



---

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

---

FY 2020  
OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended June 30, 2020

---

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

---

FY 2020  
OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended June 30, 2020

## Certificate of Cost Allocation Plan

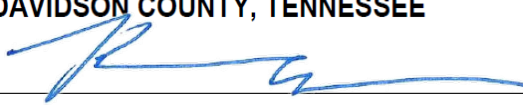
### Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2021 through June 30, 2022

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

- (1) All costs included in this proposal based on FY 2020 actual costs (July 1, 2019 through June 30, 2020) to establish cost allocations or billings for FY 2022 (July 1, 2021 through June 30, 2022) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

<b>Governmental Unit:</b>	<b>METROPOLITAN GOVERNMENT OF NASHVILLE- DAVIDSON COUNTY, TENNESSEE</b>
<b>Signature:</b>	 _____
<b>Name of Official:</b>	Kevin Crumbo _____
<b>Title:</b>	Director of Finance _____
<b>Date of Execution:</b>	March 1, 2021 _____

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Table of Contents**

<b>Section A: Cost Allocation Methodology and Process</b> .....	A-1
<b>Section B: Organizational Chart</b> .....	B-1
<b>Section C: Cost Allocation Plan</b> .....	C-1
Summary Data .....	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule C - Summary Of Allocated Costs .....	C-17
Schedule D - Detail Of Allocated Costs.....	C-19
Schedule E - Summary Of Allocation Basis .....	C-31
Schedule G - Origins Of Cost.....	C-35
Depreciation .....	C-49
Schedule .1 - Nature and Extent of Services .....	C-49
Schedule .2 - Detail Costs To Be Allocated .....	C-50
Schedule .3 - Costs To Be Allocated By Activity.....	C-51
Schedule .4 - Detail Activity Allocations .....	C-54
Schedule .5 - Allocation Summary .....	C-65
001 Administrative - Corporate Dues .....	C-71
Schedule .1 - Nature and Extent of Services .....	C-71
Schedule .2 - Detail Costs To Be Allocated .....	C-72
Schedule .3 - Costs To Be Allocated By Activity.....	C-73
Schedule .4 - Detail Activity Allocations .....	C-74
Schedule .5 - Allocation Summary .....	C-75
001 Administrative - Employee Benefits.....	C-76
Schedule .1 - Nature and Extent of Services .....	C-76
Schedule .2 - Detail Costs To Be Allocated .....	C-77
Schedule .3 - Costs To Be Allocated By Activity.....	C-78
Schedule .4 - Detail Activity Allocations .....	C-81
Schedule .5 - Allocation Summary .....	C-94
001 Administrative - Facility Rental .....	C-98
Schedule .1 - Nature and Extent of Services .....	C-98
Schedule .2 - Detail Costs To Be Allocated .....	C-99
Schedule .3 - Costs To Be Allocated By Activity.....	C-100
Schedule .4 - Detail Activity Allocations .....	C-101
Schedule .5 - Allocation Summary .....	C-103
001 Administrative - Insurance .....	C-104
Schedule .1 - Nature and Extent of Services .....	C-104
Schedule .2 - Detail Costs To Be Allocated .....	C-105
Schedule .3 - Costs To Be Allocated By Activity.....	C-106
Schedule .4 - Detail Activity Allocations .....	C-107
Schedule .5 - Allocation Summary .....	C-110
001 Administrative - Post Audits.....	C-111
Schedule .1 - Nature and Extent of Services .....	C-111
Schedule .2 - Detail Costs To Be Allocated .....	C-112
Schedule .3 - Costs To Be Allocated By Activity.....	C-113
Schedule .4 - Detail Activity Allocations .....	C-114
Schedule .5 - Allocation Summary .....	C-117

All Monetary Values are US Dollars  
MAXCAP 2021 MAXIMUS Consulting Services, Inc.  
Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Table of Contents**

003 Metropolitan Clerk - Records Center .....	C-119
Schedule .1 - Nature and Extent of Services .....	C-119
Schedule .2 - Detail Costs To Be Allocated .....	C-120
Schedule .3 - Costs To Be Allocated By Activity .....	C-121
Schedule .4 - Detail Activity Allocations .....	C-122
Schedule .5 - Allocation Summary .....	C-124
006 Law .....	C-125
Schedule .1 - Nature and Extent of Services .....	C-125
Schedule .2 - Detail Costs To Be Allocated .....	C-126
Schedule .3 - Costs To Be Allocated By Activity .....	C-127
Schedule .4 - Detail Activity Allocations .....	C-131
Schedule .5 - Allocation Summary .....	C-135
008 Human Resources .....	C-137
Schedule .1 - Nature and Extent of Services .....	C-137
Schedule .2 - Detail Costs To Be Allocated .....	C-138
Schedule .3 - Costs To Be Allocated By Activity .....	C-139
Schedule .4 - Detail Activity Allocations .....	C-143
Schedule .5 - Allocation Summary .....	C-151
010 General Services - Administration .....	C-153
Schedule .1 - Nature and Extent of Services .....	C-153
Schedule .2 - Detail Costs To Be Allocated .....	C-154
Schedule .3 - Costs To Be Allocated By Activity .....	C-155
Schedule .4 - Detail Activity Allocations .....	C-157
Schedule .5 - Allocation Summary .....	C-158
010 General Services - Facilities .....	C-159
Schedule .1 - Nature and Extent of Services .....	C-159
Schedule .2 - Detail Costs To Be Allocated .....	C-160
Schedule .3 - Costs To Be Allocated By Activity .....	C-161
Schedule .4 - Detail Activity Allocations .....	C-164
Schedule .5 - Allocation Summary .....	C-166
010 General Services - Fleet Management .....	C-168
Schedule .1 - Nature and Extent of Services .....	C-168
Schedule .2 - Detail Costs To Be Allocated .....	C-169
Schedule .3 - Costs To Be Allocated By Activity .....	C-170
Schedule .4 - Detail Activity Allocations .....	C-173
Schedule .5 - Allocation Summary .....	C-175
010 General Services - Mail Services .....	C-176
Schedule .1 - Nature and Extent of Services .....	C-176
Schedule .2 - Detail Costs To Be Allocated .....	C-177
Schedule .3 - Costs To Be Allocated By Activity .....	C-178
Schedule .4 - Detail Activity Allocations .....	C-179
Schedule .5 - Allocation Summary .....	C-181
014 Information Technology Service .....	C-183
Schedule .1 - Nature and Extent of Services .....	C-183
Schedule .2 - Detail Costs To Be Allocated .....	C-184

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Table of Contents**

Schedule .3 - Costs To Be Allocated By Activity .....	C-185
Schedule .4 - Detail Activity Allocations .....	C-191
Schedule .5 - Allocation Summary .....	C-196
015 Finance - Accountability .....	C-198
Schedule .1 - Nature and Extent of Services .....	C-198
Schedule .2 - Detail Costs To Be Allocated .....	C-199
Schedule .3 - Costs To Be Allocated By Activity .....	C-200
Schedule .4 - Detail Activity Allocations .....	C-202
Schedule .5 - Allocation Summary .....	C-211
015 Finance - Administration .....	C-215
Schedule .1 - Nature and Extent of Services .....	C-215
Schedule .2 - Detail Costs To Be Allocated .....	C-216
Schedule .3 - Costs To Be Allocated By Activity .....	C-217
Schedule .4 - Detail Activity Allocations .....	C-221
Schedule .5 - Allocation Summary .....	C-222
015 Finance - Business Assistance.....	C-223
Schedule .1 - Nature and Extent of Services .....	C-223
Schedule .2 - Detail Costs To Be Allocated .....	C-224
Schedule .3 - Costs To Be Allocated By Activity .....	C-225
Schedule .4 - Detail Activity Allocations .....	C-227
Schedule .5 - Allocation Summary .....	C-230
015 Finance - Grants & Cost Planning .....	C-231
Schedule .1 - Nature and Extent of Services .....	C-231
Schedule .2 - Detail Costs To Be Allocated .....	C-232
Schedule .3 - Costs To Be Allocated By Activity .....	C-233
Schedule .4 - Detail Activity Allocations .....	C-234
Schedule .5 - Allocation Summary .....	C-238
015 Finance - Office of Mgmt & Budget .....	C-240
Schedule .1 - Nature and Extent of Services .....	C-240
Schedule .2 - Detail Costs To Be Allocated .....	C-241
Schedule .3 - Costs To Be Allocated By Activity .....	C-242
Schedule .4 - Detail Activity Allocations .....	C-244
Schedule .5 - Allocation Summary .....	C-246
015 Finance - Operations .....	C-248
Schedule .1 - Nature and Extent of Services .....	C-248
Schedule .2 - Detail Costs To Be Allocated .....	C-249
Schedule .3 - Costs To Be Allocated By Activity .....	C-250
Schedule .4 - Detail Activity Allocations .....	C-252
Schedule .5 - Allocation Summary .....	C-256
015 Finance - Payroll .....	C-258
Schedule .1 - Nature and Extent of Services .....	C-258
Schedule .2 - Detail Costs To Be Allocated .....	C-259
Schedule .3 - Costs To Be Allocated By Activity .....	C-260
Schedule .4 - Detail Activity Allocations .....	C-262
Schedule .5 - Allocation Summary .....	C-264

All Monetary Values are US Dollars

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Table of Contents**

015 Finance - Property Administration .....	C-266
Schedule .1 - Nature and Extent of Services .....	C-266
Schedule .2 - Detail Costs To Be Allocated .....	C-267
Schedule .3 - Costs To Be Allocated By Activity .....	C-268
Schedule .4 - Detail Activity Allocations .....	C-270
Schedule .5 - Allocation Summary .....	C-272
015 Finance - Purchasing.....	C-274
Schedule .1 - Nature and Extent of Services .....	C-274
Schedule .2 - Detail Costs To Be Allocated .....	C-275
Schedule .3 - Costs To Be Allocated By Activity .....	C-276
Schedule .4 - Detail Activity Allocations .....	C-278
Schedule .5 - Allocation Summary .....	C-280
015 Finance - Treasury.....	C-281
Schedule .1 - Nature and Extent of Services .....	C-281
Schedule .2 - Detail Costs To Be Allocated .....	C-282
Schedule .3 - Costs To Be Allocated By Activity .....	C-283
Schedule .4 - Detail Activity Allocations .....	C-287
Schedule .5 - Allocation Summary .....	C-294
030 Sheriff's Office - Security Services .....	C-296
Schedule .1 - Nature and Extent of Services .....	C-296
Schedule .2 - Detail Costs To Be Allocated .....	C-297
Schedule .3 - Costs To Be Allocated By Activity .....	C-298
Schedule .4 - Detail Activity Allocations .....	C-310
Schedule .5 - Allocation Summary .....	C-324
038 Health - Employee Health & Wellness .....	C-330
Schedule .1 - Nature and Extent of Services .....	C-330
Schedule .2 - Detail Costs To Be Allocated .....	C-331
Schedule .3 - Costs To Be Allocated By Activity .....	C-332
Schedule .4 - Detail Activity Allocations .....	C-334
Schedule .5 - Allocation Summary .....	C-336
048 Internal Audit .....	C-337
Schedule .1 - Nature and Extent of Services .....	C-337
Schedule .2 - Detail Costs To Be Allocated .....	C-338
Schedule .3 - Costs To Be Allocated By Activity .....	C-339
Schedule .4 - Detail Activity Allocations .....	C-341
Schedule .5 - Allocation Summary .....	C-343
<b>Section D: Supplemental Data .....</b>	<b>D-1</b>
COST RECONCILIATION .....	D-2

## Section A: Cost Allocation Methodology and Process

---



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2020.

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Allocation Methodology and Process**

**Process**

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

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

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

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

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

**A.1.3 Supplemental Comments**

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

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

**A.2 Cost Allocation Process**

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Allocation Methodology and Process**

**A.2.1 Initiating the Process**

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

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

**A.2.2 Establishing the Cost Pools to be Allocated**

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

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

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

**A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

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

**A.2.4 Accommodating Exceptions and Adjustments**

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

**A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

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

### **Summary Schedules**

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

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

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

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

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

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

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

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

### **Detail Schedules**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Allocation Methodology and Process**

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

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

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

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

**Schedule \_\_.3 – Costs to be Allocated by Activity:** Schedule \_\_.3 provides the following:

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

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

Schedule \_\_.4 includes:

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

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Allocation Methodology and Process**

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

**A.2.6 Tracking Costs within the CAP**

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

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

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

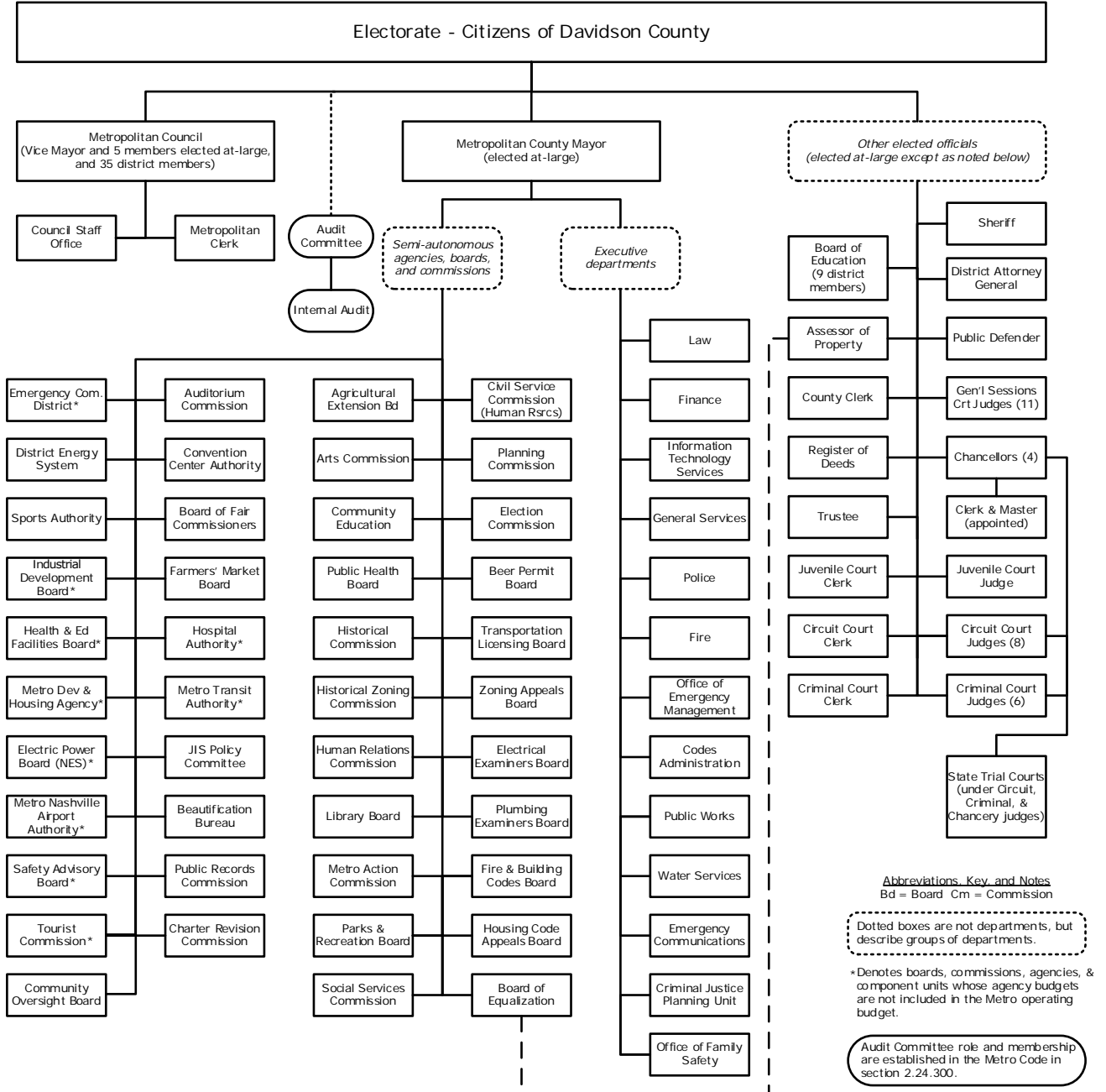
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule .2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central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

## Section B: Organizational Chart

---

# THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

## ORGANIZATION CHART



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

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

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

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



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

**ELECTED OFFICIALS**

**At June 30, 2020**

John Cooper, Mayor

**Finance Officials**

Vivian M. Wilhoite  
Parker Toler  
Brenda Wynn

Assessor of Property  
Trustee  
County Clerk

**The Metropolitan Council**

Jim Shulman  
Bob Mendes  
Sharon Hurt  
Burkley Allen  
Steve Glover  
Zulfat Suara

Vice Mayor  
Council Member-at-large  
Council Member-at-large  
Council Member-at-large  
Council Member-at-large  
Council Member-at-large

District No. 1 – Jonathan Hall  
District No. 2 – Kyonzté Toombs  
District No. 3 – Jennifer Gamble  
District No. 4 – Robert Swope  
District No. 5 – Sean Parker  
District No. 6 – Brett Withers  
District No. 7 – Emily Benedict  
District No. 8 – Nancy VanReece  
District No. 9 – Tonya Hancock  
District No. 10 – Zach Young  
District No. 11 – Larry Hagar  
District No. 12 – Erin Evans  
District No. 13 – Russ Bradford  
District No. 14 – Kevin Rhoten  
District No. 15 – Jeff Syracuse  
District No. 16 – Ginny Welsch  
District No. 17 – Colby Sledge  
District No. 18 – Tom Cash

District No. 19 – Freddie O’Connell  
District No. 20 – Mary Carolyn Roberts  
District No. 21 – Brandon Taylor  
District No. 22 – Gloria Hausser  
District No. 23 – Thom Druffel  
District No. 24 – Kathleen Murphy  
District No. 25 – Russ Pulley  
District No. 26 – Courtney Johnston  
District No. 27 – Robert Nash  
District No. 28 – Tanaka Vercher  
District No. 29 – Delishia Porterfield  
District No. 30 – Sandra Sepulveda  
District No. 31 – John Rutherford  
District No. 32 – Joy Styles  
District No. 33 – Antoinette Lee  
District No. 34 – Angie Henderson  
District No. 35 – Dave Rosenberg

## Section C: Cost Allocation Plan

---

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>002 Metropolitan Council</b>	<b>003 Metropolitan Clerk</b>	<b>004 Mayor's Office</b>	<b>004 Mayor's Office - Administration</b>	<b>005 Election Commission</b>
Depreciation	249,368	78,343	0	251,386	19,847
001 Administrative - Corporate Dues	237,262	0	0	486,196	0
001 Administrative - Employee Benefits	355,497	77,466	139,871	46,517	202,213
001 Administrative - Facility Rental	0	0	0	0	36,397
001 Administrative - Insurance	15,614	3,035	0	11,217	13,765
001 Administrative - Post Audits	721	147	109	1,075	1,312
003 Metropolitan Clerk - Records Center	29	1,159	0	0	8,599
006 Law	46,759	3,964	7,892	63,975	10,710
008 Human Resources	34,878	4,256	0	19,071	17,754
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	105,522	240,829	0	120,110	207,552
010 General Services - Fleet Management	0	0	0	0	122
010 General Services - Mail Services	7,544	238	134	2,416	80,449
014 Information Technology Service	15,804	8,859	0	23,408	54,020
015 Finance - Accountability	490	490	0	490	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	13,943	0
015 Finance - Grants & Cost Planning	207	41	30	5,644	376
015 Finance - Office of Mgmt & Budget	2,260	578	526	3,832	4,706
015 Finance - Operations	2,230	451	332	3,332	4,073
015 Finance - Payroll	2,213	199	193	851	4,930
015 Finance - Property Administration	350	70	50	525	643
015 Finance - Purchasing	0	6,399	0	0	0
015 Finance - Treasury	374	47	1,282	223	1,043
030 Sheriff's Office - Security Services	49,399	15,588	0	56,918	13,950
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	855	173	125	1,276	1,560
<b>Allocated Costs for Fiscal 2020</b>	<b>1,127,376</b>	<b>442,332</b>	<b>150,544</b>	<b>1,112,405</b>	<b>684,511</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>007 Planning Commission</b>	<b>009 Register of Deeds</b>	<b>010 General Services</b>	<b>011 Historical Commission</b>	<b>015 Finance</b>
Depreciation	211,819	0	14,857	2,544	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	306,793	248,309	0	32,432	131,120
001 Administrative - Facility Rental	0	0	7,549	0	0
001 Administrative - Insurance	15,079	0	0	2,523	0
001 Administrative - Post Audits	1,400	764	238	324	7
003 Metropolitan Clerk - Records Center	3,856	2,768	0	0	529
006 Law	77,859	209	0	45,269	0
008 Human Resources	28,299	16,439	0	7,553	0
010 General Services - Administration	0	0	234,358	0	0
010 General Services - Facilities	284,249	0	124,117	15,392	0
010 General Services - Fleet Management	18	6,012	141	0	0
010 General Services - Mail Services	6,485	7,163	0	21,072	0
014 Information Technology Service	32,145	21,017	9,766	8,123	0
015 Finance - Accountability	80,227	490	0	490	0
015 Finance - Administration	0	0	0	0	50,502
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	3,066	218	67	1,417	1
015 Finance - Office of Mgmt & Budget	5,138	227	647	1,023	44
015 Finance - Operations	4,343	2,364	734	1,003	20
015 Finance - Payroll	1,600	132	234	390	93
015 Finance - Property Administration	687	373	114	156	2
015 Finance - Purchasing	29,361	0	0	21,069	0
015 Finance - Treasury	405	91	186	83	12
030 Sheriff's Office - Security Services	39,743	640	2,562	477	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,662	908	281	382	8
<b>Allocated Costs for Fiscal 2020</b>	<b>1,134,234</b>	<b>308,124</b>	<b>395,851</b>	<b>161,722</b>	<b>182,338</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>016 Assessor of Property</b>	<b>017 Trustee</b>	<b>018 County Clerk</b>	<b>019 District Attorney</b>	<b>021 Public Defender</b>
Depreciation	242,121	71,398	203,263	13,282	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	579,580	243,987	432,545	137,187	202,727
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	28,534	8,601	23,028	27,009	22,413
001 Administrative - Post Audits	1,979	595	1,288	2,524	2,371
003 Metropolitan Clerk - Records Center	10,335	334	778	0	13,539
006 Law	122,697	162,932	7,383	255	1,233
008 Human Resources	48,687	14,975	46,926	55,883	52,426
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	374,270	135,248	298,363	26,704	24,630
010 General Services - Fleet Management	44,899	27,547	1,306	2,681	386
010 General Services - Mail Services	11,261	15,709	214,789	12,739	3,442
014 Information Technology Service	88,091	59,740	35,224	64,342	23,445
015 Finance - Accountability	490	4,112	490	80,219	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	2,784	0	0	0	0
015 Finance - Grants & Cost Planning	574	172	370	727	687
015 Finance - Office of Mgmt & Budget	6,989	2,045	4,329	8,000	7,934
015 Finance - Operations	6,145	1,839	3,999	7,839	7,359
015 Finance - Payroll	2,703	894	2,534	2,730	2,683
015 Finance - Property Administration	967	288	632	1,242	1,162
015 Finance - Purchasing	14,670	6,399	0	0	38,434
015 Finance - Treasury	641	180	534	788	608
030 Sheriff's Office - Security Services	52,422	15,458	44,008	17,103	11,777
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,352	707	1,533	3,004	2,822
<b>Allocated Costs for Fiscal 2020</b>	<b>1,643,191</b>	<b>773,160</b>	<b>1,323,322</b>	<b>464,258</b>	<b>420,568</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>022 Juvenile Court Clerk</b>	<b>023 Circuit Court Clerk</b>	<b>024 Criminal Court Clerk</b>	<b>025 Clerk and Master - Chancery</b>	<b>026 Juvenile Court</b>
Depreciation	0	993,067	171,107	381,856	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	92,638	639,640	383,458	106,262	507,011
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	9,484	17,057	27,073	6,266	43,610
001 Administrative - Post Audits	547	3,459	1,796	399	4,092
003 Metropolitan Clerk - Records Center	24,613	22,811	14,138	16,664	0
006 Law	7,512	9,258	22,454	593	16,516
008 Human Resources	19,071	70,982	57,271	10,506	75,730
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	53,206	548,297	181,877	186,976	626,748
010 General Services - Fleet Management	17,265	354	110	0	2,301
010 General Services - Mail Services	16,345	38,123	35,796	13,749	14,999
014 Information Technology Service	13,359	42,468	25,104	5,956	44,031
015 Finance - Accountability	4,086	490	490	490	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	154	1,002	517	111	13,210
015 Finance - Office of Mgmt & Budget	1,696	2,993	5,762	1,420	13,160
015 Finance - Operations	1,690	10,748	5,577	1,236	12,722
015 Finance - Payroll	963	1,664	2,944	561	3,916
015 Finance - Property Administration	264	1,703	878	194	2,015
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	184	545	607	113	972
030 Sheriff's Office - Security Services	17,804	270,711	122,397	87,752	216,722
038 Health - Employee Health & Wellness	0	0	0	0	1,158
048 Internal Audit	648	4,117	2,134	471	4,875
<b>Allocated Costs for Fiscal 2020</b>	<b>281,529</b>	<b>2,679,489</b>	<b>1,061,490</b>	<b>821,575</b>	<b>1,604,278</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>027 General Sessions Court</b>	<b>028 State Trial Courts</b>	<b>029 Justice Integration Services</b>	<b>030 Sheriff's Office</b>	<b>031 Police</b>
Depreciation	476,010	405,680	0	132,628	1,079,477
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	578,694	460,322	11,383	2,763,402	13,887,045
001 Administrative - Facility Rental	40,635	0	0	7,230	95,009
001 Administrative - Insurance	36,135	26,682	6,371	133,602	626,662
001 Administrative - Post Audits	3,362	3,514	763	22,042	58,559
003 Metropolitan Clerk - Records Center	928	105	89	45	11,152
006 Law	46,245	30,019	209	186,379	578,780
008 Human Resources	77,170	90,497	12,820	550,968	1,262,604
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	648,965	786,681	0	0	5,390,089
010 General Services - Fleet Management	354	3,281	0	409,684	4,336,040
010 General Services - Mail Services	130,001	13,903	203	83,529	35,752
014 Information Technology Service	46,746	60,822	51,569	171,233	1,519,548
015 Finance - Accountability	490	490	4,086	490	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,784	5,575
015 Finance - Grants & Cost Planning	6,312	6,353	218	9,081	37,094
015 Finance - Office of Mgmt & Budget	10,956	10,898	2,375	68,182	184,830
015 Finance - Operations	10,446	10,920	2,362	68,529	182,066
015 Finance - Payroll	4,303	4,833	627	27,787	63,956
015 Finance - Property Administration	1,653	1,729	373	10,878	28,904
015 Finance - Purchasing	0	0	0	27,472	210,939
015 Finance - Treasury	954	1,040	216	7,431	15,819
030 Sheriff's Office - Security Services	455,098	316,151	346	1,731,338	84,296
038 Health - Employee Health & Wellness	0	0	0	68,003	374,435
048 Internal Audit	4,002	4,184	907	26,295	69,886
<b>Allocated Costs for Fiscal 2020</b>	<b>2,579,459</b>	<b>2,238,104</b>	<b>94,917</b>	<b>6,509,012</b>	<b>30,139,007</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>032 Fire</b>	<b>033 Codes Administration</b>	<b>034 Beer Board</b>	<b>035 Agricultural Extension</b>	<b>036 Soil and Water Conservation</b>
Depreciation	47,270	262,834	15,423	3,128	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	10,421,026	918,876	16,216	46	8,863
001 Administrative - Facility Rental	45,629	0	0	0	2,762
001 Administrative - Insurance	440,488	33,152	1,415	2,992	0
001 Administrative - Post Audits	37,974	2,923	149	93	0
003 Metropolitan Clerk - Records Center	1,104	1,951	668	0	0
006 Law	117,958	275,179	7,636	1,275	0
008 Human Resources	811,677	72,422	3,595	4,593	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,695,101	400,708	20,152	26,121	4,530
010 General Services - Fleet Management	2,539,654	97,704	5,929	0	0
010 General Services - Mail Services	4,780	69,037	1,894	285	0
014 Information Technology Service	559,642	176,165	9,534	4,123	0
015 Finance - Accountability	490	490	4,086	490	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	23,075	847	42	25	0
015 Finance - Office of Mgmt & Budget	116,031	10,108	459	283	0
015 Finance - Operations	118,062	9,084	457	283	0
015 Finance - Payroll	40,365	3,947	198	211	5
015 Finance - Property Administration	18,740	1,440	72	44	0
015 Finance - Purchasing	35,760	29,361	0	0	0
015 Finance - Treasury	9,896	987	35	31	0
030 Sheriff's Office - Security Services	20,712	49,315	2,894	0	938
038 Health - Employee Health & Wellness	136,537	0	0	0	0
048 Internal Audit	45,307	3,483	176	107	0
<b>Allocated Costs for Fiscal 2020</b>	<b>17,287,278</b>	<b>2,420,013</b>	<b>91,030</b>	<b>44,130</b>	<b>17,588</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>037 Social Services</b>	<b>038 Health</b>	<b>039 Public Library</b>	<b>040 Parks</b>	<b>041 Arts Commission</b>
Depreciation	51,953	17,764	0	0	51,993
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	1,036,994	2,955,434	1,459,997	2,311,497	49,784
001 Administrative - Facility Rental	0	5,554	0	0	0
001 Administrative - Insurance	37,504	104,028	200,173	392,841	1,869
001 Administrative - Post Audits	2,091	13,569	8,872	10,917	304
003 Metropolitan Clerk - Records Center	1,591	33,174	11,413	600	0
006 Law	21,431	191,254	21,774	91,006	24,762
008 Human Resources	37,619	312,406	212,722	342,166	7,060
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	58,895	637,039	756,275	557,745	51,725
010 General Services - Fleet Management	79,875	152,221	121,775	2,725,003	0
010 General Services - Mail Services	1,858	1,189	23,253	9,025	277
014 Information Technology Service	30,589	267,006	317,191	215,822	8,388
015 Finance - Accountability	490	490	490	490	80,219
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,784	5,575	33,462	0
015 Finance - Grants & Cost Planning	15,295	58,956	10,583	21,868	16,113
015 Finance - Office of Mgmt & Budget	7,293	41,699	27,561	38,489	1,258
015 Finance - Operations	6,498	42,169	27,574	33,931	940
015 Finance - Payroll	2,758	17,526	11,638	19,612	354
015 Finance - Property Administration	1,022	6,688	4,377	5,385	146
015 Finance - Purchasing	21,069	145,733	48,566	88,088	0
015 Finance - Treasury	608	3,971	3,117	4,364	84
030 Sheriff's Office - Security Services	8,127	451,615	198,279	125,619	9,755
038 Health - Employee Health & Wellness	0	46,496	0	14,755	0
048 Internal Audit	2,489	16,174	10,576	13,017	360
<b>Allocated Costs for Fiscal 2020</b>	<b>1,426,049</b>	<b>5,524,939</b>	<b>3,481,781</b>	<b>7,055,702</b>	<b>305,391</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule A - Allocated Costs By Department**

Central Service Departments	042 Public Works	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety
Depreciation	4,745	0	0	49,033	351,053
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	3,164,913	8,905	594	10,350	0
001 Administrative - Facility Rental	5,277	0	0	60,958	0
001 Administrative - Insurance	97,728	1,309	935	2,810	0
001 Administrative - Post Audits	20,339	144	150	414	871
003 Metropolitan Clerk - Records Center	2,610	9	0	0	0
006 Law	280,145	2,896	895	7,892	6,442
008 Human Resources	267,414	2,619	2,619	6,882	21,700
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	17,263	0	27,916	183,174	113,649
010 General Services - Fleet Management	4,452,084	0	0	4,108	0
010 General Services - Mail Services	9,601	134	0	533	61
014 Information Technology Service	177,145	4,622	2,643	54,436	12,355
015 Finance - Accountability	490	490	490	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	94,832	0	0	0	0
015 Finance - Grants & Cost Planning	13,928	40	42	9,463	8,257
015 Finance - Office of Mgmt & Budget	69,380	440	466	2,031	2,868
015 Finance - Operations	63,236	444	460	1,286	2,704
015 Finance - Payroll	15,166	123	123	338	1,021
015 Finance - Property Administration	10,033	69	72	201	427
015 Finance - Purchasing	252,265	88,088	0	48,566	0
015 Finance - Treasury	5,124	27	27	337	231
030 Sheriff's Office - Security Services	2,487	0	16,684	20,681	200,861
038 Health - Employee Health & Wellness	4,315	0	0	0	0
048 Internal Audit	24,264	169	177	492	1,037
Allocated Costs for Fiscal 2020	9,054,784	110,528	54,293	463,985	723,537

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	052 Community		061 Municipal		064 Sports
	Oversight Board	060 Farmer's Market	Auditorium	062 State Fair Board	Authority
Depreciation	0	0	0	0	7,140
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	74,531	143,846	141,304	3,708
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	18,614	0	1,018
001 Administrative - Post Audits	302	615	490	1,078	14,843
003 Metropolitan Clerk - Records Center	0	0	0	87	32
006 Law	255	3,023	11,178	113,639	48,338
008 Human Resources	6,566	1,959	4,248	13,393	2,619
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	13,502
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	16	633	818	353
014 Information Technology Service	3,297	6,491	6,560	20,081	4,324
015 Finance - Accountability	0	490	28,858	490	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,784	2,784	13,943	11,151
015 Finance - Grants & Cost Planning	84	179	137	309	4,315
015 Finance - Office of Mgmt & Budget	1,294	1,630	1,609	2,582	1,451
015 Finance - Operations	934	1,903	1,517	3,344	46,143
015 Finance - Payroll	288	191	277	1,017	103
015 Finance - Property Administration	145	298	237	527	7,318
015 Finance - Purchasing	0	0	14,670	44,036	0
015 Finance - Treasury	64	206	289	333	2,423
030 Sheriff's Office - Security Services	156	0	0	0	1,354
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	358	731	582	1,280	17,703
Allocated Costs for Fiscal 2020	13,743	95,047	236,529	358,261	188,328

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>065 Water and Sewer</b>	<b>067 General Hospital</b>	<b>068 District Energy System (DES)</b>	<b>070 Community Education Commission</b>	<b>071 Convention Center Authority</b>
Depreciation	148,096	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	5,628,922	4,223,805	0	66,274	156,888
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	4,298	0
001 Administrative - Post Audits	78,684	0	4,676	141	48,405
003 Metropolitan Clerk - Records Center	1,015	0	0	0	0
006 Law	(12,385)	83,153	24,247	84	0
008 Human Resources	511,742	0	0	2,619	101,141
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	195,454	0	0	0	0
010 General Services - Fleet Management	4,983,119	0	0	0	0
010 General Services - Mail Services	1,074	0	0	2,879	1,401
014 Information Technology Service	453,152	0	0	7,151	54,207
015 Finance - Accountability	490	0	490	490	1,152
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	100,457	0	0	0	2,784
015 Finance - Grants & Cost Planning	28,258	0	1,354	1,365	14,098
015 Finance - Office of Mgmt & Budget	125,396	0	12,666	690	115,686
015 Finance - Operations	244,644	0	14,530	434	150,504
015 Finance - Payroll	27,964	3,031	0	157	4,825
015 Finance - Property Administration	38,840	0	2,300	68	23,892
015 Finance - Purchasing	336,795	0	0	0	0
015 Finance - Treasury	30,178	560	810	47	546,729
030 Sheriff's Office - Security Services	27,685	693,900	0	0	0
038 Health - Employee Health & Wellness	15,366	0	0	0	0
048 Internal Audit	93,918	0	5,565	166	57,764
<b>Allocated Costs for Fiscal 2020</b>	<b>13,058,864</b>	<b>5,004,449</b>	<b>66,638</b>	<b>86,863</b>	<b>1,279,476</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>075 Metro Action Commission</b>	<b>076 Nashville Career Advancement</b>	<b>077 Metro Development &amp; Housing Authorit</b>	<b>078 Metropolitan Transit Authority (MTA)</b>	<b>080 Metro Nashville Public Schools (MNPS)</b>
Depreciation	102,426	3,267	0	0	37,549
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	786,328	130,734	6,400	11,425	27,428,849
001 Administrative - Facility Rental	0	16,628	0	0	289,209
001 Administrative - Insurance	0	12,565	0	0	0
001 Administrative - Post Audits	7,752	939	1,343	13,569	353,559
003 Metropolitan Clerk - Records Center	11,778	2,371	0	0	0
006 Law	16,812	4,434	11,094	3,832	468,655
008 Human Resources	202,395	3,595	0	643	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	17,625	27,286	0	0	295,116
010 General Services - Fleet Management	157,351	0	0	0	1,297
010 General Services - Mail Services	2,761	633	20	(105)	0
014 Information Technology Service	107,182	1,582	2,253	50,939	740,400
015 Finance - Accountability	490	490	0	1,094	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	11,151	0	0	0
015 Finance - Grants & Cost Planning	18,281	4,271	386	3,947	103,446
015 Finance - Office of Mgmt & Budget	24,910	1,625	13,884	41,033	814,400
015 Finance - Operations	24,088	2,910	4,171	42,169	1,099,799
015 Finance - Payroll	10,291	411	0	34	377,064
015 Finance - Property Administration	3,820	458	658	6,689	174,928
015 Finance - Purchasing	74,194	44,036	0	0	0
015 Finance - Treasury	2,554	170	138	1,460	98,593
030 Sheriff's Office - Security Services	16,023	5,640	0	0	0
038 Health - Employee Health & Wellness	24,578	0	811	0	144
048 Internal Audit	9,236	1,116	1,597	16,175	422,569
<b>Allocated Costs for Fiscal 2020</b>	<b>1,620,875</b>	<b>276,312</b>	<b>42,755</b>	<b>192,904</b>	<b>32,706,067</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	083 Industrial Development Board	090 Debt Service	091 Emergency Communication Center	Airport Authority	Bordeaux Longterm Care
Depreciation	0	0	57,989	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	343,423	75,018	2,563,064
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	55,360	0	0
001 Administrative - Post Audits	0	25,550	4,196	0	970
003 Metropolitan Clerk - Records Center	0	0	1,408	0	0
006 Law	2,385	0	70,719	255	255
008 Human Resources	0	0	120,538	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	182,465	0	0
010 General Services - Fleet Management	0	0	25,535	0	0
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	0	0	113,823	0	0
015 Finance - Accountability	0	490	490	0	490
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	7,438	1,216	0	278
015 Finance - Office of Mgmt & Budget	0	0	13,588	0	2,946
015 Finance - Operations	0	79,450	13,036	0	3,007
015 Finance - Payroll	0	0	5,211	55	2,069
015 Finance - Property Administration	0	12,609	2,066	0	475
015 Finance - Purchasing	0	0	6,399	0	0
015 Finance - Treasury	20	9,207	1,150	5	371
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	0	30,483	4,996	0	1,152
Allocated Costs for Fiscal 2020	2,405	165,227	1,023,608	75,333	2,575,077

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Flood</b>	<b>Hospital Authority</b>	<b>Knowles Home</b>	<b>Medical Examiner</b>	<b>Port Authority</b>
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	300,112	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	149	11,961	588	1,487	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	0	7,764	11,266	3,575	0
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	0	22,420	0	0	0
015 Finance - Accountability	0	0	490	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	42	3,477	169	425	0
015 Finance - Office of Mgmt & Budget	0	36,372	1,682	4,525	0
015 Finance - Operations	457	37,179	1,818	4,611	0
015 Finance - Payroll	0	0	206	0	0
015 Finance - Property Administration	70	5,897	286	728	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	2,422	1,287	80	154	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	174	14,264	698	1,764	0
<b>Allocated Costs for Fiscal 2020</b>	<b>3,314</b>	<b>140,621</b>	<b>317,395</b>	<b>17,269</b>	<b>0</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule A - Allocated Costs By Department**

Central Service Departments	Nashville Electric Service (NES)	IKON Printing	All Other	Total Allocated	Direct Billed
Depreciation	0	1,400	656,637	6,867,753	0
001 Administrative - Corporate Dues	0	0	0	723,458	0
001 Administrative - Employee Benefits	0	0	0	87,014,225	0
001 Administrative - Facility Rental	0	0	71,608	684,445	0
001 Administrative - Insurance	0	0	0	2,512,859	0
001 Administrative - Post Audits	0	0	43,900	827,394	0
003 Metropolitan Clerk - Records Center	0	0	221	202,503	0
006 Law	2,682	0	28,228	3,403,135	524,400
008 Human Resources	0	0	0	5,651,718	0
010 General Services - Administration	0	0	0	234,358	0
010 General Services - Facilities	0	0	3,056,994	18,718,560	916,470
010 General Services - Fleet Management	0	0	1,157	20,199,313	21,640,524
010 General Services - Mail Services	0	0	0	898,251	13,685
014 Information Technology Service	127,936	0	48,224	6,034,503	0
015 Finance - Accountability	0	0	218,479	526,708	0
015 Finance - Administration	0	0	0	50,502	0
015 Finance - Business Assistance	0	0	0	306,793	0
015 Finance - Grants & Cost Planning	0	0	112,040	571,698	0
015 Finance - Office of Mgmt & Budget	0	0	20,861	1,907,746	0
015 Finance - Operations	0	0	136,483	2,572,618	0
015 Finance - Payroll	0	0	81,720	762,232	0
015 Finance - Property Administration	0	0	21,670	408,547	0
015 Finance - Purchasing	0	0	0	1,632,369	0
015 Finance - Treasury	0	0	39,305	801,772	0
030 Sheriff's Office - Security Services	0	0	911,976	6,387,361	0
038 Health - Employee Health & Wellness	0	0	0	686,598	0
048 Internal Audit	0	0	52,383	987,669	0
Allocated Costs for Fiscal 2020	130,618	1,400	5,501,886	171,575,088	23,095,079



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
Depreciation	0	(8,477,430)		
001 Administrative - Corporate Dues	0	0		
001 Administrative - Employee Benefits	203,253	0		
001 Administrative - Facility Rental	0	0		
001 Administrative - Insurance	0	0		
001 Administrative - Post Audits	0	0		
003 Metropolitan Clerk - Records Center	0	0		
006 Law	30,692	11,477,842	1,003	
008 Human Resources	167,440	0	0	
010 General Services - Administration	0	0		
010 General Services - Facilities	2,365,175	0		
010 General Services - Fleet Management	0	147,666		
010 General Services - Mail Services	0	0		
014 Information Technology Service	12,614,753	27,725,173		
015 Finance - Accountability	0	0		
015 Finance - Administration	379,881	0		
015 Finance - Business Assistance	0	0	0	
015 Finance - Grants & Cost Planning	0	0		
015 Finance - Office of Mgmt & Budget	0	0		
015 Finance - Operations	0	0		
015 Finance - Payroll	0	0		
015 Finance - Property Administration	0	0		
015 Finance - Purchasing	0	0		
015 Finance - Treasury	0	860,496		
030 Sheriff's Office - Security Services	0	10,341,651		
038 Health - Employee Health & Wellness	0	0		
048 Internal Audit	0	0	0	
<b>Allocated Costs for Fiscal 2020</b>	<b>15,761,194</b>	<b>42,075,398</b>	<b>1,003</b>	<b>252,507,762</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,477,430		0	
001 Administrative - Corporate Dues	721,276		0		0	
001 Administrative - Employee Benefits	88,680,882		0	(203,253)	0	
001 Administrative - Facility Rental	966,126		0		0	
001 Administrative - Insurance	2,507,500		0		0	
001 Administrative - Post Audits	1,174,727		0		0	
003 Metropolitan Clerk - Records Center	193,492		0		0	
006 Law	15,697,249	(1,003)	(11,477,842)	(30,692)	(524,400)	
008 Human Resources	5,380,620	0	0	(167,440)	0	
010 General Services - Administration	1,044,227		0		0	
010 General Services - Facilities	24,151,377		0	(2,365,175)	(916,470)	
010 General Services - Fleet Management	39,126,771		(147,666)		(21,640,524)	
010 General Services - Mail Services	928,508		0		(13,685)	
014 Information Technology Service	43,540,791		(27,725,173)	(12,614,753)	0	
015 Finance - Accountability	547,990		0		0	
015 Finance - Administration	1,673,424		0	(379,881)	0	
015 Finance - Business Assistance	884,969	0	0		0	
015 Finance - Grants & Cost Planning	332,282		0		0	
015 Finance - Office of Mgmt & Budget	1,461,310		0		0	
015 Finance - Operations	2,333,724		0		0	
015 Finance - Payroll	582,456		0		0	
015 Finance - Property Administration	365,897		0		0	
015 Finance - Purchasing	1,249,241		0		0	
015 Finance - Treasury	1,293,473		(860,496)		0	
030 Sheriff's Office - Security Services	15,762,741		(10,341,651)		0	
038 Health - Employee Health & Wellness	765,565		0		0	
048 Internal Audit	1,141,144	0	0		0	
002 Metropolitan Council						1,127,376
003 Metropolitan Clerk						442,332
004 Mayor's Office						150,544
004 Mayor's Office - Administration						1,112,405
005 Election Commission						684,511
007 Planning Commission						1,134,234
009 Register of Deeds						308,124
010 General Services						395,851
011 Historical Commission						161,722
015 Finance						182,338
016 Assessor of Property						1,643,191
017 Trustee						773,160
018 County Clerk						1,323,322
019 District Attorney						464,258
021 Public Defender						420,568
022 Juvenile Court Clerk						281,529
023 Circuit Court Clerk						2,679,489
024 Criminal Court Clerk						1,061,490
025 Clerk and Master - Chancery						821,575
026 Juvenile Court						1,604,278
027 General Sessions Court						2,579,459
028 State Trial Courts						2,238,104
029 Justice Integration Services						94,917
030 Sheriff's Office						6,509,012
031 Police						30,139,007

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
032 Fire						17,287,278
033 Codes Administration						2,420,013
034 Beer Board						91,030
035 Agricultural Extension						44,130
036 Soil and Water Conservation						17,588
037 Social Services						1,426,049
038 Health						5,524,939
039 Public Library						3,481,781
040 Parks						7,055,702
041 Arts Commission						305,391
042 Public Works						9,054,784
044 Human Relations Commission						110,528
047 Criminal Justice Planning						54,293
049 Office of Emergency Management						463,985
051 Office of Family Safety						723,537
052 Community Oversight Board						13,743
060 Farmer's Market						95,047
061 Municipal Auditorium						236,529
062 State Fair Board						358,261
064 Sports Authority						188,328
065 Water and Sewer						13,058,864
067 General Hospital						5,004,449
068 District Energy System (DES)						66,638
070 Community Education Commission						86,863
071 Convention Center Authority						1,279,476
075 Metro Action Commission						1,620,875
076 Nashville Career Advancement Center						276,312
077 Metro Development & Housing Authorit						42,755
078 Metropolitan Transit Authority (MTA)						192,904
080 Metro Nashville Public Schools (MNPS)						32,706,067
083 Industrial Development Board						2,405
090 Debt Service						165,227
091 Emergency Communication Center						1,023,608
Airport Authority						75,333
Bordeaux Longterm Care						2,575,077
Flood						3,314
Hospital Authority						140,621
Knowles Home						317,395
Medical Examiner						17,269
Port Authority						0
Nashville Electric Service (NES)						130,618
IKON Printing						1,400
All Other						5,501,886
<b>Totals</b>	<b>252,507,762</b>	<b>(1,003)</b>	<b>(42,075,398)</b>	<b>(15,761,194)</b>	<b>(23,095,079)</b>	<b>171,575,088</b>

Deviation: 0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule D - Detail of Allocated Costs**

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	(2,182)	0	0	0
001 Administrative - Employee Benefits	0	0	(1,307,736)	0	0
001 Administrative - Facility Rental	0	0	0	(2,235)	0
001 Administrative - Insurance	0	0	0	0	(236,124)
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	249,368	237,262	355,497	0	15,614
003 Metropolitan Clerk	78,343	0	77,466	0	3,035
003 Metropolitan Clerk - Records Center	24,858	0	0	0	0
004 Mayor's Office	0	0	139,871	0	0
004 Mayor's Office - Administration	251,386	486,196	46,517	0	11,217
005 Election Commission	19,847	0	202,213	36,397	13,765
006 Law	58,748	0	124,932	0	15,584
007 Planning Commission	211,819	0	306,793	0	15,079
008 Human Resources	1,355	0	387,652	6,896	17,179
009 Register of Deeds	0	0	248,309	0	0
010 General Services	14,857	0	0	7,549	0
010 General Services - Administration	53,899	0	1,061,140	0	0
010 General Services - Facilities	393,024	0	0	769	156,592
010 General Services - Fleet Management	42,406	0	0	215,871	0
010 General Services - Mail Services	6,628	0	0	0	0
011 Historical Commission	2,544	0	32,432	0	2,523
014 Information Technology Service	628,981	0	618,377	51,042	2,992
015 Finance	0	0	131,120	0	0
015 Finance - Accountability	9,170	0	0	0	0
015 Finance - Administration	57,669	0	551,423	0	34,306
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	101,890	0	0	0	0
015 Finance - Operations	103,050	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	579,580	0	28,534
017 Trustee	71,398	0	243,987	0	8,601
018 County Clerk	203,263	0	432,545	0	23,028
019 District Attorney	13,282	0	137,187	0	27,009
021 Public Defender	0	0	202,727	0	22,413
022 Juvenile Court Clerk	0	0	92,638	0	9,484
023 Circuit Court Clerk	993,067	0	639,640	0	17,057
024 Criminal Court Clerk	171,107	0	383,458	0	27,073
025 Clerk and Master - Chancery	381,856	0	106,262	0	6,266
026 Juvenile Court	0	0	507,011	0	43,610
027 General Sessions Court	476,010	0	578,694	40,635	36,135
028 State Trial Courts	405,680	0	460,322	0	26,682
029 Justice Integration Services	0	0	11,383	0	6,371
030 Sheriff's Office	132,628	0	2,763,402	7,230	133,602
030 Sheriff's Office - Security Services	44	0	0	0	0
031 Police	1,079,477	0	13,887,045	95,009	626,662
032 Fire	47,270	0	10,421,026	45,629	440,488
033 Codes Administration	262,834	0	918,876	0	33,152
034 Beer Board	15,423	0	16,216	0	1,415

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule D - Detail of Allocated Costs**

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
035 Agricultural Extension	3,128	0	46	0	2,992
036 Soil and Water Conservation	0	0	8,863	2,762	0
037 Social Services	51,953	0	1,036,994	0	37,504
038 Health	17,764	0	2,955,434	5,554	104,028
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,459,997	0	200,173
040 Parks	0	0	2,311,497	0	392,841
041 Arts Commission	51,993	0	49,784	0	1,869
042 Public Works	4,745	0	3,164,913	5,277	97,728
044 Human Relations Commission	0	0	8,905	0	1,309
047 Criminal Justice Planning	0	0	594	0	935
048 Internal Audit	1,835	0	27,616	9,338	4,112
049 Office of Emergency Management	49,033	0	10,350	60,958	2,810
051 Office of Family Safety	351,053	0	0	0	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	74,531	0	0
061 Municipal Auditorium	0	0	143,846	0	18,614
062 State Fair Board	0	0	141,304	0	0
064 Sports Authority	7,140	0	3,708	0	1,018
065 Water and Sewer	148,096	0	5,628,922	0	0
067 General Hospital	0	0	4,223,805	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	66,274	0	4,298
071 Convention Center Authority	0	0	156,888	0	0
075 Metro Action Commission	102,426	0	786,328	0	0
076 Nashville Career Advancement Center	3,267	0	130,734	16,628	12,565
077 Metro Development & Housing Authorit	0	0	6,400	0	0
078 Metropolitan Transit Authority (MTA)	0	0	11,425	0	0
080 Metro Nashville Public Schools (MNPS)	37,549	0	27,428,849	289,209	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	57,989	0	343,423	0	55,360
Airport Authority	0	0	75,018	0	0
Bordeaux Longterm Care	0	0	2,563,064	0	0
Flood	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	300,112	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	1,400	0	0	0	0
All Other	656,637	0	0	71,608	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	203,253	0	0
Cost Adjustments	(8,477,430)	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	0	721,276	88,680,882	966,126	2,507,500

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	001 Administrativ 6.5	003 Metropolitan 7.5	006 Law 8.5	008 Human Resourc 9.5	010 General Servi 10.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	199	0	0	0	0
001 Administrative - Employee Benefits	173,695	0	17,074	4,497	0
001 Administrative - Facility Rental	267	0	0	0	0
001 Administrative - Insurance	694	0	229,779	0	0
001 Administrative - Post Audits	(3,087)	0	0	0	0
002 Metropolitan Council	721	29	46,759	34,878	0
003 Metropolitan Clerk	147	1,159	3,964	4,256	0
003 Metropolitan Clerk - Records Center	53	(27,237)	457	0	0
004 Mayor's Office	109	0	7,892	0	0
004 Mayor's Office - Administration	1,075	0	63,975	19,071	0
005 Election Commission	1,312	8,599	10,710	17,754	0
006 Law	3,808	0	(365,042)	29,154	0
007 Planning Commission	1,400	3,856	77,859	28,299	0
008 Human Resources	77,588	8,363	15,579	(697,780)	0
009 Register of Deeds	764	2,768	209	16,439	0
010 General Services	238	0	0	0	234,358
010 General Services - Administration	289	210	55,597	66,501	(1,903,102)
010 General Services - Facilities	6,044	3,529	0	0	932,920
010 General Services - Fleet Management	10,857	377	767	0	1,677,663
010 General Services - Mail Services	257	0	0	0	102,388
011 Historical Commission	324	0	45,269	7,553	0
014 Information Technology Service	8,637	124	30,231	88,891	0
015 Finance	7	529	0	0	0
015 Finance - Accountability	152	0	0	0	0
015 Finance - Administration	462	18	124,579	64,948	0
015 Finance - Business Assistance	245	0	0	0	0
015 Finance - Grants & Cost Planning	60,262	0	678	0	0
015 Finance - Office of Mgmt & Budget	404	0	0	0	0
015 Finance - Operations	646	3,363	0	0	0
015 Finance - Payroll	161	1,160	0	0	0
015 Finance - Property Administration	101	0	29,083	0	0
015 Finance - Purchasing	345	617	98,054	0	0
015 Finance - Treasury	358	351	16,217	0	0
016 Assessor of Property	1,979	10,335	122,697	48,687	0
017 Trustee	595	334	162,932	14,975	0
018 County Clerk	1,288	778	7,383	46,926	0
019 District Attorney	2,524	0	255	55,883	0
021 Public Defender	2,371	13,539	1,233	52,426	0
022 Juvenile Court Clerk	547	24,613	7,512	19,071	0
023 Circuit Court Clerk	3,459	22,811	9,258	70,982	0
024 Criminal Court Clerk	1,796	14,138	22,454	57,271	0
025 Clerk and Master - Chancery	399	16,664	593	10,506	0
026 Juvenile Court	4,092	0	16,516	75,730	0
027 General Sessions Court	3,362	928	46,245	77,170	0
028 State Trial Courts	3,514	105	30,019	90,497	0
029 Justice Integration Services	763	89	209	12,820	0
030 Sheriff's Office	22,042	45	186,379	550,968	0
030 Sheriff's Office - Security Services	4,368	0	0	0	0
031 Police	58,559	11,152	578,780	1,262,604	0
032 Fire	37,974	1,104	117,958	811,677	0
033 Codes Administration	2,923	1,951	275,179	72,422	0
034 Beer Board	149	668	7,636	3,595	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	001 Administrativ 6.5	003 Metropolitan 7.5	006 Law 8.5	008 Human Resourc 9.5	010 General Servi 10.5
035 Agricultural Extension	93	0	1,275	4,593	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	2,091	1,591	21,431	37,619	0
038 Health	13,569	33,174	191,254	312,406	0
038 Health - Employee Health & Wellness	212	0	0	0	0
039 Public Library	8,872	11,413	21,774	212,722	0
040 Parks	10,917	600	91,006	342,166	0
041 Arts Commission	304	0	24,762	7,060	0
042 Public Works	20,339	2,610	280,145	267,414	0
044 Human Relations Commission	144	9	2,896	2,619	0
047 Criminal Justice Planning	150	0	895	2,619	0
048 Internal Audit	316	114	7,124	5,251	0
049 Office of Emergency Management	414	0	7,892	6,882	0
051 Office of Family Safety	871	0	6,442	21,700	0
052 Community Oversight Board	302	0	255	6,566	0
060 Farmer's Market	615	0	3,023	1,959	0
061 Municipal Auditorium	490	0	11,178	4,248	0
062 State Fair Board	1,078	87	113,639	13,393	0
064 Sports Authority	14,843	32	48,338	2,619	0
065 Water and Sewer	78,684	1,015	(12,385)	511,742	0
067 General Hospital	0	0	83,153	0	0
068 District Energy System (DES)	4,676	0	24,247	0	0
070 Community Education Commission	141	0	84	2,619	0
071 Convention Center Authority	48,405	0	0	101,141	0
075 Metro Action Commission	7,752	11,778	16,812	202,395	0
076 Nashville Career Advancement Center	939	2,371	4,434	3,595	0
077 Metro Development & Housing Authorit	1,343	0	11,094	0	0
078 Metropolitan Transit Authority (MTA)	13,569	0	3,832	643	0
080 Metro Nashville Public Schools (MNPS)	353,559	0	468,655	0	0
083 Industrial Development Board	0	0	2,385	0	0
090 Debt Service	25,550	0	0	0	0
091 Emergency Communication Center	4,196	1,408	70,719	120,538	0
Airport Authority	0	0	255	0	0
Bordeaux Longterm Care	970	0	255	0	0
Flood	149	0	0	0	0
Hospital Authority	11,961	0	7,764	0	0
Knowles Home	588	0	11,266	0	0
Medical Examiner	1,487	0	3,575	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	2,682	0	0
IKON Printing	0	0	0	0	0
All Other	43,900	221	28,228	0	0
Total Allocated					
Direct Bills	0	0	524,400	0	0
Unallocated	0	0	30,692	167,440	0
Cost Adjustments	0	0	11,477,842	0	0
Disallowed	0	0	1,003	0	0
Total Expenditures	1,174,727	193,492	15,697,249	5,380,620	1,044,227

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	010 General Servi 11.5	010 General Servi 12.5	010 General Servi 13.5	014 Information T 14.5	015 Finance - Acc 15.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	399
001 Administrative - Employee Benefits	823	0	91,482	713	399
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	105,522	0	7,544	15,804	490
003 Metropolitan Clerk	240,829	0	238	8,859	490
003 Metropolitan Clerk - Records Center	0	56	0	1,307	0
004 Mayor's Office	0	0	134	0	0
004 Mayor's Office - Administration	120,110	0	2,416	23,408	490
005 Election Commission	207,552	122	80,449	54,020	490
006 Law	26,621	111	11,025	21,629	18,339
007 Planning Commission	284,249	18	6,485	32,145	80,227
008 Human Resources	11,030	56	9,741	46,989	399
009 Register of Deeds	0	6,012	7,163	21,017	490
010 General Services	124,117	141	0	9,766	0
010 General Services - Administration	57,404	10,751	1,341	9,118	399
010 General Services - Facilities	(1,809,641)	55,747	29	102,957	0
010 General Services - Fleet Management	781,448	(2,970,452)	274	91,671	0
010 General Services - Mail Services	9,661	1,209	(138,484)	1,252	0
011 Historical Commission	15,392	0	21,072	8,123	490
014 Information Technology Service	1,233,211	41,790	2,455	(3,371,180)	399
015 Finance	0	0	0	0	0
015 Finance - Accountability	21,977	0	11,377	1,466	(168,329)
015 Finance - Administration	30,073	0	587	5,787	23,185
015 Finance - Business Assistance	25,748	0	32	2,589	0
015 Finance - Grants & Cost Planning	10,368	0	0	1,239	133,498
015 Finance - Office of Mgmt & Budget	96,592	0	811	7,308	0
015 Finance - Operations	148,733	0	0	13,743	0
015 Finance - Payroll	33,643	0	4,101	3,686	0
015 Finance - Property Administration	12,603	0	842	1,814	0
015 Finance - Purchasing	78,769	0	1,250	5,554	12,594
015 Finance - Treasury	40,830	0	19,340	14,432	0
016 Assessor of Property	374,270	44,899	11,261	88,091	490
017 Trustee	135,248	27,547	15,709	59,740	4,112
018 County Clerk	298,363	1,306	214,789	35,224	490
019 District Attorney	26,704	2,681	12,739	64,342	80,219
021 Public Defender	24,630	386	3,442	23,445	490
022 Juvenile Court Clerk	53,206	17,265	16,345	13,359	4,086
023 Circuit Court Clerk	548,297	354	38,123	42,468	490
024 Criminal Court Clerk	181,877	110	35,796	25,104	490
025 Clerk and Master - Chancery	186,976	0	13,749	5,956	490
026 Juvenile Court	626,748	2,301	14,999	44,031	490
027 General Sessions Court	648,965	354	130,001	46,746	490
028 State Trial Courts	786,681	3,281	13,903	60,822	490
029 Justice Integration Services	0	0	203	51,569	4,086
030 Sheriff's Office	0	409,684	83,529	171,233	490
030 Sheriff's Office - Security Services	1,325,953	0	0	195,201	0
031 Police	5,390,089	4,336,040	35,752	1,519,548	490
032 Fire	1,695,101	2,539,654	4,780	559,642	490
033 Codes Administration	400,708	97,704	69,037	176,165	490
034 Beer Board	20,152	5,929	1,894	9,534	4,086



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule D - Detail of Allocated Costs**

Department	010 General Servi 11.5	010 General Servi 12.5	010 General Servi 13.5	014 Information T 14.5	015 Finance - Acc 15.5
035 Agricultural Extension	26,121	0	285	4,123	490
036 Soil and Water Conservation	4,530	0	0	0	490
037 Social Services	58,895	79,875	1,858	30,589	490
038 Health	637,039	152,221	1,189	267,006	490
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	756,275	121,775	23,253	317,191	490
040 Parks	557,745	2,725,003	9,025	215,822	490
041 Arts Commission	51,725	0	277	8,388	80,219
042 Public Works	17,263	4,452,084	9,601	177,145	490
044 Human Relations Commission	0	0	134	4,622	490
047 Criminal Justice Planning	27,916	0	0	2,643	490
048 Internal Audit	15,326	0	369	9,087	0
049 Office of Emergency Management	183,174	4,108	533	54,436	0
051 Office of Family Safety	113,649	0	61	12,355	0
052 Community Oversight Board	0	0	0	3,297	0
060 Farmer's Market	0	0	16	6,491	490
061 Municipal Auditorium	0	0	633	6,560	28,858
062 State Fair Board	0	0	818	20,081	490
064 Sports Authority	13,502	0	353	4,324	490
065 Water and Sewer	195,454	4,983,119	1,074	453,152	490
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	0	490
070 Community Education Commission	0	0	2,879	7,151	490
071 Convention Center Authority	0	0	1,401	54,207	1,152
075 Metro Action Commission	17,625	157,351	2,761	107,182	490
076 Nashville Career Advancement Center	27,286	0	633	1,582	490
077 Metro Development & Housing Authority	0	0	20	2,253	0
078 Metropolitan Transit Authority (MTA)	0	0	(105)	50,939	1,094
080 Metro Nashville Public Schools (MNPS)	295,116	1,297	0	740,400	490
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	490
091 Emergency Communication Center	182,465	25,535	0	113,823	490
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	0	0	490
Flood	0	0	0	0	0
Hospital Authority	0	0	0	22,420	0
Knowles Home	0	0	0	0	490
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	127,936	0
IKON Printing	0	0	0	0	0
All Other	3,056,994	1,157	0	48,224	218,479
Total Allocated					
Direct Bills	916,470	21,640,524	13,685	0	0
Unallocated	2,365,175	0	0	12,614,753	0
Cost Adjustments	0	147,666	0	27,725,173	0
Disallowed	0	0	0	0	0
Total Expenditures	24,151,377	39,126,771	928,508	43,540,791	547,990

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	015 Finance - Adm 16.5	015 Finance - Bus 17.5	015 Finance - Gra 18.5	015 Finance - Off 19.5	015 Finance - Ope 20.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	53	585	602
001 Administrative - Employee Benefits	0	0	47,686	57,450	528,316
001 Administrative - Facility Rental	0	0	70	628	807
001 Administrative - Insurance	0	0	190	2,142	2,105
001 Administrative - Post Audits	0	0	88	1,452	985
002 Metropolitan Council	0	0	207	2,260	2,230
003 Metropolitan Clerk	0	0	41	578	451
003 Metropolitan Clerk - Records Center	0	0	12	182	159
004 Mayor's Office	0	0	30	526	332
004 Mayor's Office - Administration	0	13,943	5,644	3,832	3,332
005 Election Commission	0	0	376	4,706	4,073
006 Law	0	0	1,042	5,416	11,545
007 Planning Commission	0	0	3,066	5,138	4,343
008 Human Resources	0	13,642	406	4,760	4,519
009 Register of Deeds	0	0	218	227	2,364
010 General Services	0	0	67	647	734
010 General Services - Administration	0	133,761	76	1,054	873
010 General Services - Facilities	0	0	1,650	19,546	18,320
010 General Services - Fleet Management	0	0	2,970	18,719	32,910
010 General Services - Mail Services	0	0	68	898	776
011 Historical Commission	0	0	1,417	1,023	1,003
014 Information Technology Service	0	21,833	2,362	24,254	26,184
015 Finance	50,502	0	1	44	20
015 Finance - Accountability	120,843	0	41	466	457
015 Finance - Administration	(969,191)	2,727	3,932	1,583	1,402
015 Finance - Business Assistance	217,738	(248,849)	65	912	740
015 Finance - Grants & Cost Planning	86,270	0	(302,112)	273	274
015 Finance - Office of Mgmt & Budget	375,000	0	112	(606,311)	1,226
015 Finance - Operations	593,174	0	187	2,053	(889,265)
015 Finance - Payroll	129,573	0	44	495	492
015 Finance - Property Administration	93,807	0	27	435	308
015 Finance - Purchasing	315,203	643,915	97	1,092	1,066
015 Finance - Treasury	280,624	2,784	101	1,219	1,102
016 Assessor of Property	0	2,784	574	6,989	6,145
017 Trustee	0	0	172	2,045	1,839
018 County Clerk	0	0	370	4,329	3,999
019 District Attorney	0	0	727	8,000	7,839
021 Public Defender	0	0	687	7,934	7,359
022 Juvenile Court Clerk	0	0	154	1,696	1,690
023 Circuit Court Clerk	0	0	1,002	2,993	10,748
024 Criminal Court Clerk	0	0	517	5,762	5,577
025 Clerk and Master - Chancery	0	0	111	1,420	1,236
026 Juvenile Court	0	0	13,210	13,160	12,722
027 General Sessions Court	0	0	6,312	10,956	10,446
028 State Trial Courts	0	0	6,353	10,898	10,920
029 Justice Integration Services	0	0	218	2,375	2,362
030 Sheriff's Office	0	2,784	9,081	68,182	68,529
030 Sheriff's Office - Security Services	0	0	1,267	12,263	13,576
031 Police	0	5,575	37,094	184,830	182,066
032 Fire	0	0	23,075	116,031	118,062
033 Codes Administration	0	0	847	10,108	9,084
034 Beer Board	0	0	42	459	457

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule D - Detail of Allocated Costs**

Department	015 Finance - Adm 16.5	015 Finance - Bus 17.5	015 Finance - Gra 18.5	015 Finance - Off 19.5	015 Finance - Ope 20.5
035 Agricultural Extension	0	0	25	283	283
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	0	0	15,295	7,293	6,498
038 Health	0	2,784	58,956	41,699	42,169
038 Health - Employee Health & Wellness	0	0	60	642	652
039 Public Library	0	5,575	10,583	27,561	27,574
040 Parks	0	33,462	21,868	38,489	33,931
041 Arts Commission	0	0	16,113	1,258	940
042 Public Works	0	94,832	13,928	69,380	63,236
044 Human Relations Commission	0	0	40	440	444
047 Criminal Justice Planning	0	0	42	466	460
048 Internal Audit	0	8,363	90	1,356	975
049 Office of Emergency Management	0	0	9,463	2,031	1,286
051 Office of Family Safety	0	0	8,257	2,868	2,704
052 Community Oversight Board	0	0	84	1,294	934
060 Farmer's Market	0	2,784	179	1,630	1,903
061 Municipal Auditorium	0	2,784	137	1,609	1,517
062 State Fair Board	0	13,943	309	2,582	3,344
064 Sports Authority	0	11,151	4,315	1,451	46,143
065 Water and Sewer	0	100,457	28,258	125,396	244,644
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	1,354	12,666	14,530
070 Community Education Commission	0	0	1,365	690	434
071 Convention Center Authority	0	2,784	14,098	115,686	150,504
075 Metro Action Commission	0	0	18,281	24,910	24,088
076 Nashville Career Advancement Center	0	11,151	4,271	1,625	2,910
077 Metro Development & Housing Authority	0	0	386	13,884	4,171
078 Metropolitan Transit Authority (MTA)	0	0	3,947	41,033	42,169
080 Metro Nashville Public Schools (MNPS)	0	0	103,446	814,400	1,099,799
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	7,438	0	79,450
091 Emergency Communication Center	0	0	1,216	13,588	13,036
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	278	2,946	3,007
Flood	0	0	42	0	457
Hospital Authority	0	0	3,477	36,372	37,179
Knowles Home	0	0	169	1,682	1,818
Medical Examiner	0	0	425	4,525	4,611
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	0	112,040	20,861	136,483
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	379,881	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,673,424	884,969	332,282	1,461,310	2,333,724

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	015 Finance - Pay 21.5	015 Finance - Pro 22.5	015 Finance - Pur 23.5	015 Finance - Tre 24.5	030 Sheriff's Off 25.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	92	0	16	0
001 Administrative - Employee Benefits	81	82,355	0	24,022	0
001 Administrative - Facility Rental	0	125	0	23	0
001 Administrative - Insurance	0	325	0	67	0
001 Administrative - Post Audits	0	151	0	28	0
002 Metropolitan Council	2,213	350	0	374	49,399
003 Metropolitan Clerk	199	70	6,399	47	15,588
003 Metropolitan Clerk - Records Center	58	25	0	9	0
004 Mayor's Office	193	50	0	1,282	0
004 Mayor's Office - Administration	851	525	0	223	56,918
005 Election Commission	4,930	643	0	1,043	13,950
006 Law	1,480	1,799	13,904	1,845	13,536
007 Planning Commission	1,600	687	29,361	405	39,743
008 Human Resources	1,991	703	83,447	394	3,326
009 Register of Deeds	132	373	0	91	640
010 General Services	234	114	0	186	2,562
010 General Services - Administration	1,055	136	431,258	157	8,791
010 General Services - Facilities	831	2,853	6,121	1,042	100,495
010 General Services - Fleet Management	1,755	5,128	0	1,541	73,215
010 General Services - Mail Services	131	120	12,250	36	2,507
011 Historical Commission	390	156	21,069	83	477
014 Information Technology Service	4,535	4,078	260,600	2,499	307,450
015 Finance	93	2	0	12	0
015 Finance - Accountability	120	71	0	26	1,985
015 Finance - Administration	714	217	52,323	164	12,545
015 Finance - Business Assistance	316	115	0	60	0
015 Finance - Grants & Cost Planning	88	42	0	18	1,601
015 Finance - Office of Mgmt & Budget	440	190	0	93	21,767
015 Finance - Operations	777	302	0	160	22,311
015 Finance - Payroll	(197,489)	75	0	36	4,242
015 Finance - Property Administration	85	(144,294)	0	17	900
015 Finance - Purchasing	409	167	(1,249,430)	81	14,314
015 Finance - Treasury	315	172	0	(401,967)	4,218
016 Assessor of Property	2,703	967	14,670	641	52,422
017 Trustee	894	288	6,399	180	15,458
018 County Clerk	2,534	632	0	534	44,008
019 District Attorney	2,730	1,242	0	788	17,103
021 Public Defender	2,683	1,162	38,434	608	11,777
022 Juvenile Court Clerk	963	264	0	184	17,804
023 Circuit Court Clerk	1,664	1,703	0	545	270,711
024 Criminal Court Clerk	2,944	878	0	607	122,397
025 Clerk and Master - Chancery	561	194	0	113	87,752
026 Juvenile Court	3,916	2,015	0	972	216,722
027 General Sessions Court	4,303	1,653	0	954	455,098
028 State Trial Courts	4,833	1,729	0	1,040	316,151
029 Justice Integration Services	627	373	0	216	346
030 Sheriff's Office	27,787	10,878	27,472	7,431	1,731,338
030 Sheriff's Office - Security Services	2,061	2,149	0	738	(1,562,799)
031 Police	63,956	28,904	210,939	15,819	84,296
032 Fire	40,365	18,740	35,760	9,896	20,712
033 Codes Administration	3,947	1,440	29,361	987	49,315
034 Beer Board	198	72	0	35	2,894

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	015 Finance - Pay 21.5	015 Finance - Pro 22.5	015 Finance - Pur 23.5	015 Finance - Tre 24.5	030 Sheriff's Off 25.5
035 Agricultural Extension	211	44	0	31	0
036 Soil and Water Conservation	5	0	0	0	938
037 Social Services	2,758	1,022	21,069	608	8,127
038 Health	17,526	6,688	145,733	3,971	451,615
038 Health - Employee Health & Wellness	216	101	0	42	0
039 Public Library	11,638	4,377	48,566	3,117	198,279
040 Parks	19,612	5,385	88,088	4,364	125,619
041 Arts Commission	354	146	0	84	9,755
042 Public Works	15,166	10,033	252,265	5,124	2,487
044 Human Relations Commission	123	69	88,088	27	0
047 Criminal Justice Planning	123	72	0	27	16,684
048 Internal Audit	255	153	6,399	58	3,325
049 Office of Emergency Management	338	201	48,566	337	20,681
051 Office of Family Safety	1,021	427	0	231	200,861
052 Community Oversight Board	288	145	0	64	156
060 Farmer's Market	191	298	0	206	0
061 Municipal Auditorium	277	237	14,670	289	0
062 State Fair Board	1,017	527	44,036	333	0
064 Sports Authority	103	7,318	0	2,423	1,354
065 Water and Sewer	27,964	38,840	336,795	30,178	27,685
067 General Hospital	3,031	0	0	560	693,900
068 District Energy System (DES)	0	2,300	0	810	0
070 Community Education Commission	157	68	0	47	0
071 Convention Center Authority	4,825	23,892	0	546,729	0
075 Metro Action Commission	10,291	3,820	74,194	2,554	16,023
076 Nashville Career Advancement Center	411	458	44,036	170	5,640
077 Metro Development & Housing Authorit	0	658	0	138	0
078 Metropolitan Transit Authority (MTA)	34	6,689	0	1,460	0
080 Metro Nashville Public Schools (MNPS)	377,064	174,928	0	98,593	0
083 Industrial Development Board	0	0	0	20	0
090 Debt Service	0	12,609	0	9,207	0
091 Emergency Communication Center	5,211	2,066	6,399	1,150	0
Airport Authority	55	0	0	5	0
Bordeaux Longterm Care	2,069	475	0	371	0
Flood	0	70	0	2,422	0
Hospital Authority	0	5,897	0	1,287	0
Knowles Home	206	286	0	80	0
Medical Examiner	0	728	0	154	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	81,720	21,670	0	39,305	911,976
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	860,496	10,341,651
Disallowed	0	0	0	0	0
Total Expenditures	582,456	365,897	1,249,241	1,293,473	15,762,741

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	038 Health - Empl 26.5	048 Internal Audi 27.5	Totals
Depreciation	0	0	0
001 Administrative - Corporate Dues	0	236	0
001 Administrative - Employee Benefits	72,193	206,950	0
001 Administrative - Facility Rental	0	315	0
001 Administrative - Insurance	0	822	0
001 Administrative - Post Audits	0	383	0
002 Metropolitan Council	0	855	1,127,376
003 Metropolitan Clerk	0	173	442,332
003 Metropolitan Clerk - Records Center	0	61	0
004 Mayor's Office	0	125	150,544
004 Mayor's Office - Administration	0	1,276	1,112,405
005 Election Commission	0	1,560	684,511
006 Law	0	4,524	0
007 Planning Commission	0	1,662	1,134,234
008 Human Resources	0	1,765	0
009 Register of Deeds	0	908	308,124
010 General Services	0	281	395,851
010 General Services - Administration	8,950	342	0
010 General Services - Facilities	0	7,172	0
010 General Services - Fleet Management	0	12,880	0
010 General Services - Mail Services	0	303	0
011 Historical Commission	0	382	161,722
014 Information Technology Service	0	10,255	0
015 Finance	0	8	182,338
015 Finance - Accountability	0	178	0
015 Finance - Administration	0	547	0
015 Finance - Business Assistance	0	289	0
015 Finance - Grants & Cost Planning	0	106	0
015 Finance - Office of Mgmt & Budget	0	478	0
015 Finance - Operations	0	766	0
015 Finance - Payroll	0	190	0
015 Finance - Property Administration	0	117	0
015 Finance - Purchasing	0	407	0
015 Finance - Treasury	0	421	0
016 Assessor of Property	0	2,352	1,643,191
017 Trustee	0	707	773,160
018 County Clerk	0	1,533	1,323,322
019 District Attorney	0	3,004	464,258
021 Public Defender	0	2,822	420,568
022 Juvenile Court Clerk	0	648	281,529
023 Circuit Court Clerk	0	4,117	2,679,489
024 Criminal Court Clerk	0	2,134	1,061,490
025 Clerk and Master - Chancery	0	471	821,575
026 Juvenile Court	1,158	4,875	1,604,278
027 General Sessions Court	0	4,002	2,579,459
028 State Trial Courts	0	4,184	2,238,104
029 Justice Integration Services	0	907	94,917
030 Sheriff's Office	68,003	26,295	6,509,012
030 Sheriff's Office - Security Services	0	5,179	0
031 Police	374,435	69,886	30,139,007
032 Fire	136,537	45,307	17,287,278
033 Codes Administration	0	3,483	2,420,013
034 Beer Board	0	176	91,030

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule D - Detail of Allocated Costs**

Department	038 Health - Empl 26.5	048 Internal Audi 27.5	Totals
035 Agricultural Extension	0	107	44,130
036 Soil and Water Conservation	0	0	17,588
037 Social Services	0	2,489	1,426,049
038 Health	46,496	16,174	5,524,939
038 Health - Employee Health & Wellness	(2,176)	251	0
039 Public Library	0	10,576	3,481,781
040 Parks	14,755	13,017	7,055,702
041 Arts Commission	0	360	305,391
042 Public Works	4,315	24,264	9,054,784
044 Human Relations Commission	0	169	110,528
047 Criminal Justice Planning	0	177	54,293
048 Internal Audit	0	(101,462)	0
049 Office of Emergency Management	0	492	463,985
051 Office of Family Safety	0	1,037	723,537
052 Community Oversight Board	0	358	13,743
060 Farmer's Market	0	731	95,047
061 Municipal Auditorium	0	582	236,529
062 State Fair Board	0	1,280	358,261
064 Sports Authority	0	17,703	188,328
065 Water and Sewer	15,366	93,918	13,058,864
067 General Hospital	0	0	5,004,449
068 District Energy System (DES)	0	5,565	66,638
070 Community Education Commission	0	166	86,863
071 Convention Center Authority	0	57,764	1,279,476
075 Metro Action Commission	24,578	9,236	1,620,875
076 Nashville Career Advancement Center	0	1,116	276,312
077 Metro Development & Housing Authorit	811	1,597	42,755
078 Metropolitan Transit Authority (MTA)	0	16,175	192,904
080 Metro Nashville Public Schools (MNPS)	144	422,569	32,706,067
083 Industrial Development Board	0	0	2,405
090 Debt Service	0	30,483	165,227
091 Emergency Communication Center	0	4,996	1,023,608
Airport Authority	0	0	75,333
Bordeaux Longterm Care	0	1,152	2,575,077
Flood	0	174	3,314
Hospital Authority	0	14,264	140,621
Knowles Home	0	698	317,395
Medical Examiner	0	1,764	17,269
Port Authority	0	0	0
Nashville Electric Service (NES)	0	0	130,618
IKON Printing	0	0	1,400
All Other	0	52,383	5,501,886
Total Allocated			171,575,088
Direct Bills	0	0	23,095,079
Unallocated	0	0	15,761,194
Cost Adjustments	0	0	42,075,398
Disallowed	0	0	1,003
Total Expenditures	765,565	1,141,144	252,507,762

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Depreciation</b>		
1.4.1 Clifford Allen Building	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
<b>001 Administrative - Corporate Dues</b>		
2.4.1 Corporate Dues	Corporate Dues Costs Identified to Benefiting Department	FY 2020 Analysis of Expenditures - Finance-Grants & Cost Planning
<b>001 Administrative - Employee Benefits</b>		
3.4.1 County Retire Match	Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2020 Pensioner Information - Human Resources
3.4.2 Cnty Teach Retire Match	Direct Allocation to 080 MNPS	Direct Assignment
3.4.3 Health Insurance Match	Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept	FY 2020 Pensioner Information - Human Resources
3.4.4 Unemployment Compensation	Unemployment Benefits (excl. Unknown) by Benefiting Department	FY 2020 Benefit Charges by Location Report - Human Resources
3.4.5 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2020 Pensioner Information - Human Resources
3.4.6 TCRS Pension Contribution	Direct Allocation to 080 MNPS	Direct Assignment
3.4.7 Police/Fire Retire Match	Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2020 Pensioner Information - Human Resources
3.4.8 Civil Service Retire Match	Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2020 Pensioner Information - Human Resources
3.4.9 Teacher Pens Match	Direct Allocation to 080 MNPS	Direct Assignment
<b>001 Administrative - Facility Rental</b>		
4.4.1 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
4.4.2 Hardison Complex	Direct Allocation to 080 MNPS	Direct Assignment
<b>001 Administrative - Insurance</b>		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2020 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2020 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2020 Insurance Spreadsheet - Law
<b>001 Administrative - Post Audits</b>		
6.4.1 Post Audits	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
6.4.2 Management Consultant	Total Consultant Cost by Benefiting Department	FY 2020 Post Audit Account Ledger - Finance



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
003 Metropolitan Clerk - Records Center		
7.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2020 Records Stored and Requests Report - Metro Clerk
7.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2020 Records Stored and Requests Report - Metro Clerk
006 Law		
8.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2020 Total Time Report - Law
8.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
8.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
9.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
9.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
9.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
9.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
010 General Services - Administration		
10.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2020 Expenditure Report - Finance-Operations
010 General Services - Facilities		
11.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2020 General Services Rate Model - General Services
010 General Services - Fleet Management		
12.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2020 Fleet Management Billings Report - Finance-Operations
12.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2020 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
13.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2020 Postal Charges Report - General Services
014 Information Technology Service		
14.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2020 Information Systems Billings Report - Finance-Operations
14.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2020 Information Systems Billings Report - Finance-Operations
14.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2020 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
15.4.1 Procurement Monitoring	Number of Delegated Compliance Reviews Completed by Department	FY 2020 Reviews Report - Finance-Accountability
15.4.2 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
15.4.3 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
15.4.4 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
15.4.5 Community Partnerships	Direct Allocation to All Other	Direct Assignment
15.4.6 Special Projects	Percentage by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
15.4.7 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
15.4.8 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
015 Finance - Administration		
16.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2020 Expenditure Report - Finance-Operations Department
015 Finance - Business Assistance		
17.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing Department	Direct Assignment
17.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2020 Business Assistance Report - Finance-Business Assistance
17.4.3 Department Auditing and Monitoring	Direct Allocation to 015 Finance-Purchasing Department	Direct Assignment
015 Finance - Grants & Cost Planning		
18.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2020 Grant Assessment Report - Finance-Grants Coordination
18.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
18.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
19.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations Department
015 Finance - Operations		
20.4.1 Accounting and Reporting	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations Department
20.4.2 Accounts Payable	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations Department
015 Finance - Payroll		
21.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2020 Employee and Pensioner Reports - Human Resources
015 Finance - Property Administration		
22.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations Department
015 Finance - Purchasing		
23.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2020 KPI Details Report - Finance-Purchasing
23.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2020 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
24.4.1 Treasury Collections	Direct Allocation to 071 Convention Center Authority	Direct Assignment
24.4.2 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2020 Average Weighted MIP Balances by Fund - Finance-Treasury
24.4.3 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2020 Employee and Pensioner Reports - Human Resources
24.4.4 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations Department
030 Sheriff's Office - Security Services		
25.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.4 HDII	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
25.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.6 Woodland Street	Number of Employees by Dept Parking at Woodland St	Woodland Parking Report
25.4.7 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
25.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.9 General Hospital	Direct Allocation to 067 General Hospital	Direct Assignment
25.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
25.4.14 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
26.4.1 Employee Health & Wellness	Number of Examinations and Procedures by Benefiting Department	FY 2020 Activity Report - Health
26.4.2 Employee Benefit Board	Direct Allocation to 001 Administrative-Employee Benefits	Direct Assignment
048 Internal Audit		
27.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

Grantee Departments	001 Administrative -		001 Administrative -		001 Administrative -		001 Administrative -	
	Depreciation	%	Corporate Dues	%	Employee Benefits	%	Facility Rental	%
002 Metropolitan Council	254,638	3.01	236,550	32.80	358,432	0.41	224	0.02
003 Metropolitan Clerk	84,415	1.00	0	0.00	81,900	0.09	116	0.01
004 Mayor's Office	301	0.00	0	0.00	138,411	0.16	4	0.00
004 Mayor's Office - Administration	258,259	3.05	484,726	67.20	55,144	0.06	283	0.03
005 Election Commission	33,290	0.39	0	0.00	214,568	0.24	36,931	3.82
007 Planning Commission	226,088	2.67	0	0.00	320,280	0.36	415	0.04
009 Register of Deeds	3,331	0.04	0	0.00	249,003	0.28	240	0.02
010 General Services	24,404	0.29	0	0.00	88,932	0.10	7,675	0.79
011 Historical Commission	5,673	0.07	0	0.00	36,899	0.04	99	0.01
015 Finance	1,345	0.02	0	0.00	140,105	0.16	4	0.00
016 Assessor of Property	265,259	3.13	0	0.00	598,130	0.68	1,381	0.14
017 Trustee	84,819	1.00	0	0.00	257,288	0.29	649	0.07
018 County Clerk	216,421	2.56	0	0.00	447,460	0.51	611	0.06
019 District Attorney	24,486	0.29	0	0.00	152,159	0.17	869	0.09
021 Public Defender	7,534	0.09	0	0.00	209,384	0.24	359	0.04
022 Juvenile Court Clerk	6,117	0.07	0	0.00	96,335	0.11	180	0.02
023 Circuit Court Clerk	1,012,810	11.96	0	0.00	651,601	0.74	645	0.07
024 Criminal Court Clerk	180,910	2.14	0	0.00	390,491	0.44	372	0.04
025 Clerk and Master - Chancery	388,304	4.59	0	0.00	109,760	0.12	94	0.01
026 Juvenile Court	18,471	0.22	0	0.00	522,315	0.59	749	0.08
027 General Sessions Court	497,368	5.87	0	0.00	598,704	0.68	41,226	4.27
028 State Trial Courts	430,030	5.08	0	0.00	482,800	0.55	1,091	0.11
029 Justice Integration Services	7,010	0.08	0	0.00	19,003	0.02	534	0.06
030 Sheriff's Office	205,805	2.43	0	0.00	2,852,021	3.23	18,577	1.92
031 Police	1,374,216	16.23	0	0.00	14,206,773	16.07	170,342	17.64
032 Fire	159,525	1.88	0	0.00	10,534,508	11.92	92,669	9.59
033 Codes Administration	301,436	3.56	0	0.00	957,380	1.08	3,726	0.39
034 Beer Board	17,221	0.20	0	0.00	18,198	0.02	121	0.01
035 Agricultural Extension	4,204	0.05	0	0.00	1,366	0.00	48	0.00
036 Soil and Water Conservation	92	0.00	0	0.00	8,836	0.01	2,757	0.29
037 Social Services	59,859	0.71	0	0.00	1,033,086	1.17	554	0.06
038 Health	82,276	0.97	0	0.00	2,998,237	3.39	9,835	1.02
039 Public Library	62,863	0.74	0	0.00	1,514,099	1.71	4,295	0.44
040 Parks	54,431	0.64	0	0.00	2,385,590	2.70	15,051	1.56
041 Arts Commission	56,300	0.66	0	0.00	56,041	0.06	101	0.01
042 Public Works	74,650	0.88	0	0.00	3,348,518	3.79	61,662	6.38
044 Human Relations Commission	3,862	0.05	0	0.00	13,206	0.01	53	0.01
047 Criminal Justice Planning	926	0.01	0	0.00	1,611	0.00	32	0.00
049 Office of Emergency Management	58,208	0.69	0	0.00	20,569	0.02	61,475	6.36
051 Office of Family Safety	355,342	4.20	0	0.00	5,526	0.01	166	0.02
052 Community Oversight Board	562	0.01	0	0.00	974	0.00	44	0.00
060 Farmer's Market	1,118	0.01	0	0.00	74,885	0.08	74	0.01
061 Municipal Auditorium	2,319	0.03	0	0.00	145,553	0.16	77	0.01
062 State Fair Board	6,377	0.08	0	0.00	148,935	0.17	237	0.02
064 Sports Authority	10,999	0.13	0	0.00	9,755	0.01	187	0.02
065 Water and Sewer	262,657	3.10	0	0.00	5,771,215	6.53	33,074	3.42
067 General Hospital	2,787	0.03	0	0.00	4,167,147	4.71	82	0.01
068 District Energy System (DES)	1,750	0.02	0	0.00	2,258	0.00	43	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

<b>Grantee Departments</b>	<b>Depreciation</b>	<b>%</b>	<b>001 Administrative - Corporate Dues</b>	<b>%</b>	<b>001 Administrative - Employee Benefits</b>	<b>%</b>	<b>001 Administrative - Facility Rental</b>	<b>%</b>
070 Community Education Commission	1,066	0.01	0	0.00	66,669	0.08	75	0.01
071 Convention Center Authority	28,677	0.34	0	0.00	200,138	0.23	1,161	0.12
075 Metro Action Commission	132,692	1.57	0	0.00	821,327	0.93	3,394	0.35
076 Nashville Career Advancement Center	6,328	0.07	0	0.00	132,586	0.15	16,622	1.72
077 Metro Development & Housing Authorit	1,411	0.02	0	0.00	7,769	0.01	36	0.00
078 Metropolitan Transit Authority (MTA)	10,904	0.13	0	0.00	22,369	0.03	638	0.07
080 Metro Nashville Public Schools (MNPS)	241,703	2.85	0	0.00	27,262,703	30.84	298,029	30.86
083 Industrial Development Board	35	0.00	0	0.00	75	0.00	0	0.00
090 Debt Service	4,118	0.05	0	0.00	6,243	0.01	239	0.02
091 Emergency Communication Center	76,309	0.90	0	0.00	364,589	0.41	1,106	0.11
Airport Authority	27	0.00	0	0.00	73,992	0.08	1	0.00
Bordeaux Longterm Care Flood	1,248	0.01	0	0.00	2,527,489	2.86	56	0.01
Hospital Authority	196	0.00	0	0.00	408	0.00	2	0.00
Knowles Home	6,725	0.08	0	0.00	6,966	0.01	334	0.03
Medical Examiner	450	0.01	0	0.00	296,471	0.34	11	0.00
Port Authority	506	0.01	0	0.00	587	0.00	13	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	16,627	0.20	0	0.00	16,298	0.02	1,282	0.13
All Other	1,400	0.02	0	0.00	0	0.00	0	0.00
	<u>747,185</u>	<u>8.82</u>	<u>0</u>	<u>0.00</u>	<u>92,135</u>	<u>0.10</u>	<u>72,798</u>	<u>7.54</u>
Total Allocated	8,468,675	100.00	721,276	100.00	88,394,205	100.00	965,830	100.00
Unallocated & Direct Billing	8,755		0		286,677		296	
Adjustments & Disallowed	(8,477,430)		0		0		0	
Total Expenditures	<u>0</u>		<u>721,276</u>		<u>88,680,882</u>		<u>966,126</u>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

Grantee Departments	001 Administrative - Insurance		001 Administrative - Post Audits		003 Metropolitan Clerk - Records Center		006 Law	
		%		%		%		%
002 Metropolitan Council	15,238	0.61	2,083	0.18	90	0.05	44,762	1.23
003 Metropolitan Clerk	4,310	0.17	461	0.04	1,057	0.55	4,683	0.13
004 Mayor's Office	43	0.00	399	0.03	2	0.00	7,379	0.20
004 Mayor's Office - Administration	11,386	0.45	2,254	0.19	47	0.02	60,314	1.65
005 Election Commission	14,121	0.56	2,230	0.19	7,610	3.94	12,280	0.34
007 Planning Commission	16,253	0.65	2,961	0.25	3,474	1.80	75,627	2.07
009 Register of Deeds	107	0.00	1,535	0.13	2,454	1.27	565	0.02
010 General Services	959	0.04	591	0.05	47	0.02	5,467	0.15
011 Historical Commission	2,657	0.11	708	0.06	17	0.01	42,989	1.18
015 Finance	630	0.03	325	0.03	469	0.24	2,394	0.07
016 Assessor of Property	29,235	1.17	4,300	0.37	9,197	4.76	117,516	3.22
017 Trustee	9,461	0.38	1,647	0.14	339	0.18	151,194	4.15
018 County Clerk	23,203	0.93	3,081	0.26	804	0.42	10,480	0.29
019 District Attorney	25,406	1.02	3,774	0.32	86	0.04	4,034	0.11
021 Public Defender	20,989	0.84	3,600	0.31	11,965	6.19	5,667	0.16
022 Juvenile Court Clerk	9,130	0.36	1,058	0.09	21,616	11.19	8,126	0.22
023 Circuit Court Clerk	19,340	0.77	6,038	0.52	20,115	10.41	11,925	0.33
024 Criminal Court Clerk	26,203	1.05	3,503	0.30	12,507	6.47	23,957	0.66
025 Clerk and Master - Chancery	6,923	0.28	837	0.07	14,652	7.58	1,580	0.04
026 Juvenile Court	44,179	1.77	7,644	0.65	197	0.10	21,047	0.58
027 General Sessions Court	37,595	1.50	6,525	0.56	1,021	0.53	47,926	1.31
028 State Trial Courts	29,798	1.19	6,635	0.57	332	0.17	32,342	0.89
029 Justice Integration Services	6,002	0.24	1,087	0.09	102	0.05	1,279	0.04
030 Sheriff's Office	133,931	5.35	41,672	3.56	1,075	0.56	194,623	5.34
031 Police	617,615	24.68	114,908	9.81	12,842	6.65	635,987	17.44
032 Fire	418,875	16.74	75,475	6.45	2,588	1.34	169,685	4.65
033 Codes Administration	34,518	1.38	6,742	0.58	1,905	0.99	259,724	7.12
034 Beer Board	1,483	0.06	267	0.02	596	0.31	7,272	0.20
035 Agricultural Extension	2,921	0.12	173	0.01	7	0.00	1,519	0.04
036 Soil and Water Conservation	28	0.00	19	0.00	1	0.00	11	0.00
037 Social Services	35,061	1.40	6,224	0.53	1,473	0.76	25,037	0.69
038 Health	102,027	4.08	30,226	2.58	29,608	15.32	198,620	5.45
039 Public Library	189,392	7.57	16,626	1.42	10,464	5.42	45,360	1.24
040 Parks	365,227	14.59	23,674	2.02	1,167	0.60	129,459	3.55
041 Arts Commission	2,381	0.10	2,107	0.18	18	0.01	23,618	0.65
042 Public Works	94,819	3.79	35,725	3.05	2,971	1.54	287,455	7.88
044 Human Relations Commission	1,454	0.06	261	0.02	30	0.02	7,496	0.21
047 Criminal Justice Planning	1,045	0.04	204	0.02	7	0.00	985	0.03
049 Office of Emergency Management	3,952	0.16	1,613	0.14	48	0.02	10,681	0.29
051 Office of Family Safety	837	0.03	2,003	0.17	45	0.02	6,414	0.18
052 Community Oversight Board	30	0.00	399	0.03	9	0.00	317	0.01
060 Farmer's Market	49	0.00	823	0.07	5	0.00	2,961	0.08
061 Municipal Auditorium	17,217	0.69	888	0.08	9	0.00	12,968	0.36
062 State Fair Board	641	0.03	1,753	0.15	109	0.06	106,951	2.93
064 Sports Authority	1,452	0.06	15,346	1.31	78	0.04	45,824	1.26
065 Water and Sewer	8,293	0.33	102,433	8.75	2,092	1.08	7,606	0.21
067 General Hospital	433	0.02	8,483	0.72	30	0.02	77,407	2.12
068 District Energy System (DES)	183	0.01	4,828	0.41	13	0.01	22,735	0.62

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

<b>Grantee Departments</b>	<b>001 Administrative - Insurance</b>		<b>001 Administrative - Post Audits</b>		<b>003 Metropolitan Clerk - Records Center</b>		<b>006 Law</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
070 Community Education Commission	3,964	0.16	454	0.04	3	0.00	556	0.02
071 Convention Center Authority	2,460	0.10	51,689	4.41	370	0.19	13,436	0.37
075 Metro Action Commission	3,721	0.15	14,204	1.21	10,699	5.54	22,991	0.63
076 Nashville Career Advancement Center	11,854	0.47	1,698	0.14	2,104	1.09	7,805	0.21
077 Metro Development & Housing Authorit	94	0.00	1,413	0.12	4	0.00	10,419	0.29
078 Metropolitan Transit Authority (MTA)	440	0.02	14,100	1.20	45	0.02	5,374	0.15
080 Metro Nashville Public Schools (MNPS)	15,221	0.61	420,398	35.90	2,021	1.05	468,058	12.83
083 Industrial Development Board	8	0.00	2	0.00	0	0.00	2,192	0.06
090 Debt Service	437	0.02	26,246	2.24	82	0.04	2,531	0.07
091 Emergency Communication Center	52,608	2.10	6,889	0.59	1,435	0.74	71,707	1.97
Airport Authority	2	0.00	150	0.01	0	0.00	254	0.01
Bordeaux Longterm Care Flood	117	0.00	6,092	0.52	21	0.01	1,091	0.03
Hospital Authority	24	0.00	157	0.01	2	0.00	186	0.01
Knowles Home	340	0.01	12,351	1.05	39	0.02	8,578	0.24
Medical Examiner	59	0.00	1,209	0.10	3	0.00	10,475	0.29
Port Authority	43	0.00	1,530	0.13	4	0.00	3,442	0.09
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	298	0.01	296	0.03	13	0.01	3,461	0.09
All Other	0	0.00	0	0.00	0	0.00	0	0.00
	<u>24,010</u>	<u>0.96</u>	<u>56,013</u>	<u>4.78</u>	<u>973</u>	<u>0.50</u>	<u>40,433</u>	<u>1.11</u>
Total Allocated	2,502,732	100.00	1,171,039	100.00	193,208	100.00	3,647,237	100.00
Unallocated & Direct Billing	4,768		3,688		284		571,167	
Adjustments & Disallowed	0		0		0		11,478,845	
Total Expenditures	<u>2,507,500</u>		<u>1,174,727</u>		<u>193,492</u>		<u>15,697,249</u>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

