197	4,137	0	8,335
35	Historical Comm	730	1,349	1,330	1,744	5,153
38	Assessor Prop	0	11,639	11,474	15,046	38,159
39	Trustee	0	3,310	3,263	4,278	10,851
40	County Clerk	0	9,279	9,148	11,996	30,423
41	District Attorney	0	12,499	12,322	16,159	40,980
45	Public Defender	0	11,765	11,598	15,209	38,572
46	Juvenile Court Clerk	0	4,346	4,285	5,620	14,251
47	Circuit Court Clerk	0	18,135	17,879	8,139	44,153
48	Criminal Court Clerk	0	11,691	11,526	15,114	38,330
49	Clerk/Master	0	2,248	2,217	2,907	7,372
50	Juvenile Court	8,565	15,812	15,589	20,443	60,409
51	General Sessions Court	0	17,219	16,975	22,261	56,454
52	State Trial Courts	0	21,821	21,513	28,212	71,546
53	Justice Info Sys	0	2,548	2,512	3,294	8,355
54	Sheriff Admin	66,145	122,111	120,384	157,870	466,509
78	Police	149,579	276,140	272,235	357,006	1,054,960
80	Fire	92,430	170,637	168,224	220,607	651,897
81	Codes Admin	6,819	12,589	12,410	16,275	48,094
82	Beer Board	244	450	443	582	1,718
83	Agricultural Ext	0	1,049	1,035	1,357	3,440
84	Soil & Water	0	150	148	194	491
85	Social Services	5,534	10,216	10,072	13,208	39,030
86	Health	0	63,958	63,054	0	127,011
87	Public Library	24,380	45,008	44,371	58,188	171,948
88	Parks	41,397	76,425	75,345	98,806	291,973
89	Arts Commission	730	1,349	1,330	1,744	5,153
90	Public Works	22,249	41,076	40,495	53,104	156,924
91	Solid Waste	7,817	14,432	14,228	18,658	55,135
92	Human Relations	244	450	443	582	1,718
93	Farmers Market	0	600	591	775	1,966

Allocation Summary

Dept:26 HUMAN RESOURCES

	Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Total
94	Muni Auditorium	$730	$1,349	$1,330	$1,744	$5,153
95	State Fair Board	0	3,134	3,090	4,052	10,276
97	Sports Authority	162	299	295	387	1,144
98	Water & Sewer	59,586	110,002	108,446	142,214	420,248
102	Metro Action Com	0	42,236	41,639	54,606	138,481
103	NCAC	0	6,925	6,827	8,952	22,704
105	Metro Transit	0	150	148	0	298
110	Communication Center	14,581	26,919	26,539	34,802	102,841
112	Criminal Justice Planning	0	600	591	775	1,966
113	Office of Emergency Management	809	1,493	1,472	1,930	5,704
114	Comm Ed Comm	162	299	295	387	1,144
121	All Others	0	0	148	194	341
Total		$543,352	$1,269,469	$1,251,663	$1,537,790	$4,602,275

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2015.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:27 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation
Personnel Costs					
Salaries	S1	6,953,064	0	6,953,064	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	2,048,185	0	2,048,185	0
Subtotal - Personnel Costs		9,001,249	0	9,001,249	0
Services & Supplies Cost					
502 Contract Services	S	3,975,932	0	3,975,932	0
503 Supplies	S	214,874	0	214,874	0
505 Other Expenses	S	2,096,119	0	2,096,119	0
Depreciation	P	744,172	0	0	744,172
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(14,984)	0	(14,984)	0
ADJ Use of Fund Balance	S	0	0	0	0
Subtotal - Services & Supplies		7,016,113	0	6,271,941	744,172
Department Cost Total		16,017,362	0	15,273,190	744,172
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		16,017,362	0	15,273,190	744,172
General Admin Distribution			0	0	0
Grand Total		$16,017,362		$15,273,190	$744,172

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
1	Clifford Allen Bldg	$1,258	$0	$1,258	$0
1	AA Birch Bldg	2,046	0	2,046	0
1	Criminal Justice Ctr	729	0	729	0
1	Courthouse	64,524	0	64,524	0
1	Lindsley Hall	4,418	0	4,418	0
1	Howard Office Bldg	453,823	0	453,823	0
1	Fulton Campus Garage	76,260	0	76,260	0
1	Metro Office Building	7,592	0	7,592	0
	Subtotal - BUILDING DEPRECIATION	610,649	0	610,649	0
2	County Pension	21,904	69	21,973	0
2	Health Benefit	330,485	1,035	331,520	0
2	Life Benefit	20,023	63	20,086	0
2	Unemployment Comp	2,323	7	2,330	0
2	Injured On Duty	4,793	37	4,830	0
	Subtotal - EMPLOYEE BENEFITS	379,528	1,210	380,738	0
3	Post Audits	4,813	17	4,830	0
	Subtotal - POST AUDITS	4,813	17	4,830	0
5	Judgements & Losses	1,916	6	1,922	0
	Subtotal - INSURANCE	1,916	6	1,922	0
6	Metro Clerk	6,144	447	6,591	0
6	Council	32,886	2,393	35,279	0
	Subtotal - LEGISLATIVE	39,030	2,840	41,870	0
7	Mayor's Office	24,947	2,416	27,363	0
	Subtotal - MAYOR	24,947	2,416	27,363	0
10	Buildings & Security	995,938	23,140	1,019,078	0
	Subtotal - GEN SVC FACILITIES	995,938	23,140	1,019,078	0
11	Motor Pool	3,254	1,425	4,679	0
11	Fleet Depreciation	21,860	0	21,860	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
	Subtotal - FLEET MANAGEMENT	$25,114	$1,425	$26,539	$0
12	Postal Service	956	25	982	0
	Subtotal - POSTAL SERVICE	956	25	982	0
15	Procurement Post-Award	2,497	51	2,548	0
	Subtotal - BUSINESS ASSISTANCE C	2,497	51	2,548	0
16	Finance Operations	8,467	350	8,816	0
16	Accounts Payable	6,879	277	7,157	0
	Subtotal - FINANCE OPERATIONS	15,346	627	15,973	0
17	Payroll	3,542	89	3,631	0
	Subtotal - PAYROLL	3,542	89	3,631	0
18	Management & Budget	13,947	340	14,287	0
	Subtotal - OFFICE OF MANAGEMENT	13,947	340	14,287	0
19	Internal Audit	7,223	134	7,357	0
	Subtotal - INTERNAL AUDIT	7,223	134	7,357	0
20	Business Solutions	4,448	77	4,525	0
	Subtotal - BUSINESS SOLUTIONS	4,448	77	4,525	0
21	Public Property Svcs	2,451	120	2,570	0
	Subtotal - PUBLIC PROPERTY ADMIN	2,451	120	2,570	0
22	Purchasing	12,877	416	13,294	0
	Subtotal - PURCHASING	12,877	416	13,294	0
23	Procurement Review	350	7	357	0
23	Prompt Pay Review	374	8	381	0
23	Performance Monitoring	525	10	536	0
	Subtotal - FINANCIAL ACCOUNTABIL	1,250	24	1,274	0
24	Cash Operations	1,558	157	1,716	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
24	Investment Committee Supt	$347	$26	$373	$0
24	Investor Relations	293	30	322	0
	Subtotal - TREASURY	2,198	213	2,411	0
26	Employee Relations	9,010	288	9,298	0
26	Workforce Management	16,634	532	17,166	0
26	Benefits	16,399	525	16,924	0
26	HR Admin./Sys Support	21,502	690	22,193	0
	Subtotal - HUMAN RESOURCES	63,545	2,036	65,581	0
27	ITS Systems	0	(368,056)	(368,056)	0
27	ITS Systems Depreciation	0	(80,102)	(80,102)	0
	Subtotal - INFORMATION SYSTEMS	0	(448,158)	(448,158)	0
28	Legal Services	0	18,234	18,234	0
	Subtotal - DEPT OF LAW	0	18,234	18,234	0
29	Records & Storage	0	162	162	0
29	Data Requests	0	289	289	0
	Subtotal - CENTRAL RECORDS	0	451	451	0
Total Incoming		2,212,216	(394,266)	1,817,950	0
C. Total Allocated			$17,835,312	$17,091,140	$744,172
				95.83%	4.17%

