



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

FY 2018
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2018

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

FY 2018
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2018

Certificate of Cost Allocation Plan


Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2019 through June 30, 2020

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 2018 actual costs (July 1, 2017 through June 30, 2018) to establish cost allocations or billings for FY 2020 (July 1, 2019 through June 30, 2020) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

| | |
|---------------------------|--|
| Governmental Unit: | METROPOLITAN GOVERNMENT OF NASHVILLE- DAVIDSON COUNTY, TENNESSEE |
| Signature: |  _____ |
| Name of Official: | Talia Lomax-O'dneal _____ |
| Title: | Director of Finance _____ |
| Date of Execution: | February 26, 2019 _____ |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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All Monetary Values are US Dollars

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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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) 2018.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

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FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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
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FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
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 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.

Detail Schedules

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

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

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

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

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

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Cost Allocation Methodology and Process**

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.

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

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

amounts by activities indicates which detail allocation schedules to review.

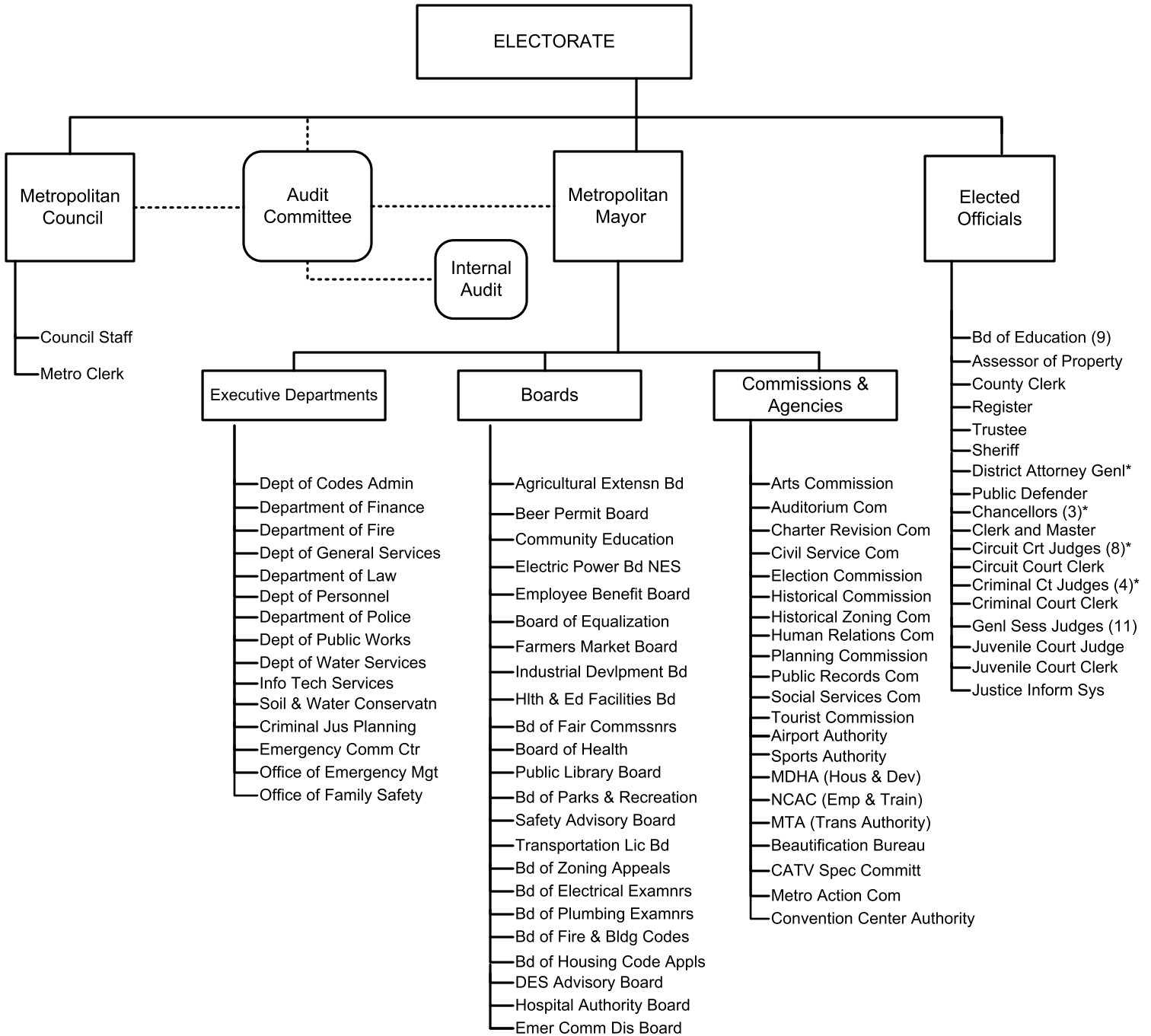
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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



* State officials with local funding for certain operations

Section C: Cost Allocation Plan

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 002 Metropolitan Council | 003 Metropolitan Clerk | 004 Mayor's Office | 004 Mayor's Office - Administration | 005 Election Commission |
|--|---------------------------------|-------------------------------|---------------------------|--|--------------------------------|
| Depreciation | 249,067 | 153,901 | 0 | 251,083 | 42,965 |
| 001 Administrative - Corporate Dues | 408,718 | 0 | 0 | 219,979 | 0 |
| 001 Administrative - Employee Benefits | 16,430 | 46,518 | 0 | 133,729 | 116,548 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 34,539 |
| 001 Administrative - Insurance | 14,802 | 3,258 | 0 | 10,893 | 15,215 |
| 001 Administrative - Post Audits | 202 | 276 | 444 | 349 | 386 |
| 003 Metropolitan Clerk - Records Center | 25 | 654 | 0 | 0 | 2,961 |
| 006 Law | 30,860 | 9,192 | 9,846 | 50,563 | 30,204 |
| 008 Human Resources | 31,779 | 3,545 | 0 | 17,825 | 20,106 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 103,728 | 236,695 | 0 | 118,095 | 203,980 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 610 |
| 010 General Services - Mail Services | 8,402 | 266 | 172 | 3,123 | 49,916 |
| 014 Information Technology Service | (2,204) | (1,521) | (10) | (3,088) | (5,923) |
| 015 Finance - Accountability | 778 | 927 | 8 | 61,617 | 784 |
| 015 Finance - Administration | 0 | 0 | 236,064 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 12,268 | 3,065 | 0 |
| 015 Finance - Grants & Cost Planning | 214 | 54 | 387 | 5,780 | 254 |
| 015 Finance - Office of Mgmt & Budget | 1,738 | 524 | 20,911 | 3,142 | 2,177 |
| 015 Finance - Operations | 674 | 1,034 | 1,270 | 1,490 | 1,124 |
| 015 Finance - Payroll | 1,323 | 188 | 26 | 999 | 36,050 |
| 015 Finance - Property Administration | 465 | 114 | 840 | 806 | 553 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 7,661 | 0 |
| 015 Finance - Treasury | 255 | 35 | 1,565 | 237 | 4,957 |
| 030 Sheriff's Office - Security Services | 41,587 | 13,152 | 0 | 47,900 | 13,137 |
| 038 Health - Employee Health & Wellness | 23 | 0 | 0 | 0 | 91 |
| 048 Internal Audit | 982 | 246 | 1,781 | 1,708 | 1,174 |
| Allocated Costs for Fiscal 2018 | 909,848 | 469,058 | 285,572 | 936,956 | 571,808 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Schedule A - Allocated Costs By Department**