Grantee Departments	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%	010 General Services - Fleet Management	%
002 Metropolitan Council	31,677	0.61	1,827	0.17	102,355	0.49	395	0.00
003 Metropolitan Clerk	4,207	0.08	3,431	0.33	225,254	1.08	671	0.00
004 Mayor's Office	87	0.00	18	0.00	308	0.00	0	0.00
004 Mayor's Office - Administration	17,958	0.34	1,883	0.18	117,980	0.57	492	0.00
005 Election Commission	17,147	0.33	5,922	0.57	206,242	0.99	941	0.01
007 Planning Commission	26,941	0.51	4,473	0.43	275,457	1.32	979	0.01
009 Register of Deeds	14,985	0.29	335	0.03	5,139	0.02	6,171	0.04
010 General Services	5,207	0.10	84,960	8.14	123,387	0.59	1,204	0.01
011 Historical Commission	7,301	0.14	988	0.09	17,704	0.08	111	0.00
015 Finance	1,151	0.02	16	0.00	715	0.00	3	0.00
016 Assessor of Property	46,017	0.88	7,096	0.68	370,484	1.78	41,401	0.24
017 Trustee	15,527	0.30	2,722	0.26	140,783	0.67	28,313	0.16
018 County Clerk	43,102	0.82	12,046	1.15	288,175	1.38	781	0.00
019 District Attorney	51,078	0.98	1,575	0.15	43,141	0.21	1,137	0.01
021 Public Defender	47,215	0.90	696	0.07	31,000	0.15	172	0.00
022 Juvenile Court Clerk	17,326	0.33	1,398	0.13	53,051	0.25	17,371	0.10
023 Circuit Court Clerk	64,434	1.23	9,312	0.89	519,084	2.49	1,634	0.01
024 Criminal Court Clerk	51,712	0.99	3,941	0.38	175,813	0.84	640	0.00
025 Clerk and Master - Chancery	9,670	0.18	3,128	0.30	174,840	0.84	513	0.00
026 Juvenile Court	68,712	1.31	10,097	0.97	591,221	2.83	1,325	0.01
027 General Sessions Court	70,527	1.35	13,897	1.33	614,600	2.95	1,919	0.01
028 State Trial Courts	82,374	1.57	12,629	1.21	744,551	3.57	1,688	0.01
029 Justice Integration Services	12,245	0.23	195	0.02	12,018	0.06	418	0.00
030 Sheriff's Office	497,437	9.51	45,318	4.34	1,323,508	6.34	304,541	1.76
031 Police	1,156,732	22.11	260,058	24.91	5,468,683	26.21	3,486,418	20.11
032 Fire	736,570	14.08	145,294	13.92	1,813,312	8.69	1,963,308	11.32
033 Codes Administration	69,933	1.34	13,747	1.32	422,756	2.03	75,869	0.44
034 Beer Board	3,434	0.07	469	0.04	20,916	0.10	5,628	0.03
035 Agricultural Extension	4,187	0.08	391	0.04	25,189	0.12	99	0.00
036 Soil and Water Conservation	6	0.00	63	0.01	4,214	0.02	11	0.00
037 Social Services	34,426	0.66	1,544	0.15	64,772	0.31	78,057	0.45
038 Health	284,744	5.44	13,471	1.29	666,895	3.20	140,659	0.81
039 Public Library	195,396	3.74	14,769	1.41	780,890	3.74	116,352	0.67
040 Parks	311,241	5.95	43,902	4.20	620,229	2.97	2,558,714	14.76
041 Arts Commission	7,021	0.13	862	0.08	53,013	0.25	207	0.00
042 Public Works	253,696	4.85	154,276	14.78	269,059	1.29	3,707,667	21.38
044 Human Relations Commission	2,827	0.05	73	0.01	4,461	0.02	54	0.00
047 Criminal Justice Planning	2,415	0.05	402	0.04	26,514	0.13	91	0.00
049 Office of Emergency Management	7,093	0.14	3,755	0.36	179,068	0.86	(260)	0.00
051 Office of Family Safety	19,677	0.38	1,655	0.16	108,639	0.52	384	0.00
052 Community Oversight Board	5,906	0.11	12	0.00	901	0.00	27	0.00
060 Farmer's Market	1,917	0.04	28	0.00	1,808	0.01	52	0.00
061 Municipal Auditorium	4,200	0.08	92	0.01	3,342	0.02	59	0.00
062 State Fair Board	13,247	0.25	164	0.02	7,898	0.04	174	0.00
064 Sports Authority	3,139	0.06	279	0.03	17,142	0.08	81	0.00
065 Water and Sewer	472,436	9.03	81,530	7.81	424,736	2.04	4,615,912	26.62
067 General Hospital	950	0.02	231	0.02	2,534	0.01	3	0.00
068 District Energy System (DES)	319	0.01	27	0.00	1,714	0.01	5	0.00



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

<b>Grantee Departments</b>	<b>008 Human Resources</b>	<b>%</b>	<b>010 General Services - Administration</b>	<b>%</b>	<b>010 General Services - Facilities</b>	<b>%</b>	<b>010 General Services - Fleet Management</b>	<b>%</b>
070 Community Education Commission	2,471	0.05	126	0.01	1,786	0.01	57	0.00
071 Convention Center Authority	94,061	1.80	863	0.08	39,781	0.19	573	0.00
075 Metro Action Commission	182,793	3.49	12,007	1.15	27,987	0.13	132,492	0.76
076 Nashville Career Advancement Center	3,585	0.07	450	0.04	28,043	0.13	88	0.00
077 Metro Development & Housing Authorit	193	0.00	27	0.00	1,493	0.01	20	0.00
078 Metropolitan Transit Authority (MTA)	1,913	0.04	277	0.03	16,046	0.08	433	0.00
080 Metro Nashville Public Schools (MNPS)	29,965	0.57	10,303	0.99	536,902	2.57	5,393	0.03
083 Industrial Development Board	15	0.00	0	0.00	19	0.00	0	0.00
090 Debt Service	711	0.01	101	0.01	5,623	0.03	25	0.00
091 Emergency Communication Center	109,160	2.09	2,959	0.28	192,228	0.92	26,735	0.15
Airport Authority	6	0.00	3	0.00	31	0.00	0	0.00
Bordeaux Longterm Care	293	0.01	132	0.01	1,486	0.01	(1)	0.00
Flood	43	0.00	7	0.00	295	0.00	2	0.00
Hospital Authority	838	0.02	141	0.01	9,089	0.04	198	0.00
Knowles Home	122	0.00	16	0.00	420	0.00	0	0.00
Medical Examiner	73	0.00	6	0.00	521	0.00	1	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	2,056	0.04	456	0.04	28,852	0.14	1,046	0.01
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	7,561	0.14	51,246	4.91	2,828,235	13.56	9,099	0.05
<b>Total Allocated</b>	<b>5,231,408</b>	<b>100.00</b>	<b>1,044,117</b>	<b>100.00</b>	<b>20,864,332</b>	<b>100.00</b>	<b>17,338,552</b>	<b>100.00</b>
Unallocated & Direct Billing	149,212		110		3,287,045		21,640,553	
Adjustments & Disallowed	0		0		0		147,666	
<b>Total Expenditures</b>	<b>5,380,620</b>		<b>1,044,227</b>		<b>24,151,377</b>		<b>39,126,771</b>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Mail Services		014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration	
		%		%		%		%
002 Metropolitan Council	7,092	0.78	5,849	0.18	782	0.14	1,895	0.13
003 Metropolitan Clerk	326	0.04	3,567	0.11	454	0.08	1,400	0.10
004 Mayor's Office	323	0.04	36	0.00	59	0.01	851	0.06
004 Mayor's Office - Administration	2,396	0.26	8,469	0.26	1,860	0.34	4,071	0.29
005 Election Commission	70,023	7.66	19,075	0.60	573	0.11	3,499	0.25
007 Planning Commission	7,349	0.80	11,972	0.37	62,485	11.45	15,209	1.07
009 Register of Deeds	6,494	0.71	7,253	0.23	449	0.08	997	0.07
010 General Services	237	0.03	3,986	0.12	276	0.05	5,857	0.41
011 Historical Commission	18,444	2.02	2,977	0.09	912	0.17	3,149	0.22
015 Finance	159	0.02	52	0.00	376	0.07	31,955	2.26
016 Assessor of Property	10,815	1.18	31,440	0.98	1,204	0.22	6,472	0.46
017 Trustee	14,374	1.57	21,101	0.66	3,920	0.72	3,088	0.22
018 County Clerk	186,266	20.38	13,029	0.41	617	0.11	3,809	0.27
019 District Attorney	12,455	1.36	23,915	0.75	61,640	11.30	12,625	0.89
021 Public Defender	3,361	0.37	8,351	0.26	760	0.14	7,429	0.52
022 Juvenile Court Clerk	14,365	1.57	4,836	0.15	3,216	0.59	1,484	0.10
023 Circuit Court Clerk	33,844	3.70	16,002	0.50	733	0.13	4,416	0.31
024 Criminal Court Clerk	31,577	3.45	9,270	0.29	641	0.12	3,250	0.23
025 Clerk and Master - Chancery	12,052	1.32	2,512	0.08	422	0.08	978	0.07
026 Juvenile Court	13,788	1.51	23,073	0.72	2,746	0.50	7,441	0.53
027 General Sessions Court	113,490	12.42	19,682	0.62	1,773	0.32	6,832	0.48
028 State Trial Courts	12,859	1.41	24,979	0.78	1,700	0.31	6,711	0.47
029 Justice Integration Services	312	0.03	17,674	0.55	3,201	0.59	1,734	0.12
030 Sheriff's Office	77,122	8.44	229,131	7.16	3,935	0.72	41,528	2.93
031 Police	50,352	5.51	961,667	30.05	13,874	2.54	134,054	9.47
032 Fire	16,932	1.85	389,588	12.18	7,165	1.31	71,058	5.02
033 Codes Administration	61,674	6.75	62,323	1.95	2,058	0.38	10,772	0.76
034 Beer Board	1,747	0.19	4,130	0.13	3,176	0.58	759	0.05
035 Agricultural Extension	272	0.03	1,481	0.05	384	0.07	250	0.02
036 Soil and Water Conservation	15	0.00	9	0.00	374	0.07	73	0.01
037 Social Services	2,832	0.31	10,874	0.34	3,212	0.59	7,912	0.56
038 Health	5,551	0.61	103,571	3.24	12,153	2.23	44,286	3.13
039 Public Library	22,417	2.45	112,291	3.51	2,959	0.54	22,705	1.60
040 Parks	11,466	1.25	86,334	2.70	5,535	1.01	37,711	2.66
041 Arts Commission	1,530	0.17	3,150	0.10	64,162	11.76	11,349	0.80
042 Public Works	13,799	1.51	108,244	3.38	6,860	1.26	78,520	5.55
044 Human Relations Commission	223	0.02	1,712	0.05	866	0.16	9,958	0.70
047 Criminal Justice Planning	18	0.00	976	0.03	387	0.07	267	0.02
049 Office of Emergency Management	615	0.07	37,872	1.18	1,858	0.34	7,558	0.53
051 Office of Family Safety	152	0.02	4,551	0.14	1,387	0.25	2,102	0.15
052 Community Oversight Board	16	0.00	1,157	0.04	19	0.00	384	0.03
060 Farmer's Market	116	0.01	2,241	0.07	433	0.08	1,114	0.08
061 Municipal Auditorium	1,131	0.12	2,339	0.07	21,383	3.92	6,628	0.47
062 State Fair Board	1,223	0.13	7,221	0.23	1,170	0.21	8,122	0.57
064 Sports Authority	582	0.06	1,796	0.06	1,368	0.25	9,474	0.67
065 Water and Sewer	10,141	1.11	173,832	5.43	9,819	1.80	133,277	9.41
067 General Hospital	4,206	0.46	298	0.01	782	0.14	5,104	0.36
068 District Energy System (DES)	116	0.01	120	0.00	733	0.13	4,005	0.28

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

Grantee Departments	010 General Services - Mail Services		014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration	
		%		%		%		%
070 Community Education Commission	2,585	0.28	2,459	0.08	607	0.11	537	0.04
071 Convention Center Authority	6,567	0.72	20,984	0.66	4,047	0.74	87,124	6.15
075 Metro Action Commission	2,073	0.23	38,768	1.21	4,105	0.75	21,756	1.54
076 Nashville Career Advancement Center	760	0.08	718	0.02	1,357	0.25	7,627	0.54
077 Metro Development & Housing Authorit	54	0.01	814	0.03	133	0.02	2,290	0.16
078 Metropolitan Transit Authority (MTA)	56	0.01	17,352	0.54	1,531	0.28	12,055	0.85
080 Metro Nashville Public Schools (MNPS)	35,129	3.84	400,917	12.53	26,789	4.91	370,289	26.15
083 Industrial Development Board	7	0.00	5	0.00	9	0.00	13	0.00
090 Debt Service	458	0.05	357	0.01	1,744	0.32	15,646	1.10
091 Emergency Communication Center	840	0.09	55,444	1.73	1,046	0.19	6,997	0.49
Airport Authority	71	0.01	2	0.00	7	0.00	86	0.01
Bordeaux Longterm Care Flood	2,444	0.27	92	0.00	697	0.13	3,911	0.28
Hospital Authority	103	0.01	32	0.00	19	0.00	1,132	0.08
Knowles Home	133	0.01	7,733	0.24	715	0.13	10,333	0.73
Medical Examiner	319	0.03	38	0.00	479	0.09	907	0.06
Port Authority	19	0.00	26	0.00	97	0.02	1,261	0.09
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	89	0.01	42,984	1.34	78	0.01	1,136	0.08
All Other	0	0.00	0	0.00	0	0.00	0	0.00
	5,708	0.62	25,097	0.78	185,240	33.95	88,768	6.27
<b>Total Allocated</b>	<b>914,064</b>	<b>100.00</b>	<b>3,199,830</b>	<b>100.00</b>	<b>545,551</b>	<b>100.00</b>	<b>1,415,990</b>	<b>100.00</b>
Unallocated & Direct Billing	14,444		12,615,788		2,439		257,434	
Adjustments & Disallowed	0		27,725,173		0		0	
<b>Total Expenditures</b>	<b>928,508</b>		<b>43,540,791</b>		<b>547,990</b>		<b>1,673,424</b>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Business Assistance		015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget		015 Finance - Operations	
		%		%		%		%
002 Metropolitan Council	817	0.09	241	0.07	2,115	0.14	3,600	0.15
003 Metropolitan Clerk	2,101	0.24	59	0.02	646	0.04	887	0.04
004 Mayor's Office	25	0.00	60	0.02	450	0.03	873	0.04
004 Mayor's Office - Administration	11,694	1.33	3,024	0.91	3,280	0.22	3,285	0.14
005 Election Commission	2,329	0.26	292	0.09	3,881	0.27	4,368	0.19
007 Planning Commission	7,413	0.84	1,747	0.53	4,249	0.29	5,100	0.22
009 Register of Deeds	486	0.06	194	0.06	376	0.03	2,909	0.12
010 General Services	16,078	1.82	75	0.02	698	0.05	1,110	0.05
011 Historical Commission	4,654	0.53	773	0.23	859	0.06	1,060	0.05
015 Finance	282	0.03	87	0.03	124	0.01	661	0.03
016 Assessor of Property	8,128	0.92	542	0.16	6,008	0.41	8,024	0.34
017 Trustee	2,927	0.33	212	0.06	2,059	0.14	3,150	0.14
018 County Clerk	3,804	0.43	369	0.11	3,812	0.26	5,414	0.23
019 District Attorney	1,574	0.18	452	0.14	6,095	0.42	6,716	0.29
021 Public Defender	8,482	0.96	440	0.13	5,902	0.40	6,446	0.28
022 Juvenile Court Clerk	623	0.07	119	0.04	1,385	0.09	1,791	0.08
023 Circuit Court Clerk	2,933	0.33	762	0.23	3,044	0.21	11,246	0.48
024 Criminal Court Clerk	1,562	0.18	408	0.12	4,574	0.31	6,089	0.26
025 Clerk and Master - Chancery	788	0.09	102	0.03	1,228	0.08	1,543	0.07
026 Juvenile Court	2,946	0.33	7,117	2.14	10,194	0.70	12,151	0.52
027 General Sessions Court	4,207	0.48	3,543	1.07	8,833	0.60	11,029	0.47
028 State Trial Courts	3,834	0.43	3,534	1.06	8,775	0.60	10,897	0.47
029 Justice Integration Services	873	0.10	136	0.04	1,901	0.13	2,028	0.09
030 Sheriff's Office	22,993	2.61	6,519	1.96	61,199	4.19	75,427	3.23
031 Police	116,358	13.19	24,942	7.51	150,875	10.33	211,328	9.06
032 Fire	43,355	4.91	15,786	4.76	93,120	6.37	139,938	6.00
033 Codes Administration	11,867	1.35	862	0.26	9,035	0.62	12,645	0.54
034 Beer Board	244	0.03	31	0.01	392	0.03	484	0.02
035 Agricultural Extension	160	0.02	16	0.00	242	0.02	254	0.01
036 Soil and Water Conservation	12	0.00	2	0.00	8	0.00	44	0.00
037 Social Services	5,203	0.59	8,338	2.51	5,902	0.40	9,537	0.41
038 Health	39,464	4.47	31,839	9.59	33,003	2.26	46,089	1.98
039 Public Library	22,782	2.58	6,159	1.86	22,274	1.52	28,795	1.23
040 Parks	56,744	6.43	12,431	3.75	30,978	2.12	38,409	1.65
041 Arts Commission	364	0.04	8,466	2.55	1,058	0.07	1,087	0.05
042 Public Works	156,565	17.75	8,928	2.69	55,743	3.82	68,641	2.94
044 Human Relations Commission	17,611	2.00	53	0.02	416	0.03	493	0.02
047 Criminal Justice Planning	131	0.01	25	0.01	363	0.02	375	0.02
049 Office of Emergency Management	10,845	1.23	5,001	1.51	1,771	0.12	1,388	0.06
051 Office of Family Safety	623	0.07	4,339	1.31	2,176	0.15	2,131	0.09
052 Community Oversight Board	85	0.01	46	0.01	933	0.06	702	0.03
060 Farmer's Market	2,287	0.26	118	0.04	1,224	0.08	1,745	0.07
061 Municipal Auditorium	5,242	0.59	126	0.04	1,289	0.09	1,829	0.08
062 State Fair Board	20,068	2.27	245	0.07	2,137	0.15	3,448	0.15
064 Sports Authority	9,041	1.02	2,270	0.68	1,191	0.08	33,481	1.44
065 Water and Sewer	170,839	19.37	17,047	5.14	96,289	6.59	208,468	8.94
067 General Hospital	135	0.02	1,246	0.38	2,055	0.14	18,509	0.79
068 District Energy System (DES)	103	0.01	714	0.22	8,989	0.62	10,559	0.45

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

<b>Grantee Departments</b>	<b>015 Finance - Business Assistance</b>	<b>%</b>	<b>015 Finance - Grants &amp; Cost Planning</b>	<b>%</b>	<b>015 Finance - Office of Mgmt &amp; Budget</b>	<b>%</b>	<b>015 Finance - Operations</b>	<b>%</b>
070 Community Education Commission	156	0.02	743	0.22	552	0.04	643	0.03
071 Convention Center Authority	5,518	0.63	7,541	2.27	82,564	5.65	110,170	4.72
075 Metro Action Commission	19,867	2.25	9,916	2.99	19,028	1.30	22,194	0.95
076 Nashville Career Advancement Center	17,566	1.99	2,300	0.69	1,311	0.09	2,799	0.12
077 Metro Development & Housing Authorit	80	0.01	211	0.06	9,829	0.67	3,092	0.13
078 Metropolitan Transit Authority (MTA)	1,046	0.12	2,092	0.63	29,241	2.00	30,790	1.32
080 Metro Nashville Public Schools (MNPS)	17,455	1.98	62,432	18.81	592,642	40.57	917,912	39.36
083 Industrial Development Board	2	0.00	0	0.00	2	0.00	5	0.00
090 Debt Service	445	0.05	3,888	1.17	148	0.01	57,380	2.46
091 Emergency Communication Center	3,872	0.44	797	0.24	10,413	0.71	11,763	0.50
Airport Authority	1	0.00	23	0.01	34	0.00	327	0.01
Bordeaux Longterm Care Flood	62	0.01	897	0.27	3,287	0.23	13,308	0.57
Hospital Authority	29	0.00	25	0.01	6	0.00	343	0.01
Knowles Home	573	0.06	1,834	0.55	25,827	1.77	27,002	1.16
Medical Examiner	21	0.00	179	0.05	1,343	0.09	2,646	0.11
Port Authority	28	0.00	226	0.07	3,206	0.22	3,347	0.14
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	1,998	0.23	40	0.01	499	0.03	617	0.03
All Other	0	0.00	0	0.00	0	0.00	0	0.00
	<u>11,772</u>	<u>1.33</u>	<u>58,928</u>	<u>17.75</u>	<u>17,780</u>	<u>1.22</u>	<u>101,638</u>	<u>4.36</u>
Total Allocated	882,172	100.00	331,909	100.00	1,460,862	100.00	2,332,159	100.00
Unallocated & Direct Billing	2,797		373		448		1,565	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	<u>884,969</u>		<u>332,282</u>		<u>1,461,310</u>		<u>2,333,724</u>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Payroll		015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury	
		%		%		%		%
002 Metropolitan Council	1,695	0.29	562	0.15	1,245	0.10	0	0.00
003 Metropolitan Clerk	170	0.03	138	0.04	4,243	0.34	0	0.00
004 Mayor's Office	150	0.03	135	0.04	31	0.00	0	0.00
004 Mayor's Office - Administration	688	0.12	512	0.14	1,414	0.11	0	0.00
005 Election Commission	3,756	0.64	682	0.19	3,599	0.29	0	0.00
007 Planning Commission	1,287	0.22	798	0.22	16,808	1.35	0	0.00
009 Register of Deeds	122	0.02	455	0.12	838	0.07	0	0.00
010 General Services	260	0.04	173	0.05	18,458	1.48	0	0.00
011 Historical Commission	323	0.06	165	0.05	11,167	0.90	0	0.00
015 Finance	85	0.01	103	0.03	575	0.05	0	0.00
016 Assessor of Property	2,159	0.37	1,255	0.34	11,957	0.96	0	0.00
017 Trustee	774	0.13	493	0.13	5,957	0.48	0	0.00
018 County Clerk	1,989	0.34	852	0.23	5,607	0.45	0	0.00
019 District Attorney	2,118	0.36	1,050	0.29	2,638	0.21	0	0.00
021 Public Defender	2,055	0.35	1,009	0.28	20,383	1.64	0	0.00
022 Juvenile Court Clerk	748	0.13	279	0.08	964	0.08	0	0.00
023 Circuit Court Clerk	1,339	0.23	1,760	0.48	4,116	0.33	0	0.00
024 Criminal Court Clerk	2,260	0.39	949	0.26	2,330	0.19	0	0.00
025 Clerk and Master - Chancery	440	0.08	241	0.07	1,050	0.08	0	0.00
026 Juvenile Court	3,011	0.52	1,902	0.52	4,003	0.32	0	0.00
027 General Sessions Court	3,330	0.57	1,726	0.47	5,986	0.48	0	0.00
028 State Trial Courts	3,728	0.64	1,704	0.47	5,312	0.43	0	0.00
029 Justice Integration Services	513	0.09	314	0.09	1,588	0.13	0	0.00
030 Sheriff's Office	22,857	3.93	11,824	3.23	35,142	2.82	0	0.00
031 Police	50,000	8.59	33,201	9.08	197,281	15.86	0	0.00
032 Fire	31,154	5.35	21,931	6.00	63,816	5.13	0	0.00
033 Codes Administration	3,223	0.55	1,979	0.54	23,949	1.93	0	0.00
034 Beer Board	160	0.03	75	0.02	391	0.03	0	0.00
035 Agricultural Extension	165	0.03	38	0.01	242	0.02	0	0.00
036 Soil and Water Conservation	4	0.00	6	0.00	15	0.00	0	0.00
037 Social Services	2,118	0.36	1,490	0.41	12,013	0.97	0	0.00
038 Health	13,545	2.33	7,232	1.98	85,159	6.85	0	0.00
039 Public Library	9,059	1.56	4,509	1.23	38,082	3.06	0	0.00
040 Parks	15,106	2.59	6,014	1.64	61,741	4.96	0	0.00
041 Arts Commission	296	0.05	168	0.05	566	0.05	0	0.00
042 Public Works	12,219	2.10	10,752	2.94	164,543	13.23	0	0.00
044 Human Relations Commission	125	0.02	77	0.02	43,633	3.51	0	0.00
047 Criminal Justice Planning	98	0.02	58	0.02	184	0.01	0	0.00
049 Office of Emergency Management	300	0.05	215	0.06	25,698	2.07	0	0.00
051 Office of Family Safety	787	0.14	329	0.09	913	0.07	0	0.00
052 Community Oversight Board	221	0.04	108	0.03	149	0.01	0	0.00
060 Farmer's Market	152	0.03	273	0.07	228	0.02	0	0.00
061 Municipal Auditorium	227	0.04	285	0.08	7,528	0.61	0	0.00
062 State Fair Board	829	0.14	538	0.15	22,685	1.82	0	0.00
064 Sports Authority	120	0.02	5,246	1.43	562	0.05	0	0.00
065 Water and Sewer	21,964	3.77	32,675	8.94	202,184	16.25	0	0.00
067 General Hospital	2,293	0.39	2,903	0.79	174	0.01	0	0.00
068 District Energy System (DES)	14	0.00	1,655	0.45	148	0.01	0	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Payroll		015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury	
		%		%		%		%
070 Community Education Commission	124	0.02	100	0.03	271	0.02	0	0.00
071 Convention Center Authority	3,852	0.66	17,270	4.72	4,509	0.36	432,977	100.00
075 Metro Action Commission	7,903	1.36	3,473	0.95	44,214	3.55	0	0.00
076 Nashville Career Advancement Center	331	0.06	435	0.12	21,975	1.77	0	0.00
077 Metro Development & Housing Authorit	9	0.00	482	0.13	141	0.01	0	0.00
078 Metropolitan Transit Authority (MTA)	92	0.02	4,824	1.32	1,795	0.14	0	0.00
080 Metro Nashville Public Schools (MNPS)	282,661	48.54	144,005	39.38	26,797	2.15	0	0.00
083 Industrial Development Board	1	0.00	1	0.00	4	0.00	0	0.00
090 Debt Service	39	0.01	8,996	2.46	487	0.04	0	0.00
091 Emergency Communication Center	4,029	0.69	1,838	0.50	7,430	0.60	0	0.00
Airport Authority	44	0.01	52	0.01	0	0.00	0	0.00
Bordeaux Longterm Care Flood	1,554	0.27	2,084	0.57	42	0.00	0	0.00
Hospital Authority	2	0.00	54	0.01	29	0.00	0	0.00
Knowles Home	41	0.01	4,231	1.16	944	0.08	0	0.00
Medical Examiner	161	0.03	416	0.11	33	0.00	0	0.00
Port Authority	3	0.00	523	0.14	39	0.00	0	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	95	0.02	95	0.03	3,694	0.30	0	0.00
All Other	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total Allocated</b>	<b>61,349</b>	<b>10.54</b>	<b>15,939</b>	<b>4.36</b>	<b>14,342</b>	<b>1.15</b>	<b>0</b>	<b>0.00</b>
Total Allocated	582,326	100.00	365,656	100.00	1,244,041	100.00	432,977	100.00
Unallocated & Direct Billing	130		241		5,200		0	
Adjustments & Disallowed	0		0		0		860,496	
<b>Total Expenditures</b>	<b>582,456</b>		<b>365,897</b>		<b>1,249,241</b>		<b>1,293,473</b>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule G - Origins of Costs**

Grantee Departments	030 Sheriff's Office - Security Services	%	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
002 Metropolitan Council	51,149	0.94	307	0.04	1,756	0.15	1,127,376	0.66
003 Metropolitan Clerk	17,309	0.32	96	0.01	431	0.04	442,332	0.26
004 Mayor's Office	62	0.00	112	0.01	425	0.04	150,544	0.09
004 Mayor's Office - Administration	59,320	1.09	61	0.01	1,605	0.14	1,112,405	0.65
005 Election Commission	18,794	0.35	225	0.03	2,133	0.19	684,511	0.40
007 Planning Commission	44,077	0.81	296	0.04	2,496	0.22	1,134,234	0.66
009 Register of Deeds	2,057	0.04	205	0.03	1,424	0.12	308,124	0.18
010 General Services	4,478	0.08	795	0.10	537	0.05	395,851	0.23
011 Historical Commission	1,537	0.03	38	0.00	518	0.05	161,722	0.09
015 Finance	283	0.01	115	0.02	324	0.03	182,338	0.11
016 Assessor of Property	60,695	1.12	547	0.07	3,929	0.34	1,643,191	0.96
017 Trustee	20,595	0.38	232	0.03	1,536	0.13	773,160	0.45
018 County Clerk	48,467	0.89	478	0.06	2,645	0.23	1,323,322	0.77
019 District Attorney	21,818	0.40	135	0.02	3,282	0.29	464,258	0.27
021 Public Defender	14,043	0.26	174	0.02	3,152	0.28	420,568	0.25
022 Juvenile Court Clerk	19,045	0.35	89	0.01	877	0.08	281,529	0.16
023 Circuit Court Clerk	276,255	5.10	609	0.08	5,492	0.48	2,679,489	1.56
024 Criminal Court Clerk	125,202	2.31	352	0.05	2,977	0.26	1,061,490	0.62
025 Clerk and Master - Chancery	89,046	1.64	116	0.02	756	0.07	821,575	0.48
026 Juvenile Court	222,346	4.10	1,665	0.22	5,938	0.52	1,604,278	0.94
027 General Sessions Court	461,723	8.52	608	0.08	5,389	0.47	2,579,459	1.50
028 State Trial Courts	323,979	5.98	499	0.07	5,323	0.47	2,238,104	1.30
029 Justice Integration Services	3,748	0.07	15	0.00	987	0.09	94,917	0.06
030 Sheriff's Office	195,451	3.61	70,504	9.21	36,872	3.23	6,509,012	3.79
031 Police	200,131	3.69	387,026	50.57	103,344	9.06	30,139,007	17.57
032 Fire	67,310	1.24	145,916	19.07	68,400	6.00	17,287,278	10.08
033 Codes Administration	64,812	1.20	898	0.12	6,180	0.54	2,420,013	1.41
034 Beer Board	3,582	0.07	19	0.00	235	0.02	91,030	0.05
035 Agricultural Extension	397	0.01	3	0.00	122	0.01	44,130	0.03
036 Soil and Water Conservation	959	0.02	8	0.00	21	0.00	17,588	0.01
037 Social Services	11,012	0.20	852	0.11	4,661	0.41	1,426,049	0.83
038 Health	474,990	8.76	48,913	6.39	22,546	1.98	5,524,939	3.22
039 Public Library	223,809	4.13	1,358	0.18	14,076	1.23	3,481,781	2.03
040 Parks	148,740	2.74	17,025	2.22	18,783	1.65	7,055,702	4.11
041 Arts Commission	10,947	0.20	50	0.01	529	0.05	305,391	0.18
042 Public Works	37,558	0.69	8,345	1.09	33,569	2.94	9,054,784	5.28
044 Human Relations Commission	1,326	0.02	12	0.00	246	0.02	110,528	0.06
047 Criminal Justice Planning	16,993	0.31	4	0.00	182	0.02	54,293	0.03
049 Office of Emergency Management	23,936	0.44	48	0.01	678	0.06	463,985	0.27
051 Office of Family Safety	202,306	3.73	16	0.00	1,037	0.09	723,537	0.42
052 Community Oversight Board	402	0.01	0	0.00	340	0.03	13,743	0.01
060 Farmer's Market	482	0.01	61	0.01	853	0.07	95,047	0.06
061 Municipal Auditorium	786	0.01	117	0.02	895	0.08	236,529	0.14
062 State Fair Board	2,277	0.04	123	0.02	1,689	0.15	358,261	0.21
064 Sports Authority	2,534	0.05	9	0.00	16,372	1.44	188,328	0.11
065 Water and Sewer	77,660	1.43	20,727	2.71	101,958	8.94	13,058,864	7.61
067 General Hospital	694,219	12.81	3,392	0.44	9,046	0.79	5,004,449	2.92
068 District Energy System (DES)	443	0.01	1	0.00	5,163	0.45	66,638	0.04



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule G - Origins of Costs**

<b>Grantee Departments</b>	<b>030 Sheriff's Office - Security Services</b>	<b>%</b>	<b>038 Health - Employee Health &amp; Wellness</b>	<b>%</b>	<b>048 Internal Audit</b>	<b>%</b>	<b>Summary Total</b>	<b>%</b>
070 Community Education Commission	490	0.01	55	0.01	314	0.03	86,863	0.05
071 Convention Center Authority	9,096	0.17	170	0.02	53,878	4.72	1,279,476	0.75
075 Metro Action Commission	27,143	0.50	25,275	3.30	10,853	0.95	1,620,875	0.94
076 Nashville Career Advancement Center	6,487	0.12	113	0.01	1,370	0.12	276,312	0.16
077 Metro Development & Housing Authorit	415	0.01	815	0.11	1,511	0.13	42,755	0.02
078 Metropolitan Transit Authority (MTA)	4,416	0.08	19	0.00	15,056	1.32	192,904	0.11
080 Metro Nashville Public Schools (MNPS)	66,973	1.24	22,471	2.94	448,899	39.36	32,706,067	19.06
083 Industrial Development Board	8	0.00	0	0.00	2	0.00	2,405	0.00
090 Debt Service	1,216	0.02	6	0.00	28,061	2.46	165,227	0.10
091 Emergency Communication Center	7,344	0.14	321	0.04	5,749	0.50	1,023,608	0.60
Airport Authority	1	0.00	60	0.01	159	0.01	75,333	0.04
Bordeaux Longterm Care Flood	116	0.00	2,057	0.27	6,502	0.57	2,575,077	1.50
Hospital Authority	51	0.00	0	0.00	167	0.01	3,314	0.00
Knowles Home	2,448	0.05	6	0.00	13,202	1.16	140,621	0.08
Medical Examiner	83	0.00	241	0.03	1,293	0.11	317,395	0.18
Port Authority	131	0.00	0	0.00	1,637	0.14	17,269	0.01
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	8,291	0.15	17	0.00	300	0.03	130,618	0.08
All Other	0	0.00	0	0.00	0	0.00	1,400	0.00
	<u>935,421</u>	<u>17.26</u>	<u>512</u>	<u>0.07</u>	<u>49,704</u>	<u>4.36</u>	<u>5,501,886</u>	<u>3.21</u>
Total Allocated	5,419,220	100.00	765,334	100.00	1,140,386	100.00	171,575,088	100.00
Unallocated & Direct Billing	1,870		231		758		38,856,273	
Adjustments & Disallowed	10,341,651		0		0		42,076,401	
Total Expenditures	<u>15,762,741</u>		<u>765,565</u>		<u>1,141,144</u>		<u>252,507,762</u>	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department Depreciation**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
YTD Depreciation Expense	8,477,430			
Total Departmental Cost Adjustments:	8,477,430			8,477,430
Total To Be Allocated:	8,477,430			8,477,430

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Total	G&A	Clifford Allen Building	AA Birch Building	Communications Building
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
YTD Depreciation Expense	8,477,430	0	155,637	1,162,478	123,030
Functional Cost	8,477,430	0	155,637	1,162,478	123,030
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	8,477,430	0	155,637	1,162,478	123,030
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Depreciation</b>					
Schedule .3 Total	8,477,430	0	155,637	1,162,478	123,030

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
YTD Depreciation Expense	280,663	2,487,359	254,548	1,241,921	679,706
Functional Cost	280,663	2,487,359	254,548	1,241,921	679,706
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	280,663	2,487,359	254,548	1,241,921	679,706
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Depreciation</b>					
Schedule .3 Total	280,663	2,487,359	254,548	1,241,921	679,706

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department Depreciation**

	Fulton Campus Garage	Police Headquarters	Family Justice Center
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
YTD Depreciation Expense	332,319	1,042,531	717,238
Functional Cost	332,319	1,042,531	717,238
<b>Allocation Step 1</b>			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	332,319	1,042,531	717,238
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For Depreciation</b>			
Schedule .3 Total	332,319	1,042,531	717,238

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Clifford Allen Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	249.06	0.808425	1,258		1,258		1,258
037 Social Services	10,284.00	33.380875	51,953		51,953		51,953
075 Metro Action Commission	20,275.00	65.810700	102,426		102,426		102,426
Schedule .4 Total for Clifford Allen Building	30,808.06	100.000000	155,637		155,637	0	155,637

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	145.00	0.102924	1,196		1,196		1,196
014 Information Technology Service	250.00	0.177456	2,063		2,063		2,063
023 Circuit Court Clerk	11,478.00	8.147359	94,711		94,711		94,711
024 Criminal Court Clerk	19,973.00	14.177314	164,808		164,808		164,808
027 General Sessions Court	47,006.00	33.365985	387,872		387,872		387,872
028 State Trial Courts	49,164.00	34.897787	405,680		405,680		405,680
030 Sheriff's Office	12,224.00	8.676888	100,867		100,867		100,867
031 Police	640.00	0.454287	5,281		5,281		5,281
Schedule .4 Total for AA Birch Building	140,880.00	100.000000	1,162,478		1,162,478	0	1,162,478

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Communications Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,496.00	9.102931	11,199		11,199		11,199
014 Information Technology Service	3,741.00	13.643455	16,786		16,786		16,786
049 Office of Emergency Management	8,258.74	30.119687	37,056		37,056		37,056
091 Emergency Communication Center	12,924.00	47.133927	57,989		57,989		57,989
Schedule .4 Total for Communications Building	27,419.74	100.000000	123,030		123,030	0	123,030

Allocation Basis: Occupied Square Footage by Benefiting Department  
 Allocation Source: FY 2020 BOSS Square Foot by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	36,260.00	8.856994	24,858		24,858		24,858
005 Election Commission	16,503.00	4.031080	11,314		11,314		11,314
008 Human Resources	1,977.00	0.482909	1,355		1,355		1,355
010 General Services	21,672.00	5.293678	14,857		14,857		14,857
010 General Services - Administration	11,387.00	2.781428	7,806		7,806		7,806
010 General Services - Facilities	23,199.00	5.666668	15,904		15,904		15,904
010 General Services - Fleet Management	61,853.00	15.108428	42,406		42,406		42,406
014 Information Technology Service	14,629.00	3.573330	10,029		10,029		10,029
023 Circuit Court Clerk	4,540.00	1.108956	3,112		3,112		3,112
024 Criminal Court Clerk	9,188.00	2.244293	6,299		6,299		6,299
027 General Sessions Court	11,647.00	2.844937	7,985		7,985		7,985
030 Sheriff's Office	2,073.00	0.506358	1,421		1,421		1,421
030 Sheriff's Office - Security Services	64.00	0.015633	44		44		44
031 Police	27,229.00	6.651050	18,667		18,667		18,667
032 Fire	28,282.00	6.908260	19,389		19,389		19,389
035 Agricultural Extension	4,562.00	1.114330	3,128		3,128		3,128
038 Health	25,912.00	6.329355	17,764		17,764		17,764
042 Public Works	1,513.00	0.369571	1,037		1,037		1,037
048 Internal Audit	2,677.00	0.653893	1,835		1,835		1,835
049 Office of Emergency Management	17,471.00	4.267527	11,977		11,977		11,977
065 Water and Sewer	792.00	0.193457	543		543		543
076 Nashville Career Advancement Center	4,765.00	1.163915	3,267		3,267		3,267
080 Metro Nashville Public Schools (MNPS)	54,772.00	13.378799	37,549		37,549		37,549
IKON Printing	2,042.00	0.498786	1,400		1,400		1,400
All Other	24,385.00	5.956365	16,717		16,717		16,717
<b>Schedule .4 Total for Metro Southeast</b>	<b>409,394.00</b>	<b>100.000000</b>	<b>280,663</b>		<b>280,663</b>	<b>0</b>	<b>280,663</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	14,330.00	10.025396	249,368		249,368		249,368
003 Metropolitan Clerk	4,502.00	3.149639	78,343		78,343		78,343
004 Mayor's Office - Administration	14,446.00	10.106550	251,386		251,386		251,386
006 Law	3,376.00	2.361880	58,748		58,748		58,748
014 Information Technology Service	3,161.00	2.211464	55,007		55,007		55,007
015 Finance - Administration	2,787.00	1.949810	48,499		48,499		48,499
023 Circuit Court Clerk	51,445.50	35.991731	895,244		895,244		895,244
025 Clerk and Master - Chancery	21,943.50	15.351868	381,856		381,856		381,856
027 General Sessions Court	4,606.00	3.222399	80,153		80,153		80,153
030 Sheriff's Office	1,258.00	0.880108	21,891		21,891		21,891
All Other	21,082.00	14.749155	366,864		366,864		366,864
<b>Schedule .4 Total for Courthouse</b>	<b>142,937.00</b>	<b>100.000000</b>	<b>2,487,359</b>		<b>2,487,359</b>	<b>0</b>	<b>2,487,359</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Lindsley Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	3,002.00	15.883598	40,431		40,431		40,431
010 General Services - Facilities	8,794.00	46.529100	118,439		118,439		118,439
014 Information Technology Service	328.00	1.735450	4,418		4,418		4,418
015 Finance - Office of Mgmt & Budget	710.00	3.756614	9,562		9,562		9,562
015 Finance - Purchasing	4,917.00	26.015873	66,223		66,223		66,223
064 Sports Authority	465.00	2.460317	6,263		6,263		6,263
All Other	684.00	3.619048	9,212		9,212		9,212
<b>Schedule .4 Total for Lindsley Hall</b>	<b>18,900.00</b>	<b>100.000000</b>	<b>254,548</b>		<b>254,548</b>	<b>0</b>	<b>254,548</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Howard Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,081.00	5.660272	70,296		70,296		70,296
010 General Services - Mail Services	404.00	0.376048	4,670		4,670		4,670
014 Information Technology Service	38,536.00	35.869801	445,475		445,475		445,475
015 Finance - Accountability	682.00	0.634814	7,884		7,884		7,884
015 Finance - Administration	682.00	0.634814	7,884		7,884		7,884
015 Finance - Grants & Cost Planning	550.00	0.511947	6,358		6,358		6,358
015 Finance - Office of Mgmt & Budget	6,767.00	6.298809	78,226		78,226		78,226
015 Finance - Operations	7,664.00	7.133748	88,596		88,596		88,596
015 Finance - Payroll	1,457.00	1.356194	16,843		16,843		16,843
015 Finance - Property Administration	309.00	0.287621	3,572		3,572		3,572
015 Finance - Treasury	1,449.00	1.348748	16,750		16,750		16,750
016 Assessor of Property	18,007.00	16.761144	208,160		208,160		208,160
017 Trustee	5,310.00	4.942615	61,383		61,383		61,383
018 County Clerk	15,117.00	14.071095	174,752		174,752		174,752
All Other	4,418.00	4.112330	51,072		51,072		51,072
<b>Schedule .4 Total for Howard Office Building</b>	<b>107,433.00</b>	<b>100.000000</b>	<b>1,241,921</b>		<b>1,241,921</b>	<b>0</b>	<b>1,241,921</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Metro Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	1.102867	7,496		7,496		7,496
007 Planning Commission	13,652.00	27.375175	186,071		186,071		186,071
010 General Services - Facilities	2,116.00	4.243032	28,840		28,840		28,840
011 Historical Commission	164.00	0.328855	2,235		2,235		2,235
014 Information Technology Service	557.00	1.116904	7,592		7,592		7,592
032 Fire	1,797.00	3.603369	24,492		24,492		24,492
033 Codes Administration	16,940.00	33.968318	230,885		230,885		230,885
034 Beer Board	994.00	1.993182	13,548		13,548		13,548
041 Arts Commission	3,351.00	6.719471	45,673		45,673		45,673
042 Public Works	239.00	0.479246	3,257		3,257		3,257
065 Water and Sewer	9,510.00	19.069581	129,617		129,617		129,617
Schedule .4 Total for Metro Office Building	49,870.00	100.000000	679,706		679,706	0	679,706

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Fulton Campus Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	0.312140	1,037		1,037		1,037
007 Planning Commission	13,652.00	7.747882	25,748		25,748		25,748
010 General Services - Administration	3,002.00	1.703717	5,662		5,662		5,662
010 General Services - Facilities	16,991.00	9.642855	32,045		32,045		32,045
010 General Services - Mail Services	404.00	0.229281	762		762		762
011 Historical Commission	164.00	0.093074	309		309		309
014 Information Technology Service	39,421.00	22.372490	74,348		74,348		74,348
015 Finance - Accountability	682.00	0.387054	1,286		1,286		1,286
015 Finance - Administration	682.00	0.387054	1,286		1,286		1,286
015 Finance - Grants & Cost Planning	550.00	0.312140	1,037		1,037		1,037
015 Finance - Office of Mgmt & Budget	7,477.00	4.243401	14,102		14,102		14,102
015 Finance - Operations	7,664.00	4.349529	14,454		14,454		14,454
015 Finance - Payroll	1,457.00	0.826887	2,748		2,748		2,748
015 Finance - Property Administration	309.00	0.175366	583		583		583
015 Finance - Purchasing	4,917.00	2.790531	9,273		9,273		9,273
015 Finance - Treasury	1,449.00	0.822347	2,733		2,733		2,733
016 Assessor of Property	18,007.00	10.219463	33,961		33,961		33,961
017 Trustee	5,310.00	3.013570	10,015		10,015		10,015
018 County Clerk	15,117.00	8.579309	28,511		28,511		28,511
032 Fire	1,797.00	1.019846	3,389		3,389		3,389
033 Codes Administration	16,940.00	9.613911	31,949		31,949		31,949
034 Beer Board	994.00	0.564122	1,875		1,875		1,875
041 Arts Commission	3,351.00	1.901784	6,320		6,320		6,320
042 Public Works	239.00	0.135639	451		451		451
064 Sports Authority	465.00	0.263900	877		877		877
065 Water and Sewer	9,510.00	5.397184	17,936		17,936		17,936
All Other	5,102.00	2.895524	9,622		9,622		9,622
Schedule .4 Total for Fulton Campus Garage	176,203.00	100.000000	332,319		332,319	0	332,319

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Police Headquarters

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,233.87	6.002943	62,583		62,583		62,583
014 Information Technology Service	565.05	0.544118	5,673		5,673		5,673
031 Police	97,047.97	93.452939	974,275		974,275		974,275
Schedule .4 Total for Police Headquarters	103,846.89	100.000000	1,042,531		1,042,531	0	1,042,531

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Family Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	3,054.35	7.489542	53,718		53,718		53,718
014 Information Technology Service	360.01	0.882777	6,332		6,332		6,332
019 District Attorney	755.19	1.851794	13,282		13,282		13,282
030 Sheriff's Office	480.41	1.178009	8,449		8,449		8,449
031 Police	4,620.05	11.328780	81,254		81,254		81,254
051 Office of Family Safety	19,960.58	48.945148	351,053		351,053		351,053
All Other	11,550.94	28.323950	203,150		203,150		203,150
Schedule .4 Total for Family Justice Center	40,781.53	100.000000	717,238		717,238	0	717,238

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
002 Metropolitan Council	249,368	0	0	0	0
003 Metropolitan Clerk	78,343	0	0	0	0
003 Metropolitan Clerk - Records Center	24,858	0	0	0	24,858
004 Mayor's Office - Administration	251,386	0	0	0	0
005 Election Commission	19,847	0	0	0	11,314
006 Law	58,748	0	0	0	0
007 Planning Commission	211,819	0	0	0	0
008 Human Resources	1,355	0	0	0	1,355
010 General Services	14,857	0	0	0	14,857
010 General Services - Administration	53,899	0	0	0	7,806
010 General Services - Facilities	393,024	0	0	11,199	15,904
010 General Services - Fleet Management	42,406	0	0	0	42,406
010 General Services - Mail Services	6,628	0	1,196	0	0
011 Historical Commission	2,544	0	0	0	0
014 Information Technology Service	628,981	1,258	2,063	16,786	10,029
015 Finance - Accountability	9,170	0	0	0	0
015 Finance - Administration	57,669	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	101,890	0	0	0	0
015 Finance - Operations	103,050	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	0	0	0
017 Trustee	71,398	0	0	0	0
018 County Clerk	203,263	0	0	0	0
019 District Attorney	13,282	0	0	0	0
023 Circuit Court Clerk	993,067	0	94,711	0	3,112
024 Criminal Court Clerk	171,107	0	164,808	0	6,299
025 Clerk and Master - Chancery	381,856	0	0	0	0
027 General Sessions Court	476,010	0	387,872	0	7,985
028 State Trial Courts	405,680	0	405,680	0	0
030 Sheriff's Office	132,628	0	100,867	0	1,421
030 Sheriff's Office - Security Services	44	0	0	0	44
031 Police	1,079,477	0	5,281	0	18,667
032 Fire	47,270	0	0	0	19,389
033 Codes Administration	262,834	0	0	0	0
034 Beer Board	15,423	0	0	0	0
035 Agricultural Extension	3,128	0	0	0	3,128
037 Social Services	51,953	51,953	0	0	0
038 Health	17,764	0	0	0	17,764
041 Arts Commission	51,993	0	0	0	0
042 Public Works	4,745	0	0	0	1,037
048 Internal Audit	1,835	0	0	0	1,835
049 Office of Emergency Management	49,033	0	0	37,056	11,977
051 Office of Family Safety	351,053	0	0	0	0
064 Sports Authority	7,140	0	0	0	0
065 Water and Sewer	148,096	0	0	0	543
075 Metro Action Commission	102,426	102,426	0	0	0
076 Nashville Career Advancement Center	3,267	0	0	0	3,267

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
080 Metro Nashville Public Schools (MNPS)	37,549	0	0	0	37,549
091 Emergency Communication Center	57,989	0	0	57,989	0
IKON Printing	1,400	0	0	0	1,400
All Other	656,637	0	0	0	16,717
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>8,477,430</b>	<b>155,637</b>	<b>1,162,478</b>	<b>123,030</b>	<b>280,663</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	249,368	0	0	0	0
003 Metropolitan Clerk	78,343	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	251,386	0	0	0	0
005 Election Commission	0	0	0	7,496	1,037
006 Law	58,748	0	0	0	0
007 Planning Commission	0	0	0	186,071	25,748
008 Human Resources	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	40,431	0	0	5,662
010 General Services - Facilities	0	118,439	70,296	28,840	32,045
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	4,670	0	762
011 Historical Commission	0	0	0	2,235	309
014 Information Technology Service	55,007	4,418	445,475	7,592	74,348
015 Finance - Accountability	0	0	7,884	0	1,286
015 Finance - Administration	48,499	0	7,884	0	1,286
015 Finance - Grants & Cost Planning	0	0	6,358	0	1,037
015 Finance - Office of Mgmt & Budget	0	9,562	78,226	0	14,102
015 Finance - Operations	0	0	88,596	0	14,454
015 Finance - Payroll	0	0	16,843	0	2,748
015 Finance - Property Administration	0	0	3,572	0	583
015 Finance - Purchasing	0	66,223	0	0	9,273
015 Finance - Treasury	0	0	16,750	0	2,733
016 Assessor of Property	0	0	208,160	0	33,961
017 Trustee	0	0	61,383	0	10,015
018 County Clerk	0	0	174,752	0	28,511
019 District Attorney	0	0	0	0	0
023 Circuit Court Clerk	895,244	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	381,856	0	0	0	0
027 General Sessions Court	80,153	0	0	0	0
028 State Trial Courts	0	0	0	0	0
030 Sheriff's Office	21,891	0	0	0	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	0	0	0	0	0
032 Fire	0	0	0	24,492	3,389
033 Codes Administration	0	0	0	230,885	31,949
034 Beer Board	0	0	0	13,548	1,875
035 Agricultural Extension	0	0	0	0	0
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	0	0	45,673	6,320
042 Public Works	0	0	0	3,257	451
048 Internal Audit	0	0	0	0	0
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	0	0	0
064 Sports Authority	0	6,263	0	0	877
065 Water and Sewer	0	0	0	129,617	17,936
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
080 Metro Nashville Public Schools (MNPS)	0	0	0	0	0
091 Emergency Communication Center	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	366,864	9,212	51,072	0	9,622
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,487,359</b>	<b>254,548</b>	<b>1,241,921</b>	<b>679,706</b>	<b>332,319</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department Depreciation**

Receiving Department	Police Headquarters	Family Justice Center
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
003 Metropolitan Clerk - Records Center	0	0
004 Mayor's Office - Administration	0	0
005 Election Commission	0	0
006 Law	0	0
007 Planning Commission	0	0
008 Human Resources	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	62,583	53,718
010 General Services - Fleet Management	0	0
010 General Services - Mail Services	0	0
011 Historical Commission	0	0
014 Information Technology Service	5,673	6,332
015 Finance - Accountability	0	0
015 Finance - Administration	0	0
015 Finance - Grants & Cost Planning	0	0
015 Finance - Office of Mgmt & Budget	0	0
015 Finance - Operations	0	0
015 Finance - Payroll	0	0
015 Finance - Property Administration	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	13,282
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
027 General Sessions Court	0	0
028 State Trial Courts	0	0
030 Sheriff's Office	0	8,449
030 Sheriff's Office - Security Services	0	0
031 Police	974,275	81,254
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
035 Agricultural Extension	0	0
037 Social Services	0	0
038 Health	0	0
041 Arts Commission	0	0
042 Public Works	0	0
048 Internal Audit	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	351,053
064 Sports Authority	0	0
065 Water and Sewer	0	0
075 Metro Action Commission	0	0
076 Nashville Career Advancement Center	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Police Headquarters	Family Justice Center
080 Metro Nashville Public Schools (MNPS)	0	0
091 Emergency Communication Center	0	0
IKON Printing	0	0
All Other	0	203,150
Direct Bill	0	0
Total	1,042,531	717,238

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department 001 Administrative - Corporate Dues**

The costs in business unit 01101303 within GSD General Fund 10101 were analyzed to determine whether any of these costs were allocable under 2 CFR Part 200. Costs associated with the Mayor's Office have been separately identified and allocated directly to the Mayor's Office as the primary beneficiary of the expenditures. The remaining costs have been allocated directly to the Metropolitan Council.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Corporate Dues**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	721,276			721,276
Inbound Costs:				
001 Administrative - Post Audits		199	199	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		53	53	
015 Finance - Office of Mgmt & Budget		585	585	
015 Finance - Operations		602	602	
015 Finance - Property Administration		92	92	
015 Finance - Treasury		16	16	
048 Internal Audit		236	236	
Total Allocated Additions:		<u>2,182</u>	2,182	2,182
Total To Be Allocated:	<u>721,276</u>	<u>2,182</u>		<u>723,458</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Corporate Dues**

	Total	G&A	Corporate Dues
<b>Other Expense &amp; Cost</b>			
502229 Management Consultant	250,450	0	250,450
502884 Membership Dues	470,826	0	470,826
<b>Departmental Total</b>			
Expenditures Per Financial Statement	721,276		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	721,276	0	721,276
<b>Allocation Step 1</b>			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	721,276	0	721,276
<b>Allocation Step 2</b>			
Inbound - All Others	2,182	2,182	0
Reallocate Admin Costs		(2,182)	2,182
Unallocated Costs	0	0	0
2nd Allocation	2,182	0	2,182
<b>Total For 001 Administrative - Corporate Dues</b>			
Schedule .3 Total	723,458	0	723,458

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Corporate Dues**

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	229,766.63	32.796043	236,550		236,550	712	237,262
004 Mayor's Office - Administration	470,825.91	67.203957	484,726		484,726	1,470	486,196
<b>Schedule .4 Total for Corporate Dues</b>	<b>700,592.54</b>	<b>100.000000</b>	<b>721,276</b>		<b>721,276</b>	<b>2,182</b>	<b>723,458</b>

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2020 Analysis of Expenditures - Finance-Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 001 Administrative - Corporate Dues**

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	237,262	237,262
004 Mayor's Office - Administration	486,196	486,196
Direct Bill	0	0
Total	723,458	723,458

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 001 Administrative - Employee Benefits**

Employee Benefits include costs recorded in business units 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, 01101140, and 01101145 of fund 10101 and business units 01191102, 01191103, 01191106, 01191109, 01191112, 01191113, and 01191115 of fund 18301.

The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools.
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. These costs have not been allocated within the cost allocation plan.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment benefits identified to each department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **TCRS Pension Contribution** - includes costs recorded in business unit 01101145. These costs have been allocated directly to Metro Nashville Public Schools.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the retiree gross pay by benefiting department (excluding Unknown).
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Employee Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	88,680,882			88,680,882
Inbound Costs:				
001 Administrative - Employee Benefits		108,301	108,301	
001 Administrative - Post Audits		173,695	173,695	
006 Law		17,074	17,074	
008 Human Resources		4,497	4,497	
010 General Services - Facilities		823	823	
010 General Services - Mail Services		91,482	91,482	
014 Information Technology Service		713	713	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		47,686	47,686	
015 Finance - Office of Mgmt & Budget		57,450	57,450	
015 Finance - Operations		528,316	528,316	
015 Finance - Payroll		81	81	
015 Finance - Property Administration		82,355	82,355	
015 Finance - Treasury		24,022	24,022	
038 Health - Employee Health & Wellness		72,193	72,193	
048 Internal Audit		206,950	206,950	
Total Allocated Additions:		1,416,037	1,416,037	1,416,037
Total To Be Allocated:	88,680,882	1,416,037		90,096,919

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Employee Benefits**

	Total	G&A	County Retire Match	Cnty Teach Retire Match	Health Insurance Match
<b>Other Expense &amp; Cost</b>					
501174 Employer Group Health	52,499,838	0	0	0	52,499,838
501175 Employer Dental Group	3,199,216	0	0	0	3,199,216
501176 Employer Group Life	3,241,927	0	0	0	0
501177 Employer Pension	38,184	0	0	0	0
505102 Other non-operating expense	29,433	29,433	0	0	0
505207 Insurance-Unemployment Comp	179,884	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531702 Transfer Guaranteed Pension	29,292,400	0	3,501,900	6,900,400	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	88,680,882				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	88,680,882	29,433	3,501,900	6,900,400	55,699,054
<b>Allocation Step 1</b>					
Reallocate Admin Costs		(29,433)	1,163	2,291	18,492
Unallocated Costs	(200,066)	0	0	0	0
1st Allocation	88,480,816	0	3,503,063	6,902,691	55,717,546
<b>Allocation Step 2</b>					
Inbound - All Others	1,416,037	1,416,037	0	0	0
Reallocate Admin Costs		(1,416,037)	55,937	110,219	889,723
Unallocated Costs	(3,187)	0	0	0	0
2nd Allocation	1,412,850	0	55,937	110,219	889,723
<b>Total For 001 Administrative - Employee Benefits</b>					
Schedule .3 Total	89,893,666	0	3,559,000	7,012,910	56,607,269

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001 Administrative - Employee Benefits**

	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
<b>Other Expense &amp; Cost</b>					
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	3,241,927	0	0	0
501177 Employer Pension	0	0	38,184	0	0
505102 Other non-operating expense	0	0	0	0	0
505207 Insurance-Unemployment Comp	179,884	0	0	0	0
531001 Transfer Operational	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	8,873,000	5,424,700
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	179,884	3,241,927	38,184	8,873,000	5,424,700
<b>Allocation Step 1</b>					
Reallocate Admin Costs	60	1,076	13	2,946	1,801
Unallocated Costs	0	0	0	0	0
1st Allocation	179,944	3,243,003	38,197	8,875,946	5,426,501
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	2,863	51,780	601	141,732	86,645
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,863	51,780	601	141,732	86,645
<b>Total For 001 Administrative - Employee Benefits</b>					
Schedule .3 Total	182,807	3,294,783	38,798	9,017,678	5,513,146



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Employee Benefits**

	Teacher Pens Match	Death Benefit Payments**
<hr/>		
Other Expense & Cost		
501174 Employer Group Health	0	0
501175 Employer Dental Group	0	0
501176 Employer Group Life	0	0
501177 Employer Pension	0	0
505102 Other non-operating expense	0	0
505207 Insurance-Unemployment Comp	0	0
531001 Transfer Operational	0	200,000
531702 Transfer Guaranteed Pension	4,592,400	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	4,592,400	200,000
Allocation Step 1		
Reallocate Admin Costs	1,525	66
Unallocated Costs	0	(200,066)
1st Allocation	4,593,925	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	73,350	3,187
Unallocated Costs	0	(3,187)
2nd Allocation	73,350	0
Total For 001 Administrative - Employee Benefits		
Schedule .3 Total	4,667,275	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	131,251.78	0.200347	7,018		7,018		7,018
002 Metropolitan Council	116,742.57	0.178199	6,242		6,242	94	6,336
003 Metropolitan Clerk	156,087.94	0.238257	8,347		8,347	126	8,473
004 Mayor's Office - Administration	336,000.47	0.512881	17,967		17,967	282	18,249
005 Election Commission	341,969.24	0.521992	18,286		18,286	287	18,573
006 Law	289,760.86	0.442299	15,494		15,494	245	15,739
007 Planning Commission	694,565.11	1.060204	37,139		37,139	583	37,722
008 Human Resources	719,569.12	1.098371	38,477		38,477	608	39,085
009 Register of Deeds	442,165.56	0.674934	23,644		23,644	372	24,016
010 General Services - Administration	1,838,363.44	2.806132	98,301		98,301	1,569	99,870
011 Historical Commission	79,016.58	0.120613	4,225		4,225	62	4,287
014 Information Technology Service	1,163,527.71	1.776043	62,216		62,216	986	63,202
015 Finance	128,370.66	0.195949	6,864		6,864	104	6,968
015 Finance - Administration	1,044,414.74	1.594225	55,847		55,847	886	56,733
016 Assessor of Property	990,830.78	1.512433	52,982		52,982	842	53,824
017 Trustee	495,029.18	0.755627	26,470		26,470	414	26,884
018 County Clerk	548,618.63	0.837427	29,336		29,336	462	29,798
019 District Attorney	222,933.57	0.340292	11,921		11,921	185	12,106
021 Public Defender	451,085.92	0.688551	24,120		24,120	381	24,501
022 Juvenile Court Clerk	113,232.53	0.172841	6,055		6,055	91	6,146
023 Circuit Court Clerk	1,060,173.62	1.618280	56,690		56,690	898	57,588
024 Criminal Court Clerk	653,116.13	0.996936	34,924		34,924	549	35,473
025 Clerk and Master - Chancery	250,747.91	0.382749	13,407		13,407	206	13,613
026 Juvenile Court	971,862.75	1.483480	51,967		51,967	823	52,790
027 General Sessions Court	1,198,517.50	1.829452	64,087		64,087	1,018	65,105
028 State Trial Courts	654,054.16	0.998367	34,974		34,974	550	35,524
029 Justice Integration Services	31,501.10	0.048084	1,685		1,685	23	1,708
030 Sheriff's Office	4,541,045.65	6.931585	242,818		242,818	3,878	246,696
033 Codes Administration	1,555,510.96	2.374377	83,176		83,176	1,325	84,501
034 Beer Board	18,541.86	0.028303	991		991	13	1,004
035 Agricultural Extension	331.88	0.000507	18		18		18
036 Soil and Water Conservation	13,297.22	0.020297	711		711	9	720
037 Social Services	1,440,310.46	2.198532	77,016		77,016	1,226	78,242
038 Health	5,296,799.84	8.085190	283,229		283,229	4,525	287,754
039 Public Library	2,327,839.09	3.553282	124,473		124,473	1,987	126,460
040 Parks	4,278,690.55	6.531118	228,789		228,789	3,655	232,444
041 Arts Commission	57,770.92	0.088183	3,089		3,089	47	3,136
042 Public Works	5,398,123.73	8.239854	288,647		288,647	4,610	293,257
044 Human Relations Commission	16,500.30	0.025187	882		882	13	895
047 Criminal Justice Planning	4,323.97	0.006600	231		231	1	232
048 Internal Audit	47,121.44	0.071928	2,520		2,520	37	2,557
049 Office of Emergency Management	24,032.96	0.036685	1,285		1,285	19	1,304
060 Farmer's Market	44,933.06	0.068587	2,403		2,403	37	2,440
061 Municipal Auditorium	285,654.29	0.436031	15,274		15,274	240	15,514
062 State Fair Board	207,718.17	0.317067	11,107		11,107	172	11,279
064 Sports Authority	23,911.46	0.036499	1,278		1,278	19	1,297
065 Water and Sewer	10,863,274.27	16.582017	580,879		580,879	9,604	590,483
067 General Hospital	7,273,558.82	11.102573	388,930		388,930	6,216	395,146
070 Community Education Commission	75,251.48	0.114866	4,023		4,023	61	4,084
071 Convention Center Authority	272,407.36	0.415811	14,566		14,566	229	14,795
075 Metro Action Commission	951,088.20	1.451769	50,856		50,856	807	51,663

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	221,345.76	0.337869	11,836		11,836	183	12,019
078 Metropolitan Transit Authority (MTA)	31,808.90	0.048554	1,701		1,701	23	1,724
091 Emergency Communication Center	752,923.13	1.149284	40,260		40,260	635	40,895
Airport Authority	189,189.00	0.288784	10,116		10,116	153	10,269
Bordeaux Longterm Care	3,780,391.46	5.770500	202,144		202,144	3,232	205,376
Knowles Home	395,167.82	0.603196	21,130		21,130	335	21,465
Schedule .4 Total for County Retire Match	65,512,373.57	100.000000	3,503,063		3,503,063	55,937	3,559,000

Allocation Basis: Retiree Gross Pay (excl. Unknown) by Benefiting Department  
Allocation Source: FY 2020 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Cnty Teach Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	6,902,691		6,902,691	110,219	7,012,910
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,902,691		6,902,691	110,219	7,012,910

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	13.00	0.152260	84,835		84,835		84,835
002 Metropolitan Council	51.00	0.597330	332,817		332,817	5,314	338,131
003 Metropolitan Clerk	8.00	0.093699	52,206		52,206	829	53,035
004 Mayor's Office	20.00	0.234247	130,516		130,516	2,077	132,593
005 Election Commission	17.00	0.199110	110,939		110,939	1,765	112,704
006 Law	12.00	0.140548	78,310		78,310	1,247	79,557
007 Planning Commission	30.00	0.351370	195,775		195,775	3,124	198,899
008 Human Resources	41.00	0.480206	267,559		267,559	4,275	271,834
009 Register of Deeds	27.00	0.316233	176,197		176,197	2,810	179,007
010 General Services - Administration	115.00	1.346920	750,471		750,471	11,993	762,464
011 Historical Commission	3.00	0.035137	19,577		19,577	309	19,886
014 Information Technology Service	65.00	0.761302	424,179		424,179	6,785	430,964
015 Finance	16.00	0.187398	104,414		104,414	1,664	106,078
015 Finance - Administration	58.00	0.679316	378,499		378,499	6,047	384,546
016 Assessor of Property	63.00	0.737878	411,127		411,127	6,568	417,695
017 Trustee	25.00	0.292809	163,146		163,146	2,601	165,747
018 County Clerk	50.00	0.585617	326,291		326,291	5,210	331,501
019 District Attorney	15.00	0.175685	97,887		97,887	1,563	99,450
021 Public Defender	20.00	0.234247	130,516		130,516	2,077	132,593
022 Juvenile Court Clerk	11.00	0.128836	71,784		71,784	1,143	72,927
023 Circuit Court Clerk	70.00	0.819864	456,808		456,808	7,304	464,112
024 Criminal Court Clerk	42.00	0.491918	274,085		274,085	4,379	278,464
025 Clerk and Master - Chancery	10.00	0.117123	65,258		65,258	1,036	66,294
026 Juvenile Court	53.00	0.620754	345,869		345,869	5,525	351,394
027 General Sessions Court	55.00	0.644179	358,921		358,921	5,735	364,656
028 State Trial Courts	51.00	0.597330	332,817		332,817	5,314	338,131
029 Justice Integration Services	1.00	0.011712	6,525		6,525	100	6,625
030 Sheriff's Office	297.00	3.478566	1,938,171		1,938,171	30,982	1,969,153
031 Police	1,264.00	14.804404	8,248,651		8,248,651	131,918	8,380,569
032 Fire	926.00	10.845631	6,042,920		6,042,920	96,642	6,139,562
033 Codes Administration	101.00	1.182947	659,109		659,109	10,535	669,644
034 Beer Board	2.00	0.023425	13,052		13,052	202	13,254
036 Soil and Water Conservation	1.00	0.011712	6,525		6,525	100	6,625
037 Social Services	119.00	1.393769	776,574		776,574	12,417	788,991
038 Health	311.00	3.642539	2,029,534		2,029,534	32,450	2,061,984
039 Public Library	160.00	1.873975	1,044,133		1,044,133	16,694	1,060,827
040 Parks	242.00	2.834387	1,579,251		1,579,251	25,252	1,604,503
041 Arts Commission	6.00	0.070274	39,155		39,155	618	39,773
042 Public Works	348.00	4.075896	2,270,990		2,270,990	36,317	2,307,307
044 Human Relations Commission	1.00	0.011712	6,525		6,525	100	6,625
048 Internal Audit	3.00	0.035137	19,577		19,577	309	19,886
049 Office of Emergency Management	1.00	0.011712	6,525		6,525	100	6,625
060 Farmer's Market	10.00	0.117123	65,258		65,258	1,036	66,294
061 Municipal Auditorium	15.00	0.175685	97,887		97,887	1,563	99,450
062 State Fair Board	16.00	0.187398	104,414		104,414	1,664	106,078
065 Water and Sewer	593.00	6.945420	3,869,817		3,869,817	61,881	3,931,698
067 General Hospital	457.00	5.352542	2,982,305		2,982,305	47,687	3,029,992
070 Community Education Commission	8.00	0.093699	52,206		52,206	829	53,035
071 Convention Center Authority	17.00	0.199110	110,939		110,939	1,765	112,704
075 Metro Action Commission	93.00	1.089248	606,902		606,902	9,702	616,604
076 Nashville Career Advancement Center	14.00	0.163973	91,361		91,361	1,454	92,815

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.011712	6,525		6,525	100	6,625
080 Metro Nashville Public Schools (MNPS)	2,225.00	26.059970	14,519,984		14,519,984	232,545	14,752,529
091 Emergency Communication Center	34.00	0.398220	221,879		221,879	3,541	225,420
Airport Authority	7.00	0.081986	45,680		45,680	722	46,402
Bordeaux Longterm Care	289.00	3.384868	1,885,965		1,885,965	30,158	1,916,123
Knowles Home	35.00	0.409932	228,404		228,404	3,646	232,050
Schedule .4 Total for Health Insurance Match	8,538.00	100.000000	55,717,546		55,717,546	889,723	56,607,269

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept  
Allocation Source: FY 2020 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	9,417.76	18.644736	33,550		33,550	526	34,076
027 General Sessions Court	7,807.77	15.457371	27,814		27,814	435	28,249
028 State Trial Courts	2,817.41	5.577745	10,036		10,036	153	10,189
030 Sheriff's Office	9,662.88	19.130010	34,426		34,426	597	35,023
031 Police	1,076.52	2.131232	3,835		3,835	58	3,893
033 Codes Administration	180.44	0.357225	643		643	8	651
038 Health	8,750.75	17.324228	31,174		31,174	490	31,664
039 Public Library	1,100.00	2.177716	3,918		3,918	59	3,977
040 Parks	7,928.10	15.695593	28,243		28,243	442	28,685
077 Metro Development & Housing Authorit	1,770.00	3.504144	6,305		6,305	95	6,400
<b>Schedule .4 Total for Unemployment Compensation</b>	<b>50,511.63</b>	<b>100.000000</b>	<b>179,944</b>		<b>179,944</b>	<b>2,863</b>	<b>182,807</b>

Allocation Basis: Unemployment Benefits (excl. Unknown) by Benefiting Department  
Allocation Source: FY 2020 Benefit Charges by Location Report - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	14.00	0.171948	5,576		5,576		5,576
002 Metropolitan Council	3.00	0.036846	1,195		1,195	16	1,211
003 Metropolitan Clerk	7.00	0.085974	2,788		2,788	41	2,829
004 Mayor's Office	18.00	0.221076	7,169		7,169	109	7,278
005 Election Commission	20.00	0.245640	7,966		7,966	120	8,086
006 Law	13.00	0.159666	5,178		5,178	77	5,255
007 Planning Commission	29.00	0.356178	11,551		11,551	177	11,728
008 Human Resources	40.00	0.491280	15,932		15,932	250	16,182
009 Register of Deeds	20.00	0.245640	7,966		7,966	120	8,086
010 General Services - Administration	109.00	1.338737	43,415		43,415	686	44,101
011 Historical Commission	4.00	0.049128	1,594		1,594	20	1,614
014 Information Technology Service	65.00	0.798330	25,890		25,890	406	26,296
015 Finance	18.00	0.221076	7,169		7,169	109	7,278
015 Finance - Administration	55.00	0.675510	21,907		21,907	346	22,253
016 Assessor of Property	61.00	0.749202	24,297		24,297	383	24,680
017 Trustee	24.00	0.294768	9,559		9,559	147	9,706
018 County Clerk	49.00	0.601818	19,517		19,517	307	19,824
019 District Attorney	17.00	0.208794	6,771		6,771	104	6,875
021 Public Defender	19.00	0.233358	7,568		7,568	113	7,681
022 Juvenile Court Clerk	10.00	0.122820	3,983		3,983	61	4,044
023 Circuit Court Clerk	71.00	0.872022	28,279		28,279	447	28,726
024 Criminal Court Clerk	36.00	0.442152	14,339		14,339	226	14,565
025 Clerk and Master - Chancery	13.00	0.159666	5,178		5,178	77	5,255
026 Juvenile Court	52.00	0.638664	20,712		20,712	329	21,041
027 General Sessions Court	49.00	0.601818	19,517		19,517	307	19,824
028 State Trial Courts	53.00	0.650946	21,110		21,110	334	21,444
029 Justice Integration Services	1.00	0.012282	398		398	4	402
030 Sheriff's Office	310.00	3.807418	123,475		123,475	1,971	125,446
031 Police	1,178.00	14.468190	469,204		469,204	7,498	476,702
032 Fire	750.00	9.211496	298,729		298,729	4,772	303,501
033 Codes Administration	82.00	1.007124	32,661		32,661	517	33,178
034 Beer Board	1.00	0.012282	398		398	4	402
036 Soil and Water Conservation	1.00	0.012282	398		398	4	402
037 Social Services	120.00	1.473839	47,797		47,797	758	48,555
038 Health	317.00	3.893392	126,263		126,263	2,015	128,278
039 Public Library	180.00	2.210759	71,695		71,695	1,141	72,836
040 Parks	212.00	2.603783	84,441		84,441	1,345	85,786
041 Arts Commission	5.00	0.061410	1,992		1,992	28	2,020
042 Public Works	272.00	3.340703	108,339		108,339	1,726	110,065
048 Internal Audit	3.00	0.036846	1,195		1,195	16	1,211
049 Office of Emergency Management	1.00	0.012282	398		398	4	402
060 Farmer's Market	5.00	0.061410	1,992		1,992	28	2,020
061 Municipal Auditorium	12.00	0.147384	4,780		4,780	69	4,849
062 State Fair Board	16.00	0.196512	6,373		6,373	96	6,469
064 Sports Authority	1.00	0.012282	398		398	4	402
065 Water and Sewer	475.00	5.833947	189,195		189,195	3,019	192,214
067 General Hospital	461.00	5.662000	183,619		183,619	2,934	186,553
070 Community Education Commission	7.00	0.085974	2,788		2,788	41	2,829
071 Convention Center Authority	16.00	0.196512	6,373		6,373	96	6,469
075 Metro Action Commission	94.00	1.154507	37,440		37,440	588	38,028
076 Nashville Career Advancement Center	18.00	0.221076	7,169		7,169	109	7,278



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.012282	398		398	4	402
080 Metro Nashville Public Schools (MNPS)	2,356.00	28.936375	938,410		938,410	15,285	953,695
091 Emergency Communication Center	34.00	0.417588	13,542		13,542	212	13,754
Airport Authority	6.00	0.073692	2,390		2,390	37	2,427
Bordeaux Longterm Care	305.00	3.746008	121,483		121,483	1,941	123,424
Knowles Home	33.00	0.405306	13,144		13,144	202	13,346
Schedule .4 Total for Life Insurance Match	8,142.00	100.000000	3,243,003		3,243,003	51,780	3,294,783

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept  
Allocation Source: FY 2020 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - TCRS Pension Contribution

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	38,197		38,197	601	38,798
Schedule .4 Total for TCRS Pension Contribution	100	100.000000	38,197		38,197	601	38,798

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Police/Fire Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
018 County Clerk	31,022.70	0.058424	5,186		5,186	77	5,263
030 Sheriff's Office	29,062.20	0.054732	4,858		4,858	71	4,929
031 Police	29,594,151.56	55.733395	4,946,866		4,946,866	79,015	5,025,881
032 Fire	23,423,784.56	44.113008	3,915,447		3,915,447	62,516	3,977,963
080 Metro Nashville Public Schools (MNPS)	21,474.00	0.040441	3,589		3,589	53	3,642
<b>Schedule .4 Total for Police/Fire Retire Match</b>	<b>53,099,495.02</b>	<b>100.000000</b>	<b>8,875,946</b>		<b>8,875,946</b>	<b>141,732</b>	<b>9,017,678</b>

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department  
Allocation Source: FY 2020 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	131,251.78	0.200347	10,872		10,872		10,872
002 Metropolitan Council	116,742.57	0.178199	9,670		9,670	149	9,819
003 Metropolitan Clerk	156,087.94	0.238257	12,929		12,929	200	13,129
004 Mayor's Office - Administration	336,000.47	0.512881	27,831		27,831	437	28,268
005 Election Commission	341,969.24	0.521992	28,326		28,326	448	28,774
006 Law	289,760.86	0.442299	24,001		24,001	380	24,381
007 Planning Commission	694,565.11	1.060204	57,532		57,532	912	58,444
008 Human Resources	719,569.12	1.098371	59,603		59,603	948	60,551
009 Register of Deeds	442,165.56	0.674934	36,625		36,625	575	37,200
010 General Services - Administration	1,838,363.44	2.806132	152,275		152,275	2,430	154,705
011 Historical Commission	79,016.58	0.120613	6,545		6,545	100	6,645
014 Information Technology Service	1,163,527.71	1.776043	96,377		96,377	1,538	97,915
015 Finance	128,370.66	0.195949	10,634		10,634	162	10,796
015 Finance - Administration	1,044,414.74	1.594225	86,511		86,511	1,380	87,891
016 Assessor of Property	990,830.78	1.512433	82,072		82,072	1,309	83,381
017 Trustee	495,029.18	0.755627	41,004		41,004	646	41,650
018 County Clerk	548,618.63	0.837427	45,443		45,443	716	46,159
019 District Attorney	222,933.57	0.340292	18,466		18,466	290	18,756
021 Public Defender	451,085.92	0.688551	37,364		37,364	588	37,952
022 Juvenile Court Clerk	113,232.53	0.172841	9,379		9,379	142	9,521
023 Circuit Court Clerk	1,060,173.62	1.618280	87,816		87,816	1,398	89,214
024 Criminal Court Clerk	653,116.13	0.996936	54,099		54,099	857	54,956
025 Clerk and Master - Chancery	250,747.91	0.382749	20,770		20,770	330	21,100
026 Juvenile Court	971,862.75	1.483480	80,501		80,501	1,285	81,786
027 General Sessions Court	1,198,517.50	1.829452	99,275		99,275	1,585	100,860
028 State Trial Courts	654,054.16	0.998367	54,176		54,176	858	55,034
029 Justice Integration Services	31,501.10	0.048084	2,609		2,609	39	2,648
030 Sheriff's Office	4,541,045.65	6.931585	376,143		376,143	6,012	382,155
033 Codes Administration	1,555,510.96	2.374377	128,846		128,846	2,056	130,902
034 Beer Board	18,541.86	0.028303	1,536		1,536	20	1,556
035 Agricultural Extension	331.88	0.000507	28		28		28
036 Soil and Water Conservation	13,297.22	0.020297	1,101		1,101	15	1,116
037 Social Services	1,440,310.46	2.198532	119,304		119,304	1,902	121,206
038 Health	5,296,799.84	8.085190	438,743		438,743	7,011	445,754
039 Public Library	2,327,839.09	3.553282	192,819		192,819	3,078	195,897
040 Parks	4,278,690.55	6.531118	354,412		354,412	5,667	360,079
041 Arts Commission	57,770.92	0.088183	4,786		4,786	69	4,855
042 Public Works	5,398,123.73	8.239854	447,135		447,135	7,149	454,284
044 Human Relations Commission	16,500.30	0.025187	1,366		1,366	19	1,385
047 Criminal Justice Planning	4,323.97	0.006600	358		358	4	362
048 Internal Audit	47,121.44	0.071928	3,903		3,903	59	3,962
049 Office of Emergency Management	24,032.96	0.036685	1,991		1,991	28	2,019
060 Farmer's Market	44,933.06	0.068587	3,722		3,722	55	3,777
061 Municipal Auditorium	285,654.29	0.436031	23,661		23,661	372	24,033
062 State Fair Board	207,718.17	0.317067	17,206		17,206	272	17,478
064 Sports Authority	23,911.46	0.036499	1,981		1,981	28	2,009
065 Water and Sewer	10,863,274.27	16.582017	899,823		899,823	14,704	914,527
067 General Hospital	7,273,558.82	11.102573	602,481		602,481	9,633	612,114
070 Community Education Commission	75,251.48	0.114866	6,233		6,233	93	6,326
071 Convention Center Authority	272,407.36	0.415811	22,563		22,563	357	22,920
075 Metro Action Commission	951,088.20	1.451769	78,780		78,780	1,253	80,033

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	221,345.76	0.337869	18,334		18,334	288	18,622
078 Metropolitan Transit Authority (MTA)	31,808.90	0.048554	2,635		2,635	39	2,674
091 Emergency Communication Center	752,923.13	1.149284	62,366		62,366	988	63,354
Airport Authority	189,189.00	0.288784	15,671		15,671	249	15,920
Bordeaux Longterm Care	3,780,391.46	5.770500	313,136		313,136	5,005	318,141
Knowles Home	395,167.82	0.603196	32,733		32,733	518	33,251
Schedule .4 Total for Civil Service Retire Match	65,512,373.57	100.000000	5,426,501		5,426,501	86,645	5,513,146

Allocation Basis: Retiree Gross Pay (excl. Unknown) by Benefiting Department  
Allocation Source: FY 2020 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Teacher Pens Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	4,593,925		4,593,925	73,350	4,667,275
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,593,925		4,593,925	73,350	4,667,275

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Unemployment Compensation
001 Administrative - Employee Benefits	108,301	7,018	0	84,835	0
002 Metropolitan Council	355,497	6,336	0	338,131	0
003 Metropolitan Clerk	77,466	8,473	0	53,035	0
004 Mayor's Office	139,871	0	0	132,593	0
004 Mayor's Office - Administration	46,517	18,249	0	0	0
005 Election Commission	202,213	18,573	0	112,704	34,076
006 Law	124,932	15,739	0	79,557	0
007 Planning Commission	306,793	37,722	0	198,899	0
008 Human Resources	387,652	39,085	0	271,834	0
009 Register of Deeds	248,309	24,016	0	179,007	0
010 General Services - Administration	1,061,140	99,870	0	762,464	0
011 Historical Commission	32,432	4,287	0	19,886	0
014 Information Technology Service	618,377	63,202	0	430,964	0
015 Finance	131,120	6,968	0	106,078	0
015 Finance - Administration	551,423	56,733	0	384,546	0
016 Assessor of Property	579,580	53,824	0	417,695	0
017 Trustee	243,987	26,884	0	165,747	0
018 County Clerk	432,545	29,798	0	331,501	0
019 District Attorney	137,187	12,106	0	99,450	0
021 Public Defender	202,727	24,501	0	132,593	0
022 Juvenile Court Clerk	92,638	6,146	0	72,927	0
023 Circuit Court Clerk	639,640	57,588	0	464,112	0
024 Criminal Court Clerk	383,458	35,473	0	278,464	0
025 Clerk and Master - Chancery	106,262	13,613	0	66,294	0
026 Juvenile Court	507,011	52,790	0	351,394	0
027 General Sessions Court	578,694	65,105	0	364,656	28,249
028 State Trial Courts	460,322	35,524	0	338,131	10,189
029 Justice Integration Services	11,383	1,708	0	6,625	0
030 Sheriff's Office	2,763,402	246,696	0	1,969,153	35,023
031 Police	13,887,045	0	0	8,380,569	3,893
032 Fire	10,421,026	0	0	6,139,562	0
033 Codes Administration	918,876	84,501	0	669,644	651
034 Beer Board	16,216	1,004	0	13,254	0
035 Agricultural Extension	46	18	0	0	0
036 Soil and Water Conservation	8,863	720	0	6,625	0
037 Social Services	1,036,994	78,242	0	788,991	0
038 Health	2,955,434	287,754	0	2,061,984	31,664
039 Public Library	1,459,997	126,460	0	1,060,827	3,977
040 Parks	2,311,497	232,444	0	1,604,503	28,685
041 Arts Commission	49,784	3,136	0	39,773	0
042 Public Works	3,164,913	293,257	0	2,307,307	0
044 Human Relations Commission	8,905	895	0	6,625	0
047 Criminal Justice Planning	594	232	0	0	0
048 Internal Audit	27,616	2,557	0	19,886	0
049 Office of Emergency Management	10,350	1,304	0	6,625	0
060 Farmer's Market	74,531	2,440	0	66,294	0
061 Municipal Auditorium	143,846	15,514	0	99,450	0
062 State Fair Board	141,304	11,279	0	106,078	0
064 Sports Authority	3,708	1,297	0	0	0
065 Water and Sewer	5,628,922	590,483	0	3,931,698	0
067 General Hospital	4,223,805	395,146	0	3,029,992	0
070 Community Education Commission	66,274	4,084	0	53,035	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Unemployment Compensation
071 Convention Center Authority	156,888	14,795	0	112,704	0
075 Metro Action Commission	786,328	51,663	0	616,604	0
076 Nashville Career Advancement Center	130,734	12,019	0	92,815	0
077 Metro Development & Housing Authorit	6,400	0	0	0	6,400
078 Metropolitan Transit Authority (MTA)	11,425	1,724	0	6,625	0
080 Metro Nashville Public Schools (MNPS)	27,428,849	0	7,012,910	14,752,529	0
091 Emergency Communication Center	343,423	40,895	0	225,420	0
Airport Authority	75,018	10,269	0	46,402	0
Bordeaux Longterm Care	2,563,064	205,376	0	1,916,123	0
Knowles Home	300,112	21,465	0	232,050	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>89,893,666</b>	<b>3,559,000</b>	<b>7,012,910</b>	<b>56,607,269</b>	<b>182,807</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

Receiving Department	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
001 Administrative - Employee Benefits	5,576	0	0	10,872	0
002 Metropolitan Council	1,211	0	0	9,819	0
003 Metropolitan Clerk	2,829	0	0	13,129	0
004 Mayor's Office	7,278	0	0	0	0
004 Mayor's Office - Administration	0	0	0	28,268	0
005 Election Commission	8,086	0	0	28,774	0
006 Law	5,255	0	0	24,381	0
007 Planning Commission	11,728	0	0	58,444	0
008 Human Resources	16,182	0	0	60,551	0
009 Register of Deeds	8,086	0	0	37,200	0
010 General Services - Administration	44,101	0	0	154,705	0
011 Historical Commission	1,614	0	0	6,645	0
014 Information Technology Service	26,296	0	0	97,915	0
015 Finance	7,278	0	0	10,796	0
015 Finance - Administration	22,253	0	0	87,891	0
016 Assessor of Property	24,680	0	0	83,381	0
017 Trustee	9,706	0	0	41,650	0
018 County Clerk	19,824	0	5,263	46,159	0
019 District Attorney	6,875	0	0	18,756	0
021 Public Defender	7,681	0	0	37,952	0
022 Juvenile Court Clerk	4,044	0	0	9,521	0
023 Circuit Court Clerk	28,726	0	0	89,214	0
024 Criminal Court Clerk	14,565	0	0	54,956	0
025 Clerk and Master - Chancery	5,255	0	0	21,100	0
026 Juvenile Court	21,041	0	0	81,786	0
027 General Sessions Court	19,824	0	0	100,860	0
028 State Trial Courts	21,444	0	0	55,034	0
029 Justice Integration Services	402	0	0	2,648	0
030 Sheriff's Office	125,446	0	4,929	382,155	0
031 Police	476,702	0	5,025,881	0	0
032 Fire	303,501	0	3,977,963	0	0
033 Codes Administration	33,178	0	0	130,902	0
034 Beer Board	402	0	0	1,556	0
035 Agricultural Extension	0	0	0	28	0
036 Soil and Water Conservation	402	0	0	1,116	0
037 Social Services	48,555	0	0	121,206	0
038 Health	128,278	0	0	445,754	0
039 Public Library	72,836	0	0	195,897	0
040 Parks	85,786	0	0	360,079	0
041 Arts Commission	2,020	0	0	4,855	0
042 Public Works	110,065	0	0	454,284	0
044 Human Relations Commission	0	0	0	1,385	0
047 Criminal Justice Planning	0	0	0	362	0
048 Internal Audit	1,211	0	0	3,962	0
049 Office of Emergency Management	402	0	0	2,019	0
060 Farmer's Market	2,020	0	0	3,777	0
061 Municipal Auditorium	4,849	0	0	24,033	0
062 State Fair Board	6,469	0	0	17,478	0
064 Sports Authority	402	0	0	2,009	0
065 Water and Sewer	192,214	0	0	914,527	0
067 General Hospital	186,553	0	0	612,114	0
070 Community Education Commission	2,829	0	0	6,326	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

Receiving Department	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
071 Convention Center Authority	6,469	0	0	22,920	0
075 Metro Action Commission	38,028	0	0	80,033	0
076 Nashville Career Advancement Center	7,278	0	0	18,622	0
077 Metro Development & Housing Authorit	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	402	0	0	2,674	0
080 Metro Nashville Public Schools (MNPS)	953,695	38,798	3,642	0	4,667,275
091 Emergency Communication Center	13,754	0	0	63,354	0
Airport Authority	2,427	0	0	15,920	0
Bordeaux Longterm Care	123,424	0	0	318,141	0
Knowles Home	13,346	0	0	33,251	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>3,294,783</b>	<b>38,798</b>	<b>9,017,678</b>	<b>5,513,146</b>	<b>4,667,275</b>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department 001 Administrative - Facility Rental

The costs recorded to business unit 01101127 within fund 10101 represent facility rental costs. The rental costs are for the Metro Southeast Building and the STEM Building. The rental costs identified for the **Metro Southeast Building** have been allocated using the assigned square footage by department within the facility. The costs attributable to the **Hardison Complex** (STEM Building) have been allocated directly to Metro Nashville Public Schools.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Facility Rental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	966,126			966,126
Inbound Costs:				
001 Administrative - Post Audits		267	267	
015 Finance - Grants & Cost Planning		70	70	
015 Finance - Office of Mgmt & Budget		628	628	
015 Finance - Operations		807	807	
015 Finance - Property Administration		125	125	
015 Finance - Treasury		23	23	
048 Internal Audit		315	315	
Total Allocated Additions:		2,235	2,235	2,235
Total To Be Allocated:	966,126	2,235		968,361

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Facility Rental**

	Total	G&A	Metro Southeast	Hardison Complex
<b>Other Expense &amp; Cost</b>				
502339 Recording	0	0	0	0
505231 Rent Building & Land	966,126	185,883	547,213	233,030
<b>Departmental Total</b>				
Expenditures Per Financial Statement	966,126			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>				
	966,126	185,883	547,213	233,030
<b>Allocation Step 1</b>				
Reallocate Admin Costs		(185,883)	130,367	55,516
Unallocated Costs	0	0	0	0
1st Allocation	966,126	0	677,580	288,546
<b>Allocation Step 2</b>				
Inbound - All Others	2,235	2,235	0	0
Reallocate Admin Costs		(2,235)	1,572	663
Unallocated Costs	0	0	0	0
2nd Allocation	2,235	0	1,572	663
<b>Total For 001 Administrative - Facility Rental</b>				
Schedule .3 Total	968,361	0	679,152	289,209

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Facility Rental**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.359748	36,316		36,316	81	36,397
008 Human Resources	1,977.00	1.015742	6,882		6,882	14	6,896
010 General Services	2,164.00	1.111819	7,533		7,533	16	7,549
010 General Services - Facilities	221.00	0.113545	769		769		769
010 General Services - Fleet Management	61,853.00	31.778809	215,331		215,331	540	215,871
014 Information Technology Service	14,629.00	7.516081	50,927		50,927	115	51,042
027 General Sessions Court	11,647.00	5.983991	40,546		40,546	89	40,635
030 Sheriff's Office	2,073.00	1.065065	7,216		7,216	14	7,230
031 Police	27,229.00	13.989704	94,791		94,791	218	95,009
032 Fire	13,078.00	6.719209	45,528		45,528	101	45,629
036 Soil and Water Conservation	792.00	0.406913	2,757		2,757	5	2,762
038 Health	1,592.00	0.817937	5,542		5,542	12	5,554
042 Public Works	1,513.00	0.777348	5,267		5,267	10	5,277
048 Internal Audit	2,677.00	1.375388	9,319		9,319	19	9,338
049 Office of Emergency Management	17,471.00	8.976243	60,821		60,821	137	60,958
076 Nashville Career Advancement Center	4,765.00	2.448160	16,589		16,589	39	16,628
All Other	20,523.00	10.544298	71,446		71,446	162	71,608
<b>Schedule .4 Total for Metro Southeast</b>	<b>194,636.00</b>	<b>100.000000</b>	<b>677,580</b>		<b>677,580</b>	<b>1,572</b>	<b>679,152</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Facility Rental**

Activity - Hardison Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	288,546		288,546	663	289,209
Schedule .4 Total for Hardison Complex	100	100.000000	288,546		288,546	663	289,209

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Facility Rental**

Receiving Department	Total	Metro Southeast	Hardison Complex
005 Election Commission	36,397	36,397	0
008 Human Resources	6,896	6,896	0
010 General Services	7,549	7,549	0
010 General Services - Facilities	769	769	0
010 General Services - Fleet Management	215,871	215,871	0
014 Information Technology Service	51,042	51,042	0
027 General Sessions Court	40,635	40,635	0
030 Sheriff's Office	7,230	7,230	0
031 Police	95,009	95,009	0
032 Fire	45,629	45,629	0
036 Soil and Water Conservation	2,762	2,762	0
038 Health	5,554	5,554	0
042 Public Works	5,277	5,277	0
048 Internal Audit	9,338	9,338	0
049 Office of Emergency Management	60,958	60,958	0
076 Nashville Career Advancement Center	16,628	16,628	0
080 Metro Nashville Public Schools (MNPS)	289,209	0	289,209
All Other	71,608	71,608	0
Direct Bill	0	0	0
<b>Total</b>	<b>968,361</b>	<b>679,152</b>	<b>289,209</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 001 Administrative - Insurance**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 001 Administrative - Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,507,500			2,507,500
Inbound Costs:				
001 Administrative - Post Audits		694	694	
006 Law		229,779	229,779	
015 Finance - Grants & Cost Planning		190	190	
015 Finance - Office of Mgmt & Budget		2,142	2,142	
015 Finance - Operations		2,105	2,105	
015 Finance - Property Administration		325	325	
015 Finance - Treasury		67	67	
048 Internal Audit		822	822	
Total Allocated Additions:		236,124	236,124	236,124
Total To Be Allocated:	2,507,500	236,124		2,743,624

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001 Administrative - Insurance**

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
<b>Other Expense &amp; Cost</b>					
505951 Insurance-Buildings	507,500	0	507,500	0	0
505955 Insurance-Liab/PropDmg	232,100	0	0	232,100	0
505957 Insurance-Premium J&L	1,767,900	0	0	0	1,767,900
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,507,500				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,507,500	0	507,500	232,100	1,767,900
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,507,500	0	507,500	232,100	1,767,900
<b>Allocation Step 2</b>					
Inbound - All Others	236,124	236,124	0	0	0
Reallocate Admin Costs		(236,124)	47,785	21,852	166,487
Unallocated Costs	0	0	0	0	0
2nd Allocation	236,124	0	47,785	21,852	166,487
<b>Total For 001 Administrative - Insurance</b>					
Schedule .3 Total	2,743,624	0	555,285	253,952	1,934,387

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	5,500	0.686813	3,486		3,486	325	3,811
007 Planning Commission	3,080	0.384615	1,952		1,952	183	2,135
010 General Services - Facilities	183,040	22.857143	116,000		116,000	10,916	126,916
026 Juvenile Court	13,530	1.689560	8,575		8,575	804	9,379
030 Sheriff's Office	88,110	11.002747	55,839		55,839	5,254	61,093
032 Fire	78,650	9.821429	49,844		49,844	4,691	54,535
037 Social Services	10,560	1.318681	6,692		6,692	628	7,320
038 Health	28,710	3.585165	18,195		18,195	1,713	19,908
039 Public Library	141,790	17.706044	89,858		89,858	8,458	98,316
040 Parks	225,280	28.131869	142,768		142,768	13,470	156,238
061 Municipal Auditorium	22,550	2.815934	14,291		14,291	1,343	15,634
Schedule .4 Total for Insurance - Buildings	800,800	100.000000	507,500		507,500	47,785	555,285

Allocation Basis: Property Premium by Benefiting Department

Allocation Source: FY 2020 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Liab/PropDmg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	412	0.016706	39		39	4	43
005 Election Commission	412	0.016706	39		39	4	43
006 Law	618	0.025060	58		58	5	63
007 Planning Commission	412	0.016706	39		39	4	43
008 Human Resources	618	0.025060	58		58	5	63
010 General Services - Facilities	27,604	1.119331	2,598		2,598	244	2,842
015 Finance - Administration	824	0.033413	78		78	7	85
016 Assessor of Property	18,334	0.743436	1,726		1,726	161	1,887
018 County Clerk	2,060	0.083532	194		194	18	212
019 District Attorney	4,429	0.179594	417		417	38	455
021 Public Defender	618	0.025060	58		58	5	63
022 Juvenile Court Clerk	412	0.016706	39		39	4	43
023 Circuit Court Clerk	4,017	0.162888	378		378	35	413
024 Criminal Court Clerk	515	0.020883	48		48	4	52
026 Juvenile Court	15,553	0.630668	1,464		1,464	136	1,600
027 General Sessions Court	412	0.016706	39		39	4	43
028 State Trial Courts	6,695	0.271479	630		630	58	688
029 Justice Integration Services	103	0.004177	10		10	1	11
030 Sheriff's Office	148,423	6.018490	13,969		13,969	1,313	15,282
031 Police	960,269	38.938500	90,374		90,374	8,537	98,911
032 Fire	351,642	14.258934	33,095		33,095	3,112	36,207
033 Codes Administration	35,020	1.420046	3,296		3,296	308	3,604
034 Beer Board	1,030	0.041766	97		97	9	106
037 Social Services	32,548	1.319808	3,063		3,063	287	3,350
038 Health	37,801	1.532815	3,558		3,558	332	3,890
039 Public Library	56,547	2.292957	5,322		5,322	500	5,822
040 Parks	532,304	21.584702	50,098		50,098	4,714	54,812
042 Public Works	158,105	6.411091	14,880		14,880	1,400	16,280
049 Office of Emergency Management	27,295	1.106801	2,569		2,569	241	2,810
061 Municipal Auditorium	28,943	1.173626	2,724		2,724	256	2,980
064 Sports Authority	9,888	0.400954	931		931	87	1,018
076 Nashville Career Advancement Center	400	0.016220	38		38	3	41
091 Emergency Communication Center	1,854	0.075179	174		174	16	190
Schedule .4 Total for Insurance - Liab/PropDmg	2,466,117	100.000000	232,100		232,100	21,852	253,952