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	10,008	0.07%	$12,441	$(10,008)	$2,433	$0	$2,433
6	LEGISLATIVE	91,277	0.65%	113,466	(91,277)	22,189	0	22,189
7	MAYOR	81,600	0.58%	101,436	(81,600)	19,836	0	19,836
9	GEN SVC OVERHEAD	52,215	0.37%	64,908	(52,215)	12,693	0	12,693
10	GEN SVC FACILITIES	415,915	2.96%	517,020	(415,915)	101,105	0	101,105
11	FLEET MANAGEMENT	598,311	4.25%	743,755	(598,311)	145,444	0	145,444
12	POSTAL SERVICE	4,930	0.04%	6,128	(4,930)	1,198	0	1,198
13	RADIO SHOP	36,017	0.26%	44,772	(36,017)	8,755	0	8,755
14	DIRECTOR OF FINANCE	12,846	0.09%	15,969	(12,846)	3,123	0	3,123
15	BUSINESS ASSISTANCE OFFICE	5,942	0.04%	7,386	(5,942)	1,444	0	1,444
16	FINANCE OPERATIONS	79,787	0.57%	99,183	(79,787)	19,396	0	19,396
17	PAYROLL	16,725	0.12%	20,791	(16,725)	4,066	0	4,066
18	OFFICE OF MANAGEMENT & BUDGE	52,869	0.38%	65,721	(52,869)	12,852	0	12,852
19	INTERNAL AUDIT	32,767	0.23%	40,732	(32,767)	7,965	0	7,965
20	BUSINESS SOLUTIONS	38,024	0.27%	47,267	(38,024)	9,243	0	9,243
21	PUBLIC PROPERTY ADMIN	5,595	0.04%	6,955	(5,595)	1,360	0	1,360
22	PURCHASING	27,622	0.20%	34,337	(27,622)	6,715	0	6,715
23	FINANCIAL ACCOUNTABILITY	7,655	0.05%	9,516	(7,655)	1,861	0	1,861
24	TREASURY	17,514	0.12%	21,772	(17,514)	4,258	0	4,258
25	GRANTS COORDINATION	6,736	0.05%	8,373	(6,736)	1,637	0	1,637
26	HUMAN RESOURCES	211,148	1.50%	262,476	(211,148)	51,328	0	51,328
27	INFORMATION SYSTEMS	(1,514,064)	-10.76%	(1,882,120)	1,514,064	(368,056)	0	(368,056)
28	DEPT OF LAW	100,945	0.72%	125,484	(100,945)	24,539	(2,889)	21,650
29	CENTRAL RECORDS	5,687	0.04%	7,069	(5,687)	1,382	(163)	1,220
30	Elections	130,956	0.93%	162,790	(130,956)	31,834	(3,748)	28,086
31	Surplus Property	37,765	0.27%	46,945	(37,765)	9,180	(1,081)	8,099
32	Planning Comm	276,988	1.97%	344,321	(276,988)	67,333	(7,928)	59,405
34	Register of Deeds	142,120	1.01%	176,668	(142,120)	34,548	(4,068)	30,480
35	Historical Comm	36,616	0.26%	45,517	(36,616)	8,901	(1,048)	7,853
38	Assessor Prop	254,096	1.81%	315,865	(254,096)	61,769	(7,273)	54,496
39	Trustee	522,384	3.71%	649,371	(522,384)	126,987	(14,952)	112,035
40	County Clerk	107,011	0.76%	133,024	(107,011)	26,013	(3,063)	22,951
41	District Attorney	133,851	0.95%	166,389	(133,851)	32,538	(3,831)	28,707
42	DA Drug Enforcement	55,424	0.39%	68,897	(55,424)	13,473	(1,586)	11,887
45	Public Defender	66,516	0.47%	82,685	(66,516)	16,169	(1,904)	14,266
46	Juvenile Court Clerk	33,163	0.24%	41,225	(33,163)	8,062	(949)	7,112
47	Circuit Court Clerk	96,509	0.69%	119,970	(96,509)	23,461	(2,762)	20,698
48	Criminal Court Clerk	75,731	0.54%	94,141	(75,731)	18,410	(2,168)	16,242
49	Clerk/Master	24,200	0.17%	30,083	(24,200)	5,883	(693)	5,190
50	Juvenile Court	120,431	0.86%	149,707	(120,431)	29,276	(3,447)	25,829
51	General Sessions Court	145,486	1.03%	180,852	(145,486)	35,366	(4,164)	31,202
52	State Trial Courts	186,341	1.32%	231,639	(186,341)	45,298	(5,334)	39,964
53	Justice Info Sys	155,271	1.10%	193,016	(155,271)	37,745	(4,444)	33,301