| Central Service Departments | 007 Planning Commission | 009 Register of Deeds | 010 General Services | 011 Historical Commission | 015 Finance |
|--|--------------------------------|------------------------------|-----------------------------|----------------------------------|--------------------|
| Depreciation | 211,819 | 0 | 0 | 2,544 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 266,641 | 139,811 | 0 | 24,730 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 7,163 | 0 | 0 |
| 001 Administrative - Insurance | 15,789 | 0 | 0 | 2,419 | 0 |
| 001 Administrative - Post Audits | 2,608 | 149 | 1,521 | 490 | 101 |
| 003 Metropolitan Clerk - Records Center | 4,332 | 2,383 | 0 | 0 | 339 |
| 006 Law | 63,699 | 653 | 0 | 56,476 | 0 |
| 008 Human Resources | 31,131 | 18,812 | 0 | 7,430 | 0 |
| 010 General Services - Administration | 0 | 0 | 214,069 | 0 | 0 |
| 010 General Services - Facilities | 279,386 | 0 | 121,985 | 15,148 | 0 |
| 010 General Services - Fleet Management | 5,380 | 395 | 513 | 0 | 0 |
| 010 General Services - Mail Services | 6,843 | 6,244 | 31 | 3,261 | 0 |
| 014 Information Technology Service | (11,042) | (3,104) | (1,137) | (1,401) | 0 |
| 015 Finance - Accountability | 817 | 778 | 1 | 773 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 93,765 |
| 015 Finance - Business Assistance | 3,065 | 0 | 0 | 3,065 | 0 |
| 015 Finance - Grants & Cost Planning | 1,539 | 285 | 59 | 1,904 | 0 |
| 015 Finance - Office of Mgmt & Budget | 7,149 | 207 | 560 | 1,058 | 6 |
| 015 Finance - Operations | 7,713 | 850 | 4,388 | 1,568 | 251 |
| 015 Finance - Payroll | 1,721 | 194 | 206 | 369 | 0 |
| 015 Finance - Property Administration | 1,396 | 623 | 131 | 228 | 0 |
| 015 Finance - Purchasing | 15,333 | 0 | 0 | 15,333 | 0 |
| 015 Finance - Treasury | 476 | 101 | 163 | 81 | 0 |
| 030 Sheriff's Office - Security Services | 27,601 | 651 | 2,494 | 332 | 0 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 2,933 | 1,320 | 279 | 484 | 0 |
| Allocated Costs for Fiscal 2018 | 946,329 | 170,352 | 352,426 | 136,292 | 94,462 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department**

| Central Service Departments | 016 Assessor of Property | 017 Trustee | 018 County Clerk | 019 District Attorney | 021 Public Defender |
|--|---------------------------------|--------------------|-------------------------|------------------------------|----------------------------|
| Depreciation | 236,241 | 69,664 | 198,326 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 509,455 | 302,270 | 377,674 | 91,639 | 149,341 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 41,938 | 8,284 | 23,839 | 29,616 | 22,160 |
| 001 Administrative - Post Audits | 565 | 249 | 574 | 1,308 | 1,163 |
| 003 Metropolitan Clerk - Records Center | 4,691 | 123 | 1,819 | 0 | 10,812 |
| 006 Law | 127,411 | 189,797 | 7,220 | 1,309 | 0 |
| 008 Human Resources | 50,313 | 14,118 | 44,371 | 54,597 | 52,063 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 367,875 | 132,962 | 293,262 | 22,038 | 24,236 |
| 010 General Services - Fleet Management | 73,813 | 2,761 | 5,025 | 6,007 | 444 |
| 010 General Services - Mail Services | 12,727 | 9,263 | 171,293 | 12,329 | 4,812 |
| 014 Information Technology Service | (9,648) | (11,768) | (4,331) | 479 | (3,012) |
| 015 Finance - Accountability | 805 | 789 | 780 | 812 | 789 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 672 | 210 | 402 | 1,722 | 1,681 |
| 015 Finance - Office of Mgmt & Budget | 6,184 | 1,814 | 3,633 | 7,200 | 6,572 |
| 015 Finance - Operations | 2,251 | 1,176 | 1,758 | 4,964 | 3,794 |
| 015 Finance - Payroll | 3,094 | 959 | 2,676 | 2,419 | 2,468 |
| 015 Finance - Property Administration | 1,466 | 456 | 883 | 1,783 | 1,704 |
| 015 Finance - Purchasing | 0 | 0 | 7,661 | 0 | 0 |
| 015 Finance - Treasury | 608 | 185 | 518 | 853 | 558 |
| 030 Sheriff's Office - Security Services | 36,406 | 10,736 | 30,563 | 9,771 | 11,032 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 3,087 | 970 | 1,862 | 3,755 | 3,595 |
| Allocated Costs for Fiscal 2018 | 1,469,954 | 735,018 | 1,169,808 | 252,601 | 294,212 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 022 Juvenile Court Clerk | 023 Circuit Court Clerk | 024 Criminal Court Clerk | 025 Clerk and Master - Chancery | 026 Juvenile Court |
|--|---------------------------------|--------------------------------|---------------------------------|--|---------------------------|
| Depreciation | 0 | 995,634 | 179,258 | 381,396 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 80,202 | 538,444 | 337,720 | 72,851 | 394,319 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 9,496 | 19,654 | 26,629 | 6,051 | 58,212 |
| 001 Administrative - Post Audits | 283 | 465 | 670 | 266 | 3,218 |
| 003 Metropolitan Clerk - Records Center | 17,480 | 18,841 | 11,633 | 13,848 | 0 |
| 006 Law | 0 | 7,876 | 9,846 | 1,966 | 14,442 |
| 008 Human Resources | 19,458 | 72,775 | 55,819 | 10,352 | 79,324 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 52,261 | 538,942 | 178,740 | 183,827 | 616,046 |
| 010 General Services - Fleet Management | 94 | 527 | 8,323 | 0 | 24,976 |
| 010 General Services - Mail Services | 14,529 | 153,478 | 45,764 | 15,281 | 14,085 |
| 014 Information Technology Service | (1,401) | (3,421) | (3,165) | (857) | 7,586 |
| 015 Finance - Accountability | 770 | 61,638 | 779 | 774 | 921 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 167 | 928 | 586 | 131 | 4,948 |
| 015 Finance - Office of Mgmt & Budget | 1,282 | 2,591 | 4,850 | 977 | 10,812 |
| 015 Finance - Operations | 848 | 1,979 | 2,411 | 920 | 11,154 |
| 015 Finance - Payroll | 974 | 1,966 | 2,773 | 559 | 3,771 |
| 015 Finance - Property Administration | 365 | 2,016 | 1,274 | 292 | 2,921 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 17,388 |
| 015 Finance - Treasury | 176 | 522 | 571 | 111 | 929 |
| 030 Sheriff's Office - Security Services | 17,282 | 339,810 | 5,911 | 73,968 | 180,674 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 4,473 |
| 048 Internal Audit | 775 | 4,242 | 2,686 | 619 | 6,160 |
| Allocated Costs for Fiscal 2018 | 215,041 | 2,758,907 | 873,078 | 763,332 | 1,456,359 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department**

| Central Service Departments | 027 General Sessions Court | 028 State Trial Courts | 029 Justice Integration Services | 030 Sheriff's Office | 031 Police |
|--|-----------------------------------|-------------------------------|---|-----------------------------|-------------------|
| Depreciation | 481,120 | 394,061 | 0 | 124,168 | 61,941 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 441,953 | 352,661 | 7,820 | 2,385,317 | 15,515,662 |
| 001 Administrative - Facility Rental | 38,564 | 0 | 0 | 6,862 | 90,161 |
| 001 Administrative - Insurance | 35,288 | 31,018 | 6,236 | 270,108 | 1,355,260 |
| 001 Administrative - Post Audits | 2,491 | 2,299 | 445 | 7,983 | 30,361 |
| 003 Metropolitan Clerk - Records Center | 87 | 90 | 76 | 0 | 8,119 |
| 006 Law | 51,875 | 5,245 | 653 | 128,724 | 688,950 |
| 008 Human Resources | 81,534 | 94,665 | 12,619 | 529,162 | 1,222,703 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 637,890 | 773,252 | 0 | 0 | 5,067,160 |
| 010 General Services - Fleet Management | 113 | 17,191 | 0 | 468,135 | 3,226,042 |
| 010 General Services - Mail Services | 10,682 | 13,936 | 174 | 19 | 35,457 |
| 014 Information Technology Service | (1,290) | (3,585) | (4,439) | (4,389) | 934,866 |
| 015 Finance - Accountability | 23,615 | 92,094 | 785 | 1,403 | 1,470 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 6,128 | 0 | 0 | 6,128 | 6,128 |
| 015 Finance - Grants & Cost Planning | 2,054 | 4,783 | 249 | 9,181 | 28,344 |
| 015 Finance - Office of Mgmt & Budget | 9,280 | 9,092 | 2,146 | 60,621 | 157,541 |
| 015 Finance - Operations | 7,246 | 8,990 | 1,287 | 28,967 | 93,070 |
| 015 Finance - Payroll | 4,470 | 4,835 | 540 | 25,754 | 65,643 |
| 015 Finance - Property Administration | 2,514 | 2,567 | 539 | 16,010 | 41,891 |
| 015 Finance - Purchasing | 42,445 | 0 | 0 | 25,049 | 182,586 |
| 015 Finance - Treasury | 952 | 1,052 | 195 | 6,527 | 15,032 |
| 030 Sheriff's Office - Security Services | 422,209 | 287,809 | 391 | 2,060,834 | 172,708 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 29,256 | 308,890 |
| 048 Internal Audit | 5,301 | 5,410 | 1,143 | 33,726 | 88,228 |
| Allocated Costs for Fiscal 2018 | 2,306,521 | 2,097,465 | 30,859 | 6,219,545 | 29,398,213 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department**