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department  
Allocation Source: FY 2020 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	17,201	0.807349	14,273		14,273	1,341	15,614
003 Metropolitan Clerk	3,296	0.154702	2,735		2,735	257	2,992
004 Mayor's Office - Administration	12,360	0.580131	10,256		10,256	961	11,217
005 Election Commission	10,918	0.512449	9,060		9,060	851	9,911
006 Law	17,098	0.802515	14,188		14,188	1,333	15,521
007 Planning Commission	14,214	0.667151	11,795		11,795	1,106	12,901
008 Human Resources	18,849	0.884700	15,641		15,641	1,475	17,116
010 General Services - Facilities	29,561	1.387480	24,529		24,529	2,305	26,834
011 Historical Commission	2,781	0.130529	2,308		2,308	215	2,523
014 Information Technology Service	3,296	0.154702	2,735		2,735	257	2,992
015 Finance - Administration	37,698	1.769400	31,281		31,281	2,940	34,221
016 Assessor of Property	29,355	1.377811	24,358		24,358	2,289	26,647
017 Trustee	9,476	0.444767	7,863		7,863	738	8,601
018 County Clerk	25,132	1.179600	20,854		20,854	1,962	22,816
019 District Attorney	29,252	1.372977	24,273		24,273	2,281	26,554
021 Public Defender	24,617	1.155428	20,427		20,427	1,923	22,350
022 Juvenile Court Clerk	10,403	0.488277	8,632		8,632	809	9,441
023 Circuit Court Clerk	18,334	0.860528	15,213		15,213	1,431	16,644
024 Criminal Court Clerk	29,767	1.397149	24,700		24,700	2,321	27,021
025 Clerk and Master - Chancery	6,901	0.323907	5,726		5,726	540	6,266
026 Juvenile Court	35,947	1.687215	29,828		29,828	2,803	32,631
027 General Sessions Court	39,758	1.866088	32,991		32,991	3,101	36,092
028 State Trial Courts	28,634	1.343970	23,760		23,760	2,234	25,994
029 Justice Integration Services	7,004	0.328741	5,812		5,812	548	6,360
030 Sheriff's Office	63,036	2.958668	52,306		52,306	4,921	57,227
031 Police	581,126	27.275828	482,209		482,209	45,542	527,751
032 Fire	385,220	18.080752	319,650		319,650	30,096	349,746
033 Codes Administration	32,548	1.527678	27,008		27,008	2,540	29,548
034 Beer Board	1,442	0.067682	1,197		1,197	112	1,309
035 Agricultural Extension	3,296	0.154702	2,735		2,735	257	2,992
037 Social Services	29,561	1.387480	24,529		24,529	2,305	26,834
038 Health	88,374	4.147937	73,331		73,331	6,899	80,230
039 Public Library	105,781	4.964955	87,775		87,775	8,260	96,035
040 Parks	200,232	9.398123	166,149		166,149	15,642	181,791
041 Arts Commission	2,060	0.096689	1,709		1,709	160	1,869
042 Public Works	89,713	4.210785	74,442		74,442	7,006	81,448
044 Human Relations Commission	1,442	0.067682	1,197		1,197	112	1,309
047 Criminal Justice Planning	1,030	0.048344	855		855	80	935
048 Internal Audit	4,532	0.212715	3,761		3,761	351	4,112
070 Community Education Commission	4,738	0.222384	3,932		3,932	366	4,298
076 Nashville Career Advancement Center	13,800	0.647719	11,451		11,451	1,073	12,524
091 Emergency Communication Center	60,770	2.852311	50,426		50,426	4,744	55,170
Schedule .4 Total for Insurance - Premium J&L	2,130,553	100.000000	1,767,900		1,767,900	166,487	1,934,387

Allocation Basis: Judgements and Losses Premium by Benefiting Department  
Allocation Source: FY 2020 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Insurance**

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	15,614	0	0	15,614
003 Metropolitan Clerk	3,035	0	43	2,992
004 Mayor's Office - Administration	11,217	0	0	11,217
005 Election Commission	13,765	3,811	43	9,911
006 Law	15,584	0	63	15,521
007 Planning Commission	15,079	2,135	43	12,901
008 Human Resources	17,179	0	63	17,116
010 General Services - Facilities	156,592	126,916	2,842	26,834
011 Historical Commission	2,523	0	0	2,523
014 Information Technology Service	2,992	0	0	2,992
015 Finance - Administration	34,306	0	85	34,221
016 Assessor of Property	28,534	0	1,887	26,647
017 Trustee	8,601	0	0	8,601
018 County Clerk	23,028	0	212	22,816
019 District Attorney	27,009	0	455	26,554
021 Public Defender	22,413	0	63	22,350
022 Juvenile Court Clerk	9,484	0	43	9,441
023 Circuit Court Clerk	17,057	0	413	16,644
024 Criminal Court Clerk	27,073	0	52	27,021
025 Clerk and Master - Chancery	6,266	0	0	6,266
026 Juvenile Court	43,610	9,379	1,600	32,631
027 General Sessions Court	36,135	0	43	36,092
028 State Trial Courts	26,682	0	688	25,994
029 Justice Integration Services	6,371	0	11	6,360
030 Sheriff's Office	133,602	61,093	15,282	57,227
031 Police	626,662	0	98,911	527,751
032 Fire	440,488	54,535	36,207	349,746
033 Codes Administration	33,152	0	3,604	29,548
034 Beer Board	1,415	0	106	1,309
035 Agricultural Extension	2,992	0	0	2,992
037 Social Services	37,504	7,320	3,350	26,834
038 Health	104,028	19,908	3,890	80,230
039 Public Library	200,173	98,316	5,822	96,035
040 Parks	392,841	156,238	54,812	181,791
041 Arts Commission	1,869	0	0	1,869
042 Public Works	97,728	0	16,280	81,448
044 Human Relations Commission	1,309	0	0	1,309
047 Criminal Justice Planning	935	0	0	935
048 Internal Audit	4,112	0	0	4,112
049 Office of Emergency Management	2,810	0	2,810	0
061 Municipal Auditorium	18,614	15,634	2,980	0
064 Sports Authority	1,018	0	1,018	0
070 Community Education Commission	4,298	0	0	4,298
076 Nashville Career Advancement Center	12,565	0	41	12,524
091 Emergency Communication Center	55,360	0	190	55,170
Direct Bill	0	0	0	0
<b>Total</b>	<b>2,743,624</b>	<b>555,285</b>	<b>253,952</b>	<b>1,934,387</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 001 Administrative - Post Audits**

**Post Audits** cost in business unit 01101412 represent expenditures for the annual financial statement audit of all Metropolitan Government departments by an independent certified public accountant. Additional costs related to GASB 45 and GASB 75 valuation services and Metro's membership in the Government Finance Officers Association (GFOA) are also included in this activity. For cost allocation purposes, these costs have been allocated using the modified expenditures (in 000's) by benefiting department. Additional **Management Consulting** services (Federal 2 CFR Part 200 LOCAP and Full Cost Plan) recorded to business unit 01101412 were separately identified and allocated using the total cost identified to each benefiting department.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Post Audits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,174,727			1,174,727
Inbound Costs:				
001 Administrative - Post Audits		325	325	
015 Finance - Grants & Cost Planning		88	88	
015 Finance - Office of Mgmt & Budget		1,452	1,452	
015 Finance - Operations		985	985	
015 Finance - Property Administration		151	151	
015 Finance - Treasury		28	28	
048 Internal Audit		383	383	
Total Allocated Additions:		3,412	3,412	3,412
Total To Be Allocated:	1,174,727	3,412		1,178,139

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Post Audits**

	Total	G&A	Post Audits	Management Consultant
<b>Other Expense &amp; Cost</b>				
502224 Accounting Service	880,000	0	880,000	0
502229 Management Consultant	134,625	0	(1,250)	135,875
502231 Auditing Service	157,961	0	157,961	0
502701 Printing/Binding	791	0	791	0
502882 Tuition	200	0	200	0
502883 Registration	1,150	0	1,150	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,174,727			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	<b>1,174,727</b>	<b>0</b>	<b>1,038,852</b>	<b>135,875</b>
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,174,727	0	1,038,852	135,875
<b>Allocation Step 2</b>				
Inbound - All Others	3,412	3,412	0	0
Reallocate Admin Costs		(3,412)	3,021	391
Unallocated Costs	0	0	0	0
2nd Allocation	3,412	0	3,021	391
<b>Total For 001 Administrative - Post Audits</b>				
Schedule .3 Total	1,178,139	0	1,041,873	136,266

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Post Audits**

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	199		199		199
001 Administrative - Employee Benefits	628,110	16.719941	173,695		173,695		173,695
001 Administrative - Facility Rental	966	0.025714	267		267		267
001 Administrative - Insurance	2,508	0.066762	694		694		694
001 Administrative - Post Audits	1,175	0.031278	325		325		325
002 Metropolitan Council	2,600	0.069211	719		719	2	721
003 Metropolitan Clerk	532	0.014162	147		147		147
003 Metropolitan Clerk - Records Center	193	0.005138	53		53		53
004 Mayor's Office	393	0.010461	109		109		109
004 Mayor's Office - Administration	3,879	0.103257	1,073		1,073	2	1,075
005 Election Commission	4,737	0.126096	1,310		1,310	2	1,312
006 Law	13,734	0.365591	3,798		3,798	10	3,808
007 Planning Commission	5,047	0.134348	1,396		1,396	4	1,400
008 Human Resources	5,381	0.143239	1,488		1,488	4	1,492
009 Register of Deeds	2,754	0.073310	762		762	2	764
010 General Services	860	0.022893	238		238		238
010 General Services - Administration	1,044	0.027791	289		289		289
010 General Services - Facilities	21,786	0.579931	6,025		6,025	19	6,044
010 General Services - Fleet Management	39,127	1.041539	10,820		10,820	37	10,857
010 General Services - Mail Services	929	0.024729	257		257		257
011 Historical Commission	1,172	0.031198	324		324		324
014 Information Technology Service	31,135	0.828796	8,610		8,610	27	8,637
015 Finance	25	0.000665	7		7		7
015 Finance - Accountability	548	0.014587	152		152		152
015 Finance - Administration	1,670	0.044454	462		462		462
015 Finance - Business Assistance	885	0.023558	245		245		245
015 Finance - Grants & Cost Planning	332	0.008838	92		92		92
015 Finance - Office of Mgmt & Budget	1,461	0.038891	404		404		404
015 Finance - Operations	2,334	0.062130	645		645	1	646
015 Finance - Payroll	582	0.015493	161		161		161
015 Finance - Property Administration	366	0.009743	101		101		101
015 Finance - Purchasing	1,249	0.033248	345		345		345
015 Finance - Treasury	1,293	0.034419	358		358		358
016 Assessor of Property	7,139	0.190036	1,974		1,974	5	1,979
017 Trustee	2,147	0.057152	594		594	1	595
018 County Clerk	4,651	0.123807	1,286		1,286	2	1,288
019 District Attorney	9,102	0.242290	2,517		2,517	7	2,524
021 Public Defender	8,547	0.227516	2,364		2,364	7	2,371
022 Juvenile Court Clerk	1,973	0.052520	546		546	1	547
023 Circuit Court Clerk	12,472	0.331998	3,449		3,449	10	3,459
024 Criminal Court Clerk	6,477	0.172414	1,791		1,791	5	1,796
025 Clerk and Master - Chancery	1,444	0.038438	399		399		399
026 Juvenile Court	14,761	0.392930	4,082		4,082	10	4,092
027 General Sessions Court	12,122	0.322681	3,352		3,352	10	3,362
028 State Trial Courts	12,671	0.337295	3,504		3,504	10	3,514
029 Justice Integration Services	2,752	0.073257	761		761	2	763
030 Sheriff's Office	79,441	2.114676	21,968		21,968	74	22,042
030 Sheriff's Office - Security Services	15,745	0.419123	4,354		4,354	14	4,368
031 Police	211,039	5.617742	58,360		58,360	199	58,559
032 Fire	136,853	3.642951	37,845		37,845	129	37,974
033 Codes Administration	10,540	0.280569	2,915		2,915	8	2,923

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Post Audits**

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	149		149		149
035 Agricultural Extension	335	0.008918	93		93		93
037 Social Services	7,541	0.200737	2,085		2,085	6	2,091
038 Health	48,896	1.301584	13,522		13,522	47	13,569
038 Health - Employee Health & Wellness	766	0.020390	212		212		212
039 Public Library	31,974	0.851130	8,842		8,842	30	8,872
040 Parks	39,343	1.047289	10,880		10,880	37	10,917
041 Arts Commission	1,098	0.029228	304		304		304
042 Public Works	73,312	1.951525	20,273		20,273	66	20,339
044 Human Relations Commission	521	0.013869	144		144		144
047 Criminal Justice Planning	544	0.014481	150		150		150
048 Internal Audit	1,141	0.030373	316		316		316
049 Office of Emergency Management	1,497	0.039849	414		414		414
051 Office of Family Safety	3,144	0.083692	869		869	2	871
052 Community Oversight Board	1,093	0.029095	302		302		302
060 Farmer's Market	2,220	0.059095	614		614	1	615
061 Municipal Auditorium	1,770	0.047116	489		489	1	490
062 State Fair Board	3,892	0.103603	1,076		1,076	2	1,078
064 Sports Authority	53,492	1.423927	14,792		14,792	51	14,843
065 Water and Sewer	283,563	7.548290	78,416		78,416	268	78,684
068 District Energy System (DES)	16,855	0.448671	4,661		4,661	15	4,676
070 Community Education Commission	511	0.013603	141		141		141
071 Convention Center Authority	174,450	4.643763	48,242		48,242	163	48,405
075 Metro Action Commission	27,942	0.743801	7,727		7,727	25	7,752
076 Nashville Career Advancement Center	3,388	0.090187	937		937	2	939
077 Metro Development & Housing Authority	4,850	0.129104	1,341		1,341	2	1,343
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	13,522		13,522	47	13,569
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	352,198		352,198	1,361	353,559
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	25,467		25,467	83	25,550
091 Emergency Communication Center	15,129	0.402726	4,184		4,184	12	4,196
Bordeaux Longterm Care	3,500	0.093168	968		968	2	970
Flood	538	0.014321	149		149		149
Hospital Authority	43,112	1.147618	11,922		11,922	39	11,961
Knowles Home	2,121	0.056460	587		587	1	588
Medical Examiner	5,361	0.142707	1,483		1,483	4	1,487
All Other	158,207	4.211383	43,750		43,750	150	43,900
<b>Schedule .4 Total for Post Audits</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,038,852</b>		<b>1,038,852</b>	<b>3,021</b>	<b>1,041,873</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 001 Administrative - Post Audits**

Activity - Management Consultant

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
008 Human Resources	75,875	55.841766	75,875		75,875	221	76,096
015 Finance - Grants & Cost Planning	60,000	44.158234	60,000		60,000	170	60,170
Schedule .4 Total for Management Consultant	135,875	100.000000	135,875		135,875	391	136,266

Allocation Basis: Total Consultant Cost by Benefiting Department  
 Allocation Source: FY 2020 Post Audit Account Ledger - Finance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Corporate Dues	199	199	0
001 Administrative - Employee Benefits	173,695	173,695	0
001 Administrative - Facility Rental	267	267	0
001 Administrative - Insurance	694	694	0
001 Administrative - Post Audits	325	325	0
002 Metropolitan Council	721	721	0
003 Metropolitan Clerk	147	147	0
003 Metropolitan Clerk - Records Center	53	53	0
004 Mayor's Office	109	109	0
004 Mayor's Office - Administration	1,075	1,075	0
005 Election Commission	1,312	1,312	0
006 Law	3,808	3,808	0
007 Planning Commission	1,400	1,400	0
008 Human Resources	77,588	1,492	76,096
009 Register of Deeds	764	764	0
010 General Services	238	238	0
010 General Services - Administration	289	289	0
010 General Services - Facilities	6,044	6,044	0
010 General Services - Fleet Management	10,857	10,857	0
010 General Services - Mail Services	257	257	0
011 Historical Commission	324	324	0
014 Information Technology Service	8,637	8,637	0
015 Finance	7	7	0
015 Finance - Accountability	152	152	0
015 Finance - Administration	462	462	0
015 Finance - Business Assistance	245	245	0
015 Finance - Grants & Cost Planning	60,262	92	60,170
015 Finance - Office of Mgmt & Budget	404	404	0
015 Finance - Operations	646	646	0
015 Finance - Payroll	161	161	0
015 Finance - Property Administration	101	101	0
015 Finance - Purchasing	345	345	0
015 Finance - Treasury	358	358	0
016 Assessor of Property	1,979	1,979	0
017 Trustee	595	595	0
018 County Clerk	1,288	1,288	0
019 District Attorney	2,524	2,524	0
021 Public Defender	2,371	2,371	0
022 Juvenile Court Clerk	547	547	0
023 Circuit Court Clerk	3,459	3,459	0
024 Criminal Court Clerk	1,796	1,796	0
025 Clerk and Master - Chancery	399	399	0
026 Juvenile Court	4,092	4,092	0
027 General Sessions Court	3,362	3,362	0
028 State Trial Courts	3,514	3,514	0
029 Justice Integration Services	763	763	0
030 Sheriff's Office	22,042	22,042	0
030 Sheriff's Office - Security Services	4,368	4,368	0
031 Police	58,559	58,559	0
032 Fire	37,974	37,974	0
033 Codes Administration	2,923	2,923	0
034 Beer Board	149	149	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
035 Agricultural Extension	93	93	0
037 Social Services	2,091	2,091	0
038 Health	13,569	13,569	0
038 Health - Employee Health & Wellness	212	212	0
039 Public Library	8,872	8,872	0
040 Parks	10,917	10,917	0
041 Arts Commission	304	304	0
042 Public Works	20,339	20,339	0
044 Human Relations Commission	144	144	0
047 Criminal Justice Planning	150	150	0
048 Internal Audit	316	316	0
049 Office of Emergency Management	414	414	0
051 Office of Family Safety	871	871	0
052 Community Oversight Board	302	302	0
060 Farmer's Market	615	615	0
061 Municipal Auditorium	490	490	0
062 State Fair Board	1,078	1,078	0
064 Sports Authority	14,843	14,843	0
065 Water and Sewer	78,684	78,684	0
068 District Energy System (DES)	4,676	4,676	0
070 Community Education Commission	141	141	0
071 Convention Center Authority	48,405	48,405	0
075 Metro Action Commission	7,752	7,752	0
076 Nashville Career Advancement Center	939	939	0
077 Metro Development & Housing Authority	1,343	1,343	0
078 Metropolitan Transit Authority (MTA)	13,569	13,569	0
080 Metro Nashville Public Schools (MNPS)	353,559	353,559	0
090 Debt Service	25,550	25,550	0
091 Emergency Communication Center	4,196	4,196	0
Bordeaux Longterm Care	970	970	0
Flood	149	149	0
Hospital Authority	11,961	11,961	0
Knowles Home	588	588	0
Medical Examiner	1,487	1,487	0
All Other	43,900	43,900	0
Direct Bill	0	0	0
<b>Total</b>	<b>1,178,139</b>	<b>1,041,873</b>	<b>136,266</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 003 Metropolitan Clerk - Records Center**

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

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

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



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 003 Metropolitan Clerk - Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	193,492			193,492
Inbound Costs:				
Depreciation	24,858		24,858	
001 Administrative - Post Audits	53		53	
003 Metropolitan Clerk - Records Center		39	39	
006 Law		457	457	
010 General Services - Fleet Management		56	56	
014 Information Technology Service		1,307	1,307	
015 Finance - Grants & Cost Planning		12	12	
015 Finance - Office of Mgmt & Budget		182	182	
015 Finance - Operations		159	159	
015 Finance - Payroll		58	58	
015 Finance - Property Administration		25	25	
015 Finance - Treasury		9	9	
048 Internal Audit		61	61	
Total Allocated Additions:	<u>24,911</u>	<u>2,365</u>	27,276	27,276
Total To Be Allocated:	<u>218,403</u>	<u>2,365</u>		<u>220,768</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 003 Metropolitan Clerk - Records Center**

	Total	G&A	Records & Storage	Records Requests
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	89,308	0	44,654	44,654
501102 Leave Pay	16,757	0	8,378	8,379
501109 Longevity	853	0	426	427
501134 Paid Family Leave	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,197	0	598	599
501172 Employer OASDI	5,995	0	2,997	2,998
501173 Employer SSN Medical	1,402	0	701	701
501174 Employer Group Health	26,370	0	13,185	13,185
501175 Employer Dental Group	1,375	0	687	688
501176 Employer Group Life	316	0	158	158
501177 Employer Pension	13,088	0	6,544	6,544
501182 Cafe Plan Pre-Tax Savings	782	0	391	391
502303 Refuse Disposal	22,927	0	11,463	11,464
502701 Printing/Binding	63	0	31	32
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502951 Info Systems Charge	4,800	0	2,400	2,400
502957 Telecommnct'n Charge	2,382	0	1,191	1,191
502977 Fleet Management	800	0	400	400
503100 Offc & Admin Supply	126	0	63	63
505233 Rent Equipment	643	0	321	322
505252 Software License	4,308	0	2,154	2,154
<b>Departmental Total</b>				
Expenditures Per Financial Statement	193,492			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	193,492	0	96,742	96,750
<b>Allocation Step 1</b>				
Inbound - All Others	24,911	24,911	0	0
Reallocate Admin Costs		(24,911)	12,454	12,457
Unallocated Costs	0	0	0	0
1st Allocation	218,403	0	109,196	109,207
<b>Allocation Step 2</b>				
Inbound - All Others	2,365	2,365	0	0
Reallocate Admin Costs		(2,365)	1,166	1,199
Unallocated Costs	0	0	0	0
2nd Allocation	2,365	0	1,166	1,199
<b>Total For 003 Metropolitan Clerk - Records Center</b>				
Schedule .3 Total	220,768	0	110,362	110,406

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 003 Metropolitan Clerk - Records Center**

Activity - Records & Storage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13	0.027062	29		29		29
003 Metropolitan Clerk	328	0.682807	746		746	6	752
003 Metropolitan Clerk - Records Center	1	0.002082	2		2		2
005 Election Commission	242	0.503778	550		550	3	553
007 Planning Commission	1,228	2.556363	2,792		2,792	27	2,819
008 Human Resources	2,674	5.566542	6,078		6,078	63	6,141
009 Register of Deeds	1,206	2.510565	2,742		2,742	26	2,768
010 General Services - Administration	28	0.058288	63		63		63
010 General Services - Facilities	861	1.792368	1,957		1,957	19	1,976
010 General Services - Fleet Management	3	0.006245	7		7		7
014 Information Technology Service	38	0.079106	87		87		87
015 Finance	86	0.179029	195		195		195
015 Finance - Administration	8	0.016654	18		18		18
015 Finance - Operations	789	1.642484	1,793		1,793	17	1,810
015 Finance - Payroll	167	0.347649	379		379	3	382
015 Finance - Purchasing	173	0.360139	393		393	3	396
015 Finance - Treasury	25	0.052043	56		56		56
016 Assessor of Property	868	1.806940	1,973		1,973	19	1,992
018 County Clerk	259	0.539168	589		589	5	594
021 Public Defender	4,007	8.341487	9,109		9,109	94	9,203
022 Juvenile Court Clerk	4,258	8.864001	9,679		9,679	100	9,779
023 Circuit Court Clerk	8,652	18.011116	19,671		19,671	286	19,957
024 Criminal Court Clerk	3,864	8.043800	8,784		8,784	91	8,875
025 Clerk and Master - Chancery	4,817	10.027687	10,950		10,950	114	11,064
027 General Sessions Court	50	0.104086	114		114		114
028 State Trial Courts	46	0.095760	105		105		105
029 Justice Integration Services	39	0.081187	89		89		89
030 Sheriff's Office	20	0.041635	45		45		45
031 Police	2,678	5.574869	6,087		6,087	63	6,150
032 Fire	224	0.466307	509		509	3	512
033 Codes Administration	334	0.695297	759		759	7	766
034 Beer Board	228	0.474634	518		518	3	521
037 Social Services	210	0.437163	477		477	3	480
038 Health	5,326	11.087287	12,107		12,107	124	12,231
039 Public Library	2,614	5.441639	5,941		5,941	60	6,001
040 Parks	101	0.210255	229		229	1	230
042 Public Works	380	0.791057	863		863	8	871
044 Human Relations Commission	4	0.008327	9		9		9
048 Internal Audit	18	0.037471	41		41		41
062 State Fair Board	38	0.079106	87		87		87
064 Sports Authority	14	0.029144	32		32		32
065 Water and Sewer	234	0.487125	532		532	3	535
075 Metro Action Commission	544	1.132460	1,237		1,237	11	1,248
076 Nashville Career Advancement Center	194	0.403855	441		441	3	444
091 Emergency Communication Center	49	0.102005	112		112		112
All Other	97	0.201928	220		220	1	221
<b>Schedule .4 Total for Records &amp; Storage</b>	<b>48,037</b>	<b>100.000000</b>	<b>109,196</b>		<b>109,196</b>	<b>1,166</b>	<b>110,362</b>

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

Allocation Source: FY 2020 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 003 Metropolitan Clerk - Records Center**

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	11	0.369624	404		404	3	407
003 Metropolitan Clerk - Records Center	1	0.033602	37		37		37
005 Election Commission	217	7.291667	7,963		7,963	83	8,046
007 Planning Commission	28	0.940860	1,027		1,027	10	1,037
008 Human Resources	60	2.016129	2,203		2,203	19	2,222
010 General Services - Administration	4	0.134409	147		147		147
010 General Services - Facilities	42	1.411290	1,540		1,540	13	1,553
010 General Services - Fleet Management	10	0.336022	367		367	3	370
014 Information Technology Service	1	0.033602	37		37		37
015 Finance	9	0.302419	331		331	3	334
015 Finance - Operations	42	1.411290	1,540		1,540	13	1,553
015 Finance - Payroll	21	0.705645	771		771	7	778
015 Finance - Purchasing	6	0.201613	220		220	1	221
015 Finance - Treasury	8	0.268817	293		293	2	295
016 Assessor of Property	225	7.560484	8,257		8,257	86	8,343
017 Trustee	9	0.302419	331		331	3	334
018 County Clerk	5	0.168011	184		184		184
021 Public Defender	117	3.931452	4,294		4,294	42	4,336
022 Juvenile Court Clerk	400	13.440860	14,679		14,679	155	14,834
023 Circuit Court Clerk	77	2.587366	2,826		2,826	28	2,854
024 Criminal Court Clerk	142	4.771505	5,210		5,210	53	5,263
025 Clerk and Master - Chancery	151	5.073925	5,541		5,541	59	5,600
027 General Sessions Court	22	0.739247	807		807	7	814
031 Police	135	4.536290	4,954		4,954	48	5,002
032 Fire	16	0.537634	587		587	5	592
033 Codes Administration	32	1.075269	1,174		1,174	11	1,185
034 Beer Board	4	0.134409	147		147		147
037 Social Services	30	1.008065	1,100		1,100	11	1,111
038 Health	562	18.884408	20,624		20,624	319	20,943
039 Public Library	146	4.905914	5,357		5,357	55	5,412
040 Parks	10	0.336022	367		367	3	370
042 Public Works	47	1.579301	1,724		1,724	15	1,739
048 Internal Audit	2	0.067204	73		73		73
065 Water and Sewer	13	0.436828	477		477	3	480
075 Metro Action Commission	284	9.543011	10,422		10,422	108	10,530
076 Nashville Career Advancement Center	52	1.747312	1,908		1,908	19	1,927
091 Emergency Communication Center	35	1.176075	1,284		1,284	12	1,296
<b>Schedule .4 Total for Records Requests</b>	<b>2,976</b>	<b>100.000000</b>	<b>109,207</b>		<b>109,207</b>	<b>1,199</b>	<b>110,406</b>

Allocation Basis: Number of Records Requests by Benefiting Department  
Allocation Source: FY 2020 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 003 Metropolitan Clerk - Records Center**

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	29	29	0
003 Metropolitan Clerk	1,159	752	407
003 Metropolitan Clerk - Records Center	39	2	37
005 Election Commission	8,599	553	8,046
007 Planning Commission	3,856	2,819	1,037
008 Human Resources	8,363	6,141	2,222
009 Register of Deeds	2,768	2,768	0
010 General Services - Administration	210	63	147
010 General Services - Facilities	3,529	1,976	1,553
010 General Services - Fleet Management	377	7	370
014 Information Technology Service	124	87	37
015 Finance	529	195	334
015 Finance - Administration	18	18	0
015 Finance - Operations	3,363	1,810	1,553
015 Finance - Payroll	1,160	382	778
015 Finance - Purchasing	617	396	221
015 Finance - Treasury	351	56	295
016 Assessor of Property	10,335	1,992	8,343
017 Trustee	334	0	334
018 County Clerk	778	594	184
021 Public Defender	13,539	9,203	4,336
022 Juvenile Court Clerk	24,613	9,779	14,834
023 Circuit Court Clerk	22,811	19,957	2,854
024 Criminal Court Clerk	14,138	8,875	5,263
025 Clerk and Master - Chancery	16,664	11,064	5,600
027 General Sessions Court	928	114	814
028 State Trial Courts	105	105	0
029 Justice Integration Services	89	89	0
030 Sheriff's Office	45	45	0
031 Police	11,152	6,150	5,002
032 Fire	1,104	512	592
033 Codes Administration	1,951	766	1,185
034 Beer Board	668	521	147
037 Social Services	1,591	480	1,111
038 Health	33,174	12,231	20,943
039 Public Library	11,413	6,001	5,412
040 Parks	600	230	370
042 Public Works	2,610	871	1,739
044 Human Relations Commission	9	9	0
048 Internal Audit	114	41	73
062 State Fair Board	87	87	0
064 Sports Authority	32	32	0
065 Water and Sewer	1,015	535	480
075 Metro Action Commission	11,778	1,248	10,530
076 Nashville Career Advancement Center	2,371	444	1,927
091 Emergency Communication Center	1,408	112	1,296
All Other	221	221	0
Direct Bill	0	0	0
<b>Total</b>	<b>220,768</b>	<b>110,362</b>	<b>110,406</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 006 Law**

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. The duties performed are:

- Furnishing legal advice to the mayor, to the council and to all officers, departments, boards and commissions concerning any matters arising in connection with the exercise of their official powers or performance of their official duties.
- Representing the Metropolitan Government in all litigation.
- Collecting by suit or otherwise all debts, taxes and accounts due the Metropolitan Government which shall be placed with it for collection by any officer, department, board or commission.
- Preparing or approving all contracts, bonds, deeds, leases or other instruments in writing in which the Metropolitan Government is concerned.
- Preparing or assisting in preparing for introduction any proposed ordinance upon request of the mayor or any member of the council.
- Codifying and causing to be published all of the general ordinances.
- Administering the insurance program including the self-insurance plan.
- Investigating and processing claims made against the Metropolitan Government.

The costs of the Department of Law are recorded to GSD General Fund 10101. For cost allocation purposes, these costs have been functionalized as follows:

**Legal Services** - these costs were allocated based on the percentage of Law Staff time by benefiting department. Amounts paid by certain departments have been credited against the allocated costs as direct billings.

**Risk Management** - costs recorded to business units 06110510 (Claims All Services) and 06110610 (Insurance All Services) have been allocated directly to Administrative - Insurance for further allocation to benefiting departments.

**Self-Insurance & Liability Funds** - the direct costs of Metro's risk management funds (50109 Property Loss, 50122 Metro Self-Insured Liability, 50123 Employee Blanket Bond, 50135 Employee Professional Liability, 50267 Judgments & Losses, and 55143 MNPS Self-Insured Liability) have been separately identified and included in this function. A "Direct Cost" adjustment has been applied to these costs to reduce the indirect cost pool to zero. These direct costs are not allocated within this cost allocation plan. Any incoming indirect costs allocable to this function are allocated directly to Administrative - Insurance for further allocation to benefiting departments.

**30003 General Fund 4% Reserve** - costs recorded to Fund 30003 General Fund 4% Reserve have been separately identified in this function and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,697,249			15,697,249
Deductions:				
502801 Advertising & Promot'n	-1,003			
Total Deductions:	-1,003			-1,003
Cost Adjustments:				
DIRECT COST	-9,540,499			
REVENUE:	0			
Legal Services/Ad for Taxes	-4,343			
Transfer Legal Services/Self Insured	-695,000			
Transfer Legal Services/J&L	-1,088,000			
Transfer Legal Services/Emp Prof Liab	-150,000			
Total Departmental Cost Adjustments:	-11,477,842			-11,477,842
Inbound Costs:				
Depreciation	58,748		58,748	
001 Administrative - Employee Benefits	122,983	1,949	124,932	
001 Administrative - Insurance	14,246	1,338	15,584	
001 Administrative - Post Audits	3,798	10	3,808	
006 Law		1,429,859	1,429,859	
008 Human Resources		29,154	29,154	
010 General Services - Facilities		26,621	26,621	
010 General Services - Fleet Management		111	111	
010 General Services - Mail Services		11,025	11,025	
014 Information Technology Service		21,629	21,629	
015 Finance - Accountability		18,339	18,339	
015 Finance - Grants & Cost Planning		1,042	1,042	
015 Finance - Office of Mgmt & Budget		5,416	5,416	
015 Finance - Operations		11,545	11,545	
015 Finance - Payroll		1,480	1,480	
015 Finance - Property Administration		1,799	1,799	
015 Finance - Purchasing		13,904	13,904	
015 Finance - Treasury		1,845	1,845	
030 Sheriff's Office - Security Services		13,536	13,536	
048 Internal Audit		4,524	4,524	
Total Allocated Additions:	199,775	1,595,126	1,794,901	1,794,901
Total To Be Allocated:	4,418,179	1,595,126		6,013,305

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law**

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	3,783,183	0	3,537,642	241,083	4,458
501102 Leave Pay	394,502	0	375,441	18,715	346
501103 Holiday Pay	2,693	0	2,693	0	0
501109 Longevity	21,081	0	18,932	2,108	41
501134 Paid Family Leave	10,848	0	10,848	0	0
501135 Admin Leave COVID-19	865	0	865	0	0
501160 YE Biweekly Sal/Fringe Accr	41,861	0	37,889	2,513	1,459
501172 Employer OASDI	244,446	0	228,510	15,637	299
501173 Employer SSN Medical	58,528	0	54,747	3,711	70
501174 Employer Group Health	414,258	0	399,104	15,154	0
501175 Employer Dental Group	32,574	0	31,278	1,278	18
501176 Employer Group Life	6,712	0	6,187	518	7
501177 Employer Pension	466,158	0	435,490	30,075	593
501181 FSA Pre-Tax Savings	1,509	0	1,500	9	0
501182 Cafe Plan Pre-Tax Savings	12,007	0	11,553	452	2
501212 Court Reporter	99,351	0	0	0	99,351
501218 Witness Fees	222,645	0	0	0	222,645
501221 Guardian Ad Litem Fee	15,582	0	0	0	15,582
502105 Cable Television	358	0	358	0	0
502222 Apprsl & Ngtn Srvc	4,753	0	0	0	4,753
502223 Legal Services	886,222	0	0	0	886,222
502223 Legal Svcs Special Master	0	0	0	0	0
502229 Management Consultant	6,799	0	0	0	6,799
502314 Pre-Employment Checks	384	0	384	0	0
502357 Internet Services	2,114	0	0	0	2,114
502451 Employee Out-of-town Travel	605	0	0	0	605
502452 Employee Air Travel	621	0	0	0	621
502453 Employee Local Travel/Park	1,525	0	1,440	0	85
502502 Allowance-Cell/Mobile Devices	26	0	26	0	0
502503 Cell Phone Service	33	0	29	4	0
502520 Postage & Delivery Srvc	47,037	0	137	0	46,900
502701 Printing/Binding	27,475	0	1,300	0	26,175
*502801 Advertising & Promot'n	1,003	0	0	0	0
502851 Subscriptions	135,772	0	55,829	0	79,943
502883 Registration	675	0	675	0	0
502884 Membership Dues	12,326	0	12,326	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502951 Info Systems Charge	102,100	0	83,800	18,300	0
502957 Telecmmnct'n Charge	23,395	0	20,587	2,808	0
502977 Fleet Management	1,600	0	1,600	0	0
502983 Surplus Property	1,700	0	1,700	0	0
503050 Host & Hostess	1,558	0	1,558	0	0
503100 Offc & Admin Supply	7,275	0	7,194	48	33
503120 Computer Software	16,845	0	16,845	0	0
503130 Computer Hardware <\$10K	32,426	0	1,734	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503330 Books/Magazines/Periodicals	57,077	0	57,077	0	0
503400 Medical Supply	170	0	170	0	0
505202 Insurance-Buildings	2,834,147	0	0	0	2,834,147
505205 Insurance-Emp Blanket Bond	16,578	0	0	0	16,578



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law**

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505206 Insurance-Workman's Comp	0	0	0	0	0
505208 Insurance-Liability/PropDmg	204,055	0	0	0	204,055
505231 Rent Building & Land	332,838	0	332,838	0	0
505233 Rent Equipment	9,956	0	9,956	0	0
505269 Other License & Fees	41,490	0	0	0	41,490
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	12,400	0	12,400	0	0
505500 Change in Claims Payable	(1,376,129)	0	0	0	(1,376,129)
505740 Compensation for Damages	4,487,997	0	0	0	4,487,997
505959 Insurance-Surety Bond	240	0	0	0	240
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
<b>Departmental Total</b>					
Expenditures Per Financial Statement	15,697,249				
<b>Deductions</b>					
*Total Disallowed Costs	(1,003)	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COST	(9,540,499)	0	0	0	(9,540,499)
REVENUE:	0	0	0	0	0
Legal Services/Ad for Taxes	(4,343)	(4,343)	0	0	0
Transfer Legal Services/Self Insured	(695,000)	(695,000)	0	0	0
Transfer Legal Services/J&L	(1,088,000)	(1,088,000)	0	0	0
Transfer Legal Services/Emp Prof Liab	(150,000)	(150,000)	0	0	0
<b>Functional Cost</b>	<b>4,218,404</b>	<b>(1,937,343)</b>	<b>5,772,642</b>	<b>352,413</b>	<b>0</b>
<b>Allocation Step 1</b>					
Inbound - All Others	199,775	0	199,775	0	0
Reallocate Admin Costs		1,937,343	(1,814,709)	(120,503)	(2,131)
Unallocated Costs	(30,692)	0	0	0	0
1st Allocation	4,387,487	0	4,157,708	231,910	(2,131)
<b>Allocation Step 2</b>					
Inbound - All Others	1,595,126	0	1,595,126	0	0
2nd Allocation	1,595,126	0	1,595,126	0	0
<b>Total For 006 Law</b>					
Schedule .3 Total	5,982,613	0	5,752,834	231,910	(2,131)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law

30003 General Fund  
4% Reserve\*\*

Other Expense & Cost	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501109 Longevity	0
501134 Paid Family Leave	0
501135 Admin Leave COVID-19	0
501160 YE Biweekly Sal/Fringe Accr	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
501212 Court Reporter	0
501218 Witness Fees	0
501221 Guardian Ad Litem Fee	0
502105 Cable Television	0
502222 Apprsl & Ngtn Srvc	0
502223 Legal Services	0
502223 Legal Srvc Special Master	0
502229 Management Consultant	0
502314 Pre-Employment Checks	0
502357 Internet Services	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502502 Allowance-Cell/Mobile Devices	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
*502801 Advertising & Promot'n	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	0
502951 Info Systems Charge	0
502957 Telecmmnct'n Charge	0
502977 Fleet Management	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	0
503130 Computer Hardware <\$10K	30,692
503140 Office Equipment < \$10K	0
503150 Furniture/Fixtures<\$10K	0
503330 Books/Magazines/Periodicals	0
503400 Medical Supply	0
505202 Insurance-Buildings	0
505205 Insurance-Emp Blanket Bond	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 006 Law**

	30003 General Fund 4% Reserve**	
505206 Insurance-Workman's Comp	0	
505208 Insurance-Liability/PropDmg	0	
505231 Rent Building & Land	0	
505233 Rent Equipment	0	
505269 Other License & Fees	0	
505279 Notary	0	
505282 Professional Privilege Tax	0	
505500 Change in Claims Payable	0	
505740 Compensation for Damages	0	
505959 Insurance-Surety Bond	0	
531100 Transfer Legal Services	0	
Departmental Total		-----
Expenditures Per Financial Statement		-----
Deductions		-----
*Total Disallowed Costs	0	-----
Cost Adjustments		-----
DIRECT COST	0	-----
REVENUE:	0	
Legal Services/Ad for Taxes	0	
Transfer Legal Services/Self Insured	0	
Transfer Legal Services/J&L	0	
Transfer Legal Services/Emp Prof Liab	0	
Functional Cost	30,692	
Allocation Step 1		-----
Inbound - All Others	0	-----
Reallocate Admin Costs	0	
Unallocated Costs	(30,692)	
1st Allocation	0	
Allocation Step 2		-----
Inbound - All Others	0	-----
2nd Allocation	0	
Total For 006 Law		-----
Schedule .3 Total	0	-----

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	6.35	0.410644	17,074		17,074		17,074
002 Metropolitan Council	10.95	0.708119	29,442		29,442	17,317	46,759
003 Metropolitan Clerk	0.93	0.060142	2,501		2,501	1,463	3,964
003 Metropolitan Clerk - Records Center	0.17	0.010994	457		457		457
004 Mayor's Office	1.85	0.119637	4,974		4,974	2,918	7,892
004 Mayor's Office - Administration	14.98	0.968733	40,276		40,276	23,699	63,975
005 Election Commission	2.51	0.162318	6,748		6,748	3,962	10,710
006 Law	531.80	34.390660	1,429,859		1,429,859		1,429,859
007 Planning Commission	18.23	1.178905	49,016		49,016	28,843	77,859
008 Human Resources	3.65	0.236040	9,815		9,815	5,764	15,579
009 Register of Deeds	0.05	0.003233	134		134	75	209
010 General Services - Administration	13.02	0.841983	35,007		35,007	20,590	55,597
010 General Services - Fleet Management	0.18	0.011640	484		484	283	767
011 Historical Commission	10.60	0.685485	28,501		28,501	16,768	45,269
014 Information Technology Service	7.08	0.457852	19,035		19,035	11,196	30,231
015 Finance - Administration	29.17	1.886378	78,431		78,431	46,148	124,579
015 Finance - Grants & Cost Planning	0.16	0.010347	429		429	249	678
015 Finance - Property Administration	6.81	0.440392	18,311		18,311	10,772	29,083
015 Finance - Purchasing	22.96	1.484787	61,732		61,732	36,322	98,054
015 Finance - Treasury	3.80	0.245740	10,217		10,217	6,000	16,217
016 Assessor of Property	28.73	1.857923	77,247		77,247	45,450	122,697
017 Trustee	38.15	2.467100	102,574		102,574	60,358	162,932
018 County Clerk	1.73	0.111876	4,652		4,652	2,731	7,383
019 District Attorney	0.06	0.003880	162		162	93	255
021 Public Defender	0.29	0.018754	781		781	452	1,233
022 Juvenile Court Clerk	1.76	0.113816	4,732		4,732	2,780	7,512
023 Circuit Court Clerk	2.17	0.140330	5,834		5,834	3,424	9,258
024 Criminal Court Clerk	5.26	0.340156	14,142		14,142	8,312	22,454
025 Clerk and Master - Chancery	0.14	0.009054	376		376	217	593
026 Juvenile Court	3.87	0.250267	10,406		10,406	6,110	16,516
027 General Sessions Court	10.83	0.700359	29,119		29,119	17,126	46,245
028 State Trial Courts	7.03	0.454619	18,902		18,902	11,117	30,019
029 Justice Integration Services	0.05	0.003233	134		134	75	209
030 Sheriff's Office	43.64	2.822130	117,336		117,336	69,043	186,379
031 Police	135.51	8.763217	364,348		364,348	214,432	578,780
032 Fire	27.62	1.786142	74,263		74,263	43,695	117,958
033 Codes Administration	64.43	4.166586	173,235		173,235	101,944	275,179
034 Beer Board	1.79	0.115756	4,811		4,811	2,825	7,636
035 Agricultural Extension	0.30	0.019401	807		807	468	1,275
037 Social Services	5.02	0.324635	13,497		13,497	7,934	21,431
038 Health	44.78	2.895852	120,401		120,401	70,853	191,254
039 Public Library	5.10	0.329809	13,714		13,714	8,060	21,774
040 Parks	21.31	1.378084	57,297		57,297	33,709	91,006
041 Arts Commission	5.80	0.375077	15,593		15,593	9,169	24,762
042 Public Works	85.12	5.504575	228,864	(83,400)	145,464	134,681	280,145
044 Human Relations Commission	0.68	0.043975	1,829		1,829	1,067	2,896
047 Criminal Justice Planning	0.21	0.013580	566		566	329	895
048 Internal Audit	1.67	0.107996	4,489		4,489	2,635	7,124
049 Office of Emergency Management	1.85	0.119637	4,974		4,974	2,918	7,892
051 Office of Family Safety	1.51	0.097649	4,060		4,060	2,382	6,442
052 Community Oversight Board	0.06	0.003880	162		162	93	255

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
060 Farmer's Market	0.71	0.045915	1,910		1,910	1,113	3,023
061 Municipal Auditorium	2.62	0.169431	7,044		7,044	4,134	11,178
062 State Fair Board	26.61	1.720826	71,546		71,546	42,093	113,639
064 Sports Authority	11.32	0.732046	30,435		30,435	17,903	48,338
065 Water and Sewer	55.40	3.582630	148,955	(249,000)	(100,045)	87,660	(12,385)
067 General Hospital	19.47	1.259094	52,349		52,349	30,804	83,153
068 District Energy System (DES)	5.68	0.367317	15,272		15,272	8,975	24,247
070 Community Education Commission	0.02	0.001293	55		55	29	84
075 Metro Action Commission	3.94	0.254794	10,593		10,593	6,219	16,812
076 Nashville Career Advancement Center	1.04	0.067255	2,798		2,798	1,636	4,434
077 Metro Development & Housing Authorit	2.60	0.168138	6,991		6,991	4,103	11,094
078 Metropolitan Transit Authority (MTA)	0.90	0.058202	2,420		2,420	1,412	3,832
080 Metro Nashville Public Schools (MNPS)	154.54	9.993857	415,517	(192,000)	223,517	245,138	468,655
083 Industrial Development Board	0.56	0.036214	1,506		1,506	879	2,385
091 Emergency Communication Center	16.56	1.070909	44,526		44,526	26,193	70,719
Airport Authority	0.06	0.003880	162		162	93	255
Bordeaux Longterm Care	0.06	0.003880	162		162	93	255
Hospital Authority	1.82	0.117697	4,893		4,893	2,871	7,764
Knowles Home	2.64	0.170725	7,097		7,097	4,169	11,266
Medical Examiner	0.84	0.054321	2,259		2,259	1,316	3,575
Nashville Electric Service (NES)	0.63	0.040741	1,695		1,695	987	2,682
All Other	6.61	0.427458	17,773		17,773	10,455	28,228
<b>Schedule .4 Total for Legal Services</b>	<b>1,546.35</b>	<b>100.000000</b>	<b>4,157,708</b>	<b>(524,400)</b>	<b>3,633,308</b>	<b>1,595,126</b>	<b>5,228,434</b>
Direct Billed				524,400	524,400		524,400
<b>Schedule .3 Total for Legal Services</b>	<b>1,546.35</b>	<b>100.000000</b>		<b>0</b>	<b>4,157,708</b>	<b>1,595,126</b>	<b>5,752,834</b>

Allocation Basis: Law Staff Hours by Benefiting Department  
Allocation Source: FY 2020 Total Time Report - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Risk Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	231,910		231,910		231,910
Schedule .4 Total for Risk Management	100	100.000000	231,910		231,910	0	231,910

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 006 Law**

Activity - Self-Insured & Liability Funds

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	(2,131)		(2,131)		(2,131)
Schedule .4 Total for Self-Insured & Liability Funds	100	100.000000	(2,131)		(2,131)	0	(2,131)

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Employee Benefits	17,074	17,074	0	0
001 Administrative - Insurance	229,779	0	231,910	(2,131)
002 Metropolitan Council	46,759	46,759	0	0
003 Metropolitan Clerk	3,964	3,964	0	0
003 Metropolitan Clerk - Records Center	457	457	0	0
004 Mayor's Office	7,892	7,892	0	0
004 Mayor's Office - Administration	63,975	63,975	0	0
005 Election Commission	10,710	10,710	0	0
006 Law	1,429,859	1,429,859	0	0
007 Planning Commission	77,859	77,859	0	0
008 Human Resources	15,579	15,579	0	0
009 Register of Deeds	209	209	0	0
010 General Services - Administration	55,597	55,597	0	0
010 General Services - Fleet Management	767	767	0	0
011 Historical Commission	45,269	45,269	0	0
014 Information Technology Service	30,231	30,231	0	0
015 Finance - Administration	124,579	124,579	0	0
015 Finance - Grants & Cost Planning	678	678	0	0
015 Finance - Property Administration	29,083	29,083	0	0
015 Finance - Purchasing	98,054	98,054	0	0
015 Finance - Treasury	16,217	16,217	0	0
016 Assessor of Property	122,697	122,697	0	0
017 Trustee	162,932	162,932	0	0
018 County Clerk	7,383	7,383	0	0
019 District Attorney	255	255	0	0
021 Public Defender	1,233	1,233	0	0
022 Juvenile Court Clerk	7,512	7,512	0	0
023 Circuit Court Clerk	9,258	9,258	0	0
024 Criminal Court Clerk	22,454	22,454	0	0
025 Clerk and Master - Chancery	593	593	0	0
026 Juvenile Court	16,516	16,516	0	0
027 General Sessions Court	46,245	46,245	0	0
028 State Trial Courts	30,019	30,019	0	0
029 Justice Integration Services	209	209	0	0
030 Sheriff's Office	186,379	186,379	0	0
031 Police	578,780	578,780	0	0
032 Fire	117,958	117,958	0	0
033 Codes Administration	275,179	275,179	0	0
034 Beer Board	7,636	7,636	0	0
035 Agricultural Extension	1,275	1,275	0	0
037 Social Services	21,431	21,431	0	0
038 Health	191,254	191,254	0	0
039 Public Library	21,774	21,774	0	0
040 Parks	91,006	91,006	0	0
041 Arts Commission	24,762	24,762	0	0
042 Public Works	280,145	280,145	0	0
044 Human Relations Commission	2,896	2,896	0	0
047 Criminal Justice Planning	895	895	0	0
048 Internal Audit	7,124	7,124	0	0
049 Office of Emergency Management	7,892	7,892	0	0
051 Office of Family Safety	6,442	6,442	0	0
052 Community Oversight Board	255	255	0	0



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
060 Farmer's Market	3,023	3,023	0	0
061 Municipal Auditorium	11,178	11,178	0	0
062 State Fair Board	113,639	113,639	0	0
064 Sports Authority	48,338	48,338	0	0
065 Water and Sewer	(12,385)	(12,385)	0	0
067 General Hospital	83,153	83,153	0	0
068 District Energy System (DES)	24,247	24,247	0	0
070 Community Education Commission	84	84	0	0
075 Metro Action Commission	16,812	16,812	0	0
076 Nashville Career Advancement Center	4,434	4,434	0	0
077 Metro Development & Housing Authority	11,094	11,094	0	0
078 Metropolitan Transit Authority (MTA)	3,832	3,832	0	0
080 Metro Nashville Public Schools (MNPS)	468,655	468,655	0	0
083 Industrial Development Board	2,385	2,385	0	0
091 Emergency Communication Center	70,719	70,719	0	0
Airport Authority	255	255	0	0
Bordeaux Longterm Care	255	255	0	0
Hospital Authority	7,764	7,764	0	0
Knowles Home	11,266	11,266	0	0
Medical Examiner	3,575	3,575	0	0
Nashville Electric Service (NES)	2,682	2,682	0	0
All Other	28,228	28,228	0	0
Direct Bill	524,400	524,400	0	0
<b>Total</b>	<b>5,982,613</b>	<b>5,752,834</b>	<b>231,910</b>	<b>(2,131)</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 008 Human Resources**

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

Human Resources costs are recorded in GSD General Fund 10101. The costs recorded to business units 08126100 (**Employee Relations**), 08126400 (**Workforce Management**), 08126500 (**Benefits Program**), and 08126600 (**Admin & Customer Service Program**) have been allocated using the number of full-time equivalent (FTE) employees by benefiting department receiving support and services. The costs recorded for the **Veterans Affairs Officer** in business unit 08126700 have not been allocated within this cost allocation plan. Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 008 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,380,620			5,380,620
Deductions:				
507250 Building Improvements	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	1,355		1,355	
001 Administrative - Employee Benefits	381,571	6,081	387,652	
001 Administrative - Facility Rental	6,882	14	6,896	
001 Administrative - Insurance	15,699	1,480	17,179	
001 Administrative - Post Audits	77,363	225	77,588	
003 Metropolitan Clerk - Records Center	8,281	82	8,363	
006 Law	9,815	5,764	15,579	
008 Human Resources		35,500	35,500	
010 General Services - Facilities		11,030	11,030	
010 General Services - Fleet Management		56	56	
010 General Services - Mail Services		9,741	9,741	
014 Information Technology Service		46,989	46,989	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		13,642	13,642	
015 Finance - Grants & Cost Planning		406	406	
015 Finance - Office of Mgmt & Budget		4,760	4,760	
015 Finance - Operations		4,519	4,519	
015 Finance - Payroll		1,991	1,991	
015 Finance - Property Administration		703	703	
015 Finance - Purchasing		83,447	83,447	
015 Finance - Treasury		394	394	
030 Sheriff's Office - Security Services		3,326	3,326	
048 Internal Audit		1,765	1,765	
Total Allocated Additions:	500,966	232,314	733,280	733,280
Total To Be Allocated:	5,881,586	232,314		6,113,900

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	2,552,858	0	191,114	1,047,322	635,546
501102 Leave Pay	268,342	0	23,694	96,427	52,467
501103 Holiday Pay	122,611	0	9,277	49,553	29,652
501104 Overtime Pay	0	0	0	0	0
501109 Longevity	21,911	0	2,741	7,283	6,259
501134 Paid Family Leave	8,593	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	29,827	0	2,187	11,913	7,888
501172 Employer OASDI	173,107	0	13,175	69,613	42,143
501173 Employer SSN Medical	40,486	0	3,081	16,281	9,856
501174 Employer Group Health	450,350	0	35,742	193,503	115,281
501175 Employer Dental Group	27,195	0	3,995	11,809	6,023
501176 Employer Group Life	6,637	0	631	2,477	1,689
501177 Employer Pension	342,562	0	26,316	138,365	83,338
501181 FSA Pre-Tax Savings	897	0	77	352	42
501182 Cafe Plan Pre-Tax Savings	13,131	0	1,020	5,646	3,353
502220 Other Professional Srvc	196,861	0	0	196,861	0
502229 Gen Con RFP Vision	0	0	0	0	0
502229 Management Consultant	346,311	0	0	16,579	310,952
502314 Pre-Employment Checks	220	0	0	220	0
502337 DP-Outside Metro	0	0	0	0	0
502451 Employee Out-of-town Travel	590	0	0	0	0
502453 Employee Local Travel/Park	1,194	0	110	209	0
502456 Open Travel Advance	660	0	0	0	0
502502 Allowance-Cell/Mobile Devices	1,118	0	0	624	182
502503 Cell Phone Service	3,232	0	195	0	0
502520 Postage & Delivery Srvc	43,462	0	0	0	42,647
502701 Printing/Binding	2,234	0	0	0	67
502851 Subscriptions	4,757	0	0	3,107	299
502883 Registration	5,165	0	2,123	1,368	0
502884 Membership Dues	846	0	0	129	0
502920 Other Rpr & Maint Srvc	3,280	0	0	0	0
502951 Info Systems Charge	259,400	0	0	0	0
502957 Telecmmnct'n Charge	24,499	0	0	0	0
502977 Fleet Management	800	0	0	0	0
502983 Surplus Property	1,500	0	0	0	0
503050 Host & Hostess	4,073	0	57	0	0
503100 Offc & Admin Supply	14,709	0	80	0	380
503130 Computer Hardware <\$10K	11,041	0	418	819	0
503140 Office Equipment < \$10K	30	0	0	0	30
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503350 Educational Supply	771	0	0	0	0
503999 Credit Card Clearing	3,959	0	0	0	0
505207 Insurance-Unemployment Comp	0	0	0	0	0
505231 Rent Building & Land	291,590	0	0	0	0
505233 Rent Equipment	8,626	0	0	0	0
505234 Rent Storage/Safety Box	1,235	0	0	0	0
505252 Software License	89,950	0	5,185	0	11,502
*507250 Building Improvements	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
<b>Departmental Total</b>					
Expenditures Per Financial Statement	5,380,620				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,380,620	0	321,218	1,870,460	1,359,596
<b>Allocation Step 1</b>					
Inbound - All Others	500,966	0	37,522	205,499	124,740
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(158,896)	0	0	0	0
1st Allocation	5,722,690	0	358,740	2,075,959	1,484,336
<b>Allocation Step 2</b>					
Inbound - All Others	232,314	0	17,348	95,597	57,729
Unallocated Costs	(8,544)	0	0	0	0
2nd Allocation	223,770	0	17,348	95,597	57,729
<b>Total For 008 Human Resources</b>					
Schedule .3 Total	5,946,460	0	376,088	2,171,556	1,542,065

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	584,385	94,491	0
501102 Leave Pay	88,403	7,351	0
501103 Holiday Pay	29,630	4,499	0
501104 Overtime Pay	0	0	0
501109 Longevity	5,518	110	0
501134 Paid Family Leave	8,593	0	0
501160 YE Biweekly Sal/Fringe Accr	6,773	1,066	0
501172 Employer OASDI	41,798	6,378	0
501173 Employer SSN Medical	9,776	1,492	0
501174 Employer Group Health	95,996	9,828	0
501175 Employer Dental Group	4,597	771	0
501176 Employer Group Life	1,524	316	0
501177 Employer Pension	83,559	10,984	0
501181 FSA Pre-Tax Savings	426	0	0
501182 Cafe Plan Pre-Tax Savings	2,814	298	0
502220 Other Professional Srvc	0	0	0
502229 Gen Con RFP Vision	0	0	0
502229 Management Consultant	18,780	0	0
502314 Pre-Employment Checks	0	0	0
502337 DP-Outside Metro	0	0	0
502451 Employee Out-of-town Travel	590	0	0
502453 Employee Local Travel/Park	800	75	0
502456 Open Travel Advance	660	0	0
502502 Allowance-Cell/Mobile Devices	0	312	0
502503 Cell Phone Service	3,037	0	0
502520 Postage & Delivery Srvc	657	158	0
502701 Printing/Binding	1,667	500	0
502851 Subscriptions	1,351	0	0
502883 Registration	544	1,130	0
502884 Membership Dues	717	0	0
502920 Other Rpr & Maint Srvc	3,280	0	0
502951 Info Systems Charge	259,400	0	0
502957 Telecmmnct'n Charge	24,499	0	0
502977 Fleet Management	800	0	0
502983 Surplus Property	1,500	0	0
503050 Host & Hostess	4,016	0	0
503100 Offc & Admin Supply	14,249	0	0
503130 Computer Hardware <\$10K	9,804	0	0
503140 Office Equipment < \$10K	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0
503350 Educational Supply	168	603	0
503999 Credit Card Clearing	3,959	0	0
505207 Insurance-Unemployment Comp	0	0	0
505231 Rent Building & Land	291,590	0	0
505233 Rent Equipment	8,626	0	0
505234 Rent Storage/Safety Box	1,235	0	0
505252 Software License	73,263	0	0
*507250 Building Improvements	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
<b>Departmental Total</b>			
-----			
Expenditures Per Financial Statement			
<b>Deductions</b>			
-----			
*Total Disallowed Costs	0	0	0
Functional Cost	1,688,984	140,362	0
<b>Allocation Step 1</b>			
-----			
Inbound - All Others	114,671	18,534	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	(158,896)	0
1st Allocation	1,803,655	0	0
<b>Allocation Step 2</b>			
-----			
Inbound - All Others	53,096	8,544	0
Unallocated Costs	0	(8,544)	0
2nd Allocation	53,096	0	0
<b>Total For 008 Human Resources</b>			
-----			
Schedule .3 Total	1,856,751	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	282		282		282
002 Metropolitan Council	53.00	0.586967	2,105		2,105	94	2,199
003 Metropolitan Clerk	6.48	0.071765	258		258	10	268
004 Mayor's Office - Administration	29.00	0.321171	1,153		1,153	54	1,207
005 Election Commission	27.00	0.299021	1,073		1,073	49	1,122
006 Law	46.00	0.509443	1,829		1,829		1,829
007 Planning Commission	43.00	0.476218	1,708		1,708	79	1,787
008 Human Resources	56.02	0.620413	2,224		2,224		2,224
009 Register of Deeds	25.00	0.276871	992		992	45	1,037
010 General Services - Administration	101.00	1.118560	4,013		4,013	186	4,199
011 Historical Commission	11.50	0.127361	456		456	18	474
014 Information Technology Service	134.98	1.494883	5,363		5,363	257	5,620
015 Finance - Administration	98.65	1.092534	3,919		3,919	183	4,102
016 Assessor of Property	73.95	0.818985	2,938		2,938	135	3,073
017 Trustee	22.78	0.252285	904		904	40	944
018 County Clerk	71.28	0.789415	2,833		2,833	127	2,960
019 District Attorney	84.89	0.940144	3,373		3,373	154	3,527
021 Public Defender	79.64	0.882001	3,164		3,164	147	3,311
022 Juvenile Court Clerk	29.00	0.321171	1,153		1,153	54	1,207
023 Circuit Court Clerk	107.80	1.193869	4,282		4,282	197	4,479
024 Criminal Court Clerk	87.00	0.963512	3,456		3,456	160	3,616
025 Clerk and Master - Chancery	16.00	0.177198	635		635	24	659
026 Juvenile Court	115.00	1.273607	4,569		4,569	216	4,785
027 General Sessions Court	117.19	1.297861	4,655		4,655	218	4,873
028 State Trial Courts	137.42	1.521905	5,460		5,460	261	5,721
029 Justice Integration Services	19.50	0.215960	776		776	36	812
030 Sheriff's Office	836.30	9.261895	33,227		33,227	1,616	34,843
031 Police	1,913.64	21.193268	76,041		76,041	4,046	80,087
032 Fire	1,231.98	13.643990	48,946		48,946	2,390	51,336
033 Codes Administration	109.98	1.218012	4,369		4,369	205	4,574
034 Beer Board	5.49	0.060801	217		217	6	223
035 Agricultural Extension	7.00	0.077524	277		277	12	289
037 Social Services	57.16	0.633038	2,269		2,269	105	2,374
038 Health	474.26	5.252357	18,843		18,843	910	19,753
039 Public Library	322.93	3.576400	12,830		12,830	617	13,447
040 Parks	519.41	5.752386	20,637		20,637	997	21,634
041 Arts Commission	10.75	0.119055	427		427	18	445
042 Public Works	405.93	4.495613	16,127		16,127	784	16,911
044 Human Relations Commission	4.00	0.044299	159		159	4	163
047 Criminal Justice Planning	4.00	0.044299	159		159	4	163
048 Internal Audit	8.00	0.088599	317		317	12	329
049 Office of Emergency Management	10.48	0.116064	417		417	18	435
051 Office of Family Safety	33.00	0.365470	1,310		1,310	58	1,368
052 Community Oversight Board	10.00	0.110748	398		398	17	415
060 Farmer's Market	3.00	0.033225	118		118	2	120
061 Municipal Auditorium	6.47	0.071654	256		256	10	266
062 State Fair Board	20.37	0.225595	809		809	38	847
064 Sports Authority	4.00	0.044299	159		159	4	163
065 Water and Sewer	776.79	8.602831	30,861		30,861	1,497	32,358
070 Community Education Commission	4.00	0.044299	159		159	4	163
071 Convention Center Authority	153.60	1.701097	6,102		6,102	286	6,388
075 Metro Action Commission	307.26	3.402858	12,208		12,208	586	12,794



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 008 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	217		217	6	223
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	40		40		40
091 Emergency Communication Center	183.00	2.026697	7,268		7,268	352	7,620
Schedule .4 Total for Employee Relations	9,029.47	100.000000	358,740		358,740	17,348	376,088

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support  
Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,631		1,631		1,631
002 Metropolitan Council	53.00	0.586967	12,185		12,185	555	12,740
003 Metropolitan Clerk	6.48	0.071765	1,489		1,489	64	1,553
004 Mayor's Office - Administration	29.00	0.321171	6,667		6,667	297	6,964
005 Election Commission	27.00	0.299021	6,206		6,206	279	6,485
006 Law	46.00	0.509443	10,576		10,576		10,576
007 Planning Commission	43.00	0.476218	9,885		9,885	449	10,334
008 Human Resources	56.02	0.620413	12,880		12,880		12,880
009 Register of Deeds	25.00	0.276871	5,748		5,748	261	6,009
010 General Services - Administration	101.00	1.118560	23,221		23,221	1,070	24,291
011 Historical Commission	11.50	0.127361	2,643		2,643	117	2,760
014 Information Technology Service	134.98	1.494883	31,032		31,032	1,428	32,460
015 Finance - Administration	98.65	1.092534	22,680		22,680	1,044	23,724
016 Assessor of Property	73.95	0.818985	17,002		17,002	784	17,786
017 Trustee	22.78	0.252285	5,237		5,237	235	5,472
018 County Clerk	71.28	0.789415	16,388		16,388	756	17,144
019 District Attorney	84.89	0.940144	19,518		19,518	895	20,413
021 Public Defender	79.64	0.882001	18,311		18,311	841	19,152
022 Juvenile Court Clerk	29.00	0.321171	6,667		6,667	297	6,964
023 Circuit Court Clerk	107.80	1.193869	24,786		24,786	1,141	25,927
024 Criminal Court Clerk	87.00	0.963512	20,002		20,002	917	20,919
025 Clerk and Master - Chancery	16.00	0.177198	3,677		3,677	162	3,839
026 Juvenile Court	115.00	1.273607	26,439		26,439	1,217	27,656
027 General Sessions Court	117.19	1.297861	26,944		26,944	1,239	28,183
028 State Trial Courts	137.42	1.521905	31,594		31,594	1,454	33,048
029 Justice Integration Services	19.50	0.215960	4,482		4,482	197	4,679
030 Sheriff's Office	836.30	9.261895	192,272		192,272	8,944	201,216
031 Police	1,913.64	21.193268	439,987		439,987	21,081	461,068
032 Fire	1,231.98	13.643990	283,245		283,245	13,190	296,435
033 Codes Administration	109.98	1.218012	25,285		25,285	1,165	26,450
034 Beer Board	5.49	0.060801	1,261		1,261	54	1,315
035 Agricultural Extension	7.00	0.077524	1,608		1,608	69	1,677
037 Social Services	57.16	0.633038	13,142		13,142	596	13,738
038 Health	474.26	5.252357	109,035		109,035	5,061	114,096
039 Public Library	322.93	3.576400	74,245		74,245	3,442	77,687
040 Parks	519.41	5.752386	119,415		119,415	5,555	124,970
041 Arts Commission	10.75	0.119055	2,472		2,472	107	2,579
042 Public Works	405.93	4.495613	93,328		93,328	4,332	97,660
044 Human Relations Commission	4.00	0.044299	919		919	39	958
047 Criminal Justice Planning	4.00	0.044299	919		919	39	958
048 Internal Audit	8.00	0.088599	1,839		1,839	79	1,918
049 Office of Emergency Management	10.48	0.116064	2,408		2,408	105	2,513
051 Office of Family Safety	33.00	0.365470	7,586		7,586	340	7,926
052 Community Oversight Board	10.00	0.110748	2,297		2,297	101	2,398
060 Farmer's Market	3.00	0.033225	689		689	24	713
061 Municipal Auditorium	6.47	0.071654	1,487		1,487	64	1,551
062 State Fair Board	20.37	0.225595	4,684		4,684	206	4,890
064 Sports Authority	4.00	0.044299	919		919	39	958
065 Water and Sewer	776.79	8.602831	178,591		178,591	8,310	186,901
070 Community Education Commission	4.00	0.044299	919		919	39	958
071 Convention Center Authority	153.60	1.701097	35,314		35,314	1,628	36,942
075 Metro Action Commission	307.26	3.402858	70,640		70,640	3,277	73,917

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	1,261		1,261	54	1,315
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	229		229	6	235
091 Emergency Communication Center	183.00	2.026697	42,073		42,073	1,952	44,025
Schedule .4 Total for Workforce Management	9,029.47	100.000000	2,075,959		2,075,959	95,597	2,171,556

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support  
Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,166		1,166		1,166
002 Metropolitan Council	53.00	0.586967	8,712		8,712	334	9,046
003 Metropolitan Clerk	6.48	0.071765	1,065		1,065	39	1,104
004 Mayor's Office - Administration	29.00	0.321171	4,768		4,768	177	4,945
005 Election Commission	27.00	0.299021	4,438		4,438	166	4,604
006 Law	46.00	0.509443	7,561		7,561		7,561
007 Planning Commission	43.00	0.476218	7,069		7,069	271	7,340
008 Human Resources	56.02	0.620413	9,207		9,207		9,207
009 Register of Deeds	25.00	0.276871	4,109		4,109	151	4,260
010 General Services - Administration	101.00	1.118560	16,603		16,603	644	17,247
011 Historical Commission	11.50	0.127361	1,890		1,890	69	1,959
014 Information Technology Service	134.98	1.494883	22,188		22,188	863	23,051
015 Finance - Administration	98.65	1.092534	16,217		16,217	630	16,847
016 Assessor of Property	73.95	0.818985	12,157		12,157	467	12,624
017 Trustee	22.78	0.252285	3,746		3,746	138	3,884
018 County Clerk	71.28	0.789415	11,718		11,718	453	12,171
019 District Attorney	84.89	0.940144	13,954		13,954	538	14,492
021 Public Defender	79.64	0.882001	13,092		13,092	501	13,593
022 Juvenile Court Clerk	29.00	0.321171	4,768		4,768	177	4,945
023 Circuit Court Clerk	107.80	1.193869	17,721		17,721	689	18,410
024 Criminal Court Clerk	87.00	0.963512	14,302		14,302	550	14,852
025 Clerk and Master - Chancery	16.00	0.177198	2,629		2,629	95	2,724
026 Juvenile Court	115.00	1.273607	18,904		18,904	737	19,641
027 General Sessions Court	117.19	1.297861	19,264		19,264	751	20,015
028 State Trial Courts	137.42	1.521905	22,590		22,590	878	23,468
029 Justice Integration Services	19.50	0.215960	3,206		3,206	119	3,325
030 Sheriff's Office	836.30	9.261895	137,478		137,478	5,404	142,882
031 Police	1,913.64	21.193268	314,597		314,597	12,799	327,396
032 Fire	1,231.98	13.643990	202,521		202,521	7,967	210,488
033 Codes Administration	109.98	1.218012	18,079		18,079	704	18,783
034 Beer Board	5.49	0.060801	902		902	33	935
035 Agricultural Extension	7.00	0.077524	1,150		1,150	40	1,190
037 Social Services	57.16	0.633038	9,396		9,396	362	9,758
038 Health	474.26	5.252357	77,962		77,962	3,056	81,018
039 Public Library	322.93	3.576400	53,085		53,085	2,080	55,165
040 Parks	519.41	5.752386	85,383		85,383	3,350	88,733
041 Arts Commission	10.75	0.119055	1,767		1,767	64	1,831
042 Public Works	405.93	4.495613	66,730		66,730	2,615	69,345
044 Human Relations Commission	4.00	0.044299	658		658	21	679
047 Criminal Justice Planning	4.00	0.044299	658		658	21	679
048 Internal Audit	8.00	0.088599	1,315		1,315	49	1,364
049 Office of Emergency Management	10.48	0.116064	1,722		1,722	62	1,784
051 Office of Family Safety	33.00	0.365470	5,424		5,424	204	5,628
052 Community Oversight Board	10.00	0.110748	1,643		1,643	58	1,701
060 Farmer's Market	3.00	0.033225	494		494	17	511
061 Municipal Auditorium	6.47	0.071654	1,063		1,063	39	1,102
062 State Fair Board	20.37	0.225595	3,348		3,348	123	3,471
064 Sports Authority	4.00	0.044299	658		658	21	679
065 Water and Sewer	776.79	8.602831	127,694		127,694	5,014	132,708
070 Community Education Commission	4.00	0.044299	658		658	21	679
071 Convention Center Authority	153.60	1.701097	25,250		25,250	978	26,228
075 Metro Action Commission	307.26	3.402858	50,508		50,508	1,983	52,491

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	902		902	33	935
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	164		164	3	167
091 Emergency Communication Center	183.00	2.026697	30,083		30,083	1,171	31,254
Schedule .4 Total for Benefits Program	9,029.47	100.000000	1,484,336		1,484,336	57,729	1,542,065

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,418		1,418		1,418
002 Metropolitan Council	53.00	0.586967	10,587		10,587	306	10,893
003 Metropolitan Clerk	6.48	0.071765	1,295		1,295	36	1,331
004 Mayor's Office - Administration	29.00	0.321171	5,794		5,794	161	5,955
005 Election Commission	27.00	0.299021	5,393		5,393	150	5,543
006 Law	46.00	0.509443	9,188		9,188		9,188
007 Planning Commission	43.00	0.476218	8,588		8,588	250	8,838
008 Human Resources	56.02	0.620413	11,189		11,189		11,189
009 Register of Deeds	25.00	0.276871	4,994		4,994	139	5,133
010 General Services - Administration	101.00	1.118560	20,174		20,174	590	20,764
011 Historical Commission	11.50	0.127361	2,297		2,297	63	2,360
014 Information Technology Service	134.98	1.494883	26,963		26,963	797	27,760
015 Finance - Administration	98.65	1.092534	19,703		19,703	572	20,275
016 Assessor of Property	73.95	0.818985	14,773		14,773	431	15,204
017 Trustee	22.78	0.252285	4,550		4,550	125	4,675
018 County Clerk	71.28	0.789415	14,237		14,237	414	14,651
019 District Attorney	84.89	0.940144	16,957		16,957	494	17,451
021 Public Defender	79.64	0.882001	15,909		15,909	461	16,370
022 Juvenile Court Clerk	29.00	0.321171	5,794		5,794	161	5,955
023 Circuit Court Clerk	107.80	1.193869	21,534		21,534	632	22,166
024 Criminal Court Clerk	87.00	0.963512	17,380		17,380	504	17,884
025 Clerk and Master - Chancery	16.00	0.177198	3,196		3,196	88	3,284
026 Juvenile Court	115.00	1.273607	22,971		22,971	677	23,648
027 General Sessions Court	117.19	1.297861	23,410		23,410	689	24,099
028 State Trial Courts	137.42	1.521905	27,451		27,451	809	28,260
029 Justice Integration Services	19.50	0.215960	3,896		3,896	108	4,004
030 Sheriff's Office	836.30	9.261895	167,054		167,054	4,973	172,027
031 Police	1,913.64	21.193268	382,253		382,253	11,800	394,053
032 Fire	1,231.98	13.643990	246,089		246,089	7,329	253,418
033 Codes Administration	109.98	1.218012	21,969		21,969	646	22,615
034 Beer Board	5.49	0.060801	1,096		1,096	26	1,122
035 Agricultural Extension	7.00	0.077524	1,398		1,398	39	1,437
037 Social Services	57.16	0.633038	11,418		11,418	331	11,749
038 Health	474.26	5.252357	94,733		94,733	2,806	97,539
039 Public Library	322.93	3.576400	64,505		64,505	1,918	66,423
040 Parks	519.41	5.752386	103,754		103,754	3,075	106,829
041 Arts Commission	10.75	0.119055	2,147		2,147	58	2,205
042 Public Works	405.93	4.495613	81,086		81,086	2,412	83,498
044 Human Relations Commission	4.00	0.044299	800		800	19	819
047 Criminal Justice Planning	4.00	0.044299	800		800	19	819
048 Internal Audit	8.00	0.088599	1,596		1,596	44	1,640
049 Office of Emergency Management	10.48	0.116064	2,092		2,092	58	2,150
051 Office of Family Safety	33.00	0.365470	6,592		6,592	186	6,778
052 Community Oversight Board	10.00	0.110748	1,998		1,998	54	2,052
060 Farmer's Market	3.00	0.033225	600		600	15	615
061 Municipal Auditorium	6.47	0.071654	1,293		1,293	36	1,329
062 State Fair Board	20.37	0.225595	4,069		4,069	116	4,185
064 Sports Authority	4.00	0.044299	800		800	19	819
065 Water and Sewer	776.79	8.602831	155,165		155,165	4,610	159,775
070 Community Education Commission	4.00	0.044299	800		800	19	819
071 Convention Center Authority	153.60	1.701097	30,682		30,682	901	31,583
075 Metro Action Commission	307.26	3.402858	61,376		61,376	1,817	63,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	1,096		1,096	26	1,122
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	199		199	2	201
091 Emergency Communication Center	183.00	2.026697	36,554		36,554	1,085	37,639
Schedule .4 Total for Admin & Customer Svc Program	9,029.47	100.000000	1,803,655		1,803,655	53,096	1,856,751

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
001 Administrative - Employee Benefits	4,497	282	1,631	1,166	1,418
002 Metropolitan Council	34,878	2,199	12,740	9,046	10,893
003 Metropolitan Clerk	4,256	268	1,553	1,104	1,331
004 Mayor's Office - Administration	19,071	1,207	6,964	4,945	5,955
005 Election Commission	17,754	1,122	6,485	4,604	5,543
006 Law	29,154	1,829	10,576	7,561	9,188
007 Planning Commission	28,299	1,787	10,334	7,340	8,838
008 Human Resources	35,500	2,224	12,880	9,207	11,189
009 Register of Deeds	16,439	1,037	6,009	4,260	5,133
010 General Services - Administration	66,501	4,199	24,291	17,247	20,764
011 Historical Commission	7,553	474	2,760	1,959	2,360
014 Information Technology Service	88,891	5,620	32,460	23,051	27,760
015 Finance - Administration	64,948	4,102	23,724	16,847	20,275
016 Assessor of Property	48,687	3,073	17,786	12,624	15,204
017 Trustee	14,975	944	5,472	3,884	4,675
018 County Clerk	46,926	2,960	17,144	12,171	14,651
019 District Attorney	55,883	3,527	20,413	14,492	17,451
021 Public Defender	52,426	3,311	19,152	13,593	16,370
022 Juvenile Court Clerk	19,071	1,207	6,964	4,945	5,955
023 Circuit Court Clerk	70,982	4,479	25,927	18,410	22,166
024 Criminal Court Clerk	57,271	3,616	20,919	14,852	17,884
025 Clerk and Master - Chancery	10,506	659	3,839	2,724	3,284
026 Juvenile Court	75,730	4,785	27,656	19,641	23,648
027 General Sessions Court	77,170	4,873	28,183	20,015	24,099
028 State Trial Courts	90,497	5,721	33,048	23,468	28,260
029 Justice Integration Services	12,820	812	4,679	3,325	4,004
030 Sheriff's Office	550,968	34,843	201,216	142,882	172,027
031 Police	1,262,604	80,087	461,068	327,396	394,053
032 Fire	811,677	51,336	296,435	210,488	253,418
033 Codes Administration	72,422	4,574	26,450	18,783	22,615
034 Beer Board	3,595	223	1,315	935	1,122
035 Agricultural Extension	4,593	289	1,677	1,190	1,437
037 Social Services	37,619	2,374	13,738	9,758	11,749
038 Health	312,406	19,753	114,096	81,018	97,539
039 Public Library	212,722	13,447	77,687	55,165	66,423
040 Parks	342,166	21,634	124,970	88,733	106,829
041 Arts Commission	7,060	445	2,579	1,831	2,205
042 Public Works	267,414	16,911	97,660	69,345	83,498
044 Human Relations Commission	2,619	163	958	679	819
047 Criminal Justice Planning	2,619	163	958	679	819
048 Internal Audit	5,251	329	1,918	1,364	1,640
049 Office of Emergency Management	6,882	435	2,513	1,784	2,150
051 Office of Family Safety	21,700	1,368	7,926	5,628	6,778
052 Community Oversight Board	6,566	415	2,398	1,701	2,052
060 Farmer's Market	1,959	120	713	511	615
061 Municipal Auditorium	4,248	266	1,551	1,102	1,329
062 State Fair Board	13,393	847	4,890	3,471	4,185
064 Sports Authority	2,619	163	958	679	819
065 Water and Sewer	511,742	32,358	186,901	132,708	159,775
070 Community Education Commission	2,619	163	958	679	819
071 Convention Center Authority	101,141	6,388	36,942	26,228	31,583
075 Metro Action Commission	202,395	12,794	73,917	52,491	63,193



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
076 Nashville Career Advancement Center	3,595	223	1,315	935	1,122
078 Metropolitan Transit Authority (MTA)	643	40	235	167	201
091 Emergency Communication Center	120,538	7,620	44,025	31,254	37,639
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>5,946,460</b>	<b>376,088</b>	<b>2,171,556</b>	<b>1,542,065</b>	<b>1,856,751</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Administration**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,044,227			1,044,227
Inbound Costs:				
Depreciation	53,899		53,899	
001 Administrative - Employee Benefits	1,044,462	16,678	1,061,140	
001 Administrative - Post Audits	289		289	
003 Metropolitan Clerk - Records Center	210		210	
006 Law	35,007	20,590	55,597	
008 Human Resources	64,011	2,490	66,501	
010 General Services - Facilities		57,404	57,404	
010 General Services - Fleet Management		10,751	10,751	
010 General Services - Mail Services		1,341	1,341	
014 Information Technology Service		9,118	9,118	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		133,761	133,761	
015 Finance - Grants & Cost Planning		76	76	
015 Finance - Office of Mgmt & Budget		1,054	1,054	
015 Finance - Operations		873	873	
015 Finance - Payroll		1,055	1,055	
015 Finance - Property Administration		136	136	
015 Finance - Purchasing		431,258	431,258	
015 Finance - Treasury		157	157	
030 Sheriff's Office - Security Services		8,791	8,791	
038 Health - Employee Health & Wellness		8,950	8,950	
048 Internal Audit		342	342	
Total Allocated Additions:	<u>1,197,878</u>	<u>705,224</u>	1,903,102	1,903,102
Total To Be Allocated:	<u>2,242,105</u>	<u>705,224</u>		<u>2,947,329</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Administration**

	Total	G&A	Business Office
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	537,588	0	537,588
501102 Leave Pay	58,819	0	58,819
501103 Holiday Pay	26,819	0	26,819
501104 Overtime Pay	987	0	987
501109 Longevity	4,862	0	4,862
501134 Paid Family Leave	17,001	0	17,001
501160 YE Biweekly Sal/Fringe Accr	6,571	0	6,571
501172 Employer OASDI	35,601	0	35,601
501173 Employer SSN Medical	8,799	0	8,799
501174 Employer Group Health	86,485	0	86,485
501175 Employer Dental Group	4,354	0	4,354
501176 Employer Group Life	909	0	909
501177 Employer Pension	78,419	0	78,419
501181 FSA Pre-Tax Savings	201	0	201
501182 Cafe Plan Pre-Tax Savings	2,475	0	2,475
502229 Mngt Cnsltnt Srvc	0	0	0
502303 Refuse Disposal	485	0	485
502309 Educational Service	450	0	450
502337 DP-Outside Metro	408	0	408
502359 Devlop/Framing/Artwork	4,292	0	4,292
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	2,332	0	2,332
502502 Allowance-Cell/Mobile Devices	1,491	0	1,491
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	31	0	31
502884 Membership Dues	40	0	40
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	41,400	0	41,400
502954 Radio Shop Charge	200	0	200
502957 Telecmmnct'n Charge	10,081	0	10,081
502977 Fleet Management	1,500	0	1,500
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	169	0	169
503120 Computer Software	0	0	0
503130 Computer Hardware <\$10K	1,084	0	1,084
503170 Photo Film & Supplies	0	0	0
503210 Food & Ice	1,419	0	1,419
503330 Books/Magazines/Periodicals	0	0	0
505233 Rent Equipment	2,687	0	2,687
505252 Software License	5,968	0	5,968
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,044,227		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	<b>1,044,227</b>	<b>0</b>	<b>1,044,227</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Administration**

	Total	G&A	Business Office
<b>Allocation Step 1</b>			
Inbound - All Others	1,197,878	1,197,878	0
Reallocate Admin Costs		(1,197,878)	1,197,878
Unallocated Costs	0	0	0
1st Allocation	2,242,105	0	2,242,105
<b>Allocation Step 2</b>			
Inbound - All Others	705,224	705,224	0
Reallocate Admin Costs		(705,224)	705,224
Unallocated Costs	0	0	0
2nd Allocation	705,224	0	705,224
<b>Total For 010 General Services - Administration</b>			
Schedule .3 Total	2,947,329	0	2,947,329

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Administration**

Activity - Business Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	645,699.75	7.951990	178,292		178,292	56,066	234,358
010 General Services - Facilities	2,570,226.81	31.653128	709,697		709,697	223,223	932,920
010 General Services - Fleet Management	4,621,951.73	56.920747	1,276,221		1,276,221	401,442	1,677,663
010 General Services - Mail Services	282,098.99	3.474135	77,895		77,895	24,493	102,388
<b>Schedule .4 Total for Business Office</b>	<b>8,119,977.28</b>	<b>100.000000</b>	<b>2,242,105</b>		<b>2,242,105</b>	<b>705,224</b>	<b>2,947,329</b>

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department  
Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 010 General Services - Administration**

Receiving Department	Total	Business Office
010 General Services	234,358	234,358
010 General Services - Facilities	932,920	932,920
010 General Services - Fleet Management	1,677,663	1,677,663
010 General Services - Mail Services	102,388	102,388
Direct Bill	0	0
Total	<u>2,947,329</u>	<u>2,947,329</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Facilities**

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

The costs of General Services - Facilities are included in GSD General Fund 10101. General Services - Facilities maintains a rate model where the costs of utilities, environmental services, maintenance, grounds maintenance, and the salaries and fringe benefits of certain employees are identified directly to specific buildings and allocated to building occupants based on assigned square footage. For cost allocation purposes, these costs have been allocated using the total facilities costs by benefiting department. The allocated costs have been reduced by any actual direct billings identified to billed departments. Costs recorded to General Fund 4% Reserve Fund 30003 have been separately identified and have not been allocated within the cost allocation plan.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Facilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,151,377			24,151,377
Inbound Costs:				
Depreciation	393,024		393,024	
001 Administrative - Facility Rental	769		769	
001 Administrative - Insurance	143,127	13,465	156,592	
001 Administrative - Post Audits	6,025	19	6,044	
003 Metropolitan Clerk - Records Center	3,497	32	3,529	
010 General Services - Administration	709,697	223,223	932,920	
010 General Services - Facilities		51,409	51,409	
010 General Services - Fleet Management		55,747	55,747	
010 General Services - Mail Services		29	29	
014 Information Technology Service		102,957	102,957	
015 Finance - Grants & Cost Planning		1,650	1,650	
015 Finance - Office of Mgmt & Budget		19,546	19,546	
015 Finance - Operations		18,320	18,320	
015 Finance - Payroll		831	831	
015 Finance - Property Administration		2,853	2,853	
015 Finance - Purchasing		6,121	6,121	
015 Finance - Treasury		1,042	1,042	
030 Sheriff's Office - Security Services		100,495	100,495	
048 Internal Audit		7,172	7,172	
Total Allocated Additions:	1,256,139	604,911	1,861,050	1,861,050
Total To Be Allocated:	25,407,516	604,911		26,012,427

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Facilities**

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	1,659,687	0	1,659,687	0
501102 Leave Pay	136,483	0	136,483	0
501103 Holiday Pay	82,032	0	82,032	0
501104 Overtime Pay	486	0	486	0
501108 Injured on Duty Pay	451	0	451	0
501109 Longevity	10,396	0	10,396	0
501129 IOD-Light Duty	676	0	676	0
501134 Paid Family Leave	5,575	0	5,575	0
501135 Admin Leave COVID-19	1,810	0	1,810	0
501160 YE Biweekly Sal/Fringe Accr	20,111	0	20,111	0
501180 Auto Allowance	0	0	0	0
501172 Employer OASDI	110,487	0	110,487	0
501173 Employer SSN Medical	25,865	0	25,865	0
501174 Employer Group Health	273,309	0	273,309	0
501175 Employer Dental Group	20,505	0	20,505	0
501176 Employer Group Life	4,112	0	4,112	0
501177 Employer Pension	209,313	0	209,313	0
501181 FSA Pre-Tax Savings	941	0	941	0
501182 Cafe Plan Pre-Tax Savings	7,986	0	7,986	0
502101 Electric	5,049,739	0	5,049,739	0
502102 Water	507,510	0	507,510	0
502103 Gas	707,118	0	707,118	0
502105 Cable Television	358	0	358	0
502110 District Energy System	875,564	0	875,564	0
502111 Stormwater	138,545	0	138,545	0
502226 Engineering Service (non-cap)	0	0	0	0
502227 Landscaping Srvc	418,983	0	418,983	0
502229 Management Consultant	198,058	0	198,058	0
502233 Software Consultant Fees	9,961	0	9,961	0
502236 Project Management (non-cap)	34,793	0	0	34,793
502252 Building Relocation	0	0	0	0
502302 Security Services	26,866	0	26,866	0
502303 Refuse Disposal	57,048	0	57,048	0
502314 Pre-Employment Checks	328	0	328	0
502331 Temporary Service	25,076	0	25,076	0
502333 Laundry Services	4,712	0	4,712	0
502334 Pest Control Srvc	33,304	0	33,304	0
502335 Janitorial Service	3,800,385	0	3,800,385	0
502337 DP-Outside Metro	408	0	408	0
502345 Lock & Key Service	1,922	0	1,922	0
502346 Grass/Grounds Maintenance	323,349	0	323,349	0
502360 Security Monitoring Service	15,983	0	15,983	0
502373 Interpretation Services	1,001	0	1,001	0
502451 Employee Out-of-town Travel	1,002	0	1,002	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	1,520	0	1,520	0
502502 Allowance-Cell/Mobile Devices	3,011	0	3,011	0
502503 Cell Phone Service	10,984	0	10,984	0
502701 Printing/Binding	5,623	0	5,623	0
502851 Subscriptions	348	0	348	0
502881 Tuit'n Reg & Mmbrshp Dues	405	0	405	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Facilities**

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502883 Registration	1,132	0	1,132	0
502884 Membership Dues	6,800	0	6,800	0
502911 Plumbing/HVAC Maintain Srvc	843	0	843	0
502912 Electrical Repair Service	5,806	0	5,806	0
502920 Other Rpr & Maint Srvc	5,807,732	0	5,554,209	253,523
502920 Rpr & Maint Srvc-SW basins	0	0	0	0
502930 OFM Wrecks	0	0	0	0
502951 Info Systems Charge	359,500	0	359,500	0
502954 Radio Shop Charge	10,500	0	10,500	0
502957 Telecmmnct'n Charge	150,380	0	150,380	0
502977 Fleet Management	16,000	0	16,000	0
502983 Surplus Property	6,200	0	6,200	0
503100 Offc & Admin Supply	7,880	0	7,880	0
503120 Computer Software	0	0	0	0
503120 Computer Software (non-cap)	0	0	0	0
503130 Computer Hardware <\$10K	6,960	0	6,960	0
503150 Furniture/Fixtures<\$10K	4,638	0	4,363	275
503210 Food & Ice	7,663	0	7,663	0
503320 Uniforms/Work Related Items	2,222	0	2,222	0
503325 Safety Shoes	688	0	688	0
503330 Books/Magazines/Periodicals	0	0	0	0
503600 Repair & Maint Supply	633,986	0	633,986	0
503640 Safety Supply	0	0	0	0
503720 Signs	480	0	480	0
503804 Auto Repair Parts	382,392	0	0	382,392
503850 Small Equipment Supply	12,655	0	12,655	0
503851 Work Equipment < \$10K	10,573	0	0	10,573
503853 Communicat'n Equip < \$10K	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0
503880 Rolling Equipment<\$10K	0	0	0	0
503973 Audio Visual Materials	1,120	0	1,120	0
503999 Credit Card Clearing	589	0	589	0
505221 Boiler Inspection	820	0	820	0
505231 Rent Building & Land	108,793	0	108,793	0
505233 Rent Equipment	30,784	0	30,784	0
505241 Licenses Permits & Fees	3,363	0	3,363	0
505242 Elevator Permit	4,015	0	4,015	0
505248 Underground Tank Fee	125	0	125	0
505252 Software License	55,742	0	55,742	0
505254 Drug Test Fee	148	0	148	0
505259 Alarm Permits	3,100	0	3,100	0
505269 Other License & Fees	0	0	0	0
505279 Notary	0	0	0	0
507152 Geotechnical Testing	15,137	0	0	15,137
507201 Building New Construction	337,135	0	0	337,135
507226 Engineering Srvc (capital)	0	0	0	0
507250 Building Improvements	0	0	0	0
507400 Machinery & Equipment	448,009	0	0	448,009
531001 Transfer Operational	0	0	0	0
531005 Transfer FA Proprietary Funds	883,338	0	0	883,338
<b>Departmental Total</b>				
Expenditures Per Financial Statement	24,151,377			

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 010 General Services - Facilities**

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	24,151,377	0	21,786,202	2,365,175
<b>Allocation Step 1</b>				
Inbound - All Others	1,256,139	0	1,256,139	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(2,365,175)	0	0	(2,365,175)
1st Allocation	23,042,341	0	23,042,341	0
<b>Allocation Step 2</b>				
Inbound - All Others	604,911	0	604,911	0
2nd Allocation	604,911	0	604,911	0
<b>Total For 010 General Services - Facilities</b>				
Schedule .3 Total	23,647,252	0	23,647,252	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 010 General Services - Facilities**

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	38,301.34	0.169657	39,093	(38,270)	823		823
002 Metropolitan Council	100,728.07	0.446179	102,810		102,810	2,712	105,522
003 Metropolitan Clerk	229,876.64	1.018248	234,629		234,629	6,200	240,829
004 Mayor's Office - Administration	114,650.24	0.507848	117,021		117,021	3,089	120,110
005 Election Commission	198,114.31	0.877556	202,210		202,210	5,342	207,552
006 Law	26,083.00	0.115536	26,621		26,621		26,621
007 Planning Commission	271,326.40	1.201852	276,933		276,933	7,316	284,249
008 Human Resources	10,808.14	0.047875	11,030		11,030		11,030
010 General Services	118,479.56	0.524810	120,928		120,928	3,189	124,117
010 General Services - Administration	56,241.69	0.249125	57,404		57,404		57,404
010 General Services - Facilities	50,369.10	0.223112	51,409		51,409		51,409
010 General Services - Fleet Management	745,893.12	3.303965	761,310		761,310	20,138	781,448
010 General Services - Mail Services	9,230.88	0.040889	9,421		9,421	240	9,661
011 Historical Commission	14,699.51	0.065112	15,002		15,002	390	15,392
014 Information Technology Service	1,177,091.31	5.213975	1,201,423		1,201,423	31,788	1,233,211
015 Finance - Accountability	20,982.11	0.092941	21,415		21,415	562	21,977
015 Finance - Administration	28,711.61	0.127179	29,305		29,305	768	30,073
015 Finance - Business Assistance	24,585.92	0.108904	25,094		25,094	654	25,748
015 Finance - Grants & Cost Planning	9,908.28	0.043889	10,113		10,113	255	10,368
015 Finance - Office of Mgmt & Budget	92,206.50	0.408433	94,112		94,112	2,480	96,592
015 Finance - Operations	141,969.86	0.628861	144,906		144,906	3,827	148,733
015 Finance - Payroll	32,120.46	0.142279	32,785		32,785	858	33,643
015 Finance - Property Administration	12,041.48	0.053338	12,289		12,289	314	12,603
015 Finance - Purchasing	75,191.20	0.333063	76,745		76,745	2,024	78,769
015 Finance - Treasury	38,978.18	0.172655	39,784		39,784	1,046	40,830
016 Assessor of Property	357,248.10	1.582445	364,630		364,630	9,640	374,270
017 Trustee	129,100.68	0.571857	131,769		131,769	3,479	135,248
018 County Clerk	284,791.70	1.261497	290,678		290,678	7,685	298,363
019 District Attorney	25,496.83	0.112939	26,022		26,022	682	26,704
021 Public Defender	23,518.73	0.104177	24,002		24,002	628	24,630
022 Juvenile Court Clerk	50,790.07	0.224977	51,841		51,841	1,365	53,206
023 Circuit Court Clerk	523,351.64	2.318208	534,169		534,169	14,128	548,297
024 Criminal Court Clerk	173,608.53	0.769006	177,198		177,198	4,679	181,877
025 Clerk and Master - Chancery	178,473.67	0.790557	182,164		182,164	4,812	186,976
026 Juvenile Court	598,227.80	2.649875	610,595		610,595	16,153	626,748
027 General Sessions Court	619,440.24	2.743836	632,243		632,243	16,722	648,965
028 State Trial Courts	750,885.15	3.326077	766,406		766,406	20,275	786,681
030 Sheriff's Office - Security Services	1,265,614.43	5.606092	1,291,774		1,291,774	34,179	1,325,953
031 Police	5,144,338.96	22.787062	5,250,688		5,250,688	139,401	5,390,089
032 Fire	1,617,958.21	7.166813	1,651,403		1,651,403	43,698	1,695,101
033 Codes Administration	382,471.46	1.694173	390,378		390,378	10,330	400,708
034 Beer Board	19,237.07	0.085211	19,635		19,635	517	20,152
035 Agricultural Extension	24,940.19	0.110474	25,454		25,454	667	26,121
036 Soil and Water Conservation	4,329.82	0.019179	4,418		4,418	112	4,530
037 Social Services	56,222.03	0.249038	57,383		57,383	1,512	58,895
038 Health	608,057.30	2.693415	620,626		620,626	16,413	637,039
039 Public Library	721,862.90	3.197522	736,786		736,786	19,489	756,275
040 Parks	532,364.76	2.358132	543,368		543,368	14,377	557,745
041 Arts Commission	49,376.31	0.218714	50,398		50,398	1,327	51,725
042 Public Works	16,479.55	0.072997	16,820		16,820	443	17,263
047 Criminal Justice Planning	26,651.29	0.118053	27,200		27,200	716	27,916

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 010 General Services - Facilities**

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
048 Internal Audit	14,635.00	0.064826	14,936		14,936	390	15,326
049 Office of Emergency Management	174,845.81	0.774487	178,461		178,461	4,713	183,174
051 Office of Family Safety	108,486.41	0.480545	110,730		110,730	2,919	113,649
064 Sports Authority	12,894.32	0.057116	13,160		13,160	342	13,502
065 Water and Sewer	186,569.15	0.826416	190,426		190,426	5,028	195,454
075 Metro Action Commission	368,561.11	1.632557	376,178	(368,500)	7,678	9,947	17,625
076 Nashville Career Advancement Center	26,049.98	0.115389	26,587		26,587	699	27,286
080 Metro Nashville Public Schools (MNPS)	281,689.64	1.247756	287,512		287,512	7,604	295,116
091 Emergency Communication Center	174,171.62	0.771500	177,772		177,772	4,693	182,465
All Other	3,404,370.65	15.079801	3,474,739	(509,700)	2,965,039	91,955	3,056,994
Schedule .4 Total for Facilities	22,575,700.02	100.000000	23,042,341	(916,470)	22,125,871	604,911	22,730,782
Direct Billed				916,470	916,470		916,470
Schedule .3 Total for Facilities	22,575,700.02	100.000000		0	23,042,341	604,911	23,647,252