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54	Sheriff Admin	475,490	3.38%	$591,078	$(475,490)	$115,588	$(13,610)	$101,978
56	Sheriff Facility Maint	573	0.00%	712	(573)	139	(16)	123
57	Sheriff Warehouse	349	0.00%	434	(349)	85	(10)	75
58	Sheriff Criminal Justice Ctr	17,302	0.12%	21,508	(17,302)	4,206	(495)	3,711
59	Sheriff Hill Jail	8,554	0.06%	10,633	(8,554)	2,079	(245)	1,835
61	Sheriff Corr Work Center	12,944	0.09%	16,091	(12,944)	3,147	(370)	2,776
62	Sheriff Transportation	2,813	0.02%	3,497	(2,813)	684	(81)	603
64	Sheriff Warrants	14,359	0.10%	17,850	(14,359)	3,491	(411)	3,080
65	Sheriff Training Academy	2,524	0.02%	3,138	(2,524)	614	(72)	541
74	Sheriff Day Reporting	2,821	0.02%	3,507	(2,821)	686	(81)	605
78	Police	2,499,794	17.77%	3,107,473	(2,499,794)	607,679	(71,551)	536,128
79	Police Drug Enforcement	4,339	0.03%	5,394	(4,339)	1,055	(124)	931
80	Fire	747,205	5.31%	928,844	(747,205)	181,639	(21,387)	160,252
81	Codes Admin	481,799	3.43%	598,920	(481,799)	117,121	(13,790)	103,331
82	Beer Board	30,224	0.21%	37,571	(30,224)	7,347	(865)	6,482
83	Agricultural Ext	19,152	0.14%	23,808	(19,152)	4,656	(548)	4,108
84	Soil & Water	7,211	0.05%	8,964	(7,211)	1,753	(206)	1,547
85	Social Services	111,819	0.79%	139,001	(111,819)	27,182	(3,201)	23,982
86	Health	839,578	5.97%	1,043,672	(839,578)	204,094	(24,031)	180,063
87	Public Library	1,126,459	8.01%	1,400,292	(1,126,459)	273,833	(32,242)	241,590
88	Parks	576,998	4.10%	717,261	(576,998)	140,263	(16,515)	123,748
89	Arts Commission	32,402	0.23%	40,279	(32,402)	7,877	(927)	6,949
90	Public Works	352,916	2.51%	438,707	(352,916)	85,791	(10,101)	75,689
91	Solid Waste	29,044	0.21%	36,104	(29,044)	7,060	(831)	6,229
92	Human Relations	12,923	0.09%	16,064	(12,923)	3,141	(370)	2,772
93	Farmers Market	18,244	0.13%	22,679	(18,244)	4,435	(522)	3,913
94	Muni Auditorium	19,056	0.14%	23,688	(19,056)	4,632	(545)	4,087
95	State Fair Board	55,585	0.40%	69,097	(55,585)	13,512	(1,591)	11,921
96	Convention Center	118,795	0.84%	147,673	(118,795)	28,878	(3,400)	25,478
97	Sports Authority	11,118	0.08%	13,821	(11,118)	2,703	(318)	2,384
98	Water & Sewer	943,500	6.71%	1,172,857	(943,500)	229,357	(27,005)	202,351
99	Storm Water	104,800	0.75%	130,276	(104,800)	25,476	(3,000)	22,476
102	Metro Action Com	285,176	2.03%	354,500	(285,176)	69,324	(8,162)	61,161
108	Education	1,218,373	8.66%	1,514,549	(1,218,373)	296,176	(34,873)	261,303
110	Communication Center	316,590	2.25%	393,550	(316,590)	76,960	(9,062)	67,899
112	Criminal Justice Planning	8,777	0.06%	10,911	(8,777)	2,134	(251)	1,882
113	Office of Emergency Management	130,370	0.93%	162,062	(130,370)	31,692	(3,732)	27,960
114	Comm Ed Comm	16,916	0.12%	21,028	(16,916)	4,112	(484)	3,628
115	Convention Center Auth	1,868	0.01%	2,322	(1,868)	454	(53)	401
118	Mayor Other	51,090	0.36%	63,510	(51,090)	12,420	(1,462)	10,957
120	ISF External Customers	340,398	2.42%	423,146	(340,398)	82,748	(9,743)	73,005
121	All Others	16,887	0.12%	20,992	(16,887)	4,105	(483)	3,622

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,066,065	100.00%	17,485,406	(14,066,065)	3,419,341	(394,266)	3,025,075
Direct Bills					14,066,065		14,066,065
Total					$17,485,406		$17,091,140

Basis Units: ITS Systems Billings

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	10,008	0.07%	$529	$0	$529	$0	$529
6	LEGISLATIVE	91,277	0.65%	4,829	0	4,829	0	4,829
7	MAYOR	81,600	0.58%	4,317	0	4,317	0	4,317
9	GEN SVC OVERHEAD	52,215	0.37%	2,762	0	2,762	0	2,762
10	GEN SVC FACILITIES	415,915	2.96%	22,004	0	22,004	0	22,004
11	FLEET MANAGEMENT	598,311	4.25%	31,654	0	31,654	0	31,654
12	POSTAL SERVICE	4,930	0.04%	261	0	261	0	261
13	RADIO SHOP	36,017	0.26%	1,905	0	1,905	0	1,905
14	DIRECTOR OF FINANCE	12,846	0.09%	680	0	680	0	680
15	BUSINESS ASSISTANCE OFFICE	5,942	0.04%	314	0	314	0	314
16	FINANCE OPERATIONS	79,787	0.57%	4,221	0	4,221	0	4,221
17	PAYROLL	16,725	0.12%	885	0	885	0	885
18	OFFICE OF MANAGEMENT & BUDGE	52,869	0.38%	2,797	0	2,797	0	2,797
19	INTERNAL AUDIT	32,767	0.23%	1,734	0	1,734	0	1,734
20	BUSINESS SOLUTIONS	38,024	0.27%	2,012	0	2,012	0	2,012
21	PUBLIC PROPERTY ADMIN	5,595	0.04%	296	0	296	0	296
22	PURCHASING	27,622	0.20%	1,461	0	1,461	0	1,461
23	FINANCIAL ACCOUNTABILITY	7,655	0.05%	405	0	405	0	405
24	TREASURY	17,514	0.12%	927	0	927	0	927
25	GRANTS COORDINATION	6,736	0.05%	356	0	356	0	356
26	HUMAN RESOURCES	211,148	1.50%	11,171	0	11,171	0	11,171
27	INFORMATION SYSTEMS	(1,514,064)	-10.76%	(80,102)	0	(80,102)	0	(80,102)
28	DEPT OF LAW	100,945	0.72%	5,341	0	5,341	0	5,341
29	CENTRAL RECORDS	5,687	0.04%	301	0	301	0	301
30	Elections	130,956	0.93%	6,928	0	6,928	0	6,928
31	Surplus Property	37,765	0.27%	1,998	0	1,998	0	1,998
32	Planning Comm	276,988	1.97%	14,654	0	14,654	0	14,654
34	Register of Deeds	142,120	1.01%	7,519	0	7,519	0	7,519
35	Historical Comm	36,616	0.26%	1,937	0	1,937	0	1,937
38	Assessor Prop	254,096	1.81%	13,443	0	13,443	0	13,443
39	Trustee	522,384	3.71%	27,637	0	27,637	0	27,637
40	County Clerk	107,011	0.76%	5,661	0	5,661	0	5,661
41	District Attorney	133,851	0.95%	7,081	0	7,081	0	7,081
42	DA Drug Enforcement	55,424	0.39%	2,932	0	2,932	0	2,932
45	Public Defender	66,516	0.47%	3,519	0	3,519	0	3,519
46	Juvenile Court Clerk	33,163	0.24%	1,755	0	1,755	0	1,755
47	Circuit Court Clerk	96,509	0.69%	5,106	0	5,106	0	5,106
48	Criminal Court Clerk	75,731	0.54%	4,007	0	4,007	0	4,007
49	Clerk/Master	24,200	0.17%	1,280	0	1,280	0	1,280
50	Juvenile Court	120,431	0.86%	6,371	0	6,371	0	6,371
51	General Sessions Court	145,486	1.03%	7,697	0	7,697	0	7,697
52	State Trial Courts	186,341	1.32%	9,858	0	9,858	0	9,858
53	Justice Info Sys	155,271	1.10%	8,215	0	8,215	0	8,215