| Central Service Departments | 032 Fire | 033 Codes Administration | 034 Beer Board | 035 Agricultural Extension | 036 Soil and Water Conservation |
|--|-------------------|-------------------------------------|-----------------------|---------------------------------------|--|
| Depreciation | 86,889 | 262,834 | 15,423 | 9,518 | 1,652 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 13,591,583 | 642,216 | 19,506 | 0 | 7,820 |
| 001 Administrative - Facility Rental | 43,300 | 0 | 0 | 0 | 2,621 |
| 001 Administrative - Insurance | 722,753 | 59,390 | 2,236 | 2,885 | 372 |
| 001 Administrative - Post Audits | 10,404 | 6,288 | 563 | 180 | 124 |
| 003 Metropolitan Clerk - Records Center | 733 | 1,164 | 531 | 0 | 0 |
| 006 Law | 107,052 | 292,256 | 16,409 | 0 | 0 |
| 008 Human Resources | 797,092 | 70,747 | 3,530 | 4,525 | 629 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 1,716,288 | 393,904 | 19,839 | 25,628 | 4,482 |
| 010 General Services - Fleet Management | 4,661,359 | 103,112 | 3,695 | 0 | 0 |
| 010 General Services - Mail Services | 4,618 | 75,578 | 4,407 | 296 | 106 |
| 014 Information Technology Service | 377,517 | (19,389) | 1,532 | (798) | (297) |
| 015 Finance - Accountability | 1,139 | 817 | 770 | 770 | 769 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 3,065 | 6,128 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 18,292 | 948 | 40 | 30 | 9 |
| 015 Finance - Office of Mgmt & Budget | 102,038 | 8,569 | 280 | 255 | 76 |
| 015 Finance - Operations | 36,382 | 16,853 | 1,437 | 504 | 329 |
| 015 Finance - Payroll | 41,491 | 3,901 | 154 | 170 | 37 |
| 015 Finance - Property Administration | 27,948 | 2,056 | 88 | 62 | 19 |
| 015 Finance - Purchasing | 32,721 | 23,000 | 0 | 0 | 0 |
| 015 Finance - Treasury | 9,917 | 925 | 28 | 25 | 6 |
| 030 Sheriff's Office - Security Services | 18,708 | 34,249 | 2,010 | 0 | 913 |
| 038 Health - Employee Health & Wellness | 148,899 | 46 | 0 | 0 | 0 |
| 048 Internal Audit | 58,859 | 4,330 | 188 | 136 | 40 |
| Allocated Costs for Fiscal 2018 | 22,619,047 | 1,989,922 | 92,666 | 44,186 | 19,707 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department**