Allocation Basis: Total Facilities Costs by Benefiting Department  
Allocation Source: FY 2020 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
001 Administrative - Employee Benefits	823	823
002 Metropolitan Council	105,522	105,522
003 Metropolitan Clerk	240,829	240,829
004 Mayor's Office - Administration	120,110	120,110
005 Election Commission	207,552	207,552
006 Law	26,621	26,621
007 Planning Commission	284,249	284,249
008 Human Resources	11,030	11,030
010 General Services	124,117	124,117
010 General Services - Administration	57,404	57,404
010 General Services - Facilities	51,409	51,409
010 General Services - Fleet Management	781,448	781,448
010 General Services - Mail Services	9,661	9,661
011 Historical Commission	15,392	15,392
014 Information Technology Service	1,233,211	1,233,211
015 Finance - Accountability	21,977	21,977
015 Finance - Administration	30,073	30,073
015 Finance - Business Assistance	25,748	25,748
015 Finance - Grants & Cost Planning	10,368	10,368
015 Finance - Office of Mgmt & Budget	96,592	96,592
015 Finance - Operations	148,733	148,733
015 Finance - Payroll	33,643	33,643
015 Finance - Property Administration	12,603	12,603
015 Finance - Purchasing	78,769	78,769
015 Finance - Treasury	40,830	40,830
016 Assessor of Property	374,270	374,270
017 Trustee	135,248	135,248
018 County Clerk	298,363	298,363
019 District Attorney	26,704	26,704
021 Public Defender	24,630	24,630
022 Juvenile Court Clerk	53,206	53,206
023 Circuit Court Clerk	548,297	548,297
024 Criminal Court Clerk	181,877	181,877
025 Clerk and Master - Chancery	186,976	186,976
026 Juvenile Court	626,748	626,748
027 General Sessions Court	648,965	648,965
028 State Trial Courts	786,681	786,681
030 Sheriff's Office - Security Services	1,325,953	1,325,953
031 Police	5,390,089	5,390,089
032 Fire	1,695,101	1,695,101
033 Codes Administration	400,708	400,708
034 Beer Board	20,152	20,152
035 Agricultural Extension	26,121	26,121
036 Soil and Water Conservation	4,530	4,530
037 Social Services	58,895	58,895
038 Health	637,039	637,039
039 Public Library	756,275	756,275
040 Parks	557,745	557,745
041 Arts Commission	51,725	51,725
042 Public Works	17,263	17,263
047 Criminal Justice Planning	27,916	27,916
048 Internal Audit	15,326	15,326

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
049 Office of Emergency Management	183,174	183,174
051 Office of Family Safety	113,649	113,649
064 Sports Authority	13,502	13,502
065 Water and Sewer	195,454	195,454
075 Metro Action Commission	17,625	17,625
076 Nashville Career Advancement Center	27,286	27,286
080 Metro Nashville Public Schools (MNPS)	295,116	295,116
091 Emergency Communication Center	182,465	182,465
All Other	3,056,994	3,056,994
Direct Bill	916,470	916,470
Total	<u>23,647,252</u>	<u>23,647,252</u>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Fleet Management**

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

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Fleet Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,126,771			39,126,771
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-89,450			
Loss on Sale of Property	314,434			
Other	-372,650			
Total Departmental Cost Adjustments:	-147,666			-147,666
Inbound Costs:				
Depreciation	42,406		42,406	
001 Administrative - Facility Rental	215,331	540	215,871	
001 Administrative - Post Audits	10,820	37	10,857	
003 Metropolitan Clerk - Records Center	374	3	377	
006 Law	484	283	767	
010 General Services - Administration	1,276,221	401,442	1,677,663	
010 General Services - Facilities	761,310	20,138	781,448	
010 General Services - Fleet Management		235,678	235,678	
010 General Services - Mail Services		274	274	
014 Information Technology Service		91,671	91,671	
015 Finance - Grants & Cost Planning		2,970	2,970	
015 Finance - Office of Mgmt & Budget		18,719	18,719	
015 Finance - Operations		32,910	32,910	
015 Finance - Payroll		1,755	1,755	
015 Finance - Property Administration		5,128	5,128	
015 Finance - Treasury		1,541	1,541	
030 Sheriff's Office - Security Services		73,215	73,215	
048 Internal Audit		12,880	12,880	
Total Allocated Additions:	2,306,946	899,184	3,206,130	3,206,130
Total To Be Allocated:	41,286,051	899,184		42,185,235

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	2,603,301	0	2,603,301	0
501101 Salary Supplement	0	0	0	0
501102 Leave Pay	360,574	0	360,574	0
501103 Holiday Pay	136,424	0	136,424	0
501104 Overtime Pay	38,981	0	38,981	0
501105 Out of Class Pay	638	0	638	0
501106 Shift Differential Pay	4,607	0	4,607	0
501108 Injured on Duty Pay	589	0	589	0
501109 Longevity	28,656	0	28,656	0
501129 IOD-Light Duty	5,503	0	5,503	0
501133 IOD-CS 90 Percent	0	0	0	0
501134 Paid Family Leave	28,256	0	28,256	0
501160 YE Biweekly Sal/Fringe Accr	31,791	0	31,791	0
501172 Employer OASDI	184,372	0	184,372	0
501173 Employer SSN Medical	42,997	0	42,997	0
501174 Employer Group Health	705,939	0	705,939	0
501175 Employer Dental Group	35,761	0	35,761	0
501176 Employer Group Life	9,112	0	9,112	0
501177 Employer Pension	384,583	0	384,583	0
501181 FSA Pre-Tax Savings	406	0	406	0
501182 Cafe Plan Pre-Tax Savings	19,462	0	19,462	0
502105 Cable Television	836	0	836	0
502222 Apprsl & Ngtn Srvc	18,447	0	18,447	0
502306 Hazard Waste Disposal	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502331 Temporary Service	8,812	0	8,812	0
502336 Vehicle Washing	1,228	0	1,228	0
502337 DP-Outside Metro	5,307	0	5,307	0
502340 Tow-In Service	101,437	0	101,437	0
502349 Uniform Rental	6,356	0	6,356	0
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	2,884	0	2,884	0
502502 Allowance-Cell/Mobile Devices	1,320	0	1,320	0
502503 Cell Phone Service	1,532	0	1,532	0
502701 Printing/Binding	0	0	0	0
502751 Freight	201	0	201	0
502751 Freight OFM Ground Shop	0	0	0	0
502751 Freight OFM Heavy Vehicle Shop	0	0	0	0
502751 Freight OFM Light Vehicle Shop	0	0	0	0
502851 Subscriptions	0	0	0	0
502883 Registration	2,262	0	2,262	0
502884 Membership Dues	0	0	0	0
502920 Other Rpr & Maint Srvc	66,420	0	66,420	0
502930 Automotive Repair Service	6,073,016	0	6,073,016	0
502930 OFM Wrecks	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0
502951 Info Systems Charge	484,400	0	484,400	0
502954 Radio Shop Charge	7,800	0	7,800	0
502957 Telecommnct'n Charge	26,140	0	26,140	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
502976 MIS Tech Revolving Charge	13,223	0	13,223	0
502983 Surplus Property	6,200	0	6,200	0
503100 Offc & Admin Supply	2,051	0	2,051	0
503120 Computer Software	30,522	0	30,522	0
503130 Computer Hardware <\$10K	3,743	0	3,743	0
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	7,760	0	7,760	0
503200 HHold & Jnitr Supply	476	0	476	0
503210 Food & Ice	0	0	0	0
503300 Personal Use Supply	31,681	0	31,681	0
503320 Uniforms/Work Related Items	6,768	0	6,768	0
503325 Safety Shoes	3,277	0	3,277	0
503330 Books/Magazines/Periodicals	597	0	597	0
503400 Medical Supply	1,929	0	1,929	0
503640 Safety Supply	3,126	0	3,126	0
503720 Signs	0	0	0	0
503800 Auto Supply	66,812	0	66,812	0
503801 Auto Fuel	5,512,862	0	5,512,862	0
503802 Auto Tires	39,253	0	39,253	0
503803 Auto Oil/Lubricants	89,818	0	89,818	0
503804 Auto Repair Parts	2,256,919	0	2,256,919	0
503805 Auto Batteries	212	0	212	0
503806 Fuel Hedging Contra Account	1,415,500	0	1,415,500	0
503850 Small Equipment Supply	3,524	0	3,524	0
503851 Work Equipment < \$10K	5,156	0	5,156	0
505233 Rent Equipment	5,638	0	5,638	0
505248 Underground Tank Fee	1,500	0	1,500	0
505252 Software License	1,728	0	1,728	0
505253 Vehicle Registration	4,509	0	4,509	0
505254 Drug Test Fee	479	0	479	0
505256 Auto Emission Test	7,785	0	7,785	0
505269 Other License & Fees	400	0	400	0
505901 Depreciation	18,129,773	0	0	18,129,773
505951 Insurance-Buildings	1,700	0	1,700	0
505955 Insurance-Liab/PropDmg	12,400	0	12,400	0
505957 Insurance-Premium J&L	29,100	0	29,100	0
505960 Insurance-IOD	0	0	0	0
531001 Transfer Operational	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	39,126,771			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
CAFR Non-Operating Revenue/Expense:	0	0	0	0
Investment Income	(89,450)	0	(89,450)	0
Loss on Sale of Property	314,434	0	314,434	0
Other	(372,650)	0	(372,650)	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Functional Cost	38,979,105	0	20,849,332	18,129,773
<b>Allocation Step 1</b>				
Inbound - All Others	2,306,946	0	2,306,946	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	41,286,051	0	23,156,278	18,129,773
<b>Allocation Step 2</b>				
Inbound - All Others	899,184	0	899,184	0
2nd Allocation	899,184	0	899,184	0
<b>Total For 010 General Services - Fleet Management</b>				
Schedule .3 Total	42,185,235	0	24,055,462	18,129,773

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	800.00	0.003697	856	(800)	56		56
005 Election Commission	1,100.00	0.005083	1,179	(1,100)	79	43	122
006 Law	1,600.00	0.007394	1,711	(1,600)	111		111
007 Planning Commission	200.00	0.000924	213	(200)	13	5	18
008 Human Resources	800.00	0.003697	856	(800)	56		56
009 Register of Deeds	100.00	0.000462	106	(100)	6	3	9
010 General Services	1,300.00	0.006007	1,392	(1,300)	92	49	141
010 General Services - Administration	1,500.00	0.006931	1,604	(1,500)	104		104
010 General Services - Facilities	16,000.00	0.073935	17,117	(16,000)	1,117		1,117
010 General Services - Mail Services	10,900.00	0.050368	11,662	(10,900)	762	447	1,209
014 Information Technology Service	22,500.00	0.103972	24,073	(22,500)	1,573	932	2,505
016 Assessor of Property	37,700.00	0.174210	40,340	(37,700)	2,640	1,559	4,199
017 Trustee	500.00	0.002310	535	(500)	35	18	53
018 County Clerk	11,800.00	0.054527	12,624	(11,800)	824	482	1,306
019 District Attorney	15,600.00	0.072087	16,691	(15,600)	1,091	646	1,737
021 Public Defender	3,500.00	0.016173	3,745	(3,500)	245	141	386
022 Juvenile Court Clerk	1,000.00	0.004621	1,070	(1,000)	70	40	110
023 Circuit Court Clerk	3,200.00	0.014787	3,425	(3,200)	225	129	354
024 Criminal Court Clerk	1,000.00	0.004621	1,070	(1,000)	70	40	110
026 Juvenile Court	20,700.00	0.095654	22,149	(20,700)	1,449	852	2,301
027 General Sessions Court	3,200.00	0.014787	3,425	(3,200)	225	129	354
028 State Trial Courts	29,500.00	0.136318	31,563	(29,500)	2,063	1,218	3,281
030 Sheriff's Office	805,900.00	3.724032	862,349	(805,900)	56,449	33,507	89,956
031 Police	6,357,900.00	29.379606	6,803,249	(6,357,900)	445,349	264,599	709,948
032 Fire	4,258,800.00	19.679745	4,557,094	(4,258,800)	298,294	177,122	475,416
033 Codes Administration	177,500.00	0.820220	189,931	(177,500)	12,431	7,377	19,808
034 Beer Board	3,100.00	0.014325	3,319	(3,100)	219	121	340
037 Social Services	16,300.00	0.075322	17,438	(16,300)	1,138	673	1,811
038 Health	111,700.00	0.516161	119,522	(111,700)	7,822	4,636	12,458
039 Public Library	72,300.00	0.334095	77,365	(72,300)	5,065	3,000	8,065
040 Parks	1,237,600.00	5.718900	1,324,283	(1,237,600)	86,683	51,463	138,146
042 Public Works	5,446,800.00	25.169446	5,828,309	(5,446,800)	381,509	226,536	608,045
049 Office of Emergency Management	36,900.00	0.170513	39,483	(36,900)	2,583	1,525	4,108
065 Water and Sewer	2,713,800.00	12.540362	2,903,882	(2,713,800)	190,082	112,866	302,948
075 Metro Action Commission	195,300.00	0.902474	208,979	(195,300)	13,679	8,117	21,796
080 Metro Nashville Public Schools (MNPS)	11,700.00	0.054065	12,517	(11,700)	817	480	1,297
All Other	10,424.00	0.048169	11,152	(10,424)	728	429	1,157
<b>Schedule .4 Total for GS Fleet Management</b>	<b>21,640,524.00</b>	<b>100.000000</b>	<b>23,156,278</b>	<b>(21,640,524)</b>	<b>1,515,754</b>	<b>899,184</b>	<b>2,414,938</b>
Direct Billed				21,640,524	21,640,524		21,640,524
<b>Schedule .3 Total for GS Fleet Management</b>	<b>21,640,524.00</b>	<b>100.000000</b>		<b>0</b>	<b>23,156,278</b>	<b>899,184</b>	<b>24,055,462</b>

Allocation Basis: Total Fleet Management Billings by Benefiting Department  
Allocation Source: FY 2020 Fleet Management Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Mgmt Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
009 Register of Deeds	6,036.71	0.033114	6,003		6,003		6,003
010 General Services - Administration	10,705.84	0.058727	10,647		10,647		10,647
010 General Services - Facilities	54,931.65	0.301326	54,630		54,630		54,630
010 General Services - Fleet Management	236,980.42	1.299949	235,678		235,678		235,678
014 Information Technology Service	39,501.97	0.216687	39,285		39,285		39,285
016 Assessor of Property	40,924.57	0.224490	40,700		40,700		40,700
017 Trustee	27,646.20	0.151652	27,494		27,494		27,494
019 District Attorney	948.87	0.005205	944		944		944
022 Juvenile Court Clerk	17,250.27	0.094626	17,155		17,155		17,155
030 Sheriff's Office	321,495.40	1.763553	319,728		319,728		319,728
031 Police	3,646,133.72	20.000757	3,626,092		3,626,092		3,626,092
032 Fire	2,075,647.58	11.385902	2,064,238		2,064,238		2,064,238
033 Codes Administration	78,326.62	0.429658	77,896		77,896		77,896
034 Beer Board	5,620.20	0.030829	5,589		5,589		5,589
037 Social Services	78,495.83	0.430587	78,064		78,064		78,064
038 Health	140,535.72	0.770904	139,763		139,763		139,763
039 Public Library	114,339.05	0.627203	113,710		113,710		113,710
040 Parks	2,601,154.65	14.268556	2,586,857		2,586,857		2,586,857
042 Public Works	3,865,285.98	21.202910	3,844,039		3,844,039		3,844,039
065 Water and Sewer	4,706,037.75	25.814830	4,680,171		4,680,171		4,680,171
075 Metro Action Commission	136,303.90	0.747691	135,555		135,555		135,555
091 Emergency Communication Center	25,675.80	0.140844	25,535		25,535		25,535
<b>Schedule .4 Total for GS Fleet Mgmt Depreciation</b>	<b>18,229,978.70</b>	<b>100.000000</b>	<b>18,129,773</b>		<b>18,129,773</b>	<b>0</b>	<b>18,129,773</b>

Allocation Basis: Fleet Management Depreciation Expense by Department  
Allocation Source: FY 2020 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Fleet Management**

Receiving Department	Total	GS Fleet Management	GS Fleet Mgmt Depreciation
003 Metropolitan Clerk - Records Center	56	56	0
005 Election Commission	122	122	0
006 Law	111	111	0
007 Planning Commission	18	18	0
008 Human Resources	56	56	0
009 Register of Deeds	6,012	9	6,003
010 General Services	141	141	0
010 General Services - Administration	10,751	104	10,647
010 General Services - Facilities	55,747	1,117	54,630
010 General Services - Fleet Management	235,678	0	235,678
010 General Services - Mail Services	1,209	1,209	0
014 Information Technology Service	41,790	2,505	39,285
016 Assessor of Property	44,899	4,199	40,700
017 Trustee	27,547	53	27,494
018 County Clerk	1,306	1,306	0
019 District Attorney	2,681	1,737	944
021 Public Defender	386	386	0
022 Juvenile Court Clerk	17,265	110	17,155
023 Circuit Court Clerk	354	354	0
024 Criminal Court Clerk	110	110	0
026 Juvenile Court	2,301	2,301	0
027 General Sessions Court	354	354	0
028 State Trial Courts	3,281	3,281	0
030 Sheriff's Office	409,684	89,956	319,728
031 Police	4,336,040	709,948	3,626,092
032 Fire	2,539,654	475,416	2,064,238
033 Codes Administration	97,704	19,808	77,896
034 Beer Board	5,929	340	5,589
037 Social Services	79,875	1,811	78,064
038 Health	152,221	12,458	139,763
039 Public Library	121,775	8,065	113,710
040 Parks	2,725,003	138,146	2,586,857
042 Public Works	4,452,084	608,045	3,844,039
049 Office of Emergency Management	4,108	4,108	0
065 Water and Sewer	4,983,119	302,948	4,680,171
075 Metro Action Commission	157,351	21,796	135,555
080 Metro Nashville Public Schools (MNPS)	1,297	1,297	0
091 Emergency Communication Center	25,535	0	25,535
All Other	1,157	1,157	0
Direct Bill	21,640,524	21,640,524	0
<b>Total</b>	<b>42,185,235</b>	<b>24,055,462</b>	<b>18,129,773</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Mail Services**

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Mail Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	928,508			928,508
Inbound Costs:				
Depreciation	6,628		6,628	
001 Administrative - Post Audits	257		257	
010 General Services - Administration	77,895	24,493	102,388	
010 General Services - Facilities	9,421	240	9,661	
010 General Services - Fleet Management	762	447	1,209	
014 Information Technology Service		1,252	1,252	
015 Finance - Grants & Cost Planning		68	68	
015 Finance - Office of Mgmt & Budget		898	898	
015 Finance - Operations		776	776	
015 Finance - Payroll		131	131	
015 Finance - Property Administration		120	120	
015 Finance - Purchasing		12,250	12,250	
015 Finance - Treasury		36	36	
030 Sheriff's Office - Security Services		2,507	2,507	
048 Internal Audit		303	303	
Total Allocated Additions:	94,963	43,521	138,484	138,484
Total To Be Allocated:	1,023,471	43,521		1,066,992

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Mail Services**

	Total	G&A	GS Mail Services
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	167,048	0	167,048
501102 Leave Pay	17,796	0	17,796
501103 Holiday Pay	7,782	0	7,782
501109 Longevity	2,805	0	2,805
501160 YE Biweekly Sal/Fringe Accr	2,380	0	2,380
501172 Employer OASDI	11,125	0	11,125
501173 Employer SSN Medical	2,602	0	2,602
501174 Employer Group Health	43,698	0	43,698
501175 Employer Dental Group	2,848	0	2,848
501176 Employer Group Life	678	0	678
501177 Employer Pension	22,089	0	22,089
501182 Cafe Plan Pre-Tax Savings	1,249	0	1,249
502105 Cable Television	119	0	119
502314 Pre-Employment Checks	83	0	83
502331 Temporary Service	0	0	0
502345 Lock & Key Service	23	0	23
502502 Allowance-Cell/Mobile Devices	327	0	327
502520 Postage & Delivery Srvc	598,232	0	598,232
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	6,700	0	6,700
502957 Telecommnct'n Charge	807	0	807
502977 Fleet Management	10,900	0	10,900
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	4,967	0	4,967
503320 Uniforms/Work Related Items	1,155	0	1,155
503325 Safety Shoes	188	0	188
505233 Rent Equipment	22,607	0	22,607
<b>Departmental Total</b>			
Expenditures Per Financial Statement	928,508		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	928,508	0	928,508
<b>Allocation Step 1</b>			
Inbound - All Others	94,963	0	94,963
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	1,023,471	0	1,023,471
<b>Allocation Step 2</b>			
Inbound - All Others	43,521	0	43,521
2nd Allocation	43,521	0	43,521
<b>Total For 010 General Services - Mail Services</b>			
Schedule .3 Total	1,066,992	0	1,066,992

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	79,549.32	8.938666	91,482		91,482		91,482
002 Metropolitan Council	6,267.34	0.704238	7,206		7,206	338	7,544
003 Metropolitan Clerk	200.04	0.022478	228		228	10	238
004 Mayor's Office	114.00	0.012810	131		131	3	134
004 Mayor's Office - Administration	2,012.61	0.226150	2,314		2,314	102	2,416
005 Election Commission	66,762.42	7.501849	76,778		76,778	3,671	80,449
006 Law	9,588.60	1.077436	11,025		11,025		11,025
007 Planning Commission	5,391.53	0.605827	6,200		6,200	285	6,485
008 Human Resources	8,473.16	0.952098	9,741		9,741		9,741
009 Register of Deeds	5,953.53	0.668976	6,846		6,846	317	7,163
010 General Services - Administration	1,167.11	0.131144	1,341		1,341		1,341
010 General Services - Facilities	25.82	0.002901	29		29		29
010 General Services - Fleet Management	237.96	0.026739	274		274		274
011 Historical Commission	17,495.73	1.965931	20,119		20,119	953	21,072
014 Information Technology Service	2,044.25	0.229705	2,350		2,350	105	2,455
015 Finance - Accountability	9,451.44	1.062024	10,867		10,867	510	11,377
015 Finance - Administration	490.90	0.055161	564		564	23	587
015 Finance - Business Assistance	28.86	0.003243	32		32		32
015 Finance - Office of Mgmt & Budget	678.95	0.076291	780		780	31	811
015 Finance - Payroll	3,412.36	0.383434	3,922		3,922	179	4,101
015 Finance - Property Administration	704.04	0.079110	809		809	33	842
015 Finance - Purchasing	1,045.12	0.117436	1,199		1,199	51	1,250
015 Finance - Treasury	16,053.61	1.803885	18,463		18,463	877	19,340
016 Assessor of Property	9,355.33	1.051224	10,757		10,757	504	11,261
017 Trustee	13,039.50	1.465201	14,996		14,996	713	15,709
018 County Clerk	177,947.68	19.995330	204,697		204,697	10,092	214,789
019 District Attorney	10,577.60	1.188566	12,164		12,164	575	12,739
021 Public Defender	2,864.03	0.321821	3,293		3,293	149	3,442
022 Juvenile Court Clerk	13,562.96	1.524020	15,601		15,601	744	16,345
023 Circuit Court Clerk	31,642.40	3.555541	36,389		36,389	1,734	38,123
024 Criminal Court Clerk	29,712.94	3.338734	34,169		34,169	1,627	35,796
025 Clerk and Master - Chancery	11,414.19	1.282571	13,127		13,127	622	13,749
026 Juvenile Court	12,454.44	1.399460	14,322		14,322	677	14,999
027 General Sessions Court	107,881.55	12.122255	124,064		124,064	5,937	130,001
028 State Trial Courts	11,542.63	1.297003	13,276		13,276	627	13,903
029 Justice Integration Services	171.00	0.019215	195		195	8	203
030 Sheriff's Office	69,319.46	7.789174	79,720		79,720	3,809	83,529
031 Police	29,675.03	3.334475	34,128		34,128	1,624	35,752
032 Fire	3,972.12	0.446333	4,567		4,567	213	4,780
033 Codes Administration	57,289.62	6.437425	65,887		65,887	3,150	69,037
034 Beer Board	1,575.79	0.177066	1,812		1,812	82	1,894
035 Agricultural Extension	238.61	0.026812	275		275	10	285
037 Social Services	1,546.71	0.173798	1,778		1,778	80	1,858
038 Health	993.34	0.111618	1,139		1,139	50	1,189
039 Public Library	19,301.46	2.168834	22,197		22,197	1,056	23,253
040 Parks	7,497.35	0.842450	8,621		8,621	404	9,025
041 Arts Commission	232.58	0.026134	267		267	10	277
042 Public Works	7,975.64	0.896193	9,170		9,170	431	9,601
044 Human Relations Commission	114.00	0.012810	131		131	3	134
048 Internal Audit	309.37	0.034763	356		356	13	369
049 Office of Emergency Management	447.61	0.050296	513		513	20	533

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
051 Office of Family Safety	52.46	0.005895	60		60	1	61
060 Farmer's Market	13.73	0.001543	16		16		16
061 Municipal Auditorium	528.96	0.059437	608		608	25	633
062 State Fair Board	684.96	0.076966	787		787	31	818
064 Sports Authority	296.11	0.033273	340		340	13	353
065 Water and Sewer	894.00	0.100456	1,027		1,027	47	1,074
070 Community Education Commission	2,395.08	0.269126	2,753		2,753	126	2,879
071 Convention Center Authority	1,167.64	0.131203	1,341		1,341	60	1,401
075 Metro Action Commission	13,466.17	1.513144	15,489	(13,466)	2,023	738	2,761
076 Nashville Career Advancement Center	529.46	0.059493	608		608	25	633
077 Metro Development & Housing Authorit	114.00	0.012810	131	(114)	17	3	20
078 Metropolitan Transit Authority (MTA)	0.00	0.000000	0	(105)	(105)		(105)
Schedule .4 Total for GS Mail Services	889,946.21	100.000000	1,023,471	(13,685)	1,009,786	43,521	1,053,307
Direct Billed				13,685	13,685		13,685
Schedule .3 Total for GS Mail Services	889,946.21	100.000000		0	1,023,471	43,521	1,066,992

Allocation Basis: Mail Services Charges by Benefiting Department  
Allocation Source: FY 2020 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
001 Administrative - Employee Benefits	91,482	91,482
002 Metropolitan Council	7,544	7,544
003 Metropolitan Clerk	238	238
004 Mayor's Office	134	134
004 Mayor's Office - Administration	2,416	2,416
005 Election Commission	80,449	80,449
006 Law	11,025	11,025
007 Planning Commission	6,485	6,485
008 Human Resources	9,741	9,741
009 Register of Deeds	7,163	7,163
010 General Services - Administration	1,341	1,341
010 General Services - Facilities	29	29
010 General Services - Fleet Management	274	274
011 Historical Commission	21,072	21,072
014 Information Technology Service	2,455	2,455
015 Finance - Accountability	11,377	11,377
015 Finance - Administration	587	587
015 Finance - Business Assistance	32	32
015 Finance - Office of Mgmt & Budget	811	811
015 Finance - Payroll	4,101	4,101
015 Finance - Property Administration	842	842
015 Finance - Purchasing	1,250	1,250
015 Finance - Treasury	19,340	19,340
016 Assessor of Property	11,261	11,261
017 Trustee	15,709	15,709
018 County Clerk	214,789	214,789
019 District Attorney	12,739	12,739
021 Public Defender	3,442	3,442
022 Juvenile Court Clerk	16,345	16,345
023 Circuit Court Clerk	38,123	38,123
024 Criminal Court Clerk	35,796	35,796
025 Clerk and Master - Chancery	13,749	13,749
026 Juvenile Court	14,999	14,999
027 General Sessions Court	130,001	130,001
028 State Trial Courts	13,903	13,903
029 Justice Integration Services	203	203
030 Sheriff's Office	83,529	83,529
031 Police	35,752	35,752
032 Fire	4,780	4,780
033 Codes Administration	69,037	69,037
034 Beer Board	1,894	1,894
035 Agricultural Extension	285	285
037 Social Services	1,858	1,858
038 Health	1,189	1,189
039 Public Library	23,253	23,253
040 Parks	9,025	9,025
041 Arts Commission	277	277
042 Public Works	9,601	9,601
044 Human Relations Commission	134	134
048 Internal Audit	369	369
049 Office of Emergency Management	533	533
051 Office of Family Safety	61	61

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
060 Farmer's Market	16	16
061 Municipal Auditorium	633	633
062 State Fair Board	818	818
064 Sports Authority	353	353
065 Water and Sewer	1,074	1,074
070 Community Education Commission	2,879	2,879
071 Convention Center Authority	1,401	1,401
075 Metro Action Commission	2,761	2,761
076 Nashville Career Advancement Center	633	633
077 Metro Development & Housing Authority	20	20
078 Metropolitan Transit Authority (MTA)	(105)	(105)
Direct Bill	13,685	13,685
<b>Total</b>	<b>1,066,992</b>	<b>1,066,992</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 014 Information Technology Service**

The scope of technology utilized by the Metropolitan Government of Nashville and Davidson County ranges from simple communications devices such as handheld tablets to complex database driven software applications that enable communications and interactions both internally and with the general public. Information Technology Service (ITS) provides centralized information technology services to all Metropolitan Government departments. Beginning in fiscal year 2017, the Radio Communication technology services division was added to ITS. Radio Communication provides service and maintenance for Metropolitan Government, Nashville Electric Service and outside governmental agencies radio communication equipment.

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2020 Comprehensive Annual Financial Report (CAFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the direct billed amounts recorded for each department/agency.

The FY 2020 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

The costs recorded to other internal service and capital project funds, including 30003 General Fund 4% Reserve Fund, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have not been allocated within this cost allocation plan.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	43,540,791			43,540,791
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-76,314			
Gain on Sale of Property	0			
CAFR Charges for Services	-27,648,859			
Total Departmental Cost Adjustments:	-27,725,173			-27,725,173
Inbound Costs:				
Depreciation	628,981		628,981	
001 Administrative - Employee Benefits	608,662	9,715	618,377	
001 Administrative - Facility Rental	50,927	115	51,042	
001 Administrative - Insurance	2,735	257	2,992	
001 Administrative - Post Audits	8,610	27	8,637	
003 Metropolitan Clerk - Records Center	124		124	
006 Law	19,035	11,196	30,231	
008 Human Resources	85,546	3,345	88,891	
010 General Services - Facilities	1,201,423	31,788	1,233,211	
010 General Services - Fleet Management	40,858	932	41,790	
010 General Services - Mail Services	2,350	105	2,455	
014 Information Technology Service		-522,033	-522,033	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		21,833	21,833	
015 Finance - Grants & Cost Planning		2,362	2,362	
015 Finance - Office of Mgmt & Budget		24,254	24,254	
015 Finance - Operations		26,184	26,184	
015 Finance - Payroll		4,535	4,535	
015 Finance - Property Administration		4,078	4,078	
015 Finance - Purchasing		260,600	260,600	
015 Finance - Treasury		2,499	2,499	
030 Sheriff's Office - Security Services		307,450	307,450	
048 Internal Audit		10,255	10,255	
Total Allocated Additions:	2,649,251	199,896	2,849,147	2,849,147
Total To Be Allocated:	18,464,869	199,896		18,664,765

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	9,526,867	0	9,526,867	0	0
501101 Salary Supplement	0	0	0	0	0
501102 Leave Pay	903,238	0	903,238	0	0
501103 Holiday Pay	479,368	0	479,368	0	0
501104 Overtime Pay	23,805	0	23,805	0	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	4,937	0	4,937	0	0
501108 Injured on Duty Pay	496	0	496	0	0
501109 Longevity	56,831	0	56,831	0	0
501134 Paid Family Leave	40,787	0	40,787	0	0
501160 YE Biweekly Sal/Fringe Accr	113,262	0	113,262	0	0
501172 Employer OASDI	643,435	0	643,435	0	0
501173 Employer SSN Medical	151,359	0	151,359	0	0
501174 Employer Group Health	1,499,617	0	1,499,617	0	0
501175 Employer Dental Group	101,857	0	101,857	0	0
501176 Employer Group Life	20,926	0	20,926	0	0
501177 Employer Pension	1,183,028	0	1,183,028	0	0
501181 FSA Pre-Tax Savings	3,783	0	3,783	0	0
501182 Cafe Plan Pre-Tax Savings	42,830	0	42,830	0	0
502105 Cable Television	3,741	0	3,741	0	0
502222 Apprsl & Ngtn Srvc	(3)	0	0	0	0
502229 Management Consultant	3,502,292	0	586,761	0	0
502229 Mgmt Con ITS EndofLife Voice	0	0	0	0	0
502229 Mgmt Con ITS System Center	0	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0	0
502233 Software Consul Fees	3,010,741	0	2,960,953	0	0
502233 Software Consult Fees-EBS	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502314 Pre-Employment Checks	269	0	269	0	0
502335 Janitorial Service	0	0	0	0	0
502335 Janitorial Srvc	2,827	0	2,827	0	0
502337 DP-Outside Metro	170,387	0	163,572	0	0
502337 DP-Outside Metro ITS EOL	0	0	0	0	0
502345 Lock & Key Service	2,636	0	0	0	0
502351 Network Services	416,408	0	416,408	0	0
502357 Internet Services	164,709	0	164,709	0	0
502373 Interpretation Services	0	0	0	0	0
502451 Employee Out-of-town Travel	5,703	0	5,703	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	4,785	0	4,785	0	0
502501 Telephone & Telegraph	100	0	100	0	0
502502 Allowance-Cell/Mobile Devices	18,690	0	18,690	0	0
502503 Cell Phone Service	13,628	0	13,628	0	0
502520 Postage & Delivery Srvc	317	0	317	0	0
502701 Printing/Binding	158	0	158	0	0
502702 Sign Printing	0	0	0	0	0
502751 Freight	0	0	0	0	0
502851 Subscriptions	5,910	0	2,348	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	14,060	0	14,060	0	0
502884 Membership Dues	2,516	0	2,416	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
502885 Employee Tuition Reimburse	843	0	843	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502920 Other Rpr & Maint Srvc	4,374,470	0	3,235,667	0	0
502920 Rpr & Maint Srvc	0	0	0	0	0
502920 Rpr & Maint Srvc - EOLVOICE	0	0	0	0	0
502920 Rpr & Maint Srvc Acces	0	0	0	0	0
502920 Rpr & Maint Srvc Access Ctrl	0	0	0	0	0
502956 Postal Service Charge	0	0	0	0	0
502957 Telecommnct'n Charge	127,402	0	127,402	0	0
502976 MIS Tech Revolving Charge	48,590	0	48,590	0	0
502977 Fleet Management	22,500	0	22,500	0	0
502983 Surplus Property	7,100	0	7,100	0	0
502984 Facilities Maint & Security	16,727	0	16,727	0	0
503050 Host & Hostess	3,583	0	3,583	0	0
503100 Admin/Project Supply	0	0	0	0	0
503100 Offc & Admin Supply	16,152	0	15,820	0	0
503120 Computer Software	3,964,182	0	249,255	0	0
503120 Computer Software (non-cap)	0	0	0	0	0
503130 Computer Hardware < \$5000	0	0	0	0	0
503130 Computer Hardware <\$10K	1,440,418	0	75,775	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	639	0	639	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503320 Uniforms/Work Related Items	8,476	0	8,476	0	0
503330 Books/Magazines/Periodicals	338	0	338	0	0
503350 Educational Supply	578	0	578	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503850 Small Equipment Supply	150,920	0	25,595	0	0
503853 Communicat'n Equip < \$10K	558,732	0	0	0	0
503973 Audio Visual Materials	0	0	0	0	0
503999 Credit Card Clearing	3,308	0	3,308	0	0
505174 Interest Expense MIP	6,205	0	0	0	0
505231 Rent Building & Land	42,336	0	42,336	0	0
505233 Rent Equipment	6,775	0	6,775	0	0
505252 Software License	6,480,033	0	6,288,652	0	0
505252 Software License ITS INDETECT	0	0	0	0	0
505269 Other License & Fees	136	0	136	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	1,866	0	1,866	0	0
505901 Depreciation	1,614,350	150,538	0	34,594	1,429,218
505951 Insurance-Buildings	11,600	0	11,600	0	0
505955 Insurance-Liab/PropDmg	3,400	0	3,400	0	0
505957 Insurance-Premium J&L	59,700	0	59,700	0	0
507201 Building New Construction	0	0	0	0	0
507250 Building Improvements	11,983	0	0	0	0
507450 Computer Equipment	0	0	0	0	0
507450 Computer Hardware	644,659	0	0	0	0
507455 Computer Software	1,176,490	0	0	0	0
530200 Cont'b Capital Assets	0	0	0	0	0
531001 Transfer Operational	600,000	0	0	0	0
531005 Transfer Prop Computer Equip	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
<b>Departmental Total</b>					
Expenditures Per Financial Statement	43,540,791				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
CAFR Non-Operating Revenue/Expense:					
Investment Income	(76,314)	0	(76,314)	0	0
Gain on Sale of Property	0	0	0	0	0
CAFR Charges for Services	(27,648,859)	0	(27,648,859)	0	0
<b>Functional Cost</b>	<b>15,815,618</b>	<b>150,538</b>	<b>1,689,359</b>	<b>34,594</b>	<b>1,429,218</b>
<b>Allocation Step 1</b>					
Inbound - All Others	2,649,251	0	2,649,251	0	0
Reallocate Admin Costs		(150,538)	35,662	284	11,748
Unallocated Costs	(12,614,753)	0	0	0	0
1st Allocation	5,850,116	0	4,374,272	34,878	1,440,966
<b>Allocation Step 2</b>					
Inbound - All Others	199,896	0	199,896	0	0
2nd Allocation	199,896	0	199,896	0	0
<b>Total For 014 Information Technology Service</b>					
Schedule .3 Total	6,050,012	0	4,574,168	34,878	1,440,966

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & ...	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	0	0	0	0
501101 Salary Supplement	0	0	0	0
501102 Leave Pay	0	0	0	0
501103 Holiday Pay	0	0	0	0
501104 Overtime Pay	0	0	0	0
501105 Out of Class Pay	0	0	0	0
501106 Shift Differential Pay	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	0	0	0	0
501134 Paid Family Leave	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	0
501172 Employer OASDI	0	0	0	0
501173 Employer SSN Medical	0	0	0	0
501174 Employer Group Health	0	0	0	0
501175 Employer Dental Group	0	0	0	0
501176 Employer Group Life	0	0	0	0
501177 Employer Pension	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0
502105 Cable Television	0	0	0	0
502222 Apprsl & Ngtn Srvc	0	0	(3)	0
502229 Management Consultant	306,181	0	2,607,275	2,075
502229 Mgmt Con ITS EndofLife Voice	0	0	0	0
502229 Mgmt Con ITS System Center	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0
502233 Software Consul Fees	0	0	49,788	0
502233 Software Consult Fees-EBS	0	0	0	0
502309 Educational Service	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502335 Janitorial Service	0	0	0	0
502335 Janitorial Srvc	0	0	0	0
502337 DP-Outside Metro	0	0	0	6,815
502337 DP-Outside Metro ITS EOL	0	0	0	0
502345 Lock & Key Service	0	0	2,636	0
502351 Network Services	0	0	0	0
502357 Internet Services	0	0	0	0
502373 Interpretation Services	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502702 Sign Printing	0	0	0	0
502751 Freight	0	0	0	0
502851 Subscriptions	3,562	0	0	0
502882 Tuition	0	0	0	0
502883 Registration	0	0	0	0
502884 Membership Dues	100	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & ...	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
502885 Employee Tuition Reimburse	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0
502920 Other Rpr & Maint Srvc	27,337	825	1,110,641	0
502920 Rpr & Maint Srvc	0	0	0	0
502920 Rpr & Maint Srvc - EOLVOICE	0	0	0	0
502920 Rpr & Maint Srvc Acces	0	0	0	0
502920 Rpr & Maint Srvc Access Ctrl	0	0	0	0
502956 Postal Service Charge	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0
502976 MIS Tech Revolving Charge	0	0	0	0
502977 Fleet Management	0	0	0	0
502983 Surplus Property	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0
503050 Host & Hostess	0	0	0	0
503100 Admin/Project Supply	0	0	0	0
503100 Offc & Admin Supply	215	0	0	117
503120 Computer Software	3,714,927	0	0	0
503120 Computer Software (non-cap)	0	0	0	0
503130 Computer Hardware < \$5000	0	0	0	0
503130 Computer Hardware <\$10K	73,532	0	300,005	991,106
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
503350 Educational Supply	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0
503720 Signs	0	0	0	0
503850 Small Equipment Supply	0	104,963	20,362	0
503853 Communicat'n Equip < \$10K	0	0	558,732	0
503973 Audio Visual Materials	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505174 Interest Expense MIP	0	0	6,205	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	0	0	0	0
505252 Software License	17,886	0	169,961	3,534
505252 Software License ITS INDETECT	0	0	0	0
505269 Other License & Fees	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0
505331 Employee Award/Gift	0	0	0	0
505901 Depreciation	0	0	0	0
505951 Insurance-Buildings	0	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0	0
505957 Insurance-Premium J&L	0	0	0	0
507201 Building New Construction	0	0	0	0
507250 Building Improvements	0	0	11,983	0
507450 Computer Equipment	0	0	0	0
507450 Computer Hardware	120,372	0	524,287	0
507455 Computer Software	0	0	1,176,490	0
530200 Cont'b Capital Assets	0	0	0	0
531001 Transfer Operational	600,000	0	0	0
531005 Transfer Prop Computer Equip	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & ...	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
<b>Departmental Total</b>				
<b>Expenditures Per Financial Statement</b>				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
CAFR Non-Operating Revenue/Expense:	0	0	0	0
Investment Income	0	0	0	0
Gain on Sale of Property	0	0	0	0
CAFR Charges for Services	0	0	0	0
 Functional Cost	 4,864,112	 105,788	 6,538,362	 1,003,647
<b>Allocation Step 1</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	39,981	870	53,743	8,250
Unallocated Costs	(4,904,093)	(106,658)	(6,592,105)	(1,011,897)
1st Allocation	0	0	0	0
<b>Allocation Step 2</b>				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
<b>Total For 014 Information Technology Service</b>				
Schedule .3 Total	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	4,499.74	0.016275	709		709		709
002 Metropolitan Council	95,095.77	0.343941	15,041		15,041	634	15,675
003 Metropolitan Clerk	53,364.64	0.193008	8,438		8,438	347	8,785
003 Metropolitan Clerk - Records Center	8,210.88	0.029697	1,297		1,297		1,297
004 Mayor's Office - Administration	140,791.99	0.509214	22,273		22,273	948	23,221
005 Election Commission	324,744.06	1.174530	51,374		51,374	2,200	53,574
006 Law	135,593.41	0.490412	21,452		21,452		21,452
007 Planning Commission	193,299.78	0.699124	30,581		30,581	1,302	31,883
008 Human Resources	294,473.93	1.065049	46,588		46,588		46,588
009 Register of Deeds	126,401.49	0.457167	19,996		19,996	850	20,846
010 General Services	58,791.94	0.212638	9,299		9,299	384	9,683
010 General Services - Administration	56,032.76	0.202658	8,862		8,862		8,862
010 General Services - Facilities	585,295.30	2.116888	92,597		92,597		92,597
010 General Services - Fleet Management	529,623.40	1.915534	83,789		83,789		83,789
010 General Services - Mail Services	7,855.87	0.028413	1,241		1,241		1,241
011 Historical Commission	48,955.69	0.177062	7,743		7,743	315	8,058
014 Information Technology Service	(3,284,223.63)	(11.878333)	(519,591)		(519,591)		(519,591)
015 Finance - Accountability	8,899.22	0.032187	1,406		1,406	48	1,454
015 Finance - Administration	34,872.27	0.126126	5,516		5,516	224	5,740
015 Finance - Business Assistance	15,604.25	0.056437	2,467		2,467	101	2,568
015 Finance - Grants & Cost Planning	7,515.39	0.027182	1,187		1,187	42	1,229
015 Finance - Office of Mgmt & Budget	44,018.64	0.159206	6,962		6,962	290	7,252
015 Finance - Operations	82,730.74	0.299219	13,085		13,085	549	13,634
015 Finance - Payroll	22,250.24	0.080474	3,519		3,519	138	3,657
015 Finance - Property Administration	11,006.88	0.039810	1,737		1,737	62	1,799
015 Finance - Purchasing	33,500.27	0.121163	5,298		5,298	213	5,511
015 Finance - Treasury	86,836.85	0.314070	13,736		13,736	576	14,312
016 Assessor of Property	529,512.06	1.915132	83,772		83,772	3,592	87,364
017 Trustee	359,085.42	1.298735	56,806		56,806	2,435	59,241
018 County Clerk	211,884.42	0.766341	33,520		33,520	1,432	34,952
019 District Attorney	372,707.14	1.348002	58,962		58,962	2,523	61,485
021 Public Defender	141,059.65	0.510183	22,315		22,315	952	23,267
022 Juvenile Court Clerk	80,445.99	0.290956	12,725		12,725	529	13,254
023 Circuit Court Clerk	255,517.45	0.924152	40,424		40,424	1,726	42,150
024 Criminal Court Clerk	151,047.48	0.546306	23,894		23,894	1,017	24,911
025 Clerk and Master - Chancery	35,901.82	0.129849	5,678		5,678	232	5,910
026 Juvenile Court	207,016.40	0.748734	32,750		32,750	1,396	34,146
027 General Sessions Court	264,081.46	0.955126	41,778		41,778	1,786	43,564
028 State Trial Courts	346,541.69	1.253367	54,822		54,822	2,352	57,174
029 Justice Integration Services	309,980.16	1.121132	49,040		49,040	2,096	51,136
030 Sheriff's Office	144,511.60	0.522667	22,860		22,860	970	23,830
030 Sheriff's Office - Security Services	1,174,612.44	4.248322	185,837		185,837	7,995	193,832
031 Police	5,370,223.53	19.422947	849,753		849,753	37,490	887,243
032 Fire	1,700,530.08	6.150453	269,036		269,036	11,592	280,628
033 Codes Administration	1,058,636.69	3.828862	167,485		167,485	7,207	174,692
034 Beer Board	50,247.36	0.181734	7,946		7,946	326	8,272
035 Agricultural Extension	24,877.41	0.089976	3,936		3,936	155	4,091
037 Social Services	183,983.92	0.665430	29,107		29,107	1,238	30,345
038 Health	1,524,192.18	5.512677	241,139		241,139	10,380	251,519
039 Public Library	1,895,040.59	6.853956	299,805		299,805	12,908	312,713
040 Parks	1,231,659.47	4.454648	194,864		194,864	8,392	203,256



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	50,556.47	0.182852	7,995		7,995	324	8,319
042 Public Works	756,306.91	2.735400	119,650		119,650	5,144	124,794
044 Human Relations Commission	27,880.19	0.100837	4,410		4,410	174	4,584
047 Criminal Justice Planning	15,954.02	0.057702	2,520		2,520	102	2,622
048 Internal Audit	54,723.51	0.197923	8,654		8,654	357	9,011
049 Office of Emergency Management	156,555.80	0.566229	24,767		24,767	1,055	25,822
051 Office of Family Safety	74,437.23	0.269224	11,776		11,776	490	12,266
052 Community Oversight Board	19,884.48	0.071918	3,143		3,143	127	3,270
060 Farmer's Market	39,118.04	0.141482	6,186		6,186	255	6,441
061 Municipal Auditorium	39,496.63	0.142851	6,248		6,248	259	6,507
062 State Fair Board	120,821.73	0.436986	19,112		19,112	811	19,923
064 Sports Authority	26,070.40	0.094291	4,124		4,124	164	4,288
065 Water and Sewer	2,642,710.91	9.558119	418,097		418,097	18,022	436,119
070 Community Education Commission	43,061.53	0.155744	6,811		6,811	281	7,092
071 Convention Center Authority	325,800.00	1.178349	51,541		51,541	2,206	53,747
075 Metro Action Commission	644,418.62	2.330724	101,950		101,950	4,391	106,341
076 Nashville Career Advancement Center	9,644.44	0.034882	1,521		1,521	52	1,573
077 Metro Development & Housing Authorit	13,700.00	0.049550	2,167		2,167	86	2,253
078 Metropolitan Transit Authority (MTA)	308,773.50	1.116768	48,846		48,846	2,093	50,939
080 Metro Nashville Public Schools (MNPS)	3,184,336.00	11.517061	503,787		503,787	21,706	525,493
091 Emergency Communication Center	541,816.31	1.959634	85,720		85,720	3,684	89,404
Hospital Authority	135,955.00	0.491720	21,506		21,506	914	22,420
Nashville Electric Service (NES)	775,314.00	2.804145	122,661		122,661	5,275	127,936
All Other	292,185.10	1.056771	46,224		46,224	1,980	48,204
<b>Schedule .4 Total for Information Systems</b>	<b>27,648,859.00</b>	<b>100.000000</b>	<b>4,374,272</b>		<b>4,374,272</b>	<b>199,896</b>	<b>4,574,168</b>

Allocation Basis: Total Information Systems Billings by Benefiting Department  
Allocation Source: FY 2020 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	3,143.00	0.012729	4		4		4
002 Metropolitan Council	91,026.60	0.368645	129		129		129
003 Metropolitan Clerk	51,928.03	0.210301	74		74		74
003 Metropolitan Clerk - Records Center	7,182.45	0.029088	10		10		10
004 Mayor's Office - Administration	132,201.24	0.535397	187		187		187
005 Election Commission	315,263.22	1.276772	446		446		446
006 Law	125,494.66	0.508236	177		177		177
007 Planning Commission	185,518.89	0.751326	262		262		262
008 Human Resources	283,898.63	1.149750	401		401		401
009 Register of Deeds	121,275.29	0.491148	171		171		171
010 General Services	58,553.16	0.237132	83		83		83
010 General Services - Administration	51,481.07	0.208491	73		73		73
010 General Services - Facilities	509,880.63	2.064946	720		720		720
010 General Services - Fleet Management	510,539.70	2.067615	721		721		721
010 General Services - Mail Services	7,507.36	0.030404	11		11		11
011 Historical Commission	45,863.44	0.185741	65		65		65
014 Information Technology Service	(1,728,934.70)	(7.001946)	(2,442)		(2,442)		(2,442)
015 Finance - Accountability	8,507.49	0.034454	12		12		12
015 Finance - Administration	33,373.06	0.135156	47		47		47
015 Finance - Business Assistance	15,301.45	0.061969	21		21		21
015 Finance - Grants & Cost Planning	7,480.60	0.030295	10		10		10
015 Finance - Office of Mgmt & Budget	40,123.48	0.162495	56		56		56
015 Finance - Operations	76,872.09	0.311321	109		109		109
015 Finance - Payroll	20,968.73	0.084920	29		29		29
015 Finance - Property Administration	10,492.23	0.042492	15		15		15
015 Finance - Purchasing	31,027.77	0.125658	43		43		43
015 Finance - Treasury	84,865.89	0.343695	120		120		120
016 Assessor of Property	514,372.39	2.083137	727		727		727
017 Trustee	352,969.07	1.429476	499		499		499
018 County Clerk	192,682.64	0.780338	272		272		272
019 District Attorney	332,445.82	1.346360	470		470		470
021 Public Defender	126,297.60	0.511488	178		178		178
022 Juvenile Court Clerk	74,401.83	0.301317	105		105		105
023 Circuit Court Clerk	224,516.49	0.909261	318		318		318
024 Criminal Court Clerk	135,987.59	0.550731	193		193		193
025 Clerk and Master - Chancery	32,765.52	0.132696	46		46		46
026 Juvenile Court	173,385.29	0.702186	245		245		245
027 General Sessions Court	237,940.43	0.963626	336		336		336
028 State Trial Courts	307,390.10	1.244887	435		435		435
029 Justice Integration Services	306,006.15	1.239283	433		433		433
030 Sheriff's Office	100,939.25	0.408790	142		142		142
030 Sheriff's Office - Security Services	969,614.68	3.926805	1,369		1,369		1,369
031 Police	4,437,215.09	17.970106	6,264		6,264		6,264
032 Fire	1,241,190.70	5.026651	1,753		1,753		1,753
033 Codes Administration	1,043,007.17	4.224035	1,473		1,473		1,473
034 Beer Board	48,149.14	0.194997	68		68		68
035 Agricultural Extension	22,773.62	0.092230	32		32		32
037 Social Services	172,506.14	0.698626	244		244		244
038 Health	1,409,512.30	5.708330	1,991		1,991		1,991
039 Public Library	1,869,872.03	7.572723	2,642		2,642		2,642
040 Parks	1,096,171.32	4.439342	1,549		1,549		1,549

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	48,368.54	0.195886	69		69		69
042 Public Works	663,791.41	2.688263	938		938		938
044 Human Relations Commission	26,981.62	0.109272	38		38		38
047 Criminal Justice Planning	15,334.70	0.062103	21		21		21
048 Internal Audit	53,239.00	0.215611	76		76		76
049 Office of Emergency Management	108,624.01	0.439912	153		153		153
051 Office of Family Safety	62,697.09	0.253915	89		89		89
052 Community Oversight Board	18,924.31	0.076641	27		27		27
060 Farmer's Market	35,524.58	0.143870	50		50		50
061 Municipal Auditorium	37,477.50	0.151779	53		53		53
062 State Fair Board	111,709.44	0.452408	158		158		158
064 Sports Authority	25,566.75	0.103542	36		36		36
065 Water and Sewer	2,568,769.55	10.403161	3,629		3,629		3,629
070 Community Education Commission	42,198.74	0.170899	59		59		59
071 Convention Center Authority	325,800.00	1.319445	460		460		460
075 Metro Action Commission	595,085.22	2.410013	841		841		841
076 Nashville Career Advancement Center	6,736.50	0.027282	9		9		9
080 Metro Nashville Public Schools (MNPS)	2,954,800.00	11.966531	4,174		4,174		4,174
091 Emergency Communication Center	453,045.60	1.834772	640		640		640
All Other	14,579.28	0.059044	20		20		20
Schedule .4 Total for Info Sys Depreciation	24,692,201.66	100.000000	34,878		34,878	0	34,878

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department  
Allocation Source: FY 2020 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Radio Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	200.00	0.012743	183		183		183
010 General Services - Facilities	10,500.00	0.668988	9,640		9,640		9,640
010 General Services - Fleet Management	7,800.00	0.496962	7,161		7,161		7,161
019 District Attorney	2,600.00	0.165654	2,387		2,387		2,387
026 Juvenile Court	10,500.00	0.668988	9,640		9,640		9,640
027 General Sessions Court	3,100.00	0.197511	2,846		2,846		2,846
028 State Trial Courts	3,500.00	0.222996	3,213		3,213		3,213
030 Sheriff's Office	160,400.00	10.219581	147,261		147,261		147,261
031 Police	681,900.00	43.445960	626,041		626,041		626,041
032 Fire	302,000.00	19.241355	277,261		277,261		277,261
034 Beer Board	1,300.00	0.082827	1,194		1,194		1,194
038 Health	14,700.00	0.936583	13,496		13,496		13,496
039 Public Library	2,000.00	0.127426	1,836		1,836		1,836
040 Parks	12,000.00	0.764557	11,017		11,017		11,017
042 Public Works	56,000.00	3.567933	51,413		51,413		51,413
049 Office of Emergency Management	31,000.00	1.975106	28,461		28,461		28,461
065 Water and Sewer	14,600.00	0.930211	13,404		13,404		13,404
080 Metro Nashville Public Schools (MNPS)	229,536.00	14.624450	210,733		210,733		210,733
091 Emergency Communication Center	25,900.00	1.650169	23,779		23,779		23,779
<b>Schedule .4 Total for Radio Depreciation</b>	<b>1,569,536.00</b>	<b>100.000000</b>	<b>1,440,966</b>		<b>1,440,966</b>	<b>0</b>	<b>1,440,966</b>

Allocation Basis: Total Radio Communications Billings by Department  
Allocation Source: FY 2020 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
001 Administrative - Employee Benefits	713	709	4	0
002 Metropolitan Council	15,804	15,675	129	0
003 Metropolitan Clerk	8,859	8,785	74	0
003 Metropolitan Clerk - Records Center	1,307	1,297	10	0
004 Mayor's Office - Administration	23,408	23,221	187	0
005 Election Commission	54,020	53,574	446	0
006 Law	21,629	21,452	177	0
007 Planning Commission	32,145	31,883	262	0
008 Human Resources	46,989	46,588	401	0
009 Register of Deeds	21,017	20,846	171	0
010 General Services	9,766	9,683	83	0
010 General Services - Administration	9,118	8,862	73	183
010 General Services - Facilities	102,957	92,597	720	9,640
010 General Services - Fleet Management	91,671	83,789	721	7,161
010 General Services - Mail Services	1,252	1,241	11	0
011 Historical Commission	8,123	8,058	65	0
014 Information Technology Service	(522,033)	(519,591)	(2,442)	0
015 Finance - Accountability	1,466	1,454	12	0
015 Finance - Administration	5,787	5,740	47	0
015 Finance - Business Assistance	2,589	2,568	21	0
015 Finance - Grants & Cost Planning	1,239	1,229	10	0
015 Finance - Office of Mgmt & Budget	7,308	7,252	56	0
015 Finance - Operations	13,743	13,634	109	0
015 Finance - Payroll	3,686	3,657	29	0
015 Finance - Property Administration	1,814	1,799	15	0
015 Finance - Purchasing	5,554	5,511	43	0
015 Finance - Treasury	14,432	14,312	120	0
016 Assessor of Property	88,091	87,364	727	0
017 Trustee	59,740	59,241	499	0
018 County Clerk	35,224	34,952	272	0
019 District Attorney	64,342	61,485	470	2,387
021 Public Defender	23,445	23,267	178	0
022 Juvenile Court Clerk	13,359	13,254	105	0
023 Circuit Court Clerk	42,468	42,150	318	0
024 Criminal Court Clerk	25,104	24,911	193	0
025 Clerk and Master - Chancery	5,956	5,910	46	0
026 Juvenile Court	44,031	34,146	245	9,640
027 General Sessions Court	46,746	43,564	336	2,846
028 State Trial Courts	60,822	57,174	435	3,213
029 Justice Integration Services	51,569	51,136	433	0
030 Sheriff's Office	171,233	23,830	142	147,261
030 Sheriff's Office - Security Services	195,201	193,832	1,369	0
031 Police	1,519,548	887,243	6,264	626,041
032 Fire	559,642	280,628	1,753	277,261
033 Codes Administration	176,165	174,692	1,473	0
034 Beer Board	9,534	8,272	68	1,194
035 Agricultural Extension	4,123	4,091	32	0
037 Social Services	30,589	30,345	244	0
038 Health	267,006	251,519	1,991	13,496
039 Public Library	317,191	312,713	2,642	1,836
040 Parks	215,822	203,256	1,549	11,017
041 Arts Commission	8,388	8,319	69	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
042 Public Works	177,145	124,794	938	51,413
044 Human Relations Commission	4,622	4,584	38	0
047 Criminal Justice Planning	2,643	2,622	21	0
048 Internal Audit	9,087	9,011	76	0
049 Office of Emergency Management	54,436	25,822	153	28,461
051 Office of Family Safety	12,355	12,266	89	0
052 Community Oversight Board	3,297	3,270	27	0
060 Farmer's Market	6,491	6,441	50	0
061 Municipal Auditorium	6,560	6,507	53	0
062 State Fair Board	20,081	19,923	158	0
064 Sports Authority	4,324	4,288	36	0
065 Water and Sewer	453,152	436,119	3,629	13,404
070 Community Education Commission	7,151	7,092	59	0
071 Convention Center Authority	54,207	53,747	460	0
075 Metro Action Commission	107,182	106,341	841	0
076 Nashville Career Advancement Center	1,582	1,573	9	0
077 Metro Development & Housing Authorit	2,253	2,253	0	0
078 Metropolitan Transit Authority (MTA)	50,939	50,939	0	0
080 Metro Nashville Public Schools (MNPS)	740,400	525,493	4,174	210,733
091 Emergency Communication Center	113,823	89,404	640	23,779
Hospital Authority	22,420	22,420	0	0
Nashville Electric Service (NES)	127,936	127,936	0	0
All Other	48,224	48,204	20	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>6,050,012</b>	<b>4,574,168</b>	<b>34,878</b>	<b>1,440,966</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Accountability**

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

Key Responsibilities include:

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

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

- **Procurement Review** - these costs have been allocated based on the number of Delegated Compliance Reviews completed by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Certificates of Insurance (COI)** - these costs have been allocated directly to Finance - Purchasing.
- **Grants** - these costs have been allocated based on the number of Grant Reviews completed by benefiting department.
- **Community Partnerships** - these costs have been allocated directly to All Other.
- **Special Projects** - these costs have been allocated using the percentages by benefiting department.
- **Direct Appropriation** - these costs have been allocated directly to All Other.
- **Grants & Cost Planning** - these costs have been allocated directly to Finance - Grants and Cost Planning.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Accountability**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	547,990			547,990
Inbound Costs:				
Depreciation	9,170		9,170	
001 Administrative - Post Audits	152		152	
010 General Services - Facilities	21,415	562	21,977	
010 General Services - Mail Services	10,867	510	11,377	
014 Information Technology Service	1,418	48	1,466	
015 Finance - Administration		120,843	120,843	
015 Finance - Grants & Cost Planning		41	41	
015 Finance - Office of Mgmt & Budget		466	466	
015 Finance - Operations		457	457	
015 Finance - Payroll		120	120	
015 Finance - Property Administration		71	71	
015 Finance - Treasury		26	26	
030 Sheriff's Office - Security Services		1,985	1,985	
048 Internal Audit		178	178	
Total Allocated Additions:	43,022	125,307	168,329	168,329
Total To Be Allocated:	591,012	125,307		716,319



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Accountability**

	Total	G&A	Procurement Monitoring	Prompt Pay	COI
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	309,215	0	10,884	12,585	5,442
501102 Leave Pay	27,936	0	983	1,137	492
501103 Holiday Pay	14,894	0	524	606	262
501109 Longevity	2,448	0	86	100	43
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,644	0	128	148	64
501172 Employer OASDI	20,832	0	733	848	367
501173 Employer SSN Medical	4,872	0	171	198	86
501174 Employer Group Health	46,032	0	1,620	1,874	810
501175 Employer Dental Group	4,701	0	165	191	83
501176 Employer Group Life	600	0	21	24	11
501177 Employer Pension	41,315	0	1,454	1,682	727
501181 FSA Pre-Tax Savings	9	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	1,406	0	49	57	25
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	(700)	(1)	(25)	(28)	(12)
502884 Membership Dues	600	0	21	24	11
502951 Info Systems Charge	7,600	0	268	309	134
502957 Telecommnct'n Charge	907	0	32	37	16
502983 Surplus Property	100	0	4	4	2
503100 Offc & Admin Supply	728	0	26	30	13
503120 Computer Software	59,737	0	2,103	2,431	1,051
503130 Computer Hardware <\$10K	456	0	16	19	8
505233 Rent Equipment	658	0	23	27	12
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	547,990				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	547,990	(1)	19,286	22,303	9,647
<b>Allocation Step 1</b>					
Inbound - All Others	43,022	0	1,513	1,747	753
Reallocate Admin Costs		1	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	591,012	0	20,799	24,050	10,400
<b>Allocation Step 2</b>					
Inbound - All Others	125,307	0	4,394	5,090	2,194
2nd Allocation	125,307	0	4,394	5,090	2,194
<b>Total For 015 Finance - Accountability</b>					
Schedule .3 Total	716,319	0	25,193	29,140	12,594

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Accountability**

	Grants	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	98,547	52,010	46,939	25,170	57,638
501102 Leave Pay	8,903	4,699	4,241	2,274	5,207
501103 Holiday Pay	4,748	2,505	2,261	1,212	2,776
501109 Longevity	780	412	372	199	456
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,162	613	553	297	679
501172 Employer OASDI	6,639	3,504	3,162	1,696	3,883
501173 Employer SSN Medical	1,553	819	740	397	908
501174 Employer Group Health	14,670	7,743	6,988	3,747	8,580
501175 Employer Dental Group	1,498	791	714	383	876
501176 Employer Group Life	191	101	91	49	112
501177 Employer Pension	13,167	6,949	6,272	3,363	7,701
501181 FSA Pre-Tax Savings	3	2	1	1	2
501182 Cafe Plan Pre-Tax Savings	450	236	213	114	262
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	(223)	(118)	(106)	(57)	(130)
502884 Membership Dues	191	101	91	49	112
502951 Info Systems Charge	2,421	1,278	1,154	619	1,417
502957 Telecommnct'n Charge	288	153	138	74	169
502983 Surplus Property	31	17	15	8	19
503100 Offc & Admin Supply	231	122	111	59	136
503120 Computer Software	19,038	10,048	9,068	4,863	11,135
503130 Computer Hardware <\$10K	145	77	69	37	85
505233 Rent Equipment	208	111	100	54	123
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	174,641	92,173	83,187	44,608	102,146
<b>Allocation Step 1</b>					
Inbound - All Others	13,723	7,239	6,529	3,499	8,019
Reallocate Admin Costs	(1)	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	188,363	99,412	89,716	48,107	110,165
<b>Allocation Step 2</b>					
Inbound - All Others	40,049	21,069	18,999	10,179	23,333
2nd Allocation	40,049	21,069	18,999	10,179	23,333
<b>Total For 015 Finance - Accountability</b>					
Schedule .3 Total	228,412	120,481	108,715	58,286	133,498

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Procurement Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	1	14.285716	2,967		2,967	624	3,591
017 Trustee	1	14.285714	2,972		2,972	650	3,622
019 District Attorney	1	14.285714	2,972		2,972	624	3,596
022 Juvenile Court Clerk	1	14.285714	2,972		2,972	624	3,596
029 Justice Integration Services	1	14.285714	2,972		2,972	624	3,596
034 Beer Board	1	14.285714	2,972		2,972	624	3,596
041 Arts Commission	1	14.285714	2,972		2,972	624	3,596
Schedule .4 Total for Procurement Monitoring	7	100.000000	20,799		20,799	4,394	25,193

Allocation Basis: Number of Delegated Compliance Reviews Completed by Department  
Allocation Source: FY 2020 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	4	1.666667	399		399		399
001 Administrative - Employee Benefits	4	1.666667	399		399		399
002 Metropolitan Council	4	1.666667	399		399	91	490
003 Metropolitan Clerk	4	1.666667	399		399	91	490
004 Mayor's Office - Administration	4	1.666667	399		399	91	490
005 Election Commission	4	1.666667	399		399	91	490
006 Law	4	1.666667	399		399		399
007 Planning Commission	4	1.666667	399		399	91	490
008 Human Resources	4	1.666667	399		399		399
009 Register of Deeds	4	1.666667	399		399	91	490
010 General Services - Administration	4	1.666667	399		399		399
011 Historical Commission	4	1.666667	399		399	91	490
014 Information Technology Service	4	1.666667	399		399		399
015 Finance - Administration	4	1.666667	399		399	91	490
016 Assessor of Property	4	1.666667	399		399	91	490
017 Trustee	4	1.666667	399		399	91	490
018 County Clerk	4	1.666667	399		399	91	490
019 District Attorney	4	1.666667	399		399	91	490
021 Public Defender	4	1.666667	399		399	91	490
022 Juvenile Court Clerk	4	1.666667	399		399	91	490
023 Circuit Court Clerk	4	1.666667	399		399	91	490
024 Criminal Court Clerk	4	1.666667	399		399	91	490
025 Clerk and Master - Chancery	4	1.666667	399		399	91	490
026 Juvenile Court	4	1.666667	399		399	91	490
027 General Sessions Court	4	1.666667	399		399	91	490
028 State Trial Courts	4	1.666667	399		399	91	490
029 Justice Integration Services	4	1.666667	399		399	91	490
030 Sheriff's Office	4	1.666667	399		399	91	490
031 Police	4	1.666667	399		399	91	490
032 Fire	4	1.666667	399		399	91	490
033 Codes Administration	4	1.666667	399		399	91	490
034 Beer Board	4	1.666667	399		399	91	490
035 Agricultural Extension	4	1.666667	399		399	91	490
036 Soil and Water Conservation	4	1.666667	399		399	91	490
037 Social Services	4	1.666667	399		399	91	490
038 Health	4	1.666667	399		399	91	490
039 Public Library	4	1.666667	399		399	91	490
040 Parks	4	1.666667	399		399	91	490
041 Arts Commission	4	1.666667	399		399	91	490
042 Public Works	4	1.666667	399		399	91	490
044 Human Relations Commission	4	1.666667	399		399	91	490
047 Criminal Justice Planning	4	1.666667	399		399	91	490
060 Farmer's Market	4	1.666667	399		399	91	490
061 Municipal Auditorium	4	1.666667	399		399	91	490
062 State Fair Board	4	1.666667	399		399	91	490
064 Sports Authority	4	1.666667	399		399	91	490
065 Water and Sewer	4	1.666667	399		399	91	490
068 District Energy System (DES)	4	1.666667	399		399	91	490
070 Community Education Commission	4	1.666667	399		399	91	490
071 Convention Center Authority	8	3.333315	799		799	353	1,152
075 Metro Action Commission	4	1.666667	399		399	91	490

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	4	1.666667	399		399	91	490
078 Metropolitan Transit Authority (MTA)	8	3.333333	907		907	187	1,094
080 Metro Nashville Public Schools (MNPS)	4	1.666667	399		399	91	490
090 Debt Service	4	1.666667	399		399	91	490
091 Emergency Communication Center	4	1.666667	399		399	91	490
Bordeaux Longterm Care	4	1.666667	399		399	91	490
Knowles Home	4	1.666667	399		399	91	490
Schedule .4 Total for Prompt Pay	240	100.000000	24,050		24,050	5,090	29,140

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

Allocation Source: FY 2020 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - COI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	10,400		10,400	2,194	12,594
Schedule .4 Total for COI	100	100.000000	10,400		10,400	2,194	12,594

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	1	33.333334	62,789		62,789	13,357	76,146
019 District Attorney	1	33.333333	62,787		62,787	13,346	76,133
041 Arts Commission	1	33.333333	62,787		62,787	13,346	76,133
Schedule .4 Total for Grants	3	100.000000	188,363		188,363	40,049	228,412

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2020 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Community Partnerships

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	99,412		99,412	21,069	120,481
Schedule .4 Total for Community Partnerships	100	100.000000	99,412		99,412	21,069	120,481

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



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
006 Law	20.00	20.000000	17,940		17,940		17,940
015 Finance - Administration	20.00	20.000000	17,940		17,940	4,755	22,695
061 Municipal Auditorium	25.00	25.000000	22,434		22,434	5,934	28,368
All Other	35.00	35.000000	31,402		31,402	8,310	39,712
Schedule .4 Total for Special Projects	100.00	100.000000	89,716		89,716	18,999	108,715

Allocation Basis: Percentage by Benefiting Department  
Allocation Source: FY 2020 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	48,107		48,107	10,179	58,286
Schedule .4 Total for Direct Appropriations	100	100.000000	48,107		48,107	10,179	58,286

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Grants & Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	110,165		110,165	23,333	133,498
Schedule .4 Total for Grants & Cost Planning	100	100.000000	110,165		110,165	23,333	133,498

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

Receiving Department	Total	Procurement Monitoring	Prompt Pay	COI	Grants
001 Administrative - Corporate Dues	399	0	399	0	0
001 Administrative - Employee Benefits	399	0	399	0	0
002 Metropolitan Council	490	0	490	0	0
003 Metropolitan Clerk	490	0	490	0	0
004 Mayor's Office - Administration	490	0	490	0	0
005 Election Commission	490	0	490	0	0
006 Law	18,339	0	399	0	0
007 Planning Commission	80,227	3,591	490	0	76,146
008 Human Resources	399	0	399	0	0
009 Register of Deeds	490	0	490	0	0
010 General Services - Administration	399	0	399	0	0
011 Historical Commission	490	0	490	0	0
014 Information Technology Service	399	0	399	0	0
015 Finance - Administration	23,185	0	490	0	0
015 Finance - Grants & Cost Planning	133,498	0	0	0	0
015 Finance - Purchasing	12,594	0	0	12,594	0
016 Assessor of Property	490	0	490	0	0
017 Trustee	4,112	3,622	490	0	0
018 County Clerk	490	0	490	0	0
019 District Attorney	80,219	3,596	490	0	76,133
021 Public Defender	490	0	490	0	0
022 Juvenile Court Clerk	4,086	3,596	490	0	0
023 Circuit Court Clerk	490	0	490	0	0
024 Criminal Court Clerk	490	0	490	0	0
025 Clerk and Master - Chancery	490	0	490	0	0
026 Juvenile Court	490	0	490	0	0
027 General Sessions Court	490	0	490	0	0
028 State Trial Courts	490	0	490	0	0
029 Justice Integration Services	4,086	3,596	490	0	0
030 Sheriff's Office	490	0	490	0	0
031 Police	490	0	490	0	0
032 Fire	490	0	490	0	0
033 Codes Administration	490	0	490	0	0
034 Beer Board	4,086	3,596	490	0	0
035 Agricultural Extension	490	0	490	0	0
036 Soil and Water Conservation	490	0	490	0	0
037 Social Services	490	0	490	0	0
038 Health	490	0	490	0	0
039 Public Library	490	0	490	0	0
040 Parks	490	0	490	0	0
041 Arts Commission	80,219	3,596	490	0	76,133
042 Public Works	490	0	490	0	0
044 Human Relations Commission	490	0	490	0	0
047 Criminal Justice Planning	490	0	490	0	0
060 Farmer's Market	490	0	490	0	0
061 Municipal Auditorium	28,858	0	490	0	0
062 State Fair Board	490	0	490	0	0
064 Sports Authority	490	0	490	0	0
065 Water and Sewer	490	0	490	0	0
068 District Energy System (DES)	490	0	490	0	0
070 Community Education Commission	490	0	490	0	0
071 Convention Center Authority	1,152	0	1,152	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

Receiving Department	Total	Procurement Monitoring	Prompt Pay	COI	Grants
075 Metro Action Commission	490	0	490	0	0
076 Nashville Career Advancement Center	490	0	490	0	0
078 Metropolitan Transit Authority (MTA)	1,094	0	1,094	0	0
080 Metro Nashville Public Schools (MNPS)	490	0	490	0	0
090 Debt Service	490	0	490	0	0
091 Emergency Communication Center	490	0	490	0	0
Bordeaux Longterm Care	490	0	490	0	0
Knowles Home	490	0	490	0	0
All Other	218,479	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>716,319</b>	<b>25,193</b>	<b>29,140</b>	<b>12,594</b>	<b>228,412</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

Receiving Department	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
001 Administrative - Corporate Dues	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0
002 Metropolitan Council	0	0	0	0
003 Metropolitan Clerk	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0
005 Election Commission	0	0	0	0
006 Law	0	17,940	0	0
007 Planning Commission	0	0	0	0
008 Human Resources	0	0	0	0
009 Register of Deeds	0	0	0	0
010 General Services - Administration	0	0	0	0
011 Historical Commission	0	0	0	0
014 Information Technology Service	0	0	0	0
015 Finance - Administration	0	22,695	0	0
015 Finance - Grants & Cost Planning	0	0	0	133,498
015 Finance - Purchasing	0	0	0	0
016 Assessor of Property	0	0	0	0
017 Trustee	0	0	0	0
018 County Clerk	0	0	0	0
019 District Attorney	0	0	0	0
021 Public Defender	0	0	0	0
022 Juvenile Court Clerk	0	0	0	0
023 Circuit Court Clerk	0	0	0	0
024 Criminal Court Clerk	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0
026 Juvenile Court	0	0	0	0
027 General Sessions Court	0	0	0	0
028 State Trial Courts	0	0	0	0
029 Justice Integration Services	0	0	0	0
030 Sheriff's Office	0	0	0	0
031 Police	0	0	0	0
032 Fire	0	0	0	0
033 Codes Administration	0	0	0	0
034 Beer Board	0	0	0	0
035 Agricultural Extension	0	0	0	0
036 Soil and Water Conservation	0	0	0	0
037 Social Services	0	0	0	0
038 Health	0	0	0	0
039 Public Library	0	0	0	0
040 Parks	0	0	0	0
041 Arts Commission	0	0	0	0
042 Public Works	0	0	0	0
044 Human Relations Commission	0	0	0	0
047 Criminal Justice Planning	0	0	0	0
060 Farmer's Market	0	0	0	0
061 Municipal Auditorium	0	28,368	0	0
062 State Fair Board	0	0	0	0
064 Sports Authority	0	0	0	0
065 Water and Sewer	0	0	0	0
068 District Energy System (DES)	0	0	0	0
070 Community Education Commission	0	0	0	0
071 Convention Center Authority	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

Receiving Department	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
075 Metro Action Commission	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0	0
090 Debt Service	0	0	0	0
091 Emergency Communication Center	0	0	0	0
Bordeaux Longterm Care	0	0	0	0
Knowles Home	0	0	0	0
All Other	120,481	39,712	58,286	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>120,481</b>	<b>108,715</b>	<b>58,286</b>	<b>133,498</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Administration**

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

The Finance - Administration costs are recorded in GSD General Fund 10101, business unit 15160810. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department. The costs recorded to MCC Administration 30100, CU Administration 30113, and Innovation Investment 30215 have been separately identified and have not been allocated within this cost allocation plan. Additionally, the costs recorded to General Fund 4% Reserve 30003 have been separately identified and have not been allocated within the cost allocation plan.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,673,424			1,673,424
Inbound Costs:				
Depreciation	57,669		57,669	
001 Administrative - Employee Benefits	542,764	8,659	551,423	
001 Administrative - Insurance	31,359	2,947	34,306	
001 Administrative - Post Audits	462		462	
003 Metropolitan Clerk - Records Center	18		18	
006 Law	78,431	46,148	124,579	
008 Human Resources	62,519	2,429	64,948	
010 General Services - Facilities	29,305	768	30,073	
010 General Services - Mail Services	564	23	587	
014 Information Technology Service	5,563	224	5,787	
015 Finance - Accountability	18,339	4,846	23,185	
015 Finance - Business Assistance		2,727	2,727	
015 Finance - Grants & Cost Planning		3,932	3,932	
015 Finance - Office of Mgmt & Budget		1,583	1,583	
015 Finance - Operations		1,402	1,402	
015 Finance - Payroll		714	714	
015 Finance - Property Administration		217	217	
015 Finance - Purchasing		52,323	52,323	
015 Finance - Treasury		164	164	
030 Sheriff's Office - Security Services		12,545	12,545	
048 Internal Audit		547	547	
Total Allocated Additions:	826,993	142,198	969,191	969,191
Total To Be Allocated:	2,500,417	142,198		2,642,615

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Administration**

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	1,069,925	0	932,136	62,950	74,839
501102 Leave Pay	150,982	0	101,730	24,214	25,038
501103 Holiday Pay	50,431	0	42,888	3,491	4,052
501104 Overtime Pay	0	0	0	0	0
501109 Longevity	6,773	0	4,908	747	1,118
501134 Paid Family Leave	110	0	54	28	28
501160 YE Biweekly Sal/Fringe Accr	12,596	0	11,443	493	660
501172 Employer OASDI	72,308	0	60,495	5,554	6,259
501173 Employer SSN Medical	17,880	0	15,117	1,299	1,464
501174 Employer Group Health	98,875	0	83,175	4,839	10,861
501175 Employer Dental Group	6,877	0	5,660	733	484
501176 Employer Group Life	1,719	0	1,411	154	154
501177 Employer Pension	117,626	0	95,886	10,051	11,689
501181 FSA Pre-Tax Savings	445	0	435	5	5
501182 Cafe Plan Pre-Tax Savings	2,819	0	2,371	137	311
502105 Cable Television	375	0	375	0	0
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	725	0	725	0	0
502331 Temporary Service	1,743	0	1,743	0	0
502401 Transport Non-employee	42	0	42	0	0
502451 Employee Out-of-town Travel	2,821	0	2,821	0	0
502452 Employee Air Travel	741	0	741	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502503 Cell Phone Service	1,233	0	1,233	0	0
502520 Postage & Delivery Srvc	61	0	61	0	0
502701 Printing/Binding	3,324	0	3,324	0	0
502851 Subscriptions	99	0	99	0	0
502883 Registration	(21)	0	(21)	0	0
502884 Membership Dues	2,478	0	2,478	0	0
502920 Other Rpr & Maint Srvc	3,286	0	187	0	0
502951 Info Systems Charge	29,900	0	29,900	0	0
502957 Telecmmnct'n Charge	3,473	0	3,473	0	0
502983 Surplus Property	400	0	400	0	0
503050 Host & Hostess	439	0	439	0	0
503100 Offc & Admin Supply	3,716	0	3,716	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	7,899	0	7,711	0	0
503140 Office Equipment < \$10K	363	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503999 Credit Card Clearing	28	0	28	0	0
505233 Rent Equipment	893	0	893	0	0
505252 Software License	0	0	0	0	0
505279 Notary	40	0	40	0	0
531001 Transfer Operational	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,673,424				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Administration**

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
Functional Cost	1,673,424	0	1,418,117	114,695	136,962
<b>Allocation Step 1</b>					
Inbound - All Others	826,993	0	720,575	48,619	57,799
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(361,725)	0	0	(163,314)	(194,761)
1st Allocation	2,138,692	0	2,138,692	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	142,198	0	124,042	8,297	9,859
Unallocated Costs	(18,156)	0	0	(8,297)	(9,859)
2nd Allocation	124,042	0	124,042	0	0
<b>Total For 015 Finance - Administration</b>					
Schedule .3 Total	2,262,734	0	2,262,734	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Administration**

30003 General Fund  
4% Reserve\*\*

<u>Other Expense &amp; Cost</u>	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501104 Overtime Pay	0
501109 Longevity	0
501134 Paid Family Leave	0
501160 YE Biweekly Sal/Fringe Accr	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
502105 Cable Television	0
502229 Management Consultant	0
502314 Pre-Employment Checks	0
502331 Temporary Service	0
502401 Transport Non-employee	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	3,099
502951 Info Systems Charge	0
502957 Telecmmnct'n Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	0
503130 Computer Hardware <\$10K	188
503140 Office Equipment < \$10K	363
503150 Furniture/Fixtures<\$10K	0
503330 Books/Magazines/Periodicals	0
503999 Credit Card Clearing	0
505233 Rent Equipment	0
505252 Software License	0
505279 Notary	0
531001 Transfer Operational	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Administration**

	30003 General Fund 4% Reserve**	
<hr/>		
Functional Cost		3,650
Allocation Step 1		
Inbound - All Others		0
Reallocate Admin Costs		0
Unallocated Costs	(3,650)	
1st Allocation		0
Allocation Step 2		
Inbound - All Others		0
Unallocated Costs		0
2nd Allocation		0
Total For 015 Finance - Administration		
Schedule .3 Total		0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Administration**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	188,228.44	2.225465	47,591		47,591	2,911	50,502
015 Finance - Accountability	477,903.23	5.650351	120,843		120,843		120,843
015 Finance - Business Assistance	811,266.57	9.591776	205,138		205,138	12,600	217,738
015 Finance - Grants & Cost Planning	321,478.39	3.800907	81,289		81,289	4,981	86,270
015 Finance - Office of Mgmt & Budget	1,397,156.42	16.518876	353,285		353,285	21,715	375,000
015 Finance - Operations	2,209,615.47	26.124749	558,737		558,737	34,437	593,174
015 Finance - Payroll	482,806.70	5.708326	122,081		122,081	7,492	129,573
015 Finance - Property Administration	349,539.42	4.132678	88,388		88,388	5,419	93,807
015 Finance - Purchasing	1,174,383.63	13.884986	296,958		296,958	18,245	315,203
015 Finance - Treasury	1,045,560.77	12.361886	264,382		264,382	16,242	280,624
<b>Schedule .4 Total for Administration</b>	<b>8,457,939.04</b>	<b>100.000000</b>	<b>2,138,692</b>		<b>2,138,692</b>	<b>124,042</b>	<b>2,262,734</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 015 Finance - Administration**

Receiving Department	Total	Administration
015 Finance	50,502	50,502
015 Finance - Accountability	120,843	120,843
015 Finance - Business Assistance	217,738	217,738
015 Finance - Grants & Cost Planning	86,270	86,270
015 Finance - Office of Mgmt & Budget	375,000	375,000
015 Finance - Operations	593,174	593,174
015 Finance - Payroll	129,573	129,573
015 Finance - Property Administration	93,807	93,807
015 Finance - Purchasing	315,203	315,203
015 Finance - Treasury	280,624	280,624
Direct Bill	0	0
<b>Total</b>	<b>2,262,734</b>	<b>2,262,734</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Business Assistance**

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

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

- **Vendor Assistance** - direct costs identified to this function are representative of pre-award procurement process activity and monitoring technical training on Metro's procurement processes to small, minority, woman and service-disabled veteran owned businesses. These costs have been allocated directly to Finance - Purchasing for further allocation.
- **Procurement Post Award** - direct costs identified to this function include monitoring and ensuring compliance with specifications identified in procurement awards for small, minority, woman, and service-disabled veteran owned businesses. These costs are allocated based on the total number of solicitations monitored by benefiting department.
- **Department Auditing and Monitoring** - direct costs identified to this function include auditing, monitoring and ensuring compliance with program regulations as identified by Metro Code related to the equitable treatment of small, minority, woman, and service-disabled veteran owned businesses. These costs have been allocated directly to Finance - Purchasing for further allocation.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Business Assistance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	884,969			884,969
Deductions:				
502801 Advertising & Promot'n	0			
Total Deductions:	0			0
Inbound Costs:				
001 Administrative - Post Audits	245		245	
010 General Services - Facilities	25,094	654	25,748	
010 General Services - Mail Services	32		32	
014 Information Technology Service	2,488	101	2,589	
015 Finance - Administration	205,138	12,600	217,738	
015 Finance - Grants & Cost Planning		65	65	
015 Finance - Office of Mgmt & Budget		912	912	
015 Finance - Operations		740	740	
015 Finance - Payroll		316	316	
015 Finance - Property Administration		115	115	
015 Finance - Treasury		60	60	
048 Internal Audit		289	289	
Total Allocated Additions:	232,997	15,852	248,849	248,849
Total To Be Allocated:	1,117,966	15,852		1,133,818

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	552,952	172,355	166,992	164,448	49,157
501102 Leave Pay	30,861	9,619	9,320	9,178	2,744
501103 Holiday Pay	26,439	8,241	7,985	7,863	2,350
501109 Longevity	1,843	574	557	548	164
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	6,340	1,975	1,915	1,886	564
501172 Employer OASDI	35,001	10,910	10,570	10,409	3,112
501173 Employer SSN Medical	8,186	2,551	2,472	2,435	728
501174 Employer Group Health	81,894	25,527	24,732	24,355	7,280
501175 Employer Dental Group	7,088	2,209	2,141	2,108	630
501176 Employer Group Life	1,538	480	464	457	137
501177 Employer Pension	55,487	17,295	16,757	16,502	4,933
501181 FSA Pre-Tax Savings	1,209	377	365	360	107
501182 Cafe Plan Pre-Tax Savings	2,428	757	733	722	216
502229 Mngt Cnsltnt Svc	0	0	0	0	0
502314 Pre-Employment Checks	224	69	68	67	20
502331 Temporary Service	5,842	1,822	1,764	1,737	519
502451 Employee Out-of-town Travel	4,921	1,534	1,486	1,464	437
502452 Employee Air Travel	2,652	826	801	789	236
502701 Printing/Binding	0	0	0	0	0
*502801 Advertising & Promot'n	0	0	0	0	0
502883 Registration	3,100	966	936	922	276
502884 Membership Dues	160	50	48	48	14
502951 Info Systems Charge	14,600	4,551	4,409	4,342	1,298
502957 Telecmmnct'n Charge	701	219	212	208	62
502983 Surplus Property	200	63	60	59	18
503050 Host & Hostess	703	220	212	209	62
503100 Offc & Admin Supply	1,663	518	502	495	148
503120 Computer Software	32,428	10,108	9,793	9,644	2,883
503130 Computer Hardware <\$10K	5,649	1,761	1,706	1,680	502
505233 Rent Equipment	860	268	260	256	76
<b>Departmental Total</b>					
Expenditures Per Financial Statement	884,969				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	884,969	275,845	267,260	263,191	78,673
<b>Allocation Step 1</b>					
Inbound - All Others	232,997	232,997	0	0	0
Reallocate Admin Costs		(508,842)	223,227	219,871	65,744
Unallocated Costs	0	0	0	0	0
1st Allocation	1,117,966	0	490,487	483,062	144,417
<b>Allocation Step 2</b>					
Inbound - All Others	15,852	15,852	0	0	0
Reallocate Admin Costs		(15,852)	6,967	6,841	2,044
Unallocated Costs	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
2nd Allocation	15,852	0	6,967	6,841	2,044
Total For 015 Finance - Business Assistance					
----- Schedule .3 Total	1,133,818	0	497,454	489,903	146,461

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Business Assistance**

Activity - Vendor Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	490,487		490,487	6,967	497,454
Schedule .4 Total for Vendor Assistance	100	100.000000	490,487		490,487	6,967	497,454

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	5	2.824859	13,642		13,642	301	13,943
008 Human Resources	5	2.824859	13,642		13,642		13,642
010 General Services - Administration	49	27.683612	133,761		133,761		133,761
014 Information Technology Service	8	4.519774	21,833		21,833		21,833
015 Finance - Administration	1	0.564972	2,727		2,727		2,727
015 Finance - Treasury	1	0.564972	2,727		2,727	57	2,784
016 Assessor of Property	1	0.564972	2,727		2,727	57	2,784
030 Sheriff's Office	1	0.564972	2,727		2,727	57	2,784
031 Police	2	1.129944	5,459		5,459	116	5,575
038 Health	1	0.564972	2,727		2,727	57	2,784
039 Public Library	2	1.129944	5,459		5,459	116	5,575
040 Parks	12	6.779661	32,747		32,747	715	33,462
042 Public Works	34	19.209040	92,794		92,794	2,038	94,832
048 Internal Audit	3	1.694915	8,187		8,187	176	8,363
060 Farmer's Market	1	0.564972	2,727		2,727	57	2,784
061 Municipal Auditorium	1	0.564972	2,727		2,727	57	2,784
062 State Fair Board	5	2.824859	13,642		13,642	301	13,943
064 Sports Authority	4	2.259887	10,915		10,915	236	11,151
065 Water and Sewer	36	20.338983	98,250		98,250	2,207	100,457
071 Convention Center Authority	1	0.564972	2,727		2,727	57	2,784
076 Nashville Career Advancement Center	4	2.259887	10,915		10,915	236	11,151
<b>Schedule .4 Total for Procurement Post Award</b>	<b>177</b>	<b>100.000000</b>	<b>483,062</b>		<b>483,062</b>	<b>6,841</b>	<b>489,903</b>

Allocation Basis: Number of Contracts Managed by Benefiting Department  
Allocation Source: FY 2020 Business Assistance Report - Finance-Business Assistance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Department Auditing and Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	144,417		144,417	2,044	146,461
Schedule .4 Total for Department Auditing and Monitoring	100	100.000000	144,417		144,417	2,044	146,461

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
004 Mayor's Office - Administration	13,943	0	13,943	0
008 Human Resources	13,642	0	13,642	0
010 General Services - Administration	133,761	0	133,761	0
014 Information Technology Service	21,833	0	21,833	0
015 Finance - Administration	2,727	0	2,727	0
015 Finance - Purchasing	643,915	497,454	0	146,461
015 Finance - Treasury	2,784	0	2,784	0
016 Assessor of Property	2,784	0	2,784	0
030 Sheriff's Office	2,784	0	2,784	0
031 Police	5,575	0	5,575	0
038 Health	2,784	0	2,784	0
039 Public Library	5,575	0	5,575	0
040 Parks	33,462	0	33,462	0
042 Public Works	94,832	0	94,832	0
048 Internal Audit	8,363	0	8,363	0
060 Farmer's Market	2,784	0	2,784	0
061 Municipal Auditorium	2,784	0	2,784	0
062 State Fair Board	13,943	0	13,943	0
064 Sports Authority	11,151	0	11,151	0
065 Water and Sewer	100,457	0	100,457	0
071 Convention Center Authority	2,784	0	2,784	0
076 Nashville Career Advancement Center	11,151	0	11,151	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>1,133,818</b>	<b>497,454</b>	<b>489,903</b>	<b>146,461</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Grants & Cost Planning**

The purpose of the Finance - Grants and Cost Planning Program is to provide grant funding development, assessment, and technical assistance products to Metro departments and agencies so they can win, collect, and retain grant funds. In addition, Cost Planning (CP) provides the annual Local Cost Allocation Plan (LOCAP) and Full Cost Plan to Metro agencies. CP further assists agencies in the preparation of indirect cost rate proposals, departmental cost allocation plans, and full cost billing rate structures.

The costs of Finance - Grants and Cost Planning are accounted for in GSD General Fund 10101 and business unit 15117210. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Grants Coordination** - these costs have been allocated using the number of Grant Assessments by benefiting department.
- **Cost Planning** - these costs have been allocated government-wide based on the total modified expenditures (in 000's) by benefiting department.
- **Direct Appropriations** - these costs have been allocated directly to All Other.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Grants & Cost Planning**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	332,282			332,282
Inbound Costs:				
Depreciation	7,395		7,395	
001 Administrative - Post Audits	60,092	170	60,262	
006 Law	429	249	678	
010 General Services - Facilities	10,113	255	10,368	
014 Information Technology Service	1,197	42	1,239	
015 Finance - Accountability	110,165	23,333	133,498	
015 Finance - Administration	81,289	4,981	86,270	
015 Finance - Grants & Cost Planning		23	23	
015 Finance - Office of Mgmt & Budget		273	273	
015 Finance - Operations		274	274	
015 Finance - Payroll		88	88	
015 Finance - Property Administration		42	42	
015 Finance - Treasury		18	18	
030 Sheriff's Office - Security Services		1,601	1,601	
048 Internal Audit		106	106	
Total Allocated Additions:	270,680	31,455	302,135	302,135
Total To Be Allocated:	602,962	31,455		634,417

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Grants & Cost Planning**

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	215,028	6,967	77,088	98,418	32,555
501102 Leave Pay	17,889	580	6,413	8,188	2,708
501103 Holiday Pay	10,290	333	3,689	4,710	1,558
501109 Longevity	1,843	60	661	843	279
501160 YE Biweekly Sal/Fringe Accr	2,439	79	874	1,117	369
501172 Employer OASDI	14,645	474	5,250	6,704	2,217
501173 Employer SSN Medical	3,425	111	1,228	1,567	519
501174 Employer Group Health	23,556	763	8,445	10,782	3,566
501175 Employer Dental Group	1,204	39	432	551	182
501176 Employer Group Life	474	15	170	217	72
501177 Employer Pension	30,011	972	10,759	13,736	4,544
501182 Cafe Plan Pre-Tax Savings	676	22	242	310	102
502851 Subscriptions	2,272	74	815	1,039	344
502883 Registration	(175)	(6)	(63)	(80)	(26)
502884 Membership Dues	410	13	147	188	62
502951 Info Systems Charge	7,400	240	2,653	3,387	1,120
502957 Telecommnct'n Charge	81	3	29	37	12
502983 Surplus Property	100	3	36	46	15
503100 Offc & Admin Supply	269	9	96	123	41
503130 Computer Hardware <\$10K	0	0	0	0	0
505233 Rent Equipment	413	13	148	189	63
505252 Software License	32	1	11	15	5
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	332,282				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	332,282	10,765	119,123	152,087	50,307
<b>Allocation Step 1</b>					
Inbound - All Others	270,680	270,680	0	0	0
Reallocate Admin Costs		(281,445)	104,274	133,136	44,035
Unallocated Costs	0	0	0	0	0
1st Allocation	602,962	0	223,397	285,223	94,342
<b>Allocation Step 2</b>					
Inbound - All Others	31,455	31,455	0	0	0
Reallocate Admin Costs		(31,455)	11,643	14,895	4,917
Unallocated Costs	0	0	0	0	0
2nd Allocation	31,455	0	11,643	14,895	4,917
<b>Total For 015 Finance - Grants &amp; Cost Planning</b>					
Schedule .3 Total	634,417	0	235,040	300,118	99,259

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Grants Coordination

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	4	2.272727	5,074		5,074	262	5,336
007 Planning Commission	2	1.136364	2,537		2,537	128	2,665
011 Historical Commission	1	0.568182	1,266		1,266	60	1,326
015 Finance - Administration	3	1.704545	3,807		3,807		3,807
026 Juvenile Court	9	5.113636	11,421		11,421	600	12,021
027 General Sessions Court	4	2.272727	5,074		5,074	262	5,336
028 State Trial Courts	4	2.272727	5,074		5,074	262	5,336
030 Sheriff's Office	2	1.136364	2,537		2,537	128	2,665
031 Police	15	8.522727	19,037		19,037	1,001	20,038
032 Fire	9	5.113636	11,421		11,421	600	12,021
037 Social Services	11	6.250000	13,959		13,959	732	14,691
038 Health	41	23.295456	52,093		52,093	2,916	55,009
039 Public Library	6	3.409091	7,611		7,611	397	8,008
040 Parks	14	7.954545	17,766		17,766	931	18,697
041 Arts Commission	12	6.818182	15,232		15,232	797	16,029
042 Public Works	6	3.409091	7,611		7,611	397	8,008
049 Office of Emergency Management	7	3.977273	8,887		8,887	461	9,348
051 Office of Family Safety	6	3.409091	7,611		7,611	397	8,008
065 Water and Sewer	4	2.272727	5,074		5,074	262	5,336
070 Community Education Commission	1	0.568182	1,266		1,266	60	1,326
075 Metro Action Commission	12	6.818182	15,232		15,232	797	16,029
076 Nashville Career Advancement Center	3	1.704545	3,807		3,807	193	4,000
<b>Schedule .4 Total for Grants Coordination</b>	<b>176</b>	<b>100.000000</b>	<b>223,397</b>		<b>223,397</b>	<b>11,643</b>	<b>235,040</b>

Allocation Basis: Number of Grant Assessments by Benefiting Department  
Allocation Source: FY 2020 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	53		53		53
001 Administrative - Employee Benefits	628,110	16.719941	47,686		47,686		47,686
001 Administrative - Facility Rental	966	0.025714	70		70		70
001 Administrative - Insurance	2,508	0.066762	190		190		190
001 Administrative - Post Audits	1,175	0.031278	88		88		88
002 Metropolitan Council	2,600	0.069211	197		197	10	207
003 Metropolitan Clerk	532	0.014162	40		40	1	41
003 Metropolitan Clerk - Records Center	193	0.005138	12		12		12
004 Mayor's Office	393	0.010461	29		29	1	30
004 Mayor's Office - Administration	3,879	0.103257	293		293	15	308
005 Election Commission	4,737	0.126096	357		357	19	376
006 Law	13,734	0.365591	1,042		1,042		1,042
007 Planning Commission	5,047	0.134348	381		381	20	401
008 Human Resources	5,381	0.143239	406		406		406
009 Register of Deeds	2,754	0.073310	208		208	10	218
010 General Services	860	0.022893	64		64	3	67
010 General Services - Administration	1,044	0.027791	76		76		76
010 General Services - Facilities	21,786	0.579931	1,650		1,650		1,650
010 General Services - Fleet Management	39,127	1.041539	2,970		2,970		2,970
010 General Services - Mail Services	929	0.024729	68		68		68
011 Historical Commission	1,172	0.031198	87		87	4	91
014 Information Technology Service	31,135	0.828796	2,362		2,362		2,362
015 Finance	25	0.000665	1		1		1
015 Finance - Accountability	548	0.014587	41		41		41
015 Finance - Administration	1,670	0.044454	125		125		125
015 Finance - Business Assistance	885	0.023558	65		65		65
015 Finance - Grants & Cost Planning	332	0.008838	23		23		23
015 Finance - Office of Mgmt & Budget	1,461	0.038891	108		108	4	112
015 Finance - Operations	2,334	0.062130	177		177	10	187
015 Finance - Payroll	582	0.015493	43		43	1	44
015 Finance - Property Administration	366	0.009743	26		26	1	27
015 Finance - Purchasing	1,249	0.033248	93		93	4	97
015 Finance - Treasury	1,293	0.034419	97		97	4	101
016 Assessor of Property	7,139	0.190036	541		541	33	574
017 Trustee	2,147	0.057152	163		163	9	172
018 County Clerk	4,651	0.123807	351		351	19	370
019 District Attorney	9,102	0.242290	687		687	40	727
021 Public Defender	8,547	0.227516	648		648	39	687
022 Juvenile Court Clerk	1,973	0.052520	147		147	7	154
023 Circuit Court Clerk	12,472	0.331998	946		946	56	1,002
024 Criminal Court Clerk	6,477	0.172414	489		489	28	517
025 Clerk and Master - Chancery	1,444	0.038438	107		107	4	111
026 Juvenile Court	14,761	0.392930	1,120		1,120	69	1,189
027 General Sessions Court	12,122	0.322681	920		920	56	976
028 State Trial Courts	12,671	0.337295	960		960	57	1,017
029 Justice Integration Services	2,752	0.073257	208		208	10	218
030 Sheriff's Office	79,441	2.114676	6,030		6,030	386	6,416
030 Sheriff's Office - Security Services	15,745	0.419123	1,194		1,194	73	1,267
031 Police	211,039	5.617742	16,022		16,022	1,034	17,056
032 Fire	136,853	3.642951	10,388		10,388	666	11,054
033 Codes Administration	10,540	0.280569	799		799	48	847

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	41		41	1	42
035 Agricultural Extension	335	0.008918	24		24	1	25
037 Social Services	7,541	0.200737	570		570	34	604
038 Health	48,896	1.301584	3,711		3,711	236	3,947
038 Health - Employee Health & Wellness	766	0.020390	57		57	3	60
039 Public Library	31,974	0.851130	2,426		2,426	149	2,575
040 Parks	39,343	1.047289	2,986		2,986	185	3,171
041 Arts Commission	1,098	0.029228	80		80	4	84
042 Public Works	73,312	1.951525	5,565		5,565	355	5,920
044 Human Relations Commission	521	0.013869	39		39	1	40
047 Criminal Justice Planning	544	0.014481	41		41	1	42
048 Internal Audit	1,141	0.030373	86		86	4	90
049 Office of Emergency Management	1,497	0.039849	110		110	5	115
051 Office of Family Safety	3,144	0.083692	237		237	12	249
052 Community Oversight Board	1,093	0.029095	80		80	4	84
060 Farmer's Market	2,220	0.059095	170		170	9	179
061 Municipal Auditorium	1,770	0.047116	132		132	5	137
062 State Fair Board	3,892	0.103603	294		294	15	309
064 Sports Authority	53,492	1.423927	4,059		4,059	256	4,315
065 Water and Sewer	283,563	7.548290	21,527		21,527	1,395	22,922
068 District Energy System (DES)	16,855	0.448671	1,276		1,276	78	1,354
070 Community Education Commission	511	0.013603	38		38	1	39
071 Convention Center Authority	174,450	4.643763	13,243		13,243	855	14,098
075 Metro Action Commission	27,942	0.743801	2,121		2,121	131	2,252
076 Nashville Career Advancement Center	3,388	0.090187	257		257	14	271
077 Metro Development & Housing Authority	4,850	0.129104	367		367	19	386
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	3,711		3,711	236	3,947
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	96,840		96,840	6,606	103,446
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	6,991		6,991	447	7,438
091 Emergency Communication Center	15,129	0.402726	1,146		1,146	70	1,216
Bordeaux Longterm Care	3,500	0.093168	264		264	14	278
Flood	538	0.014321	41		41	1	42
Hospital Authority	43,112	1.147618	3,272		3,272	205	3,477
Knowles Home	2,121	0.056460	160		160	9	169
Medical Examiner	5,361	0.142707	404		404	21	425
All Other	158,207	4.211383	12,009		12,009	772	12,781
<b>Schedule .4 Total for Cost Planning</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>285,223</b>		<b>285,223</b>	<b>14,895</b>	<b>300,118</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	94,342		94,342	4,917	99,259
Schedule .4 Total for Direct Appropriations	100	100.000000	94,342		94,342	4,917	99,259

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Corporate Dues	53	0	53	0
001 Administrative - Employee Benefits	47,686	0	47,686	0
001 Administrative - Facility Rental	70	0	70	0
001 Administrative - Insurance	190	0	190	0
001 Administrative - Post Audits	88	0	88	0
002 Metropolitan Council	207	0	207	0
003 Metropolitan Clerk	41	0	41	0
003 Metropolitan Clerk - Records Center	12	0	12	0
004 Mayor's Office	30	0	30	0
004 Mayor's Office - Administration	5,644	5,336	308	0
005 Election Commission	376	0	376	0
006 Law	1,042	0	1,042	0
007 Planning Commission	3,066	2,665	401	0
008 Human Resources	406	0	406	0
009 Register of Deeds	218	0	218	0
010 General Services	67	0	67	0
010 General Services - Administration	76	0	76	0
010 General Services - Facilities	1,650	0	1,650	0
010 General Services - Fleet Management	2,970	0	2,970	0
010 General Services - Mail Services	68	0	68	0
011 Historical Commission	1,417	1,326	91	0
014 Information Technology Service	2,362	0	2,362	0
015 Finance	1	0	1	0
015 Finance - Accountability	41	0	41	0
015 Finance - Administration	3,932	3,807	125	0
015 Finance - Business Assistance	65	0	65	0
015 Finance - Grants & Cost Planning	23	0	23	0
015 Finance - Office of Mgmt & Budget	112	0	112	0
015 Finance - Operations	187	0	187	0
015 Finance - Payroll	44	0	44	0
015 Finance - Property Administration	27	0	27	0
015 Finance - Purchasing	97	0	97	0
015 Finance - Treasury	101	0	101	0
016 Assessor of Property	574	0	574	0
017 Trustee	172	0	172	0
018 County Clerk	370	0	370	0
019 District Attorney	727	0	727	0
021 Public Defender	687	0	687	0
022 Juvenile Court Clerk	154	0	154	0
023 Circuit Court Clerk	1,002	0	1,002	0
024 Criminal Court Clerk	517	0	517	0
025 Clerk and Master - Chancery	111	0	111	0
026 Juvenile Court	13,210	12,021	1,189	0
027 General Sessions Court	6,312	5,336	976	0
028 State Trial Courts	6,353	5,336	1,017	0
029 Justice Integration Services	218	0	218	0
030 Sheriff's Office	9,081	2,665	6,416	0
030 Sheriff's Office - Security Services	1,267	0	1,267	0
031 Police	37,094	20,038	17,056	0
032 Fire	23,075	12,021	11,054	0
033 Codes Administration	847	0	847	0
034 Beer Board	42	0	42	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
035 Agricultural Extension	25	0	25	0
037 Social Services	15,295	14,691	604	0
038 Health	58,956	55,009	3,947	0
038 Health - Employee Health & Wellness	60	0	60	0
039 Public Library	10,583	8,008	2,575	0
040 Parks	21,868	18,697	3,171	0
041 Arts Commission	16,113	16,029	84	0
042 Public Works	13,928	8,008	5,920	0
044 Human Relations Commission	40	0	40	0
047 Criminal Justice Planning	42	0	42	0
048 Internal Audit	90	0	90	0
049 Office of Emergency Management	9,463	9,348	115	0
051 Office of Family Safety	8,257	8,008	249	0
052 Community Oversight Board	84	0	84	0
060 Farmer's Market	179	0	179	0
061 Municipal Auditorium	137	0	137	0
062 State Fair Board	309	0	309	0
064 Sports Authority	4,315	0	4,315	0
065 Water and Sewer	28,258	5,336	22,922	0
068 District Energy System (DES)	1,354	0	1,354	0
070 Community Education Commission	1,365	1,326	39	0
071 Convention Center Authority	14,098	0	14,098	0
075 Metro Action Commission	18,281	16,029	2,252	0
076 Nashville Career Advancement Center	4,271	4,000	271	0
077 Metro Development & Housing Authority	386	0	386	0
078 Metropolitan Transit Authority (MTA)	3,947	0	3,947	0
080 Metro Nashville Public Schools (MNPS)	103,446	0	103,446	0
090 Debt Service	7,438	0	7,438	0
091 Emergency Communication Center	1,216	0	1,216	0
Bordeaux Longterm Care	278	0	278	0
Flood	42	0	42	0
Hospital Authority	3,477	0	3,477	0
Knowles Home	169	0	169	0
Medical Examiner	425	0	425	0
All Other	112,040	0	12,781	99,259
Direct Bill	0	0	0	0
<b>Total</b>	<b>634,417</b>	<b>235,040</b>	<b>300,118</b>	<b>99,259</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Office of Mgmt & Budget**

The Office of Management and Budget (OMB) drives financial planning and strategic management processes across Metro Government by delivering management information, consulting, and implementation services.