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54	Sheriff Admin	475,490	3.38%	$25,156	$0	$25,156	$0	$25,156
56	Sheriff Facility Maint	573	0.00%	30	0	30	0	30
57	Sheriff Warehouse	349	0.00%	18	0	18	0	18
58	Sheriff Criminal Justice Ctr	17,302	0.12%	915	0	915	0	915
59	Sheriff Hill Jail	8,554	0.06%	453	0	453	0	453
61	Sheriff Corr Work Center	12,944	0.09%	685	0	685	0	685
62	Sheriff Transportation	2,813	0.02%	149	0	149	0	149
64	Sheriff Warrants	14,359	0.10%	760	0	760	0	760
65	Sheriff Training Academy	2,524	0.02%	134	0	134	0	134
74	Sheriff Day Reporting	2,821	0.02%	149	0	149	0	149
78	Police	2,499,794	17.77%	132,253	0	132,253	0	132,253
79	Police Drug Enforcement	4,339	0.03%	230	0	230	0	230
80	Fire	747,205	5.31%	39,531	0	39,531	0	39,531
81	Codes Admin	481,799	3.43%	25,490	0	25,490	0	25,490
82	Beer Board	30,224	0.21%	1,599	0	1,599	0	1,599
83	Agricultural Ext	19,152	0.14%	1,013	0	1,013	0	1,013
84	Soil & Water	7,211	0.05%	382	0	382	0	382
85	Social Services	111,819	0.79%	5,916	0	5,916	0	5,916
86	Health	839,578	5.97%	44,418	0	44,418	0	44,418
87	Public Library	1,126,459	8.01%	59,596	0	59,596	0	59,596
88	Parks	576,998	4.10%	30,526	0	30,526	0	30,526
89	Arts Commission	32,402	0.23%	1,714	0	1,714	0	1,714
90	Public Works	352,916	2.51%	18,671	0	18,671	0	18,671
91	Solid Waste	29,044	0.21%	1,537	0	1,537	0	1,537
92	Human Relations	12,923	0.09%	684	0	684	0	684
93	Farmers Market	18,244	0.13%	965	0	965	0	965
94	Muni Auditorium	19,056	0.14%	1,008	0	1,008	0	1,008
95	State Fair Board	55,585	0.40%	2,941	0	2,941	0	2,941
96	Convention Center	118,795	0.84%	6,285	0	6,285	0	6,285
97	Sports Authority	11,118	0.08%	588	0	588	0	588
98	Water & Sewer	943,500	6.71%	49,916	0	49,916	0	49,916
99	Storm Water	104,800	0.75%	5,544	0	5,544	0	5,544
102	Metro Action Com	285,176	2.03%	15,087	0	15,087	0	15,087
108	Education	1,218,373	8.66%	64,459	0	64,459	0	64,459
110	Communication Center	316,590	2.25%	16,749	0	16,749	0	16,749
112	Criminal Justice Planning	8,777	0.06%	464	0	464	0	464
113	Office of Emergency Management	130,370	0.93%	6,897	0	6,897	0	6,897
114	Comm Ed Comm	16,916	0.12%	895	0	895	0	895
115	Convention Center Auth	1,868	0.01%	99	0	99	0	99
118	Mayor Other	51,090	0.36%	2,703	0	2,703	0	2,703
120	ISF External Customers	340,398	2.42%	18,009	0	18,009	0	18,009
121	All Others	16,887	0.12%	893	0	893	0	893

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,066,065	100.00%	744,172	0	744,172	0	744,172
Direct Bills					0		0
Total					$744,172		$744,172

Basis Units: ITS Systems Billings

Allocation Summary

Dept:27 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
0	Direct Billed	$14,066,065	$0	$14,066,065
2	EMPLOYEE BENEFITS	2,433	529	2,962
6	LEGISLATIVE	22,189	4,829	27,018
7	MAYOR	19,836	4,317	24,153
9	GEN SVC OVERHEAD	12,693	2,762	15,455
10	GEN SVC FACILITIES	101,105	22,004	123,110
11	FLEET MANAGEMENT	145,444	31,654	177,098
12	POSTAL SERVICE	1,198	261	1,459
13	RADIO SHOP	8,755	1,905	10,661
14	DIRECTOR OF FINANCE	3,123	680	3,802
15	BUSINESS ASSISTANCE OFFICE	1,444	314	1,759
16	FINANCE OPERATIONS	19,396	4,221	23,617
17	PAYROLL	4,066	885	4,951
18	OFFICE OF MANAGEMENT & BUDGE	12,852	2,797	15,649
19	INTERNAL AUDIT	7,965	1,734	9,699
20	BUSINESS SOLUTIONS	9,243	2,012	11,255
21	PUBLIC PROPERTY ADMIN	1,360	296	1,656
22	PURCHASING	6,715	1,461	8,176
23	FINANCIAL ACCOUNTABILITY	1,861	405	2,266
24	TREASURY	4,258	927	5,184
25	GRANTS COORDINATION	1,637	356	1,994
26	HUMAN RESOURCES	51,328	11,171	62,499
27	INFORMATION SYSTEMS	(368,056)	(80,102)	(448,158)
28	DEPT OF LAW	21,650	5,341	26,990
29	CENTRAL RECORDS	1,220	301	1,521
30	Elections	28,086	6,928	35,014
31	Surplus Property	8,099	1,998	10,097
32	Planning Comm	59,405	14,654	74,059
34	Register of Deeds	30,480	7,519	37,999
35	Historical Comm	7,853	1,937	9,790
38	Assessor Prop	54,496	13,443	67,939
39	Trustee	112,035	27,637	139,672
40	County Clerk	22,951	5,661	28,612
41	District Attorney	28,707	7,081	35,788
42	DA Drug Enforcement	11,887	2,932	14,819
45	Public Defender	14,266	3,519	17,785
46	Juvenile Court Clerk	7,112	1,755	8,867
47	Circuit Court Clerk	20,698	5,106	25,804
48	Criminal Court Clerk	16,242	4,007	20,249
49	Clerk/Master	5,190	1,280	6,470
50	Juvenile Court	25,829	6,371	32,200

Allocation Summary

Dept:27 INFORMATION SYSTEMS

	Department	ITS Systems	ITS Systems Depreciation	Total
51	General Sessions Court	$31,202	$7,697	$38,899
52	State Trial Courts	39,964	9,858	49,823
53	Justice Info Sys	33,301	8,215	41,515
54	Sheriff Admin	101,978	25,156	127,134
56	Sheriff Facility Maint	123	30	153
57	Sheriff Warehouse	75	18	93
58	Sheriff Criminal Justice Ctr	3,711	915	4,626
59	Sheriff Hill Jail	1,835	453	2,287
61	Sheriff Corr Work Center	2,776	685	3,461
62	Sheriff Transportation	603	149	752
64	Sheriff Warrants	3,080	760	3,839
65	Sheriff Training Academy	541	134	675
74	Sheriff Day Reporting	605	149	754
78	Police	536,128	132,253	668,381
79	Police Drug Enforcement	931	230	1,160
80	Fire	160,252	39,531	199,783
81	Codes Admin	103,331	25,490	128,821
82	Beer Board	6,482	1,599	8,081
83	Agricultural Ext	4,108	1,013	5,121
84	Soil & Water	1,547	382	1,928
85	Social Services	23,982	5,916	29,898
86	Health	180,063	44,418	224,482
87	Public Library	241,590	59,596	301,186
88	Parks	123,748	30,526	154,274
89	Arts Commission	6,949	1,714	8,663
90	Public Works	75,689	18,671	94,361
91	Solid Waste	6,229	1,537	7,766
92	Human Relations	2,772	684	3,455
93	Farmers Market	3,913	965	4,878
94	Muni Auditorium	4,087	1,008	5,095
95	State Fair Board	11,921	2,941	14,862
96	Convention Center	25,478	6,285	31,763
97	Sports Authority	2,384	588	2,973
98	Water & Sewer	202,351	49,916	252,268
99	Storm Water	22,476	5,544	28,021
102	Metro Action Com	61,161	15,087	76,249
108	Education	261,303	64,459	325,762
110	Communication Center	67,899	16,749	84,648
112	Criminal Justice Planning	1,882	464	2,347
113	Office of Emergency Management	27,960	6,897	34,858
114	Comm Ed Comm	3,628	895	4,523