| Central Service Departments | 037 Social Services | 038 Health | 039 Public Library | 040 Parks | 041 Arts Commission |
|--|----------------------------|-------------------|---------------------------|------------------|--------------------------------|
| Depreciation | 50,952 | 54,063 | 0 | 0 | 51,993 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 939,664 | 2,272,759 | 1,192,564 | 2,318,582 | 32,075 |
| 001 Administrative - Facility Rental | 0 | 12,897 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 64,724 | 138,230 | 278,086 | 859,499 | 1,769 |
| 001 Administrative - Post Audits | 2,446 | 18,639 | 15,330 | 20,808 | 1,051 |
| 003 Metropolitan Clerk - Records Center | 1,163 | 21,841 | 6,061 | 1,204 | 0 |
| 006 Law | 22,979 | 93,916 | 16,409 | 104,426 | 10,506 |
| 008 Human Resources | 39,064 | 296,055 | 223,647 | 371,214 | 6,474 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 57,841 | 749,008 | 743,429 | 548,218 | 50,864 |
| 010 General Services - Fleet Management | 4,804 | 75,786 | 50,105 | 880,599 | 0 |
| 010 General Services - Mail Services | 2,013 | 1,219 | 28,242 | 4,408 | 646 |
| 014 Information Technology Service | (3,761) | (13,769) | (42,784) | 1,516 | (950) |
| 015 Finance - Accountability | 860 | 1,112 | 1,176 | 1,102 | 789 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 3,065 | 12,268 | 55,207 | 12,268 |
| 015 Finance - Grants & Cost Planning | 8,897 | 45,230 | 9,677 | 21,969 | 2,165 |
| 015 Finance - Office of Mgmt & Budget | 6,272 | 35,445 | 28,968 | 34,246 | 3,070 |
| 015 Finance - Operations | 9,995 | 60,895 | 79,435 | 80,385 | 3,978 |
| 015 Finance - Payroll | 3,476 | 16,885 | 11,999 | 21,448 | 343 |
| 015 Finance - Property Administration | 1,685 | 9,503 | 7,305 | 8,500 | 796 |
| 015 Finance - Purchasing | 7,661 | 0 | 23,000 | 107,382 | 32,721 |
| 015 Finance - Treasury | 711 | 3,789 | 3,274 | 4,307 | 156 |
| 030 Sheriff's Office - Security Services | 8,291 | 548,767 | 205,890 | 126,520 | 6,775 |
| 038 Health - Employee Health & Wellness | 0 | 38,939 | 1,376 | 15,903 | 0 |
| 048 Internal Audit | 3,549 | 20,021 | 15,394 | 17,907 | 1,686 |
| Allocated Costs for Fiscal 2018 | 1,233,286 | 4,504,295 | 2,910,851 | 5,605,350 | 219,175 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 042 Public Works | 044 Human Relations Commission | 045 Transportation Licensing | 047 Criminal Justice Planning | 049 Office of Emergency Management |
|--|------------------|--------------------------------|------------------------------|-------------------------------|------------------------------------|
| Depreciation | 3,708 | 0 | 3,157 | 0 | 73,508 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 4,728,738 | 7,411 | 8,539 | 0 | 789 |
| 001 Administrative - Facility Rental | 5,009 | 0 | 0 | 0 | 57,845 |
| 001 Administrative - Insurance | 216,014 | 1,304 | 1,956 | 930 | 23,993 |
| 001 Administrative - Post Audits | 13,354 | 203 | 0 | 149 | 554 |
| 003 Metropolitan Clerk - Records Center | 1,163 | 27 | 249 | 0 | 0 |
| 006 Law | 267,978 | 3,278 | 20,354 | 653 | 1,309 |
| 008 Human Resources | 258,675 | 2,565 | 0 | 2,565 | 6,448 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 8,472 | 0 | 0 | 27,428 | 180,036 |
| 010 General Services - Fleet Management | 4,483,106 | 0 | 7,938 | 0 | 10,989 |
| 010 General Services - Mail Services | 4,594 | 184 | 0 | 0 | 195 |
| 014 Information Technology Service | 75,467 | (796) | 0 | (382) | 55,281 |
| 015 Finance - Accountability | 2,100 | 774 | 769 | 770 | 27 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 79,761 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 14,192 | 47 | 0 | 49 | 5,556 |
| 015 Finance - Office of Mgmt & Budget | 55,709 | 384 | (5) | 404 | 1,623 |
| 015 Finance - Operations | 40,460 | 772 | 0 | 423 | 1,847 |
| 015 Finance - Payroll | 15,432 | 111 | 11 | 105 | 299 |
| 015 Finance - Property Administration | 15,135 | 100 | 0 | 106 | 324 |
| 015 Finance - Purchasing | 92,051 | 0 | 0 | 0 | 7,661 |
| 015 Finance - Treasury | 5,469 | 27 | 1 | 26 | 109 |
| 030 Sheriff's Office - Security Services | 2,227 | 0 | 0 | 16,795 | 20,138 |
| 038 Health - Employee Health & Wellness | 4,221 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 31,881 | 216 | 0 | 228 | 688 |
| Allocated Costs for Fiscal 2018 | 10,424,916 | 16,607 | 42,969 | 50,249 | 449,219 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 051 Office of Family | | 061 Municipal | | 064 Sports |
|--|----------------------|---------------------|---------------|----------------------|------------|
| | Safety | 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 | 61,472 | 54,339 | 118,382 | 7,820 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 835 | 1,160 | 1,875 | 3,445 | 1,373 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 251 | 27 |
| 006 Law | 1,966 | 11,817 | 6,561 | 65,012 | 37,430 |
| 008 Human Resources | 16,209 | 3,375 | 5,820 | 15,021 | 1,927 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 0 | 0 | 0 | 13,257 |
| 010 General Services - Fleet Management | 0 | 0 | 555 | 0 | 0 |
| 010 General Services - Mail Services | 220 | 8 | 647 | 108 | 434 |
| 014 Information Technology Service | (822) | (710) | (770) | (2,426) | (559) |
| 015 Finance - Accountability | 17 | 811 | 807 | 821 | 769 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 3,065 | 3,065 | 3,065 | 0 |
| 015 Finance - Grants & Cost Planning | 4,695 | 1,098 | 226 | 353 | 2,817 |
| 015 Finance - Office of Mgmt & Budget | 2,087 | 1,406 | 145 | 2,375 | 1,324 |
| 015 Finance - Operations | 2,784 | 4,161 | 6,564 | 11,032 | 3,935 |
| 015 Finance - Payroll | 554 | 248 | 323 | 1,414 | 88 |
| 015 Finance - Property Administration | 414 | 438 | 489 | 772 | 6,105 |
| 015 Finance - Purchasing | 0 | 23,000 | 15,333 | 7,661 | 17,388 |
| 015 Finance - Treasury | 131 | 336 | 510 | 360 | 1,831 |
| 030 Sheriff's Office - Security Services | 717 | 0 | 0 | 0 | 940 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 877 | 926 | 1,043 | 1,635 | 12,858 |
| Allocated Costs for Fiscal 2018 | 30,684 | 112,611 | 97,532 | 229,281 | 116,904 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 065 Water and Sewer | 067 General Hospital | 068 District Energy System (DES) | 069 Knowles Home | 070 Community Education Commission |
|--|---------------------|----------------------|----------------------------------|------------------|------------------------------------|
| Depreciation | 147,553 | 0 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 4,890,460 | 3,402,005 | 0 | 215,110 | 54,748 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 4,468 |
| 001 Administrative - Post Audits | 40,415 | 5 | 899 | 0 | 741 |
| 003 Metropolitan Clerk - Records Center | 1,024 | 0 | 107 | 0 | 0 |
| 006 Law | (17,821) | 76,179 | 0 | 17,065 | 0 |
| 008 Human Resources | 490,511 | 0 | 0 | 0 | 2,565 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 192,111 | 0 | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 2,506,960 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 532 | 0 | 0 | 0 | 1,622 |
| 014 Information Technology Service | (32,403) | (3,663) | (331) | 0 | (1,049) |
| 015 Finance - Accountability | 2,975 | 769 | 1,181 | 769 | 775 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 196,429 | 0 | 3,065 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 20,547 | 0 | 1,722 | 0 | 46 |
| 015 Finance - Office of Mgmt & Budget | 155,535 | 1 | 11,914 | 2 | 626 |
| 015 Finance - Operations | 150,205 | 38 | 2,967 | 1 | 2,446 |
| 015 Finance - Payroll | 27,324 | 5,969 | 0 | 382 | 178 |
| 015 Finance - Property Administration | 34,775 | 0 | 3,741 | 0 | 97 |
| 015 Finance - Purchasing | 389,799 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 24,013 | 945 | 607 | 51 | 54 |
| 030 Sheriff's Office - Security Services | 19,227 | 0 | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 4,793 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 73,235 | 0 | 7,878 | 0 | 208 |
| Allocated Costs for Fiscal 2018 | 9,318,199 | 3,482,248 | 33,750 | 233,380 | 67,525 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 071 Convention Center Authority | 075 Metro Action Commission | 076 Nashville Career Advancement | 077 Metro Development & Housing Authorit | 078 Metropolitan Transit Authority (MTA) |
|--|--|--|---|---|---|
| Depreciation | 0 | 100,451 | 9,942 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 129,566 | 667,601 | 110,674 | 0 | 7,820 |
| 001 Administrative - Facility Rental | 0 | 0 | 15,777 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 14,202 | 16,527 | 4,559 | 11 | 403 |
| 003 Metropolitan Clerk - Records Center | 0 | 2,774 | 2,223 | 0 | 0 |
| 006 Law | 14,442 | 21,666 | 15,094 | 653 | 9,192 |
| 008 Human Resources | 95,163 | 180,171 | 13,024 | 0 | 629 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 2,040 | 129 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 373,466 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 1,623 | 14,787 | 1,398 | 99 | 0 |
| 014 Information Technology Service | (5,983) | (11,467) | (2,365) | (497) | (10,402) |
| 015 Finance - Accountability | 769 | 1,035 | 899 | 0 | 769 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 27,603 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 9,649 | 12,274 | 20,470 | 37 | 25 |
| 015 Finance - Office of Mgmt & Budget | 29,471 | 20,270 | 5,492 | 381 | 0 |
| 015 Finance - Operations | 46,009 | 61,115 | 16,939 | 81 | 2,048 |
| 015 Finance - Payroll | 4,082 | 8,943 | 922 | 0 | 37 |
| 015 Finance - Property Administration | 20,931 | 5,111 | 1,324 | 83 | 57 |
| 015 Finance - Purchasing | 0 | 50,117 | 206,286 | 0 | 0 |
| 015 Finance - Treasury | 497,153 | 2,450 | 331 | 70 | 12 |
| 030 Sheriff's Office - Security Services | 0 | 16,346 | 5,492 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 229 | 11,425 | 0 | 825 | 0 |
| 048 Internal Audit | 44,087 | 10,763 | 2,787 | 177 | 125 |
| Allocated Costs for Fiscal 2018 | 901,393 | 1,567,865 | 459,000 | 1,920 | 10,715 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 080 Metro Nashville Public Schools (MNPS) | 083 Industrial Development Board | 088 Airport Authority | 090 Debt Service | 091 Emergency Communication Center |
|--|--|---|----------------------------------|-------------------------|---|
| Depreciation | 114,277 | 0 | 0 | 0 | 57,989 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 29,820,131 | 0 | 55,069 | 0 | 192,653 |
| 001 Administrative - Facility Rental | 586,322 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 54,938 |
| 001 Administrative - Post Audits | 397,295 | 63 | 0 | 553 | 2,088 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 175 |
| 006 Law | 584,710 | 4,588 | 1,309 | 0 | 42,024 |
| 008 Human Resources | 0 | 0 | 0 | 0 | 112,290 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 290,065 | 0 | 0 | 0 | 179,339 |
| 010 General Services - Fleet Management | 3,071 | 0 | 0 | 0 | 4,262 |
| 010 General Services - Mail Services | 0 | 0 | 0 | 0 | 30 |
| 014 Information Technology Service | 306,547 | 0 | 0 | 0 | 23,797 |
| 015 Finance - Accountability | 769 | 0 | 0 | 769 | 790 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 3,065 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 118,829 | 390 | 0 | 0 | 1,405 |
| 015 Finance - Office of Mgmt & Budget | 967,315 | 0 | 0 | 0 | 11,747 |
| 015 Finance - Operations | 1,431,584 | 203 | 0 | 2,232 | 7,116 |
| 015 Finance - Payroll | 362,004 | 0 | 115 | 0 | 4,931 |
| 015 Finance - Property Administration | 257,153 | 855 | 0 | 0 | 3,058 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 92,492 | 162 | 14 | 4,845 | 1,081 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 160 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 541,361 | 1,802 | 0 | 0 | 6,442 |
| Allocated Costs for Fiscal 2018 | 35,877,150 | 8,063 | 56,507 | 8,399 | 706,155 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | 901 Bordeaux Longterm Care | 902 Flood | Nashville Electric Service (NES) | IKON Printing | All Other |
|--|---------------------------------------|------------------|---|----------------------|------------------|
| Depreciation | 0 | 0 | 0 | 4,260 | 485,762 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 2,363,560 | 0 | 0 | 0 | 327 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 57,666 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 2 | 268 | 0 | 0 | 118,901 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 221 |
| 006 Law | 1,309 | 0 | 653 | 0 | 14,442 |
| 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 | 1,947,274 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 5,564 |
| 010 General Services - Mail Services | 0 | 0 | 0 | 0 | 380 |
| 014 Information Technology Service | 0 | 0 | (23,751) | 0 | (5,221) |
| 015 Finance - Accountability | 0 | 1 | 0 | 0 | 159,741 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 334 | 41 | 0 | 0 | 179,321 |
| 015 Finance - Office of Mgmt & Budget | 2,678 | 1 | 0 | 0 | 188,237 |
| 015 Finance - Operations | 19 | 646 | 0 | 0 | 432,235 |
| 015 Finance - Payroll | 4,076 | 0 | 0 | 0 | 5,924 |
| 015 Finance - Property Administration | 727 | 90 | 0 | 0 | 50,468 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 641 | 5,747 | 0 | 0 | 26,558 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 0 | 0 | 390,258 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 1,536 | 191 | 0 | 0 | 106,295 |
| Allocated Costs for Fiscal 2018 | 2,374,882 | 6,985 | (23,098) | 4,260 | 4,164,353 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department**