The Finance - Office of Management & Budget are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Office of Mgmt & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,461,310			1,461,310
Inbound Costs:				
Depreciation	101,890		101,890	
001 Administrative - Post Audits	404		404	
010 General Services - Facilities	94,112	2,480	96,592	
010 General Services - Mail Services	780	31	811	
014 Information Technology Service	7,018	290	7,308	
015 Finance - Administration	353,285	21,715	375,000	
015 Finance - Grants & Cost Planning	108	4	112	
015 Finance - Office of Mgmt & Budget		1,445	1,445	
015 Finance - Operations		1,226	1,226	
015 Finance - Payroll		440	440	
015 Finance - Property Administration		190	190	
015 Finance - Treasury		93	93	
030 Sheriff's Office - Security Services		21,767	21,767	
048 Internal Audit		478	478	
Total Allocated Additions:	<u>557,597</u>	<u>50,159</u>	607,756	607,756
Total To Be Allocated:	<u>2,018,907</u>	<u>50,159</u>		<u>2,069,066</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Office of Mgmt & Budget**

	Total	G&A	Budget Planning & Mgmt
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	908,182	0	908,182
501102 Leave Pay	82,715	0	82,715
501103 Holiday Pay	44,361	0	44,361
501109 Longevity	3,548	0	3,548
501134 Paid Family Leave	10,085	0	10,085
501160 YE Biweekly Sal/Fringe Accr	9,085	0	9,085
501172 Employer OASDI	61,747	0	61,747
501173 Employer SSN Medical	14,441	0	14,441
501174 Employer Group Health	128,922	0	128,922
501175 Employer Dental Group	9,718	0	9,718
501176 Employer Group Life	2,160	0	2,160
501177 Employer Pension	118,140	0	118,140
501181 FSA Pre-Tax Savings	335	0	335
501182 Cafe Plan Pre-Tax Savings	3,718	0	3,718
502105 Cable Television	358	0	358
502314 Pre-Employment Checks	106	0	106
502331 Temporary Service	8,897	0	8,897
502451 Employee Out-of-town Travel	0	0	0
502453 Employee Local Travel/Park	565	0	565
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	236	0	236
502701 Printing/Binding	1,365	0	1,365
502851 Subscriptions	288	0	288
502883 Registration	(410)	0	(410)
502884 Membership Dues	25	0	25
502951 Info Systems Charge	31,100	0	31,100
502957 Telecommnct'n Charge	9,023	0	9,023
502983 Surplus Property	400	0	400
503050 Host & Hostess	320	0	320
503100 Offc & Admin Supply	2,009	0	2,009
503120 Computer Software	108	0	108
503130 Computer Hardware <\$10K	4,269	0	4,269
503150 Furniture/Fixtures<\$10K	0	0	0
503999 Credit Card Clearing	4,599	0	4,599
505233 Rent Equipment	895	0	895
505282 Professional Privilege Tax	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,461,310		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	1,461,310	0	1,461,310
<b>Allocation Step 1</b>			
Inbound - All Others	557,597	557,597	0
Reallocate Admin Costs		(557,597)	557,597
Unallocated Costs	0	0	0
1st Allocation	2,018,907	0	2,018,907

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Office of Mgmt & Budget**

	Total	G&A	Budget Planning & Mgmt
<b>Allocation Step 2</b>			
Inbound - All Others	50,159	50,159	0
Reallocate Admin Costs		(50,159)	50,159
Unallocated Costs	0	0	0
2nd Allocation	50,159	0	50,159
<b>Total For 015 Finance - Office of Mgmt &amp; Budget</b>			
Schedule .3 Total	2,069,066	0	2,069,066

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	714	0.029069	585		585		585
001 Administrative - Employee Benefits	69,897	2.845714	57,450		57,450		57,450
001 Administrative - Facility Rental	764	0.031105	628		628		628
001 Administrative - Insurance	2,608	0.106179	2,142		2,142		2,142
001 Administrative - Post Audits	1,768	0.071981	1,452		1,452		1,452
002 Metropolitan Council	2,686	0.109355	2,206		2,206	54	2,260
003 Metropolitan Clerk	691	0.028133	565		565	13	578
003 Metropolitan Clerk - Records Center	225	0.009160	182		182		182
004 Mayor's Office	630	0.025649	515		515	11	526
004 Mayor's Office - Administration	4,548	0.185163	3,738		3,738	94	3,832
005 Election Commission	5,585	0.227382	4,588		4,588	118	4,706
006 Law	6,589	0.268258	5,416		5,416		5,416
007 Planning Commission	6,094	0.248105	5,007		5,007	131	5,138
008 Human Resources	5,795	0.235932	4,760		4,760		4,760
009 Register of Deeds	272	0.011074	222		222	5	227
010 General Services	774	0.031512	634		634	13	647
010 General Services - Administration	1,284	0.052275	1,054		1,054		1,054
010 General Services - Facilities	23,781	0.968195	19,546		19,546		19,546
010 General Services - Fleet Management	22,771	0.927075	18,719		18,719		18,719
010 General Services - Mail Services	1,094	0.044540	898		898		898
011 Historical Commission	1,220	0.049670	1,001		1,001	22	1,023
014 Information Technology Service	29,511	1.201480	24,254		24,254		24,254
015 Finance	53	0.002158	43		43	1	44
015 Finance - Accountability	570	0.023206	466		466		466
015 Finance - Administration	1,930	0.078576	1,583		1,583		1,583
015 Finance - Business Assistance	1,111	0.045232	912		912		912
015 Finance - Grants & Cost Planning	335	0.013639	273		273		273
015 Finance - Office of Mgmt & Budget	1,758	0.071573	1,445		1,445		1,445
015 Finance - Operations	2,441	0.099380	2,005		2,005	48	2,053
015 Finance - Payroll	591	0.024061	484		484	11	495
015 Finance - Property Administration	520	0.021171	427		427	8	435
015 Finance - Purchasing	1,301	0.052968	1,068		1,068	24	1,092
015 Finance - Treasury	1,451	0.059075	1,192		1,192	27	1,219
016 Assessor of Property	8,291	0.337551	6,810		6,810	179	6,989
017 Trustee	2,431	0.098973	1,997		1,997	48	2,045
018 County Clerk	5,134	0.209020	4,219		4,219	110	4,329
019 District Attorney	9,491	0.386407	7,799		7,799	201	8,000
021 Public Defender	9,412	0.383190	7,733		7,733	201	7,934
022 Juvenile Court Clerk	2,017	0.082118	1,656		1,656	40	1,696
023 Circuit Court Clerk	3,552	0.144612	2,919		2,919	74	2,993
024 Criminal Court Clerk	6,834	0.278232	5,617		5,617	145	5,762
025 Clerk and Master - Chancery	1,691	0.068846	1,388		1,388	32	1,420
026 Juvenile Court	15,609	0.635489	12,825		12,825	335	13,160
027 General Sessions Court	12,993	0.528984	10,677		10,677	279	10,956
028 State Trial Courts	12,924	0.526174	10,621		10,621	277	10,898
029 Justice Integration Services	2,822	0.114892	2,317		2,317	58	2,375
030 Sheriff's Office	80,802	3.289689	66,415		66,415	1,767	68,182
030 Sheriff's Office - Security Services	14,540	0.591967	11,947		11,947	316	12,263
031 Police	219,026	8.917198	180,028		180,028	4,802	184,830
032 Fire	137,493	5.597748	113,014		113,014	3,017	116,031
033 Codes Administration	11,989	0.488108	9,852		9,852	256	10,108

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	549	0.022351	450		450	9	459
035 Agricultural Extension	341	0.013883	278		278	5	283
037 Social Services	8,652	0.352249	7,108		7,108	185	7,293
038 Health	49,425	2.012238	40,623		40,623	1,076	41,699
038 Health - Employee Health & Wellness	766	0.031186	629		629	13	642
039 Public Library	32,668	1.330011	26,849		26,849	712	27,561
040 Parks	45,618	1.857244	37,495		37,495	994	38,489
041 Arts Commission	1,499	0.061029	1,231		1,231	27	1,258
042 Public Works	82,218	3.347339	67,581		67,581	1,799	69,380
044 Human Relations Commission	527	0.021456	432		432	8	440
047 Criminal Justice Planning	558	0.022718	456		456	10	466
048 Internal Audit	1,615	0.065751	1,327		1,327	29	1,356
049 Office of Emergency Management	2,415	0.098322	1,984		1,984	47	2,031
051 Office of Family Safety	3,409	0.138790	2,798		2,798	70	2,868
052 Community Oversight Board	1,538	0.062617	1,265		1,265	29	1,294
060 Farmer's Market	1,940	0.078983	1,593		1,593	37	1,630
061 Municipal Auditorium	1,916	0.078006	1,572		1,572	37	1,609
062 State Fair Board	3,068	0.124907	2,520		2,520	62	2,582
064 Sports Authority	1,727	0.070311	1,419		1,419	32	1,451
065 Water and Sewer	148,598	6.049865	122,140		122,140	3,256	125,396
068 District Energy System (DES)	15,022	0.611590	12,340		12,340	326	12,666
070 Community Education Commission	822	0.033466	675		675	15	690
071 Convention Center Authority	137,081	5.580974	112,676		112,676	3,010	115,686
075 Metro Action Commission	29,523	1.201969	24,264		24,264	646	24,910
076 Nashville Career Advancement Center	1,935	0.078780	1,588		1,588	37	1,625
077 Metro Development & Housing Authorit	16,461	0.670176	13,527		13,527	357	13,884
078 Metropolitan Transit Authority (MTA)	48,636	1.980116	39,977		39,977	1,056	41,033
080 Metro Nashville Public Schools (MNPS)	964,468	39.266353	792,902		792,902	21,498	814,400
091 Emergency Communication Center	16,109	0.655845	13,239		13,239	349	13,588
Bordeaux Longterm Care	3,500	0.142495	2,874		2,874	72	2,946
Hospital Authority	43,112	1.755217	35,430		35,430	942	36,372
Knowles Home	2,000	0.081426	1,642		1,642	40	1,682
Medical Examiner	5,370	0.218629	4,412		4,412	113	4,525
All Other	24,721	1.006465	20,317		20,317	544	20,861
<b>Schedule .4 Total for Budget Planning &amp; Mgmt</b>	<b>2,456,220</b>	<b>100.000000</b>	<b>2,018,907</b>		<b>2,018,907</b>	<b>50,159</b>	<b>2,069,066</b>

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Corporate Dues	585	585
001 Administrative - Employee Benefits	57,450	57,450
001 Administrative - Facility Rental	628	628
001 Administrative - Insurance	2,142	2,142
001 Administrative - Post Audits	1,452	1,452
002 Metropolitan Council	2,260	2,260
003 Metropolitan Clerk	578	578
003 Metropolitan Clerk - Records Center	182	182
004 Mayor's Office	526	526
004 Mayor's Office - Administration	3,832	3,832
005 Election Commission	4,706	4,706
006 Law	5,416	5,416
007 Planning Commission	5,138	5,138
008 Human Resources	4,760	4,760
009 Register of Deeds	227	227
010 General Services	647	647
010 General Services - Administration	1,054	1,054
010 General Services - Facilities	19,546	19,546
010 General Services - Fleet Management	18,719	18,719
010 General Services - Mail Services	898	898
011 Historical Commission	1,023	1,023
014 Information Technology Service	24,254	24,254
015 Finance	44	44
015 Finance - Accountability	466	466
015 Finance - Administration	1,583	1,583
015 Finance - Business Assistance	912	912
015 Finance - Grants & Cost Planning	273	273
015 Finance - Office of Mgmt & Budget	1,445	1,445
015 Finance - Operations	2,053	2,053
015 Finance - Payroll	495	495
015 Finance - Property Administration	435	435
015 Finance - Purchasing	1,092	1,092
015 Finance - Treasury	1,219	1,219
016 Assessor of Property	6,989	6,989
017 Trustee	2,045	2,045
018 County Clerk	4,329	4,329
019 District Attorney	8,000	8,000
021 Public Defender	7,934	7,934
022 Juvenile Court Clerk	1,696	1,696
023 Circuit Court Clerk	2,993	2,993
024 Criminal Court Clerk	5,762	5,762
025 Clerk and Master - Chancery	1,420	1,420
026 Juvenile Court	13,160	13,160
027 General Sessions Court	10,956	10,956
028 State Trial Courts	10,898	10,898
029 Justice Integration Services	2,375	2,375
030 Sheriff's Office	68,182	68,182
030 Sheriff's Office - Security Services	12,263	12,263
031 Police	184,830	184,830
032 Fire	116,031	116,031
033 Codes Administration	10,108	10,108
034 Beer Board	459	459

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Budget Planning &	
	Total	Mgmt
035 Agricultural Extension	283	283
037 Social Services	7,293	7,293
038 Health	41,699	41,699
038 Health - Employee Health & Wellness	642	642
039 Public Library	27,561	27,561
040 Parks	38,489	38,489
041 Arts Commission	1,258	1,258
042 Public Works	69,380	69,380
044 Human Relations Commission	440	440
047 Criminal Justice Planning	466	466
048 Internal Audit	1,356	1,356
049 Office of Emergency Management	2,031	2,031
051 Office of Family Safety	2,868	2,868
052 Community Oversight Board	1,294	1,294
060 Farmer's Market	1,630	1,630
061 Municipal Auditorium	1,609	1,609
062 State Fair Board	2,582	2,582
064 Sports Authority	1,451	1,451
065 Water and Sewer	125,396	125,396
068 District Energy System (DES)	12,666	12,666
070 Community Education Commission	690	690
071 Convention Center Authority	115,686	115,686
075 Metro Action Commission	24,910	24,910
076 Nashville Career Advancement Center	1,625	1,625
077 Metro Development & Housing Authorit	13,884	13,884
078 Metropolitan Transit Authority (MTA)	41,033	41,033
080 Metro Nashville Public Schools (MNPS)	814,400	814,400
091 Emergency Communication Center	13,588	13,588
Bordeaux Longterm Care	2,946	2,946
Hospital Authority	36,372	36,372
Knowles Home	1,682	1,682
Medical Examiner	4,525	4,525
All Other	20,861	20,861
Direct Bill	0	0
<b>Total</b>	<b>2,069,066</b>	<b>2,069,066</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Operations**

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

The costs of Finance - Operations are included in GSD General Fund 10101 and business units 15102210 (**Accounting and Reporting**) and 15102110 (**Accounts Payable**). These costs have been allocated to benefiting departments using the modified expenditures (in 000's) recorded for each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Operations**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,333,724			2,333,724
Inbound Costs:				
Depreciation	103,050		103,050	
001 Administrative - Post Audits	645	1	646	
003 Metropolitan Clerk - Records Center	3,333	30	3,363	
010 General Services - Facilities	144,906	3,827	148,733	
014 Information Technology Service	13,194	549	13,743	
015 Finance - Administration	558,737	34,437	593,174	
015 Finance - Grants & Cost Planning	177	10	187	
015 Finance - Office of Mgmt & Budget	2,005	48	2,053	
015 Finance - Operations		1,959	1,959	
015 Finance - Payroll		777	777	
015 Finance - Property Administration		302	302	
015 Finance - Treasury		160	160	
030 Sheriff's Office - Security Services		22,311	22,311	
048 Internal Audit		766	766	
Total Allocated Additions:	826,047	65,177	891,224	891,224
Total To Be Allocated:	3,159,771	65,177		3,224,948

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Operations**

	Total	G&A	Accounting and Reporting	Accounts Payable
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	1,391,680	0	989,393	402,287
501102 Leave Pay	172,163	0	99,147	73,016
501103 Holiday Pay	68,154	0	46,715	21,439
501104 Overtime Pay	25	0	0	25
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	16,484	0	10,429	6,055
501118 Admin Leave Disaster	629	0	0	629
501134 Paid Family Leave	7,273	0	3,094	4,179
501160 YE Biweekly Sal/Fringe Accr	14,929	0	11,198	3,731
501172 Employer OASDI	96,588	0	67,440	29,148
501173 Employer SSN Medical	22,635	0	15,842	6,793
501174 Employer Group Health	204,028	0	130,719	73,309
501175 Employer Dental Group	13,518	0	8,258	5,260
501176 Employer Group Life	3,712	0	2,350	1,362
501177 Employer Pension	190,330	0	131,882	58,448
501181 FSA Pre-Tax Savings	1,657	0	957	700
501182 Cafe Plan Pre-Tax Savings	5,810	0	3,611	2,199
502314 Pre-Employment Checks	0	0	0	0
502331 Temporary Service	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0
502701 Printing/Binding	119	0	119	0
502883 Registration	2,010	0	1,285	725
502884 Membership Dues	1,505	0	1,505	0
502920 Other Rpr & Maint Svc	0	0	0	0
502951 Info Systems Charge	63,300	0	32,100	31,200
502957 Telecommnct'n Charge	13,572	0	6,959	6,613
502983 Surplus Property	600	0	400	200
503050 Host & Hostess	135	0	135	0
503100 Offc & Admin Supply	5,475	0	5,475	0
503130 Computer Hardware <\$10K	6,036	0	3,699	2,337
503330 Books/Magazines/Periodicals	200	0	200	0
505233 Rent Equipment	3,483	0	2,378	1,105
505252 Software License	27,674	0	295	27,379
505282 Professional Privilege Tax	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,333,724			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,333,724	0	1,575,585	758,139
<b>Allocation Step 1</b>				
Inbound - All Others	826,047	826,047	0	0
Reallocate Admin Costs		(826,047)	557,691	268,356
Unallocated Costs	0	0	0	0
1st Allocation	3,159,771	0	2,133,276	1,026,495

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Operations**

	Total	G&A	Accounting and Reporting	Accounts Payable
<b>Allocation Step 2</b>				
Inbound - All Others	65,177	65,177	0	0
Reallocate Admin Costs		(65,177)	44,008	21,169
Unallocated Costs	0	0	0	0
2nd Allocation	65,177	0	44,008	21,169
<b>Total For 015 Finance - Operations</b>				
Schedule .3 Total	3,224,948	0	2,177,284	1,047,664

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Operations**

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	407		407		407
001 Administrative - Employee Benefits	628,110	16.719941	356,687		356,687		356,687
001 Administrative - Facility Rental	966	0.025714	546		546		546
001 Administrative - Insurance	2,508	0.066762	1,422		1,422		1,422
001 Administrative - Post Audits	1,175	0.031278	666		666		666
002 Metropolitan Council	2,600	0.069211	1,473		1,473	34	1,507
003 Metropolitan Clerk	532	0.014162	300		300	5	305
003 Metropolitan Clerk - Records Center	193	0.005138	108		108		108
004 Mayor's Office	393	0.010461	221		221	4	225
004 Mayor's Office - Administration	3,879	0.103257	2,200		2,200	52	2,252
005 Election Commission	4,737	0.126096	2,689		2,689	65	2,754
006 Law	13,734	0.365591	7,795		7,795		7,795
007 Planning Commission	5,047	0.134348	2,864		2,864	70	2,934
008 Human Resources	5,381	0.143239	3,052		3,052		3,052
009 Register of Deeds	2,754	0.073310	1,561		1,561	37	1,598
010 General Services	860	0.022893	486		486	10	496
010 General Services - Administration	1,044	0.027791	591		591		591
010 General Services - Facilities	21,786	0.579931	12,368		12,368		12,368
010 General Services - Fleet Management	39,127	1.041539	22,219		22,219		22,219
010 General Services - Mail Services	929	0.024729	525		525		525
011 Historical Commission	1,172	0.031198	665		665	14	679
014 Information Technology Service	31,135	0.828796	17,681		17,681		17,681
015 Finance	25	0.000665	14		14		14
015 Finance - Accountability	548	0.014587	308		308		308
015 Finance - Administration	1,670	0.044454	948		948		948
015 Finance - Business Assistance	885	0.023558	500		500		500
015 Finance - Grants & Cost Planning	332	0.008838	185		185		185
015 Finance - Office of Mgmt & Budget	1,461	0.038891	829		829		829
015 Finance - Operations	2,334	0.062130	1,323		1,323		1,323
015 Finance - Payroll	582	0.015493	328		328	5	333
015 Finance - Property Administration	366	0.009743	205		205	4	209
015 Finance - Purchasing	1,249	0.033248	708		708	14	722
015 Finance - Treasury	1,293	0.034419	732		732	14	746
016 Assessor of Property	7,139	0.190036	4,051		4,051	99	4,150
017 Trustee	2,147	0.057152	1,218		1,218	26	1,244
018 County Clerk	4,651	0.123807	2,641		2,641	62	2,703
019 District Attorney	9,102	0.242290	5,165		5,165	129	5,294
021 Public Defender	8,547	0.227516	4,848		4,848	121	4,969
022 Juvenile Court Clerk	1,973	0.052520	1,120		1,120	23	1,143
023 Circuit Court Clerk	12,472	0.331998	7,080		7,080	177	7,257
024 Criminal Court Clerk	6,477	0.172414	3,674		3,674	93	3,767
025 Clerk and Master - Chancery	1,444	0.038438	821		821	15	836
026 Juvenile Court	14,761	0.392930	8,380		8,380	211	8,591
027 General Sessions Court	12,122	0.322681	6,879		6,879	172	7,051
028 State Trial Courts	12,671	0.337295	7,193		7,193	179	7,372
029 Justice Integration Services	2,752	0.073257	1,560		1,560	37	1,597
030 Sheriff's Office	79,441	2.114676	45,110		45,110	1,161	46,271
030 Sheriff's Office - Security Services	15,745	0.419123	8,939		8,939	225	9,164
031 Police	211,039	5.617742	119,837		119,837	3,084	122,921
032 Fire	136,853	3.642951	77,718		77,718	1,996	79,714
033 Codes Administration	10,540	0.280569	5,984		5,984	150	6,134

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	304		304	5	309
035 Agricultural Extension	335	0.008918	188		188	4	192
037 Social Services	7,541	0.200737	4,283		4,283	107	4,390
038 Health	48,896	1.301584	27,766		27,766	708	28,474
038 Health - Employee Health & Wellness	766	0.020390	432		432	9	441
039 Public Library	31,974	0.851130	18,155		18,155	469	18,624
040 Parks	39,343	1.047289	22,340		22,340	568	22,908
041 Arts Commission	1,098	0.029228	622		622	14	636
042 Public Works	73,312	1.951525	41,627		41,627	1,067	42,694
044 Human Relations Commission	521	0.013869	295		295	5	300
047 Criminal Justice Planning	544	0.014481	306		306	5	311
048 Internal Audit	1,141	0.030373	646		646	14	660
049 Office of Emergency Management	1,497	0.039849	853		853	17	870
051 Office of Family Safety	3,144	0.083692	1,783		1,783	42	1,825
052 Community Oversight Board	1,093	0.029095	619		619	13	632
060 Farmer's Market	2,220	0.059095	1,260		1,260	26	1,286
061 Municipal Auditorium	1,770	0.047116	1,004		1,004	21	1,025
062 State Fair Board	3,892	0.103603	2,207		2,207	53	2,260
064 Sports Authority	53,492	1.423927	30,375		30,375	780	31,155
065 Water and Sewer	283,563	7.548290	161,028		161,028	4,146	165,174
068 District Energy System (DES)	16,855	0.448671	9,569		9,569	240	9,809
070 Community Education Commission	511	0.013603	288		288	5	293
071 Convention Center Authority	174,450	4.643763	99,065		99,065	2,547	101,612
075 Metro Action Commission	27,942	0.743801	15,864		15,864	404	16,268
076 Nashville Career Advancement Center	3,388	0.090187	1,920		1,920	44	1,964
077 Metro Development & Housing Authority	4,850	0.129104	2,752		2,752	67	2,819
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	27,766		27,766	708	28,474
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	723,402		723,402	18,988	742,390
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	52,294		52,294	1,345	53,639
091 Emergency Communication Center	15,129	0.402726	8,588		8,588	214	8,802
Bordeaux Longterm Care	3,500	0.093168	1,985		1,985	47	2,032
Flood	538	0.014321	304		304	5	309
Hospital Authority	43,112	1.147618	24,480		24,480	626	25,106
Knowles Home	2,121	0.056460	1,203		1,203	26	1,229
Medical Examiner	5,361	0.142707	3,041		3,041	73	3,114
All Other	158,207	4.211383	89,838		89,838	2,308	92,146
<b>Schedule .4 Total for Accounting and Reporting</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>2,133,276</b>		<b>2,133,276</b>	<b>44,008</b>	<b>2,177,284</b>

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	195		195		195
001 Administrative - Employee Benefits	628,110	16.719941	171,629		171,629		171,629
001 Administrative - Facility Rental	966	0.025714	261		261		261
001 Administrative - Insurance	2,508	0.066762	683		683		683
001 Administrative - Post Audits	1,175	0.031278	319		319		319
002 Metropolitan Council	2,600	0.069211	709		709	14	723
003 Metropolitan Clerk	532	0.014162	144		144	2	146
003 Metropolitan Clerk - Records Center	193	0.005138	51		51		51
004 Mayor's Office	393	0.010461	106		106	1	107
004 Mayor's Office - Administration	3,879	0.103257	1,059		1,059	21	1,080
005 Election Commission	4,737	0.126096	1,293		1,293	26	1,319
006 Law	13,734	0.365591	3,750		3,750		3,750
007 Planning Commission	5,047	0.134348	1,378		1,378	31	1,409
008 Human Resources	5,381	0.143239	1,467		1,467		1,467
009 Register of Deeds	2,754	0.073310	751		751	15	766
010 General Services	860	0.022893	234		234	4	238
010 General Services - Administration	1,044	0.027791	282		282		282
010 General Services - Facilities	21,786	0.579931	5,952		5,952		5,952
010 General Services - Fleet Management	39,127	1.041539	10,691		10,691		10,691
010 General Services - Mail Services	929	0.024729	251		251		251
011 Historical Commission	1,172	0.031198	319		319	5	324
014 Information Technology Service	31,135	0.828796	8,503		8,503		8,503
015 Finance	25	0.000665	6		6		6
015 Finance - Accountability	548	0.014587	149		149		149
015 Finance - Administration	1,670	0.044454	454		454		454
015 Finance - Business Assistance	885	0.023558	240		240		240
015 Finance - Grants & Cost Planning	332	0.008838	89		89		89
015 Finance - Office of Mgmt & Budget	1,461	0.038891	397		397		397
015 Finance - Operations	2,334	0.062130	636		636		636
015 Finance - Payroll	582	0.015493	157		157	2	159
015 Finance - Property Administration	366	0.009743	98		98	1	99
015 Finance - Purchasing	1,249	0.033248	339		339	5	344
015 Finance - Treasury	1,293	0.034419	351		351	5	356
016 Assessor of Property	7,139	0.190036	1,949		1,949	46	1,995
017 Trustee	2,147	0.057152	583		583	12	595
018 County Clerk	4,651	0.123807	1,270		1,270	26	1,296
019 District Attorney	9,102	0.242290	2,486		2,486	59	2,545
021 Public Defender	8,547	0.227516	2,334		2,334	56	2,390
022 Juvenile Court Clerk	1,973	0.052520	536		536	11	547
023 Circuit Court Clerk	12,472	0.331998	3,406		3,406	85	3,491
024 Criminal Court Clerk	6,477	0.172414	1,769		1,769	41	1,810
025 Clerk and Master - Chancery	1,444	0.038438	392		392	8	400
026 Juvenile Court	14,761	0.392930	4,032		4,032	99	4,131
027 General Sessions Court	12,122	0.322681	3,311		3,311	84	3,395
028 State Trial Courts	12,671	0.337295	3,459		3,459	89	3,548
029 Justice Integration Services	2,752	0.073257	750		750	15	765
030 Sheriff's Office	79,441	2.114676	21,706		21,706	552	22,258
030 Sheriff's Office - Security Services	15,745	0.419123	4,302		4,302	110	4,412
031 Police	211,039	5.617742	57,664		57,664	1,481	59,145
032 Fire	136,853	3.642951	37,391		37,391	957	38,348
033 Codes Administration	10,540	0.280569	2,880		2,880	70	2,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	146		146	2	148
035 Agricultural Extension	335	0.008918	90		90	1	91
037 Social Services	7,541	0.200737	2,058		2,058	50	2,108
038 Health	48,896	1.301584	13,356		13,356	339	13,695
038 Health - Employee Health & Wellness	766	0.020390	207		207	4	211
039 Public Library	31,974	0.851130	8,733		8,733	217	8,950
040 Parks	39,343	1.047289	10,747		10,747	276	11,023
041 Arts Commission	1,098	0.029228	299		299	5	304
042 Public Works	73,312	1.951525	20,030		20,030	512	20,542
044 Human Relations Commission	521	0.013869	142		142	2	144
047 Criminal Justice Planning	544	0.014481	147		147	2	149
048 Internal Audit	1,141	0.030373	310		310	5	315
049 Office of Emergency Management	1,497	0.039849	407		407	9	416
051 Office of Family Safety	3,144	0.083692	861		861	18	879
052 Community Oversight Board	1,093	0.029095	297		297	5	302
060 Farmer's Market	2,220	0.059095	604		604	13	617
061 Municipal Auditorium	1,770	0.047116	482		482	10	492
062 State Fair Board	3,892	0.103603	1,062		1,062	22	1,084
064 Sports Authority	53,492	1.423927	14,617		14,617	371	14,988
065 Water and Sewer	283,563	7.548290	77,482		77,482	1,988	79,470
068 District Energy System (DES)	16,855	0.448671	4,605		4,605	116	4,721
070 Community Education Commission	511	0.013603	139		139	2	141
071 Convention Center Authority	174,450	4.643763	47,669		47,669	1,223	48,892
075 Metro Action Commission	27,942	0.743801	7,633		7,633	187	7,820
076 Nashville Career Advancement Center	3,388	0.090187	927		927	19	946
077 Metro Development & Housing Authority	4,850	0.129104	1,323		1,323	29	1,352
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	13,356		13,356	339	13,695
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	348,162		348,162	9,247	357,409
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	25,166		25,166	645	25,811
091 Emergency Communication Center	15,129	0.402726	4,131		4,131	103	4,234
Bordeaux Longterm Care	3,500	0.093168	955		955	20	975
Flood	538	0.014321	146		146	2	148
Hospital Authority	43,112	1.147618	11,775		11,775	298	12,073
Knowles Home	2,121	0.056460	577		577	12	589
Medical Examiner	5,361	0.142707	1,463		1,463	34	1,497
All Other	158,207	4.211383	43,228		43,228	1,109	44,337
<b>Schedule .4 Total for Accounts Payable</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,026,495</b>		<b>1,026,495</b>	<b>21,169</b>	<b>1,047,664</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Corporate Dues	602	407	195
001 Administrative - Employee Benefits	528,316	356,687	171,629
001 Administrative - Facility Rental	807	546	261
001 Administrative - Insurance	2,105	1,422	683
001 Administrative - Post Audits	985	666	319
002 Metropolitan Council	2,230	1,507	723
003 Metropolitan Clerk	451	305	146
003 Metropolitan Clerk - Records Center	159	108	51
004 Mayor's Office	332	225	107
004 Mayor's Office - Administration	3,332	2,252	1,080
005 Election Commission	4,073	2,754	1,319
006 Law	11,545	7,795	3,750
007 Planning Commission	4,343	2,934	1,409
008 Human Resources	4,519	3,052	1,467
009 Register of Deeds	2,364	1,598	766
010 General Services	734	496	238
010 General Services - Administration	873	591	282
010 General Services - Facilities	18,320	12,368	5,952
010 General Services - Fleet Management	32,910	22,219	10,691
010 General Services - Mail Services	776	525	251
011 Historical Commission	1,003	679	324
014 Information Technology Service	26,184	17,681	8,503
015 Finance	20	14	6
015 Finance - Accountability	457	308	149
015 Finance - Administration	1,402	948	454
015 Finance - Business Assistance	740	500	240
015 Finance - Grants & Cost Planning	274	185	89
015 Finance - Office of Mgmt & Budget	1,226	829	397
015 Finance - Operations	1,959	1,323	636
015 Finance - Payroll	492	333	159
015 Finance - Property Administration	308	209	99
015 Finance - Purchasing	1,066	722	344
015 Finance - Treasury	1,102	746	356
016 Assessor of Property	6,145	4,150	1,995
017 Trustee	1,839	1,244	595
018 County Clerk	3,999	2,703	1,296
019 District Attorney	7,839	5,294	2,545
021 Public Defender	7,359	4,969	2,390
022 Juvenile Court Clerk	1,690	1,143	547
023 Circuit Court Clerk	10,748	7,257	3,491
024 Criminal Court Clerk	5,577	3,767	1,810
025 Clerk and Master - Chancery	1,236	836	400
026 Juvenile Court	12,722	8,591	4,131
027 General Sessions Court	10,446	7,051	3,395
028 State Trial Courts	10,920	7,372	3,548
029 Justice Integration Services	2,362	1,597	765
030 Sheriff's Office	68,529	46,271	22,258
030 Sheriff's Office - Security Services	13,576	9,164	4,412
031 Police	182,066	122,921	59,145
032 Fire	118,062	79,714	38,348
033 Codes Administration	9,084	6,134	2,950
034 Beer Board	457	309	148

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
035 Agricultural Extension	283	192	91
037 Social Services	6,498	4,390	2,108
038 Health	42,169	28,474	13,695
038 Health - Employee Health & Wellness	652	441	211
039 Public Library	27,574	18,624	8,950
040 Parks	33,931	22,908	11,023
041 Arts Commission	940	636	304
042 Public Works	63,236	42,694	20,542
044 Human Relations Commission	444	300	144
047 Criminal Justice Planning	460	311	149
048 Internal Audit	975	660	315
049 Office of Emergency Management	1,286	870	416
051 Office of Family Safety	2,704	1,825	879
052 Community Oversight Board	934	632	302
060 Farmer's Market	1,903	1,286	617
061 Municipal Auditorium	1,517	1,025	492
062 State Fair Board	3,344	2,260	1,084
064 Sports Authority	46,143	31,155	14,988
065 Water and Sewer	244,644	165,174	79,470
068 District Energy System (DES)	14,530	9,809	4,721
070 Community Education Commission	434	293	141
071 Convention Center Authority	150,504	101,612	48,892
075 Metro Action Commission	24,088	16,268	7,820
076 Nashville Career Advancement Center	2,910	1,964	946
077 Metro Development & Housing Authority	4,171	2,819	1,352
078 Metropolitan Transit Authority (MTA)	42,169	28,474	13,695
080 Metro Nashville Public Schools (MNPS)	1,099,799	742,390	357,409
090 Debt Service	79,450	53,639	25,811
091 Emergency Communication Center	13,036	8,802	4,234
Bordeaux Longterm Care	3,007	2,032	975
Flood	457	309	148
Hospital Authority	37,179	25,106	12,073
Knowles Home	1,818	1,229	589
Medical Examiner	4,611	3,114	1,497
All Other	136,483	92,146	44,337
Direct Bill	0	0	0
<b>Total</b>	<b>3,224,948</b>	<b>2,177,284</b>	<b>1,047,664</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department 015 Finance - Payroll**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Payroll**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	582,456			582,456
Inbound Costs:				
Depreciation	19,591		19,591	
001 Administrative - Post Audits	161		161	
003 Metropolitan Clerk - Records Center	1,150	10	1,160	
010 General Services - Facilities	32,785	858	33,643	
010 General Services - Mail Services	3,922	179	4,101	
014 Information Technology Service	3,548	138	3,686	
015 Finance - Administration	122,081	7,492	129,573	
015 Finance - Grants & Cost Planning	43	1	44	
015 Finance - Office of Mgmt & Budget	484	11	495	
015 Finance - Operations	485	7	492	
015 Finance - Payroll		209	209	
015 Finance - Property Administration		75	75	
015 Finance - Treasury		36	36	
030 Sheriff's Office - Security Services		4,242	4,242	
048 Internal Audit		190	190	
Total Allocated Additions:	184,250	13,448	197,698	197,698
Total To Be Allocated:	766,706	13,448		780,154

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Payroll**

	Total	G&A	Payroll
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	302,207	0	302,207
501102 Leave Pay	23,452	0	23,452
501103 Holiday Pay	14,190	0	14,190
501104 Overtime Pay	5,344	0	5,344
501109 Longevity	3,256	0	3,256
501134 Paid Family Leave	14,015	0	14,015
501160 YE Biweekly Sal/Fringe Accr	3,751	0	3,751
501172 Employer OASDI	21,186	0	21,186
501173 Employer SSN Medical	4,955	0	4,955
501174 Employer Group Health	42,571	0	42,571
501175 Employer Dental Group	4,948	0	4,948
501176 Employer Group Life	847	0	847
501177 Employer Pension	40,459	0	40,459
501181 FSA Pre-Tax Savings	337	0	337
501182 Cafe Plan Pre-Tax Savings	1,289	0	1,289
502314 Pre-Employment Checks	22	0	22
502331 Temporary Service	0	0	0
502360 Security Monitoring Service	0	0	0
502502 Allowance-Cell/Mobile Devices	502	0	502
502701 Printing/Binding	0	0	0
502883 Registration	489	0	489
502884 Membership Dues	254	0	254
502951 Info Systems Charge	18,000	0	18,000
502957 Telecmmnct'n Charge	2,969	0	2,969
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	38,163	0	38,163
503130 Computer Hardware <\$10K	358	0	358
503140 Office Equipment < \$10K	0	0	0
505233 Rent Equipment	751	0	751
505252 Software License	37,941	0	37,941
<b>Departmental Total</b>			
Expenditures Per Financial Statement	582,456		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	582,456	0	582,456
<b>Allocation Step 1</b>			
Inbound - All Others	184,250	184,250	0
Reallocate Admin Costs		(184,250)	184,250
Unallocated Costs	0	0	0
1st Allocation	766,706	0	766,706
<b>Allocation Step 2</b>			
Inbound - All Others	13,448	13,448	0
Reallocate Admin Costs		(13,448)	13,448
Unallocated Costs	0	0	0
2nd Allocation	13,448	0	13,448

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Payroll**

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	780,154	0	780,154

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Payroll**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	60	0.010985	81		81		81
002 Metropolitan Council	1,555	0.284701	2,178		2,178	35	2,213
003 Metropolitan Clerk	143	0.026182	197		197	2	199
003 Metropolitan Clerk - Records Center	43	0.007873	58		58		58
004 Mayor's Office	138	0.025266	191		191	2	193
004 Mayor's Office - Administration	597	0.109303	838		838	13	851
005 Election Commission	3,456	0.632750	4,845		4,845	85	4,930
006 Law	1,055	0.193157	1,480		1,480		1,480
007 Planning Commission	1,126	0.206156	1,577		1,577	23	1,600
008 Human Resources	1,421	0.260167	1,991		1,991		1,991
009 Register of Deeds	95	0.017393	131		131	1	132
010 General Services	168	0.030759	232		232	2	234
010 General Services - Administration	753	0.137865	1,055		1,055		1,055
010 General Services - Facilities	591	0.108205	831		831		831
010 General Services - Fleet Management	1,253	0.229409	1,755		1,755		1,755
010 General Services - Mail Services	95	0.017393	131		131		131
011 Historical Commission	276	0.050532	386		386	4	390
014 Information Technology Service	3,234	0.592105	4,535		4,535		4,535
015 Finance	68	0.012450	92		92	1	93
015 Finance - Accountability	87	0.015929	120		120		120
015 Finance - Administration	512	0.093741	714		714		714
015 Finance - Business Assistance	227	0.041561	316		316		316
015 Finance - Grants & Cost Planning	65	0.011901	88		88		88
015 Finance - Office of Mgmt & Budget	314	0.057489	440		440		440
015 Finance - Operations	554	0.101430	777		777		777
015 Finance - Payroll	151	0.027646	209		209		209
015 Finance - Property Administration	63	0.011535	85		85		85
015 Finance - Purchasing	290	0.053095	405		405	4	409
015 Finance - Treasury	223	0.040829	311		311	4	315
016 Assessor of Property	1,896	0.347134	2,659		2,659	44	2,703
017 Trustee	628	0.114979	881		881	13	894
018 County Clerk	1,778	0.325530	2,495		2,495	39	2,534
019 District Attorney	1,915	0.350613	2,686		2,686	44	2,730
021 Public Defender	1,882	0.344571	2,639		2,639	44	2,683
022 Juvenile Court Clerk	678	0.124133	950		950	13	963
023 Circuit Court Clerk	1,171	0.214395	1,640		1,640	24	1,664
024 Criminal Court Clerk	2,067	0.378442	2,897		2,897	47	2,944
025 Clerk and Master - Chancery	396	0.072503	553		553	8	561
026 Juvenile Court	2,744	0.502392	3,850		3,850	66	3,916
027 General Sessions Court	3,016	0.552192	4,233		4,233	70	4,303
028 State Trial Courts	3,387	0.620117	4,750		4,750	83	4,833
029 Justice Integration Services	444	0.081291	618		618	9	627
030 Sheriff's Office	19,451	3.561235	27,305		27,305	482	27,787
030 Sheriff's Office - Security Services	1,449	0.265294	2,030		2,030	31	2,061
031 Police	44,763	8.195545	62,836		62,836	1,120	63,956
032 Fire	28,258	5.173686	39,662		39,662	703	40,365
033 Codes Administration	2,766	0.506420	3,881		3,881	66	3,947
034 Beer Board	142	0.025998	196		196	2	198
035 Agricultural Extension	151	0.027646	209		209	2	211
036 Soil and Water Conservation	4	0.000732	5		5		5
037 Social Services	1,935	0.354274	2,714		2,714	44	2,758

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Payroll**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	12,271	2.246666	17,225		17,225	301	17,526
038 Health - Employee Health & Wellness	154	0.028195	214		214	2	216
039 Public Library	8,151	1.492346	11,438		11,438	200	11,638
040 Parks	13,729	2.513608	19,272		19,272	340	19,612
041 Arts Commission	251	0.045955	350		350	4	354
042 Public Works	10,622	1.944755	14,906		14,906	260	15,166
044 Human Relations Commission	89	0.016295	122		122	1	123
047 Criminal Justice Planning	89	0.016295	122		122	1	123
048 Internal Audit	182	0.033322	252		252	3	255
049 Office of Emergency Management	239	0.043758	334		334	4	338
051 Office of Family Safety	718	0.131457	1,007		1,007	14	1,021
052 Community Oversight Board	204	0.037350	284		284	4	288
060 Farmer's Market	136	0.024900	189		189	2	191
061 Municipal Auditorium	196	0.035885	273		273	4	277
062 State Fair Board	715	0.130908	1,003		1,003	14	1,017
064 Sports Authority	74	0.013548	102		102	1	103
065 Water and Sewer	19,577	3.584304	27,480		27,480	484	27,964
067 General Hospital	2,126	0.389244	2,983		2,983	48	3,031
070 Community Education Commission	112	0.020506	156		156	1	157
071 Convention Center Authority	3,381	0.619019	4,742		4,742	83	4,825
075 Metro Action Commission	7,210	1.320061	10,119		10,119	172	10,291
076 Nashville Career Advancement Center	291	0.053278	407		407	4	411
078 Metropolitan Transit Authority (MTA)	25	0.004577	34		34		34
080 Metro Nashville Public Schools (MNPS)	263,613	48.264237	370,238		370,238	6,826	377,064
091 Emergency Communication Center	3,654	0.669002	5,123		5,123	88	5,211
Airport Authority	41	0.007507	55		55		55
Bordeaux Longterm Care	1,454	0.266209	2,037		2,037	32	2,069
Knowles Home	148	0.027097	204		204	2	206
All Other	57,201	10.472787	80,297		80,297	1,423	81,720
<b>Schedule .4 Total for Payroll</b>	<b>546,187</b>	<b>100.000000</b>	<b>766,706</b>		<b>766,706</b>	<b>13,448</b>	<b>780,154</b>

Allocation Basis: Number of Payroll Transactions by Benefiting Department  
 Allocation Source: FY 2020 Employee and Pensioner Reports - Human Resources



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
001 Administrative - Employee Benefits	81	81
002 Metropolitan Council	2,213	2,213
003 Metropolitan Clerk	199	199
003 Metropolitan Clerk - Records Center	58	58
004 Mayor's Office	193	193
004 Mayor's Office - Administration	851	851
005 Election Commission	4,930	4,930
006 Law	1,480	1,480
007 Planning Commission	1,600	1,600
008 Human Resources	1,991	1,991
009 Register of Deeds	132	132
010 General Services	234	234
010 General Services - Administration	1,055	1,055
010 General Services - Facilities	831	831
010 General Services - Fleet Management	1,755	1,755
010 General Services - Mail Services	131	131
011 Historical Commission	390	390
014 Information Technology Service	4,535	4,535
015 Finance	93	93
015 Finance - Accountability	120	120
015 Finance - Administration	714	714
015 Finance - Business Assistance	316	316
015 Finance - Grants & Cost Planning	88	88
015 Finance - Office of Mgmt & Budget	440	440
015 Finance - Operations	777	777
015 Finance - Payroll	209	209
015 Finance - Property Administration	85	85
015 Finance - Purchasing	409	409
015 Finance - Treasury	315	315
016 Assessor of Property	2,703	2,703
017 Trustee	894	894
018 County Clerk	2,534	2,534
019 District Attorney	2,730	2,730
021 Public Defender	2,683	2,683
022 Juvenile Court Clerk	963	963
023 Circuit Court Clerk	1,664	1,664
024 Criminal Court Clerk	2,944	2,944
025 Clerk and Master - Chancery	561	561
026 Juvenile Court	3,916	3,916
027 General Sessions Court	4,303	4,303
028 State Trial Courts	4,833	4,833
029 Justice Integration Services	627	627
030 Sheriff's Office	27,787	27,787
030 Sheriff's Office - Security Services	2,061	2,061
031 Police	63,956	63,956
032 Fire	40,365	40,365
033 Codes Administration	3,947	3,947
034 Beer Board	198	198
035 Agricultural Extension	211	211
036 Soil and Water Conservation	5	5
037 Social Services	2,758	2,758
038 Health	17,526	17,526

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
038 Health - Employee Health & Wellness	216	216
039 Public Library	11,638	11,638
040 Parks	19,612	19,612
041 Arts Commission	354	354
042 Public Works	15,166	15,166
044 Human Relations Commission	123	123
047 Criminal Justice Planning	123	123
048 Internal Audit	255	255
049 Office of Emergency Management	338	338
051 Office of Family Safety	1,021	1,021
052 Community Oversight Board	288	288
060 Farmer's Market	191	191
061 Municipal Auditorium	277	277
062 State Fair Board	1,017	1,017
064 Sports Authority	103	103
065 Water and Sewer	27,964	27,964
067 General Hospital	3,031	3,031
070 Community Education Commission	157	157
071 Convention Center Authority	4,825	4,825
075 Metro Action Commission	10,291	10,291
076 Nashville Career Advancement Center	411	411
078 Metropolitan Transit Authority (MTA)	34	34
080 Metro Nashville Public Schools (MNPS)	377,064	377,064
091 Emergency Communication Center	5,211	5,211
Airport Authority	55	55
Bordeaux Longterm Care	2,069	2,069
Knowles Home	206	206
All Other	81,720	81,720
Direct Bill	0	0
<b>Total</b>	<b>780,154</b>	<b>780,154</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Property Administration**

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

Finance - Property Administration costs are accounted for within GSD General Fund 10101 and business unit 15151000. These costs have been allocated government-wide using the modified expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Property Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	365,897			365,897
Inbound Costs:				
Depreciation	4,155		4,155	
001 Administrative - Post Audits	101		101	
006 Law	18,311	10,772	29,083	
010 General Services - Facilities	12,289	314	12,603	
010 General Services - Mail Services	809	33	842	
014 Information Technology Service	1,752	62	1,814	
015 Finance - Administration	88,388	5,419	93,807	
015 Finance - Grants & Cost Planning	26	1	27	
015 Finance - Office of Mgmt & Budget	427	8	435	
015 Finance - Operations	303	5	308	
015 Finance - Payroll	85		85	
015 Finance - Property Administration		47	47	
015 Finance - Treasury		17	17	
030 Sheriff's Office - Security Services		900	900	
048 Internal Audit		117	117	
Total Allocated Additions:	126,646	17,695	144,341	144,341
Total To Be Allocated:	492,543	17,695		510,238

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	231,465	0	231,465
501102 Leave Pay	18,533	0	18,533
501103 Holiday Pay	11,001	0	11,001
501109 Longevity	171	0	171
501160 YE Biweekly Sal/Fringe Accr	1,532	0	1,532
501172 Employer OASDI	15,475	0	15,475
501173 Employer SSN Medical	3,619	0	3,619
501174 Employer Group Health	32,706	0	32,706
501175 Employer Dental Group	1,668	0	1,668
501176 Employer Group Life	406	0	406
501177 Employer Pension	32,013	0	32,013
501182 Cafe Plan Pre-Tax Savings	949	0	949
502222 Apprsl & Ngtn Srvc	4,800	0	4,800
502314 Pre-Employment Checks	0	0	0
502339 Recording	0	0	0
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	830	0	830
502503 Cell Phone Service	0	0	0
502851 Subscriptions	0	0	0
502951 Info Systems Charge	9,300	0	9,300
502957 Telecmnct'n Charge	1,192	0	1,192
502983 Surplus Property	100	0	100
503100 Offc & Admin Supply	83	0	83
503120 Computer Software	0	0	0
503140 Office Equipment < \$10K	0	0	0
503720 Signs	0	0	0
505233 Rent Equipment	54	0	54
505252 Software License	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	365,897		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	365,897	0	365,897
<b>Allocation Step 1</b>			
Inbound - All Others	126,646	126,646	0
Reallocate Admin Costs		(126,646)	126,646
Unallocated Costs	0	0	0
1st Allocation	492,543	0	492,543
<b>Allocation Step 2</b>			
Inbound - All Others	17,695	17,695	0
Reallocate Admin Costs		(17,695)	17,695
Unallocated Costs	0	0	0
2nd Allocation	17,695	0	17,695

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
Total For 015 Finance - Property Administration			
----- Schedule .3 Total	510,238	0	510,238

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Property Administration**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	92		92		92
001 Administrative - Employee Benefits	628,110	16.719941	82,355		82,355		82,355
001 Administrative - Facility Rental	966	0.025714	125		125		125
001 Administrative - Insurance	2,508	0.066762	325		325		325
001 Administrative - Post Audits	1,175	0.031278	151		151		151
002 Metropolitan Council	2,600	0.069211	339		339	11	350
003 Metropolitan Clerk	532	0.014162	68		68	2	70
003 Metropolitan Clerk - Records Center	193	0.005138	25		25		25
004 Mayor's Office	393	0.010461	49		49	1	50
004 Mayor's Office - Administration	3,879	0.103257	506		506	19	525
005 Election Commission	4,737	0.126096	618		618	25	643
006 Law	13,734	0.365591	1,799		1,799		1,799
007 Planning Commission	5,047	0.134348	661		661	26	687
008 Human Resources	5,381	0.143239	703		703		703
009 Register of Deeds	2,754	0.073310	361		361	12	373
010 General Services	860	0.022893	111		111	3	114
010 General Services - Administration	1,044	0.027791	136		136		136
010 General Services - Facilities	21,786	0.579931	2,853		2,853		2,853
010 General Services - Fleet Management	39,127	1.041539	5,128		5,128		5,128
010 General Services - Mail Services	929	0.024729	120		120		120
011 Historical Commission	1,172	0.031198	151		151	5	156
014 Information Technology Service	31,135	0.828796	4,078		4,078		4,078
015 Finance	25	0.000665	2		2		2
015 Finance - Accountability	548	0.014587	71		71		71
015 Finance - Administration	1,670	0.044454	217		217		217
015 Finance - Business Assistance	885	0.023558	115		115		115
015 Finance - Grants & Cost Planning	332	0.008838	42		42		42
015 Finance - Office of Mgmt & Budget	1,461	0.038891	190		190		190
015 Finance - Operations	2,334	0.062130	302		302		302
015 Finance - Payroll	582	0.015493	75		75		75
015 Finance - Property Administration	366	0.009743	47		47		47
015 Finance - Purchasing	1,249	0.033248	162		162	5	167
015 Finance - Treasury	1,293	0.034419	167		167	5	172
016 Assessor of Property	7,139	0.190036	930		930	37	967
017 Trustee	2,147	0.057152	278		278	10	288
018 County Clerk	4,651	0.123807	608		608	24	632
019 District Attorney	9,102	0.242290	1,193		1,193	49	1,242
021 Public Defender	8,547	0.227516	1,118		1,118	44	1,162
022 Juvenile Court Clerk	1,973	0.052520	255		255	9	264
023 Circuit Court Clerk	12,472	0.331998	1,636		1,636	67	1,703
024 Criminal Court Clerk	6,477	0.172414	846		846	32	878
025 Clerk and Master - Chancery	1,444	0.038438	188		188	6	194
026 Juvenile Court	14,761	0.392930	1,933		1,933	82	2,015
027 General Sessions Court	12,122	0.322681	1,587		1,587	66	1,653
028 State Trial Courts	12,671	0.337295	1,660		1,660	69	1,729
029 Justice Integration Services	2,752	0.073257	361		361	12	373
030 Sheriff's Office	79,441	2.114676	10,414		10,414	464	10,878
030 Sheriff's Office - Security Services	15,745	0.419123	2,061		2,061	88	2,149
031 Police	211,039	5.617742	27,666		27,666	1,238	28,904
032 Fire	136,853	3.642951	17,936		17,936	804	18,740
033 Codes Administration	10,540	0.280569	1,382		1,382	58	1,440

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Property Administration**

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	70		70	2	72
035 Agricultural Extension	335	0.008918	43		43	1	44
037 Social Services	7,541	0.200737	984		984	38	1,022
038 Health	48,896	1.301584	6,404		6,404	284	6,688
038 Health - Employee Health & Wellness	766	0.020390	99		99	2	101
039 Public Library	31,974	0.851130	4,190		4,190	187	4,377
040 Parks	39,343	1.047289	5,158		5,158	227	5,385
041 Arts Commission	1,098	0.029228	142		142	4	146
042 Public Works	73,312	1.951525	9,608		9,608	425	10,033
044 Human Relations Commission	521	0.013869	67		67	2	69
047 Criminal Justice Planning	544	0.014481	70		70	2	72
048 Internal Audit	1,141	0.030373	148		148	5	153
049 Office of Emergency Management	1,497	0.039849	194		194	7	201
051 Office of Family Safety	3,144	0.083692	411		411	16	427
052 Community Oversight Board	1,093	0.029095	141		141	4	145
060 Farmer's Market	2,220	0.059095	288		288	10	298
061 Municipal Auditorium	1,770	0.047116	229		229	8	237
062 State Fair Board	3,892	0.103603	508		508	19	527
064 Sports Authority	53,492	1.423927	7,007		7,007	311	7,318
065 Water and Sewer	283,563	7.548290	37,176		37,176	1,664	38,840
068 District Energy System (DES)	16,855	0.448671	2,205		2,205	95	2,300
070 Community Education Commission	511	0.013603	66		66	2	68
071 Convention Center Authority	174,450	4.643763	22,868		22,868	1,024	23,892
075 Metro Action Commission	27,942	0.743801	3,659		3,659	161	3,820
076 Nashville Career Advancement Center	3,388	0.090187	442		442	16	458
077 Metro Development & Housing Authority	4,850	0.129104	633		633	25	658
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	6,405		6,405	284	6,689
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	167,191		167,191	7,737	174,928
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	12,068		12,068	541	12,609
091 Emergency Communication Center	15,129	0.402726	1,981		1,981	85	2,066
Bordeaux Longterm Care	3,500	0.093168	458		458	17	475
Flood	538	0.014321	68		68	2	70
Hospital Authority	43,112	1.147618	5,649		5,649	248	5,897
Knowles Home	2,121	0.056460	276		276	10	286
Medical Examiner	5,361	0.142707	701		701	27	728
All Other	158,207	4.211383	20,740		20,740	930	21,670
<b>Schedule .4 Total for Public Property Services</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>492,543</b>		<b>492,543</b>	<b>17,695</b>	<b>510,238</b>

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2020 Expenditure Report - Finance-Operations



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
001 Administrative - Corporate Dues	92	92
001 Administrative - Employee Benefits	82,355	82,355
001 Administrative - Facility Rental	125	125
001 Administrative - Insurance	325	325
001 Administrative - Post Audits	151	151
002 Metropolitan Council	350	350
003 Metropolitan Clerk	70	70
003 Metropolitan Clerk - Records Center	25	25
004 Mayor's Office	50	50
004 Mayor's Office - Administration	525	525
005 Election Commission	643	643
006 Law	1,799	1,799
007 Planning Commission	687	687
008 Human Resources	703	703
009 Register of Deeds	373	373
010 General Services	114	114
010 General Services - Administration	136	136
010 General Services - Facilities	2,853	2,853
010 General Services - Fleet Management	5,128	5,128
010 General Services - Mail Services	120	120
011 Historical Commission	156	156
014 Information Technology Service	4,078	4,078
015 Finance	2	2
015 Finance - Accountability	71	71
015 Finance - Administration	217	217
015 Finance - Business Assistance	115	115
015 Finance - Grants & Cost Planning	42	42
015 Finance - Office of Mgmt & Budget	190	190
015 Finance - Operations	302	302
015 Finance - Payroll	75	75
015 Finance - Property Administration	47	47
015 Finance - Purchasing	167	167
015 Finance - Treasury	172	172
016 Assessor of Property	967	967
017 Trustee	288	288
018 County Clerk	632	632
019 District Attorney	1,242	1,242
021 Public Defender	1,162	1,162
022 Juvenile Court Clerk	264	264
023 Circuit Court Clerk	1,703	1,703
024 Criminal Court Clerk	878	878
025 Clerk and Master - Chancery	194	194
026 Juvenile Court	2,015	2,015
027 General Sessions Court	1,653	1,653
028 State Trial Courts	1,729	1,729
029 Justice Integration Services	373	373
030 Sheriff's Office	10,878	10,878
030 Sheriff's Office - Security Services	2,149	2,149
031 Police	28,904	28,904
032 Fire	18,740	18,740
033 Codes Administration	1,440	1,440
034 Beer Board	72	72

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
035 Agricultural Extension	44	44
037 Social Services	1,022	1,022
038 Health	6,688	6,688
038 Health - Employee Health & Wellness	101	101
039 Public Library	4,377	4,377
040 Parks	5,385	5,385
041 Arts Commission	146	146
042 Public Works	10,033	10,033
044 Human Relations Commission	69	69
047 Criminal Justice Planning	72	72
048 Internal Audit	153	153
049 Office of Emergency Management	201	201
051 Office of Family Safety	427	427
052 Community Oversight Board	145	145
060 Farmer's Market	298	298
061 Municipal Auditorium	237	237
062 State Fair Board	527	527
064 Sports Authority	7,318	7,318
065 Water and Sewer	38,840	38,840
068 District Energy System (DES)	2,300	2,300
070 Community Education Commission	68	68
071 Convention Center Authority	23,892	23,892
075 Metro Action Commission	3,820	3,820
076 Nashville Career Advancement Center	458	458
077 Metro Development & Housing Authority	658	658
078 Metropolitan Transit Authority (MTA)	6,689	6,689
080 Metro Nashville Public Schools (MNPS)	174,928	174,928
090 Debt Service	12,609	12,609
091 Emergency Communication Center	2,066	2,066
Bordeaux Longterm Care	475	475
Flood	70	70
Hospital Authority	5,897	5,897
Knowles Home	286	286
Medical Examiner	728	728
All Other	21,670	21,670
Direct Bill	0	0
<b>Total</b>	<b>510,238</b>	<b>510,238</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Purchasing**

Finance - Purchasing is responsible for issuing and tracking solicitations and contracts. The Procurement Division serves as the Central Contracting Office for the Metropolitan Government of Nashville and Davidson County. Established by City Charter, this Division serves approximately 51 departments, agencies, commissions and boards. However, the Metropolitan Code of Law excludes Metro Schools (MNPS), Metro Transit (MTA), Airport Authority (MAA), Hospital Authority (MHA), Metro Sports Authority (MSA), Convention Center Authority (CCA) and Housing Authority (MDHA).

The costs of Finance - Purchasing are included in GSD General Fund 10101 and business unit 15116330. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Competitive Procurements** - the costs of competitive procurements have been allocated using the number of competitive procurements administered for each department.
- **Non-Competitive Procurements** - the costs attributable to non-competitive procurements has been allocated based on the number of non-competitive procurements identified to each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,249,241			1,249,241
Inbound Costs:				
Depreciation	75,496		75,496	
001 Administrative - Post Audits	345		345	
003 Metropolitan Clerk - Records Center	613	4	617	
006 Law	61,732	36,322	98,054	
010 General Services - Facilities	76,745	2,024	78,769	
010 General Services - Mail Services	1,199	51	1,250	
014 Information Technology Service	5,341	213	5,554	
015 Finance - Accountability	10,400	2,194	12,594	
015 Finance - Administration	296,958	18,245	315,203	
015 Finance - Business Assistance	634,904	9,011	643,915	
015 Finance - Grants & Cost Planning	93	4	97	
015 Finance - Office of Mgmt & Budget	1,068	24	1,092	
015 Finance - Operations	1,047	19	1,066	
015 Finance - Payroll	405	4	409	
015 Finance - Property Administration	162	5	167	
015 Finance - Treasury		81	81	
030 Sheriff's Office - Security Services		14,314	14,314	
048 Internal Audit		407	407	
Total Allocated Additions:	1,166,508	82,922	1,249,430	1,249,430
Total To Be Allocated:	2,415,749	82,922		2,498,671

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Purchasing**

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	754,541	173,922	461,326	119,293
501102 Leave Pay	77,535	17,872	47,405	12,258
501103 Holiday Pay	37,868	8,729	23,152	5,987
501104 Overtime Pay	0	0	0	0
501108 Injured on Duty Pay	4,914	1,133	3,004	777
501109 Longevity	3,493	805	2,136	552
501134 Paid Family Leave	3,313	764	2,025	524
501160 YE Biweekly Sal/Fringe Accr	8,127	1,873	4,969	1,285
501172 Employer OASDI	51,792	11,938	31,666	8,188
501173 Employer SSN Medical	12,113	2,792	7,406	1,915
501174 Employer Group Health	109,194	25,169	66,761	17,264
501175 Employer Dental Group	6,782	1,563	4,147	1,072
501176 Employer Group Life	2,063	476	1,261	326
501177 Employer Pension	99,107	22,844	60,594	15,669
501181 FSA Pre-Tax Savings	466	107	285	74
501182 Cafe Plan Pre-Tax Savings	3,077	709	1,882	486
501212 Court Reporter	0	0	0	0
502223 Legal Services	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0
502314 Pre-Employment Checks	124	29	75	20
502451 Employee Out-of-town Travel	571	132	349	90
502503 Cell Phone Service	399	92	244	63
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0
502851 Subscriptions	31,704	7,308	19,384	5,012
502883 Registration	775	179	473	123
502884 Membership Dues	240	55	147	38
502951 Info Systems Charge	25,300	5,832	15,468	4,000
502957 Telecmmnct'n Charge	6,781	1,563	4,146	1,072
502983 Surplus Property	300	69	184	47
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	3,843	886	2,349	608
503130 Computer Hardware <\$10K	3,628	836	2,218	574
503330 Books/Magazines/Periodicals	0	0	0	0
505233 Rent Equipment	876	202	536	138
505252 Software License	315	73	192	50
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,249,241			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	<b>1,249,241</b>	<b>287,952</b>	<b>763,784</b>	<b>197,505</b>
<b>Allocation Step 1</b>				
Inbound - All Others	1,166,508	1,166,508	0	0
Reallocate Admin Costs		(1,454,460)	1,155,635	298,825
Unallocated Costs	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Purchasing**

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
1st Allocation	2,415,749	0	1,919,419	496,330
<b>Allocation Step 2</b>				
Inbound - All Others	82,922	82,922	0	0
Reallocate Admin Costs		(82,922)	65,888	17,034
Unallocated Costs	0	0	0	0
2nd Allocation	82,922	0	65,888	17,034
<b>Total For 015 Finance - Purchasing</b>				
Schedule .3 Total	2,498,671	0	1,985,307	513,364

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Purchasing**

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
006 Law	1	0.724638	13,904		13,904		13,904
007 Planning Commission	2	1.449275	27,816		27,816	1,545	29,361
008 Human Resources	6	4.347826	83,447		83,447		83,447
010 General Services - Administration	31	22.463769	431,258		431,258		431,258
011 Historical Commission	1	0.724638	13,904		13,904	766	14,670
014 Information Technology Service	13	9.420290	180,814		180,814		180,814
015 Finance - Administration	2	1.449275	27,816		27,816		27,816
016 Assessor of Property	1	0.724638	13,904		13,904	766	14,670
030 Sheriff's Office	1	0.724638	13,904		13,904	766	14,670
031 Police	10	7.246377	139,087		139,087	7,733	146,820
032 Fire	2	1.449275	27,816		27,816	1,545	29,361
033 Codes Administration	2	1.449275	27,816		27,816	1,545	29,361
037 Social Services	1	0.724638	13,904		13,904	766	14,670
038 Health	6	4.347826	83,447		83,447	4,641	88,088
039 Public Library	2	1.449275	27,816		27,816	1,545	29,361
040 Parks	6	4.347826	83,447		83,447	4,641	88,088
042 Public Works	15	10.869565	208,629		208,629	11,617	220,246
044 Human Relations Commission	6	4.347826	83,447		83,447	4,641	88,088
049 Office of Emergency Management	2	1.449275	27,816		27,816	1,545	29,361
061 Municipal Auditorium	1	0.724638	13,904		13,904	766	14,670
062 State Fair Board	3	2.173913	41,723		41,723	2,313	44,036
065 Water and Sewer	19	13.768116	264,261		264,261	14,889	279,150
075 Metro Action Commission	2	1.449275	27,816		27,816	1,545	29,361
076 Nashville Career Advancement Center	3	2.173913	41,723		41,723	2,313	44,036
<b>Schedule .4 Total for Competitive Procurements</b>	<b>138</b>	<b>100.000000</b>	<b>1,919,419</b>		<b>1,919,419</b>	<b>65,888</b>	<b>1,985,307</b>

Allocation Basis: Number of Competitive Procurements by Department

Allocation Source: FY 2020 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Purchasing**

Activity - Non-Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	1	1.234568	6,121		6,121	278	6,399
010 General Services - Facilities	1	1.234568	6,121		6,121		6,121
010 General Services - Mail Services	2	2.469136	12,250		12,250		12,250
011 Historical Commission	1	1.234568	6,121		6,121	278	6,399
014 Information Technology Service	13	16.049381	79,786		79,786		79,786
015 Finance - Administration	4	4.938272	24,507		24,507		24,507
017 Trustee	1	1.234568	6,121		6,121	278	6,399
021 Public Defender	6	7.407407	36,765		36,765	1,669	38,434
030 Sheriff's Office	2	2.469136	12,250		12,250	552	12,802
031 Police	10	12.345679	61,265		61,265	2,854	64,119
032 Fire	1	1.234568	6,121		6,121	278	6,399
037 Social Services	1	1.234568	6,121		6,121	278	6,399
038 Health	9	11.111111	55,138		55,138	2,507	57,645
039 Public Library	3	3.703704	18,371		18,371	834	19,205
042 Public Works	5	6.172840	30,635		30,635	1,384	32,019
048 Internal Audit	1	1.234568	6,121		6,121	278	6,399
049 Office of Emergency Management	3	3.703704	18,371		18,371	834	19,205
065 Water and Sewer	9	11.111111	55,138		55,138	2,507	57,645
075 Metro Action Commission	7	8.641975	42,886		42,886	1,947	44,833
091 Emergency Communication Center	1	1.234568	6,121		6,121	278	6,399
<b>Schedule .4 Total for Non-Competitive Procurements</b>	<b>81</b>	<b>100.000000</b>	<b>496,330</b>		<b>496,330</b>	<b>17,034</b>	<b>513,364</b>

Allocation Basis: Number of Non-Competitive Procurements by Department  
Allocation Source: FY 2020 KPI Details Report - Finance-Purchasing



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Purchasing**

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
003 Metropolitan Clerk	6,399	0	6,399
006 Law	13,904	13,904	0
007 Planning Commission	29,361	29,361	0
008 Human Resources	83,447	83,447	0
010 General Services - Administration	431,258	431,258	0
010 General Services - Facilities	6,121	0	6,121
010 General Services - Mail Services	12,250	0	12,250
011 Historical Commission	21,069	14,670	6,399
014 Information Technology Service	260,600	180,814	79,786
015 Finance - Administration	52,323	27,816	24,507
016 Assessor of Property	14,670	14,670	0
017 Trustee	6,399	0	6,399
021 Public Defender	38,434	0	38,434
030 Sheriff's Office	27,472	14,670	12,802
031 Police	210,939	146,820	64,119
032 Fire	35,760	29,361	6,399
033 Codes Administration	29,361	29,361	0
037 Social Services	21,069	14,670	6,399
038 Health	145,733	88,088	57,645
039 Public Library	48,566	29,361	19,205
040 Parks	88,088	88,088	0
042 Public Works	252,265	220,246	32,019
044 Human Relations Commission	88,088	88,088	0
048 Internal Audit	6,399	0	6,399
049 Office of Emergency Management	48,566	29,361	19,205
061 Municipal Auditorium	14,670	14,670	0
062 State Fair Board	44,036	44,036	0
065 Water and Sewer	336,795	279,150	57,645
075 Metro Action Commission	74,194	29,361	44,833
076 Nashville Career Advancement Center	44,036	44,036	0
091 Emergency Communication Center	6,399	0	6,399
Direct Bill	0	0	0
<b>Total</b>	<b>2,498,671</b>	<b>1,985,307</b>	<b>513,364</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Treasury**

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

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

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

- Cash Operations
- Collections
- Debt
- Investments

The costs of Finance - **Treasury Collections** are included in GSD General Fund 10101 and business unit 15108000. These costs benefit the Covention Center and have been allocated directly to the Convention Center Authority.

The cost recorded to internal service fund 51180 in business units 15515110 (Cash Operations), 15515210 (Investment Committee Support), 15515310 (Investor Relations), and 15563000 (Non-Allocated Financial Transactions) have been separately identified. Only the indirect costs allocable to these functions have been allocated as follows:

- **Cash Operations** - these costs have been allocated using the distributed MIP Balance (absolute values in 000's) by benefiting department.
- **Investment Committee Support** - these costs have been allocated based on the number of payroll transactions by benefiting department.
- **Investor Relations** - these costs have been allocated using the modified expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Treasury**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,293,473			1,293,473
Cost Adjustments:				
Direct Costs	-860,496			
Total Departmental Cost Adjustments:	-860,496			-860,496
Inbound Costs:				
Depreciation	19,483		19,483	
001 Administrative - Post Audits	358		358	
003 Metropolitan Clerk - Records Center	349	2	351	
006 Law	10,217	6,000	16,217	
010 General Services - Facilities	39,784	1,046	40,830	
010 General Services - Mail Services	18,463	877	19,340	
014 Information Technology Service	13,856	576	14,432	
015 Finance - Administration	264,382	16,242	280,624	
015 Finance - Business Assistance	2,727	57	2,784	
015 Finance - Grants & Cost Planning	97	4	101	
015 Finance - Office of Mgmt & Budget	1,192	27	1,219	
015 Finance - Operations	1,083	19	1,102	
015 Finance - Payroll	311	4	315	
015 Finance - Property Administration	167	5	172	
015 Finance - Treasury		72	72	
030 Sheriff's Office - Security Services		4,218	4,218	
048 Internal Audit		421	421	
Total Allocated Additions:	372,469	29,570	402,039	402,039
Total To Be Allocated:	805,446	29,570		835,016

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	660,983	(19,481)	151,089	188,710	180,662
501102 Leave Pay	79,884	0	14,679	19,274	26,850
501103 Holiday Pay	32,732	0	6,853	9,132	9,112
501109 Longevity	5,336	0	275	2,078	1,134
501134 Paid Family Leave	4,854	0	4,854	0	0
501160 YE Biweekly Sal/Fringe Accr	8,488	0	2,120	2,266	2,181
501172 Employer OASDI	46,167	(1,095)	10,561	12,834	12,889
501173 Employer SSN Medical	10,797	(256)	2,470	3,002	3,014
501174 Employer Group Health	92,125	(2,222)	19,894	27,510	18,576
501175 Employer Dental Group	7,430	(200)	926	2,669	1,424
501176 Employer Group Life	1,658	(34)	566	370	368
501177 Employer Pension	91,981	(2,285)	17,702	26,792	26,731
501181 FSA Pre-Tax Savings	462	(14)	0	128	282
501182 Cafe Plan Pre-Tax Savings	2,663	(65)	567	817	519
502229 Mngt Cnsltnt Srvc	0	0	0	0	0
502314 Pre-Employment Checks	80	0	80	0	0
502331 Temporary Service	6,181	0	6,181	0	0
502502 Allowance-Cell/Mobile Devices	911	0	0	155	606
502520 Postage & Delivery Srvc	24	0	0	0	0
502701 Printing/Binding	2,594	0	434	2,160	0
502951 Info Systems Charge	80,300	0	52,900	9,200	9,200
502957 Telecmmnct'n Charge	4,566	0	0	2,968	822
502976 MIS Tech Revolving Charge	2,756	0	0	2,756	0
502983 Surplus Property	400	0	100	300	0
503050 Host & Hostess	281	0	0	0	281
503100 Offc & Admin Supply	5,577	0	1,212	3,956	209
503130 Computer Hardware <\$10K	1,686	0	1,506	180	0
503150 Furniture/Fixtures<\$10K	7,686	0	7,686	0	0
503350 Educational Supply	0	0	0	0	0
503999 Credit Card Clearing	(28)	0	(28)	0	0
505100 Imprest Shortages	69	0	69	0	0
505233 Rent Equipment	1,030	0	281	244	248
505252 Software License	130,000	0	130,000	0	0
505957 Insurance-Premium J&L	2,600	0	0	1,200	900
505959 Insurance-Surety Bond	1,200	0	0	0	1,200
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,293,473				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Direct Costs	(860,496)	25,652	0	(318,701)	(297,208)
Functional Cost	432,977	0	432,977	0	0
<b>Allocation Step 1</b>					
Inbound - All Others	372,469	0	82,684	103,333	98,887
Reallocate Admin Costs		0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Unallocated Costs	0	0	0	0	0
1st Allocation	805,446	0	515,661	103,333	98,887
<b>Allocation Step 2</b>					
Inbound - All Others	29,570	0	6,505	8,348	7,835
2nd Allocation	29,570	0	6,505	8,348	7,835
<b>Total For 015 Finance - Treasury</b>					
Schedule .3 Total	835,016	0	522,166	111,681	106,722

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

Investor Relations

<u>Other Expense &amp; Cost</u>	
501101 Regular Pay	160,003
501102 Leave Pay	19,081
501103 Holiday Pay	7,635
501109 Longevity	1,849
501134 Paid Family Leave	0
501160 YE Biweekly Sal/Fringe Accr	1,921
501172 Employer OASDI	10,978
501173 Employer SSN Medical	2,567
501174 Employer Group Health	28,367
501175 Employer Dental Group	2,611
501176 Employer Group Life	388
501177 Employer Pension	23,041
501181 FSA Pre-Tax Savings	66
501182 Cafe Plan Pre-Tax Savings	825
502229 Mngt Cnsltnt Svc	0
502314 Pre-Employment Checks	0
502331 Temporary Service	0
502502 Allowance-Cell/Mobile Devices	150
502520 Postage & Delivery Svc	24
502701 Printing/Binding	0
502951 Info Systems Charge	9,000
502957 Telecmmnct'n Charge	776
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	200
503130 Computer Hardware <\$10K	0
503150 Furniture/Fixtures<\$10K	0
503350 Educational Supply	0
503999 Credit Card Clearing	0
505100 Imprest Shortages	0
505233 Rent Equipment	257
505252 Software License	0
505957 Insurance-Premium J&L	500
505959 Insurance-Surety Bond	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
Direct Costs	(270,239)
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound - All Others	87,565
Reallocate Admin Costs	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

Investor Relations

Unallocated Costs	0
1st Allocation	87,565
Allocation Step 2	
Inbound - All Others	6,882
2nd Allocation	6,882
Total For 015 Finance - Treasury	
Schedule .3 Total	94,447

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Treasury Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	515,661		515,661	6,505	522,166
Schedule .4 Total for Treasury Collections	100	100.000000	515,661		515,661	6,505	522,166

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



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	44	0.002971	1		1		1
001 Administrative - Employee Benefits	134,480	9.080848	9,373		9,373		9,373
001 Administrative - Facility Rental	59	0.003984	3		3		3
001 Administrative - Insurance	152	0.010264	9		9		9
001 Administrative - Post Audits	71	0.004794	4		4		4
002 Metropolitan Council	170	0.011479	11		11		11
003 Metropolitan Clerk	216	0.014586	13		13		13
003 Metropolitan Clerk - Records Center	12	0.000810	0		0		0
004 Mayor's Office	16,621	1.122344	1,155		1,155	98	1,253
004 Mayor's Office - Administration	235	0.015869	15		15		15
005 Election Commission	3,571	0.241134	242		242	18	260
006 Law	19,304	1.303515	1,341		1,341		1,341
007 Planning Commission	931	0.062866	63		63	4	67
008 Human Resources	326	0.022013	20		20		20
009 Register of Deeds	183	0.012357	11		11		11
010 General Services	1,921	0.129717	130		130	10	140
010 General Services - Administration	63	0.004254	3		3		3
010 General Services - Facilities	6,274	0.423656	433		433		433
010 General Services - Fleet Management	5,969	0.403061	412		412		412
010 General Services - Mail Services	56	0.003781	3		3		3
011 Historical Commission	156	0.010534	9		9		9
014 Information Technology Service	17,238	1.164007	1,198		1,198		1,198
015 Finance	28	0.001891	1		1		1
015 Finance - Accountability	33	0.002228	1		1		1
015 Finance - Administration	513	0.034641	36		36		36
015 Finance - Business Assistance	54	0.003646	3		3		3
015 Finance - Grants & Cost Planning	20	0.001351	1		1		1
015 Finance - Office of Mgmt & Budget	89	0.006010	5		5		5
015 Finance - Operations	142	0.009589	9		9		9
015 Finance - Payroll	35	0.002363	1		1		1
015 Finance - Property Administration	22	0.001486	1		1		1
015 Finance - Purchasing	76	0.005132	4		4		4
015 Finance - Treasury	102	0.006888	5		5		5
016 Assessor of Property	1,388	0.093726	96		96	6	102
017 Trustee	196	0.013235	11		11		11
018 County Clerk	1,085	0.073265	73		73	4	77
019 District Attorney	2,698	0.182184	184		184	14	198
021 Public Defender	579	0.039097	38		38	3	41
022 Juvenile Court Clerk	144	0.009724	9		9		9
023 Circuit Court Clerk	184	0.012425	11		11		11
024 Criminal Court Clerk	745	0.050307	47		47	4	51
025 Clerk and Master - Chancery	88	0.005942	5		5		5
026 Juvenile Court	1,061	0.071645	71		71	4	75
027 General Sessions Court	998	0.067391	68		68	4	72
028 State Trial Courts	1,010	0.068201	68		68	4	72
029 Justice Integration Services	976	0.065905	66		66	4	70
030 Sheriff's Office	21,335	1.440659	1,484		1,484	127	1,611
030 Sheriff's Office - Security Services	956	0.064555	64		64	4	68
031 Police	22,178	1.497584	1,542		1,542	131	1,673
032 Fire	11,773	0.794979	818		818	67	885
033 Codes Administration	2,676	0.180699	183		183	14	197

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	33	0.002228	1		1		1
035 Agricultural Extension	20	0.001351	1		1		1
037 Social Services	742	0.050104	47		47	4	51
038 Health	4,618	0.311833	320		320	23	343
038 Health - Employee Health & Wellness	46	0.003106	3		3		3
039 Public Library	9,695	0.654661	670		670	55	725
040 Parks	9,188	0.620426	638		638	51	689
041 Arts Commission	264	0.017827	16		16		16
042 Public Works	15,821	1.068323	1,097		1,097	92	1,189
044 Human Relations Commission	32	0.002161	1		1		1
047 Criminal Justice Planning	33	0.002228	1		1		1
048 Internal Audit	69	0.004659	3		3		3
049 Office of Emergency Management	3,519	0.237623	239		239	18	257
051 Office of Family Safety	336	0.022689	21		21		21
052 Community Oversight Board	66	0.004457	3		3		3
060 Farmer's Market	1,785	0.120533	124		124	9	133
061 Municipal Auditorium	2,891	0.195217	196		196	15	211
062 State Fair Board	1,420	0.095886	98		98	6	104
064 Sports Authority	13,964	0.942928	967		967	85	1,052
065 Water and Sewer	250,711	16.929420	17,500		17,500	1,605	19,105
067 General Hospital	2,159	0.145788	146		146	10	156
068 District Energy System (DES)	5,151	0.347825	355		355	28	383
070 Community Education Commission	313	0.021136	18		18		18
071 Convention Center Authority	255,323	17.240848	17,820		17,820	1,633	19,453
075 Metro Action Commission	6,086	0.410961	419		419	34	453
076 Nashville Career Advancement Center	528	0.035654	36		36	2	38
077 Metro Development & Housing Authorit	290	0.019582	18		18		18
078 Metropolitan Transit Authority (MTA)	2,956	0.199606	200		200	15	215
080 Metro Nashville Public Schools (MNPS)	177,285	11.971283	12,362		12,362	1,128	13,490
083 Industrial Development Board	323	0.021811	20		20		20
090 Debt Service	90,195	6.090475	6,288		6,288	573	6,861
091 Emergency Communication Center	926	0.062529	62		62	4	66
Bordeaux Longterm Care	212	0.014315	12		12		12
Flood	31,834	2.149611	2,213		2,213	198	2,411
Hospital Authority	2,616	0.176647	179		179	14	193
Knowles Home	129	0.008711	6		6		6
Medical Examiner	325	0.021946	20		20		20
All Other	309,779	20.918020	21,859		21,859	2,226	24,085
<b>Schedule .4 Total for Cash Operations</b>	<b>1,480,919</b>	<b>100.000000</b>	<b>103,333</b>		<b>103,333</b>	<b>8,348</b>	<b>111,681</b>

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept  
Allocation Source: FY 2020 Average Weighted MIP Balances by Fund - Finance-Treasury

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	60	0.010985	9		9		9
002 Metropolitan Council	1,555	0.284701	281		281	18	299
003 Metropolitan Clerk	143	0.026182	23		23		23
003 Metropolitan Clerk - Records Center	43	0.007873	6		6		6
004 Mayor's Office	138	0.025266	23		23		23
004 Mayor's Office - Administration	597	0.109303	108		108	6	114
005 Election Commission	3,456	0.632750	620		620	44	664
006 Law	1,055	0.193157	186		186		186
007 Planning Commission	1,126	0.206156	198		198	14	212
008 Human Resources	1,421	0.260167	250		250		250
009 Register of Deeds	95	0.017393	15		15		15
010 General Services	168	0.030759	29		29		29
010 General Services - Administration	753	0.137865	133		133		133
010 General Services - Facilities	591	0.108205	107		107		107
010 General Services - Fleet Management	1,253	0.229409	221		221		221
010 General Services - Mail Services	95	0.017393	15		15		15
011 Historical Commission	276	0.050532	47		47	3	50
014 Information Technology Service	3,234	0.592105	579		579		579
015 Finance	68	0.012450	11		11		11
015 Finance - Accountability	87	0.015929	14		14		14
015 Finance - Administration	512	0.093741	91		91		91
015 Finance - Business Assistance	227	0.041561	39		39		39
015 Finance - Grants & Cost Planning	65	0.011901	11		11		11
015 Finance - Office of Mgmt & Budget	314	0.057489	55		55		55
015 Finance - Operations	554	0.101430	99		99		99
015 Finance - Payroll	151	0.027646	24		24		24
015 Finance - Property Administration	63	0.011535	10		10		10
015 Finance - Purchasing	290	0.053095	49		49		49
015 Finance - Treasury	223	0.040829	38		38		38
016 Assessor of Property	1,896	0.347134	342		342	21	363
017 Trustee	628	0.114979	112		112	6	118
018 County Clerk	1,778	0.325530	320		320	20	340
019 District Attorney	1,915	0.350613	344		344	21	365
021 Public Defender	1,882	0.344571	338		338	21	359
022 Juvenile Court Clerk	678	0.124133	121		121	8	129
023 Circuit Court Clerk	1,171	0.214395	208		208	14	222
024 Criminal Court Clerk	2,067	0.378442	373		373	23	396
025 Clerk and Master - Chancery	396	0.072503	69		69	4	73
026 Juvenile Court	2,744	0.502392	491		491	36	527
027 General Sessions Court	3,016	0.552192	541		541	38	579
028 State Trial Courts	3,387	0.620117	608		608	44	652
029 Justice Integration Services	444	0.081291	77		77	4	81
030 Sheriff's Office	19,451	3.561235	3,513		3,513	281	3,794
030 Sheriff's Office - Security Services	1,449	0.265294	257		257	18	275
031 Police	44,763	8.195545	8,095		8,095	651	8,746
032 Fire	28,258	5.173686	5,113		5,113	408	5,521
033 Codes Administration	2,766	0.506420	496		496	36	532
034 Beer Board	142	0.025998	23		23		23
035 Agricultural Extension	151	0.027646	24		24		24
036 Soil and Water Conservation	4	0.000732	0		0		0
037 Social Services	1,935	0.354274	348		348	21	369

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	12,271	2.246666	2,215		2,215	171	2,386
038 Health - Employee Health & Wellness	154	0.028195	24		24		24
039 Public Library	8,151	1.492346	1,472		1,472	115	1,587
040 Parks	13,729	2.513608	2,479		2,479	196	2,675
041 Arts Commission	251	0.045955	42		42	3	45
042 Public Works	10,622	1.944755	1,919		1,919	149	2,068
044 Human Relations Commission	89	0.016295	15		15		15
047 Criminal Justice Planning	89	0.016295	15		15		15
048 Internal Audit	182	0.033322	31		31		31
049 Office of Emergency Management	239	0.043758	40		40	3	43
051 Office of Family Safety	718	0.131457	127		127	9	136
052 Community Oversight Board	204	0.037350	36		36	2	38
060 Farmer's Market	136	0.024900	22		22		22
061 Municipal Auditorium	196	0.035885	36		36		36
062 State Fair Board	715	0.130908	127		127	8	135
064 Sports Authority	74	0.013548	11		11		11
065 Water and Sewer	19,577	3.584304	3,538		3,538	281	3,819
067 General Hospital	2,126	0.389244	381		381	23	404
070 Community Education Commission	112	0.020506	18		18		18
071 Convention Center Authority	3,381	0.619019	606		606	44	650
075 Metro Action Commission	7,210	1.320061	1,300		1,300	98	1,398
076 Nashville Career Advancement Center	291	0.053278	49		49	3	52
078 Metropolitan Transit Authority (MTA)	25	0.004577	3		3		3
080 Metro Nashville Public Schools (MNPS)	263,613	48.264237	47,977		47,977	4,078	52,055
091 Emergency Communication Center	3,654	0.669002	657		657	47	704
Airport Authority	41	0.007507	5		5		5
Bordeaux Longterm Care	1,454	0.266209	260		260	18	278
Knowles Home	148	0.027097	24		24		24
All Other	57,201	10.472787	10,354		10,354	827	11,181
<b>Schedule .4 Total for Investment Cmtee Support</b>	<b>546,187</b>	<b>100.000000</b>	<b>98,887</b>		<b>98,887</b>	<b>7,835</b>	<b>106,722</b>

Allocation Basis: Number of Payroll Transactions by Benefiting Department  
 Allocation Source: FY 2020 Employee and Pensioner Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	15		15		15
001 Administrative - Employee Benefits	628,110	16.719941	14,640		14,640		14,640
001 Administrative - Facility Rental	966	0.025714	20		20		20
001 Administrative - Insurance	2,508	0.066762	58		58		58
001 Administrative - Post Audits	1,175	0.031278	24		24		24
002 Metropolitan Council	2,600	0.069211	60		60	4	64
003 Metropolitan Clerk	532	0.014162	11		11		11
003 Metropolitan Clerk - Records Center	193	0.005138	3		3		3
004 Mayor's Office	393	0.010461	6		6		6
004 Mayor's Office - Administration	3,879	0.103257	88		88	6	94
005 Election Commission	4,737	0.126096	110		110	9	119
006 Law	13,734	0.365591	318		318		318
007 Planning Commission	5,047	0.134348	116		116	10	126
008 Human Resources	5,381	0.143239	124		124		124
009 Register of Deeds	2,754	0.073310	61		61	4	65
010 General Services	860	0.022893	17		17		17
010 General Services - Administration	1,044	0.027791	21		21		21
010 General Services - Facilities	21,786	0.579931	502		502		502
010 General Services - Fleet Management	39,127	1.041539	908		908		908
010 General Services - Mail Services	929	0.024729	18		18		18
011 Historical Commission	1,172	0.031198	24		24		24
014 Information Technology Service	31,135	0.828796	722		722		722
015 Finance	25	0.000665	0		0		0
015 Finance - Accountability	548	0.014587	11		11		11
015 Finance - Administration	1,670	0.044454	37		37		37
015 Finance - Business Assistance	885	0.023558	18		18		18
015 Finance - Grants & Cost Planning	332	0.008838	6		6		6
015 Finance - Office of Mgmt & Budget	1,461	0.038891	33		33		33
015 Finance - Operations	2,334	0.062130	52		52		52
015 Finance - Payroll	582	0.015493	11		11		11
015 Finance - Property Administration	366	0.009743	6		6		6
015 Finance - Purchasing	1,249	0.033248	28		28		28
015 Finance - Treasury	1,293	0.034419	29		29		29
016 Assessor of Property	7,139	0.190036	162		162	14	176
017 Trustee	2,147	0.057152	47		47	4	51
018 County Clerk	4,651	0.123807	108		108	9	117
019 District Attorney	9,102	0.242290	208		208	17	225
021 Public Defender	8,547	0.227516	193		193	15	208
022 Juvenile Court Clerk	1,973	0.052520	43		43	3	46
023 Circuit Court Clerk	12,472	0.331998	289		289	23	312
024 Criminal Court Clerk	6,477	0.172414	147		147	13	160
025 Clerk and Master - Chancery	1,444	0.038438	33		33	2	35
026 Juvenile Court	14,761	0.392930	342		342	28	370
027 General Sessions Court	12,122	0.322681	282		282	21	303
028 State Trial Courts	12,671	0.337295	293		293	23	316
029 Justice Integration Services	2,752	0.073257	61		61	4	65
030 Sheriff's Office	79,441	2.114676	1,850		1,850	176	2,026
030 Sheriff's Office - Security Services	15,745	0.419123	364		364	31	395
031 Police	211,039	5.617742	4,918		4,918	482	5,400
032 Fire	136,853	3.642951	3,182		3,182	308	3,490
033 Codes Administration	10,540	0.280569	239		239	19	258

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	11		11		11
035 Agricultural Extension	335	0.008918	6		6		6
037 Social Services	7,541	0.200737	174		174	14	188
038 Health	48,896	1.301584	1,136		1,136	106	1,242
038 Health - Employee Health & Wellness	766	0.020390	15		15		15
039 Public Library	31,974	0.851130	739		739	66	805
040 Parks	39,343	1.047289	914		914	86	1,000
041 Arts Commission	1,098	0.029228	23		23		23
042 Public Works	73,312	1.951525	1,706		1,706	161	1,867
044 Human Relations Commission	521	0.013869	11		11		11
047 Criminal Justice Planning	544	0.014481	11		11		11
048 Internal Audit	1,141	0.030373	24		24		24
049 Office of Emergency Management	1,497	0.039849	35		35	2	37
051 Office of Family Safety	3,144	0.083692	70		70	4	74
052 Community Oversight Board	1,093	0.029095	23		23		23
060 Farmer's Market	2,220	0.059095	47		47	4	51
061 Municipal Auditorium	1,770	0.047116	39		39	3	42
062 State Fair Board	3,892	0.103603	88		88	6	94
064 Sports Authority	53,492	1.423927	1,243		1,243	117	1,360
065 Water and Sewer	283,563	7.548290	6,607		6,607	647	7,254
068 District Energy System (DES)	16,855	0.448671	392		392	35	427
070 Community Education Commission	511	0.013603	11		11		11
071 Convention Center Authority	174,450	4.643763	4,064		4,064	396	4,460
075 Metro Action Commission	27,942	0.743801	647		647	56	703
076 Nashville Career Advancement Center	3,388	0.090187	76		76	4	80
077 Metro Development & Housing Authority	4,850	0.129104	111		111	9	120
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	1,136		1,136	106	1,242
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	29,913		29,913	3,135	33,048
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	2,142		2,142	204	2,346
091 Emergency Communication Center	15,129	0.402726	350		350	30	380
Bordeaux Longterm Care	3,500	0.093168	77		77	4	81
Flood	538	0.014321	11		11		11
Hospital Authority	43,112	1.147618	1,003		1,003	91	1,094
Knowles Home	2,121	0.056460	46		46	4	50
Medical Examiner	5,361	0.142707	124		124	10	134
All Other	158,207	4.211383	3,682		3,682	357	4,039
<b>Schedule .4 Total for Investor Relations</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>87,565</b>		<b>87,565</b>	<b>6,882</b>	<b>94,447</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Treasury**