Allocation Summary

Dept:27 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
115 Convention Center Auth	$401	$99	$499
118 Mayor Other	10,957	2,703	13,660
120 ISF External Customers	73,005	18,009	91,014
121 All Others	3,622	893	4,515
Total	$17,091,140	$744,172	$17,835,312

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

LAW

NATURE AND EXTENT OF SERVICES

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.

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs. Insurance and claims costs were directly billed to departments and judgments & loss and have been allocated to a separate Insurance (Risk Management) grantee.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:28 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,278,263	0	3,129,219	149,044
Salary % Split			*.00%*	*95.45%*	*4.55%*
Benefits	S	1,273,245	0	1,215,358	57,887
Subtotal - Personnel Costs		4,551,508	0	4,344,577	206,931
Services & Supplies Cost					
502 Contract Services	S	279,253	0	266,557	12,696
503 Supplies	S	75,874	0	72,424	3,450
505 Other Expenses	S	320,574	0	305,999	14,575
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	90,913	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	12,417,271	0	0	0
ADJUST Revenue Self Ins	P	(1,987,248)	0	(1,749,596)	(237,652)
Subtotal - Services & Supplies		11,196,637	0	(1,104,615)	(206,932)
Department Cost Total		15,748,145	0	3,239,961	(0)
Adjustments to Cost					
507 Capital	D	(90,913)	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(12,417,271)	0	0	0
Subtotal - Adjustments		(12,508,184)	0	0	0
Total Costs After Adjustments		3,239,961	0	3,239,961	(0)
General Admin Distribution			0	0	0
Grand Total		$3,239,961		$3,239,961	$(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
1	Courthouse	$68,912	$0	$68,912	$(0)
	Subtotal - BUILDING DEPRECIATION	68,912	0	68,912	(0)
2	County Pension	5,177	16	5,194	(0)
2	Health Benefit	75,736	237	75,973	(0)
2	Life Benefit	4,788	15	4,803	(0)
	Subtotal - EMPLOYEE BENEFITS	85,702	268	85,970	(0)
3	Post Audits	1,733	6	1,739	(0)
	Subtotal - POST AUDITS	1,733	6	1,739	(0)
5	Self Insured	459	1	461	(0)
5	Surety Bonds	118	0	118	(0)
5	Judgements & Losses	10,579	32	10,611	(0)
	Subtotal - INSURANCE	11,156	34	11,190	(0)
6	Metro Clerk	2,089	152	2,241	(0)
6	Council	11,181	814	11,995	(0)
	Subtotal - LEGISLATIVE	13,270	966	14,236	(0)
7	Mayor's Office	8,482	822	9,304	(0)
	Subtotal - MAYOR	8,482	822	9,304	(0)
10	Buildings & Security	26,302	611	26,913	(0)
	Subtotal - GEN SVC FACILITIES	26,302	611	26,913	(0)
11	Motor Pool	348	153	501	(0)
11	Fleet Depreciation	3,452	0	3,452	(0)
	Subtotal - FLEET MANAGEMENT	3,800	153	3,953	(0)
12	Postal Service	15,295	403	15,698	(0)
	Subtotal - POSTAL SERVICE	15,295	403	15,698	(0)
16	Finance Operations	3,049	126	3,175	(0)
16	Accounts Payable	3,972	160	4,132	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
	Subtotal - FINANCE OPERATIONS	$7,021	$286	$7,307	$(0)
17	Payroll	1,360	34	1,394	(0)
	Subtotal - PAYROLL	1,360	34	1,394	(0)
18	Management & Budget	4,499	110	4,609	(0)
	Subtotal - OFFICE OF MANAGEMENT	4,499	110	4,609	(0)
19	Internal Audit	5,616	104	5,720	(0)
	Subtotal - INTERNAL AUDIT	5,616	104	5,720	(0)
20	Business Solutions	1,602	28	1,630	(0)
	Subtotal - BUSINESS SOLUTIONS	1,602	28	1,630	(0)
21	Public Property Svcs	1,905	93	1,999	(0)
	Subtotal - PUBLIC PROPERTY ADMIN	1,905	93	1,999	(0)
22	Purchasing	13,271	429	13,700	(0)
	Subtotal - PURCHASING	13,271	429	13,700	(0)
23	Procurement Review	272	5	278	(0)
23	Prompt Pay Review	216	4	220	(0)
23	Performance Monitoring	409	8	416	(0)
	Subtotal - FINANCIAL ACCOUNTABIL	897	17	914	(0)
24	Cash Operations	2,707	273	2,981	(0)
24	Investment Committee Supt	133	10	143	(0)
24	Investor Relations	227	23	250	(0)
	Subtotal - TREASURY	3,068	306	3,375	(0)
26	Employee Relations	3,619	116	3,734	(0)
26	Workforce Management	6,681	214	6,895	(0)
26	Benefits	6,587	211	6,797	(0)
26	HR Admin./Sys Support	8,636	277	8,914	(0)
	Subtotal - HUMAN RESOURCES	25,522	818	26,340	(0)
27	ITS Systems	24,539	(2,889)	21,650	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
27	ITS Systems Depreciation	$5,341	$0	$5,341	$(0)
	Subtotal - INFORMATION SYSTEMS	29,879	(2,889)	26,990	(0)
28	Legal Services	0	1,316,438	1,316,438	(0)
	Subtotal - DEPT OF LAW	0	1,316,438	1,316,438	(0)
Total Incoming		329,294	1,319,036	1,648,330	(0)
C. Total Allocated			$4,888,291	$4,888,292	$(1)
				100.00%	(0.00)%