| Central Service Departments | Total Allocated | Direct Billed | Unallocated | Cost Adjustments | Disallowed |
|--|------------------------|----------------------|--------------------|-------------------------|-------------------|
| Depreciation | 5,574,259 | 0 | 0 | (7,216,786) | |
| 001 Administrative - Corporate Dues | 628,697 | 0 | 0 | 0 | |
| 001 Administrative - Employee Benefits | 90,215,718 | 0 | 0 | 0 | |
| 001 Administrative - Facility Rental | 958,726 | 0 | 0 | 0 | |
| 001 Administrative - Insurance | 4,439,712 | 0 | 0 | 0 | |
| 001 Administrative - Post Audits | 754,579 | 0 | 0 | 0 | |
| 003 Metropolitan Clerk - Records Center | 139,251 | 0 | 0 | 0 | |
| 006 Law | 3,352,623 | 524,400 | 670 | 10,977,912 | |
| 008 Human Resources | 5,544,436 | 0 | 136,562 | 0 | 2,288 |
| 010 General Services - Administration | 214,069 | 0 | 0 | 0 | |
| 010 General Services - Facilities | 17,117,160 | 1,013,998 | 8,456,646 | 0 | |
| 010 General Services - Fleet Management | 17,015,720 | 20,234,594 | 0 | 253,305 | |
| 010 General Services - Mail Services | 740,481 | 0 | 0 | 0 | |
| 014 Information Technology Service | 1,518,507 | 26,750,778 | 19,092,039 | 43,868 | 1,296,000 |
| 015 Finance - Accountability | 443,687 | 0 | 0 | 0 | |
| 015 Finance - Administration | 329,829 | 0 | 295,723 | 0 | |
| 015 Finance - Business Assistance | 450,966 | 0 | 0 | 0 | |
| 015 Finance - Grants & Cost Planning | 567,914 | 0 | 0 | 0 | |
| 015 Finance - Office of Mgmt & Budget | 2,000,408 | 0 | 1,962 | 0 | |
| 015 Finance - Operations | 2,709,232 | 0 | 0 | 0 | |
| 015 Finance - Payroll | 707,353 | 0 | 0 | 0 | |
| 015 Finance - Property Administration | 542,152 | 0 | 0 | 0 | |
| 015 Finance - Purchasing | 1,349,237 | 0 | 0 | 0 | |
| 015 Finance - Treasury | 725,823 | 0 | 0 | 815,904 | |
| 030 Sheriff's Office - Security Services | 5,231,221 | 0 | 0 | 8,852,921 | 0 |
| 038 Health - Employee Health & Wellness | 569,549 | 0 | 0 | 0 | |
| 048 Internal Audit | 1,141,815 | 0 | 0 | 0 | |
| Allocated Costs for Fiscal 2018 | 164,983,124 | 48,523,770 | 27,983,602 | 13,727,124 | 1,298,288 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule A - Allocated Costs By Department

| Central Service Departments | Total Expenditures |
|--|---------------------------|
| Depreciation | |
| 001 Administrative - Corporate Dues | |
| 001 Administrative - Employee Benefits | |
| 001 Administrative - Facility Rental | |
| 001 Administrative - Insurance | |
| 001 Administrative - Post Audits | |
| 003 Metropolitan Clerk - Records Center | |
| 006 Law | |
| 008 Human Resources | |
| 010 General Services - Administration | |
| 010 General Services - Facilities | |
| 010 General Services - Fleet Management | |
| 010 General Services - Mail Services | |
| 014 Information Technology Service | |
| 015 Finance - Accountability | |
| 015 Finance - Administration | |
| 015 Finance - Business Assistance | |
| 015 Finance - Grants & Cost Planning | |
| 015 Finance - Office of Mgmt & Budget | |
| 015 Finance - Operations | |
| 015 Finance - Payroll | |
| 015 Finance - Property Administration | |
| 015 Finance - Purchasing | |
| 015 Finance - Treasury | |
| 030 Sheriff's Office - Security Services | |
| 038 Health - Employee Health & Wellness | |
| 048 Internal Audit | |
| Allocated Costs for Fiscal 2018 | <hr/> 256,515,908 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule C - Summary of Allocated Costs