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Corporate Dues	16	0	1	0	15
001 Administrative - Employee Benefits	24,022	0	9,373	9	14,640
001 Administrative - Facility Rental	23	0	3	0	20
001 Administrative - Insurance	67	0	9	0	58
001 Administrative - Post Audits	28	0	4	0	24
002 Metropolitan Council	374	0	11	299	64
003 Metropolitan Clerk	47	0	13	23	11
003 Metropolitan Clerk - Records Center	9	0	0	6	3
004 Mayor's Office	1,282	0	1,253	23	6
004 Mayor's Office - Administration	223	0	15	114	94
005 Election Commission	1,043	0	260	664	119
006 Law	1,845	0	1,341	186	318
007 Planning Commission	405	0	67	212	126
008 Human Resources	394	0	20	250	124
009 Register of Deeds	91	0	11	15	65
010 General Services	186	0	140	29	17
010 General Services - Administration	157	0	3	133	21
010 General Services - Facilities	1,042	0	433	107	502
010 General Services - Fleet Management	1,541	0	412	221	908
010 General Services - Mail Services	36	0	3	15	18
011 Historical Commission	83	0	9	50	24
014 Information Technology Service	2,499	0	1,198	579	722
015 Finance	12	0	1	11	0
015 Finance - Accountability	26	0	1	14	11
015 Finance - Administration	164	0	36	91	37
015 Finance - Business Assistance	60	0	3	39	18
015 Finance - Grants & Cost Planning	18	0	1	11	6
015 Finance - Office of Mgmt & Budget	93	0	5	55	33
015 Finance - Operations	160	0	9	99	52
015 Finance - Payroll	36	0	1	24	11
015 Finance - Property Administration	17	0	1	10	6
015 Finance - Purchasing	81	0	4	49	28
015 Finance - Treasury	72	0	5	38	29
016 Assessor of Property	641	0	102	363	176
017 Trustee	180	0	11	118	51
018 County Clerk	534	0	77	340	117
019 District Attorney	788	0	198	365	225
021 Public Defender	608	0	41	359	208
022 Juvenile Court Clerk	184	0	9	129	46
023 Circuit Court Clerk	545	0	11	222	312
024 Criminal Court Clerk	607	0	51	396	160
025 Clerk and Master - Chancery	113	0	5	73	35
026 Juvenile Court	972	0	75	527	370
027 General Sessions Court	954	0	72	579	303
028 State Trial Courts	1,040	0	72	652	316
029 Justice Integration Services	216	0	70	81	65
030 Sheriff's Office	7,431	0	1,611	3,794	2,026
030 Sheriff's Office - Security Services	738	0	68	275	395
031 Police	15,819	0	1,673	8,746	5,400
032 Fire	9,896	0	885	5,521	3,490
033 Codes Administration	987	0	197	532	258
034 Beer Board	35	0	1	23	11

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Treasury**

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
035 Agricultural Extension	31	0	1	24	6
037 Social Services	608	0	51	369	188
038 Health	3,971	0	343	2,386	1,242
038 Health - Employee Health & Wellness	42	0	3	24	15
039 Public Library	3,117	0	725	1,587	805
040 Parks	4,364	0	689	2,675	1,000
041 Arts Commission	84	0	16	45	23
042 Public Works	5,124	0	1,189	2,068	1,867
044 Human Relations Commission	27	0	1	15	11
047 Criminal Justice Planning	27	0	1	15	11
048 Internal Audit	58	0	3	31	24
049 Office of Emergency Management	337	0	257	43	37
051 Office of Family Safety	231	0	21	136	74
052 Community Oversight Board	64	0	3	38	23
060 Farmer's Market	206	0	133	22	51
061 Municipal Auditorium	289	0	211	36	42
062 State Fair Board	333	0	104	135	94
064 Sports Authority	2,423	0	1,052	11	1,360
065 Water and Sewer	30,178	0	19,105	3,819	7,254
067 General Hospital	560	0	156	404	0
068 District Energy System (DES)	810	0	383	0	427
070 Community Education Commission	47	0	18	18	11
071 Convention Center Authority	546,729	522,166	19,453	650	4,460
075 Metro Action Commission	2,554	0	453	1,398	703
076 Nashville Career Advancement Center	170	0	38	52	80
077 Metro Development & Housing Authorit	138	0	18	0	120
078 Metropolitan Transit Authority (MTA)	1,460	0	215	3	1,242
080 Metro Nashville Public Schools (MNPS)	98,593	0	13,490	52,055	33,048
083 Industrial Development Board	20	0	20	0	0
090 Debt Service	9,207	0	6,861	0	2,346
091 Emergency Communication Center	1,150	0	66	704	380
Airport Authority	5	0	0	5	0
Bordeaux Longterm Care	371	0	12	278	81
Flood	2,422	0	2,411	0	11
Hospital Authority	1,287	0	193	0	1,094
Knowles Home	80	0	6	24	50
Medical Examiner	154	0	20	0	134
All Other	39,305	0	24,085	11,181	4,039
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>835,016</b>	<b>522,166</b>	<b>111,681</b>	<b>106,722</b>	<b>94,447</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 030 Sheriff's Office - Security Services**

The Sheriff's Office is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in GSD General Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services. The costs recorded to Object Account 502302 Security Services have been separately identified to the building secured and allocated using the occupied square footage identified to each benefiting department. The security costs identified for the Woodland Street Garage have been allocated to benefiting departments based on the number of employees by department. The remaining direct costs recorded to Business Unit 30124910 have not been allocated within this cost allocation plan. However, any incoming indirect costs allocable to Sheriff Administration Support Services have been directly allocated to the Sheriff's Office.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 030 Sheriff's Office - Security Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,762,741			15,762,741
Cost Adjustments:				
DIRECT COSTS	-10,341,651			
Total Departmental Cost Adjustments:	-10,341,651			-10,341,651
Inbound Costs:				
Depreciation	44		44	
001 Administrative - Post Audits	4,354	14	4,368	
010 General Services - Facilities	1,291,774	34,179	1,325,953	
014 Information Technology Service	187,206	7,995	195,201	
015 Finance - Grants & Cost Planning	1,194	73	1,267	
015 Finance - Office of Mgmt & Budget	11,947	316	12,263	
015 Finance - Operations	13,241	335	13,576	
015 Finance - Payroll	2,030	31	2,061	
015 Finance - Property Administration	2,061	88	2,149	
015 Finance - Treasury	685	53	738	
030 Sheriff's Office - Security Services		4,817	4,817	
048 Internal Audit		5,179	5,179	
Total Allocated Additions:	1,514,536	53,080	1,567,616	1,567,616
Total To Be Allocated:	6,935,626	53,080		6,988,706

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	3,920,246	0	0	0	0
501102 Leave Pay	439,524	0	0	0	0
501103 Holiday Pay	191,836	0	0	0	0
501104 Overtime Pay	651,723	0	0	0	0
501105 Out of Class Pay	2,171	0	0	0	0
501106 Shift Differential Pay	5,712	0	0	0	0
501108 Injured on Duty Pay	320	0	0	0	0
501109 Longevity	46,421	0	0	0	0
501118 Admin Leave Disaster	3,778	0	0	0	0
501134 Paid Family Leave	31,520	0	0	0	0
501172 Employer OASDI	276,563	0	0	0	0
501173 Employer SSN Medical	64,680	0	0	0	0
501174 Employer Group Health	702,612	0	0	0	0
501175 Employer Dental Group	40,716	0	0	0	0
501176 Employer Group Life	9,327	0	0	0	0
501177 Employer Pension	524,191	0	0	0	0
501181 FSA Pre-Tax Savings	1,285	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	20,060	0	0	0	0
502101 Electric	28,204	0	0	0	0
502103 Gas	216	0	0	0	0
502105 Cable Television	5,014	0	0	0	0
502201 Facilities Management	31,371	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	34,378	0	0	0	0
502233 Software Consultant Fees	35,770	0	0	0	0
502302 Security Services	5,421,090	0	973,627	528,014	127,938
502303 Refuse Disposal	1,898	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	24	0	0	0	0
502334 Pest Control Svc	15	0	0	0	0
502337 DP-Outside Metro	94,679	0	0	0	0
502345 Lock & Key Service	246	0	0	0	0
502357 Internet Services	11,158	0	0	0	0
502363 Care of Persons	5,297	0	0	0	0
502451 Employee Out-of-town Travel	7,200	0	0	0	0
502452 Employee Air Travel	407	0	0	0	0
502453 Employee Local Travel/Park	1,284	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	19,893	0	0	0	0
502503 Cell Phone Service	25,749	0	0	0	0
502520 Postage & Delivery Svc	377	0	0	0	0
502701 Printing/Binding	1,575	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	76,785	0	0	0	0
502851 Subscriptions	3,149	0	0	0	0
502882 Tuition	11,981	0	0	0	0
502883 Registration	624	0	0	0	0
502884 Membership Dues	15,430	0	0	0	0
502910 Building Maintenance Svc	198	0	0	0	0
502912 Electrical Repair Service	1,644	0	0	0	0
502920 Other Rpr & Maint Svc	115,825	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
502930 Automotive Repair Service	1,497	0	0	0	0
502940 Office Equip Maintain Srvc	25,381	0	0	0	0
502951 Info Systems Charge	866,300	0	0	0	0
502954 Radio Shop Charge	160,400	0	0	0	0
502956 Postal Service Charge	61	0	0	0	0
502957 Telecmmnct'n Charge	103,315	0	0	0	0
502977 Fleet Management	805,900	0	0	0	0
502983 Surplus Property	25,300	0	0	0	0
503050 Host & Hostess	1,822	0	0	0	0
503100 Offc & Admin Supply	63,707	0	0	0	0
503110 Law Enforcement Supply	355	0	0	0	0
503115 Ammunition	9,564	0	0	0	0
503120 Computer Software	59,258	0	0	0	0
503130 Computer Hardware <\$10K	11,107	0	0	0	0
503140 Office Equipment < \$10K	(10,517)	0	0	0	0
503150 Furniture/Fixtures<\$10K	682	0	0	0	0
503170 Photo Film & Supplies	6	0	0	0	0
503200 HHold & Jnitr Supply	(2,076)	0	0	0	0
503210 Food & Ice	29,959	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	339,445	0	0	0	0
503330 Books/Magazines/Periodicals	123	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	6,406	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	703	0	0	0	0
503630 Electronic Parts/Supply	398	0	0	0	0
503640 Safety Supply	(6,302)	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	335	0	0	0	0
503800 Auto Supply	21,935	0	0	0	0
503801 Auto Fuel	99	0	0	0	0
503850 Small Equipment Supply	1,496	0	0	0	0
503851 Work Equipment < \$10K	71	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
503999 Credit Card Clearing	146,496	0	0	0	0
505103 NSF Checks	212	0	0	0	0
505174 Interest Expense MIP	180,626	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505252 Software License	2,599	0	0	0	0
505254 Drug Test Fee	12,264	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	12	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	2,253	0	0	0	0
507400 Machinery & Equipment	17,383	0	0	0	0
507450 Computer Hardware	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	15,762,741				

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COSTS	(10,341,651)	0	0	0	0
Functional Cost	5,421,090	0	973,627	528,014	127,938
<b>Allocation Step 1</b>					
Inbound - All Others	1,514,536	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,935,626	0	973,627	528,014	127,938
<b>Allocation Step 2</b>					
Inbound - All Others	53,080	0	0	0	0
2nd Allocation	53,080	0	0	0	0
<b>Total For 030 Sheriff's Office - Security Services</b>					
Schedule .3 Total	6,988,706	0	973,627	528,014	127,938

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501118 Admin Leave Disaster	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502302 Security Services	420,677	230,396	32,527	615,294	24,937
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Svc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502345 Lock & Key Service	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Svc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Svc	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
502930 Automotive Repair Service	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502956 Postal Service Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503640 Safety Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503801 Auto Fuel	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
507450 Computer Hardware	0	0	0	0	0

Departmental Total  
-----  
Expenditures Per Financial Statement

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COSTS	0	0	0	0	0
Functional Cost	420,677	230,396	32,527	615,294	24,937
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	420,677	230,396	32,527	615,294	24,937
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
<b>Total For 030 Sheriff's Office - Security Services</b>					
Schedule .3 Total	420,677	230,396	32,527	615,294	24,937



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501105 Out of Class Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501118 Admin Leave Disaster	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502302 Security Services	693,900	476,514	638,604	420,134	238,528
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Svc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502345 Lock & Key Service	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Svc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Svc	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 030 Sheriff's Office - Security Services**

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
502930 Automotive Repair Service	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502956 Postal Service Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503640 Safety Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503801 Auto Fuel	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507400 Machinery & Equipment	0	0	0	0	0
507450 Computer Hardware	0	0	0	0	0

Departmental Total  
-----  
Expenditures Per Financial Statement

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COSTS	0	0	0	0	0
 Functional Cost	 693,900	 476,514	 638,604	 420,134	 238,528
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	693,900	476,514	638,604	420,134	238,528
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
<b>Total For 030 Sheriff's Office - Security Services</b>					
Schedule .3 Total	693,900	476,514	638,604	420,134	238,528

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

Other Expense & Cost	
501101 Regular Pay	3,920,246
501102 Leave Pay	439,524
501103 Holiday Pay	191,836
501104 Overtime Pay	651,723
501105 Out of Class Pay	2,171
501106 Shift Differential Pay	5,712
501108 Injured on Duty Pay	320
501109 Longevity	46,421
501118 Admin Leave Disaster	3,778
501134 Paid Family Leave	31,520
501172 Employer OASDI	276,563
501173 Employer SSN Medical	64,680
501174 Employer Group Health	702,612
501175 Employer Dental Group	40,716
501176 Employer Group Life	9,327
501177 Employer Pension	524,191
501181 FSA Pre-Tax Savings	1,285
501182 Cafe Plan Pre-Tax Savings	20,060
502101 Electric	28,204
502103 Gas	216
502105 Cable Television	5,014
502201 Facilities Management	31,371
502221 Medical Services	0
502229 Management Consultant	34,378
502233 Software Consultant Fees	35,770
502302 Security Services	0
502303 Refuse Disposal	1,898
502309 Educational Service	0
502333 Laundry Services	24
502334 Pest Control Svc	15
502337 DP-Outside Metro	94,679
502345 Lock & Key Service	246
502357 Internet Services	11,158
502363 Care of Persons	5,297
502451 Employee Out-of-town Travel	7,200
502452 Employee Air Travel	407
502453 Employee Local Travel/Park	1,284
502501 Telephone & Telegraph	0
502502 Allowance-Cell/Mobile Devices	19,893
502503 Cell Phone Service	25,749
502520 Postage & Delivery Svc	377
502701 Printing/Binding	1,575
502702 Sign Printing	0
502801 Advertising & Promot'n	76,785
502851 Subscriptions	3,149
502882 Tuition	11,981
502883 Registration	624
502884 Membership Dues	15,430
502910 Building Maintenance Svc	198
502912 Electrical Repair Service	1,644
502920 Other Rpr & Maint Svc	115,825

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

502930 Automotive Repair Service	1,497
502940 Office Equip Maintain Srvc	25,381
502951 Info Systems Charge	866,300
502954 Radio Shop Charge	160,400
502956 Postal Service Charge	61
502957 Telecmmnct'n Charge	103,315
502977 Fleet Management	805,900
502983 Surplus Property	25,300
503050 Host & Hostess	1,822
503100 Offc & Admin Supply	63,707
503110 Law Enforcement Supply	355
503115 Ammunition	9,564
503120 Computer Software	59,258
503130 Computer Hardware <\$10K	11,107
503140 Office Equipment < \$10K	(10,517)
503150 Furniture/Fixtures<\$10K	682
503170 Photo Film & Supplies	6
503200 HHold & Jnitr Supply	(2,076)
503210 Food & Ice	29,959
503240 Floor Covering	0
503320 Uniforms/Work Related Items	339,445
503330 Books/Magazines/Periodicals	123
503350 Educational Supply	0
503400 Medical Supply	0
503600 Repair & Maint Supply	6,406
503601 Paint	0
503620 Electrical Supply	703
503630 Electronic Parts/Supply	398
503640 Safety Supply	(6,302)
503660 HVAC Supply	0
503720 Signs	335
503800 Auto Supply	21,935
503801 Auto Fuel	99
503850 Small Equipment Supply	1,496
503851 Work Equipment < \$10K	71
503860 Electrical Appliance<\$10K	0
503870 Plumbing Appliance<\$10K	0
503971 Plants and Landscaping	0
503999 Credit Card Clearing	146,496
505103 NSF Checks	212
505174 Interest Expense MIP	180,626
505221 Boiler Inspection	0
505252 Software License	2,599
505254 Drug Test Fee	12,264
505269 Other License & Fees	0
505279 Notary	12
505282 Professional Privilege Tax	0
505331 Employee Award/Gift	2,253
507400 Machinery & Equipment	17,383
507450 Computer Hardware	0

Departmental Total  
-----  
Expenditures Per Financial Statement

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

<hr/>	
Deductions	
*Total Disallowed Costs	0
<hr/>	
Cost Adjustments	
DIRECT COSTS	(10,341,651)
Functional Cost	0
Allocation Step 1	
Inbound - All Others	1,514,536
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	1,514,536
Allocation Step 2	
Inbound - All Others	53,080
2nd Allocation	53,080
Total For 030 Sheriff's Office - Security Services	
Schedule .3 Total	1,567,616

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	284.49	0.136679	1,331		1,331		1,331
014 Information Technology Service	1,000.00	0.480436	4,678		4,678		4,678
023 Circuit Court Clerk	19,605.23	9.419064	91,707		91,707		91,707
024 Criminal Court Clerk	25,664.93	12.330363	120,052		120,052		120,052
027 General Sessions Court	65,966.59	31.692743	308,569		308,569		308,569
028 State Trial Courts	66,855.13	32.119630	312,725		312,725		312,725
030 Sheriff's Office	27,354.61	13.142147	127,955		127,955		127,955
031 Police	1,413.17	0.678938	6,610		6,610		6,610
<b>Schedule .4 Total for AA Birch Building</b>	<b>208,144.15</b>	<b>100.000000</b>	<b>973,627</b>		<b>973,627</b>	<b>0</b>	<b>973,627</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,424.94	9.355579	49,399		49,399		49,399
003 Metropolitan Clerk	5,788.49	2.939205	15,519		15,519		15,519
004 Mayor's Office - Administration	20,971.55	10.648664	56,226		56,226		56,226
006 Law	4,771.04	2.422577	12,792		12,792		12,792
014 Information Technology Service	5,105.00	2.592151	13,687		13,687		13,687
015 Finance - Administration	3,938.66	1.999922	10,560		10,560		10,560
023 Circuit Court Clerk	66,262.57	33.645956	177,654		177,654		177,654
025 Clerk and Master - Chancery	32,645.98	16.576556	87,527		87,527		87,527
027 General Sessions Court	7,138.44	3.624665	19,139		19,139		19,139
030 Sheriff's Office	10,812.00	5.489978	28,988		28,988		28,988
All Other	21,082.00	10.704747	56,523		56,523		56,523
Schedule .4 Total for Historical Courthouse	196,940.67	100.000000	528,014		528,014	0	528,014

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Ben West Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
021 Public Defender	1,296.48	3.468177	4,437		4,437		4,437
027 General Sessions Court	30,539.45	81.695231	104,520		104,520		104,520
047 Criminal Justice Planning	4,874.99	13.040950	16,684		16,684		16,684
All Other	671.25	1.795642	2,297		2,297		2,297
Schedule .4 Total for Ben West Building	37,382.17	100.000000	127,938		127,938	0	127,938

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - HDII

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	168.00	0.069836	294		294		294
019 District Attorney	272.00	0.113069	476		476		476
021 Public Defender	230.00	0.095609	402		402		402
024 Criminal Court Clerk	490.00	0.203690	857		857		857
027 General Sessions Court	3,789.00	1.575061	6,626		6,626		6,626
038 Health	1,099.50	0.457055	1,923		1,923		1,923
All Other	234,513.57	97.485680	410,099		410,099		410,099
<b>Schedule .4 Total for HDII</b>	<b>240,562.07</b>	<b>100.000000</b>	<b>420,677</b>		<b>420,677</b>	<b>0</b>	<b>420,677</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.359748	12,349		12,349		12,349
008 Human Resources	1,977.00	1.015742	2,340		2,340		2,340
010 General Services	2,164.00	1.111819	2,562		2,562		2,562
010 General Services - Facilities	221.00	0.113545	262		262		262
010 General Services - Fleet Management	61,853.00	31.778809	73,215		73,215		73,215
014 Information Technology Service	14,629.00	7.516081	17,317		17,317		17,317
027 General Sessions Court	11,647.00	5.983991	13,787		13,787		13,787
030 Sheriff's Office	2,073.00	1.065065	2,454		2,454		2,454
031 Police	27,229.00	13.989704	32,232		32,232		32,232
032 Fire	13,078.00	6.719209	15,481		15,481		15,481
036 Soil and Water Conservation	792.00	0.406913	938		938		938
038 Health	1,592.00	0.817937	1,884		1,884		1,884
042 Public Works	1,513.00	0.777348	1,791		1,791		1,791
048 Internal Audit	2,677.00	1.375388	3,169		3,169		3,169
049 Office of Emergency Management	17,471.00	8.976243	20,681		20,681		20,681
076 Nashville Career Advancement Center	4,765.00	2.448160	5,640		5,640		5,640
All Other	20,523.00	10.544298	24,294		24,294		24,294
<b>Schedule .4 Total for Metro Southeast</b>	<b>194,636.00</b>	<b>100.000000</b>	<b>230,396</b>		<b>230,396</b>	<b>0</b>	<b>230,396</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Woodland Street

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	4	0.212766	69		69		69
004 Mayor's Office - Administration	40	2.127660	692		692		692
006 Law	43	2.287234	744		744		744
008 Human Resources	57	3.031915	986		986		986
009 Register of Deeds	37	1.968085	640		640		640
010 General Services - Administration	3	0.159574	52		52		52
019 District Attorney	131	6.968085	2,267		2,267		2,267
021 Public Defender	102	5.425532	1,765		1,765		1,765
022 Juvenile Court Clerk	13	0.691489	225		225		225
023 Circuit Court Clerk	78	4.148936	1,350		1,350		1,350
024 Criminal Court Clerk	86	4.574468	1,488		1,488		1,488
025 Clerk and Master - Chancery	13	0.691489	225		225		225
026 Juvenile Court	490	26.063832	8,476		8,476		8,476
027 General Sessions Court	142	7.553191	2,457		2,457		2,457
028 State Trial Courts	198	10.531915	3,426		3,426		3,426
029 Justice Integration Services	20	1.063830	346		346		346
030 Sheriff's Office	250	13.297872	4,325		4,325		4,325
039 Public Library	46	2.446809	796		796		796
048 Internal Audit	9	0.478723	156		156		156
051 Office of Family Safety	109	5.797872	1,886		1,886		1,886
052 Community Oversight Board	9	0.478723	156		156		156
<b>Schedule .4 Total for Woodland Street</b>	<b>1,880</b>	<b>100.000000</b>	<b>32,527</b>		<b>32,527</b>	<b>0</b>	<b>32,527</b>

Allocation Basis: Number of Employees by Dept Parking at Woodland St  
Allocation Source: Woodland Parking Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - SE Davidson

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	1,272.00	0.394073	2,425		2,425		2,425
039 Public Library	103,599.80	32.095794	197,483		197,483		197,483
040 Parks	65,899.90	20.416156	125,619		125,619		125,619
All Other	152,011.40	47.093977	289,767		289,767		289,767
Schedule .4 Total for SE Davidson	322,783.10	100.000000	615,294		615,294	0	615,294

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	996.24	3.157130	787		787		787
037 Social Services	10,284.00	32.590467	8,127		8,127		8,127
075 Metro Action Commission	20,275.00	64.252403	16,023		16,023		16,023
Schedule .4 Total for Clifford Allen Bldg	31,555.24	100.000000	24,937		24,937	0	24,937

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 030 Sheriff's Office - Security Services**

Activity - General Hospital

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
067 General Hospital	100	100.000000	693,900		693,900		693,900
Schedule .4 Total for General Hospital	100	100.000000	693,900		693,900	0	693,900

Allocation Basis: Direct Allocation to 067 General Hospital

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,664.00	1.523437	7,259		7,259		7,259
014 Information Technology Service	4,916.00	4.500731	21,447		21,447		21,447
038 Health	102,646.70	93.975832	447,808		447,808		447,808
Schedule .4 Total for Lentz Health Center	109,226.70	100.000000	476,514		476,514	0	476,514

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Fulton

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	0.250726	1,601		1,601		1,601
007 Planning Commission	13,652.00	6.223474	39,743		39,743		39,743
010 General Services - Administration	3,002.00	1.368508	8,739		8,739		8,739
010 General Services - Facilities	16,286.00	7.424224	47,411		47,411		47,411
010 General Services - Mail Services	404.00	0.184170	1,176		1,176		1,176
011 Historical Commission	164.00	0.074762	477		477		477
014 Information Technology Service	83,286.00	37.967206	242,463		242,463		242,463
015 Finance - Accountability	682.00	0.310900	1,985		1,985		1,985
015 Finance - Administration	682.00	0.310900	1,985		1,985		1,985
015 Finance - Grants & Cost Planning	550.00	0.250726	1,601		1,601		1,601
015 Finance - Office of Mgmt & Budget	7,477.00	3.408506	21,767		21,767		21,767
015 Finance - Operations	7,664.00	3.493752	22,311		22,311		22,311
015 Finance - Payroll	1,457.00	0.664196	4,242		4,242		4,242
015 Finance - Property Administration	309.00	0.140862	900		900		900
015 Finance - Purchasing	4,917.00	2.241490	14,314		14,314		14,314
015 Finance - Treasury	1,449.00	0.660549	4,218		4,218		4,218
016 Assessor of Property	18,007.00	8.208768	52,422		52,422		52,422
017 Trustee	5,310.00	2.420645	15,458		15,458		15,458
018 County Clerk	15,117.00	6.891317	44,008		44,008		44,008
032 Fire	1,797.00	0.819190	5,231		5,231		5,231
033 Codes Administration	16,940.00	7.722360	49,315		49,315		49,315
034 Beer Board	994.00	0.453130	2,894		2,894		2,894
041 Arts Commission	3,351.00	1.527605	9,755		9,755		9,755
042 Public Works	239.00	0.108952	696		696		696
064 Sports Authority	465.00	0.211977	1,354		1,354		1,354
065 Water and Sewer	9,510.00	4.335280	27,685		27,685		27,685
All Other	5,102.00	2.325825	14,853		14,853		14,853
<b>Schedule .4 Total for Fulton</b>	<b>219,363.00</b>	<b>100.000000</b>	<b>638,604</b>		<b>638,604</b>	<b>0</b>	<b>638,604</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Family Safety Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,544.08	10.844902	45,563		45,563		45,563
014 Information Technology Service	360.01	0.859200	3,610		3,610		3,610
019 District Attorney	755.19	1.802337	7,572		7,572		7,572
030 Sheriff's Office - Security Services	480.41	1.146547	4,817		4,817		4,817
031 Police	4,533.18	10.818888	45,454		45,454		45,454
051 Office of Family Safety	19,844.08	47.359882	198,975		198,975		198,975
All Other	11,383.66	27.168244	114,143		114,143		114,143
Schedule .4 Total for Family Safety Center	41,900.61	100.000000	420,134		420,134	0	420,134

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	392.00	0.310967	742		742		742
019 District Attorney	3,587.60	2.845985	6,788		6,788		6,788
021 Public Defender	2,734.05	2.168878	5,173		5,173		5,173
022 Juvenile Court Clerk	9,290.40	7.369924	17,579		17,579		17,579
026 Juvenile Court	110,054.24	87.304246	208,246		208,246		208,246
<b>Schedule .4 Total for Juvenile Justice Center</b>	<b>126,058.29</b>	<b>100.000000</b>	<b>238,528</b>		<b>238,528</b>	<b>0</b>	<b>238,528</b>

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 030 Sheriff's Office - Security Services**

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	1,514,536		1,514,536	53,080	1,567,616
Schedule .4 Total for Admin Support Svcs	100	100.000000	1,514,536		1,514,536	53,080	1,567,616

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
002 Metropolitan Council	49,399	0	49,399	0	0
003 Metropolitan Clerk	15,588	0	15,519	0	0
004 Mayor's Office - Administration	56,918	0	56,226	0	0
005 Election Commission	13,950	0	0	0	0
006 Law	13,536	0	12,792	0	0
007 Planning Commission	39,743	0	0	0	0
008 Human Resources	3,326	0	0	0	0
009 Register of Deeds	640	0	0	0	0
010 General Services	2,562	0	0	0	0
010 General Services - Administration	8,791	0	0	0	0
010 General Services - Facilities	100,495	0	0	0	0
010 General Services - Fleet Management	73,215	0	0	0	0
010 General Services - Mail Services	2,507	1,331	0	0	0
011 Historical Commission	477	0	0	0	0
014 Information Technology Service	307,450	4,678	13,687	0	294
015 Finance - Accountability	1,985	0	0	0	0
015 Finance - Administration	12,545	0	10,560	0	0
015 Finance - Grants & Cost Planning	1,601	0	0	0	0
015 Finance - Office of Mgmt & Budget	21,767	0	0	0	0
015 Finance - Operations	22,311	0	0	0	0
015 Finance - Payroll	4,242	0	0	0	0
015 Finance - Property Administration	900	0	0	0	0
015 Finance - Purchasing	14,314	0	0	0	0
015 Finance - Treasury	4,218	0	0	0	0
016 Assessor of Property	52,422	0	0	0	0
017 Trustee	15,458	0	0	0	0
018 County Clerk	44,008	0	0	0	0
019 District Attorney	17,103	0	0	0	476
021 Public Defender	11,777	0	0	4,437	402
022 Juvenile Court Clerk	17,804	0	0	0	0
023 Circuit Court Clerk	270,711	91,707	177,654	0	0
024 Criminal Court Clerk	122,397	120,052	0	0	857
025 Clerk and Master - Chancery	87,752	0	87,527	0	0
026 Juvenile Court	216,722	0	0	0	0
027 General Sessions Court	455,098	308,569	19,139	104,520	6,626
028 State Trial Courts	316,151	312,725	0	0	0
029 Justice Integration Services	346	0	0	0	0
030 Sheriff's Office	1,731,338	127,955	28,988	0	0
030 Sheriff's Office - Security Services	4,817	0	0	0	0
031 Police	84,296	6,610	0	0	0
032 Fire	20,712	0	0	0	0
033 Codes Administration	49,315	0	0	0	0
034 Beer Board	2,894	0	0	0	0
036 Soil and Water Conservation	938	0	0	0	0
037 Social Services	8,127	0	0	0	0
038 Health	451,615	0	0	0	1,923
039 Public Library	198,279	0	0	0	0
040 Parks	125,619	0	0	0	0
041 Arts Commission	9,755	0	0	0	0
042 Public Works	2,487	0	0	0	0
047 Criminal Justice Planning	16,684	0	0	16,684	0
048 Internal Audit	3,325	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
049 Office of Emergency Management	20,681	0	0	0	0
051 Office of Family Safety	200,861	0	0	0	0
052 Community Oversight Board	156	0	0	0	0
064 Sports Authority	1,354	0	0	0	0
065 Water and Sewer	27,685	0	0	0	0
067 General Hospital	693,900	0	0	0	0
075 Metro Action Commission	16,023	0	0	0	0
076 Nashville Career Advancement Center	5,640	0	0	0	0
All Other	911,976	0	56,523	2,297	410,099
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,988,706</b>	<b>973,627</b>	<b>528,014</b>	<b>127,938</b>	<b>420,677</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	69	0	0	0
004 Mayor's Office - Administration	0	692	0	0	0
005 Election Commission	12,349	0	0	0	0
006 Law	0	744	0	0	0
007 Planning Commission	0	0	0	0	0
008 Human Resources	2,340	986	0	0	0
009 Register of Deeds	0	640	0	0	0
010 General Services	2,562	0	0	0	0
010 General Services - Administration	0	52	0	0	0
010 General Services - Facilities	262	0	0	0	0
010 General Services - Fleet Management	73,215	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
011 Historical Commission	0	0	0	0	0
014 Information Technology Service	17,317	0	2,425	787	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	0	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Property Administration	0	0	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	0	0	0
017 Trustee	0	0	0	0	0
018 County Clerk	0	0	0	0	0
019 District Attorney	0	2,267	0	0	0
021 Public Defender	0	1,765	0	0	0
022 Juvenile Court Clerk	0	225	0	0	0
023 Circuit Court Clerk	0	1,350	0	0	0
024 Criminal Court Clerk	0	1,488	0	0	0
025 Clerk and Master - Chancery	0	225	0	0	0
026 Juvenile Court	0	8,476	0	0	0
027 General Sessions Court	13,787	2,457	0	0	0
028 State Trial Courts	0	3,426	0	0	0
029 Justice Integration Services	0	346	0	0	0
030 Sheriff's Office	2,454	4,325	0	0	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	32,232	0	0	0	0
032 Fire	15,481	0	0	0	0
033 Codes Administration	0	0	0	0	0
034 Beer Board	0	0	0	0	0
036 Soil and Water Conservation	938	0	0	0	0
037 Social Services	0	0	0	8,127	0
038 Health	1,884	0	0	0	0
039 Public Library	0	796	197,483	0	0
040 Parks	0	0	125,619	0	0
041 Arts Commission	0	0	0	0	0
042 Public Works	1,791	0	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	3,169	156	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
049 Office of Emergency Management	20,681	0	0	0	0
051 Office of Family Safety	0	1,886	0	0	0
052 Community Oversight Board	0	156	0	0	0
064 Sports Authority	0	0	0	0	0
065 Water and Sewer	0	0	0	0	0
067 General Hospital	0	0	0	0	693,900
075 Metro Action Commission	0	0	0	16,023	0
076 Nashville Career Advancement Center	5,640	0	0	0	0
All Other	24,294	0	289,767	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>230,396</b>	<b>32,527</b>	<b>615,294</b>	<b>24,937</b>	<b>693,900</b>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
005 Election Commission	0	1,601	0	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	39,743	0	0	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	8,739	0	0	0
010 General Services - Facilities	7,259	47,411	45,563	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	1,176	0	0	0
011 Historical Commission	0	477	0	0	0
014 Information Technology Service	21,447	242,463	3,610	742	0
015 Finance - Accountability	0	1,985	0	0	0
015 Finance - Administration	0	1,985	0	0	0
015 Finance - Grants & Cost Planning	0	1,601	0	0	0
015 Finance - Office of Mgmt & Budget	0	21,767	0	0	0
015 Finance - Operations	0	22,311	0	0	0
015 Finance - Payroll	0	4,242	0	0	0
015 Finance - Property Administration	0	900	0	0	0
015 Finance - Purchasing	0	14,314	0	0	0
015 Finance - Treasury	0	4,218	0	0	0
016 Assessor of Property	0	52,422	0	0	0
017 Trustee	0	15,458	0	0	0
018 County Clerk	0	44,008	0	0	0
019 District Attorney	0	0	7,572	6,788	0
021 Public Defender	0	0	0	5,173	0
022 Juvenile Court Clerk	0	0	0	17,579	0
023 Circuit Court Clerk	0	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0	0
026 Juvenile Court	0	0	0	208,246	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	0	0	0	0	0
029 Justice Integration Services	0	0	0	0	0
030 Sheriff's Office	0	0	0	0	1,567,616
030 Sheriff's Office - Security Services	0	0	4,817	0	0
031 Police	0	0	45,454	0	0
032 Fire	0	5,231	0	0	0
033 Codes Administration	0	49,315	0	0	0
034 Beer Board	0	2,894	0	0	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	0	0	0	0	0
038 Health	447,808	0	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	0	0	0	0
041 Arts Commission	0	9,755	0	0	0
042 Public Works	0	696	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	198,975	0	0
052 Community Oversight Board	0	0	0	0	0
064 Sports Authority	0	1,354	0	0	0
065 Water and Sewer	0	27,685	0	0	0
067 General Hospital	0	0	0	0	0
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0
All Other	0	14,853	114,143	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>476,514</b>	<b>638,604</b>	<b>420,134</b>	<b>238,528</b>	<b>1,567,616</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 038 Health - Employee Health & Wellness**

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

**Employee Health & Wellness** - these costs have been allocated based on the number of examinations and procedures by benefiting department.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	765,565			765,565
Inbound Costs:				
001 Administrative - Post Audits	212		212	
015 Finance - Grants & Cost Planning	57	3	60	
015 Finance - Office of Mgmt & Budget	629	13	642	
015 Finance - Operations	639	13	652	
015 Finance - Payroll	214	2	216	
015 Finance - Property Administration	99	2	101	
015 Finance - Treasury	42		42	
048 Internal Audit		251	251	
Total Allocated Additions:	<u>1,892</u>	<u>284</u>	2,176	2,176
Total To Be Allocated:	<u>767,457</u>	<u>284</u>		<u>767,741</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	465,215	0	421,345	43,870
501102 Leave Pay	32,586	0	29,513	3,073
501103 Holiday Pay	21,442	0	19,420	2,022
501104 Overtime Pay	3,452	0	3,126	326
501105 Out of Class Pay	10,838	0	9,816	1,022
501109 Longevity	1,623	0	1,470	153
501134 Paid Family Leave	1,291	0	1,169	122
501135 Admin Leave COVID-19	1,397	0	1,265	132
501160 YE Biweekly Sal/Fringe Accr	5,713	0	5,174	539
501172 Employer OASDI	28,037	0	25,393	2,644
501173 Employer SSN Medical	7,488	0	6,782	706
501174 Employer Group Health	54,921	0	49,742	5,179
501175 Employer Dental Group	5,189	0	4,700	489
501176 Employer Group Life	912	0	826	86
501177 Employer Pension	53,560	0	48,509	5,051
501181 FSA Pre-Tax Savings	43	0	39	4
501182 Cafe Plan Pre-Tax Savings	1,617	0	1,465	152
502221 Medical Services	80,273	0	72,703	7,570
502229 Management Consultant	8,667	0	7,850	817
502331 Temporary Service	37,619	0	34,072	3,547
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	96	0	87	9
502520 Postage & Delivery Srvc	119	0	108	11
502883 Registration	109	0	99	10
502920 Other Rpr & Maint Srvc	914	0	828	86
503100 Offc & Admin Supply	6,518	0	5,903	615
503130 Computer Hardware <\$10K	0	0	0	0
503200 HHold & Jnitr Supply	257	0	233	24
503400 Medical Supply	(119,933)	0	(108,623)	(11,310)
503401 Drugs	47,483	0	43,005	4,478
503850 Small Equipment Supply	0	0	0	0
505208 Insurance-Liability/PropDmg	7,494	0	6,787	707
505252 Software License	625	0	566	59
505282 Professional Privilege Tax	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	765,565			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	765,565	0	693,372	72,193
<b>Allocation Step 1</b>				
Inbound - All Others	1,892	0	1,892	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	767,457	0	695,264	72,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
<b>Allocation Step 2</b>				
Inbound - All Others	284	0	284	0
2nd Allocation	284	0	284	0
<b>Total For 038 Health - Employee Health &amp; Wellness</b>				
Schedule .3 Total	767,741	0	695,548	72,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Health & Wellness

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	309	1.287876	8,950		8,950		8,950
026 Juvenile Court	40	0.166715	1,158		1,158		1,158
030 Sheriff's Office	2,346	9.777852	67,977		67,977		68,003
031 Police	12,915	53.828200	374,265		374,265	26	374,435
032 Fire	4,710	19.630726	136,485		136,485	52	136,537
038 Health	1,604	6.685283	46,479		46,479	17	46,496
040 Parks	509	2.121452	14,750		14,750	5	14,755
042 Public Works	149	0.621014	4,314		4,314	1	4,315
065 Water and Sewer	530	2.208978	15,361		15,361	5	15,366
075 Metro Action Commission	848	3.534364	24,570		24,570	8	24,578
077 Metro Development & Housing Authorit	28	0.116701	811		811		811
080 Metro Nashville Public Schools (MNPS)	5	0.020839	144		144		144
<b>Schedule .4 Total for Employee Health &amp; Wellness</b>	<b>23,993</b>	<b>100.000000</b>	<b>695,264</b>		<b>695,264</b>	<b>284</b>	<b>695,548</b>

Allocation Basis: Number of Examinations and Procedures by Benefiting Department  
Allocation Source: FY 2020 Activity Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Benefit Board

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	100	100.000000	72,193		72,193		72,193
Schedule .4 Total for Employee Benefit Board	100	100.000000	72,193		72,193	0	72,193

Allocation Basis: Direct Allocation to 001 Administrative-Employee Benefits  
Allocation Source: Direct Assignment



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 038 Health - Employee Health & Wellness**

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
001 Administrative - Employee Benefits	72,193	0	72,193
010 General Services - Administration	8,950	8,950	0
026 Juvenile Court	1,158	1,158	0
030 Sheriff's Office	68,003	68,003	0
031 Police	374,435	374,435	0
032 Fire	136,537	136,537	0
038 Health	46,496	46,496	0
040 Parks	14,755	14,755	0
042 Public Works	4,315	4,315	0
065 Water and Sewer	15,366	15,366	0
075 Metro Action Commission	24,578	24,578	0
077 Metro Development & Housing Authorit	811	811	0
080 Metro Nashville Public Schools (MNPS)	144	144	0
Direct Bill	0	0	0
<b>Total</b>	<b>767,741</b>	<b>695,548</b>	<b>72,193</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 048 Internal Audit**

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of internal audits were allocated to departments based on the modified expenditures (in 000's) recorded for each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 048 Internal Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,141,144			1,141,144
Deductions:				
502801 Advertising & Promot'n	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	1,835		1,835	
001 Administrative - Employee Benefits	27,195	421	27,616	
001 Administrative - Facility Rental	9,319	19	9,338	
001 Administrative - Insurance	3,761	351	4,112	
001 Administrative - Post Audits	316		316	
003 Metropolitan Clerk - Records Center	114		114	
006 Law	4,489	2,635	7,124	
008 Human Resources	5,067	184	5,251	
010 General Services - Facilities	14,936	390	15,326	
010 General Services - Mail Services	356	13	369	
014 Information Technology Service	8,730	357	9,087	
015 Finance - Business Assistance	8,187	176	8,363	
015 Finance - Grants & Cost Planning	86	4	90	
015 Finance - Office of Mgmt & Budget	1,327	29	1,356	
015 Finance - Operations	956	19	975	
015 Finance - Payroll	252	3	255	
015 Finance - Property Administration	148	5	153	
015 Finance - Purchasing	6,121	278	6,399	
015 Finance - Treasury	58		58	
030 Sheriff's Office - Security Services	3,325		3,325	
048 Internal Audit		372	372	
Total Allocated Additions:	96,578	5,256	101,834	101,834
Total To Be Allocated:	1,237,722	5,256		1,242,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 048 Internal Audit**

	Total	G&A	Internal Audit
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	541,010	0	541,010
501102 Leave Pay	52,541	0	52,541
501103 Holiday Pay	29,301	0	29,301
501108 Injured on Duty Pay	0	0	0
501109 Longevity	1,018	0	1,018
501134 Paid Family Leave	9,211	0	9,211
501160 YE Biweekly Sal/Fringe Accr	7,044	0	7,044
501172 Employer OASDI	37,483	0	37,483
501173 Employer SSN Medical	8,766	0	8,766
501174 Employer Group Health	71,698	0	71,698
501175 Employer Dental Group	4,568	0	4,568
501176 Employer Group Life	1,265	0	1,265
501177 Employer Pension	74,450	0	74,450
501181 FSA Pre-Tax Savings	189	0	189
501182 Cafe Plan Pre-Tax Savings	2,111	0	2,111
502105 Cable Television	0	0	0
502229 Management Consultant	50,618	0	50,618
502231 Auditing Service	122,588	0	122,588
502314 Pre-Employment Checks	0	0	0
502451 Employee Out-of-town Travel	1,339	0	1,339
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	1,169	0	1,169
502502 Allowance-Cell/Mobile Devices	1,561	0	1,561
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	605	0	605
*502801 Advertising & Promot'n	0	0	0
502851 Subscriptions	0	0	0
502883 Registration	2,740	0	2,740
502884 Membership Dues	6,114	0	6,114
502951 Info Systems Charge	49,800	0	49,800
502957 Telecmnct'n Charge	3,439	0	3,439
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	11,041	0	11,041
503120 Computer Software	324	0	324
503130 Computer Hardware <\$10K	345	0	345
503150 Furniture/Fixtures<\$10K	224	0	224
503210 Food & Ice	86	0	86
503330 Books/Magazines/Periodicals	0	0	0
505200 Insurance Premiums	0	0	0
505231 Rent Building & Land	46,897	0	46,897
505233 Rent Equipment	333	0	333
505252 Software License	866	0	866
505282 Professional Privilege Tax	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,141,144		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 048 Internal Audit**

	Total	G&A	Internal Audit
Functional Cost	1,141,144	0	1,141,144
<b>Allocation Step 1</b>			
Inbound - All Others	96,578	96,578	0
Reallocate Admin Costs		(96,578)	96,578
Unallocated Costs	0	0	0
1st Allocation	1,237,722	0	1,237,722
<b>Allocation Step 2</b>			
Inbound - All Others	5,256	5,256	0
Reallocate Admin Costs		(5,256)	5,256
Unallocated Costs	0	0	0
2nd Allocation	5,256	0	5,256
<b>Total For 048 Internal Audit</b>			
Schedule .3 Total	1,242,978	0	1,242,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	236		236		236
001 Administrative - Employee Benefits	628,110	16.719941	206,950		206,950		206,950
001 Administrative - Facility Rental	966	0.025714	315		315		315
001 Administrative - Insurance	2,508	0.066762	822		822		822
001 Administrative - Post Audits	1,175	0.031278	383		383		383
002 Metropolitan Council	2,600	0.069211	852		852	3	855
003 Metropolitan Clerk	532	0.014162	173		173		173
003 Metropolitan Clerk - Records Center	193	0.005138	61		61		61
004 Mayor's Office	393	0.010461	125		125		125
004 Mayor's Office - Administration	3,879	0.103257	1,272		1,272	4	1,276
005 Election Commission	4,737	0.126096	1,554		1,554	6	1,560
006 Law	13,734	0.365591	4,524		4,524		4,524
007 Planning Commission	5,047	0.134348	1,656		1,656	6	1,662
008 Human Resources	5,381	0.143239	1,765		1,765		1,765
009 Register of Deeds	2,754	0.073310	905		905	3	908
010 General Services	860	0.022893	280		280	1	281
010 General Services - Administration	1,044	0.027791	342		342		342
010 General Services - Facilities	21,786	0.579931	7,172		7,172		7,172
010 General Services - Fleet Management	39,127	1.041539	12,880		12,880		12,880
010 General Services - Mail Services	929	0.024729	303		303		303
011 Historical Commission	1,172	0.031198	381		381	1	382
014 Information Technology Service	31,135	0.828796	10,255		10,255		10,255
015 Finance	25	0.000665	8		8		8
015 Finance - Accountability	548	0.014587	178		178		178
015 Finance - Administration	1,670	0.044454	547		547		547
015 Finance - Business Assistance	885	0.023558	289		289		289
015 Finance - Grants & Cost Planning	332	0.008838	106		106		106
015 Finance - Office of Mgmt & Budget	1,461	0.038891	478		478		478
015 Finance - Operations	2,334	0.062130	766		766		766
015 Finance - Payroll	582	0.015493	190		190		190
015 Finance - Property Administration	366	0.009743	117		117		117
015 Finance - Purchasing	1,249	0.033248	407		407		407
015 Finance - Treasury	1,293	0.034419	421		421		421
016 Assessor of Property	7,139	0.190036	2,345		2,345	7	2,352
017 Trustee	2,147	0.057152	705		705	2	707
018 County Clerk	4,651	0.123807	1,527		1,527	6	1,533
019 District Attorney	9,102	0.242290	2,994		2,994	10	3,004
021 Public Defender	8,547	0.227516	2,813		2,813	9	2,822
022 Juvenile Court Clerk	1,973	0.052520	647		647	1	648
023 Circuit Court Clerk	12,472	0.331998	4,104		4,104	13	4,117
024 Criminal Court Clerk	6,477	0.172414	2,126		2,126	8	2,134
025 Clerk and Master - Chancery	1,444	0.038438	470		470	1	471
026 Juvenile Court	14,761	0.392930	4,858		4,858	17	4,875
027 General Sessions Court	12,122	0.322681	3,989		3,989	13	4,002
028 State Trial Courts	12,671	0.337295	4,170		4,170	14	4,184
029 Justice Integration Services	2,752	0.073257	904		904	3	907
030 Sheriff's Office	79,441	2.114676	26,167		26,167	128	26,295
030 Sheriff's Office - Security Services	15,745	0.419123	5,179		5,179		5,179
031 Police	211,039	5.617742	69,527		69,527	359	69,886
032 Fire	136,853	3.642951	45,081		45,081	226	45,307
033 Codes Administration	10,540	0.280569	3,472		3,472	11	3,483

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	176		176		176
035 Agricultural Extension	335	0.008918	107		107		107
037 Social Services	7,541	0.200737	2,481		2,481	8	2,489
038 Health	48,896	1.301584	16,100		16,100	74	16,174
038 Health - Employee Health & Wellness	766	0.020390	251		251		251
039 Public Library	31,974	0.851130	10,530		10,530	46	10,576
040 Parks	39,343	1.047289	12,954		12,954	63	13,017
041 Arts Commission	1,098	0.029228	359		359	1	360
042 Public Works	73,312	1.951525	24,148		24,148	116	24,264
044 Human Relations Commission	521	0.013869	169		169		169
047 Criminal Justice Planning	544	0.014481	177		177		177
048 Internal Audit	1,141	0.030373	372		372		372
049 Office of Emergency Management	1,497	0.039849	491		491	1	492
051 Office of Family Safety	3,144	0.083692	1,034		1,034	3	1,037
052 Community Oversight Board	1,093	0.029095	357		357	1	358
060 Farmer's Market	2,220	0.059095	729		729	2	731
061 Municipal Auditorium	1,770	0.047116	581		581	1	582
062 State Fair Board	3,892	0.103603	1,276		1,276	4	1,280
064 Sports Authority	53,492	1.423927	17,619		17,619	84	17,703
065 Water and Sewer	283,563	7.548290	93,427		93,427	491	93,918
068 District Energy System (DES)	16,855	0.448671	5,546		5,546	19	5,565
070 Community Education Commission	511	0.013603	166		166		166
071 Convention Center Authority	174,450	4.643763	57,467		57,467	297	57,764
075 Metro Action Commission	27,942	0.743801	9,199		9,199	37	9,236
076 Nashville Career Advancement Center	3,388	0.090187	1,112		1,112	4	1,116
077 Metro Development & Housing Authority	4,850	0.129104	1,591		1,591	6	1,597
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	16,101		16,101	74	16,175
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	420,005		420,005	2,564	422,569
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	30,336		30,336	147	30,483
091 Emergency Communication Center	15,129	0.402726	4,979		4,979	17	4,996
Bordeaux Longterm Care	3,500	0.093168	1,148		1,148	4	1,152
Flood	538	0.014321	174		174		174
Hospital Authority	43,112	1.147618	14,197		14,197	67	14,264
Knowles Home	2,121	0.056460	696		696	2	698
Medical Examiner	5,361	0.142707	1,758		1,758	6	1,764
All Other	158,207	4.211383	52,118		52,118	265	52,383
<b>Schedule .4 Total for Internal Audit</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,237,722</b>		<b>1,237,722</b>	<b>5,256</b>	<b>1,242,978</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
001 Administrative - Corporate Dues	236	236
001 Administrative - Employee Benefits	206,950	206,950
001 Administrative - Facility Rental	315	315
001 Administrative - Insurance	822	822
001 Administrative - Post Audits	383	383
002 Metropolitan Council	855	855
003 Metropolitan Clerk	173	173
003 Metropolitan Clerk - Records Center	61	61
004 Mayor's Office	125	125
004 Mayor's Office - Administration	1,276	1,276
005 Election Commission	1,560	1,560
006 Law	4,524	4,524
007 Planning Commission	1,662	1,662
008 Human Resources	1,765	1,765
009 Register of Deeds	908	908
010 General Services	281	281
010 General Services - Administration	342	342
010 General Services - Facilities	7,172	7,172
010 General Services - Fleet Management	12,880	12,880
010 General Services - Mail Services	303	303
011 Historical Commission	382	382
014 Information Technology Service	10,255	10,255
015 Finance	8	8
015 Finance - Accountability	178	178
015 Finance - Administration	547	547
015 Finance - Business Assistance	289	289
015 Finance - Grants & Cost Planning	106	106
015 Finance - Office of Mgmt & Budget	478	478
015 Finance - Operations	766	766
015 Finance - Payroll	190	190
015 Finance - Property Administration	117	117
015 Finance - Purchasing	407	407
015 Finance - Treasury	421	421
016 Assessor of Property	2,352	2,352
017 Trustee	707	707
018 County Clerk	1,533	1,533
019 District Attorney	3,004	3,004
021 Public Defender	2,822	2,822
022 Juvenile Court Clerk	648	648
023 Circuit Court Clerk	4,117	4,117
024 Criminal Court Clerk	2,134	2,134
025 Clerk and Master - Chancery	471	471
026 Juvenile Court	4,875	4,875
027 General Sessions Court	4,002	4,002
028 State Trial Courts	4,184	4,184
029 Justice Integration Services	907	907
030 Sheriff's Office	26,295	26,295
030 Sheriff's Office - Security Services	5,179	5,179
031 Police	69,886	69,886
032 Fire	45,307	45,307
033 Codes Administration	3,483	3,483
034 Beer Board	176	176



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
035 Agricultural Extension	107	107
037 Social Services	2,489	2,489
038 Health	16,174	16,174
038 Health - Employee Health & Wellness	251	251
039 Public Library	10,576	10,576
040 Parks	13,017	13,017
041 Arts Commission	360	360
042 Public Works	24,264	24,264
044 Human Relations Commission	169	169
047 Criminal Justice Planning	177	177
048 Internal Audit	372	372
049 Office of Emergency Management	492	492
051 Office of Family Safety	1,037	1,037
052 Community Oversight Board	358	358
060 Farmer's Market	731	731
061 Municipal Auditorium	582	582
062 State Fair Board	1,280	1,280
064 Sports Authority	17,703	17,703
065 Water and Sewer	93,918	93,918
068 District Energy System (DES)	5,565	5,565
070 Community Education Commission	166	166
071 Convention Center Authority	57,764	57,764
075 Metro Action Commission	9,236	9,236
076 Nashville Career Advancement Center	1,116	1,116
077 Metro Development & Housing Authority	1,597	1,597
078 Metropolitan Transit Authority (MTA)	16,175	16,175
080 Metro Nashville Public Schools (MNPS)	422,569	422,569
090 Debt Service	30,483	30,483
091 Emergency Communication Center	4,996	4,996
Bordeaux Longterm Care	1,152	1,152
Flood	174	174
Hospital Authority	14,264	14,264
Knowles Home	698	698
Medical Examiner	1,764	1,764
All Other	52,383	52,383
Direct Bill	0	0
<b>Total</b>	<b>1,242,978</b>	<b>1,242,978</b>