Legal Services Allocations

Dept:28 DEPT OF LAW

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	EMPLOYEE BENEFITS	1.03	1.03%	$36,826	$0	$36,826	$0	$36,826
3	POST AUDITS	0.02	0.02%	715	0	715	0	715
6	LEGISLATIVE	0.53	0.53%	18,949	0	18,949	0	18,949
7	MAYOR	0.54	0.54%	19,307	0	19,307	0	19,307
9	GEN SVC OVERHEAD	0.26	0.26%	9,296	0	9,296	0	9,296
14	DIRECTOR OF FINANCE	1.51	1.51%	53,988	0	53,988	0	53,988
19	INTERNAL AUDIT	0.05	0.05%	1,788	0	1,788	0	1,788
21	PUBLIC PROPERTY ADMIN	0.26	0.26%	9,296	0	9,296	0	9,296
22	PURCHASING	0.50	0.50%	17,877	0	17,877	0	17,877
24	TREASURY	0.15	0.15%	5,363	0	5,363	0	5,363
26	HUMAN RESOURCES	0.25	0.25%	8,938	0	8,938	0	8,938
27	INFORMATION SYSTEMS	0.51	0.51%	18,234	0	18,234	0	18,234
28	DEPT OF LAW	36.82	36.88%	1,316,438	0	1,316,438	0	1,316,438
29	CENTRAL RECORDS	0.02	0.02%	715	0	715	460	1,175
30	Elections	0.49	0.49%	17,519	0	17,519	11,260	28,779
32	Planning Comm	1.05	1.05%	37,541	0	37,541	24,129	61,670
34	Register of Deeds	0.01	0.01%	358	0	358	230	587
35	Historical Comm	0.26	0.26%	9,296	0	9,296	5,975	15,271
38	Assessor Prop	1.01	1.01%	36,111	0	36,111	23,210	59,320
39	Trustee	3.14	3.15%	112,265	0	112,265	72,156	184,422
40	County Clerk	0.08	0.08%	2,860	0	2,860	1,838	4,699
41	District Attorney	0.01	0.01%	358	0	358	230	587
44	Medical Examiner	0.01	0.01%	358	0	358	230	587
45	Public Defender	0.06	0.06%	2,145	0	2,145	1,379	3,524
46	Juvenile Court Clerk	0.01	0.01%	358	0	358	230	587
47	Circuit Court Clerk	0.22	0.22%	7,866	0	7,866	5,056	12,921
48	Criminal Court Clerk	0.12	0.12%	4,290	0	4,290	2,758	7,048
49	Clerk/Master	0.08	0.08%	2,860	0	2,860	1,838	4,699
50	Juvenile Court	1.13	1.13%	40,401	0	40,401	25,967	66,368
51	General Sessions Court	0.87	0.87%	31,105	0	31,105	19,992	51,098
52	State Trial Courts	0.06	0.06%	2,145	0	2,145	1,379	3,524
54	Sheriff Admin	5.47	5.48%	195,571	0	195,571	125,699	321,270
78	Police	10.34	10.36%	369,690	0	369,690	237,610	607,300
80	Fire	1.92	1.92%	68,646	0	68,646	44,121	112,767
81	Codes Admin	2.09	2.09%	74,724	0	74,724	48,028	122,752
82	Beer Board	0.23	0.23%	8,223	0	8,223	5,285	13,509
85	Social Services	0.18	0.18%	6,436	0	6,436	4,136	10,572
86	Health	2.16	2.16%	77,227	0	77,227	49,636	126,863
87	Public Library	0.14	0.14%	5,005	0	5,005	3,217	8,223
88	Parks	1.89	1.89%	67,574	0	67,574	43,432	111,005
89	Arts Commission	0.13	0.13%	4,648	0	4,648	2,987	7,635
90	Public Works	3.00	3.01%	107,260	(30,000)	77,260	68,939	146,199
91	Solid Waste	1.00	1.00%	35,753	(53,400)	(17,647)	22,980	5,333

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Legal Services Allocations

Dept:28 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 Human Relations	0.10	0.10%	$3,575	$0	$3,575	$2,298	$5,873
93 Farmers Market	0.15	0.15%	5,363	0	5,363	3,447	8,810
94 Muni Auditorium	0.14	0.14%	5,005	0	5,005	3,217	8,223
95 State Fair Board	0.75	0.75%	26,815	0	26,815	17,235	44,050
96 Convention Center	0.15	0.15%	5,363	0	5,363	3,447	8,810
97 Sports Authority	0.20	0.20%	7,151	0	7,151	4,596	11,747
98 Water & Sewer	4.01	4.02%	143,371	(186,700)	(43,329)	92,149	48,820
99 Storm Water	0.02	0.02%	715	(62,300)	(61,585)	460	(61,125)
100 Bordeaux Long-Term Care	0.38	0.38%	13,586	0	13,586	8,732	22,319
101 General Hospital	1.68	1.68%	60,066	0	60,066	38,606	98,672
102 Metro Action Com	0.34	0.34%	12,156	0	12,156	7,813	19,969
103 NCAC	0.06	0.06%	2,145	0	2,145	1,379	3,524
104 MDHA	0.12	0.12%	4,290	0	4,290	2,758	7,048
105 Metro Transit	0.07	0.07%	2,503	0	2,503	1,609	4,111
107 Taxi Transp & Licensing	0.44	0.44%	15,731	0	15,731	10,111	25,843
108 Education	9.01	9.03%	322,138	(192,000)	130,138	207,047	337,185
111 Knowles Home	0.19	0.19%	6,793	0	6,793	4,366	11,159
112 Criminal Justice Planning	0.01	0.01%	358	0	358	230	587
113 Office of Emergency Management	0.05	0.05%	1,788	0	1,788	1,149	2,937
118 Mayor Other	0.01	0.01%	358	0	358	230	587
121 All Others	2.34	2.34%	83,663	0	83,663	53,773	137,435
Subtotal	99.83	100.00%	3,569,256	(524,400)	3,044,856	1,319,036	4,363,892
Direct Bills					524,400		524,400
Total					$3,569,256		$4,888,292

Basis Units: % of Staff Effort

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Risk Management Allocations

Dept:28 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 Insurance (Risk Mgmt)	100	100.00%	$(1)	$0	$(1)	$(0)	$(1)
Subtotal	100	100.00%	(1)	0	(1)	(0)	(1)
Direct Bills					0		0
Total					$(1)		$(1)

Basis Units: Direct Allocation to Insurance (Risk Mgmt)

Allocation Summary

Dept:28 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
0	Direct Billed	$524,400	$0	$524,400
2	EMPLOYEE BENEFITS	36,826	0	36,826
3	POST AUDITS	715	0	715
6	LEGISLATIVE	18,949	0	18,949
7	MAYOR	19,307	0	19,307
9	GEN SVC OVERHEAD	9,296	0	9,296
14	DIRECTOR OF FINANCE	53,988	0	53,988
19	INTERNAL AUDIT	1,788	0	1,788
21	PUBLIC PROPERTY ADMIN	9,296	0	9,296
22	PURCHASING	17,877	0	17,877
24	TREASURY	5,363	0	5,363
26	HUMAN RESOURCES	8,938	0	8,938
27	INFORMATION SYSTEMS	18,234	0	18,234
28	DEPT OF LAW	1,316,438	0	1,316,438
29	CENTRAL RECORDS	1,175	0	1,175
30	Elections	28,779	0	28,779
32	Planning Comm	61,670	0	61,670
34	Register of Deeds	587	0	587
35	Historical Comm	15,271	0	15,271
38	Assessor Prop	59,320	0	59,320
39	Trustee	184,422	0	184,422
40	County Clerk	4,699	0	4,699
41	District Attorney	587	0	587
44	Medical Examiner	587	0	587
45	Public Defender	3,524	0	3,524
46	Juvenile Court Clerk	587	0	587
47	Circuit Court Clerk	12,921	0	12,921
48	Criminal Court Clerk	7,048	0	7,048
49	Clerk/Master	4,699	0	4,699
50	Juvenile Court	66,368	0	66,368
51	General Sessions Court	51,098	0	51,098
52	State Trial Courts	3,524	0	3,524
54	Sheriff Admin	321,270	0	321,270
78	Police	607,300	0	607,300
80	Fire	112,767	0	112,767
81	Codes Admin	122,752	0	122,752
82	Beer Board	13,509	0	13,509
85	Social Services	10,572	0	10,572
86	Health	126,863	0	126,863
87	Public Library	8,223	0	8,223
88	Parks	111,005	0	111,005