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|--|--------------------|-------------|------------------|--------------|---------------|-----------------|
| Depreciation | 0 | | 7,216,786 | | 0 | |
| 001 Administrative - Corporate Dues | 627,602 | | 0 | | 0 | |
| 001 Administrative - Employee Benefits | 92,428,586 | | 0 | | 0 | |
| 001 Administrative - Facility Rental | 1,226,185 | | 0 | | 0 | |
| 001 Administrative - Insurance | 4,507,500 | | 0 | | 0 | |
| 001 Administrative - Post Audits | 835,334 | | 0 | | 0 | |
| 003 Metropolitan Clerk - Records Center | 176,808 | | 0 | | 0 | |
| 006 Law | 15,122,448 | | (10,977,912) | (670) | (524,400) | |
| 008 Human Resources | 5,124,620 | (2,288) | 0 | (136,562) | 0 | |
| 010 General Services - Administration | 1,026,936 | | 0 | | 0 | |
| 010 General Services - Facilities | 28,704,448 | | 0 | (8,456,646) | (1,013,998) | |
| 010 General Services - Fleet Management | 34,331,558 | | (253,305) | | (20,234,594) | |
| 010 General Services - Mail Services | 868,755 | | 0 | | 0 | |
| 014 Information Technology Service | 46,308,997 | (1,296,000) | (43,868) | (19,092,039) | (26,750,778) | |
| 015 Finance - Accountability | 455,785 | | 0 | | 0 | |
| 015 Finance - Administration | 1,903,648 | | 0 | (295,723) | 0 | |
| 015 Finance - Business Assistance | 837,989 | | 0 | | 0 | |
| 015 Finance - Grants & Cost Planning | 326,455 | | 0 | | 0 | |
| 015 Finance - Office of Mgmt & Budget | 1,525,972 | | 0 | (1,962) | 0 | |
| 015 Finance - Operations | 2,113,557 | | 0 | | 0 | |
| 015 Finance - Payroll | 546,974 | | 0 | | 0 | |
| 015 Finance - Property Administration | 471,694 | | 0 | | 0 | |
| 015 Finance - Purchasing | 1,129,656 | | 0 | | 0 | |
| 015 Finance - Treasury | 1,229,737 | | (815,904) | | 0 | |
| 030 Sheriff's Office - Security Services | 12,768,078 | 0 | (8,852,921) | | 0 | |
| 038 Health - Employee Health & Wellness | 635,252 | | 0 | | 0 | |
| 048 Internal Audit | 1,281,334 | | 0 | | 0 | |
| 002 Metropolitan Council | | | | | | 909,848 |
| 003 Metropolitan Clerk | | | | | | 469,058 |
| 004 Mayor's Office | | | | | | 285,572 |
| 004 Mayor's Office - Administration | | | | | | 936,956 |
| 005 Election Commission | | | | | | 571,808 |
| 007 Planning Commission | | | | | | 946,329 |
| 009 Register of Deeds | | | | | | 170,352 |
| 010 General Services | | | | | | 352,426 |
| 011 Historical Commission | | | | | | 136,292 |
| 015 Finance | | | | | | 94,462 |
| 016 Assessor of Property | | | | | | 1,469,954 |
| 017 Trustee | | | | | | 735,018 |
| 018 County Clerk | | | | | | 1,169,808 |
| 019 District Attorney | | | | | | 252,601 |
| 021 Public Defender | | | | | | 294,212 |
| 022 Juvenile Court Clerk | | | | | | 215,041 |
| 023 Circuit Court Clerk | | | | | | 2,758,907 |
| 024 Criminal Court Clerk | | | | | | 873,078 |
| 025 Clerk and Master - Chancery | | | | | | 763,332 |
| 026 Juvenile Court | | | | | | 1,456,359 |
| 027 General Sessions Court | | | | | | 2,306,521 |
| 028 State Trial Courts | | | | | | 2,097,465 |
| 029 Justice Integration Services | | | | | | 30,859 |
| 030 Sheriff's Office | | | | | | 6,219,545 |
| 031 Police | | | | | | 29,398,213 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|
| 032 Fire | | | | | | 22,619,047 |
| 033 Codes Administration | | | | | | 1,989,922 |
| 034 Beer Board | | | | | | 92,666 |
| 035 Agricultural Extension | | | | | | 44,186 |
| 036 Soil and Water Conservation | | | | | | 19,707 |
| 037 Social Services | | | | | | 1,233,286 |
| 038 Health | | | | | | 4,504,295 |
| 039 Public Library | | | | | | 2,910,851 |
| 040 Parks | | | | | | 5,605,350 |
| 041 Arts Commission | | | | | | 219,175 |
| 042 Public Works | | | | | | 10,424,916 |
| 044 Human Relations Commission | | | | | | 16,607 |
| 045 Transportation Licensing | | | | | | 42,969 |
| 047 Criminal Justice Planning | | | | | | 50,249 |
| 049 Office of Emergency Management | | | | | | 449,219 |
| 051 Office of Family Safety | | | | | | 30,684 |
| 060 Farmer's Market | | | | | | 112,611 |
| 061 Municipal Auditorium | | | | | | 97,532 |
| 062 State Fair Board | | | | | | 229,281 |
| 064 Sports Authority | | | | | | 116,904 |
| 065 Water and Sewer | | | | | | 9,318,199 |
| 067 General Hospital | | | | | | 3,482,248 |
| 068 District Energy System (DES) | | | | | | 33,750 |
| 069 Knowles Home | | | | | | 233,380 |
| 070 Community Education Commission | | | | | | 67,525 |
| 071 Convention Center Authority | | | | | | 901,393 |
| 075 Metro Action Commission | | | | | | 1,567,865 |
| 076 Nashville Career Advancement Center | | | | | | 459,000 |
| 077 Metro Development & Housing Authority | | | | | | 1,920 |
| 078 Metropolitan Transit Authority (MTA) | | | | | | 10,715 |
| 080 Metro Nashville Public Schools (MNPS) | | | | | | 35,877,150 |
| 083 Industrial Development Board | | | | | | 8,063 |
| 088 Airport Authority | | | | | | 56,507 |
| 090 Debt Service | | | | | | 8,399 |
| 091 Emergency Communication Center | | | | | | 706,155 |
| 901 Bordeaux Longterm Care | | | | | | 2,374,882 |
| 902 Flood | | | | | | 6,985 |
| Nashville Electric Service (NES) | | | | | | (23,098) |
| IKON Printing | | | | | | 4,260 |
| All Other | | | | | | 4,164,353 |
| Totals | 256,515,908 | (1,298,288) | (13,727,124) | (27,983,602) | (48,523,770) | 164,983,124 |

Deviation: 0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|---|---|--|
| Depreciation | | |
| 1.4.1 Clifford Allen Building | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.2 AA Birch Building | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.3 Communications Building | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Foot by Building Report - Gen Svcs-Facilities |
| 1.4.4 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.5 Courthouse | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.6 Lindsley Hall | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.7 Howard Office Building | Occupied Square Footage by Benefiting Department | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.8 Metro Office Building | Occupied Square Footage by Benefiting Department | BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.9 Fulton Campus Garage | Occupied Square Footage by Benefiting Dept within Campus | FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 001 Administrative - Corporate Dues | | |
| 2.4.1 Corporate Dues | Corporate Dues Costs Identified to Benefiting Department | FY 2018 Analysis of Expenditures - Finance-Grants & Cost Planning |
| 001 Administrative - Employee Benefits | | |
| 3.4.1 County Retire Match | Number of Retirees Receiving Checks (excl. Unknown) by Department | FY 2018 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 2018 Pensioner Information - Human Resources |
| 3.4.4 Death Benefit Payments | Death Benefit Payments by Department | FY 2018 Death Benefit Payments - Finance-Grants & Cost Planning |
| 3.4.5 Employee & Pension IOD Medical Expense | General Fund Medical Expense Allocation by Benefiting Department | FY 2018 IOD Summary Report - Human Resources |
| 3.4.6 Unemployment Compensation | Unemployment Benefits by Benefiting Department | FY 2018 Benefit Charges by Location Report - Human Resources |
| 3.4.7 Life Insurance Match | Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept | FY 2018 Pensioner Information - Human Resources |
| 3.4.8 Empl Tuition Reimburse | Tuition Assistance Reimbursements by Benefiting Department | FY 2018 Employee Tuition Assistance Program Tracking - Human Resources |
| 3.4.9 TCRS Pension Contribution | Direct Allocation to 080 MNPS | Direct Assignment |
| 3.4.10 Police/Fire Retire Match | Number of Police/Fire Retirees by Department | FY 2018 Pensioner Information - Human Resources |
| 3.4.11 Civil Service Retire Match | Number of Civil Service Retirees (excl. Unknown) by Department | FY 2018 Pensioner Information - Human Resources |
| 3.4.12 Teacher Pens Match | Direct Allocation to 080 MNPS | Direct Assignment |
| 001 Administrative - Facility Rental | | |
| 4.4.1 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 4.4.2 STEM | Direct Allocation to 080 MNPS | Direct Assignment |
| 001 Administrative - Insurance | | |
| 5.4.1 Insurance - Buildings | Property Premium by Benefiting Department | FY 2018 Insurance Spreadsheet - Law |
| 5.4.2 Insurance - Liab/PropDmg | Self-Insurance Liability Premium by Benefiting Department | FY 2018 Insurance Spreadsheet - Law |
| 5.4.3 Insurance - Premium J&L | Judgements and Losses Premium by Benefiting Department | FY 2018 Insurance Spreadsheet - Law |
| 001 Administrative - Post Audits | | |
| 6.4.1 Post Audits | Number of Accounting Transactions by Benefiting Department | FY 2018 Transaction Count Reports - Finance-Operations |
| 6.4.2 Management Consultant | 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, 2018
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 2018 Records Stored and Requests Report - Metro Clerk |
| 7.4.2 Records Requests | Number of Records Requests by Benefiting Department | FY 2018 Records Stored and Requests Report - Metro Clerk |
| 006 Law | | |
| 8.4.1 Legal Services | Percentage of Law Staff Time by Benefiting Department | FY 2018 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 2018 Human Resources Model - Human Resources |
| 9.4.2 Workforce Management | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2018 Human Resources Model - Human Resources |
| 9.4.3 Benefits Program | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2018 Human Resources Model - Human Resources |
| 9.4.4 Admin & Customer Svc Program | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2018 Human Resources Model - Human Resources |
| 010 General Services - Administration | | |
| 10.4.1 Business Office | Total Salaries and Benefits by Business Unit Comprising Department | FY 2018 Expenditure Report - Finance-Operations |
| 010 General Services - Facilities | | |
| 11.4.1 Facilities | Total Facilities Costs by Benefiting Department | FY 2018 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 2018 Fleet Management Billings Report - Finance-Operations |
| 12.4.2 GS Fleet Mgmt Depreciation | Fleet Management Depreciation Expense by Department | FY 2018 Fleet Management Asset Report - General Services |
| 010 General Services - Mail Services | | |
| 13.4.1 GS Mail Services | Mail Services Charges by Benefiting Department | FY 2018 Postal Charges Report - General Services |
| 014 Information Technology Service | | |
| 14.4.1 Information Systems | Total Information Systems Billings by Benefiting Department | FY 2018 Information Systems Billings Report - Finance-Operations |
| 14.4.2 Info Sys Depreciation | Total Information Systems Billings (excluding Radio) by Department | FY 2018 Information Systems Billings Report - Finance-Operations |
| 14.4.3 Radio Depreciation | Total Radio Communications Billings by Department | FY 2018 Information Systems Billings Report - Finance-Operations |
| 015 Finance - Accountability | | |
| 15.4.1 Procurement Review | Purchasing Modified Expenditures (in 000's) by Benefiting Department | FY 2018 Expenditure Report - Finance-Operations |
| 15.4.2 Prompt Pay | Number of Prompt Pay Reviews Completed by Benefiting Department | FY 2018 Reviews Report - Finance-Accountability |
| 15.4.3 Grants | Number of Grant Reviews Completed by Benefiting Department | FY 2018 Reviews Report - Finance-Accountability |
| 15.4.4 Community Enhancements | Direct Allocation to All Other | Direct Assignment |
| 15.4.5 Special Projects | Equal Distribution by Benefiting Department | FY 2018 Reviews Report - Finance-Accountability |
| 15.4.6 Direct Appropriations | Direct Allocation to All Other | Direct Assignment |
| 15.4.7 Supervision | 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, 2018
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 2018 Expenditure Report - Finance-Operations |
| 16.4.2 30215 MEGAN Study | Direct Allocation to 015 Finance-Business Assistance | Direct Assignment |
| 16.4.3 30215 Strategic Budget'g & Innov | Direct Allocation to 004 Mayor's Office | Direct Assignment |
| 015 Finance - Business Assistance | | |
| 17.4.1 Vendor Assistance | Direct Allocation to 015 Finance-Purchasing | Direct Assignment |
| 17.4.2 Procurement Post Award | Number of Solicitations by Benefiting Department | FY 2018 Business Assistance Report - Finance-Business Assistance |
| 015 Finance - Grants & Cost Planning | | |
| 18.4.1 Grants Coordination | Number of Grant Assessments by Benefiting Department | FY 2018 Grant Assessment Report - Finance-Grants Coordination |
| 18.4.2 Cost Planning | Modified Expenditures (in 000's) by Benefiting Department | FY 2018 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 2018 Expenditure Report - Finance-Operations |
| 015 Finance - Operations | | |
| 20.4.1 Accounting and Reporting | Number of Accounting Transactions by Benefiting Department | FY 2018 Transaction Count Reports - Finance-Operations |
| 20.4.2 Accounts Payable | Number of Accounts Payable Transactions by Benefiting Department | FY 2018 Transaction Count Reports - Finance-Operations |
| 015 Finance - Payroll | | |
| 21.4.1 Payroll | Number of Payroll Transactions by Benefiting Department | FY 2018 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 2018 Expenditure Report - Finance-Operations |
| 015 Finance - Purchasing | | |
| 23.4.1 Competitive Procurements | Number of Competitive Procurements by Department | FY 2018 KPI Details Report - Finance-Purchasing |
| 23.4.2 Non-Competitive Procurements | Number of Non-Competitive Procurements by Department | FY 2018 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 2018 Average Weighted MIP Balances by Fund - Finance-Treasury |
| 24.4.3 Investment Cmtee Support | Number of Payroll Transactions by Benefiting Department | FY 2018 Employee and Pensioner Reports - Human Resources |
| 24.4.4 Investor Relations | Modified Expenditures (in 000's) by Benefiting Department | FY 2018 Expenditure Report - Finance-Operations |
| 030 Sheriff's Office - Security Services | | |
| 25.4.1 AA Birch Building | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.2 Historical Courthouse | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.3 Ben West Building | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.4 HDII | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.5 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2018 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 2018 Security Per Square Foot Report - Sheriff |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule E - Summary of Allocation Basis**