## Section D: Supplemental Data

---

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution			721,276.00			721,276.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match					3,501,900.00	3,501,900.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101107 ADM Crty Teach Retire Match					6,900,400.00	6,900,400.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101109 ADM Health Insurance Match		54,748,199.00				54,748,199.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101110 ADM Death Benefit Payments					200,000.00	200,000.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101114 ADM Unemployment Compensation			179,884.00			179,884.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101115 ADM Life Insurance Match		3,207,078.00				3,207,078.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101140 ADM Benefit Adjustments				29,433.00		29,433.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101145 ADM TCRS Pension Contribution		38,184.00				38,184.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191102 ADM Police/Fire Retire Match					8,873,000.00	8,873,000.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191103 ADM Civil Service Retire Match					5,424,700.00	5,424,700.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191106 ADM Teacher Pens Match					4,592,400.00	4,592,400.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191109 ADM Health Ins Match		950,855.00				950,855.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191115 ADM Life Ins Match		34,849.00				34,849.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191140 ADM Benefit Adjustments						
Indirect	001-03 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency Facility/Rental			966,126.00			966,126.00
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101301 ADM Insurance Reserve			625,100.00			625,100.00
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101308 ADM Judgments and Losses			1,760,100.00			1,760,100.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191224 ADM Contingency Subrogation						
Indirect	001-04 Administrative - Insurance	18301 USD General	01191301 ADM Insurance and Reserve			114,500.00			114,500.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191308 ADM Judgments and Losses			7,800.00			7,800.00
Indirect	001-05 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit			1,174,727.00			1,174,727.00
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	106,918.00	50,525.00	36,049.00			193,492.00
Indirect	006-01 Law	10101 GSD General	06110010 LAW Contracts All Services	60,904.00	18,811.00	5,030.00			84,745.00
Indirect	006-01 Law	10101 GSD General	06110110 LAW Client Adv/Supp All Serv	1,584,116.00	439,395.00	325,879.00			2,349,390.00
Indirect	006-01 Law	10101 GSD General	06110210 LAW Legislation All Services	46,808.00	14,379.00	6,403.00			67,590.00
Indirect	006-01 Law	10101 GSD General	06110310 LAW Lit/Admin Hear All Service	2,254,593.00	733,673.00	283,654.00			3,271,920.00
Indirect	006-01 Law	10101 GSD General	06110510 LAW Claims All Services	166,793.00	48,770.00	18,223.00			233,786.00
Indirect	006-01 Law	10101 GSD General	06110610 LAW Insurance All Services	95,113.00	20,577.00	2,937.00			118,627.00
Indirect	006-01 Law	30003 General Fund 4% Reserve	06201000 4% LAW Department of Law				30,692.00		30,692.00
Indirect	006-01 Law	50109 Property Loss	06501000 LAW Self Insured Property Los	4,845.00	1,035.00	3,046,981.00			3,052,861.00
Indirect	006-01 Law	50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability		69.00	2,675,660.00		695,000.00	3,370,729.00
Indirect	006-01 Law	50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond			16,818.00			16,818.00
Indirect	006-01 Law	50135 Employee Professional Liability	06504000 LAW Employee Prof Liability					150,000.00	150,000.00
Indirect	006-01 Law	50267 Judgments & Losses	06505000 LAW Judgments and Losses					1,088,000.00	1,607,302.00
Indirect	006-01 Law	55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liability			1,344.00			1,342,789.00
Indirect	008-01 Human Resources	10101 GSD General	08126100 HR Employees Relations	226,826.00	86,224.00	8,168.00			321,218.00
Indirect	008-01 Human Resources	10101 GSD General	08126400 HR Workforce Management	1,200,585.00	449,959.00	219,916.00			1,870,460.00
Indirect	008-01 Human Resources	10101 GSD General	08126500 HR Benefits Program	723,924.00	269,613.00	366,059.00			1,359,596.00
Indirect	008-01 Human Resources	10101 GSD General	08126600 HR Admin & Customer Sv Program	716,529.00	247,263.00	725,192.00			1,688,984.00
Indirect	008-01 Human Resources	10101 GSD General	08126700 HR Veterans Affairs Officer	106,451.00	31,133.00	2,778.00			140,362.00
Indirect	010-01 General Services - Administration	10101 GSD General	10101000 x-GSR Administration		296.00				296.00
Indirect	010-01 General Services - Administration	10101 GSD General	10101000 x-GSR Administration		296.00				296.00
Indirect	010-01 General Services - Administration	10101 GSD General	101017010 GSR Business Office	645,780.00	223,814.00	174,337.00			1,043,931.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103210 GSR BOSS Support Services	1,165,724.00	427,024.00	442,855.00			2,035,603.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103220 GSR BOSS Building Services	307,383.00	109,696.00	11,278,921.00			11,696,000.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103230 GSR BOSS Utilities			7,284,199.00			7,284,199.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103260 GSR SS ADA Compliance	229,554.00	80,960.00	14,109.00			324,623.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103270 GSR BOSS Construction Services			28,767.00			28,767.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103280 GSR Sustainability	194,935.00	54,949.00	167,126.00			417,010.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201000 4% GSR General Services				2,779.00		2,779.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201001 4% GSR General ServicesR010820				392,965.00	883,338.00	1,276,303.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10203000 4% GSR Buildings				1,086,093.00		1,086,093.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	1,354,255.00	599,341.00	3,043,014.00			4,996,610.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510030 OFM Heavy Veh/Equip Repairs	1,126,148.00	527,908.00	5,574,187.00			7,228,243.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510050 OFM Ground Veh/Equip Repairs	229,609.00	109,337.00	528,383.00			867,329.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510410 OFM Fuel	219,576.00	84,790.00	6,977,729.00			7,282,095.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510610 OFM Asset Management	277,941.00	93,047.00	18,381,506.00			18,752,494.00
Indirect	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	195,431.00	86,649.00	646,408.00			928,508.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration				3,701,386.00		3,701,386.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201400 4% ITS Obsolete Network Equip				546,791.00	600,000.00	1,146,791.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201500 4% ITS Obsolete Servers				(65.00)		(65.00)
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14202000 4% ITS Telecomm Govt Access				16,000.00		16,000.00
Indirect	014-01 Information Technology Service	34155 Nash Educ Comm & ArtsTV/Capital	14305155 ITS NECAT Capital Only			105,788.00			105,788.00
Indirect	014-01 Information Technology Service	44009 GSD FY10 Capital Projects Fund	14402010 x-ITS Exchange/Directory Serv				(3.00)		(3.00)
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14401011 X-ITS Construction				5,828.00		5,828.00
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14402011 x-ITS End of Life Equipment				(1,767.00)		(1,767.00)
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14402013 X-ITS Upgrade EOL SONET Ntwk Inf				11,160.00		11,160.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14401014 X-ITS Construction Data/Voice				4,965.00		4,965.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14402014 ITS Upgrade EBS				1,955,332.00		1,955,332.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14401016 ITS End of Life Telephone Syst				39,559.00		39,559.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14406016 x-ITS New CJC Jail				113,868.00		113,868.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14407016 x-ITS POL Data Center Relocation				2,738.00		2,738.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14408016 ITS POL Temporary Relocations				61,366.00		61,366.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14401017 ITS Communication Tower Repair				559,327.00		559,327.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14403017 ITS Data & Voice for Projects				56,751.00		56,751.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14405017 ITS Fiber optic Cabling Expans				154,329.00		154,329.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14411017 x-ITS Data Encryption				26,008.00		26,008.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14414017 x-ITS Content Mgmt System				83,892.00		83,892.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Confer'g				6,587.00		6,587.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14401018 ITS 800 MHz Expand / Upgrade				279,733.00		279,733.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projects/Upgrades				62,456.00		62,456.00
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14401118 ITS POL-FamilyJustCtr-Tech				188,857.00		188,857.00
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14402118 ITS Expand Private FbrOptCable				325,283.00		325,283.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14401119 ITS Constructn & Tech Projs				1,142,404.00		1,142,404.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14402119 ITS Fiberoptic Cable Network				95,556.00		95,556.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14403119 ITS InfoSecur Mgmt Prg Conslts				23,855.00		23,855.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space				287,195.00		287,195.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14406119 ITS 800Mhz RadioSyst Exp&Upgrd				488,146.00		488,146.00
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440350 ITS Interest Non-Bond Cap Proj				6,205.00		6,205.00
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440400 ITS NES Radio Replacements				558,732.00		558,732.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521011 ITS Enterprise Applications	1,231,709.00	457,796.00	3,016,550.00			4,706,055.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521014 ITS Business Solutions	1,018,255.00	300,484.00	5,276,138.00			6,594,877.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521015 ITS Metro Nashville Network	531,580.00	197,679.00	110,926.00			840,185.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521016 ITS PEG Studio Management	260,310.00	92,191.00	9,231.00			361,732.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521017 ITS Service Applications	215,165.00	62,597.00	234,272.00			512,034.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521021 ITS Web Based Services	655,367.00	235,893.00	142,646.00			1,033,906.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521051 ITS Technical Support Center	770,497.00	251,589.00	50,458.00			1,072,544.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521061 ITS Employee & Account Care	742,927.00	248,225.00	490,524.00			1,481,676.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521071 ITS Security Assurance	445,496.00	143,206.00	1,097,730.00			1,686,432.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521072 ITS Physical Security Support	294,914.00	104,489.00	213,137.00			612,540.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521091 ITS Desktop Support	945,135.00	351,608.00	47,681.00			1,344,424.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521101 ITS Enterprise Server&Storage	901,844.00	295,154.00	324,973.00			1,521,971.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521121 ITS Network Comm Svcs	1,209,370.00	400,808.00	1,592,653.00			3,210,831.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521122 ITS Cabling Infr Svcs Support	-	-	25,182.00			25,182.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521123 ITS Public Safety Radio System	407,248.00	176,645.00	1,785,079.00			2,368,972.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521131 ITS Voice Comm Solutions	423,813.00	106,885.00	157,957.00			688,655.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521161 ITS Identity and Access Mgmt	193,466.00	64,330.00	12,200.00			269,996.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521162 ITS System Lifecycle Mngmt	334,364.00	108,559.00	2,109.00			445,032.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560210 ITS Data Infrastruc Support	140,208.00	46,676.00	25,178.00			212,062.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560810 ITS Executive Leadership	314,661.00	107,283.00	3,482.00			425,426.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560990 ITS ALOB Non-Alloc'dFinTrans			1,614,350.00			1,614,350.00
Indirect	014-01 Information Technology Service	51138 ITS Technology Revolving	14500100 ITS Technology Revolving				1,003,647.00		1,003,647.00
Indirect	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	354,493.00	123,411.00	70,086.00			547,990.00
Indirect	015-02 Finance - Administration	10101 GSD General	15168010 FIN Executive Leadership	1,081,716.00	275,993.00	60,408.00			1,418,117.00
Indirect	015-02 Finance - Administration	30003 General Fund 4% Reserve	15201000 4% FIN Finance Director				3,650.00		3,650.00
Indirect	015-02 Finance - Administration	30100 Finance MCC Administration	15701000 FIN Finance MCC Administration	91,430.00	23,265.00				114,695.00
Indirect	015-02 Finance - Administration	30113 Finance CU Administration	15702000 FIN Finance CU Administration	105,075.00	31,887.00				136,962.00
Indirect	015-02 Finance - Administration	30215 Finance Innovation Investment	15701550 FIN Innovation Invest NonAlloc			-			-
Indirect	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	612,095.00	199,171.00	73,703.00			884,969.00
Indirect	015-04 Finance - Grants Coordination	10101 GSD General	15117210 FIN OMB Grants and Cost	245,050.00	76,430.00	10,802.00			332,282.00
Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	1,048,891.00	348,266.00	64,153.00			1,461,310.00
Indirect	015-06 Finance - Operations	10101 GSD General	15102110 FIN OPER Accounts Payable	507,630.00	180,950.00	69,559.00			758,139.00
Indirect	015-06 Finance - Operations	10101 GSD General	15102210 FIN OPER Acctg and Reporting	1,148,778.00	372,257.00	54,550.00			1,575,585.00
Indirect	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	362,464.00	120,343.00	99,649.00			582,456.00
Indirect	015-08 Finance - Property Administration	10101 GSD General	15151000 FIN Public Property Services	261,170.00	88,368.00	16,359.00			365,897.00
Indirect	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	881,664.00	292,721.00	74,856.00			1,249,241.00
Indirect	015-10 Finance - Treasury	10101 GSD General	15108000 FIN Treasury Collections	177,750.00	54,806.00	200,421.00			432,977.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515110 FIN TRE Cash Operations	219,194.00	76,388.00	23,119.00			318,701.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515210 FIN TRE Investment CmteeSupport	217,758.00	65,984.00	13,466.00			297,208.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515310 FIN TRE Investor Relations	188,568.00	70,764.00	10,907.00			270,239.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15563000 FIN Treas Non-Alloc'd Fin Tran	(19,481.00)	(6,171.00)				(25,652.00)
Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	5,293,251.00	1,639,434.00	8,812,673.00	17,383.00		15,762,741.00
Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Svc Med Exam Clinic	537,844.00	157,480.00	70,241.00			765,565.00
Indirect	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	26,689.00	9,595.00	738.00			37,022.00
Indirect	048 Internal Audit	10101 GSD General	48109210 IA Interduty Hotline SuggBox	53,379.00	19,189.00	76.00			72,644.00
Indirect	048 Internal Audit	10101 GSD General	48109310 IA Audit Assurance Services	553,013.00	178,790.00	299,675.00			1,031,478.00
<b>Indirect Total</b>				<b>38,225,787.00</b>	<b>71,948,888.00</b>	<b>96,084,666.00</b>	<b>13,339,683.00</b>	<b>32,908,738.00</b>	<b>252,507,762.00</b>
Direct	001-02 Administrative - Employee Benefits (Direct	50165 Self-Insured Death Benefit	12504000 BEN Self-Insured Death Benefit		100,000.00				100,000.00
Direct	001-02 Administrative - Employee Benefits (Direct	52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	160,708.00	67,828.00	126,623,907.00			126,852,443.00
Direct	001-02 Administrative - Employee Benefits (Direct	52177 Employees Med Benefit Trust	12506000 Cigna Choice Fund		3,240.00	3,240.00			3,240.00
Direct	001-02 Administrative - Employee Benefits (Direct	52180 Cigna Choice Fund	12506000 Cigna Choice Fund	163,588.00	68,730.00	136,744,109.00			136,976,427.00
Direct	001-02 Administrative - Employee Benefits (Direct	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensions			8,784,566.00			8,784,566.00
Direct	001-02 Administrative - Employee Benefits (Direct	52200 IOD Network (Injured-On-Duty)	12505200 BEN IOD Employees			6,702,813.00			6,702,813.00
Direct	001-02 Administrative - Employee Benefits (Direct	52200 IOD Network (Injured-On-Duty)	12505400 BEN IOD Clinic Operations			1,007,154.00			1,007,154.00
Direct	001-02 Administrative - Employee Benefits (Direct	71014 Flexible Benefits Plan 2018	12600189 BEN Flex Benefits - Medical			(170,763.00)			(170,763.00)
Direct	001-02 Administrative - Employee Benefits (Direct	71014 Flexible Benefits Plan 2018	12600289 BEN Flex Benefits - Dep Care			(70,304.00)			(70,304.00)
Direct	001-02 Administrative - Employee Benefits (Direct	71014 Flexible Benefits Plan 2018	12600389 BEN Flex Benefits - Admin			(14,035.00)			(14,035.00)
Direct	001-02 Administrative - Employee Benefits (Direct	71015 x-Flexible Benefits Plan 2019	12600110 x-BEN Flex Benefits - Medical			662,368.00		284,602.00	270,567.00
Direct	001-02 Administrative - Employee Benefits (Direct	71015 x-Flexible Benefits Plan 2019	12600111 x-BEN Flex Benefits - Dep Care			342,962.00			342,962.00
Direct	001-02 Administrative - Employee Benefits (Direct	71015 x-Flexible Benefits Plan 2019	12600112 x-BEN Flex Benefits - Admin			34,323.00		2,441,077.00	2,475,400.00
Direct	001-02 Administrative - Employee Benefits (Direct	71016 Flexible Benefits Plan 2020	12602112 BEN Flex Benefits - Medical			582,944.00			582,944.00
Direct	001-02 Administrative - Employee Benefits (Direct	71016 Flexible Benefits Plan 2020	12602113 BEN Flex Benefits - Dep Care			153,535.00			153,535.00
Direct	001-02 Administrative - Employee Benefits (Direct	71016 Flexible Benefits Plan 2020	12602114 BEN Flex Benefits - Admin			14,116.00			14,116.00
Direct	001-02 Administrative - Employee Benefits (Direct	71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp			24,982,919.00			24,982,919.00
Direct	001-02 Administrative - Employee Benefits (Direct	71143 Deferred Compensation	12601310 BEN Hartford Deferred Comp			91,476.00			91,476.00
Direct	001-02 Administrative - Employee Benefits (Direct	71143 Deferred Compensation	12601320 BEN PEBSCO Deferred Comp			466,934.00			466,934.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	001-02 Administrative - Employee Benefits (Direct)	75013 BS MNPS * Flexible Benefit 2018	12600211 BEN MNPS Flex Benefits Medical			770.00			770.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600312 BEN MNPS Flex Benefits Medical			76,100.00			76,100.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600412 BEN MNPS Flex Benefits Dep Car			72,040.00			72,040.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75015 MNPS Flexible Benefit 2020	12600313 BEN MNPS Flex Benefits Medical 2020			434,764.00			434,764.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75015 MNPS Flexible Benefit 2020	12600413 BEN MNPS Flex Benefits Dep Care 2020			148,198.00			148,198.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80160 County Retirement	12600166 BEN County Retirement			927,421.00			927,421.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	960,376.00	291,068.00	216,173,658.00	17,340.00		217,442,442.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80200 Guaranteed Pension Plan	12601000 BEN Guaranteed Pension Plan					33,577,400.00	33,577,400.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio			208,349.00			208,349.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County			4,443,059.00			4,443,059.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611000 BEN MNPS Retirement Metro Teac		3,196.00				3,196.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers			30,575,760.00			30,575,760.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City			2,398,459.00			2,398,459.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest			2,110.00			2,110.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604100 BEN USD Gen Govt Closed Plan			1,253,610.00			1,253,610.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12605100 BEN USD Pol/Fire Closed Plan			3,450,123.00			3,450,123.00
Direct	002-01 Metropolitan Council	10101 GSD General	02101000 MCO Administration	1,770,259.00	712,873.00	117,219.00			2,600,351.00
Direct	002-01 Metropolitan Council	30003 General Fund 4% Reserve	02201000 4% MCO Metropolitan Council				6,059.00		6,059.00
Direct	003-01 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	258,388.00	65,422.00	208,358.00			532,168.00
Direct	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	03201000 4% MCL Metropolitan Clerk				87,931.00		87,931.00
Direct	004 Mayor's Office	10101 GSD General	04101013 MAY Financial Empowerment			249,472.00			249,472.00
Direct	004 Mayor's Office	30076 Mayor's Office Donations	04701030 MAY New Americans			2,125.00			2,125.00
Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hsg	04730100 MAYEGCD Barnes Fd for AffordHsg	74,160.00	18,093.00	24,806.00	11,251,564.00		11,368,623.00
Direct	004 Mayor's Office	32004 Mayor's Office Grants	04311500 MAY 100ResilientCities						-
Direct	004 Mayor's Office	32004 Mayor's Office Grants	04311600 MAY N. Nashville Comm Engmnt			15,000.00			15,000.00
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311040 MAY CnsmrFinProtection	(7,906.00)	5,004.00				(2,902.00)
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311050 MAY CFE Expert Partner						11,938.00
Direct	004-01 Mayor's Office - Administration	10101 GSD General	04101010 MAY Administration	2,812,354.00	701,355.00	364,941.00			3,878,650.00
Direct	005 Election Commission	10101 GSD General	01101667 ADM Election Day & EarlyVoting	124,084.00		1,820,748.00			2,078,630.00
Direct	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,517,380.00	529,035.00	468,126.00			2,514,541.00
Direct	005 Election Commission	30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration				1,565,950.00		1,565,950.00
Direct	005 Election Commission	32205 ELE Elections Grant Fund	05300600 ELE State COVID-19 Grant	5,322.00	3,184.00	135,676.00			144,182.00
Direct	005 Election Commission	40119 GSD FY19B Capital Projects	05400119 ELE Voting Machine Replacement				391,335.00		391,335.00
Direct	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	641,397.00	211,868.00	75,765.00			929,030.00
Direct	007 Planning Commission	10101 GSD General	07111860 PLA Design Studio		2,358.00				2,358.00
Direct	007 Planning Commission	10101 GSD General	07112210 PLA GIS Services and Applicati	309,648.00	110,108.00	20,689.00			440,445.00
Direct	007 Planning Commission	10101 GSD General	07112310 PLA Geog Data Maint Key	245,466.00	91,714.00	16,071.00			353,251.00
Direct	007 Planning Commission	10101 GSD General	07112850 PLA Land Development	988,435.00	313,909.00	82,024.00			1,384,369.00
Direct	007 Planning Commission	10101 GSD General	07112900 PLA Executive Leadership	707,726.00	232,336.00	44,986.00			985,048.00
Direct	007 Planning Commission	10101 GSD General	07112910 PLA Capital Improvement Plan'g	274,673.00	74,021.00	16,392.00			365,086.00
Direct	007 Planning Commission	10101 GSD General	07112950 PLA General Plan Update			50,324.00			50,324.00
Direct	007 Planning Commission	10101 GSD General	07113000 PLA Division of Transportation	168,500.00	66,123.00	35,499.00			270,122.00
Direct	007 Planning Commission	10101 GSD General	07160000 PLA ALOB Non Alloc'd Fin Tra						-
Direct	007 Planning Commission	30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission				1,076.00		1,076.00
Direct	007 Planning Commission	30702 Advance Planning & Research	07300500 PLA Advance Planning Research			17,500.00			17,500.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304050 PLA Our Town NEA Grant			873.00			873.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304060 PLA CMAQ CompleteTrips Federal	138,493.00	63,653.00	43,278.00		22,201.00	267,625.00
Direct	007 Planning Commission	30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev			3,386.00			3,386.00
Direct	009 Register of Deeds	10101 GSD General	01101692 REG Housing Incentive Pilot			1,020.00	147,850.00		148,870.00
Direct	009 Register of Deeds	10101 GSD General	09101000 REG Admin			251,786.00			251,786.00
Direct	009 Register of Deeds	30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds				75,570.00		75,570.00
Direct	009 Register of Deeds	30004 Register's Computer	09702000 REG Computer Program						-
Direct	009 Register of Deeds	30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	1,848,194.00	451,395.00	201,490.00			2,501,079.00
Direct	010 General Services	40015 GSD FY15 Capital Projects	10401015 GSR Roofing/Building Maintenance				167,522.00		167,522.00
Direct	010 General Services	40015 GSD FY15 Capital Projects	10402015 GSR Energy Improvements				129,871.00		129,871.00
Direct	010 General Services	40016 GSD FY16 Capital Projects	10403016 GSR Building Rehab/Maintenance				24,342.00		24,342.00
Direct	010 General Services	40016 GSD FY16 Capital Projects	10404016 GSR DCSO Jail / CJC Renovation				1,881,931.00		1,881,931.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10401017 GSR Police Headquarters				1,887.00		1,887.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10403017 GSR Sheriff Admin Offices				14,700,711.00		14,700,711.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10404017 GSR Major Fleet				66,612.00		66,612.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10405017 GSR New Firehalls				7,977,458.00		7,977,458.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10406017 GSR Criminal Justice Center				25,042.00		25,042.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10407017 GSR A A Birch Renovate				54,047.00		54,047.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10408017 GSR Farmers Market				342,210.00		342,210.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10409017 GSR Misc Building Repairs				1,732,209.00		1,732,209.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10411017 GSR Juvenile Justice Ctr MPlan				70,469.00		70,469.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10441017 x-GSR Police Headquarters-ITS				24,966.00		24,966.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10445017 GSR New Firehalls-5 BAY ITS				56,263.00		56,263.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10445117 GSR New Firehalls-3 BAY ITS				66,785.00		66,785.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10401018 GSR Fleet Additions / Replcmnts					742,551.00	742,551.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design				31,512.00		31,512.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10403018 GSR Public Works Relocation				271,254.00		271,254.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10401118 GSR CJC-Develop & Relocation				2,098,694.00		2,098,694.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10403118 x-GSRNew POL Hdqtrs-MurFld Area				(173.00)		(173.00)
Direct	010 General Services	40118 GSD FY18B Capital Projects	10406118 GSR Demo-Jerry Newsome Site				788,278.00		788,278.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10407118 GSR Relocation Services				440,976.00		440,976.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10401119 GSR CJC Constructn Contingcy				4,320,322.00		4,320,322.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10402119 GSR Voting Machine Warehouse				1,556,014.00		1,556,014.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	010 General Services	40119 GSD FY19B Capital Projects	10403119 GSR ECC Power Supply Upgrades				2,502,589.00		2,502,589.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10404119 GSR PoliceHdqtr/FJC ConstrCont				272,228.00		272,228.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10405119 GSR McGruderCtr Renov & Upgrds				18,480.00		18,480.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10406119 GSR OFM Replace Heavy Fleet					11,333,950.00	11,333,950.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10407119 GSR Donelson Library				59,652.00		59,652.00
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	10402220 GSR CJC Closeout				4,098,596.00		4,098,596.00
Direct	010 General Services	40402 GSD GSR FY16 S/F Capital Projs	10440402 GSR RS Radio Replacements				860,060.00		860,060.00
Direct	010 General Services	51154 Office of Fleet Management	10505100 x-GSR OFM Administration			158,284.00			158,284.00
Direct	010 General Services	61190 Surplus Property Auction	10517310 GSR EBid Surplus Prop Distr	370,944.00	174,785.00	155,883.00		1,352,200.00	2,053,812.00
Direct	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	430,792.00	171,041.00	33,170.00			635,003.00
Direct	011 Historical Commission	10101 GSD General	11105100 HIS Govt & Public Partner Prog	287,743.00	109,303.00	27,619.00			424,665.00
Direct	011 Historical Commission	10101 GSD General	11105200 HIS Info Educ & Tourism Prog	59,177.00	24,838.00	27,939.00			111,954.00
Direct	011 Historical Commission	10101 GSD General	11105300 HIS Non Allocated Fin Tran						-
Direct	011 Historical Commission	30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission				40,746.00		40,746.00
Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	11332500 HIS THC CLG Training Grant						-
Direct	015 Finance	30077 Finance Department Grants	15301200 FIN Comcast Cares						-
Direct	015 Finance	30077 Finance Department Grants	15301300 FIN Living Cities			25,000.00			25,000.00
Direct	015 Finance	40018 GSD FY18 Capital Projects	15401018 FIN EBS Replacement				522,323.00		522,323.00
Direct	015 Finance	40018 GSD FY18 Capital Projects	15402018 FIN Sys Implementation Support				63,869.00		63,869.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15401119 FIN Affordbl Housing Commitmnt				5,752,313.00		5,752,313.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15402119 FIN R12 Financial Software				86,974.00		86,974.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15403119 FIN R12 Fincl Softw GG Backfil				95,111.00		95,111.00
Direct	015 Finance	40220 GSD FY20B Cap Projs RS2020-213	15400220 FIN R12 Assessment & Phase 2.1				988,523.00		988,523.00
Direct	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	4,379,526.00	1,741,789.00	997,441.00			7,118,756.00
Direct	016 Assessor of Property	10101 GSD General	16104000 ASR Board of Equalization			5,494.00			5,494.00
Direct	016 Assessor of Property	10101 GSD General	16105000 ASR Hearing Officer Review	3,325.00	254.00				3,579.00
Direct	016 Assessor of Property	10101 GSD General	16106000 ASR Personal Property Audit			11,150.00			11,150.00
Direct	016 Assessor of Property	30003 General Fund 4% Reserve	16201000 4% ASR Assessor of Property				456,045.00		456,045.00
Direct	017 Trustee	10101 GSD General	17101000 TRU Administration	1,178,601.00	423,612.00	544,680.00			2,146,893.00
Direct	017 Trustee	30003 General Fund 4% Reserve	17201000 4% TRU Trustee				31,366.00		31,366.00
Direct	018 County Clerk	10101 GSD General	18101000 COU Admin	2,996,302.00	1,184,775.00	403,396.00			4,584,473.00
Direct	018 County Clerk	10101 GSD General	18102000 COU Non Allocated Fin Tran						-
Direct	018 County Clerk	30118 County Clerk Computer	18701000 COU County Clerk Computer			32,903.00	12,100.00		45,003.00
Direct	018 County Clerk	30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees			33,737.00			33,737.00
Direct	018 County Clerk	30318 County Clerk EIVS Fees	18703000 COU County Clerk EIVS Fees						-
Direct	019 District Attorney	10101 GSD General	19101000 DA Administration	5,221,675.00	1,614,329.00	1,245,144.00		50,384.00	8,131,532.00
Direct	019 District Attorney	30101 Metro Major Drug Program	19103020 DA Federal Drug Program	406,036.00	118,925.00	149,266.00			674,227.00
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime			30,361.00			30,361.00
Direct	019 District Attorney	30104 DA Special Operations	19300310 DA Special Operations			52,775.00			52,775.00
Direct	019 District Attorney	30107 DA EVAP Act	19701100 DA EVAP Act						-
Direct	019 District Attorney	32219 DA District Atty Grant Fund	19300201 DA Family Voca Grant	186,736.00	77,172.00				263,908.00
Direct	021 Public Defender	10101 GSD General	21101000 PDF Administration	467,182.00	146,457.00	89,084.00			702,723.00
Direct	021 Public Defender	10101 GSD General	21101100 PDF General Sessions Team	1,571,722.00	476,791.00	236,065.00			2,284,578.00
Direct	021 Public Defender	10101 GSD General	21101200 PDF Criminal Court Team	2,928,832.00	970,079.00	348,353.00			4,247,264.00
Direct	021 Public Defender	10101 GSD General	21101300 PDF Appellate Court Team	225,877.00	76,214.00	21,603.00			323,694.00
Direct	021 Public Defender	10101 GSD General	21101400 PDF Juvenile Court Team	698,826.00	268,873.00	21,401.00			989,100.00
Direct	021 Public Defender	30003 General Fund 4% Reserve	21201000 4% PDF Public Defender				28,750.00		28,750.00
Direct	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	1,359,324.00	512,278.00	91,983.00			1,963,585.00
Direct	022 Juvenile Court Clerk	10101 GSD General	22102000 JCC Non Allocated Fin Tran						-
Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog			9,783.00			9,783.00
Direct	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk			252,716.00			252,716.00
Direct	023 Circuit Court Clerk	10101 GSD General	23103000 CIR Traffic Violations Bureau	1,903,401.00	798,254.00	61,816.00			2,763,471.00
Direct	023 Circuit Court Clerk	10101 GSD General	23104000 CIR Probate Court Clerk			12,455.00			12,455.00
Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,126,545.00	1,591,317.00	3,725,719.00			9,443,581.00
Direct	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	4,415,175.00	1,662,546.00	333,402.00			6,411,123.00
Direct	024 Criminal Court Clerk	30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk				30,000.00		30,000.00
Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	24701000 CCC Crim Ct Clk Computerizat'n			10,542.00			10,542.00
Direct	024 Criminal Court Clerk	33024 Criminal Cr Ct Clk Victims Asst	24702100 CCC CASA Victims Asst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Cr Ct Clk Victims Asst	24702200 CCC Mary Parrish Cr VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Cr Ct Clk Victims Asst	24702300 CCC YMCA DomViol VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Cr Ct Clk Victims Asst	24702500 CCC Nash Ch Alliance VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Cr Ct Clk Victims Asst	24702600 CCC Sexual Assault CrVictimAsst			11,159.00			11,159.00
Direct	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	963,504.00	334,197.00	146,097.00			1,443,798.00
Direct	026 Juvenile Court	10101 GSD General	26102600 JUV Interpreter Serv Match 17					7,250.00	7,250.00
Direct	026 Juvenile Court	10101 GSD General	26110310 JUV SNash Gang Prob Key	208,845.00	80,053.00	8,733.00			297,631.00
Direct	026 Juvenile Court	10101 GSD General	26110300 JUV Recovery Court	253,846.00	93,809.00	5,990.00			353,645.00
Direct	026 Juvenile Court	10101 GSD General	26111360 JUV Foster Care Review Board	314,486.00	123,598.00	9,005.00			447,089.00
Direct	026 Juvenile Court	10101 GSD General	26111370 JUV Assessment			2,107.00			2,107.00
Direct	026 Juvenile Court	10101 GSD General	26111410 JUV Case Support Key					544,201.00	544,201.00
Direct	026 Juvenile Court	10101 GSD General	26111730 JUV Comm Outreach/Youth Court	208,885.00	68,352.00	9,700.00			286,937.00
Direct	026 Juvenile Court	10101 GSD General	26111910 JUV Juv Detention Key			5,078,610.00			5,078,610.00
Direct	026 Juvenile Court	10101 GSD General	26111930 JUV MSAC	811,156.00	288,587.00	40,326.00			1,140,069.00
Direct	026 Juvenile Court	10101 GSD General	26111940 JUV Intake	339,122.00	147,569.00	22,077.00			508,768.00
Direct	026 Juvenile Court	10101 GSD General	26111960 JUV SIA One	356,182.00	129,816.00	37,726.00			523,724.00
Direct	026 Juvenile Court	10101 GSD General	26111970 JUV SIA Two	303,262.00	112,033.00	34,979.00			450,274.00
Direct	026 Juvenile Court	10101 GSD General	26112110 JUV CtSafety&Security Key	490,157.00	200,902.00	27,421.00			718,480.00
Direct	026 Juvenile Court	10101 GSD General	26112210 JUV SvcOfProcess Key	143,380.00	59,537.00	24,583.00			227,500.00
Direct	026 Juvenile Court	10101 GSD General	26112310 JUV Judicial Actions Key	706,687.00	219,449.00	35,519.00			961,655.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	026 Juvenile Court	10101 GSD General	26112315 JUV Restorative Justice Initia	5,900.00	807.00	-			6,707.00
Direct	026 Juvenile Court	10101 GSD General	26112325 JUV Youth Violence CPF			185,078.00			185,078.00
Direct	026 Juvenile Court	10101 GSD General	26112510 JUV ALOB HR Key Product	94,994.00	45,795.00	30,178.00	24,901.00		195,868.00
Direct	026 Juvenile Court	10101 GSD General	26112610 JUV ALOB Finance Payroll Autho	146,206.00	61,466.00	7,634.00			215,306.00
Direct	026 Juvenile Court	10101 GSD General	26112910 JUV ALOB Records Mgmt Key	149,109.00	55,803.00	4,568.00			209,480.00
Direct	026 Juvenile Court	10101 GSD General	26113110 JUV ALOB Exce Leader Key	594,337.00	184,937.00	20,658.00			799,932.00
Direct	026 Juvenile Court	10101 GSD General	26114050 JUV STAR Team	118,448.00	57,446.00	4,799.00			180,693.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26311430 JUV Parent/Child Support Key	920,587.00	320,885.00	49,188.00		108,674.00	1,399,334.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312540 JUV Child &Family Intervention	231,219.00	71,052.00	3,306.00		30,554.00	336,131.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312560 JUV State Supplement			3,076.00			3,076.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312580 JUV Teen Outreach Program FY16			683.00			683.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312600 JUV Interperter Services FY17	53,324.00	19,176.00				72,500.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313000 JUV Safe Baby Court	87,770.00	34,743.00	11,464.00		13,083.00	147,060.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313200 JUV Parental Assistance Court	143,497.00	45,907.00	807.00		14,755.00	204,966.00
Direct	027 General Sessions Court	10101 GSD General	27101000 GSC Judges	4,818,782.00	1,499,812.00	165,231.00			6,483,825.00
Direct	027 General Sessions Court	10101 GSD General	27103021 GSC General Probation	1,754,247.00	630,435.00	39,929.00			2,424,611.00
Direct	027 General Sessions Court	10101 GSD General	27105000 GSC Music City Community Court		561.00				561.00
Direct	027 General Sessions Court	10101 GSD General	27106011 GSC Traffic School	277,926.00	127,381.00	75,561.00			480,868.00
Direct	027 General Sessions Court	10101 GSD General	27116000 GSC Administration	984,878.00	394,152.00	313,394.00			1,692,424.00
Direct	027 General Sessions Court	10101 GSD General	27117000 GSC Drug Court	91,918.00	48,605.00	27,945.00			168,468.00
Direct	027 General Sessions Court	10101 GSD General	27310200 GSC Mental Health Court	388,620.00	120,081.00	45,886.00			554,587.00
Direct	027 General Sessions Court	30003 General Fund 4% Reserve	27202000 4% GSC Administration				10,997.00		10,997.00
Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment			6,623.00			6,623.00
Direct	027 General Sessions Court	30102 DUI Offender	27112000 GSC DUI Offender			16.00			16.00
Direct	027 General Sessions Court	30102 DUI Offender	27112100 GSC Mental Health Court			35,712.00			35,712.00
Direct	027 General Sessions Court	30102 DUI Offender	27112200 GSC GS Drug Court			-			-
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310110 GSC Veteran's Treatment Court	63,685.00	11,640.00	10,421.00			85,746.00
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310120 GSC Recovery Court TN WITS	8,611.00	1,905.00	57,483.00			67,999.00
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310130 GSC Music City Com Ct Div VIII	52,212.00	23,304.00	32,367.00			107,883.00
Direct	027 General Sessions Court	32229 GSC Veteran's Treatment Ct Ops	27701000 GSC Veteran's Treatment Ct Ops			12,804.00			12,804.00
Direct	028 State Trial Courts	10101 GSD General	28101000 STC Administration	6,262,313.00	2,135,658.00	603,929.00			9,001,900.00
Direct	028 State Trial Courts	10101 GSD General	28106100 STC Jury Expense			188,693.00			188,693.00
Direct	028 State Trial Courts	30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts				4,941.00		4,941.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700200 STC Drug Court Fines	156,180.00	27,160.00	99,669.00			283,009.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700500 STC DUI Supervision	62,714.00	20,528.00	2,632.00			85,874.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700600 STC Drug Lab Staff	82,710.00	30,441.00	39,132.00			152,283.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320140 STC Community Corrections Grnt	896,251.00	404,656.00	96,052.00		90,414.00	1,487,373.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320160 STC Drug Court Staff	296,226.00	117,942.00	89,725.00			503,893.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320205 STC TN Dept of Corrections	569,980.00	164,450.00	171,502.00			905,932.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322190 STC Court Interpreter Endowmnt	63,125.00	27,379.00	37.00			90,541.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322300 STC Governor's Hwy Safety Offc	45,043.00	16,652.00				61,695.00
Direct	029 Justice Integration Services	10101 GSD General	29160710 JIS ALOB Exec Leader Key	1,545,800.00	530,764.00	518,647.00			2,595,211.00
Direct	029 Justice Integration Services	10101 GSD General	29162110 JIS Project Plans Key	21,042.00	8,115.00	1,454.00			30,611.00
Direct	029 Justice Integration Services	10101 GSD General	29162310 JIS Justice Appl Enhance Key	94,313.00	31,369.00	82.00			125,764.00
Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv				386,438.00		386,438.00
Direct	030 Sheriff's Office	10101 GSD General	30122110 SHE CJC Offender Mgmt Key			19,314.00			19,314.00
Direct	030 Sheriff's Office	10101 GSD General	30122130 SHE MC2 Offender Management	2,439,177.00	949,307.00	565,716.00			3,954,200.00
Direct	030 Sheriff's Office	10101 GSD General	30122210 SHE CJC Support Staff Key			3,552.00			3,552.00
Direct	030 Sheriff's Office	10101 GSD General	30122230 SHE MC2 Support	202,524.00	94,733.00	17,033.00			314,290.00
Direct	030 Sheriff's Office	10101 GSD General	30122310 SHE Booking and Releasing	5,810,742.00	2,311,605.00	31,616.00			8,153,963.00
Direct	030 Sheriff's Office	10101 GSD General	30122410 SHE HDC Programs Key			3,656.00			3,656.00
Direct	030 Sheriff's Office	10101 GSD General	30122610 SHE HDC Offender Mgmt Key	1,199,727.00	467,071.00	723,188.00			2,389,986.00
Direct	030 Sheriff's Office	10101 GSD General	30122710 SHE HDC Support Staff Key	791,472.00	284,327.00	4,928.00			1,080,727.00
Direct	030 Sheriff's Office	10101 GSD General	30122810 SHE CDC-M Programs Key			12,124.00			12,124.00
Direct	030 Sheriff's Office	10101 GSD General	30122910 SHE CDC-M Offend Mgmt Key	2,938,477.00	1,084,881.00	1,974,979.00			5,998,337.00
Direct	030 Sheriff's Office	10101 GSD General	30123210 SHE CDC-M Support Staff Key	3,544,449.00	1,121,317.00	80,297.00			4,746,063.00
Direct	030 Sheriff's Office	10101 GSD General	30123610 SHE CDC-F Offender Mgmt Key			4,513.00			4,513.00
Direct	030 Sheriff's Office	10101 GSD General	30123810 SHE CDC-F Support Staff Key	93,722.00	23,706.00				117,428.00
Direct	030 Sheriff's Office	10101 GSD General	30123830 SHE Correctional Transition Su	377,873.00	103,635.00	1,978.00			483,486.00
Direct	030 Sheriff's Office	10101 GSD General	30124010 SHE ORC Programs Key			3,698.00			3,698.00
Direct	030 Sheriff's Office	10101 GSD General	30124030 SHE DUI School	1,388,609.00	439,355.00	9,094.00			1,837,058.00
Direct	030 Sheriff's Office	10101 GSD General	30124110 SHE ORC Offend Mgmt Key	162,913.00	55,257.00	139,656.00			357,826.00
Direct	030 Sheriff's Office	10101 GSD General	30124310 SHE ORC Support Staff key	239,946.00	87,966.00	30,176.00			358,088.00
Direct	030 Sheriff's Office	10101 GSD General	30124410 SHE Correct Svcs Key	1,417,806.00	615,797.00	374,219.00			2,407,822.00
Direct	030 Sheriff's Office	10101 GSD General	30124510 SHE Maintenance Key	661,759.00	236,379.00	217,295.00			1,115,433.00
Direct	030 Sheriff's Office	10101 GSD General	30124610 SHE Warehouse Key	262,199.00	84,837.00	937,729.00			1,284,765.00
Direct	030 Sheriff's Office	10101 GSD General	30124710 SHE Laundry Key	233,074.00	98,426.00	29,248.00			360,748.00
Direct	030 Sheriff's Office	10101 GSD General	30124810 SHE Exec Mgmt Key	669,828.00	159,791.00	24,852.00			854,471.00
Direct	030 Sheriff's Office	10101 GSD General	30125000 SHE Non Allocated Fin Trans						
Direct	030 Sheriff's Office	10101 GSD General	30125110 SHE Training Key	981,349.00	273,648.00	178,691.00			1,433,688.00
Direct	030 Sheriff's Office	10101 GSD General	30125210 SHE Warrants Key	3,134,272.00	1,254,640.00	42,231.00			4,431,143.00
Direct	030 Sheriff's Office	10101 GSD General	30125310 SHE Transportation Key	3,919,151.00	1,653,822.00	19,356.00			5,592,329.00
Direct	030 Sheriff's Office	10101 GSD General	30125330 SHE Armed Security	3,919,345.00	1,490,990.00	604.00			5,410,939.00
Direct	030 Sheriff's Office	10101 GSD General	30126300 SHE Offender Information Servi	1,033,815.00	406,747.00	497.00			1,441,059.00
Direct	030 Sheriff's Office	10101 GSD General	30126310 SHE CDF Offender Management	229,737.00	92,273.00	23,123.00			345,133.00
Direct	030 Sheriff's Office	10101 GSD General	30126320 SHE CDF Support			149.00			149.00
Direct	030 Sheriff's Office	10101 GSD General	30127100 SHE DDC Offender Management	5,436,105.00	2,132,888.00	573,496.00			8,142,489.00
Direct	030 Sheriff's Office	10101 GSD General	30127200 SHE DDC Support	25,417.00	13,274.00	24,141.00			62,832.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	030 Sheriff's Office	10101 GSD General	30127300 SHE BCC Support			1,920.00			1,920.00
Direct	030 Sheriff's Office	10101 GSD General	30127400 SHE BCC Offender Management			19.00			19.00
Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department						2,833,298.00
Direct	030 Sheriff's Office	30145 Sheriff CCA Contract	30722910 SHE CDC-M CCA-MDF Key	61,801.00	27,906.00	16,436,699.00	2,833,298.00		16,526,406.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30320100 SHE Grants Interest			901.00			901.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324170 SHE Corr Svcs Litter Gr Key	107,273.00	9,598.00	63,105.00			179,976.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324960 SHE Pretrial Risk Assessmt Grt	5,378.00	1,091.00	3,670.00			10,139.00
Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	30480100 SHE Detention Facility Expansn				214.00		214.00
Direct	031 Police	10101 GSD General	31121001 POL OPA Key	1,151,368.00	403,357.00	67,896.00			1,622,621.00
Direct	031 Police	10101 GSD General	31121051 POL Behav Hea Svcs Key	619,657.00	194,406.00	253,136.00			1,067,199.00
Direct	031 Police	10101 GSD General	31121101 POL Strategic Devel Key	411,080.00	156,425.00	14,027.00			581,532.00
Direct	031 Police	10101 GSD General	31121103 POL Accreditation	162,031.00	50,960.00	11,126.00			224,117.00
Direct	031 Police	10101 GSD General	31121151 POL Case Prep Key	540,070.00	209,838.00	7,899.00			757,807.00
Direct	031 Police	10101 GSD General	31121201 POL Inspections Key	485,232.00	176,727.00	151,556.00			813,515.00
Direct	031 Police	10101 GSD General	31121251 POL Training Recruits	6,126,803.00	1,703,440.00	1,119,231.00			8,949,474.00
Direct	031 Police	10101 GSD General	31121252 POL Training Personnel/In-Serv	3,052,011.00	925,747.00	424,899.00			4,402,657.00
Direct	031 Police	10101 GSD General	31121253 POL Retiree Range Allowance			8,083.00			8,083.00
Direct	031 Police	10101 GSD General	31121260 POL Vehicle Operations	272,501.00	96,078.00	81,475.00			450,054.00
Direct	031 Police	10101 GSD General	31121301 POL Crime Analysis Key	352,270.00	112,874.00	11,181.00			476,325.00
Direct	031 Police	10101 GSD General	31121355 POL Specialized Investigations	5,523,709.00	2,074,432.00	451,180.00	22,800.00	767.00	8,072,888.00
Direct	031 Police	10101 GSD General	31121415 POL Achilles TForce Oper Key					601.00	601.00
Direct	031 Police	10101 GSD General	31121417 POL DEA TForce Oper Key	29,832.00	11,382.00	500.00		21,825.00	63,539.00
Direct	031 Police	10101 GSD General	31121419 POL Task Force VCrimes Key			500.00		4,686.00	5,186.00
Direct	031 Police	10101 GSD General	31121451 POL Youth Services Key	2,479,672.00	881,137.00	90,139.00			3,450,948.00
Direct	031 Police	10101 GSD General	31121501 POL Domestic Violence Key	2,919,762.00	1,068,297.00	105,938.00			4,093,997.00
Direct	031 Police	10101 GSD General	31121601 POL Fugitives Key	454,730.00	196,278.00	168,540.00		9,338.00	828,886.00
Direct	031 Police	10101 GSD General	31121701 POL Criminal Investigation Div	3,284,866.00	1,235,484.00	109,555.00			4,629,905.00
Direct	031 Police	10101 GSD General	31121703 POL SISU	425,143.00	134,334.00	77,837.00			637,314.00
Direct	031 Police	10101 GSD General	31121751 POL Forensic Services Key	1,606,353.00	589,471.00	108,501.00			2,304,325.00
Direct	031 Police	10101 GSD General	31121760 POL Crime Lab	3,748,338.00	1,235,263.00	1,371,554.00	45,813.00		6,400,968.00
Direct	031 Police	10101 GSD General	31121801 POL Property & Evidence Key	940,939.00	328,844.00	55,344.00			1,325,127.00
Direct	031 Police	10101 GSD General	31121810 POL Police Impound	72,596.00	21,780.00	6,243.00			100,619.00
Direct	031 Police	10101 GSD General	31121850 POL Facility Mgmt and Security	899,803.00	369,421.00	24,410.00			1,293,634.00
Direct	031 Police	10101 GSD General	31121901 POL Emergency Conting Key	890,411.00	322,744.00	321,875.00			1,535,030.00
Direct	031 Police	10101 GSD General	31121951 POL School Cross Guard Key	1,690,951.00	369,691.00	80,131.00			2,140,773.00
Direct	031 Police	10101 GSD General	31122001 POL Traffic Key	1,602,174.00	551,162.00	241,980.00			2,395,316.00
Direct	031 Police	10101 GSD General	31122051 POL Tactical Inves Key	2,371,040.00	873,504.00	846,905.00			4,091,449.00
Direct	031 Police	10101 GSD General	31122151 POL SWAT Key	1,008,838.00	359,437.00	273,547.00			1,641,822.00
Direct	031 Police	10101 GSD General	31122153 POL Drill and Ceremony Team	15,386.00	4,983.00	9,223.00			29,592.00
Direct	031 Police	10101 GSD General	31122201 POL Warrants Key	1,479,107.00	560,610.00	100,603.00			2,140,320.00
Direct	031 Police	10101 GSD General	31122401 POL East Sector Key	7,269,060.00	2,565,356.00	817,466.00		26,033.00	10,677,915.00
Direct	031 Police	10101 GSD General	31122403 POL Patrol South Sector Key	9,938,146.00	3,504,590.00	987,101.00		5,715.00	14,435,552.00
Direct	031 Police	10101 GSD General	31122405 POL Patrol Hermitage Key	9,342,685.00	3,264,670.00	844,075.00		50,618.00	13,502,048.00
Direct	031 Police	10101 GSD General	31122407 POL Patrol Central Sector Key	8,425,285.00	2,950,576.00	768,078.00		5,715.00	12,149,654.00
Direct	031 Police	10101 GSD General	31122409 POL Patrol West Sector Key	7,155,907.00	2,591,106.00	772,275.00		5,715.00	10,525,003.00
Direct	031 Police	10101 GSD General	31122411 POL Patrol North Sector Key	7,967,276.00	2,783,879.00	741,887.00		6,852.00	11,499,894.00
Direct	031 Police	10101 GSD General	31122413 POL Midtown Hills Precinct	8,354,253.00	3,028,103.00	607,655.00		32,056.00	12,022,067.00
Direct	031 Police	10101 GSD General	31122414 POL Madison Precinct	7,254,278.00	2,652,925.00	695,505.00		5,715.00	10,608,423.00
Direct	031 Police	10101 GSD General	31122415 POL Mounted Patrol	491,000.00	196,015.00	105,591.00			792,606.00
Direct	031 Police	10101 GSD General	31122600 POL Parks Patrol	118,654.00	42,209.00	7,221.00			168,084.00
Direct	031 Police	10101 GSD General	31123001 POL Field Training Officer Key	167,531.00	54,564.00	8,200.00			230,295.00
Direct	031 Police	10101 GSD General	31123051 POL Special Events Prog Key	6,754,578.00	2,170,889.00	36,137.00			8,961,604.00
Direct	031 Police	10101 GSD General	31123201 POL School Resource Key	4,667,853.00	1,716,737.00	126,779.00			6,511,369.00
Direct	031 Police	10101 GSD General	31160110 POL ALOB Op and Maint Cost	2,655,945.00	915,010.00	7,354,628.00	95,804.00		11,021,387.00
Direct	031 Police	10101 GSD General	31160310 POL ALOB Employment Product	847,253.00	261,557.00	223,719.00			1,332,529.00
Direct	031 Police	10101 GSD General	31160320 POL Secondary Employment Unit	5,183,592.00	192,884.00	155,948.00		12,507.00	5,544,931.00
Direct	031 Police	10101 GSD General	31160410 POL ALOB Payroll Authorizat	242,144.00	87,828.00	1,545.00			331,517.00
Direct	031 Police	10101 GSD General	31160420 POL ALOB Payment Approvals	695,374.00	229,654.00	624,619.00			1,549,647.00
Direct	031 Police	10101 GSD General	31160510 POL ALOB Procurement Serv	182,706.00	85,916.00	117,175.00			385,797.00
Direct	031 Police	10101 GSD General	31160610 POL ALOB Records Mgmt Servi	2,641,828.00	1,074,561.00	90,910.00			3,807,299.00
Direct	031 Police	10101 GSD General	31160710 POL ALOB Safety Training Se	56,679.00	21,659.00	74,468.00			152,806.00
Direct	031 Police	10101 GSD General	31160810 POL ALOB Executive Leadersh	2,800,625.00	870,520.00	257,035.00			3,928,180.00
Direct	031 Police	18301 USD General	31192000 POL Extra Police Protection					481,000.00	481,000.00
Direct	031 Police	30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department				2,585,391.00		2,585,391.00
Direct	031 Police	30075 POL 2016 JAG Grant	31322342 POL JAG Grant 2016			49,197.00	67,067.00		116,264.00
Direct	031 Police	30084 POL 2017 JAG Grant	31322343 POL JAG Grant 2017			125,153.00		11,396.00	136,549.00
Direct	031 Police	30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018			26,540.00	69,647.00	3,694.00	99,881.00
Direct	031 Police	30090 POL 2019 JAG Grant	31322345 POL 2019 JAG Grant			11,719.00	95,376.00	1,144.00	108,239.00
Direct	031 Police	30091 POL DNA CEBR Program Grant	31322355 POL DNA CEBR Program Grant						
Direct	031 Police	30146 Police Unauth Substance Abuse	31740204 POL Unauth Substance Abuse						
Direct	031 Police	30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	118,675.00	40,921.00	1,107,447.00	573,111.00		1,840,154.00
Direct	031 Police	30149 Police Federal Drug Enforcemen	31750100 POL Justice Felony Forfeitures			65,974.00			65,974.00
Direct	031 Police	30151 Victim Witness Protection	31721353 POL Victim Witness Prot Key						
Direct	031 Police	30154 POL State Felony Forfeiture	31740105 POL State Felony Forfeiture				43,433.00		43,433.00
Direct	031 Police	30155 POL State Gambling Forfeiture	31740102 POL State Gambling Forfeiture	(1.00)		163,392.00			163,391.00
Direct	031 Police	30156 Police Federal Forfeitures	31760100 POL Treasury Felony Forfeit					20,105.00	20,105.00
Direct	031 Police	30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations					85,941.00	85,941.00
Direct	031 Police	30158 Police Donations Fund	31601000 POL HarbaughEstate K9 Donation					8,380.00	8,380.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	031 Police	30158 Police Donations Fund	31601100 POL Woodmen Life Donation	-	-	-	-	-	-
Direct	031 Police	30158 Police Donations Fund	31601200 POL Donations	-	-	(3,353.00)	-	-	(3,353.00)
Direct	031 Police	30159 Police StateAnti-Human Traffic	31740205 POL State Anti-Human Traffickg	-	-	-	-	-	-
Direct	031 Police	30200 Police Task Force Fund	31321401 POL Task Force Interest	-	-	5,426.00	-	-	5,426.00
Direct	031 Police	30200 Police Task Force Fund	31321403 POL Achilles Task Force Key	2,161.00	728.00	-	-	-	2,889.00
Direct	031 Police	30200 Police Task Force Fund	31321406 POL Violent Crime TF Key	18,368.00	4,857.00	-	-	-	23,225.00
Direct	031 Police	30200 Police Task Force Fund	31321407 POL DEA Task Force Key	64,853.00	21,830.00	-	-	-	86,683.00
Direct	031 Police	30200 Police Task Force Fund	31322503 POL MDHA Patrol TF Key	403,103.00	141,525.00	30,718.00	-	199,772.00	775,118.00
Direct	031 Police	30200 Police Task Force Fund	31722203 POL Mid TN Jnt Fug Task Force	26,188.00	9,602.00	-	-	-	35,790.00
Direct	031 Police	30200 Police Task Force Fund	31722205 POL MDHA Cayce Pl	76,028.00	25,548.00	-	-	-	101,576.00
Direct	031 Police	30200 Police Task Force Fund	31722206 POL MDHA Sudekum Napier	174,902.00	60,175.00	-	-	-	235,077.00
Direct	031 Police	30200 Police Task Force Fund	31722207 POL MDHA Edgehill Housing	88,952.00	30,687.00	-	-	-	119,639.00
Direct	031 Police	30200 Police Task Force Fund	31722208 POL MDHA Cumberland View Apt	15,797.00	5,299.00	-	-	-	21,096.00
Direct	031 Police	30200 Police Task Force Fund	31722300 POL MDHA Records	-	-	-	-	-	-
Direct	031 Police	30319 POL COVID-19 2020 Emergency Supplement	31300319 POL COVID-19 2020 Emergency Supplement	-	-	-	-	-	-
Direct	031 Police	32231 Police Grant Fund	31330100 POL Grants Interest	-	-	6,171.00	-	-	6,171.00
Direct	031 Police	32231 Police Grant Fund	31330850 POL ICAC Grant FY08	99,307.00	38,204.00	24,777.00	69,618.00	-	231,906.00
Direct	031 Police	32231 Police Grant Fund	31330960 POL VOCA Victim Intervention	285,477.00	108,759.00	45,734.00	-	-	439,970.00
Direct	031 Police	32231 Police Grant Fund	31331540 POL Governor Hwy Safety Grt 13	293,386.00	98,244.00	1,570.00	-	-	393,200.00
Direct	031 Police	32231 Police Grant Fund	31332695 POL THS Motorcycle Grant	4,862.00	1,474.00	-	-	-	6,336.00
Direct	031 Police	32231 Police Grant Fund	31332700 POL VOCA LEVC Grant	12,121.00	4,461.00	15,241.00	-	-	31,823.00
Direct	031 Police	32231 Police Grant Fund	31332710 POL Project Safe Neighborhoods	58,465.00	20,303.00	-	-	-	78,768.00
Direct	031 Police	32231 Police Grant Fund	31332720 POL COPS CPD/LEMHWA	-	-	13,708.00	-	-	13,708.00
Direct	031 Police	32233 Police VOCA OFS Grant	31340100 POL VOCA OFS Grant	102,102.00	36,600.00	1,112.00	-	-	139,814.00
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31410010 POL West Precinct FY 10	-	-	-	8,088.00	-	8,088.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31402016 POL Family Justice Center	-	-	-	3,284.00	-	3,284.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31403016 POL Public Safety Campus-Murf	-	-	-	129,797.00	-	129,797.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31404016 POL Family Justice Center-ITS	-	-	-	460,197.00	-	460,197.00
Direct	031 Police	40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras	-	-	-	5,716,225.00	-	5,716,225.00
Direct	031 Police	61200 Police Impound	31521150 POL Police Impound	-	-	-	-	600,000.00	600,000.00
Direct	031 Police	61200 Police Impound	31522000 POL URT Vehicle Impound	-	-	375,000.00	-	-	375,000.00
Direct	032 Fire	10101 GSD General	32114110 FIR GSD Fire Support	753,115.00	281,320.00	-	-	-	1,034,435.00
Direct	032 Fire	10101 GSD General	32114210 FIR GSD EMS Support	1,124,564.00	405,918.00	697,544.00	-	-	2,228,026.00
Direct	032 Fire	10101 GSD General	32114310 FIR GSD Fire Hyd Inspect Forms	-	-	108,380.00	-	-	108,380.00
Direct	032 Fire	10101 GSD General	32114510 FIR GSD Logistics	669,458.00	227,579.00	2,926,370.00	-	-	3,823,407.00
Direct	032 Fire	10101 GSD General	32114710 FIR GSD Training	1,274,670.00	467,383.00	90,226.00	-	-	1,832,279.00
Direct	032 Fire	10101 GSD General	32115210 FIR GSD Specialized Services	648,616.00	239,134.00	1,606.00	-	-	889,356.00
Direct	032 Fire	10101 GSD General	32115410 FIR GSD EMS Operations	23,176,643.00	8,604,809.00	60,331.00	-	-	31,841,783.00
Direct	032 Fire	10101 GSD General	32115510 FIR GSD Fire Operations	8,637,221.00	3,324,803.00	33,380.00	-	-	11,995,404.00
Direct	032 Fire	10101 GSD General	32116210 FIR GSD Pub Fire Educ-Com Srvc	-	-	5,020.00	-	-	5,020.00
Direct	032 Fire	10101 GSD General	32116310 FIR GSD Fire Prevention	1,194,514.00	439,426.00	20,352.00	-	-	1,654,292.00
Direct	032 Fire	10101 GSD General	32160000 FIR GSD ALOB NonAlloc'd Fin Tr	-	-	-	-	-	-
Direct	032 Fire	10101 GSD General	32160110 FIR GSD IT Systems	442,856.00	133,195.00	2,296,296.00	-	-	2,872,347.00
Direct	032 Fire	10101 GSD General	32160210 FIR GSD Facilities Maint	359,410.00	141,512.00	1,148,664.00	-	-	1,649,586.00
Direct	032 Fire	10101 GSD General	32160710 FIR GSD Occup Health & Safety	299,977.00	108,232.00	91,710.00	-	-	499,919.00
Direct	032 Fire	10101 GSD General	32160810 FIR GSD Admin	1,366,717.00	431,409.00	48,881.00	-	-	1,847,007.00
Direct	032 Fire	18301 USD General	32194510 FIR USD Logistics	436,202.00	204,817.00	3,609,029.00	-	-	4,250,048.00
Direct	032 Fire	18301 USD General	32195510 FIR USD Fire Operations	48,779,184.00	18,568,528.00	13,612.00	-	-	67,361,324.00
Direct	032 Fire	18301 USD General	32196000 FIR USD ALOB Non Alloc'd Fin	-	-	-	-	-	-
Direct	032 Fire	18301 USD General	32196010 FIR USD Administration	-	-	542,848.00	-	-	542,848.00
Direct	032 Fire	18301 USD General	32196210 FIR USD Pub Fire Educ-Com Srvc	255,991.00	74,521.00	5,311.00	-	-	335,823.00
Direct	032 Fire	18301 USD General	32196310 FIR USD Fire Prevention	1,423,557.00	516,602.00	190.00	-	-	1,940,349.00
Direct	032 Fire	18301 USD General	32197011 FIR USD Facilities Mgmt	-	-	117,642.00	-	-	117,642.00
Direct	032 Fire	30003 General Fund 4% Reserve	32201000 4% FIR GSD Fire Department	-	-	-	(1.00)	-	(1.00)
Direct	032 Fire	30003 General Fund 4% Reserve	32214400 4% FIR Medical Supply	-	-	-	5,836.00	-	5,836.00
Direct	032 Fire	30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis	-	-	-	1,344,004.00	-	1,344,004.00
Direct	032 Fire	30003 General Fund 4% Reserve	32260100 4% FIR ALOB Info Tech	-	-	-	(104,497.00)	-	(104,497.00)
Direct	032 Fire	30003 General Fund 4% Reserve	32260200 4% FIR ALOB Facility Mgmt	-	-	-	576,044.00	-	576,044.00
Direct	032 Fire	32232 FIR Fire Grant Fund	32301387 FIR FY19 TN HighlndRimTent	-	-	23,954.00	-	-	23,954.00
Direct	032 Fire	40015 GSD FY15 Capital Projects	32401015 FIR Master Plan Implementation	-	-	-	719,524.00	-	719,524.00
Direct	032 Fire	40016 GSD FY16 Capital Projects	32401016 FIR Master Plan Implementation	-	-	-	4,524,590.00	-	4,524,590.00
Direct	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce't Key Product	179,164.00	69,329.00	89,395.00	-	-	337,888.00
Direct	033 Codes Administration	10101 GSD General	33120110 COD Const'n/Land Use Key Produ	1,442,665.00	503,937.00	170,272.00	-	-	2,116,874.00
Direct	033 Codes Administration	10101 GSD General	33120140 COD SexuallyOrientedBusBd Key	62,600.00	20,504.00	11,081.00	-	-	94,185.00
Direct	033 Codes Administration	10101 GSD General	33120210 COD Better Nhoods Key Product	1,304,460.00	507,532.00	620,753.00	-	200,000.00	2,632,745.00
Direct	033 Codes Administration	10101 GSD General	33120310 COD Building Code Inspections	2,195,089.00	953,824.00	462,260.00	-	-	3,611,173.00
Direct	033 Codes Administration	10101 GSD General	33120410 COD Board Supp Serv Key Product	-	-	103,663.00	-	-	103,663.00
Direct	033 Codes Administration	10101 GSD General	33120510 COD Info Sharing Key Product	554,264.00	184,708.00	216,169.00	-	-	955,141.00
Direct	033 Codes Administration	10101 GSD General	33120610 COD Admin Payroll Authorizati	384,171.00	114,171.00	106,366.00	-	-	604,708.00
Direct	033 Codes Administration	10101 GSD General	33121000 COD Alarm Registration	109,376.00	25,108.00	101,273.00	-	-	235,757.00
Direct	033 Codes Administration	30600 Demolition Fund	33701000 COD Demolition Projects	-	-	48,049.00	-	-	48,049.00
Direct	033 Codes Administration	40013 GSD FY13 Capital Projects Fund	33401013 COD Tech for KIVA Syst Upgrade	-	-	-	114,548.00	-	114,548.00
Direct	034 Beer Board	10101 GSD General	34101000 BBD Administration	-	-	2,128.00	-	-	2,128.00
Direct	034 Beer Board	10101 GSD General	34102000 BBD Permit Application Program	216,850.00	93,307.00	39,656.00	-	-	349,813.00
Direct	034 Beer Board	10101 GSD General	34102100 BBD Inspection Program	123,491.00	48,100.00	16,600.00	-	-	188,191.00
Direct	034 Beer Board	10101 GSD General	34102200 BBD Non Allocated Fin Tran	-	-	-	-	-	-
Direct	035 Agricultural Extension	10101 GSD General	35102000 AGE Family and Consumer Sc Pro	72,711.00	3,681.00	8,434.00	-	-	84,826.00
Direct	035 Agricultural Extension	10101 GSD General	35102100 AGE Agriculture/Horticulture P	121,262.00	25,612.00	28,700.00	-	-	175,574.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared by MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	035 Agricultural Extension	10101 GSD General	35102200 AGE 4H/Youth Dev Program	55,444.00	4,701.00	14,898.00			75,043.00
Direct	035 Agricultural Extension	10101 GSD General	35102300 AGE Non Allocated Fin Trans		-				-
Direct	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	270,886.00	84,504.00	22,964.00			378,354.00
Direct	037 Social Services	10101 GSD General	37121200 SOC Homeless Impact Division	482,365.00	177,797.00	1,226,278.00			1,886,440.00
Direct	037 Social Services	10101 GSD General	37122300 SOC Nutrition Program					709,600.00	709,600.00
Direct	037 Social Services	10101 GSD General	37122400 SOC Family Services	1,204,725.00	463,247.00	91,196.00	129,047.00		1,888,215.00
Direct	037 Social Services	10101 GSD General	37122500 SOC Burial Assistance Program	35,270.00	11,680.00	438,455.00			485,405.00
Direct	037 Social Services	10101 GSD General	37122600 SOC Warming Shelter	26,763.00	283.00	32,497.00			59,543.00
Direct	037 Social Services	10101 GSD General	37122700 SOC Community Partnership					120,842.00	120,842.00
Direct	037 Social Services	10101 GSD General	37123000 SOC Planning & Coordination Pr	394,967.00	139,217.00	20,026.00			554,210.00
Direct	037 Social Services	10101 GSD General	37125200 SOC Executive Leadership	536,145.00	162,466.00	80,179.00			778,790.00
Direct	037 Social Services	30003 General Fund 4% Reserve	37201000 4% SOC Social Services				2,061.00		2,061.00
Direct	037 Social Services	30007 Social Services Donations	37701000 SOC Camilla Caldwell				774.00		774.00
Direct	037 Social Services	30137 SOC MHC Special Donations	37712100 SOC Project Homeless Connect				15.00		15.00
Direct	037 Social Services	30137 SOC MHC Special Donations	37712200 SOC How's Nashville			6,587.00			6,587.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312300 SOC MHC MDHA CDBG			127,995.00		16,730.00	144,725.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312501 SOC HMIS Administrator		1,021.00				1,021.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312600 SOC Youth Homeless Program	46,771.00	14,630.00	5,834.00		12,705.00	79,940.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312650 SOC HMIS Capacity Building			-			-
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312660 SOC HMIS Dev Support	34,203.00	7,602.00	37,235.00			79,040.00
Direct	037 Social Services	32237 Social Services Grant Fund	37322300 SOC Nutrition Program	467,822.00	147,183.00	741,852.00		222,400.00	1,579,257.00
Direct	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	171,248.00	57,244.00	5,115.00			233,607.00
Direct	038 Health	10101 GSD General	38151001 HEA Behavioral Health Services	387,963.00	154,551.00	8,620.00			551,134.00
Direct	038 Health	10101 GSD General	38151032 HEA Public Health Clinics	1,187,902.00	465,068.00	310,254.00			1,963,224.00
Direct	038 Health	10101 GSD General	38151034 HEA Family Planning Clinic Fee			54,899.00			54,899.00
Direct	038 Health	10101 GSD General	38151036 HEA Maternal Child Adolescent	186,208.00	70,037.00	1,005.00			257,250.00
Direct	038 Health	10101 GSD General	38151041 HEA WIC			3,130.00			3,130.00
Direct	038 Health	10101 GSD General	38151046 HEA Children Special Services			970.00			970.00
Direct	038 Health	10101 GSD General	38151051 HEA Oral Health Svcs	453,408.00	141,095.00	76,706.00			671,209.00
Direct	038 Health	10101 GSD General	38151072 HEA Epidemiology Research	374,764.00	147,013.00	8,931.00			530,708.00
Direct	038 Health	10101 GSD General	38151091 HEA Correctional Health Svcs	137,671.00	63,392.00	445,933.00			646,996.00
Direct	038 Health	10101 GSD General	38151111 HEA Forensic Med Exam Office			565,556.00			565,556.00
Direct	038 Health	10101 GSD General	38151121 HEA Tuberculosis Elimination	346,005.00	110,268.00	105,289.00			561,562.00
Direct	038 Health	10101 GSD General	38151131 HEA STD/HIV Prevent&Intervntn	494,004.00	160,786.00	38,243.00			693,033.00
Direct	038 Health	10101 GSD General	38151141 HEA Commable Disease Emer Prep	367,280.00	124,527.00	2,555.00			494,362.00
Direct	038 Health	10101 GSD General	38151151 HEA Community Develop and Plan	171,149.00	75,142.00	6,560.00			252,851.00
Direct	038 Health	10101 GSD General	38151171 HEA Project Access Nashville	153,547.00	58,928.00	4,366.00			216,841.00
Direct	038 Health	10101 GSD General	38151172 HEA Community Health Admin	211,130.00	66,339.00	1,065.00			278,534.00
Direct	038 Health	10101 GSD General	38151173 HEA Pharmacy	70,708.00	16,697.00	116,906.00			204,311.00
Direct	038 Health	10101 GSD General	38151181 HEA Health Care for Homeless			325,294.00			325,294.00
Direct	038 Health	10101 GSD General	38151201 HEA Air Quality	212,515.00	92,095.00	8,889.00			313,499.00
Direct	038 Health	10101 GSD General	38151203 HEA Air Pollution	217,254.00	72,254.00	11,245.00			300,753.00
Direct	038 Health	10101 GSD General	38151211 x-HEA Food Protect Svcs			182.00			182.00
Direct	038 Health	10101 GSD General	38151222 HEA Animal Services All Other	1,489,813.00	567,773.00	595,056.00			2,652,642.00
Direct	038 Health	10101 GSD General	38151224 HEA Engineering Svce Investiga	153,872.00	56,131.00	5,240.00			215,243.00
Direct	038 Health	10101 GSD General	38151226 HEA Ofc Environmental Health	136,629.00	33,771.00	505.00			170,905.00
Direct	038 Health	10101 GSD General	38151227 HEA School Health	626,916.00	246,027.00	8,097.00			881,040.00
Direct	038 Health	10101 GSD General	38151233 HEA Food & Public Fac Protectn	1,184,068.00	479,697.00	43,006.00			1,706,771.00
Direct	038 Health	10101 GSD General	38151234 HEA Animal Welfare			100,000.00			100,000.00
Direct	038 Health	10101 GSD General	38151236 HEA Walk Bike Nashville			12,075.00			12,075.00
Direct	038 Health	10101 GSD General	38151238 HEA Trevecca Nazarene Univ			27,920.00			27,920.00
Direct	038 Health	10101 GSD General	38151239 HEA Mental Health Cooperative			377,881.00			377,881.00
Direct	038 Health	10101 GSD General	38151241 HEA Pest Mgmt Svcs	196,681.00	74,731.00	16,478.00			287,890.00
Direct	038 Health	10101 GSD General	38151255 HEA Siloam Health			11,250.00			11,250.00
Direct	038 Health	10101 GSD General	38151256 HEA Martha O'Bryan Center			23,495.00			23,495.00
Direct	038 Health	10101 GSD General	38151257 HEA Oasis Center			-			-
Direct	038 Health	10101 GSD General	38151258 HEA Nashville Food Project			50,000.00			50,000.00
Direct	038 Health	10101 GSD General	38160110 HEA ALOB InformationTechnology	324,110.00	114,161.00	1,592,438.00			2,030,709.00
Direct	038 Health	10101 GSD General	38160210 HEA ALOB Facilities Mgmt	634,196.00	301,173.00	653,912.00	26,417.00	132,400.00	1,748,098.00
Direct	038 Health	10101 GSD General	38160310 HEA ALOB Human Resources	300,287.00	95,647.00	18,220.00			414,154.00
Direct	038 Health	10101 GSD General	38160410 HEA ALOB Finance	819,732.00	302,929.00	52,205.00			1,174,866.00
Direct	038 Health	10101 GSD General	38160610 HEA ALOB Records Mgmt Services	439,489.00	176,192.00	298,065.00			913,746.00
Direct	038 Health	10101 GSD General	38160810 HEA ALOB Executive Leadersh	904,971.00	278,775.00	31,936.00			1,215,682.00
Direct	038 Health	10101 GSD General	38161000 HEA Nonpayroll Exp Clearing			39,951.00			39,951.00
Direct	038 Health	30003 General Fund 4% Reserve	38201000 4% HEA Health Department				188,648.00		188,648.00
Direct	038 Health	30006 Animal Control Donations	38701000 HEA Animal Control Donations			30,367.00			30,367.00
Direct	038 Health	30006 Animal Control Donations	38703100 HEA Talbot Estate Donation			1,949.00			1,949.00
Direct	038 Health	30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare			-			-
Direct	038 Health	30099 COVID-19 Pandemic	38902020 HEA COVID-19	547,379.00	189,941.00	1,173,277.00			1,910,597.00
Direct	038 Health	30204 Health Title V Clean Air Act	38700100 HEA Title V Clean Air Act	63,120.00	9,381.00	14.00			72,515.00
Direct	038 Health	30206 Health Clean Air Permit Prgm	38700200 HEA Clean Air Permit Prgm	100,033.00	70,922.00	1,904.00			172,859.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38161000 HEA Nonpayroll Exp Clearing			60.00			60.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350261 HEA TennCare Kids Grant			285.00			285.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350265 HEA Tobacco Settlement	67,855.00	26,765.00	179,750.00			274,370.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350268 HEA Chronic Disease PreventMgt	51,562.00	16,625.00	2,783.00			70,970.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350300 HEA Predators Grant			1,782.00			1,782.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350400 HEA HIV PreP	105,731.00	40,078.00	2,246.00		7,322.00	155,377.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350500 HEA Chant Grant	1,096,464.00	414,038.00	78,080.00		151,266.00	1,739,848.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351015 HEA Health Start Grant	127,038.00	55,403.00	17,417.00		48,349.00	248,207.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351018 HEA CSS Care Coordination Gr			8.00			8.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351020 HEA Immunization Svcs Grant	114,165.00	38,770.00	4,122.00		2,981.00	160,038.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351021 HEA Family Planning Grant	669,939.00	262,633.00	2,219.00			934,791.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351027 HEA School Hea Gr CAH AllOther	3,377,916.00	1,414,719.00	180,936.00			4,973,571.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351031 HEA ChildCare Immunization Aud	14,786.00	3,759.00	357.00		2,064.00	20,966.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351034 HEA Breast & Cerv Cancer	85,736.00	23,465.00	4,381.00		1,700.00	115,282.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351037 HEA Minority AIDS Initiative	35,220.00	6,232.00	219,321.00		7,065.00	267,838.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351044 HEA WIC Grant	2,984,802.00	1,249,746.00	134,980.00		371,277.00	4,740,805.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351045 HEA Healthy Start Initiative	308,336.00	105,025.00	201,501.00		131,947.00	746,809.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351053 HEA Oral HealthTDH Grant	410,111.00	181,879.00	151,197.00		64,602.00	807,789.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351060 HEA Fetal Infant Mortality Rat	194,734.00	84,920.00	4,783.00		37,100.00	321,537.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351064 HEA Child Safety Seat			5,323.00			5,323.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351082 HEA Cities Readiness Grant	46,586.00	10,727.00	81,263.00		22,350.00	160,926.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351087 HEA Hospital PreparednessGrant	33,349.00	8,060.00	-			41,409.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351123 HEA TB Drug Study Grant	18,473.00	5,332.00	150.00		1,363.00	25,318.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351124 HEA TB Outpatient Grant	855,495.00	346,892.00	210,381.00		169,453.00	1,582,221.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351128 HEA TB Epidemiologic Studies	47,360.00	9,982.00	6,797.00		4,909.00	69,048.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351133 HEA STD Grant STD	139,236.00	59,879.00	18,620.00		7,181.00	224,916.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351134 HEA HIV AIDS Grant	385,096.00	152,271.00	27,199.00		31,007.00	592,573.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351137 HEA Ryan White Grant	287,629.00	74,725.00	3,250,488.00		33,338.00	3,646,180.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351138 HEA HIV Rapid Testing	103,549.00	27,484.00	4,853.00		11,128.00	147,014.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351139 HEA Ryan White Medical Service	72,993.00	34,947.00	3,249.00		10,900.00	122,089.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351146 HEA Emerg Preparedness Grant	248,385.00	89,720.00	151,286.00	65,549.00	85,000.00	639,940.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351163 HEA Health Promotion CPHE AIO	74,084.00	32,225.00	203.00			106,512.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351166 HEA Tobacco Grant	33,762.00	14,042.00	4,066.00		748.00	52,618.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351174 HEA CDC 1807 Grant			22.00			22.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351192 HEA EBB Wellness Initiative			25.00			25.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351204 HEA 103 Grant	103,307.00	18,541.00	19,993.00		24,354.00	166,195.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351205 HEA 105 Grant	259,007.00	110,970.00	26,967.00		59,821.00	456,765.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351216 HEA Environ Health Specialists	10,148.00	2,990.00	879.00		3,010.00	17,027.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351218 HEA Food Inspector Training			-			-
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351219 HEA Animal Ctrl Medical Svcs			30,338.00			30,338.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38360450 HEA Grant in Aid	308,918.00	79,999.00	356,413.00			745,330.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361800 HEA Child Fatality Review Serv			4,151.00			4,151.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361900 HEA Prenatal Presumptive Eligi	115,603.00	49,168.00	7,896.00			172,667.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362000 HEA Viral Hepatitis Grant	61,912.00	28,154.00	434.00		(1,106.00)	89,394.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362500 HEA ACE Initiativ MonroeHarding	7,221.00	2,339.00				9,560.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362600 HEA Petsmart Charities Grant			11,082.00			11,082.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362900 HEA Safe Coalition Grant			15,722.00			15,722.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363000 HEA March of Dimes OneKeyQuest			7,837.00			7,837.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363100 HEA HIV/AIDS Early Interv Serv	29,321.00	12,460.00	228.00		3,155.00	45,164.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363200 HEA PPHF Grant	115,419.00	37,557.00	894.00			153,870.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363300 HEA FFHs of MACC			-			-
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363400 HEA NACHO STD Grant			15,814.00			15,814.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363500 HEA Healthy Built Environment Grant			19,000.00			19,000.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363600 HEA Opioid Overdose Reduction Grant	35,793.00	14,567.00	22,519.00		15,218.00	88,097.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363610 HEA High Impact Area Opioid	6,331.00	3,017.00	-		-	9,348.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363700 HEA Prevent Child Abuse TN	6,817.00	1,342.00	-		-	8,159.00
Direct	039 Public Library	10101 GSD General	39101010 LIB Administrative Support	1,194,499.00	434,470.00	319,564.00			1,948,533.00
Direct	039 Public Library	10101 GSD General	39101020 LIB Public Relations	279,096.00	106,470.00	83,863.00			469,429.00
Direct	039 Public Library	10101 GSD General	39101030 LIB Technical Services	698,986.00	289,394.00	2,113,696.00			3,102,076.00
Direct	039 Public Library	10101 GSD General	39101050 LIB Conference Center	138,052.00	53,432.00	1.00			191,485.00
Direct	039 Public Library	10101 GSD General	39101060 LIB Interlibrary Loan	37,027.00	14,502.00	7,126.00			58,655.00
Direct	039 Public Library	10101 GSD General	39101070 LIB Special Collections	511,288.00	201,985.00	7,646.00			720,919.00
Direct	039 Public Library	10101 GSD General	39101080 LIB Community Engagement	165,447.00	51,661.00	3,388.00			220,496.00
Direct	039 Public Library	10101 GSD General	39101090 LIB Limitless Libraries	351,738.00	161,572.00	1,284,791.00			1,798,101.00
Direct	039 Public Library	10101 GSD General	39102000 LIB Operation and Maintenance	1,304,948.00	685,735.00	2,644,734.00			4,635,417.00
Direct	039 Public Library	10101 GSD General	39102100 LIB Production Services	89,825.00	38,269.00	62,716.00			190,810.00
Direct	039 Public Library	10101 GSD General	39103203 LIB BW Circulation	275,370.00	147,160.00	19,682.00			442,212.00
Direct	039 Public Library	10101 GSD General	39103206 LIB BW Children's Services	312,328.00	148,781.00	4,300.00			465,409.00
Direct	039 Public Library	10101 GSD General	39103207 LIB Reference Services	593,539.00	261,528.00	1,513.00			856,580.00
Direct	039 Public Library	10101 GSD General	39103211 LIB Teen Services	170,018.00	70,681.00	1,108.00			241,807.00
Direct	039 Public Library	10101 GSD General	39103212 LIB Digital Inclusion	77,750.00	23,262.00	868.00			101,880.00
Direct	039 Public Library	10101 GSD General	39103213 LIB Performing Artists	253,470.00	87,435.00				340,905.00
Direct	039 Public Library	10101 GSD General	39103230 LIB Public Technology Program	163,774.00	67,118.00	1,628.00			232,520.00
Direct	039 Public Library	10101 GSD General	39103240 LIB Studio NPL	177,788.00	58,533.00	(492.00)			235,829.00
Direct	039 Public Library	10101 GSD General	39103303 LIB Hermitage Branch	553,637.00	228,316.00	79,840.00			861,793.00
Direct	039 Public Library	10101 GSD General	39103304 LIB Edmondson Branch	551,730.00	202,759.00	92,107.00			846,596.00
Direct	039 Public Library	10101 GSD General	39103305 LIB Bellevue	669,786.00	280,606.00	9,262.00			959,654.00
Direct	039 Public Library	10101 GSD General	39103310 LIB Bordeaux	474,194.00	209,071.00	63,160.00			746,425.00
Direct	039 Public Library	10101 GSD General	39103315 LIB North Library	131,123.00	46,881.00	13,562.00			191,566.00
Direct	039 Public Library	10101 GSD General	39103320 LIB Donelson	246,444.00	111,640.00	22,692.00			380,776.00
Direct	039 Public Library	10101 GSD General	39103325 LIB East	171,222.00	75,224.00	25,008.00			271,454.00
Direct	039 Public Library	10101 GSD General	39103330 LIB Edgehill	161,063.00	63,056.00	10,293.00			234,412.00
Direct	039 Public Library	10101 GSD General	39103335 LIB Goodletsville	298,643.00	125,109.00	40,909.00			464,661.00
Direct	039 Public Library	10101 GSD General	39103340 LIB Green Hills	775,050.00	320,577.00	71,061.00			1,166,688.00
Direct	039 Public Library	10101 GSD General	39103345 LIB Hadley Park	117,214.00	55,231.00	14,661.00			187,106.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating		Transfers	Grand Total
						Expenses	Non Operating Expenses		
Direct	039 Public Library	10101 GSD General	39103350 LIB Inglewood	254,440.00	117,653.00	17,112.00			389,205.00
Direct	039 Public Library	10101 GSD General	39103355 LIB Looby	91,314.00	34,838.00	29,811.00			155,963.00
Direct	039 Public Library	10101 GSD General	39103360 LIB Madison	536,500.00	229,315.00	64,284.00			830,099.00
Direct	039 Public Library	10101 GSD General	39103365 LIB Old Hickory	133,450.00	57,871.00	15,263.00			206,584.00
Direct	039 Public Library	10101 GSD General	39103370 LIB Pruitt	140,827.00	65,901.00	30,100.00			236,828.00
Direct	039 Public Library	10101 GSD General	39103375 LIB Richland Park	232,213.00	97,146.00	19,135.00			348,494.00
Direct	039 Public Library	10101 GSD General	39103380 LIB Southeast	589,593.00	256,555.00	10,898.00			857,046.00
Direct	039 Public Library	10101 GSD General	39103385 LIB Thompson Lane	202,955.00	68,407.00	21,800.00			293,162.00
Direct	039 Public Library	10101 GSD General	39103390 LIB Watkins Park	75,912.00	30,365.00	1,835.00			108,112.00
Direct	039 Public Library	10101 GSD General	39103401 LIB Archives	206,962.00	72,596.00	24,362.00			303,920.00
Direct	039 Public Library	10101 GSD General	39104061 LIB Equal Access	264,149.00	73,630.00	19,164.00			356,943.00
Direct	039 Public Library	10101 GSD General	39104081 LIB Web Computer Literacy ILS	438,899.00	144,356.00	114,425.00			697,680.00
Direct	039 Public Library	10101 GSD General	39104083 LIB Shared Systems Program	336,964.00	131,985.00	131,823.00			600,772.00
Direct	039 Public Library	10101 GSD General	39104121 LIB Nash After-Zones Alliance	150,913.00	54,815.00	2,900,026.00			3,105,754.00
Direct	039 Public Library	10101 GSD General	39104151 LIB Bringing Books to Life	94,690.00	39,779.00	2,651.00			137,120.00
Direct	039 Public Library	10101 GSD General	39104200 LIB CommunityEnhancement Grnts				177,401.00		177,401.00
Direct	039 Public Library	30003 General Fund 4% Reserve	39201000 4% LIB Public Library				3,028,677.00		3,028,677.00
Direct	039 Public Library	30401 Library Services	39300100 LIB Library Services Interest			1,255.00			1,255.00
Direct	039 Public Library	30401 Library Services	39304010 LIB TOP Grant			7,125.00			7,125.00
Direct	039 Public Library	30401 Library Services	39304013 LIB Technology Upgrade Key			5,850.00		325.00	6,175.00
Direct	039 Public Library	30401 Library Services	39304023 LIB Archives Grant Key			2,500.00			2,500.00
Direct	039 Public Library	30401 Library Services	39304030 LIB Volunteer Service Grant			260.00			260.00
Direct	039 Public Library	30401 Library Services	39304043 LIB Disadv Grant- LCO Prog Key			5,760.00		640.00	6,400.00
Direct	039 Public Library	30401 Library Services	39304045 LIB Gen Lib Svcs GrantKey			45,500.00			45,500.00
Direct	039 Public Library	30401 Library Services	39304065 LIB EAP Deaf Hear Grant Key	38,172.00	23,526.00	26,633.00			88,331.00
Direct	039 Public Library	30401 Library Services	39304094 LIB IYL Neighborhood Builders	61,290.00	19,955.00				81,245.00
Direct	039 Public Library	30404 Library Special Projects	39706110 LIB Special Projects Interest					(2,925.00)	(2,925.00)
Direct	039 Public Library	30404 Library Special Projects	39706120 LIB E Rate Projects			7,597.00			7,597.00
Direct	039 Public Library	30404 Library Special Projects	39706130 LIB Other Special Projects			6,033.00		2,925.00	8,958.00
Direct	039 Public Library	30404 Library Special Projects	39706170 LIB Hebrew Foundation Funds			1,409.00			1,409.00
Direct	039 Public Library	30404 Library Special Projects	39706190 LIB Biography Funds			19.00			19.00
Direct	039 Public Library	30404 Library Special Projects	39706200 LIB Childrens Book Funds			2,277.00			2,277.00
Direct	039 Public Library	30404 Library Special Projects	39706220 LIB Nash Rm Bk/Spe Proj Funds			14.00			14.00
Direct	039 Public Library	30404 Library Special Projects	39706230 LIB Photography Book Funds			19.00			19.00
Direct	039 Public Library	30404 Library Special Projects	39706240 LIB Unrestricted Foundation Bk			18,356.00			18,356.00
Direct	039 Public Library	30404 Library Special Projects	39706270 LIB Bordeaux LINKS FoundationB			598.00			598.00
Direct	039 Public Library	30404 Library Special Projects	39706280 LIB Children/YA Programming Fo			306,908.00			306,908.00
Direct	039 Public Library	30404 Library Special Projects	39706290 LIB Hermitage Kay Family Found			2,346.00			2,346.00
Direct	039 Public Library	30404 Library Special Projects	39706310 LIB Young Adult Prog Funds			878.00			878.00
Direct	039 Public Library	30404 Library Special Projects	39706330 LIB Health Care Book Funds			1,910.00			1,910.00
Direct	039 Public Library	30404 Library Special Projects	39706340 LIB Edmondson Pk Spec Prog Fds			1,059.00			1,059.00
Direct	039 Public Library	30404 Library Special Projects	39706350 LIB Classics/Poetry/Drama Fds			248.00			248.00
Direct	039 Public Library	30404 Library Special Projects	39706360 LIB Main Library Program Fds			1,227.00			1,227.00
Direct	039 Public Library	30404 Library Special Projects	39706400 LIB East Spec Program Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706410 LIB Madison Spec Prog Funds			526.00			526.00
Direct	039 Public Library	30404 Library Special Projects	39706430 LIB History&Geography Book Fds			667.00			667.00
Direct	039 Public Library	30404 Library Special Projects	39706450 LIB Bellevue Spec Program Fund			847.00			847.00
Direct	039 Public Library	30404 Library Special Projects	39706460 LIB Donelson Spec Program Fund			-			-
Direct	039 Public Library	30404 Library Special Projects	39706470 LIB Edgehill Spec Program Fund			200.00			200.00
Direct	039 Public Library	30404 Library Special Projects	39706480 LIB Goodlettsville Spec Prog			736.00			736.00
Direct	039 Public Library	30404 Library Special Projects	39706490 LIB Green Hills Spec Prog Fund			-			-
Direct	039 Public Library	30404 Library Special Projects	39706500 LIB Hadley Park Spec Program			486.00			486.00
Direct	039 Public Library	30404 Library Special Projects	39706510 LIB Inglewood Spec Program Fds			745.00			745.00
Direct	039 Public Library	30404 Library Special Projects	39706520 LIB Looby Spec Program Funds			212.00			212.00
Direct	039 Public Library	30404 Library Special Projects	39706530 LIB North Spec Program Funds			1,085.00			1,085.00
Direct	039 Public Library	30404 Library Special Projects	39706540 LIB Old Hickory Spec Program			300.00			300.00
Direct	039 Public Library	30404 Library Special Projects	39706550 LIB Pruitt Spec Program Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706560 LIB Richland Park Spec Prog			663.00			663.00
Direct	039 Public Library	30404 Library Special Projects	39706570 LIB Southeast Spec Prog Funds			488.00			488.00
Direct	039 Public Library	30404 Library Special Projects	39706580 LIB Thompson Lane Spec Prog			495.00			495.00
Direct	039 Public Library	30404 Library Special Projects	39706590 LIB Watkins Park Spec Program			285.00			285.00
Direct	039 Public Library	30404 Library Special Projects	39706600 LIB Special Events			2,371.00			2,371.00
Direct	039 Public Library	30404 Library Special Projects	39706610 LIB Archives Friends Funds			1,000.00			1,000.00
Direct	039 Public Library	30404 Library Special Projects	39706620 LIB Bellevue Friends Funds			7,047.00			7,047.00
Direct	039 Public Library	30404 Library Special Projects	39706630 LIB Bordeaux Friends Funds			768.00			768.00
Direct	039 Public Library	30404 Library Special Projects	39706640 LIB Donelson Friends Funds			318.00			318.00
Direct	039 Public Library	30404 Library Special Projects	39706650 LIB East Friends Funds			680.00			680.00
Direct	039 Public Library	30404 Library Special Projects	39706660 LIB Edgehill Friends Funds			98.00			98.00
Direct	039 Public Library	30404 Library Special Projects	39706670 LIB Edmondson Pk Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706680 LIB Goodlettsville Friends Fun			5,896.00			5,896.00
Direct	039 Public Library	30404 Library Special Projects	39706690 LIB Green Hills Friends Funds			40,209.00			40,209.00
Direct	039 Public Library	30404 Library Special Projects	39706700 LIB Hadley Park Friends Funds			250.00			250.00
Direct	039 Public Library	30404 Library Special Projects	39706710 LIB Hermitage Friends Funds			4,397.00			4,397.00
Direct	039 Public Library	30404 Library Special Projects	39706720 LIB Inglewood Friends Funds			954.00			954.00
Direct	039 Public Library	30404 Library Special Projects	39706730 LIB Looby Friends Funds			177.00			177.00
Direct	039 Public Library	30404 Library Special Projects	39706740 LIB LSDHH Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706750 LIB Madison Friends Funds			795.00			795.00
Direct	039 Public Library	30404 Library Special Projects	39706760 LIB Main Friends Funds			5,249.00			5,249.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared by MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	30404 Library Special Projects	39706770 LIB North Friends Funds			425.00			425.00
Direct	039 Public Library	30404 Library Special Projects	39706780 LIB Old Hickory Friends Funds			382.00			382.00
Direct	039 Public Library	30404 Library Special Projects	39706790 LIB Pruitt Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706800 LIB Richland Park Friends Fnds			4,140.00			4,140.00
Direct	039 Public Library	30404 Library Special Projects	39706810 LIB Southeast Friends Funds			2,219.00			2,219.00
Direct	039 Public Library	30404 Library Special Projects	39706820 LIB Talking Library FriendsFds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706830 LIB Thompson Ln Friends Funds			400.00			400.00
Direct	039 Public Library	30404 Library Special Projects	39706840 LIB Watkins Park Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706850 LIB ElectronicMaterialsFriends			-			-
Direct	039 Public Library	30407 LIB NAZA JAG Grant	39304100 LIB NAZA JAG Grant	53,054.00	15,948.00	38,703.00		8,980.00	116,685.00
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39401017 LIB Maintenance				37,818.00		37,818.00
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39402017 LIB New Donelson Library				1,411,569.00		1,411,569.00
Direct	039 Public Library	40118 GSD FY18B Capital Projects	39401118 LIB Facilities Master Plan				3,767.00		3,767.00
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39401119 LIB Richland Park Branch Plan				7,168.00		7,168.00
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39402119 LIB Library Main Renovations				422,564.00		422,564.00
Direct	040 Parks	10101 GSD General	40101110 PAR Design/Construction Projec	225,554.00	80,393.00	4,495.00			310,442.00
Direct	040 Parks	10101 GSD General	40101210 PAR Grass Mowing Sessions	3,265,629.00	1,733,741.00	1,945,480.00		13,916.00	6,958,766.00
Direct	040 Parks	10101 GSD General	40101220 PAR Facility Repair Sessions	1,034,633.00	587,811.00	2,703,922.00			4,326,366.00
Direct	040 Parks	10101 GSD General	40101230 PAR Landscaping Sessions	735,186.00	342,835.00	126,537.00		29,999.00	1,234,557.00
Direct	040 Parks	10101 GSD General	40101240 PAR Custodial Sessions	943,084.00	465,501.00	377,231.00			1,785,816.00
Direct	040 Parks	10101 GSD General	40101310 PAR Usage Permits	160,443.00	80,469.00	8,031.00			248,943.00
Direct	040 Parks	10101 GSD General	40101410 PAR Miles of Greenway Trails	102,396.00	31,642.00	2,406.00			136,444.00
Direct	040 Parks	10101 GSD General	40103110 PAR Park Police Patrols	1,269,681.00	474,385.00	115,796.00			1,859,862.00
Direct	040 Parks	10101 GSD General	40104110 PAR Comm Ctr Drop-in Activitie	4,689,098.00	1,820,032.00	182,520.00			6,691,650.00
Direct	040 Parks	10101 GSD General	40104130 PAR Comm Recreation Seasonal	163,166.00	12,485.00	50.00			175,701.00
Direct	040 Parks	10101 GSD General	40104140 PAR Comm Pools Aquatics	24,974.00	1,910.00	23,388.00			50,272.00
Direct	040 Parks	10101 GSD General	40104310 PAR Organized Sports Leagues	1,020.00	107.00	1,420.00			2,547.00
Direct	040 Parks	10101 GSD General	40104330 PAR Organized Sports Seasonal	5,040.00	480.00	1,844.00			7,364.00
Direct	040 Parks	10101 GSD General	40104410 PAR Special Events Metro	90,292.00	33,409.00	8,210.00			131,911.00
Direct	040 Parks	10101 GSD General	40104415 PAR After Hours Special Events	471,885.00	171,894.00	-			643,779.00
Direct	040 Parks	10101 GSD General	40105110 PAR Comm Info Service	105,419.00	27,251.00	2,659.00			135,329.00
Direct	040 Parks	10101 GSD General	40106110 PAR Arts/History Classes	399,900.00	143,501.00	20,553.00			563,954.00
Direct	040 Parks	10101 GSD General	40106130 PAR Arts & History Seasonal	5,530.00	423.00				5,953.00
Direct	040 Parks	10101 GSD General	40106210 PAR Environmental Ed Prog	882,302.00	340,879.00	21,956.00		11,758.00	1,256,895.00
Direct	040 Parks	10101 GSD General	40106230 PAR Environmental Ed Seasonal	16,355.00	2,808.00				19,163.00
Direct	040 Parks	10101 GSD General	40106240 PAR Instructors	281,787.00	25,197.00	97,678.00			404,662.00
Direct	040 Parks	10101 GSD General	40107210 PAR Personnel Transactions	148,058.00	38,974.00	27,818.00			214,850.00
Direct	040 Parks	10101 GSD General	40107310 PAR Payment Approvals	252,595.00	115,443.00	1,106,856.00			1,474,894.00
Direct	040 Parks	10101 GSD General	40107410 PAR Purchasing Transactions	31,714.00	27,134.00	17,786.00			76,634.00
Direct	040 Parks	10101 GSD General	40107610 PAR Dept Leadership Sessions	256,217.00	87,161.00	28,972.00		188,900.00	561,250.00
Direct	040 Parks	10101 GSD General	40107710 PAR Safety Inspections	101,107.00	30,257.00	9,547.00			140,911.00
Direct	040 Parks	10101 GSD General	40107800 PAR Non Allocated Fin Trans			323.00			323.00
Direct	040 Parks	10101 GSD General	40150110 PAR Ted Rhodes Golf Course	375,996.00	160,953.00	158,909.00			695,858.00
Direct	040 Parks	10101 GSD General	40150120 PAR Ted Rhodes Golf Seasonal	24,281.00	2,309.00	-			26,590.00
Direct	040 Parks	10101 GSD General	40150210 PAR Harpeth Hills Golf Course	494,416.00	257,962.00	228,423.00			980,801.00
Direct	040 Parks	10101 GSD General	40150220 PAR Harpeth Hills Golf Seasona	29,728.00	2,870.00				32,598.00
Direct	040 Parks	10101 GSD General	40150310 PAR Two Rivers Golf Course	439,511.00	215,347.00	193,431.00			848,289.00
Direct	040 Parks	10101 GSD General	40150320 PAR Two Rivers Golf Seasonal	21,889.00	2,011.00				23,900.00
Direct	040 Parks	10101 GSD General	40150410 PAR Shelby Park Golf Course	319,228.00	149,227.00	55,212.00			523,667.00
Direct	040 Parks	10101 GSD General	40150420 PAR Shelby Golf Seasonal	9,960.00	12,181.00				22,141.00
Direct	040 Parks	10101 GSD General	40150510 PAR Warner Golf Course	127,303.00	55,084.00	54,690.00			237,077.00
Direct	040 Parks	10101 GSD General	40150520 PAR Warner Golf Seasonal	8,116.00	621.00				8,737.00
Direct	040 Parks	10101 GSD General	40150610 PAR McCabe Golf Course	708,197.00	307,036.00	259,268.00			1,274,501.00
Direct	040 Parks	10101 GSD General	40150620 PAR McCabe Golf Seasonal	28,152.00	2,694.00				30,846.00
Direct	040 Parks	10101 GSD General	40150710 PAR Vinny Links Golf Course	32,520.00	13,323.00	35,108.00			80,951.00
Direct	040 Parks	10101 GSD General	40150720 PAR Vinny Links Golf Seasonal	3,916.00	300.00				4,216.00
Direct	040 Parks	10101 GSD General	40150810 PAR Parthenon	368,896.00	159,884.00	172,577.00			701,357.00
Direct	040 Parks	10101 GSD General	40150820 PAR Parthenon Seasonal	1,157.00	89.00				1,246.00
Direct	040 Parks	10101 GSD General	40150910 PAR Wave Country			211,932.00			211,932.00
Direct	040 Parks	10101 GSD General	40150920 PAR Wave Country Seasonal	193,835.00	23,020.00	19,528.00			236,383.00
Direct	040 Parks	10101 GSD General	40151010 PAR Sportsplex	1,103,586.00	504,838.00	790,475.00			2,398,899.00
Direct	040 Parks	10101 GSD General	40151020 PAR Sportsplex Seasonal	115,184.00	10,458.00				125,642.00
Direct	040 Parks	10101 GSD General	40151210 PAR Hamilton Creek Marina	95,025.00	47,749.00	34,519.00			177,293.00
Direct	040 Parks	30003 General Fund 4% Reserve	40201000 4% PAR Parks				197,878.00		197,878.00
Direct	040 Parks	30003 General Fund 4% Reserve	40220100 4% PAR Structures/Facilities				61,567.00	70,352.00	131,919.00
Direct	040 Parks	30003 General Fund 4% Reserve	40230300 4% PAR Cultural Recreation				6,775.00		6,775.00
Direct	040 Parks	30003 General Fund 4% Reserve	40230400 4% PAR Revenue Producing Fac.				61,219.00	26,354.00	87,573.00
Direct	040 Parks	30087 Parks Donations Fund	40701190 PAR Donations			18.00			18.00
Direct	040 Parks	30087 Parks Donations Fund	40701200 PAR Memorial Benches			500.00			500.00
Direct	040 Parks	30087 Parks Donations Fund	40701210 PAR Memorial Trees			2,199.00			2,199.00
Direct	040 Parks	30215 Finance Innovation Investment	40701500 PAR Summer Basketball			341.00			341.00
Direct	040 Parks	30801 Parks Special Projects	40170100 PAR Special Project Admin			63.00			63.00
Direct	040 Parks	30801 Parks Special Projects	40170200 PAR Spec Proj Structures			-			-
Direct	040 Parks	30801 Parks Special Projects	40170500 PAR Tree Replacement			(979.00)			(979.00)
Direct	040 Parks	30801 Parks Special Projects	40170600 PAR Contribution to Parks			-			-
Direct	040 Parks	30801 Parks Special Projects	40301000 PAR Contribute-Recreation	224.00	53.00	72,368.00			72,645.00
Direct	040 Parks	30801 Parks Special Projects	40301100 PAR Belmont-Easley Recreation	16,477.00	1,500.00				17,977.00
Direct	040 Parks	30801 Parks Special Projects	40781000 PAR Stone Hall Improvements						-

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.  
 Prepared by MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	040 Parks	30801 Parks Special Projects	40782000 PAR Greenway Master Plan						-
Direct	040 Parks	30801 Parks Special Projects	40782400 PAR NAZA Afterschool Program	11,921.00	2,031.00	55,768.00			69,720.00
Direct	040 Parks	30801 Parks Special Projects	40782500 PAR Disabilities Program	5,796.00	1,440.00	18,211.00			25,447.00
Direct	040 Parks	30802 Parks Resale Inventory	40180000 PAR Resale Inventory			670,633.00		401,393.00	1,072,026.00
Direct	040 Parks	30802 Parks Resale Inventory	40700900 PAR Golf Cart Rentals			352,462.00			352,462.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383870 PAR NRPFA Healthy OutOfSchool17			4,991.00			4,991.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383890 PAR Ethos Church Watkins Park			890.00			890.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783132 PAR FWOP Staffing Grant 01	71,424.00	12,982.00	12,137.00			96,543.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783142 PAR Warner SWEAT Grant 01	17,820.00	1,814.00				19,634.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783610 PAR TwoRiversMansion Staffg-14	20,013.00					20,013.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783630 PAR TwoRiversMans Seasnl 15-16	1,009.00	112.00				1,121.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783635 PAR FriendsTwoRiversChristmas	293.00	22.00				315.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783640 PAR TWSM Monument Grant 2017						-
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783655 PAR Madison Gymnastics 2019			1,102.00			1,102.00
Direct	040 Parks	33000 PAR Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	122,477.00	46,722.00	120.00			169,319.00
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40403011 x-PAR Greenway Projects				336,434.00		336,434.00
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40408013 PAR Dog Parks				7,548.00		7,548.00
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40410013 PAR Open Space Riverfront Devl				2,475.00		2,475.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan				210,336.00		210,336.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40404014 PAR Shelby Park Master Plan				101,029.00	13,498.00	114,527.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40409014 PAR Deferred Maintenance				995,423.00	141,817.00	1,137,240.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects				76,283.00		76,283.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40403015 PAR CentennialPark Master Plan				14,804.00		14,804.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40405015 PAR Stones River/Ravenwood				389,159.00		389,159.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40406015 PAR Deferred Maintenance				29,322.00		29,322.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects				101,171.00		101,171.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40402016 PAR Open Space				98,780.00		98,780.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40403016 PAR Maintenance				(7,080.00)		(7,080.00)
Direct	040 Parks	40016 GSD FY16 Capital Projects	40404016 PAR Madison Community Ctr				118,439.00		118,439.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40405016 PAR Southeast Community Ctr				726.00		726.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40408016 PAR Nashville Zoo				427,745.00		427,745.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40401017 PAR Greenways				145,892.00		145,892.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40403017 PAR Centennial Park				2,859,507.00		2,859,507.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40405017 PAR Soccer Fields				362,544.00		362,544.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40406017 PAR Maintenance/Small Park Imp				623,075.00		623,075.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40402018 PAR Antioch Comnty Ctr Renovat				566,600.00		566,600.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40403018 PAR Fairground Soccer Greenway				156,257.00		156,257.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects				112,950.00		112,950.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40405018 PAR Bellevue Community Ctr				3,388,443.00		3,388,443.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40401118 PAR Capital View Park Dev				1,159,949.00		1,159,949.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40403118 PAR Bellevue CommCtr & IceRink				6,697,949.00		6,697,949.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide				375,183.00		375,183.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40405118 PAR Greenways				1,625.00		1,625.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint				1,370,436.00		1,370,436.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40402119 PAR Greenways				1,764,644.00		1,764,644.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40403119 PAR Mill Ridge Park Phase 1A				677,821.00		677,821.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40404119 PAR Ravenwood Park Phase 1A				839,707.00		839,707.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement				166,449.00		166,449.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421050 PAR Centennial Master Plan Sup				3,396,203.00		3,396,203.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421080 PAR Cumberland Pk Roof Claim				30,171.00		30,171.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421270 PAR TDEC Capitol View LPRF 18				71,724.00		71,724.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421280 PAR Cornelia Ft Playground 19				27,780.00		27,780.00
Direct	041 Arts Commission	10101 GSD General	41105000 ART Basic Grants				2,433,849.00		2,433,849.00
Direct	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	55,888.00	21,833.00	176,436.00			254,157.00
Direct	041 Arts Commission	10101 GSD General	41106100 ART Cultural Vitality Index	196,631.00	66,449.00	98,925.00			362,005.00
Direct	041 Arts Commission	10101 GSD General	41106200 ART Grants Development	112,039.00	32,326.00	21,342.00			165,707.00
Direct	041 Arts Commission	10101 GSD General	41106250 ART Organizational Development	107,709.00	40,992.00	43,428.00			192,129.00
Direct	041 Arts Commission	10101 GSD General	41106260 ART Opportunity Now Program			(15,930.00)	15,930.00		-
Direct	041 Arts Commission	30003 General Fund 4% Reserve	41201000 4% ART Arts Commission				8,579.00		8,579.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities				5,184.00	29,403.00	34,587.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310270 ART TAC Major Cultural Inst	6,877.00	526.00	82,400.00			89,803.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310340 ART NEA Creativity Connects			45,000.00			45,000.00
Direct	041 Arts Commission	40009 GSD FY10 Capital Projects Fund	41401010 ART Public Art				391,751.00		391,751.00
Direct	041 Arts Commission	40014 GSD FY14 Capital Projects	41404114 ART Percent for the Arts				276,410.00		276,410.00
Direct	042 Public Works	10101 GSD General	42141110 PW GSD Developer Services	917,136.00	295,559.00	16,401.00			1,229,096.00
Direct	042 Public Works	10101 GSD General	42141210 PW GSD Traffic Engineering	848,240.00	309,037.00	630.00			1,157,907.00
Direct	042 Public Works	10101 GSD General	42141310 PW GSD Right of Way Permits	296,432.00	97,760.00	2,231.00			396,423.00
Direct	042 Public Works	10101 GSD General	42141410 PW GSD Park Spaces Off Street	85,552.00	28,173.00	44.00			113,769.00
Direct	042 Public Works	10101 GSD General	42141420 PW GSD Park Spaces On Street	393,407.00	211,066.00	50,373.00			654,846.00
Direct	042 Public Works	10101 GSD General	42141510 PW GSD Street Construction	1,061,348.00	362,860.00	4,898.00			1,429,106.00
Direct	042 Public Works	10101 GSD General	42141610 PW GSD Sidewalk Construction	67,070.00	20,562.00	217.00			87,849.00
Direct	042 Public Works	10101 GSD General	42141710 PW GSD ITS Construction	191,747.00	75,709.00	334.00			267,790.00
Direct	042 Public Works	10101 GSD General	42142110 PW GSD Roadway Maintenance	6,388,040.00	2,915,918.00	1,236,409.00			10,540,367.00
Direct	042 Public Works	10101 GSD General	42142180 PW GSD Film and Special Events	355,060.00	131,937.00	103,476.00			590,473.00
Direct	042 Public Works	10101 GSD General	42142210 PW GSD Emergency Response	298,290.00	118,336.00				416,626.00
Direct	042 Public Works	10101 GSD General	42142710 PW GSD Traffic Signal Maint	815,151.00	355,893.00	703,612.00			1,874,656.00
Direct	042 Public Works	10101 GSD General	42142832 PW GSD Traffic Sign & Marking	519,740.00	258,989.00	320,306.00	29,650.00		1,128,685.00
Direct	042 Public Works	10101 GSD General	42144110 PW GSD Cust Serv Resp & Supp	289,771.00	118,553.00				408,324.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works	10101 GSD General	42145210 PW TL Enforcement	105,544.00	35,947.00	630.00			142,121.00
Direct	042 Public Works	10101 GSD General	42145230 PW TL Permitting	261,534.00	121,313.00	99,049.00			481,896.00
Direct	042 Public Works	10101 GSD General	42161000 PW NonPayrollExp Clearing			223,875.00			223,875.00
Direct	042 Public Works	10101 GSD General	42161110 PW GSD Administration	1,366,105.00	441,410.00	3,568,186.00		5,769,900.00	11,145,601.00
Direct	042 Public Works	18301 USD General	42192170 PW USD Roadway All Other	1,076,561.00	466,488.00	8,112,246.00			9,655,295.00
Direct	042 Public Works	18301 USD General	42197110 PW USD Administration			147,080.00		15,704,800.00	15,851,880.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42201000 4% PW GSD Public Works				10,378.00		10,378.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42204000 4% PW Div of Roads				213,709.00		213,709.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42206000 4% PW Div of Equipment				656,732.00		656,732.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42245000 4% PW TL Transportation				18,150.00		18,150.00
Direct	042 Public Works	30501 Solid Waste Operations	42801200 PW WM Education/Pub Relations	67,881.00	20,730.00	167,564.00			256,175.00
Direct	042 Public Works	30501 Solid Waste Operations	42803100 PW WM Metro Collection	817,163.00	365,864.00	14,035,795.00			15,218,822.00
Direct	042 Public Works	30501 Solid Waste Operations	42803300 PW WM Downtown Business Coll	152,654.00	73,282.00	68,821.00			294,757.00
Direct	042 Public Works	30501 Solid Waste Operations	42803500 PW WM Front Loader Coll	271,404.00	118,868.00	4,653.00			394,925.00
Direct	042 Public Works	30501 Solid Waste Operations	42803600 PW WM Dead Animal Coll	42,618.00	27,504.00	1,477.00			71,599.00
Direct	042 Public Works	30501 Solid Waste Operations	42803700 PW WM Brush Collection	1,313,590.00	685,565.00	2,325.00			2,001,480.00
Direct	042 Public Works	30501 Solid Waste Operations	42804200 PW WM Downtown Bus Recycling	314,107.00	128,806.00				442,913.00
Direct	042 Public Works	30501 Solid Waste Operations	42804300 PW WM Curbside Recycling	927,915.00	357,708.00	1,142,384.00			2,428,007.00
Direct	042 Public Works	30501 Solid Waste Operations	42804510 PW WM Drop Off Recycle Centers	291,667.00	111,457.00	295.00	218,174.00		621,593.00
Direct	042 Public Works	30501 Solid Waste Operations	42804520 PW WM Convenience/Recycle Ctrs	529,254.00	221,293.00	1,557,579.00			2,308,126.00
Direct	042 Public Works	30501 Solid Waste Operations	42804710 PW WM Compost Program	46,559.00	17,127.00	1,083,055.00			1,146,741.00
Direct	042 Public Works	30501 Solid Waste Operations	42804800 PW WM Household Hazardous Wast	97,078.00	45,835.00	103,572.00			246,485.00
Direct	042 Public Works	30501 Solid Waste Operations	42804900 PW WM Tire Program	5,820.00	1,111.00				6,931.00
Direct	042 Public Works	30501 Solid Waste Operations	42805200 PW WM Landfill Engineering	81,861.00	24,020.00	247,422.00			353,303.00
Direct	042 Public Works	30501 Solid Waste Operations	42805300 PW WM Bordeaux Gas Utilization			3,184.00			3,184.00
Direct	042 Public Works	30501 Solid Waste Operations	42861110 PW WM Administration	610,136.00	186,902.00	3,399,165.00		636,800.00	4,833,003.00
Direct	042 Public Works	30502 Solid Waste Grant	42301300 PW Solid Waste Haz Grant			-			-
Direct	042 Public Works	30502 Solid Waste Grant	42301500 PW Solid Waste Rebate Grant			-			-
Direct	042 Public Works	30502 Solid Waste Grant	42302000 PW Special Litter Grant			115,361.00			115,361.00
Direct	042 Public Works	30503 Public Works Tire Waste	42701300 PW Solid Waste Tires			567,466.00			567,466.00
Direct	042 Public Works	30508 Public Works Sidewalk	42701100 PW PedestrianBenefitZone 10			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42702100 PW PedestrianBenefitZone 3			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42702110 PW PedestrianBenefitZone 4			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42704100 PW PedestrianBenefitZone 6			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42704110 PW PedestrianBenefitZone 8			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705100 PW PedestrianBenefitZone 5			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705110 PW PedestrianBenefitZone 16			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705130 PW PedestrianBenefitZone 1			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705140 PW PedestrianBenefitZone 2			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705160 PW PedestrianBenefitZone 13			-			-
Direct	042 Public Works	30509 PW Surplus Parking Fund	42341400 PW Surplus Parking Funds			3,431,762.00	737,580.00	3,006,073.00	7,175,415.00
Direct	042 Public Works	30511 Public Works Paving	42707000 PW Paving			3,080,802.00			3,080,802.00
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42404010 PW Information Systems GSD				9,866.00		9,866.00
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42416011 PW 28th\31st Ave Conn GSD				19,015.00		19,015.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42401013 PW Sidewalks GSD				299,592.00		299,592.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42402013 PW Paving/Resurfacing GSD				17,248.00		17,248.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42403013 PW Bikeways GSD				20,623.00		20,623.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42406013 PW Road Projects GSD				210,618.00		210,618.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42401014 PW Sidewalks GSD				7,964.00		7,964.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42402014 PW Paving/Resurfacing GSD				280,795.00		280,795.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42403014 PW Bikeways GSD				83,134.00		83,134.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42406014 PW Road Projects GSD				14,406.00		14,406.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42407014 PW Signalization GSD				910.00		910.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42411014 PW Bridges/Colverts-Redirected				4,538,649.00		4,538,649.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42401015 PW Sidewalks GSD				700,871.00		700,871.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42402015 PW Paving/Resurfacing GSD				1,095,128.00		1,095,128.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42403015 PW Traffic/Signal Controls GSD				434,040.00		434,040.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42404015 PW Bridges GSD				136,503.00		136,503.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42401016 PW Sidewalks GSD				158,293.00		158,293.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42402016 PW Paving GSD				40,268.00		40,268.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42403016 PW Traffic/Signal Controls GSD				(35,955.00)		(35,955.00)
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42404016 PW Roads Bridges Bikeways GSD				863,344.00	30,000.00	893,344.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42406016 PW SWalk Paving Rdwy-Recall				1,241,067.00		1,241,067.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42401017 PW Sidewalks GSD				10,513,202.00		10,513,202.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42402017 PW Paving GSD				314,543.00		314,543.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42404017 PW Bridges GSD				159,643.00		159,643.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42405017 PW Station Blvd Project GSD				167,054.00		167,054.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42407017 PW Traffic Signalization GSD				57,756.00		57,756.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42408017 PW Road Reconstruction GSD				14,025.00		14,025.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42401018 PW Paving GSD				6,239,746.00		6,239,746.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42402018 PW Sidewalks GSD				2,230,066.00		2,230,066.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42403018 PW Bikeways GSD				1,178,994.00		1,178,994.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42404018 PW Roadway Reconstructn/Improv				2,971,754.00		2,971,754.00
Direct	042 Public Works	40020 GSD FY20 Cap Projs RS2019-100	42410020 PW Solid Waste-Facilities Equip & Maint				241,331.00		241,331.00
Direct	042 Public Works	40020 GSD FY20 Cap Projs RS2019-100	42420020 PW Roadway ROW Reconstr Improv & Maint				200,619.00		200,619.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42401118 PW Century Farms Access Roads				3,017,730.00		3,017,730.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42402118 PW Roadway Construct & Improve				18,122.00		18,122.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42403118 PW Traffic Management Program				395,132.00		395,132.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42401119 PW Paving Program				15,463,986.00		15,463,986.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42403119 PW Road Program				4,073,917.00		4,073,917.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42404119 PW Bridges Program				2,094,476.00		2,094,476.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42405119 PW Solid Waste- Recycle Equip					1,500,000.00	1,500,000.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42406119 PW Traffic Mgmt Program				1,584,827.00		1,584,827.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42407119 PW Traffic Calming				787,787.00		787,787.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42408119 PW Bikeways Program				694,095.00		694,095.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42409119 PW East Bank/Cowan-Infrastruct				1,531,556.00		1,531,556.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412013 PW Development Infrastructure				62,969.00		62,969.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412014 PW Harding Place Sidewalks				32,687.00		32,687.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412020 PW Sidewalks Lebanon Pike				860.00		860.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412021 PW Roadway Maint Dickerson Pk				29,999.00		29,999.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412050 PW BRT Lite Murfreesboro Pike				5,202.00		5,202.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412060 PW BRT Lite Gallatin Road				3,064.00		3,064.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412080 PW Andrew Jackson RR Crossing				2,755.00		2,755.00
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42408010 PW USD Roadway Projects			29,184.00			29,184.00
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42406011 PW USD Paving/Resurfacing			2,438.00			2,438.00
Direct	042 Public Works	48017 USD FY17 Capital Projects Fund	42481017 PW Solid Waste Study			19,955.00			19,955.00
Direct	044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	290,533.00	78,014.00	152,152.00			520,699.00
Direct	047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	362,714.00	117,521.00	63,597.00			543,832.00
Direct	048 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	83,091.00	111,096.00	310,359.00			694,946.00
Direct	049 Office of Emergency Management	30003 General Fund 4% Reserve	49201000 4% OEM Office of Emergency Mgt				1,567,996.00		1,567,996.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301015 OEM Port Security FY16/17			12,020.00			12,020.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301025 OEM Port Security FY 18-21			362,431.00			362,431.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301210 OEM Homeland Security FY17			43,859.00			43,859.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301230 OEM Emerg Mgmt Perf Grant 2018	15,732.00	3,231.00	19,137.00			38,100.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301240 OEM Homeland Security FY18-21			145,912.00			145,912.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301251 OEM FY20 TN Highland Rim OEM Grant			15,454.00			15,454.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301265 OEM Homeland Security FY19-22			-			-
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301270 OEM Performance Grant 2019	308,000.00	66,189.00				374,189.00
Direct	051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	1,084,353.00	330,592.00	743,814.00			2,158,759.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303100 OFS VOCA FJC Navigator/Advocat		70,058.00	4,830.00			95,972.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303400 OFS STOP Fatality Review Grant		54,000.00	16,498.00			87,902.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303420 OFS ICJR Grant		154,000.00	49,054.00			237,569.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303430 OFS Enhancing Language Access Grant		6,231.00	2,658.00			9,796.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303440 OFS VOCA Family Justice Ctr			3,207.00			3,374.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51304000 OFS Cherished Hearts Grant	43,000.00	14,575.00	31,433.00			89,008.00
Direct	051 Office of Family Safety	32104 OFS Donations Fund	51301000 OFS Donations			16.00			16.00
Direct	051 Office of Family Safety	32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordnr	318,454.00	106,593.00	36,701.00			461,748.00
Direct	052 Community Oversight Board	10101 GSD General	52100100 COB Community Oversight Board	662,390.00	182,550.00	248,101.00			1,093,041.00
Direct	060 Farmer's Market	40119 GSD FY19B Capital Projects	60402119 FAR Farmers Mkt HVAC Replace					1,033,213.00	1,033,213.00
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	60400440 FAR NonBond Fd Capital Projs					1,000,000.00	1,000,000.00
Direct	060 Farmer's Market	60152 Farmers Market	60511000 FAR Facility Mgmt Program	305,466.00	70,936.00	1,464,347.00		76,400.00	1,917,149.00
Direct	060 Farmer's Market	60152 Farmers Market	60511210 FAR TAEP Grant 10-11					-	-
Direct	060 Farmer's Market	60152 Farmers Market	60511400 FAR Grow Local Kitchen			1,639.00			1,639.00
Direct	060 Farmer's Market	60152 Farmers Market	60512000 FAR Marketing Service Program			84,484.00		36,100.00	120,584.00
Direct	060 Farmer's Market	60152 Farmers Market	60513000 FAR Non Alloc Financial Trans			293,464.00			293,464.00
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	61201000 4% MUN Municipal Auditorium				2,963.00	88,437.00	91,400.00
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	61501510 MUN Administration	386,276.00	122,533.00	1,260,934.00		96,900.00	1,866,643.00
Direct	062 State Fair Board	10101 GSD General	01101646 ADM State Fair Subsidy					1,374,200.00	1,374,200.00
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements					(306,184.00)	(306,184.00)
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	62401019 BFC Buildings & Facilities Imp				145,542.00	11,361,726.00	11,507,268.00
Direct	062 State Fair Board	60156 State Fair	62507000 BFC Tennessee State Fair Prog			28,126.00			28,126.00
Direct	062 State Fair Board	60156 State Fair	62507200 BFC Corporate Sales Program	1,016,505.00	399,096.00	2,448,512.00		229,100.00	4,093,213.00
Direct	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin			846,700.00			846,700.00
Direct	064 Sports Authority	30003 General Fund 4% Reserve	64201000 4% SPA Sports Authority				960.00		960.00
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98			6,512,893.00	1,369,630.00		7,882,523.00
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	64720200 SPA Stadium \$2 Ticket Tax Exps			1,713,046.00			1,713,046.00
Direct	064 Sports Authority	30286 SPA Arena Capital Improv Rev	64740100 SPA Arena Capital Improv Rev			33,054.00	3,837,193.00		3,870,247.00
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	64730300 SPA Stadium Improv 15 Revenue					1,515,376.00	1,515,376.00
Direct	064 Sports Authority	30288 SPA Arena Account 2019	64740200 SPA Arena Account 2019			15,965,976.00			15,965,976.00
Direct	064 Sports Authority	30289 SPA Arena Revenue 2019	64740300 SPA Arena Revenue 2019	22,236.00	6,078.00	936,241.00			964,555.00
Direct	064 Sports Authority	30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A			2,000.00		1,982,584.00	1,984,584.00
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B			121,000.00		701,065.00	822,065.00
Direct	064 Sports Authority	31282 SPA Pub Imp Stadium Revenue 04	64100400 SPA Stadium Revenue			4,307,010.00			4,307,010.00
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MLS Infrastructure				1,013,308.00		1,013,308.00
Direct	064 Sports Authority	40297 SPA NHC Contr Bellevue IceRink	64401420 SPA NHC Contr Bellevue IceRink				1,190,065.00		1,190,065.00
Direct	064 Sports Authority	49964 SPA CAFR Elimination	64409999 SPA CAFR Elimination					(4,264,885.00)	(4,264,885.00)
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303000 SPA Facilities Management	202,110.00	88,037.00	549,384.00			839,531.00
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303100 SPA Special Events PIP Program						-
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64304000 SPA Non Alloc Financial Trans			3,500.00			3,500.00
Direct	064 Sports Authority	60287 SPA Arena Working Capital	64208000 SPA Arena Working Capital			5,560,970.00			5,560,970.00
Direct	064 Sports Authority	91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest	27,459.00					27,459.00
Direct	064 Sports Authority	91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets			16,594,177.00	(469,014.00)		16,125,163.00
Direct	065 Water and Sewer	27312 W&S Debt Service	65550000 W&S Debt Service			38,657,945.00		197,828,648.00	236,486,593.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq				3,450.00		3,450.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801190 W&S SW Mill Creek RiskMgt Proj			2,258,117.00	91,620.00		2,349,737.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801200 W&S SW Whites Creek Buyout				(147,897.00)		(147,897.00)

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801210 W&S SW FMA PJ 01 Whites Creek			483,358.00			483,358.00
Direct	065 Water and Sewer	37100 Stormwater	65757710 x-W&S Water Quality Key			306.00			306.00
Direct	065 Water and Sewer	40017 GSD FY17 Capital Projects	65401017 W&S FY17 StormwaterHomeBuyouts				344,216.00		344,216.00
Direct	065 Water and Sewer	41118 W&S GSD StormwaterS/F FY18BCap	65411118 W&S Stormwater FY18 SF Projs			350.00	6,257,927.00		6,258,277.00
Direct	065 Water and Sewer	41119 W&S GSD StormwaterS/F FY19BCap	65411119 W&S Stormwater FY19 SF Projs				1,131,555.00		1,131,555.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530101 W&S Misc InfoSys Imprv					319,446.00	319,446.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530103 W&S CWWTP Misc Imprv	292,026.00	115,074.00			(5,511,138.00)	(5,104,038.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530104 W&S DCWWTP Misc Imprv					(6,889,592.00)	(6,889,592.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530105 W&S WCWWTP Misc Imprv					(11,291,460.00)	(11,291,460.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530106 W&S OMH WTP Misc Imprv	46,493.00	17,924.00			(5,347,392.00)	(5,282,975.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530107 W&S KRH WTP Misc Imprv	54,828.00	22,949.00			309,309.00	387,086.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530112 W&S Gen Facilities Impr					68,790.00	68,790.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530113 W&S TDOT Misc Projects					81,820.00	81,820.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530117 W&S Water Audit 03WG5					504,421.00	504,421.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530118 W&S New Water Taps					(1,514,145.00)	(1,514,145.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530120 W&S Lay & Deed Water					2,981,145.00	2,981,145.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530124 W&S Misc Distr Syst Projs					8,955,805.00	8,955,805.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530132 W&S WRES Misc Improvements	23,485.00	8,636.00			32,121.00	32,121.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530133 W&S Lay & Deed Sewer					4,590,471.00	4,590,471.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530138 W&S Misc Sewer Imprvrnts					1,909,246.00	1,909,246.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530143 W&S SPS Misc Improvements					384,415.00	384,415.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530144 W&S Gen Captrl Prog Mgmt					3,943,416.00	3,943,416.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530155 W&S OAP Cockrll 93SC28K					(116,827.00)	(116,827.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530164 W&S OAP Misc Sewer Reh					473,433.00	473,433.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530173 W&S OAP CTE/Dept ProgMgt					8,627,687.00	8,627,687.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530177 W&S Laboratory Upgrades	8,748.00	3,687.00			12,435.00	12,435.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530225 W&S CSC Spec Loc AMR Meters					1,402,625.00	1,402,625.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530246 W&S Mobile Dispatching System					(2,819,311.00)	(2,819,311.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530276 W&S Cust Info Syst Replacement					(2,183,742.00)	(2,183,742.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530293 W&S SE Participation/Cap Imp					1,263,406.00	1,263,406.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530300 W&S Boat Dock					(25,000.00)	(25,000.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65557110 W&S Devel Review Key	216.00	101.00			317.00	317.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572120 W&S Ext & Replace Debt Service			1,065,772.00			1,065,772.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572130 W&S Ext & Replace Capital			86,868,784.00			86,868,784.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572140 W&S Ext & Replace W-I-P						
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572150 W&S Capital Comm EQP					3,507,654.00	3,507,654.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572160 W&S Capital MIS Upgr	370,407.00	130,202.00				500,609.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572171 W&S Capital Meter Prog			387,071.00			387,071.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572225 W&S Financial Support Capital			285,185.00			285,185.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572271 W&S Engr Admin - Capital			136,158.00			136,158.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572272 W&S Engr Desgin - Capital	1,693,983.00	579,297.00	185.00			2,273,465.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572274 W&S Engr OAP Sup - Capital			535,321.00			535,321.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572276 W&S Engr Planning - Capital			863,571.00		947.00	863,571.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572281 W&S Engr Inspection - Capital	1,475,394.00	526,785.00				2,002,179.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572310 W&S Water Maint - Capital			16,083.00			16,083.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572435 W&S Lead Serv Repl			773,899.00			773,899.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572592 W&S Capital SPS Impr			287,705.00			287,705.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572627 W&S Capital DCWWTP Impro			138,609.00			138,609.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572652 W&S Capital WCWWTP Improv			32,301.00			32,301.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572660 W&S Capital Biosolids Mgmt	75,779.00	30,662.00				106,441.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65489999 W&S Project Close-out					(620,735,581.00)	(620,735,581.00)
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490001 W&S FA Closeout Transfers					53,954.00	53,954.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490101 W&S Information Systems					8,635,228.00	8,635,228.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490103 W&S Central Waste Water Treatm					84,579,970.00	84,579,970.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490104 W&S Dry Creek Waste Water Trea					15,819,187.00	15,819,187.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490105 W&S Whites Creek Waste Water T					11,502,384.00	11,502,384.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490106 W&S Omohandro Water Treatment					108,615,479.00	108,615,479.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490107 W&S KR Harrington Water Treatm					26,924,390.00	26,924,390.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490110 W&S Customer Services					12,456,361.00	12,456,361.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490112 W&S Misc Capital Projects					128,250,427.00	128,250,427.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490124 W&S Engineering Water					129,969,929.00	129,969,929.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490131 W&S Route Svrs Water Pumping					10,232,145.00	10,232,145.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490132 W&S Reservoirs					17,099,839.00	17,099,839.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490138 W&S Engineering Sewer					34,696,541.00	34,696,541.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490143 W&S Route Svrs Sewer Pumping					27,378,451.00	27,378,451.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490164 W&S Consent Decree Related Pro					199,526,293.00	199,526,293.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490170 W&S CSO Misc Sewer Rehab					39,789,327.00	39,789,327.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490180 W&S North Nashville Water Line					1,677,000.00	1,677,000.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65492010 W&S Flood 2010					3,358,692.00	3,358,692.00
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65403010 W&S Stormwater S/F FY10 CapPrj			218.00	2,321,012.00		2,321,230.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525000 W&S Revenue			2,330,404.00		235,790,425.00	238,120,829.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525199 W&S CAFR Eliminations					(673,565,917.00)	(673,565,917.00)
Direct	065 Water and Sewer	67331 W&S Operating	65501100 W&S Administration			583,403.00			583,403.00
Direct	065 Water and Sewer	67331 W&S Operating	65506263 W&S Engineering			(90.00)			(90.00)
Direct	065 Water and Sewer	67331 W&S Operating	65555030 W&S ALOB IT Application Supp	531,606.00	192,197.00	3,585,364.00			4,309,167.00
Direct	065 Water and Sewer	67331 W&S Operating	65555110 W&S Building Cleanings	141,724.00	30,849.00	299,693.00			472,266.00
Direct	065 Water and Sewer	67331 W&S Operating	65555210 W&S General Administration	416,851.00	146,592.00	55,623.00			619,066.00
Direct	065 Water and Sewer	67331 W&S Operating	65555330 W&S General Accounting	737,730.00	260,371.00	1,123,804.00			2,121,905.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	67331 W&S Operating	65555410 W&S Procurement Svcs	178,878.00	79,287.00	55,911.00			314,076.00
Direct	065 Water and Sewer	67331 W&S Operating	65555420 W&S Central Stores Inv ProcPrg			1,327.00			1,327.00
Direct	065 Water and Sewer	67331 W&S Operating	65555510 W&S Oper Admin Key	258,743.00	78,091.00	39,964.00			376,798.00
Direct	065 Water and Sewer	67331 W&S Operating	65555520 W&S Admin Security	179,770.00	56,373.00	81,240.00			317,383.00
Direct	065 Water and Sewer	67331 W&S Operating	65555570 W&S OHUD Administration			431.00			431.00
Direct	065 Water and Sewer	67331 W&S Operating	65555610 W&S Safety Train Session	74,059.00	31,056.00	6,811.00			111,926.00
Direct	065 Water and Sewer	67331 W&S Operating	65555620 W&S Occupation Health Svcs			12,092.00			12,092.00
Direct	065 Water and Sewer	67331 W&S Operating	65555630 W&S Skills Train & Coordin			34,371.00			34,371.00
Direct	065 Water and Sewer	67331 W&S Operating	65555710 W&S ALOB Exec Leade Key	1,016,143.00	308,740.00	10,409,710.00		6,479,400.00	18,213,993.00
Direct	065 Water and Sewer	67331 W&S Operating	65555720 W&S ALOB Communication Svcs	208,609.00	72,202.00	68,555.00			349,366.00
Direct	065 Water and Sewer	67331 W&S Operating	65555740 W&S KVB Median Irrigation			8,860.00			8,860.00
Direct	065 Water and Sewer	67331 W&S Operating	65555910 W&S Billing & Collections/Lobby	334,567.00	148,652.00	1,292,826.00	27,500.00		1,803,545.00
Direct	065 Water and Sewer	67331 W&S Operating	65556010 W&S Meter Reading Key Product	575,407.00	239,759.00	155,065.00			970,231.00
Direct	065 Water and Sewer	67331 W&S Operating	65556110 W&S Cash / Payment Processing	130,335.00	45,891.00	126,711.00			302,937.00
Direct	065 Water and Sewer	67331 W&S Operating	65556210 W&S Permits Key			(75.00)			(75.00)
Direct	065 Water and Sewer	67331 W&S Operating	65556310 W&S Phone Center Key	1,177,384.00	464,337.00	33,261.00			1,674,982.00
Direct	065 Water and Sewer	67331 W&S Operating	65556410 W&S W&S Field Actv Key	1,416,092.00	598,282.00	565,027.00	(43,611.00)		2,535,790.00
Direct	065 Water and Sewer	67331 W&S Operating	65556440 W&S Cust Svcs Gen Admin	229,199.00	49,563.00	406,022.00			684,784.00
Direct	065 Water and Sewer	67331 W&S Operating	65556510 W&S Planning/Locating Key			261.00			261.00
Direct	065 Water and Sewer	67331 W&S Operating	65556520 W&S Fleet Svcs Coordinator	279,876.00	108,435.00	11,903.00			400,214.00
Direct	065 Water and Sewer	67331 W&S Operating	65556530 W&S System Svcs Gen Admin	463,429.00	167,879.00	9,095,546.00		4,028,887.00	13,755,741.00
Direct	065 Water and Sewer	67331 W&S Operating	65556540 W&S Admin Supp Svcs	9,107.00					9,107.00
Direct	065 Water and Sewer	67331 W&S Operating	65556610 W&S Sewer Maint Key Day Cre	2,288,190.00	877,943.00	76,909.00	(437,443.00)		2,805,599.00
Direct	065 Water and Sewer	67331 W&S Operating	65556620 W&S Sewer Day Sewer Rep			113.00			113.00
Direct	065 Water and Sewer	67331 W&S Operating	65556640 W&S Sewer Night Sewer Maint			74.00			74.00
Direct	065 Water and Sewer	67331 W&S Operating	65556810 W&S Water Maint Key Day Crew	5,622,940.00	2,254,991.00	669,531.00	(1,185,021.00)		7,362,441.00
Direct	065 Water and Sewer	67331 W&S Operating	65556820 W&S Water Maint Day Repair			7,467.00	(14.00)		7,453.00
Direct	065 Water and Sewer	67331 W&S Operating	65556830 W&S Water Maint Night			217.00			217.00
Direct	065 Water and Sewer	67331 W&S Operating	65557010 W&S Comm & Contract Key	278.00	122.00	44.00			444.00
Direct	065 Water and Sewer	67331 W&S Operating	65557020 W&S Engineering Admin	740,677.00	247,876.00	303,110.00			1,291,663.00
Direct	065 Water and Sewer	67331 W&S Operating	65557030 W&S Consent Decree Compl OAP	92,660.00	26,640.00	2,234.00			121,534.00
Direct	065 Water and Sewer	67331 W&S Operating	65557110 W&S Devel Review Key	1,205,718.00	403,239.00	179,486.00	(831,759.00)		956,684.00
Direct	065 Water and Sewer	67331 W&S Operating	65557210 W&S Inspection Key			6.00			6.00
Direct	065 Water and Sewer	67331 W&S Operating	65557310 W&S Sys Imprv & Plan Key			5,439.00			5,439.00
Direct	065 Water and Sewer	67331 W&S Operating	65557910 W&S Sewer Pump Stat Operations	34,056.00	10,273.00	6,283,670.00			6,327,999.00
Direct	065 Water and Sewer	67331 W&S Operating	65557920 W&S Telemetry & Controls	144,178.00	49,529.00	407.00			194,114.00
Direct	065 Water and Sewer	67331 W&S Operating	65557930 W&S Sewer Pump Stat Maint	1,768,029.00	719,884.00	1,300,305.00	(25,801.00)		3,762,417.00
Direct	065 Water and Sewer	67331 W&S Operating	65558010 W&S Dry Creek Repairs Key	347,642.00	131,242.00	338,493.00			817,377.00
Direct	065 Water and Sewer	67331 W&S Operating	65558020 W&S Central Repairs Key	2,382,549.00	950,950.00	1,548,008.00			4,881,507.00
Direct	065 Water and Sewer	67331 W&S Operating	65558030 W&S Whites Creek Repairs Key	319,097.00	145,256.00	160,067.00			624,420.00
Direct	065 Water and Sewer	67331 W&S Operating	65558310 W&S Wastewater Dry Creek Key	1,024,435.00	394,122.00	2,998,774.00			4,417,331.00
Direct	065 Water and Sewer	67331 W&S Operating	65558320 W&S Wastewater Centrl Key	3,193,306.00	1,191,911.00	12,527,954.00			16,913,171.00
Direct	065 Water and Sewer	67331 W&S Operating	65558330 W&S Wastewater Whites Cr Key	853,110.00	340,907.00	1,821,937.00			3,015,954.00
Direct	065 Water and Sewer	67331 W&S Operating	65558340 W&S Dry Creek Administration	63,515.00	27,475.00	7,114.00			98,104.00
Direct	065 Water and Sewer	67331 W&S Operating	65558350 W&S Central Administration	237,340.00	61,142.00	6,262.00			304,744.00
Direct	065 Water and Sewer	67331 W&S Operating	65558360 W&S Whites Creek Administratio	56,517.00	18,130.00	5,108.00			79,755.00
Direct	065 Water and Sewer	67331 W&S Operating	65558510 W&S Laboratory Administration	198,363.00	70,327.00	3,366.00			272,056.00
Direct	065 Water and Sewer	67331 W&S Operating	65558520 W&S Laboratory Analysis	530,945.00	196,244.00	551,487.00	(1,360.00)		1,277,316.00
Direct	065 Water and Sewer	67331 W&S Operating	65558530 W&S Environmental Compliance	378,970.00	143,145.00	487,501.00			1,009,616.00
Direct	065 Water and Sewer	67331 W&S Operating	65558820 W&S Adelpia San Sewer MaintRp			7,137.00			7,137.00
Direct	065 Water and Sewer	67331 W&S Operating	65558830 W&S Stadium Storm SPS MaintRp				(1,509.00)		(1,509.00)
Direct	065 Water and Sewer	67331 W&S Operating	65558840 W&S Hamilton Cr Park Plant				(1,812.00)		(1,812.00)
Direct	065 Water and Sewer	67331 W&S Operating	65559010 W&S Telemetry & Controls	137,488.00	57,376.00	89,907.00			284,771.00
Direct	065 Water and Sewer	67331 W&S Operating	65559020 W&S Pump Stations			2,413,636.00			2,413,636.00
Direct	065 Water and Sewer	67331 W&S Operating	65559030 W&S Reservoir General	216,610.00	100,048.00	1,202,983.00			1,519,641.00
Direct	065 Water and Sewer	67331 W&S Operating	65559040 W&S Water Pump Station Maint	532,178.00	226,678.00	132,268.00			891,124.00
Direct	065 Water and Sewer	67331 W&S Operating	65559210 W&S Laboratory Administration	118,204.00	45,340.00	1,200.00			164,744.00
Direct	065 Water and Sewer	67331 W&S Operating	65559220 W&S Lab Analysis Water Key	600,590.00	232,330.00	-			832,920.00
Direct	065 Water and Sewer	67331 W&S Operating	65560010 W&S Omohundro Plant MaintKey	547,516.00	234,193.00	655,823.00			1,437,532.00
Direct	065 Water and Sewer	67331 W&S Operating	65560020 W&S KR-Harrington Maint Key	528,435.00	221,411.00	691,954.00			1,441,800.00
Direct	065 Water and Sewer	67331 W&S Operating	65560210 W&S Omohundro Operations	1,423,150.00	546,007.00	6,484,324.00			8,453,481.00
Direct	065 Water and Sewer	67331 W&S Operating	65560220 W&S Omohundro Administration	187,945.00	59,106.00	74,613.00			321,664.00
Direct	065 Water and Sewer	67331 W&S Operating	65560230 W&S Omohundro Rechlorination	167,941.00	66,740.00	25,709.00			260,390.00
Direct	065 Water and Sewer	67331 W&S Operating	65560240 W&S Harrington Admin	268,033.00	93,138.00	24,588.00			385,759.00
Direct	065 Water and Sewer	67331 W&S Operating	65560260 W&S OHUD Water Plant Ops			3,425.00			3,425.00
Direct	065 Water and Sewer	67331 W&S Operating	65560270 W&S KR Harrington Operations	724,121.00	322,994.00	5,915,507.00			6,962,622.00
Direct	065 Water and Sewer	67332 W&S Operating Reserve	65574000 W&S Convert Operating Rsv			-			-
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue			(5,390.00)	900,000.00	24,936,000.00	25,830,610.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582500 W&S SW Non-Infrastructure Fas	443,999.00	149,095.00			912,045.00	1,505,139.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582600 W&S SW Enterprise Home-Buyout			-	881,302.00	300,000.00	1,181,302.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582700 W&S SW Elimination					(24,936,000.00)	(24,936,000.00)
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station			10,990.00			10,990.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581760 W&S SW Stormwater NonAllocd FT			20,800.00			20,800.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581800 W&S SW Gen Admin	377,768.00	133,973.00	1,251,141.00		5,599,500.00	7,362,382.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581810 W&S SW Devel Review & Permit	1,125,918.00	419,597.00	390,777.00			1,936,292.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581820 W&S SW Master Plan	327,591.00	120,497.00	2,271.00			450,359.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581830 W&S SW Routine Maint	2,468,426.00	1,038,717.00	1,377,732.00			4,884,875.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581840 W&S SW Water Quality	1,199,527.00	422,021.00	584,431.00			2,205,979.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581850 W&S SW Remedial Maint	339,441.00	130,540.00	15,479.00			485,460.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581860 W&S SW RM C Class Projects			4,139,288.00			4,139,288.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581870 W&S SW Street Sweeping Program			906,133.00			906,133.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581880 W&S SW Capital Projects NonBnd	2,151.00	6,470.00	94.00			8,715.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581890 W&S SW Parks Asst Home Buyout	82,089.00	6,280.00				88,369.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581900 W&S SW Stormwater Revenue			148,115.00			148,115.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581910 W&S SW Watershed Improvement			67,059.00			67,059.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581980 W&S SW Soil Conservation	57,755.00	19,154.00	4,878.00			81,787.00
Direct	067 General Hospital	30003 General Fund 4% Reserve	67201000 4% GHO General Hospital				1,030,983.00		1,030,983.00
Direct	067 General Hospital	40119 GSD FY19B Capital Projects	67401119 GHO Misc Repairs Maint Equipmt				354,840.00		354,840.00
Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A			1,287,819.00		17,743.00	1,305,562.00
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds			94,274.00			94,274.00
Direct	068 District Energy System (DES)	49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP			2,182.00			2,182.00
Direct	068 District Energy System (DES)	49109 DES FY10 Self-Funding Cap Proj	68401010 DES Misc Service Projects			2,677.00		3,406.00	6,083.00
Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	68401016 DES FY16 Misc Service Projects			622,720.00		45,362.00	668,082.00
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512000 DES Revenue					18,217,403.00	18,217,403.00
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512100 DES CAFR Eliminations					(22,095,851.00)	(22,095,851.00)
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	68511000 DES Oper General Account			14,608,859.00		4,955,750.00	19,564,609.00
Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace			236,337.00		2,109.00	238,446.00
Direct	068 District Energy System (DES)	68206 DES Operating Reserve	68517000 DES Operating Reserve					46,378.00	46,378.00
Direct	070 Community Education Commission	10101 GSD General	70101000 CEC Community Education Admin	208,495.00	72,048.00	127,361.00			407,904.00
Direct	070 Community Education Commission	10101 GSD General	70101100 CEC Cohn Adult Community Ed			96,515.00			96,515.00
Direct	070 Community Education Commission	30170 Community Education Commission	70701000 CEC Community Educ Commission			4,439.00		20,000.00	24,439.00
Direct	070 Community Education Commission	30170 Community Education Commission	70702000 CEC Flora Family Fund			2,243.00			2,243.00
Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1			1,689,513.00	3,860,000.00		5,549,513.00
Direct	071 Convention Center Authority	23101 CCA Debt Srvc Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1					62,534.00	62,534.00
Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2			11,324,472.00			11,324,472.00
Direct	071 Convention Center Authority	23201 CCA Debt Srvc Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2					225,167.00	225,167.00
Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B			26,027,345.00	9,565,000.00		35,592,345.00
Direct	071 Convention Center Authority	23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B					719,842.00	719,842.00
Direct	071 Convention Center Authority	29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR			(362,742.00)	(13,425,000.00)		(13,787,742.00)
Direct	071 Convention Center Authority	30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 \$2 Tax			17,006,654.00			17,006,654.00
Direct	071 Convention Center Authority	30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax			2,344,000.00			2,344,000.00
Direct	071 Convention Center Authority	30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax			10,766,687.00			10,766,687.00
Direct	071 Convention Center Authority	30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax			9,643,792.00			9,643,792.00
Direct	071 Convention Center Authority	30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion			19,124,939.00		3,600,000.00	22,724,939.00
Direct	071 Convention Center Authority	30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related			10,766,746.00			10,766,746.00
Direct	071 Convention Center Authority	30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%					10,776,135.00	10,776,135.00
Direct	071 Convention Center Authority	30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ				1,122,901.00		1,122,901.00
Direct	071 Convention Center Authority	30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B			27,793,020.00	14,550,000.00	16,929,795.00	59,272,815.00
Direct	071 Convention Center Authority	30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsrv			209,752.00			209,752.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440300 CCA MCC Building Improvements					462,520.00	462,520.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440400 CCA NCC Redevelopment Garage					59,523.00	59,523.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440500 CCA NCC Redevel Conference Fac					372,888.00	372,888.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440700 CCA Bollard Project					2,844,638.00	2,844,638.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440800 CCA FY20 MCC Capital Projects				4,066.00	1,176,352.00	1,180,418.00
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR					(219,424,753.00)	(219,424,753.00)
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511100 CCA MCC Event Services	864,402.00	254,576.00	24,376.00			1,143,354.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511150 FIN MCC Event Services	171,881.00	59,817.00	994.00			232,692.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512100 CCA MCC Engineering	1,069,039.00	334,338.00	5,174,655.00			6,578,032.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512200 CCA MCC Facilities	1,308,604.00	391,724.00	914,929.00			2,615,257.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512250 FIN MCC Facilities	154,387.00	76,351.00				230,738.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512300 CCA MCC Technology	338,354.00	96,074.00	721,213.00			1,155,641.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512350 FIN MCC Technology	238,748.00	85,554.00	994.00			325,296.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512400 CCA MCC Safety/Security	1,211,691.00	401,821.00	1,291,431.00			2,904,943.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512450 FIN MCC Safety/Security/Parkg	109,202.00	41,851.00				151,053.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512500 CCA MCC Parking	300,796.00	76,253.00	362,043.00			739,092.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512550 CCA MCC 705 4th Ave			21,265.00			21,265.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71513100 CCA MCC Food & Beverage			223,377.00			223,377.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514100 CCA MCC Sales Program	333,037.00	69,186.00	138,546.00			540,769.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514150 FIN MCC Sales Program	461,665.00	122,922.00	1,988.00			586,575.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514200 CCA MCC Marketing & Public Rel	178,928.00	32,672.00	16,704.00			228,304.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515100 CCA MCC Finance & Admin	529,790.00	132,473.00	1,205,781.00			1,868,044.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515150 FIN MCC Finance & Admin	262,260.00	64,371.00	994.00			327,625.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516100 CCA MCC Administration	(228,664.00)	(36,454.00)	413,931.00			148,813.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516150 FIN MCC Administration	721,723.00	141,102.00	994.00			863,819.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516200 CCA MCC Purchasing/DBE	229,500.00	76,541.00	5,495.00			311,536.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71520100 CCA MCC FA/Debt			16,919,638.00			16,919,638.00
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A					83,387,022.00	83,387,022.00
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B					113,184,471.00	113,184,471.00
Direct	075 Metro Action Commission (MAC)	10101 GSD General	01101204 ADM Metro Action Commission						4,873,571.00
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate						(6,430,742.00)
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	1,159,961.00	343,969.00	989,329.00	359,341.00	4,471,845.00	7,324,445.00
Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	75303100 MAC Fan and Cooling						-
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75302140 MAC Head Start	8,979,067.00	3,376,384.00	1,904,268.00	415,191.00	1,041,320.00	15,716,230.00
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75308450 MAC Early Head Start	804,002.00	331,461.00	474,220.00			1,609,683.00
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	238,945.00	94,293.00	4,172,428.00			4,868,902.00
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	900,182.00	312,875.00	1,012,635.00			2,511,969.00