Allocation Summary

Dept:28 DEPT OF LAW

	Department	Legal Services	Risk Management	Total
89	Arts Commission	$7,635	$0	$7,635
90	Public Works	146,199	0	146,199
91	Solid Waste	5,333	0	5,333
92	Human Relations	5,873	0	5,873
93	Farmers Market	8,810	0	8,810
94	Muni Auditorium	8,223	0	8,223
95	State Fair Board	44,050	0	44,050
96	Convention Center	8,810	0	8,810
97	Sports Authority	11,747	0	11,747
98	Water & Sewer	48,820	0	48,820
99	Storm Water	(61,125)	0	(61,125)
100	Bordeaux Long-Term Care	22,319	0	22,319
101	General Hospital	98,672	0	98,672
102	Metro Action Com	19,969	0	19,969
103	NCAC	3,524	0	3,524
104	MDHA	7,048	0	7,048
105	Metro Transit	4,111	0	4,111
107	Taxi Transp & Licensing	25,843	0	25,843
108	Education	337,185	0	337,185
111	Knowles Home	11,159	0	11,159
112	Criminal Justice Planning	587	0	587
113	Office of Emergency Management	2,937	0	2,937
118	Mayor Other	587	0	587
119	Insurance (Risk Mgmt)	0	(1)	(1)
121	All Others	137,435	0	137,435
Total		$4,888,292	$(1)	$4,888,291

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN

METROPOLITAN CENTRAL RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

Metropolitan Records Management is a division of the Metropolitan Clerk 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 Schedules.

Metropolitan Records Management costs were functionalized by the time devoted to records storage and data retrieval. Records storage costs were allocated based on the cubic feet of records stored for each department. Data retrieval costs were allocated based on the number of requests for records during the year.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:29 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	87,755	0	43,878	43,878
Salary % Split			*.00%*	*50.00%*	*50.00%*
Benefits	S	43,657	0	21,829	21,829
Subtotal - Personnel Costs		131,412	0	65,706	65,706
Services & Supplies Cost					
502 Contract Services	S	28,639	0	14,320	14,320
503 Supplies	S	4,893	0	2,447	2,447
505 Other Expenses	S	4,805	0	2,403	2,403
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		38,337	0	19,169	19,169
Department Cost Total		169,749	0	84,875	84,875
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		169,749	0	84,875	84,875
General Admin Distribution			0	0	0
Grand Total		$169,749		$84,875	$84,875

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1	Metro Southeast	$229,206	$0	$114,603	$114,603
	Subtotal - BUILDING DEPRECIATION	229,206	0	114,603	114,603
3	Post Audits	124	0	62	62
	Subtotal - POST AUDITS	124	0	62	62
6	Metro Clerk	123	9	66	66
6	Council	658	48	353	353
	Subtotal - LEGISLATIVE	781	57	419	419
7	Mayor's Office	499	48	274	274
	Subtotal - MAYOR	499	48	274	274
11	Motor Pool	228	100	164	164
	Subtotal - FLEET MANAGEMENT	228	100	164	164
16	Finance Operations	219	9	114	114
16	Accounts Payable	84	3	43	43
	Subtotal - FINANCE OPERATIONS	302	12	157	157
17	Payroll	56	1	29	29
	Subtotal - PAYROLL	56	1	29	29
18	Management & Budget	153	4	79	79
	Subtotal - OFFICE OF MANAGEMENT	153	4	79	79
19	Internal Audit	61	1	31	31
	Subtotal - INTERNAL AUDIT	61	1	31	31
20	Business Solutions	115	2	58	58
	Subtotal - BUSINESS SOLUTIONS	115	2	58	58
21	Public Property Svcs	21	1	11	11
	Subtotal - PUBLIC PROPERTY ADMIN	21	1	11	11
22	Purchasing	47	2	24	24

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
	Subtotal - PURCHASING	$47	$2	$24	$24
23	Procurement Review	3	0	2	2
23	Prompt Pay Review	5	0	2	2
23	Performance Monitoring	4	0	2	2
	Subtotal - FINANCIAL ACCOUNTABIL	12	0	6	6
24	Cash Operations	1	0	1	1
24	Investment Committee Supt	5	0	3	3
24	Investor Relations	2	0	1	1
	Subtotal - TREASURY	9	1	5	5
27	ITS Systems	1,382	(163)	610	610
27	ITS Systems Depreciation	301	0	150	150
	Subtotal - INFORMATION SYSTEMS	1,683	(163)	760	760
28	Legal Services	715	460	587	587
	Subtotal - DEPT OF LAW	715	460	587	587
29	Records & Storage	0	26	13	13
29	Data Requests	0	58	29	29
	Subtotal - CENTRAL RECORDS	0	84	42	42
Total Incoming		234,012	610	117,311	117,311
C. Total Allocated			$404,371	$202,185	$202,185
				50.00%	50.00%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	LEGISLATIVE	13	0.03%	$57	$0	$57	$0	$57
9	GEN SVC OVERHEAD	824	1.79%	3,604	0	3,604	0	3,604
10	GEN SVC FACILITIES	1,037	2.25%	4,536	0	4,536	0	4,536
11	FLEET MANAGEMENT	6	0.01%	26	0	26	0	26
14	DIRECTOR OF FINANCE	7	0.02%	31	0	31	0	31
16	FINANCE OPERATIONS	1,183	2.56%	5,175	0	5,175	0	5,175
17	PAYROLL	211	0.46%	923	0	923	0	923
19	INTERNAL AUDIT	32	0.07%	140	0	140	0	140
22	PURCHASING	564	1.22%	2,467	0	2,467	0	2,467
24	TREASURY	32	0.07%	140	0	140	0	140
26	HUMAN RESOURCES	2,627	5.69%	11,491	0	11,491	0	11,491
27	INFORMATION SYSTEMS	37	0.08%	162	0	162	0	162
29	CENTRAL RECORDS	6	0.01%	26	0	26	0	26
30	Elections	103	0.22%	451	0	451	1	451
32	Planning Comm	1,045	2.26%	4,571	0	4,571	8	4,579
34	Register of Deeds	1,206	2.61%	5,275	0	5,275	9	5,285
38	Assessor Prop	945	2.05%	4,134	0	4,134	7	4,141
39	Trustee	52	0.11%	227	0	227	0	228
40	County Clerk	924	2.00%	4,042	0	4,042	7	4,049
45	Public Defender	3,074	6.66%	13,446	0	13,446	24	13,470
46	Juvenile Court Clerk	3,419	7.41%	14,955	0	14,955	26	14,982
47	Circuit Court Clerk	6,246	13.53%	27,321	0	27,321	48	27,369
48	Criminal Court Clerk	3,671	7.95%	16,058	0	16,058	28	16,086
49	Clerk/Master	4,329	9.38%	18,936	0	18,936	33	18,969
51	General Sessions Court	2,158	4.68%	9,439	0	9,439	17	9,456
52	State Trial Courts	46	0.10%	201	0	201	0	202
53	Justice Info Sys	39	0.08%	171	0	171	0	171
78	Police	1,959	4.24%	8,569	0	8,569	15	8,584
80	Fire	373	0.81%	1,632	0	1,632	3	1,634
81	Codes Admin	324	0.70%	1,417	0	1,417	2	1,420
82	Beer Board	193	0.42%	844	0	844	1	846
85	Social Services	227	0.49%	993	0	993	2	995
86	Health	6,270	13.59%	27,426	0	27,426	48	27,474
87	Public Library	1,113	2.41%	4,868	0	4,868	9	4,877
88	Parks	44	0.10%	192	0	192	0	193
90	Public Works	226	0.49%	989	0	989	2	990
91	Solid Waste	80	0.17%	350	0	350	1	351
92	Human Relations	9	0.02%	39	0	39	0	39
95	State Fair Board	27	0.06%	118	0	118	0	118
102	Metro Action Com	617	1.34%	2,699	0	2,699	5	2,704
103	NCAC	422	0.91%	1,846	0	1,846	3	1,849
107	Taxi Transp & Licensing	82	0.18%	359	0	359	1	359
110	Communication Center	69	0.15%	302	0	302	1	302