| Department | Allocation Basis | Allocation Source |
|---|--|---|
| 25.4.8 Clifford Allen Bldg | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.9 Lentz Health Center | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.10 Fulton | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.11 Juvenile Justice Center | Occupied Square Footage by Benefiting Department | FY 2018 Security Per Square Foot Report - Sheriff |
| 25.4.12 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 2018 Activity Report - Health |
| 26.4.2 Employee Benefit Board | Direct Allocation to 001 Employee Benefit Board | Direct Assignment |
| 048 Internal Audit | | |
| 27.4.1 Internal Audit | Modified Expenditures (in 000's) by Benefiting Department | FY 2018 Expenditure Report - Finance-Operations |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 7,216,786 | | | |
| Total Departmental Cost Adjustments: | 7,216,786 | | 7,216,786 | |
| Total To Be Allocated: | 7,216,786 | | 7,216,786 | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

| | Total | G&A | Clifford Allen Building | AA Birch Building | Communications Building |
|-------------------------------|-----------|-----|-------------------------|-------------------|-------------------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| YTD Depreciation Expense | 7,216,786 | 0 | 152,637 | 1,129,186 | 123,030 |
| Functional Cost | 7,216,786 | 0 | 152,637 | 1,129,186 | 123,030 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 7,216,786 | 0 | 152,637 | 1,129,186 | 123,030 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Depreciation | | | | | |
| Schedule .3 Total | 7,216,786 | 0 | 152,637 | 1,129,186 | 123,030 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

| | Metro Southeast | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building |
|-------------------------------|-----------------|------------|---------------|------------------------|-----------------------|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| YTD Depreciation Expense | 854,164 | 2,484,359 | 254,548 | 1,206,837 | 679,706 |
| Functional Cost | 854,164 | 2,484,359 | 254,548 | 1,206,837 | 679,706 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 854,164 | 2,484,359 | 254,548 | 1,206,837 | 679,706 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Depreciation | | | | | |
| Schedule .3 Total | 854,164 | 2,484,359 | 254,548 | 1,206,837 | 679,706 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

| | Fulton Campus Garage |
|--------------------------|-------------------------|
| <hr/> | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| Cost Adjustments | |
| YTD Depreciation Expense | 332,319 |
| Functional Cost | 332,319 |
| Allocation Step 1 | |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 332,319 |
| Allocation Step 2 | |
| 2nd Allocation | 0 |
| Total For Depreciation | |
| Schedule .3 Total | 332,319 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,234 | | 1,234 | | 1,234 |
| 037 Social Services | 10,284.00 | 33.380875 | 50,952 | | 50,952 | | 50,952 |
| 075 Metro Action Commission | 20,275.00 | 65.810700 | 100,451 | | 100,451 | | 100,451 |
| Schedule .4 Total for Clifford Allen Building | 30,808.06 | 100.000000 | 152,637 | | 152,637 | 0 | 152,637 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,162 | | 1,162 | | 1,162 |
| 014 Information Technology Service | 250.00 | 0.177456 | 2,004 | | 2,004 | | 2,004 |
| 023 Circuit Court Clerk | 11,478.00 | 8.147359 | 91,999 | | 91,999 | | 91,999 |
| 024 Criminal Court Clerk | 19,973.00 | 14.177314 | 160,088 | | 160,088 | | 160,088 |
| 027 General Sessions Court | 47,006.00 | 33.365985 | 376,764 | | 376,764 | | 376,764 |
| 028 State Trial Courts | 49,164.00 | 34.897787 | 394,061 | | 394,061 | | 394,061 |
| 030 Sheriff's Office | 12,224.00 | 8.676888 | 97,978 | | 97,978 | | 97,978 |
| 031 Police | 640.00 | 0.454287 | 5,130 | | 5,130 | | 5,130 |
| Schedule .4 Total for AA Birch Building | 140,880.00 | 100.000000 | 1,129,186 | | 1,129,186 | 0 | 1,129,186 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 2018 BOSS Square Foot by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Depreciation**