All Monetary Values are US Dollars

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	75303300 MAC Summer Food	141,538.00	46,770.00	416,626.00		15,000.00	619,934.00
Direct	075 Metro Action Commission (MAC)	31506 MAC CACFP	75302200 MAC CACFP	263,590.00	96,450.00	851,319.00		100,000.00	1,311,359.00
Direct	075 Metro Action Commission (MAC)	31508 MAC BF/AF Care Program	75302300 MAC HS B/F & A/F Care	206,382.00	26,795.00	67,261.00	33,518.00	50,000.00	383,956.00
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd					4,565.00	4,565.00
Direct	075 Metro Action Commission (MAC)	31512 MAC Community Svc Assistance	75704000 MAC Community Svc Assistance			641,453.00		58,547.00	700,000.00
Direct	075 Metro Action Commission (MAC)	31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)			11,813.00		2,500.00	14,313.00
Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program			50,107.00			50,107.00
Direct	075 Metro Action Commission (MAC)	31521 MAC The Kresge Foundation Grant	75308630 MAC The Kresge Foundation Grant			11,637.00		1,457.00	13,094.00
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	75311000 MAC Youth Employment			14,975.00			14,975.00
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	75312000 MAC Workforce			823.00			823.00
Direct	075 Metro Action Commission (MAC)	40018 GSD FY18 Capital Projects	75401018 MAC Repairs/Major Maintenance				270,395.00		270,395.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101213 ADM NCAC Local Match	132,239.00	23,094.00	10,938.00		30,711.00	196,982.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101687 ADM SummerYouth Employ Prg	665,478.00	105,151.00	945,240.00	246,596.00	83,658.00	2,046,123.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101691 ADM NCAC Nash Constr Readiness	274,340.00	122,174.00	110,859.00		134,136.00	641,509.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76341000 NCAC Local NYAW AO ALOB	235.00	125.00				360.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76342000 NCAC NonPayroll Transactions		659.00	950.00			1,609.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76342010 NCAC Cost Pool Clearing	259,172.00	77,065.00	5,974.00			342,211.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76340630 NCAC LocalNYAW AO YouthDevel			18.00			18.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76341000 NCAC Local NYAW AO ALOB	1,942.00	745.00	8,423.00			11,110.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76342010 NCAC Cost Pool Clearing	319.00	109.00				428.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76372524 NCAC United Way Prosperity Pathways	18,631.00	5,814.00	51,728.00		8,387.00	84,560.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701100 NCAC Green Jobs Initiative			171,620.00			171,620.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701110 NCAC OpportunityNow Foundation	7,966.00	646.00	106.00			8,718.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701120 NCAC VOCA Grant	80,580.00	24,631.00	283,910.00		35,670.00	424,791.00
Direct	076 Nashville Career Advancement Center (NCAC)	31229 NCAC WIA Youth PY17	76372370 NCAC WIA Youth PY17			(3,135.00)			(3,135.00)
Direct	077 Metro Development & Housing Authority (MDI)	10101 GSD General	01101693 ADM MDHA VASH Pilot Program			85,570.00			85,570.00
Direct	077 Metro Development & Housing Authority (MDI)	10101 GSD General	01101998 ADM MDHA Prop Tax Increments			3,829,861.00			3,829,861.00
Direct	077 Metro Development & Housing Authority (MDI)	18301 USD General	01191998 ADM MDHA Prop Tax Increments			934,907.00			934,907.00
Direct	077 Metro Development & Housing Authority (MDI)	40017 GSD FY17 Capital Projects	77401017 MDHA Infrastructure Improv- Hsg				124,307.00		124,307.00
Direct	077 Metro Development & Housing Authority (MDI)	40209 GSD FY10 Non-BAB Capital Projs	77411010 MDHA African Am Museum				1,607,955.00		1,607,955.00
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	01101304 ADM Subsidy MTA			48,635,900.00			48,635,900.00
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78403013 MTA Murfreesboro Road BRT				13,179.00		13,179.00
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78401014 MTA The AMP				29,190.00		29,190.00
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78402015 MTA Building Renovations				93,034.00		93,034.00
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78403015 MTA BRT Lite Infrastructure				735,037.00		735,037.00
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78404016 MTA RTA - Grant Match				1,357,383.00		1,357,383.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78401017 MTA Replacement Buses				682,498.00		682,498.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78402017 MTA Grant Matches				1,009,568.00		1,009,568.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78404017 MTA Grant Match - RTA				945,446.00		945,446.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78401018 MTA Access Ride Replacements				19,927.00		19,927.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78402018 MTA Replacement Buses				6,608,882.00		6,608,882.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78404018 MTA Fed / State Grants				1,497,060.00		1,497,060.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78406018 MTA Fare Collection System				1,394,909.00		1,394,909.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78408018 MTA Engineering Studies - MTA				5,200.00		5,200.00
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	78501000 MTA Administration	215,000.00	46,540.00	540.00			262,080.00
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service			46,509,140.00	62,510,141.00		109,019,281.00
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80109104 MNPS Debt Srv General Revenue			707,635.00			707,635.00
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	80700510 MNPS NAECC56 Litton MS			21,265.00			21,265.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701003 MNPS CLASS Fiscal						
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701011 MNPS The Academies of Nash			4,770.00			4,770.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701016 MNPS Guidance Donations			23,846.00			23,846.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701019 MNPS Dollar General-325GlenHS	27,076.00	3,867.00				30,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701021 MNPS CMA-Keep the MusicPlaying			27,860.00			27,860.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701024 MNPS School Choice Festival			16,756.00			16,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701025 MNPS MMU - NPEF			5,746.00			5,746.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701035 MNPS QSCB Interest Payment				1,619,422.00		1,619,422.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701045 MNPS STAR Awards			7,308.00			7,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701047 MNPS Student Visit Honorarium			40,321.00			40,321.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701051 MNPS NBPTS i3 grant			1,858.00			1,858.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701075 MNPS Big Machine Label - MMU			38,014.00			38,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701081 MNPS Maplewood-Ingersoll Rand	739.00					739.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701084 MNPS FFA - Whites Creek			357.00			357.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701096 MNPS Vanderbilt Univ NJ GRANT	249,807.00	76,383.00				326,190.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701098 MNPS TCRS Pension Contribution			13,341,332.00			13,341,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701100 MNPS Capital Exp-outside reven			558,839.00	(740,539.00)		(181,700.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701140 MNPS Music & Arts Prog	36,338.00	6,520.00	57.00			42,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701147 MNPS Visual Arts Donations			13,254.00			13,254.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701148 MNPS Grammy Foundation	206,124.00	74,406.00	11,687.00			292,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701149 MNPS Battelle TVA STEM 7 Schools			9,029.00			9,029.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701153 MNPS Dell - STEAM			3,950.00			3,950.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701155 MNPS TSU Agriculture Bioscienc	2,722.00	818.00	3,577.00			7,117.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701156 MNPS Teaching Tolerance Edu.			5,689.00			5,689.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701157 MNPS UW Rise For Reading						11,482.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701200 MNPS NoVo Foundation SEL			45,367.00			45,367.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701202 MNPS Notes for Education Grant FY20			5,786.00			5,786.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701237 MNPS CTE Work Based Learning			198.00			198.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701252 MNPS DODSON ELEM RACK ROOM TEACHER OF THE YEAR			9,954.00			9,954.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701308 MNPS CAT Fir!-Fall Hamilton			6,150.00			6,150.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701410 MNPS DELL STEM HEAD MIDDLE			4,766.00			4,766.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701452 MNPS HLHS-Caterpilla			1,082.00			1,082.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701828 MNPS ELL Advocacy Fellowship	12,875.00	1,178.00				14,053.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701911 MNPS STUDENT HEALTH			4,288.00			4,288.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702001 MNPS Library School Donations			1,252.00			1,252.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702004 MNPS Edgenity NCAA Eligibilit			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702007 MNPS IT Dept Dell Technology	72,699.00	27,995.00	113,962.00			214,656.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702014 MNPS Amazon First Computer Science	12,830.00	1,266.00	85,747.00			99,843.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702028 MNPS Communities In Schools			6,000.00			6,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702035 MNPS Charter School Office	549,264.00	153,345.00	18,562.00			721,171.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702036 MNPS Charter School Office App	1,036.00		4,492.00			5,672.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702045 MNPS Bookkeeper Training Donat			4,283.00			4,283.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702435 MNPS Hillsboro High Battelle			4,882.00			4,882.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702787 MNPS Whites Creek Rockefeller			1,293.00			1,293.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702929 MNPS Before/AfterCare PreKCtr	337,722.00	57,036.00	13,908.00			408,666.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80703028 MNPS Community Achieves	3,803.00	294.00	12,164.00			16,261.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101000 MNPS General Purpose					5,541,903.00	5,541,903.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101001 MNPS Director of Schools	1,852,064.00	414,735.00	1,128,467.00			3,395,266.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101002 MNPS Curriculum & Instruction	4,161,947.00	1,145,889.00	4,160,266.00			9,468,102.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101003 MNPS Purchasing	650,105.00	227,681.00	(12,584.00)			865,202.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101004 MNPS Accounting	708,016.00	254,246.00	8,592.00			970,854.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101005 MNPS School Operating Budgets	-	-	450.00			450.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101006 MNPS Human Resources & Org Dev	4,174,694.00	886,803.00	1,645,144.00	843.00		6,707,484.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101007 Technology Services	8,486,726.00	2,970,506.00	6,587,949.00			18,045,181.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101008 MNPS Student Assignment Svcs	682,223.00	239,964.00	90,937.00			1,013,124.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101009 x - MNPS K Twelve Administration	161.00	12.00				173.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101010 MNPS Discipline Services	1,964,856.00	600,837.00	623,329.00			3,189,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101011 MNPS Chief Operating Officer	188,546.00	53,588.00	55.00			242,189.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101014 MNPS Instructional Support	165,741.00	41,526.00	471.00			207,738.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101015 MNPS Business and Facility Svc	262,104.00	63,186.00	126,168.00			451,458.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101016 MNPS Guidance	313,517.00	90,239.00	51,367.00		4,428,356.00	4,881,479.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101017 MNPS Operations			20,141,859.00			20,141,859.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101018 MNPS Library Media & Tech			7,446.00			7,446.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101019 MNPS Textbook Services			3,853,643.00			3,853,643.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101020 MNPS School Social Work	2,866,285.00	1,009,724.00	86,735.00			3,962,744.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101022 MNPS Transportation	4,722,966.00	1,821,290.00	5,880,758.00			12,425,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101023 MNPS Construction	487,154.00	120,080.00	484,912.00			1,092,146.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101025 MNPS Attendance	636,488.00	236,238.00	6,865.00			879,591.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101026 MNPS Student Family Services	1,706,723.00	837,741.00	50,607.00			2,595,071.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101027 MNPS Info Mgmt & Decision	3,528,021.00	1,468,524.00	31,459.00			5,028,004.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101028 MNPS Community Achieves	1,425,562.00	511,026.00	359,337.00			2,295,925.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101029 MNPS Extended Learning Service	39,346.00	8,305.00	9,458.00			57,109.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101030 MNPS Special Leave	4,285.00	631.00				4,916.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101033 MNPS Smaller Learning Comm SLC	178,458.00	45,758.00	331,044.00			555,260.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101035 MNPS Charter Sch Office	61,813.00	22,795.00				84,608.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101036 MNPS Student Services	193,636.00	50,096.00	86.00			243,818.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101037 MNPS Career & Technical Edu	221,543.00	69,440.00	173,454.00			464,437.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101038 MNPS Curriculum & Instruction	686,177.00	198,599.00	464,816.00			1,349,599.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101041 MNPS Financial Operations	505,981.00	219,395.00	25,721.00			751,097.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101043 MNPS School Audit	475,641.00	182,723.00	129,876.00			788,240.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101044 MNPS Insurance and Retirement	742,572.00	369,394.00	14,975.00			1,126,941.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101045 MNPS Business Office	1,192,938.00	241,002.00	4,133,069.00		1,442,000.00	7,009,009.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101046 MNPS Mail and Delivery	498,519.00	260,119.00	48,061.00			806,699.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101047 MNPS Pupil Personnel	4,366,082.00	1,516,527.00	19,795.00			5,902,404.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101048 MNPS Library Services	142,137.00	39,838.00	383,689.00	606.00		566,270.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101050 MNPS Homebound	117,616.00	31,586.00	50,902.00			200,104.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101051 MNPS Hearing Impaired	7,019.00	1,057.00				8,076.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101052 MNPS Speech	481,241.00	108,466.00				589,707.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101053 MNPS Employee Relations	523,185.00	131,831.00	197.00			655,213.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101055 MNPS Research and Evaluation	1,169,924.00	350,147.00	1,042,768.00			2,562,839.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101056 MNPS Family Information Center	471,604.00	187,988.00	7,308.00			666,900.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101061 MNPS Athletic Department			591,561.00			591,561.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101064 MNPS Exceptional Education	8,384,015.00	3,050,018.00	5,059,578.00		488,750.00	16,982,361.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101066 MNPS Board Members	299,411.00	125,156.00	27,995.00	72.00		452,634.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101067 MNPS Curriculum&Instruction-VS	23,834.00	10,609.00				34,443.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101068 MNPS Magnet Schools	1,244.00	219.00				1,463.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101071 MNPS Curriculum&Instruction-ES	(54,508.00)	(20,495.00)				(75,003.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101072 MNPS Curriculum&Instruction-MS	17,602.00	3,908.00				21,510.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101073 MNPS Curriculum&Instruction-HS	2,241.00	405.00				2,646.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101074 MNPS Federal Programs	143,162.00	42,815.00	59,645.00			245,622.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101080 MNPS Division Teaching & Learn	700,374.00	193,145.00	104,825.00			998,344.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101083 MNPS Supply Center	42,344.00	19,434.00	17,771.00			79,549.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101085 MNPS Maintenance	7,838,462.00	3,344,446.00	7,440,696.00			18,759,336.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101088 MNPS Communications	1,064,096.00	306,839.00	338,292.00			1,709,227.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101090 MNPS County Pension Employees			2,233,399.00			2,233,399.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101091 MNPS City Pension Employees			304,486.00			304,486.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101093 MNPS Metro Pension Employees			20,687,829.00		4,285,000.00	24,972,829.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101095 MNPS Bus Drivers	6,345,764.00	2,854,587.00				9,200,351.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101100 MNPS Margaret Allen Middle	2,200,534.00	711,730.00	171,861.00	-	-	3,084,125.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101105 MNPS Amqui Elementary	2,492,961.00	844,841.00	177,147.00	-	-	3,514,949.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101110 MNPS Antioch High	8,224,891.00	2,617,874.00	617,452.00	-	-	11,460,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101111 MNPS Antioch Middle	3,550,680.00	1,260,073.00	300,841.00	-	-	5,111,594.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101114 MNPS W A Bass Adult Program	490,332.00	147,915.00	13,760.00	-	-	652,007.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101115 x-MNPSBailey Middle	-	-	162.00	-	-	162.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101116 MNPS W A Bass ALC	904,254.00	317,013.00	2,789.00	-	-	1,224,056.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101117 MNPS Transitions at Bass	409,083.00	126,069.00	97,342.00	-	-	632,494.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101120 MNPS Jere Baxter Middle	1,556,632.00	527,266.00	163,082.00	-	-	2,246,980.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101122 MNPS Lakeview Elementary	2,918,778.00	1,052,080.00	142,474.00	-	-	4,113,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101130 MNPS Bellevue Middle	3,233,336.00	1,171,883.00	259,072.00	-	-	4,664,291.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101135 MNPS Bellshire Elementary	1,816,343.00	653,483.00	202,087.00	-	-	2,671,913.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101142 MNPS The Big Picture School	1,418,070.00	499,699.00	198,494.00	-	-	2,116,263.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101145 MNPS Norman Binkley Elementary	3,025,716.00	1,104,388.00	152,078.00	-	-	4,282,182.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101150 x-MNPSBordeaux Elementary	-	-	5,936.00	-	-	5,936.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101152 MNPS Ivanetta H Davis ELC	1,116,075.00	410,430.00	81,921.00	-	-	1,608,426.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101165 MNPS Buena Vista Elementary	1,348,581.00	450,321.00	125,755.00	-	-	1,924,657.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101175 MNPS Ida B Wells Elementary	1,809,309.00	543,637.00	121,684.00	-	-	2,474,630.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101182 MNPS Cane Ridge High	7,424,788.00	2,581,800.00	574,333.00	-	-	10,580,921.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101184 MNPS Cane Ridge Elementary	2,850,791.00	909,515.00	169,002.00	-	-	3,929,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101185 MNPS Carter-Lawrence Elem	1,745,406.00	615,764.00	89,873.00	-	-	2,451,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101186 MNPS Casa Azafran ELC	472,645.00	156,408.00	203,611.00	-	-	832,664.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101200 MNPS Chadwell Elementary	1,827,022.00	579,835.00	115,855.00	-	-	2,522,712.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101205 MNPS Charlotte Park Elementary	2,758,719.00	958,439.00	152,942.00	-	-	3,870,100.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101210 x-MNPSCockrill New Beginnings	973.00	-	-	-	-	973.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101211 MNPS The Academy-Old Cockrill	817,095.00	317,831.00	36,112.00	-	-	1,171,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101215 MNPS Cockrill Elementary	2,184,768.00	717,219.00	150,532.00	-	-	3,052,519.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101220 x-MNPS Cohn Adult High School	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101225 MNPS Cole Elementary	3,739,950.00	1,289,422.00	172,549.00	-	-	5,201,921.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101230 MNPS Hattie Cotton Elementary	1,697,338.00	536,862.00	88,181.00	-	-	2,322,381.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101235 MNPS Crieve Hall Elementary	2,308,332.00	922,732.00	127,364.00	-	-	3,358,428.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101238 MNPS Croft Middle	3,591,260.00	1,262,570.00	135,207.00	-	-	4,989,037.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101240 MNPS Cumberland Elementary	1,424,348.00	448,983.00	90,541.00	-	-	1,963,872.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101242 MNPS Nashville School of Arts	2,424,597.00	847,690.00	331,161.00	-	-	3,603,448.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101252 MNPS Dodson Elementary	2,552,361.00	902,732.00	133,630.00	-	-	3,588,723.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101260 MNPS Donelson Middle	3,640,520.00	1,311,357.00	292,690.00	-	-	5,244,567.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101265 MNPS Dupont Elementary	2,073,248.00	774,629.00	100,564.00	-	-	2,948,441.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101270 MNPS Dupont Hadley Middle	3,030,390.00	1,188,411.00	229,999.00	-	-	4,448,800.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101275 MNPS Dupont Tyler Middle	2,892,212.00	982,514.00	250,544.00	-	-	4,125,270.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101278 MNPS Eagle View Elementary	2,860,067.00	999,009.00	190,359.00	-	-	4,049,435.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101280 MNPS Eakin Elementary	2,855,041.00	1,009,420.00	148,447.00	-	-	4,012,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101284 MNPS McGruder Assess Center	-	-	10,814.00	-	-	10,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101285 MNPS John Early Museum Magnet	1,711,714.00	562,021.00	182,532.00	-	-	2,456,267.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101290 MNPS East Nashville Magnet	3,036,782.00	1,088,191.00	89,735.00	-	-	4,214,708.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101295 MNPS East Middle	2,833.00	217.00	232,567.00	-	-	235,617.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101296 MNPS East Nash Middle	1,610,177.00	537,269.00	147,941.00	-	-	2,295,387.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101308 MNPS Fall-Hamilton Elementary	1,970,348.00	688,612.00	183,427.00	-	-	2,842,387.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101310 MNPS J E Moss Elementary	4,029,060.00	1,377,014.00	271,258.00	-	-	5,677,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101315 MNPS Gateway Elementary	1,466,015.00	563,153.00	139,489.00	-	-	2,168,657.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101320 MNPS Glencliff Elementary	2,756,115.00	936,061.00	86,122.00	-	-	3,778,298.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101325 MNPS Glencliff High	5,384,114.00	1,889,260.00	563,033.00	-	-	7,836,407.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101330 MNPS Glendale Elementary	2,177,278.00	810,068.00	66,399.00	-	-	3,053,745.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101335 MNPS Gleggarr Elementary	2,203,295.00	829,945.00	145,983.00	-	-	3,179,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101340 x-MNPSGlenn Elementary	-	-	9,273.00	-	-	9,273.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101345 MNPS Glenview Elementary	2,912,944.00	919,869.00	218,148.00	-	-	4,050,961.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101350 MNPS Goodlettsville Elementary	1,843,844.00	604,354.00	107,928.00	-	-	2,556,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101355 MNPS Goodlettsville Middle	2,593,748.00	891,146.00	268,537.00	-	-	3,753,431.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101360 MNPS Gower Elementary	3,319,395.00	1,258,813.00	192,902.00	-	-	4,771,110.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101365 MNPS Gra Mar Middle	1,742,354.00	587,666.00	184,336.00	-	-	2,514,356.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101370 MNPS Granberry Elementary	3,694,009.00	1,358,155.00	163,009.00	-	-	5,215,173.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101375 MNPS Alex Green Elementary	1,600,495.00	524,406.00	109,182.00	-	-	2,234,083.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101380 MNPS Julia Green Elementary	2,422,980.00	879,834.00	139,161.00	-	-	3,441,975.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101395 MNPS Harpeth Valley Elementary	3,622,700.00	1,454,690.00	147,833.00	-	-	5,225,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101397 MNPS Harris-Hillman Special Ed	2,363,147.00	904,533.00	150,932.00	-	-	3,418,612.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101400 MNPS Haynes Middle	1,594,737.00	545,997.00	152,236.00	-	-	2,292,970.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101405 MNPS Haywood Elementary	3,048,634.00	1,033,202.00	167,173.00	-	-	4,249,009.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101410 MNPS Head Middle	2,651,598.00	963,380.00	174,526.00	-	-	3,789,504.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101415 MNPS Hermitage Elementary	1,869,487.00	773,639.00	122,052.00	-	-	2,765,178.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101419 MNPS Cambridge Early Learning	133,010.00	45,785.00	9,553.00	-	-	188,348.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101420 MNPS Hickman Elementary	2,689,324.00	925,599.00	145,466.00	-	-	3,760,389.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101422 MNPS TheAcademy-Hickory Hollow	779,166.00	257,773.00	59,771.00	-	-	1,096,710.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101434 MNPS H G Hill Middle	3,449,877.00	1,155,402.00	232,592.00	-	-	4,837,871.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101435 MNPS Hillsboro High	6,012,186.00	2,219,388.00	388,375.00	-	-	8,619,949.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101440 MNPS Hillwood High	5,174,305.00	1,817,398.00	477,947.00	-	-	7,469,650.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101448 MNPS Cora Howe School	1,847,261.00	688,604.00	112,864.00	-	-	2,648,729.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101450 MNPS Hume-Fogg High	3,727,602.00	1,403,426.00	413,356.00	-	-	5,544,384.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101451 MNPS Hull Jackson Elementary	2,420,879.00	885,582.00	141,577.00	-	-	3,448,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101452 MNPS Hunters Lane High	5,805,097.00	1,942,700.00	466,254.00	-	-	8,214,051.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101454 Available			485.00			485.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101455 MNPS Inglewood Elementary	1,246,030.00	368,329.00	157,502.00			1,771,861.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101460 MNPS Andrew Jackson Elementary	2,691,040.00	1,141,097.00	138,673.00			3,970,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101465 MNPS Joelton Elementary	1,669,610.00	656,937.00	103,310.00			2,429,857.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101470 MNPS Joelton Middle	1,474,046.00	497,282.00	198,929.00			2,170,257.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101475 x-MNPSJohnson School			7,076.00			7,076.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101480 MNPS Johnson ALC	1,418,870.00	489,304.00	119,441.00			2,027,615.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101485 MNPS Jones Paideia	1,353,090.00	461,988.00	154,963.00			1,970,041.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101495 MNPS Tom Joy Elementary	2,169,613.00	750,881.00	133,388.00			3,053,882.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101496 MNPS A Z Kelley Elementary	4,016,085.00	1,555,627.00	198,883.00			5,770,595.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101497 MNPS Martin Luther King Magnet	4,775,289.00	1,574,146.00	378,461.00			6,727,896.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101498 MNPS John F Kennedy Middle	3,827,116.00	1,255,427.00	278,462.00			5,361,005.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101500 MNPS Robert E Lillard Elem	1,401,413.00	502,150.00	119,564.00			2,023,127.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101505 x-MNPSKirkpatrick Elementary			749.00			749.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101510 MNPS Isaac Litton Middle	2,197,879.00	797,075.00	255,225.00			3,250,179.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101520 MNPS Lockeland Elementary	1,519,567.00	578,142.00	83,766.00			2,181,475.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101522 MNPS Ruby Major Elementary	2,501,648.00	944,445.00	174,745.00			3,620,838.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101525 x-MNPS McCann ALC			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101530 MNPS McGavock Elementary	1,708,614.00	555,389.00	128,040.00			2,392,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101532 MNPS McGavock High	10,101,681.00	3,695,977.00	862,653.00			14,660,311.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101535 MNPS McKissack Middle	1,840,681.00	712,331.00	133,010.00			2,686,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101540 MNPS McMurray Middle	3,652,298.00	1,275,355.00	330,219.00			5,257,872.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101545 MNPS Madison Middle School	2,620,488.00	833,038.00	310,610.00			3,764,136.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101548 MNPS Special Ed Early Chldhood	39,796.00	9,777.00	342.00			49,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101550 MNPS Maplewood High	3,255,845.00	1,057,664.00	359,665.00			4,673,174.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101551 MNPS Thurgood Marshall Middle	4,012,709.00	1,409,646.00	243,424.00			5,665,779.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101552 MNPS Henry C Maxwell Elem	2,701,399.00	910,100.00	130,879.00			3,742,378.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101555 MNPS Meigs Middle Magnet	2,893,839.00	1,081,876.00	172,917.00			4,148,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101560 MNPS Dan Mills Elementary	2,750,298.00	1,033,969.00	142,932.00			3,927,199.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101562 MNPS Middle College High Sch	823,083.00	292,028.00	110,966.00			1,226,077.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101563 MNPS John Trotwood Moore MS	3,551,811.00	1,218,513.00	223,650.00			4,993,974.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101575 MNPS Thomas A Edison Elem	3,663,488.00	1,263,441.00	201,201.00			5,128,130.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101576 MNPS Mt View Elementary	3,443,846.00	1,306,158.00	179,282.00			4,929,286.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101577 MNPS Apollo Middle	3,711,041.00	1,247,079.00	379,445.00			5,337,565.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101585 MNPS Murrell School	1,513,872.00	516,348.00	118,263.00			2,148,483.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101590 MNPS Napier Elementary	1,529,275.00	485,506.00	134,076.00			2,148,857.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101591 x-MNPSThe Cohn School			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101595 MNPS Neelys Bend Elementary	1,617,657.00	538,073.00	232,215.00			2,387,945.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101610 MNPS Old Center Elementary	2,159,558.00	786,066.00	100,443.00			3,046,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101612 MNPS William Henry Oliver MS	4,313,440.00	1,601,839.00	254,328.00			6,169,607.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101613 MNPS The Academy at Opry Mills	633,197.00	217,625.00	49,073.00			899,895.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101615 MNPS John Overton High	8,483,220.00	3,044,294.00	581,641.00			12,109,155.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101618 MNPS Paragon Mills Elementary	3,066,735.00	1,026,290.00	173,918.00			4,266,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101620 MNPS Park Avenue Elementary	1,817,108.00	597,336.00	143,315.00			2,557,759.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101632 MNPS Pearl Cohn High	2,464,152.00	718,519.00	387,631.00			3,570,302.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101640 MNPS Pennington Elementary	1,777,788.00	646,397.00	90,306.00			2,514,491.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101650 MNPS Percy Priest Elementary	2,416,942.00	994,831.00	137,969.00			3,549,742.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101655 MNPS Martin Profess Dev Ctr	1,211,431.00	430,809.00	1,118,900.00			2,761,140.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101665 MNPS Robertson Academy	441,172.00	142,745.00	71,780.00			655,697.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101670 MNPS Rosebank Elementary	1,886,774.00	659,479.00	129,480.00			2,675,733.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101675 MNPS Rose Park Middle	2,017,356.00	644,429.00	261,172.00			2,922,957.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101680 MNPS Ross Elementary	54.00		54.00			54.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101681 MNPS Ross Early Learning Ctr	1,374,751.00	448,146.00	146,735.00			1,969,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101682 MNPS May Werthan Shayne Elem	3,600,017.00	1,273,382.00	118,509.00			4,991,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101685 MNPS Shawb Elementary	1,827,047.00	621,366.00	115,457.00			2,563,870.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101686 MNPS Smith Springs Elem	2,634,658.00	909,806.00	165,835.00			3,710,299.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101690 MNPS Stanford Elementary	2,471,457.00	995,952.00	131,640.00			3,599,049.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101704 MNPS Stratford STEM Magnet MS	10,720.00	1,047.00	34,871.00			46,638.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101705 MNPS Stratford STEM Magnet HS	4,920,955.00	1,698,100.00	291,599.00			6,910,654.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101710 MNPS Stratton Elementary	2,726,240.00	921,159.00	215,754.00			3,863,153.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101715 MNPS Sylvan Park Elementary	2,139,558.00	823,005.00	134,273.00			3,096,836.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101717 MNPS Tulip Grove Elementary	2,744,484.00	1,103,151.00	146,179.00			3,993,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101718 MNPS The Cohn Learning Center	1,028,822.00	335,587.00	121,693.00			1,486,102.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101725 MNPS Tusculum Elementary	3,747,359.00	1,242,141.00	203,949.00			5,193,449.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101730 MNPS Two Rivers Middle	1,911,429.00	656,498.00	174,627.00			2,742,554.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101735 MNPS Una Elementary	3,381,587.00	1,231,517.00	198,890.00			4,811,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101745 x-MNPS Martha Vaught Middle			8,542.00			8,542.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101748 MNPS Nashville Virtual School	1,019,380.00	297,769.00	32,873.00			1,350,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101755 MNPS Warner Elementary	1,722,379.00	589,231.00	129,614.00			2,441,224.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101765 MNPS Waverly Belmont ES	2,571,302.00	927,327.00	112,989.00			3,611,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101770 MNPS West End Middle	2,601,215.00	928,536.00	216,451.00			3,746,202.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101775 MNPS Westmeade Elementary	2,404,791.00	897,237.00	106,729.00			3,408,757.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101780 x-MNPS W A Bass Middle			18,453.00			18,453.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101783 MNPS Creswell Middle Prep SOA	1,956,197.00	699,237.00	225,618.00			2,881,052.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101784 MNPS Robert Churchwell Museum	1,923,196.00	546,641.00	46,376.00			2,516,213.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101787 MNPS Whites Creek High	2,874,129.00	961,352.00	431,325.00			4,266,806.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101790 MNPS John B Whitsett Elem	2,526,269.00	818,530.00	124,987.00			3,469,786.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101805 MNPS Wright Middle	3,689,865.00	1,244,073.00	224,709.00			5,158,647.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101828 MNPS ELL	3,818,222.00	1,185,081.00	817,369.00	-	-	5,820,672.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101835 MNPS Safety and Security	2,042,200.00	735,223.00	398,926.00	-	-	3,176,349.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101865 MNPS Vision	30,304.00	13,039.00	-	-	-	43,343.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101881 MNPS Day to Day Sub Area I	4,592,376.00	331,470.00	51.00	-	-	4,923,897.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101884 MNPS Sub & Clerical Aides	449,520.00	34,212.00	-	-	-	483,732.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101894 MNPS BEP Teacher Supply	-	-	1,171,159.00	-	-	1,171,159.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101925 MNPS Fixed Assets & Inventory	1,027,445.00	410,439.00	251,766.00	-	-	1,689,650.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101995 MNPS Special Ed Bus Sub	8,718,225.00	4,002,372.00	-	-	-	12,720,597.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80111000 MNPS General Revenue	-	-	2,822,698.00	-	-	2,822,698.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80122045 MNPS Project 22 Transportation	579,970.00	911.00	-	-	-	580,881.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80150045 MNPS Project 50	-	-	393,482.00	-	134,418,605.00	134,812,087.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80160045 MNPS Project 60	503,516.00	124,801.00	(6,796.00)	-	-	621,521.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80198045 MNPS Project 98	72,949.00	2,901.00	158,673.00	-	-	234,523.00
Direct	080 Metro Nashville Public Schools (MNPS)	35132 X-MNPS Federal/State Grants	80300200 x-MNPS Federal/State Grants	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	80704000 MNPS Unemployment Compensation	-	-	695,720.00	-	-	695,720.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701181 MNPS Cameron College Prep	-	-	7,494,856.00	-	-	7,494,856.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701286 MNPS East End Prep	-	-	9,408,071.00	-	-	9,408,071.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701305 MNPS Explore! Community	-	-	4,583,417.00	-	-	4,583,417.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701457 MNPS Intrepid Prep	-	-	7,343,223.00	-	-	7,343,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701499 MNPS KIPP Kirkpatrick ES(KIRK)	-	-	4,241,714.00	-	-	4,241,714.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701501 MNPS KIPP Nash College Prep ES	-	-	3,482,676.00	-	-	3,482,676.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701502 MNPS KIPP Academy	-	-	3,957,296.00	-	-	3,957,296.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701503 MNPS KIPP Nash College Prep MS	-	-	3,707,787.00	-	-	3,707,787.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701504 MNPS KIPP Collegiate High Sch	-	-	4,470,728.00	-	-	4,470,728.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701506 MNPS Knowledge Academies	-	-	1,556,274.00	-	-	1,556,274.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701507 MNPS LEAD Prep Southeast	-	-	8,332,994.00	-	-	8,332,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701508 MNPS LEAD Academy	-	-	4,711,739.00	-	-	4,711,739.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701511 MNPS Knowledge Academies HS	-	-	1,544,336.00	-	-	1,544,336.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701512 MNPS KA at the Crossing	-	-	1,688,255.00	-	-	1,688,255.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701517 MNPS Liberty Collegiate	-	-	4,433,897.00	-	-	4,433,897.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701589 MNPS Nash Academy of Computer	-	-	2,426,832.00	-	-	2,426,832.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701592 MNPS Nashville Classical	-	-	4,611,526.00	-	-	4,611,526.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701594 MNPS Nash Preparatory	-	-	3,131,788.00	-	-	3,131,788.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701605 MNPS New Vision Academy	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701652 MNPS Purpose Prep	-	-	3,837,386.00	-	-	3,837,386.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701660 MNPS Republic High School	-	-	6,761,514.00	-	-	6,761,514.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701667 MNPS Rocketship Nash NE Elem	-	-	5,134,029.00	-	-	5,134,029.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701668 MNPS Rocketship United	-	-	5,792,780.00	-	-	5,792,780.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701687 MNPS Smithson Craighead Acad	-	-	2,186,965.00	-	-	2,186,965.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701695 MNPS Stem Preparatory	-	-	5,409,885.00	-	-	5,409,885.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701696 MNPS STEM Prep HS	-	-	5,129,761.00	-	-	5,129,761.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701712 MNPS STRIVE Collegiate Academy	-	-	3,895,810.00	-	-	3,895,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701743 MNPS Valor Flagship Academy	-	-	9,892,723.00	-	-	9,892,723.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701744 MNPS Valor Voyager Academy	-	-	5,249,851.00	-	-	5,249,851.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302719 MNPS IDEA Preschool FY19	13,675.00	18,608.00	-	-	-	32,283.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302720 MNPS IDEA Preschool FY20	113,156.00	49,457.00	45,295.00	-	6,334.00	214,242.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303715 x-MNPSIDEA-Part B 15-01	1,780.00	26.00	278.00	-	-	2,084.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303719 MNPS IDEA-Part B FY19	145,813.00	56,847.00	30,015.00	-	2,398.00	235,073.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303720 MNPS IDEA-Part B FY20	9,817,673.00	3,748,709.00	3,567,050.00	-	342,773.00	17,476,205.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80309920 MNPS IDEA TECHNOLOGY FY20	-	-	637.00	-	-	637.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80311720 MNPS IDEA Discr Stwde Ach FY20	-	-	56,841.00	-	-	56,841.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313719 MNPS SP ED TRANS SCH-WORK FY19	21,841.00	6,768.00	222.00	-	-	28,831.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313720 MNPS SP ED TRANS SCH-WORK FY20	62,367.00	19,491.00	326.00	-	1,740.00	83,924.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80314720 MNPS IDEA Discr Postsec Outcomes FY20	-	-	18,130.00	-	-	18,130.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80322720 MNPS IDEA Discr PreK FY20	-	-	21,313.00	-	-	21,313.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302018 x-MNPS Title I FY2017 - 2018	-	-	30.00	-	-	30.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302019 MNPS Title I FY2018 - 2019	65,092.00	11,116.00	288,127.00	-	10,230.00	374,565.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302020 MNPS Title I FY2019 - 2020	12,202,672.00	3,445,948.00	8,492,586.00	-	397,788.00	24,538,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302109 MNPS Title IA ATSI	163,689.00	57,099.00	109,425.00	-	2,642.00	332,855.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302120 MNPS TITLE IA ATSI FY20	-	-	100,199.00	-	-	100,199.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312018 MNPS Title I SIG Priority Sch	1,513,297.00	346,714.00	798,971.00	-	48,029.00	2,707,011.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312107 MNPS Title IA Neglected FY18	-	-	559,332.00	-	-	559,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312108 MNPS Title ID Delinquent FY18	-	-	(134,684.00)	-	-	(134,684.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities	-	-	1,876,747.00	-	-	1,876,747.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705031 MNPS Nutrition Service Central	1,715,667.00	598,442.00	3,712,953.00	-	-	6,027,062.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705032 MNPS Nutrition Svc Internal	331,752.00	105,723.00	10,432.00	-	-	447,907.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705034 MNPS Nutrition Service Subs	5,555.00	425.00	-	-	-	5,980.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705079 MNPS Nutrition Service Roving	69,167.00	57,253.00	2,261.00	-	-	128,681.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705100 MNPS Margaret Allen Middle	97,552.00	47,324.00	116,071.00	-	-	260,947.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705105 MNPS Amqui Elementary	113,511.00	73,814.00	130,766.00	-	-	318,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705110 MNPS Antioch High	260,150.00	117,883.00	269,384.00	-	-	647,417.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705111 MNPS Antioch Middle	137,995.00	77,812.00	182,546.00	-	-	398,353.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705115 MNPS Bailey Middle	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705118 MNPS Brick Church College Prep	88,826.00	56,851.00	102,535.00	-	-	248,212.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705120 MNPS Jere Baxter Middle	71,475.00	39,257.00	63,278.00	-	-	174,010.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705122 MNPS Lakeview Elementary	103,483.00	41,252.00	117,624.00	-	-	262,359.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705130 MNPS Bellevue Middle	80,911.00	55,548.00	88,506.00	-	-	224,965.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705135 MNPS Bellshire Elementary	84,547.00	31,099.00	119,505.00	-	-	235,151.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
 Cost Reconciliation

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705142 MNPS The Big Picture School	13,040.00	5,930.00	63.00			19,033.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705145 MNPS Norman Binkley Elementary	95,325.00	52,038.00	150,164.00			297,527.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705150 MNPS Bordeaux Elementary EO			65.00			65.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705152 MNPS Ivanetta H Davis ELC	77,168.00	33,536.00	68,357.00			179,061.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705155 MNPS Brick Church Middle						
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705165 MNPS Buena Vista Elem EO	67,844.00	25,387.00	67,337.00			160,568.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705175 MNPS Ida B Wells Elementary	50,299.00	17,927.00	96,989.00			165,215.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705181 MNPS Cameron College Prep	170,379.00	54,948.00	217,252.00	13,629.00		456,208.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705182 MNPS Cane Ridge High	251,796.00	101,209.00	422,921.00			775,926.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705184 MNPS Cane Ridge Elementary	111,641.00	44,601.00	175,826.00			332,068.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705185 MNPS Carter Lawrence Elem	66,246.00	28,314.00	83,585.00			178,145.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705200 MNPS Chadwell Elementary	65,548.00	29,870.00	89,344.00			184,762.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705205 MNPS Charlotte Park Elementary	90,892.00	60,638.00	126,596.00			278,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705215 MNPS Cockrill Elementary	97,508.00	30,786.00	115,940.00			244,234.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705225 MNPS Cole Elementary	155,315.00	100,040.00	256,376.00			511,731.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705230 MNPS Hattie Cotton Elementary	75,314.00	35,720.00	79,557.00			190,591.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705234 MNPS Creswell Elementary						
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705235 MNPS Creeve Hall Elementary	41,540.00	16,879.00	45,557.00			103,976.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705238 MNPS Croft Margaret Elise Mid	93,559.00	30,866.00	132,683.00			257,108.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705240 MNPS Cumberland Elementary	79,587.00	35,471.00	71,560.00			186,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705242 MNPS Nashville School of Arts	52,783.00	25,113.00	61,788.00			139,684.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705252 MNPS Dodson Elementary	100,585.00	61,245.00	108,950.00			270,780.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705260 MNPS Donelson Middle	101,093.00	50,712.00	127,449.00			279,254.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705265 MNPS Dupont Elementary	64,072.00	30,982.00	82,087.00			177,141.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705270 MNPS Dupont Hadley Middle	119,364.00	62,266.00	117,943.00			299,573.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705275 MNPS Dupont Tyler Middle	129,348.00	67,680.00	149,196.00	156,965.00		503,189.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705278 MNPS Eagle View Elementary	119,985.00	73,622.00	199,327.00			392,934.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705280 MNPS Eakin Elementary	65,239.00	29,031.00	109,053.00	15,576.00		218,899.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705285 MNPS John Early Museum Magnet	97,680.00	38,855.00	85,936.00			222,471.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705286 MNPS East End Preparatory	161,380.00	76,848.00	251,987.00	15,576.00		505,791.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705290 MNPS East Nashville Magnet	104,710.00	55,617.00	92,092.00			252,419.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705295 x-MNPS East Middle			288.00			288.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705296 MNPS East Nash Magnet Middle	82,292.00	45,247.00	72,091.00	13,629.00		213,259.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705308 MNPS Fall Hamilton Elem EO	80,862.00	40,417.00	125,590.00			246,869.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705310 MNPS J E Moss Elementary	158,972.00	63,288.00	247,200.00			469,460.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705315 MNPS Gateway Elementary	52,117.00	20,542.00	47,973.00			120,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705320 MNPS Glenciff Elementary	101,659.00	44,953.00	141,457.00			288,069.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705325 MNPS Glenciff High	165,208.00	41,738.00	195,245.00			402,191.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705330 MNPS Glendale Elementary	39,777.00	29,945.00	48,535.00			118,257.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705335 MNPS Glengarry Elementary	105,510.00	39,771.00	126,408.00			271,689.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705340 MNPS Glenn Elementary EO						
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705345 MNPS Glenview Elementary	174,372.00	128,261.00	194,458.00			497,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705350 MNPS Goodlettsville Elementary	65,529.00	25,862.00	100,348.00	13,004.00		204,743.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705355 MNPS Goodlettsville Middle	93,839.00	60,683.00	120,640.00			275,162.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705360 MNPS Gower Elementary	115,427.00	81,690.00	100,714.00			297,831.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705365 MNPS Gra Mar Middle	99,391.00	52,696.00	101,854.00			253,941.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705370 MNPS Granbery Elementary	74,862.00	62,338.00	91,640.00			228,840.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705375 MNPS Alex Green Elementary	101,666.00	80,832.00	89,605.00			272,103.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705380 MNPS Julia Green Elementary	51,752.00	17,721.00	41,274.00			110,747.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705395 MNPS Harpeth Valley Elementary	69,436.00	39,421.00	84,763.00			193,620.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705397 MNPS Harris-Hillman Special Ed	37,179.00	31,102.00	42,259.00			110,540.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705400 MNPS Haynes Middle	78,832.00	46,177.00	146,904.00			271,913.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705405 MNPS Haywood Elementary	141,697.00	51,279.00	180,180.00			373,156.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705410 MNPS Head Middle Magnet	90,532.00	43,893.00	91,612.00			226,037.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705415 MNPS Hermitage Elementary	70,432.00	35,494.00	92,247.00			198,173.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705419 MNPS Cambridge Early Learning	53,510.00	28,283.00	42,649.00			124,442.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705420 MNPS Hickman Elementary	100,425.00	40,425.00	153,263.00			294,113.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705425 MNPS HighlandHghts KIPP						
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705434 MNPS H G Hill Middle	125,421.00	64,346.00	151,402.00			341,169.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705435 MNPS Hillsboro High	82,143.00	43,022.00	87,181.00			212,346.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705440 MNPS Hillwood High	139,270.00	54,488.00	154,150.00	13,629.00		361,537.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705448 MNPS Cora Howe School			22,962.00			22,962.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705450 MNPS Hume Fogg Magnet	70,541.00	27,268.00	53,205.00			151,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705451 MNPS Hull Jackson Montessori	90,394.00	44,154.00	92,956.00			227,504.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705452 MNPS Hunters Lane High	151,725.00	61,469.00	185,214.00			398,408.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705455 MNPS Inwood Elementary	73,433.00	27,617.00	71,657.00			172,707.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705460 MNPS Andrew Jackson Elementary	63,118.00	27,392.00	72,583.00			163,093.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705465 MNPS Joelton Elementary	88,314.00	69,240.00	52,336.00			209,890.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705470 MNPS Joelton Middle	65,470.00	24,178.00	75,188.00			164,836.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705475 MNPS Johnson School						
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705480 MNPS Johnson ALC	35,390.00	19,872.00	23,914.00			79,176.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705485 MNPS Jones Paideia	70,837.00	32,434.00	76,179.00			179,450.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705495 MNPS Tom Joy Elementary	102,403.00	55,508.00	137,637.00			295,548.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705496 MNPS A Z Kelley Elementary	150,774.00	53,194.00	234,840.00			438,808.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705497 MNPS Martin Luther King Magnet	98,381.00	46,924.00	113,839.00			259,144.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705498 MNPS Kennedy Middle	137,876.00	60,828.00	164,922.00			363,626.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705499 MNPS KIPP Kirkpatrick	246.00	43.00	360.00			649.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705500 MNPS Robert E Lillard Elem	80,510.00	29,692.00	92,955.00			203,148.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705502 MNPS KIPP Academy	112,220.00	45,216.00	181,794.00	-	-	339,230.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705503 MNPS KIPP Nash College Prep MS	131,693.00	51,222.00	191,492.00	-	-	374,407.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705505 MNPS Kirkpatrick Elementary EO	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705507 MNPS Lead Prep Southeast	135,586.00	59,849.00	176,639.00	-	-	372,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705508 MNPS LEAD Academy	288.00	42.00	-	-	-	330.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705510 MNPS Isaac Litton Middle	51,636.00	13,147.00	80,236.00	-	-	145,019.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705520 MNPS Lockeland Elementary	22,009.00	5,015.00	32,777.00	-	-	59,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705522 MNPS Ruby Major Elementary	72,236.00	32,200.00	115,392.00	-	-	219,828.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705530 MNPS McGavock Elementary	60,825.00	27,605.00	76,639.00	-	-	165,069.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705532 MNPS McGavock High	247,985.00	143,728.00	298,062.00	-	-	689,775.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705535 MNPS McKissack Middle	84,953.00	36,772.00	92,496.00	-	-	214,221.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705540 MNPS McMurray Middle	159,908.00	80,292.00	223,520.00	-	-	463,720.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705541 MNPS McMurray Annex	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705545 MNPS Madison Middle School	120,443.00	50,819.00	153,173.00	-	-	324,435.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705550 MNPS Maplewood High	111,963.00	55,623.00	107,940.00	-	-	275,526.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705551 MNPS Thurgood Marshall Middle	144,361.00	54,419.00	159,610.00	-	-	358,390.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705552 MNPS Maxwell Elementary	106,376.00	64,934.00	176,124.00	-	-	347,434.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705555 MNPS Meigs Middle Magnet	67,903.00	38,111.00	53,567.00	-	-	159,581.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705560 MNPS Dan Mills Elementary	51,007.00	18,398.00	58,380.00	-	-	127,785.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705563 MNPS John Trotwood Moore MS	48,708.00	21,873.00	60,964.00	-	-	131,545.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705575 MNPS Thomas A Edison Elem	149,871.00	79,858.00	225,638.00	-	-	455,367.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705576 MNPS Mt View Elementary	107,500.00	42,252.00	174,858.00	-	-	324,610.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705577 MNPS Apollo Middle	132,051.00	42,022.00	181,224.00	-	-	355,297.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705580 MNPS Murphy ALC	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705585 MNPS Murrell School	30,172.00	6,331.00	21,738.00	-	-	58,241.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705589 MNPS Nashville Academy of Comp	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705590 MNPS Napier Elementary EO	107,261.00	34,185.00	114,191.00	-	-	255,637.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705592 MNPS Nashville Classical	74,102.00	33,393.00	126,470.00	15,576.00	-	251,541.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705595 MNPS Neelys Bend Elementary	79,476.00	26,938.00	79,517.00	-	-	185,931.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705600 MNPS Neelys Bend Middle	-	-	2,150.00	-	-	2,150.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705601 MNPS Neelys Bend College Prep	85,407.00	76,605.00	105,693.00	-	-	267,705.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705610 MNPS Old Center Elementary	79,547.00	49,879.00	108,070.00	-	-	237,496.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705612 MNPS William Henry Oliver MS	92,696.00	56,536.00	120,270.00	-	-	269,502.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705615 MNPS Overton High	215,915.00	87,428.00	365,318.00	-	-	668,661.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705618 MNPS Paragon Mills Elementary	148,629.00	95,085.00	178,871.00	-	-	422,585.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705620 MNPS Park Avenue Elementary EO	123,655.00	46,858.00	157,996.00	-	-	328,509.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705632 MNPS Pearl Cohn High	61,453.00	31,220.00	76,772.00	-	-	169,445.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705640 MNPS Pennington Elementary	59,238.00	26,350.00	84,056.00	-	-	169,640.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705650 MNPS Percy Priest Elementary	42,717.00	30,801.00	47,426.00	-	-	120,944.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705670 MNPS Rosebank Elementary	41,296.00	13,512.00	74,660.00	-	-	129,468.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705675 MNPS Rose Park Middle	52,156.00	20,819.00	57,890.00	-	-	130,865.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705680 X-MNPS Ross Elementary	15,855.00	2,897.00	2,049.00	-	-	20,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705681 MNPS Ross Early Learning Ctr	49,613.00	23,318.00	64,234.00	-	-	137,165.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705682 MNPS May Werthan Shayne Elem	93,828.00	37,243.00	95,533.00	-	-	226,604.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705685 MNPS Shwab Elementary	95,496.00	26,534.00	104,648.00	-	-	226,678.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705686 MNPS Smith Springs Elem	127,375.00	59,441.00	159,537.00	-	-	346,353.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705690 MNPS Stanford Elementary	54,089.00	19,150.00	47,742.00	-	-	120,981.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705695 MNPS Stem Middle School	-	-	3,841.00	-	-	3,841.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705696 MNPS Stem High School	176,598.00	74,741.00	206,140.00	-	-	457,479.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705705 MNPS Stratford STEM Magnet HS	167,084.00	78,150.00	177,892.00	-	-	423,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705710 MNPS Stratton Elementary	109,308.00	47,240.00	129,976.00	-	-	286,524.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705715 MNPS Sylvan Park Elementary	56,506.00	18,089.00	54,622.00	-	-	129,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705717 MNPS Tulip Grove Elementary	82,658.00	38,690.00	114,980.00	-	-	236,328.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705718 MNPS The Cohn Learning Center	13,040.00	5,930.00	52.00	-	-	19,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705725 MNPS Tusculum Elementary	204,494.00	70,721.00	236,677.00	-	-	511,892.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705730 MNPS Two Rivers Middle	97,112.00	31,528.00	94,372.00	-	-	223,012.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705735 MNPS Una Elementary	133,623.00	56,192.00	193,370.00	-	-	383,185.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705755 MNPS Warner Elementary EO	65,523.00	32,396.00	69,104.00	-	-	167,023.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705765 MNPS Waverly Belmont ES	58,787.00	33,314.00	73,933.00	-	-	166,034.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705770 MNPS West End Middle	48,424.00	21,032.00	51,328.00	-	-	120,784.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705775 MNPS Westmeade Elementary	61,138.00	30,442.00	84,428.00	-	-	176,008.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705783 MNPS Creswell Middle Prep SOA	86,704.00	44,139.00	79,425.00	-	-	210,268.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705784 MNPS Robert Churchwell Museum	91,391.00	26,591.00	80,085.00	-	-	198,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705787 MNPS Whites Creek High	85,493.00	58,558.00	97,361.00	17,702.00	-	259,114.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705790 MNPS John B Whitsitt Elem	110,452.00	30,905.00	125,542.00	-	-	266,899.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705805 MNPS Wright Middle	98,554.00	38,617.00	192,166.00	-	-	329,337.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705810 MNPS Nutrition Svcs Warehouse	179,006.00	81,427.00	68,641.00	-	-	329,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705834 MNPS Nutr Serv Roving Cashiers	109,215.00	53,118.00	3,538.00	-	-	165,871.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705838 MNPS Nutrition Svc Roving Mgrs	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80301510 MNPS Title IIA-NonPublic	-	-	22,598.00	-	-	22,598.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304419 MNPS Title III FY2019	4,697.00	858.00	5,376.00	-	-	10,931.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304420 MNPS Title III FY2020	1,342,770.00	446,612.00	217,268.00	36,017.00	-	2,042,667.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304518 MNPS Title III Immigrant Disc	28,520.00	9,545.00	40,138.00	-	-	78,203.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80307407 MNPS NCLB Consolidated Admin	2,303,329.00	712,247.00	116,876.00	-	51,412.00	3,183,864.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308019 MNPS Title II A FY2018 - 2019	-	-	81,233.00	-	-	81,233.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308020 MNPS Title II A FY2019 - 2020	2,227,188.00	754,971.00	567,356.00	-	57,730.00	3,607,245.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80309010 MNPS II-A Principal Pipeline	58,874.00	5,817.00	47,260.00	-	2,056.00	114,007.00
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307020 MNPS ROTC USAF FY20	206,144.00	42,994.00	-	-	-	249,138.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307120 MNPS ROTC ARMY FY20	74,115.00	9,641.00				83,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301002 TN Complete Counts (Census)			7,920.00			7,920.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301217 MNPS ACE Initiative	55,942.00	15,566.00				71,508.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303120 MNPS CSH FY2020	178,632.00	44,884.00	1,006.00		3,288.00	227,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305019 MNPS LEAPS Lottery for Ed FY19	4,430.00	658.00	30,623.00			35,711.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305020 MNPS LEAPS Lottery for Ed FY20	114,262.00	17,850.00	240,962.00			373,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305619 MNPS FRC FY2019			9,870.00			9,870.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305620 MNPS FRC FY2020			234,067.00			234,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308519 MNPS TN Safe Schools FY19	65,581.00	14,617.00	188,726.00	6,951.00	189.00	276,064.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308520 MNPS TN Safe Schools FY20	247,021.00	30,583.00	99,004.00	8,118.00	189.00	384,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80309519 MNPS Safe Sch Equip FY19			352,058.00	161,367.00		513,425.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311180 MNPS Glencliff HS Governor's Civic Seal Mini Grant			286.00			286.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311219 MNPS VOCA Grant FY19	42,111.00	13,442.00			1,452.00	57,005.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311220 MNPS VOCA Grant FY20	102,257.00	42,378.00	420.00		4,406.00	149,461.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314018 MNPS Priority School State Gr	174,821.00	48,820.00	815,201.00		567.00	1,039,409.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314020 MNPS Competitive Priority School FY2020	72,258.00	5,428.00	219,257.00			296,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314119 MNPS School Level Impr Grant	357,111.00	74,162.00	418,778.00		567.00	850,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314319 MNPS Southern Word Arts Grant			20,000.00			20,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315020 MNPS PreK State FY20	3,062,254.00	1,288,445.00	11,265.00		114,454.00	4,476,418.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315418 MNPS Read to be Ready Summer18	75,034.00	11,721.00	2,736.00			89,491.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80303020 MNPS Adaptive Learning Technol	95,814.00	33,580.00	1,068,254.00		29,246.00	1,226,894.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304019 MNPS Homeless Education FY19			(38.00)			(38.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304020 MNPS Homeless Education FY20	135,041.00	52,096.00	44,361.00		4,436.00	235,934.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313217 x-MNPS CarlPerkins FY2017			2,916.00			2,916.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313219 MNPS Carl Perkins FY19	730.00	134.00	573.00		(5,515.00)	(4,078.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313220 MNPS Carl Perkins FY20	63,532.00	5,175.00	1,365,186.00		10,315.00	1,444,208.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315216 MNPS Preschool Expansion	2,872,860.00	1,069,060.00	2,749,200.00		112,164.00	6,803,284.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315313 MNPS Gear Up Nashville FY13	199,497.00	43,268.00	64,786.00			307,551.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315314 MNPS GEAR UP TN 3.0	100,351.00	23,360.00	25,786.00		2,356.00	151,853.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315319 MNPS Gear Up Nashville FY19	358,862.00	142,564.00	1,161,891.00		17,197.00	1,680,514.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316118 MNPS FY18 Izone Grant	460.00	72.00				532.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316519 MNPS SIG IV FY 2019	1,135.00	207.00	129,364.00			130,706.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316520 MNPS SIG IV FY 2020	42,799.00	15,655.00			2,651.00	61,105.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316619 MNPS 21st CCLC Cohort FY19	260.00	20.00	790.00			1,070.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316620 MNPS 21st CCLC Cohort FY20	231,774.00	57,300.00	56,420.00		9,158.00	354,652.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316719 MNPS 21stCCLC-PreK FY19	664.00	51.00				715.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316720 MNPS 21stCCLC-PreK FY20	209,766.00	30,980.00	686.00		4,515.00	245,947.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80317020 MNPS USDA Spec Crop Block Grant			611.00			611.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80322019 MNPS Student Support-Academic			477.00			477.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80323220 MNPS Carl Perkins Reserve FY20			14,874.00			14,874.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301015 MNPS Project Prevent			52,131.00		1,418.00	53,549.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301019 MNPS CDC Cooperative Agreement	148,524.00	39,200.00	97,057.00			284,781.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303516 MNPS GROW STEM	299,257.00	73,513.00	154,603.00		6,129.00	533,502.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303518 MNPS EIR Pyramid Model	408,357.00	133,355.00	839,587.00		19,366.00	1,400,665.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306901 MNPS Magnet Schools Asst	908,563.00	274,690.00	1,237,131.00		12,674.00	2,433,058.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80313017 MNPS Music and Art City	3,451.00	2,616.00	207,914.00			213,981.00
Direct	080 Metro Nashville Public Schools (MNPS)	45009 X-MNPS FY10 Capital Projects	80413009 x-MNPSRoof Replacement Repairs			(4,597.00)			(4,597.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404215 MNPS Overton Cluster ES			345,527.00	324,564.00		670,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404415 MNPS MLK Magnet Addition			6,400.00	97,498.00		103,898.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404915 MNPS Hume-Fogg HS Renovation			3,046.00	93,086.00		96,132.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405015 MNPS Tusculum Elem Replacement			8,006.00	78,369.00		86,375.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406515 MNPS Casework/Furn./Lab Upgrad				5,482.00		5,482.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405416 MNPS Planning for Hillsboro				23,000.00		23,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405516 MNPS Planning for Hillwood			31,301.00			31,301.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405916 MNPS Emergency Constr/Conting			(24,732.00)	42,547.00		17,815.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406316 MNPS Rosebank ES Reno			51,579.00	958.00		52,537.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406816 MNPS Overton Reno/Addition			939.00	2,985.00		3,924.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404017 MNPS McMurray MS Renovation			(43,529.00)	132,502.00		88,973.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404417 MNPS Glencliff HS Stadium Upgr				33,978.00		33,978.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404517 MNPS Land Acquisitions			10,508.00	4,400.00		14,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405117 MNPS ADA Improvements			10,738.00	1,953.00		12,691.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405417 MNPS Hillsboro HS Renovation			369,778.00	6,899,018.00		7,268,796.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405517 MNPS Hillwood HS Planning			65,427.00	349,387.00		414,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405917 MNPS EmergencyContingencyFunds			(79,204.00)	400,115.00		320,911.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406117 MNPS Pennington Elem Renovate				195,749.00		195,749.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406217 MNPS Facilities Assessment Rpt			207,729.00			207,729.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406517 MNPS Transportation			2,599.00	4,189.00		6,788.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406817 MNPS Overton HS Renovation				99,982.00		99,982.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406917 X - MNPS Environmental Remediation			3,170.00			3,170.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80401018 MNPS Hillsboro HS Phase 2			6,121.00	18,292,915.00		18,299,036.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80404018 MNPS ADA Compliance				897.00		897.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80405018 MNPS Asbestos/Environmtl			6,552.00			6,552.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80406018 MNPS Bus and Fleet			733.00	84,856.00		85,589.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80407018 X - MNPS Electrical Upgrades			2,121.00			2,121.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80408018 MNPS Emerg Constrctn/Contingcy			57,900.00	368,276.00		426,176.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80409018 x - MNPS Exterior Bldg Improvments			1,999.00			1,999.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80412018 x - MNPS Interior Bldg Improvement			21,432.00			21,432.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80415018 x - MNPS Roof Repair Replacement			24,000.00			24,000.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80418018 MNPS HVAC Upgrades/Repairs			(120,506.00)			(120,506.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80401118 MNPS Hillsboro HS Phase 2			114,150.00	1,809,158.00		1,923,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80405118 MNPS Emergency Contingcy			51,885.00	12,000.00		63,885.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80407118 X - MNPS Paving Upgrades			3,516.00			3,516.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80409118 MNPS Tech Facility Infrastr Im			279,360.00	16,514.00		295,874.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80410118 MNPS ADA Compliance				75,000.00		75,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80411118 MNPS Bus and Fleet			52.00	763,390.00		763,442.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80401119 MNPS Hillwood HS Phase 1				7,670,678.00		7,670,678.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80402119 MNPS School Imprvmnts Small Pr			196,483.00	516,316.00		712,799.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80405119 MNPS Interior Building Imprvmt			271,780.00	21,976.00		293,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80406119 MNPS HVAC Upgrades			6,836,639.00	29,214.00		6,865,853.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80407119 MNPS Plumbing Upgrades			642,932.00	43,111.00		686,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80408119 MNPS Electrical Upgrades			2,054,253.00			2,054,253.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80409119 MNPS Exterior Building Imprvmt			559,561.00			559,561.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80410119 MNPS School Safety Security			130,801.00			130,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80411119 MNPS Bus Fleet Replacement			480,849.00	3,649,948.00		4,130,797.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80412119 MNPS Maplewood Athletic Upgrad			100,352.00	679,080.00		779,432.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80413119 MNPS Site Improvements			519,878.00	129,123.00		649,001.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80414119 MNPS Roof Repair Replacements			642,299.00	9,739.00		652,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80415119 MNPS Paving Upgrades			532,447.00	192,826.00		725,273.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80416119 MNPS Environmtl Remednt Test			139,983.00			139,983.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80417119 MNPS Casework Furn Lab Upgrade			32,400.00	104,826.00		137,226.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80418119 MNPS Tech Improve Replace	48,365.00	15,889.00	5,178,775.00	63,211.00		5,306,240.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80419119 MNPS ADA Compliance			30,380.00	36,687.00		67,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80420119 MNPS Cntrl Svcs Furniture Equ				108,058.00		108,058.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80422119 MNPS Pre K and K4 Playgrounds			17,949.00	147,200.00		165,149.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80423119 MNPS Project Management			59,477.00			59,477.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80424119 MNPS Schools R12 Project				849,835.00		849,835.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80410220 MNPS Electrical Upgrades			55,218.00			55,218.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80420220 MNPS HVAC Upgrades			655,911.00	517,475.00		1,173,386.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80430220 MNPS Roof Repair/Replacement			16,973.00	60,874.00		77,847.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80460220 MNPS Plumbing Upgrades			3,680.00	(91,577.00)		(87,897.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80470220 MNPS Environmental Remediation			815.00	(815.00)		-
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80491220 MNPS Tornado Rpr Churchwell			1,802.00			1,802.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80493220 MNPS Tornado Rpr Meigs Magnet			867,369.00			867,369.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80494220 MNPS Tornado Misc Repairs/Clean-Up			7,630.00			7,630.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80496220 MNPS Tornado Large Repair Contingency	109,156.00		15,442.00			124,598.00
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80501044 MNPS Prof Insurance Trust		104,848.00	134,707,690.00	11,150.00		135,077,356.00
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80701944 MNPS Daily Grind Cafe		68,938.00	32,014.00			120,824.00
Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	80501021 MNPS Printing	87,879.00	35,022.00	193,139.00			316,040.00
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletic	80601270 MNPS Emerg Asst Athletics				7,531.00		7,531.00
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medal Fd	80602274 MNPS Mark S. Cockrill Medal			(5.00)			(5.00)
Direct	080 Metro Nashville Public Schools (MNPS)	75276 MNPS Hillwood Comm Art Schishp	80601276 MNPS Hillwood Comm Art Scholar			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt	3,176,961.00					3,176,961.00
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets			42,827,630.00	(40,882,569.00)		1,945,061.00
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU			514.00	4,887,352.00		4,887,866.00
Direct	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service			71,937,583.00	89,479,615.00		161,417,198.00
Direct	090 Debt Service	20115 GSD Debt Service	90101100 DS GSD Debt Service CP Activit			4,535,461.00			4,535,461.00
Direct	090 Debt Service	20115 GSD Debt Service	90109115 DS GSD Debt Service Revenue			738,924.00			738,924.00
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	90110400 SPA Debt Service Ref Bds 2013B			529,738.00	3,460,000.00		3,989,738.00
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	90110800 SPA Debt Service Ref Bds 2014			708,100.00			708,100.00
Direct	090 Debt Service	20300 SPA Stadium Debt Service 2012A	90110200 SPA Stadium Debt Service2012A			834,937.00	870,000.00		1,704,937.00
Direct	090 Debt Service	20301 SPA Arena Debt Service 2013A	90110500 SPA Arena Debt Service 2013A			519,188.00	565,000.00		1,084,188.00
Direct	090 Debt Service	20302 SPA Ballpark Debt Service2013A	90110600 SPA Ballpark Debt Service2013A			2,449,069.00	1,095,000.00	65,859.00	3,609,928.00
Direct	090 Debt Service	20303 SPA Ballpark Debt Service2013B	90110700 SPA Ballpark Debt Service2013B			546,500.00	235,000.00		781,500.00
Direct	090 Debt Service	20304 SPA Stadium DS Reserve 15	90110900 SPA Stadium DS Reserve 15			492,670.00	1,502,018.00		1,994,688.00
Direct	090 Debt Service	28315 USD Debt Service	90191000 DS USD Debt Service			8,530,363.00	10,292,628.00		18,822,991.00
Direct	090 Debt Service	28315 USD Debt Service	90191100 DS USD Debt Service CP Activit			146,554.00			146,554.00
Direct	090 Debt Service	28315 USD Debt Service	90199315 DS USD Debt Srv General Rev			121,479.00			121,479.00
Direct	091 Emergency Communication Center	10101 GSD General	91110010 ECC 911 Comm Sys Key Product	679,805.00	212,819.00	38,158.00			930,782.00
Direct	091 Emergency Communication Center	10101 GSD General	91110110 ECC Training Acad Key Product	237,580.00	86,670.00	133,541.00			457,791.00
Direct	091 Emergency Communication Center	10101 GSD General	91110210 ECC Results Man Key Product	333,277.00	104,683.00	25.00			437,985.00
Direct	091 Emergency Communication Center	10101 GSD General	91110410 ECC Operations Pub Life Safety	4,415,489.00	1,564,194.00	1.00			5,979,684.00
Direct	091 Emergency Communication Center	10101 GSD General	91110710 ECC Info Support Key Product	4,507,504.00	1,580,735.00	1.00			6,088,240.00
Direct	091 Emergency Communication Center	10101 GSD General	91112010 ECC Leadership & Accreditation	94,235.00	27,420.00	756,075.00			877,730.00
Direct	091 Emergency Communication Center	10101 GSD General	91112210 ECC Admin	256,960.00	100,147.00	28.00			357,135.00
Direct	091 Emergency Communication Center	30003 General Fund 4% Reserve	91112900 ECC ALOB Non-Alloc'd Fin Trans			-			-
Direct	Bordeaux Long-Term Care	10101 GSD General	91201000 4% ECC				3,903.00		3,903.00
Direct	Flood 2010	30039 Flood 2010	01101432 ADM Subsidy BLTC Mgmt Contract			3,500,000.00			3,500,000.00
Direct	Flood 2010	30039 Flood 2010	01700510 ADM Flood 2010 Interest			531,578.00			531,578.00
Direct	Hospital Authority	10101 GSD General	06701510 LAW Flood 2010			6,549.00			6,549.00
Direct	Knowles Home	10101 GSD General	01101426 ADM Subsidy Hospital Authority			43,112,100.00			43,112,100.00
Direct	Medical Examiner	10101 GSD General	01101433 ADM Knowles Home Mgmt Contract			2,120,661.00			2,120,661.00
Direct	All Other	10101 GSD General	01101614 ADM Forensic Medical Examiner			5,361,316.00			5,361,316.00
Direct	All Other	10101 GSD General	01101117 ADM Regional Transit Authority				320,200.00		320,200.00
Direct	All Other	10101 GSD General	01101118 ADM Econ/Job Incentive Dell				500,000.00		500,000.00
Direct	All Other	10101 GSD General	01101131 ADM Study Formulating Comm			-			-
Direct	All Other	10101 GSD General	01101136 ADM Econ/Job Incentive UBS			407,000.00	-		407,000.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	10101 GSD General	01101137 ADM Econ/Job Incentive HCA Cap			762,833.00	-		762,833.00
Direct	All Other	10101 GSD General	01101141 ADM Econ/Job Incentive Warner			60,500.00			60,500.00
Direct	All Other	10101 GSD General	01101144 ADM Econ/Job Incent Bridgestone			381,000.00			381,000.00
Direct	All Other	10101 GSD General	01101147 ADM Nashville St Cmty Coll Frnd				480,359.00		480,359.00
Direct	All Other	10101 GSD General	01101148 ADM Body Worn Cameras Implemen						-
Direct	All Other	10101 GSD General	01101151 ADM Bridgeway Connections			9,154.00			9,154.00
Direct	All Other	10101 GSD General	01101152 ADM Justice for Our Neighbors				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101153 ADM Business Incubation Ctr				100,000.00		100,000.00
Direct	All Other	10101 GSD General	01101154 ADM St Thomas Foundation				17,500.00		17,500.00
Direct	All Other	10101 GSD General	01101155 ADM Sexual Assault Ctr				100,000.00		100,000.00
Direct	All Other	10101 GSD General	01101156 ADM TN Immigrant Refugee Right				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101222 ADM Stadium Maintenance			1,000,000.00			1,000,000.00
Direct	All Other	10101 GSD General	01101224 ADM Contingency Subrogation						-
Direct	All Other	10101 GSD General	01101225 ADM GSD Debt Transfer-Stadium					3,200,000.00	3,200,000.00
Direct	All Other	10101 GSD General	01101227 ADM HIPPA Compliance			883.00			883.00
Direct	All Other	10101 GSD General	01101237 ADM Commuter Rail				1,500,000.00		1,500,000.00
Direct	All Other	10101 GSD General	01101315 ADM PayPlan Improvements						-
Direct	All Other	10101 GSD General	01101326 ADM Property Tax Relief Progrm				2,947,229.00	707,400.00	2,947,229.00
Direct	All Other	10101 GSD General	01101416 ADM Subsidy Advance Planning			176,216.00		50,000.00	226,216.00
Direct	All Other	10101 GSD General	01101499 ADM GSD General Revenue						-
Direct	All Other	10101 GSD General	01101502 ADM Contr Nashville Symphony				15,000.00		15,000.00
Direct	All Other	10101 GSD General	01101503 ADM Contr Adventure Sci Ctr				175,000.00		175,000.00
Direct	All Other	10101 GSD General	01101506 ADM Contr Partnership 2020				350,000.00		350,000.00
Direct	All Other	10101 GSD General	01101521 ADM Contr Humane Assoc						-
Direct	All Other	10101 GSD General	01101534 ADM Contr Sister Cities				80,000.00		80,000.00
Direct	All Other	10101 GSD General	01101555 ADM Contr Second Harvest				200,000.00		200,000.00
Direct	All Other	10101 GSD General	01101557 ADM Contr Hermitage				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101578 ADM Barnes Affordable HsgTrust					5,000,000.00	5,000,000.00
Direct	All Other	10101 GSD General	01101587 ADM Contr Alignment Nashville				150,000.00		150,000.00
Direct	All Other	10101 GSD General	01101613 ADM Correctional Healthcare			14,146,566.00			14,146,566.00
Direct	All Other	10101 GSD General	01101631 ADM Contr Fifty Foward				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101638 ADM TSU Foundation				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101645 ADM Entrepreneur Center				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101650 ADM Small Business Incentive				73,145.00		73,145.00
Direct	All Other	10101 GSD General	01101658 ADM Self-Insured Excise Tax			71,946.00			71,946.00
Direct	All Other	10101 GSD General	01101661 ADM Nashville Civic Design Ctr				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101663 ADM In Full Motion				250,000.00		250,000.00
Direct	All Other	10101 GSD General	01101670 ADM Nash LGBT Chamber				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101671 ADM Nash Black Chamber				(4,792.00)		(4,792.00)
Direct	All Other	10101 GSD General	01101672 ADM TN Latin American Chmbr				17,000.00		17,000.00
Direct	All Other	10101 GSD General	01101673 ADM Nash Area Hispanic Chmbr				23,000.00		23,000.00
Direct	All Other	10101 GSD General	01101678 ADM Ballpark Debt Svc Contrib			775,000.00			775,000.00
Direct	All Other	10101 GSD General	01101686 ADM Public Educ Fndtn				270,824.00		270,824.00
Direct	All Other	10101 GSD General	01101995 ADM Tax Increment Payment-IDB			1,213,901.00			1,213,901.00
Direct	All Other	10101 GSD General	01101996 ADM Transfer 4% Funding					32,408,498.00	32,408,498.00
Direct	All Other	10101 GSD General	01102160 ADM Operating Xfer Debt Servic			16,669,900.00	21,230,100.00	32,421,600.00	70,321,600.00
Direct	All Other	10103 MIP Metro Investment Pool	01116000 ADM MIP Expense			614,852.00			614,852.00
Direct	All Other	18301 USD General	01191309 ADM Contingency Account						-
Direct	All Other	18301 USD General	01191326 ADM Property Tax Relief				254,200.00		254,200.00
Direct	All Other	30005 Central Business Imp District	01701000 ADM Cntrl Business Imp Dstrct			3,010,263.00			3,010,263.00
Direct	All Other	30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing			1,165,000.00			1,165,000.00
Direct	All Other	30081 Hurricane Harvey Texas 2017	32703200 FIR Hurricane Harvey TX 2017			577.00			577.00
Direct	All Other	30082 Hurricane Irma Florida 2017	01703300 ADM Irma Hurr Revenue			219.00			219.00
Direct	All Other	30085 Hurricane Florence 2018	01703310 ADM Hurricane Florence Rev			3,069.00			3,069.00
Direct	All Other	30088 Hotel Occ Tourist Promotion DS	01103300 ADM HOT Tourist Promotion DS			13.00		3,764,800.00	3,764,813.00
Direct	All Other	30089 Hurricane Dorian 2019	01703320 ADM Hurricane Dorian Rev			408.00			408.00
Direct	All Other	30089 Hurricane Dorian 2019	31703420 POL Hurricane Dorian 2019	17,074.00	4,810.00	1,222.00			23,106.00
Direct	All Other	30089 Hurricane Dorian 2019	32703230 FIR Hurricane Dorian 2019	61,140.00	14,369.00	2,115.00			77,624.00
Direct	All Other	30089 Hurricane Dorian 2019	42703510 PW Hurricane Dorian 2019			13,652.00			13,652.00
Direct	All Other	30089 Hurricane Dorian 2019	49701020 OEM Hurricane Dorian 2019			3,385.00			3,385.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	01713320 ADM Tornadoes 3/3/2020 Rev & Int			37,087.00			37,087.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	01803320 ADM BHO Tornadoes 3/3/2020			6,373.00			6,373.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	07703320 PLA Tornadoes 3/3/2020	9,361.00	3,174.00				12,535.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	10703320 GSR Tornadoes 3/3/2020	6,224.00	1,244.00	264,549.00			272,017.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	14703320 ITS Tornadoes 3/3/2020	640.00	128.00	32,555.00			33,323.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	15703320 FIN Tornadoes 3/3/2020			303,754.00			303,754.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	21703320 PDF Tornadoes 3/3/2020			503.00			503.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	27703320 GSC Tornadoes 3/3/2020			676.00			676.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	28703320 STC Tornadoes 3/3/2020			7,046.00			7,046.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	30703320 SHE Tornadoes 3/3/2020			120,385.00			120,385.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	31703320 POL Tornadoes 3/3/2020	6,858,810.00	2,099,730.00	3,277.00			8,961,817.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	32703320 FIR Tornadoes 3/3/2020	97,240.00	19,438.00				116,678.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	33703320 COD Tornadoes 3/3/2020	30,667.00	12,828.00				43,495.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	37703320 SOC Tornadoes 3/3/2020				14,855.00		14,855.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	38703320 HEA Tornadoes 3/3/2020			72,858.00			72,858.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	39703320 LIB Tornadoes 3/3/2020			62,719.00			62,719.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	40703320 PAR Tornadoes 3/3/2020			56,745.00			56,745.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	42703320 PW Tornadoes 3/3/2020	495,906.00		6,240,602.00			6,736,508.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	49703320 OEM Tornadoes 3/3/2020	20,982.00	4,194.00	8,158.00			33,334.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	60703320 FAR Tornadoes 3/3/2020			138,687.00			138,687.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	61703320 MUN Tornadoes 3/3/2020			542.00			542.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	65703320 W&S Tornadoes 3/3/2020	6,212.00	4,564.00	610,199.00			620,975.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	75703320 MAC Tornadoes 3/3/2020			314.00			314.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	80703320 MNPS Tornadoes 3/3/2020	5,123.00	4,439.00	2,046,072.00			2,055,634.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	91703320 ECC Tornadoes 3/3/2020	111,614.00	22,311.00				133,925.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	10903320 GSR Capital Tornadoes-Bldgs 3/3/2020			4,875.00	66,404.00		71,279.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	14903320 ITS Capital Tornadoes 3/3/2020				17,598.00		17,598.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	60903320 FAR Capital Tornadoes 3/3/2020			124,964.00		381,970.00	506,934.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	10705320 GSR Storms SL Winds 5/3/20			24,609.00			24,609.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	32705320 FIR Storms SL Winds 5/3/20			1,581.00			1,581.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	40705320 PAR Storms SL Winds 5/3/2020			11,461.00			11,461.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	42705320 PW Storms SL Winds 5/3/20	151,499.00					151,499.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	49705320 OEM Storms SL Winds 5/3/20	2,545.00	347.00				2,892.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	91705320 ECC Storms SL Winds 5/3/20	38,572.00	7,710.00				46,282.00
Direct	All Other	30099 COVID-19 Pandemic	01602020 ADM COVID-19 Rev & Int			17,201.00			17,201.00
Direct	All Other	30099 COVID-19 Pandemic	02902020 MCO COVID-19			1,187.00			1,187.00
Direct	All Other	30099 COVID-19 Pandemic	04902020 MAY COVID-19			20,000.00			20,000.00
Direct	All Other	30099 COVID-19 Pandemic	07902020 PLA COVID-19	1,832.00	633.00	26,238.00			28,703.00
Direct	All Other	30099 COVID-19 Pandemic	08902020 HR COVID-19			8,426.00			8,426.00
Direct	All Other	30099 COVID-19 Pandemic	10902020 GSR COVID-19	1,762.00	830.00	830,998.00	273,730.00		1,107,320.00
Direct	All Other	30099 COVID-19 Pandemic	14902020 ITS COVID-19	4,557.00	911.00	660,445.00			665,913.00
Direct	All Other	30099 COVID-19 Pandemic	15902020 FIN COVID-19			91,143.00			91,143.00
Direct	All Other	30099 COVID-19 Pandemic	16902020 ASR COVID-19			2,263.00			2,263.00
Direct	All Other	30099 COVID-19 Pandemic	21902020 PDF COVID-19			3,674.00			3,674.00
Direct	All Other	30099 COVID-19 Pandemic	25902020 CHA COVID-19			1,905.00			1,905.00
Direct	All Other	30099 COVID-19 Pandemic	26902020 JUV COVID-19			9,061.00			9,061.00
Direct	All Other	30099 COVID-19 Pandemic	27902020 GSC COVID-19			3,495.00			3,495.00
Direct	All Other	30099 COVID-19 Pandemic	28902020 STC COVID-19			12,286.00			12,286.00
Direct	All Other	30099 COVID-19 Pandemic	30902020 SHE COVID-19	1,149,186.00	222,244.00	171,135.00			1,542,565.00
Direct	All Other	30099 COVID-19 Pandemic	31902020 POL COVID-19	919,830.00	269,686.00	200,976.00			1,390,492.00
Direct	All Other	30099 COVID-19 Pandemic	32902020 FIR COVID-19	157,850.00	55,964.00	1,327,263.00			1,541,077.00
Direct	All Other	30099 COVID-19 Pandemic	37902020 SOC COVID-19	147,290.00	61,740.00	378,146.00	1,833.00		589,009.00
Direct	All Other	30099 COVID-19 Pandemic	39902020 LIB COVID-19	738,014.00		169,973.00			907,987.00
Direct	All Other	30099 COVID-19 Pandemic	40902020 PAR COVID-19	2,255,292.00	103,045.00	31,804.00			2,390,141.00
Direct	All Other	30099 COVID-19 Pandemic	42902020 PW COVID-19	9,869.00		63,274.00			73,143.00
Direct	All Other	30099 COVID-19 Pandemic	49902020 OEM COVID-19	130,702.00	28,328.00	3,140,121.00			3,299,151.00
Direct	All Other	30099 COVID-19 Pandemic	51902020 OFS COVID-19			10,254.00			10,254.00
Direct	All Other	30099 COVID-19 Pandemic	60902020 FAR COVID-19			65,292.00		77,040.00	142,332.00
Direct	All Other	30099 COVID-19 Pandemic	61902020 MUN COVID-19			48,837.00			48,837.00
Direct	All Other	30099 COVID-19 Pandemic	62902020 BFC COVID-19			372,007.00			372,007.00
Direct	All Other	30099 COVID-19 Pandemic	65902020 W&S COVID-19	40,042.00	31,102.00	77,748.00			148,892.00
Direct	All Other	30099 COVID-19 Pandemic	75902020 MAC COVID-19	49,509.00		58,980.00			108,489.00
Direct	All Other	30099 COVID-19 Pandemic	80902020 MNPS COVID-19			369,258.00			369,258.00
Direct	All Other	30099 COVID-19 Pandemic	91902020 DEC COVID-19	5,717.00	1,142.00	1,620.00			8,479.00
Direct	All Other	30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services					80,698.00	80,698.00
Direct	All Other	30163 Civil Unrest May 2020	01700530 ADM Civil Unrest			9.00			9.00
Direct	All Other	30163 Civil Unrest May 2020	10700530 GSR Civil Unrest	677.00	136.00	25,560.00			26,373.00
Direct	All Other	30163 Civil Unrest May 2020	14700530 ITS Civil Unrest			10,355.00			10,355.00
Direct	All Other	30163 Civil Unrest May 2020	30700530 SHE Civil Unrest			2,752.00			2,752.00
Direct	All Other	30163 Civil Unrest May 2020	31700530 POL Civil Unrest	104,799.00	20,950.00				125,749.00
Direct	All Other	35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations					(135,702.00)	(135,702.00)
Direct	All Other	38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDt			496,005.00			496,005.00
Direct	All Other	39005 So Nash Central Business ImpDt	01791000 ADM So Nash Cntrl Bus Imp Dstr			(28,811.00)			(28,811.00)
Direct	All Other	40011 GSD FY11 Capital Projects Fund	01412011 ADM Admin projects Recall				8,378.00		8,378.00
Direct	All Other	40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing				291,215.00		291,215.00
Direct	All Other	40109 GSD FY10 Self-funding Cap Proj	01406310 ADM EconDev CapitolView-Recall				786,340.00		786,340.00
Direct	All Other	40113 GSD FY13B Capital Projects	01402313 ADM EconDev CapitolView-Recall				879,577.00		879,577.00
Direct	All Other	40202 GSD Capital Improvement Plan	01402101 ADM GSD CapImpPlan 02 Interest				88.00		88.00
Direct	All Other	40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int				40,929.00		40,929.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	106,796.00					106,796.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700402 ADM GSD FIS Debt	45,448.00					45,448.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700403 ADM GSD JUS Debt	662,315.00					662,315.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700404 ADM GSD LAW Debt	1,710,327.00					1,710,327.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700405 ADM GSD FIR Debt	422,552.00					422,552.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700406 ADM GSD REG Debt	202,097.00					202,097.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700408 ADM GSD WEL Debt	115,207.00					115,207.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700409 ADM GSD HEA Debt	301,107.00					301,107.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700410 ADM GSD LIB Debt	335,480.00					335,480.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700411 ADM GSD PWO Debt	321,953.00					321,953.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700412 ADM GSD REC Debt	(1,674,693.00)					(1,674,693.00)
Direct	All Other	90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets			8,952,072.00	(36,071,688.00)		(27,119,616.00)
Direct	All Other	90241 GSD General Fixed Assets	01700301 ADM GEN Fixed Assets			16,023,360.00	(6,793,343.00)		9,230,017.00
Direct	All Other	90241 GSD General Fixed Assets	01700302 ADM FIS Fixed Assets			756,856.00	(9,709,018.00)		(8,952,162.00)
Direct	All Other	90241 GSD General Fixed Assets	01700303 ADM JUS Fixed Assets			2,490,902.00	(1,004,556.00)		1,486,346.00
Direct	All Other	90241 GSD General Fixed Assets	01700304 ADM LAW Fixed Assets			23,966,147.00	(1,316,619.00)		22,649,528.00
Direct	All Other	90241 GSD General Fixed Assets	01700305 ADM FIR Fixed Assets			2,369,873.00	(2,373,201.00)		(3,328.00)

All Monetary Values are US Dollars



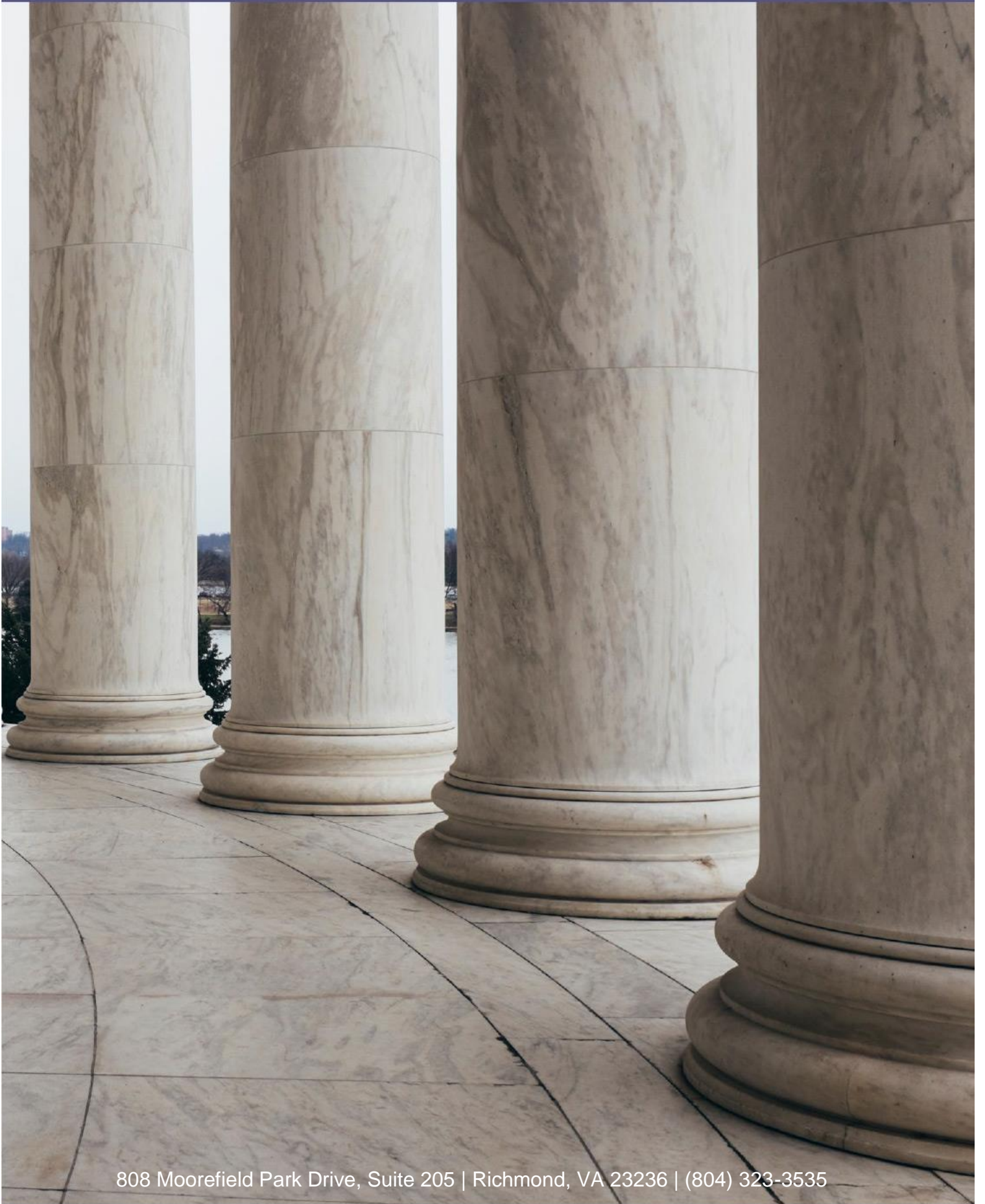
MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	90241 GSD General Fixed Assets	01700306 ADM REG Fixed Assets			5,971.00			5,971.00
Direct	All Other	90241 GSD General Fixed Assets	01700308 ADM WEL Fixed Assets			1,557,534.00	(962,346.00)		595,188.00
Direct	All Other	90241 GSD General Fixed Assets	01700309 ADM HEA Fixed Assets			1,343,811.00	(80,257.00)		1,263,554.00
Direct	All Other	90241 GSD General Fixed Assets	01700310 ADM LIB Fixed Assets			3,263,756.00			3,263,756.00
Direct	All Other	90241 GSD General Fixed Assets	01700311 ADM PWO Fixed Assets			6,000,029.00	(7,516,258.00)		(1,516,229.00)
Direct	All Other	90241 GSD General Fixed Assets	01700312 ADM REC Fixed Assets			12,630,156.00	(22,939,816.00)		(10,309,660.00)
Direct	All Other	98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	303,784.00					303,784.00
Direct	All Other	98431 USD Bonded Debt & Interest	01790411 ADM USD PWO Debt	16,532.00					16,532.00
<b>Direct Total</b>				<b>1,065,046,239.00</b>	<b>377,317,809.00</b>	<b>2,108,028,290.00</b>	<b>364,092,613.00</b>	<b>370,645,993.00</b>	<b>4,285,130,944.00</b>
<b>Grand Total</b>				<b>1,103,272,026.00</b>	<b>449,266,697.00</b>	<b>2,204,112,956.00</b>	<b>377,432,296.00</b>	<b>403,554,731.00</b>	<b>4,537,638,706.00</b>

MAXIMUS<sup>®</sup>



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

*Helping Government Serve the People<sup>®</sup>*