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 Office of Emergency Management	3	0.01%	$13	$0	$13	$0	$13
121 All Others	279	0.60%	1,220	0	1,220	2	1,223
Subtotal	46,153	100.00%	201,880	0	201,880	305	202,185
Direct Bills					0		0
Total					$201,880		$202,185

Basis Units: # of Records Stored

Data Requests Allocations

Dept:29 CENTRAL RECORDS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	GEN SVC OVERHEAD	1	0.01%	$29	$0	$29	$0	$29
10	GEN SVC FACILITIES	6	0.09%	173	0	173	0	173
11	FLEET MANAGEMENT	12	0.17%	347	0	347	0	347
16	FINANCE OPERATIONS	787	11.27%	22,746	0	22,746	0	22,746
17	PAYROLL	36	0.52%	1,040	0	1,040	0	1,040
19	INTERNAL AUDIT	3	0.04%	87	0	87	0	87
22	PURCHASING	73	1.05%	2,110	0	2,110	0	2,110
24	TREASURY	7	0.10%	202	0	202	0	202
26	HUMAN RESOURCES	384	5.50%	11,098	0	11,098	0	11,098
27	INFORMATION SYSTEMS	10	0.14%	289	0	289	0	289
29	CENTRAL RECORDS	2	0.03%	58	0	58	0	58
30	Elections	138	1.98%	3,988	0	3,988	7	3,996
32	Planning Comm	62	0.89%	1,792	0	1,792	3	1,795
38	Assessor Prop	169	2.42%	4,884	0	4,884	9	4,894
40	County Clerk	433	6.20%	12,515	0	12,515	23	12,538
45	Public Defender	304	4.35%	8,786	0	8,786	16	8,803
46	Juvenile Court Clerk	614	8.79%	17,746	0	17,746	33	17,779
47	Circuit Court Clerk	213	3.05%	6,156	0	6,156	11	6,168
48	Criminal Court Clerk	314	4.50%	9,075	0	9,075	17	9,092
49	Clerk/Master	264	3.78%	7,630	0	7,630	14	7,644
51	General Sessions Court	16	0.23%	462	0	462	1	463
52	State Trial Courts	1	0.01%	29	0	29	0	29
78	Police	447	6.40%	12,919	0	12,919	24	12,943
80	Fire	338	4.84%	9,769	0	9,769	18	9,787
81	Codes Admin	10	0.14%	289	0	289	1	290
82	Beer Board	10	0.14%	289	0	289	1	290
85	Social Services	49	0.70%	1,416	0	1,416	3	1,419
86	Health	1,562	22.36%	45,145	0	45,145	84	45,229
87	Public Library	262	3.75%	7,572	0	7,572	14	7,586
88	Parks	3	0.04%	87	0	87	0	87
90	Public Works	33	0.47%	954	0	954	2	956
91	Solid Waste	11	0.16%	318	0	318	1	319
95	State Fair Board	4	0.06%	116	0	116	0	116
102	Metro Action Com	302	4.32%	8,728	0	8,728	16	8,745
103	NCAC	65	0.93%	1,879	0	1,879	4	1,882
107	Taxi Transp & Licensing	5	0.07%	145	0	145	0	145
110	Communication Center	22	0.31%	636	0	636	1	637
121	All Others	13	0.19%	376	0	376	1	376

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Data Requests Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,985	100.00%	201,880	0	201,880	305	202,185
Direct Bills					0		0
Total					$201,880		$202,185

Basis Units: # of Requests Requested

Allocation Summary

Dept:29 CENTRAL RECORDS

	Department	Records & Storage	Data Requests	Total
6	LEGISLATIVE	$57	$0	$57
9	GEN SVC OVERHEAD	3,604	29	3,633
10	GEN SVC FACILITIES	4,536	173	4,709
11	FLEET MANAGEMENT	26	347	373
14	DIRECTOR OF FINANCE	31	0	31
16	FINANCE OPERATIONS	5,175	22,746	27,920
17	PAYROLL	923	1,040	1,963
19	INTERNAL AUDIT	140	87	227
22	PURCHASING	2,467	2,110	4,577
24	TREASURY	140	202	342
26	HUMAN RESOURCES	11,491	11,098	22,589
27	INFORMATION SYSTEMS	162	289	451
29	CENTRAL RECORDS	26	58	84
30	Elections	451	3,996	4,447
32	Planning Comm	4,579	1,795	6,374
34	Register of Deeds	5,285	0	5,285
38	Assessor Prop	4,141	4,894	9,034
39	Trustee	228	0	228
40	County Clerk	4,049	12,538	16,587
45	Public Defender	13,470	8,803	22,272
46	Juvenile Court Clerk	14,982	17,779	32,760
47	Circuit Court Clerk	27,369	6,168	33,537
48	Criminal Court Clerk	16,086	9,092	25,178
49	Clerk/Master	18,969	7,644	26,613
51	General Sessions Court	9,456	463	9,919
52	State Trial Courts	202	29	231
53	Justice Info Sys	171	0	171
78	Police	8,584	12,943	21,527
80	Fire	1,634	9,787	11,422
81	Codes Admin	1,420	290	1,709
82	Beer Board	846	290	1,135
85	Social Services	995	1,419	2,414
86	Health	27,474	45,229	72,703
87	Public Library	4,877	7,586	12,463
88	Parks	193	87	280
90	Public Works	990	956	1,946
91	Solid Waste	351	319	669
92	Human Relations	39	0	39
95	State Fair Board	118	116	234
102	Metro Action Com	2,704	8,745	11,448
103	NCAC	1,849	1,882	3,731

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:29 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
107 Taxi Transp & Licensing	$359	$145	$504
110 Communication Center	302	637	939
113 Office of Emergency Management	13	0	13
121 All Others	1,223	376	1,599
Total	$202,185	$202,185	$404,371

The End