Activity - Metro Southeast

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 003 Metropolitan Clerk | 36,260.00 | 8.856994 | 75,653 | | 75,653 | | 75,653 |
| 005 Election Commission | 16,503.00 | 4.031080 | 34,432 | | 34,432 | | 34,432 |
| 008 Human Resources | 1,977.00 | 0.482909 | 4,125 | | 4,125 | | 4,125 |
| 010 General Services - Administration | 2,236.00 | 0.546173 | 4,665 | | 4,665 | | 4,665 |
| 010 General Services - Facilities | 54,022.00 | 13.195601 | 112,712 | | 112,712 | | 112,712 |
| 010 General Services - Fleet Management | 61,853.00 | 15.108428 | 129,052 | | 129,052 | | 129,052 |
| 014 Information Technology Service | 14,629.00 | 3.573330 | 30,522 | | 30,522 | | 30,522 |
| 023 Circuit Court Clerk | 4,540.00 | 1.108956 | 9,472 | | 9,472 | | 9,472 |
| 024 Criminal Court Clerk | 9,188.00 | 2.244293 | 19,170 | | 19,170 | | 19,170 |
| 027 General Sessions Court | 11,647.00 | 2.844937 | 24,300 | | 24,300 | | 24,300 |
| 030 Sheriff's Office | 2,073.00 | 0.506358 | 4,325 | | 4,325 | | 4,325 |
| 030 Sheriff's Office - Security Services | 64.00 | 0.015633 | 134 | | 134 | | 134 |
| 031 Police | 27,229.00 | 6.651050 | 56,811 | | 56,811 | | 56,811 |
| 032 Fire | 28,282.00 | 6.908260 | 59,008 | | 59,008 | | 59,008 |
| 035 Agricultural Extension | 4,562.00 | 1.114330 | 9,518 | | 9,518 | | 9,518 |
| 036 Soil and Water Conservation | 792.00 | 0.193457 | 1,652 | | 1,652 | | 1,652 |
| 038 Health | 25,912.00 | 6.329355 | 54,063 | | 54,063 | | 54,063 |
| 045 Transportation Licensing | 1,513.00 | 0.369571 | 3,157 | | 3,157 | | 3,157 |
| 048 Internal Audit | 2,677.00 | 0.653893 | 5,585 | | 5,585 | | 5,585 |
| 049 Office of Emergency Management | 17,471.00 | 4.267527 | 36,452 | | 36,452 | | 36,452 |
| 076 Nashville Career Advancement Center | 4,765.00 | 1.163915 | 9,942 | | 9,942 | | 9,942 |
| 080 Metro Nashville Public Schools (MNPS) | 54,772.00 | 13.378799 | 114,277 | | 114,277 | | 114,277 |
| IKON Printing | 2,042.00 | 0.498786 | 4,260 | | 4,260 | | 4,260 |
| All Other | 24,385.00 | 5.956365 | 50,877 | | 50,877 | | 50,877 |
| Schedule .4 Total for Metro Southeast | 409,394.00 | 100.000000 | 854,164 | | 854,164 | 0 | 854,164 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 249,067 | | 249,067 | | 249,067 |
| 003 Metropolitan Clerk | 4,502.00 | 3.149639 | 78,248 | | 78,248 | | 78,248 |
| 004 Mayor's Office - Administration | 14,446.00 | 10.106550 | 251,083 | | 251,083 | | 251,083 |
| 006 Law | 3,376.00 | 2.361880 | 58,678 | | 58,678 | | 58,678 |
| 014 Information Technology Service | 3,161.00 | 2.211464 | 54,941 | | 54,941 | | 54,941 |
| 015 Finance - Administration | 2,787.00 | 1.949810 | 48,440 | | 48,440 | | 48,440 |
| 023 Circuit Court Clerk | 51,445.50 | 35.991731 | 894,163 | | 894,163 | | 894,163 |
| 025 Clerk and Master - Chancery | 21,943.50 | 15.351868 | 381,396 | | 381,396 | | 381,396 |
| 027 General Sessions Court | 4,606.00 | 3.222399 | 80,056 | | 80,056 | | 80,056 |
| 030 Sheriff's Office | 1,258.00 | 0.880108 | 21,865 | | 21,865 | | 21,865 |
| All Other | 21,082.00 | 14.749155 | 366,422 | | 366,422 | | 366,422 |
| Schedule .4 Total for Courthouse | 142,937.00 | 100.000000 | 2,484,359 | | 2,484,359 | 0 | 2,484,359 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 - Business Assistance | 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 |
| Schedule .4 Total for Lindsley Hall | 18,900.00 | 100.000000 | 254,548 | | 254,548 | 0 | 254,548 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 68,310 | | 68,310 | | 68,310 |
| 010 General Services - Mail Services | 404.00 | 0.376048 | 4,538 | | 4,538 | | 4,538 |
| 014 Information Technology Service | 38,536.00 | 35.869800 | 432,892 | | 432,892 | | 432,892 |
| 015 Finance - Administration | 682.00 | 0.634814 | 7,661 | | 7,661 | | 7,661 |
| 015 Finance - Grants & Cost Planning | 550.00 | 0.511947 | 6,178 | | 6,178 | | 6,178 |
| 015 Finance - Office of Mgmt & Budget | 6,767.00 | 6.298809 | 76,016 | | 76,016 | | 76,016 |
| 015 Finance - Operations | 8,346.00 | 7.768563 | 93,754 | | 93,754 | | 93,754 |
| 015 Finance - Payroll | 1,457.00 | 1.356194 | 16,367 | | 16,367 | | 16,367 |
| 015 Finance - Property Administration | 309.00 | 0.287621 | 3,471 | | 3,471 | | 3,471 |
| 015 Finance - Treasury | 1,449.00 | 1.348748 | 16,277 | | 16,277 | | 16,277 |
| 016 Assessor of Property | 18,007.00 | 16.761144 | 202,280 | | 202,280 | | 202,280 |
| 017 Trustee | 5,310.00 | 4.942615 | 59,649 | | 59,649 | | 59,649 |
| 018 County Clerk | 15,117.00 | 14.071095 | 169,815 | | 169,815 | | 169,815 |
| All Other | 4,418.00 | 4.112330 | 49,629 | | 49,629 | | 49,629 |
| Schedule .4 Total for Howard Office Building | 107,433.00 | 100.000000 | 1,206,837 | | 1,206,837 | 0 | 1,206,837 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,945.00 | 3.900140 | 26,509 | | 26,509 | | 26,509 |
| 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 |
| 030 Sheriff's Office - Security Services | 171.00 | 0.342892 | 2,331 | | 2,331 | | 2,331 |
| 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: BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 16,820.00 | 9.545808 | 31,723 | | 31,723 | | 31,723 |
| 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 | 22.372491 | 74,346 | | 74,346 | | 74,346 |
| 015 Finance - Administration | 682.00 | 0.387054 | 1,286 | | 1,286 | | 1,286 |
| 015 Finance - Business Assistance | 710.00 | 0.402944 | 1,339 | | 1,339 | | 1,339 |
| 015 Finance - Grants & Cost Planning | 550.00 | 0.312140 | 1,037 | | 1,037 | | 1,037 |
| 015 Finance - Office of Mgmt & Budget | 6,767.00 | 3.840457 | 12,763 | | 12,763 | | 12,763 |
| 015 Finance - Operations | 8,346.00 | 4.736582 | 15,741 | | 15,741 | | 15,741 |
| 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 |
| 030 Sheriff's Office - Security Services | 171.00 | 0.097047 | 323 | | 323 | | 323 |
| 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 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department Depreciation**

| Receiving Department | Total | Clifford Allen Building | AA Birch Building | Communications Building | Metro Southeast |
|---|---------|-------------------------|-------------------|-------------------------|-----------------|
| 002 Metropolitan Council | 249,067 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 153,901 | 0 | 0 | 0 | 75,653 |
| 004 Mayor's Office - Administration | 251,083 | 0 | 0 | 0 | 0 |
| 005 Election Commission | 42,965 | 0 | 0 | 0 | 34,432 |
| 006 Law | 58,678 | 0 | 0 | 0 | 0 |
| 007 Planning Commission | 211,819 | 0 | 0 | 0 | 0 |
| 008 Human Resources | 4,125 | 0 | 0 | 0 | 4,125 |
| 010 General Services - Administration | 50,758 | 0 | 0 | 0 | 4,665 |
| 010 General Services - Facilities | 368,892 | 0 | 0 | 11,199 | 112,712 |
| 010 General Services - Fleet Management | 129,052 | 0 | 0 | 0 | 129,052 |
| 010 General Services - Mail Services | 6,462 | 0 | 1,162 | 0 | 0 |
| 011 Historical Commission | 2,544 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 624,735 | 1,234 | 2,004 | 16,786 | 30,522 |
| 015 Finance - Administration | 57,387 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 10,901 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 7,215 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 88,779 | 0 | 0 | 0 | 0 |
| 015 Finance - Operations | 109,495 | 0 | 0 | 0 | 0 |
| 015 Finance - Payroll | 19,115 | 0 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 4,054 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 75,496 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 19,010 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 236,241 | 0 | 0 | 0 | 0 |
| 017 Trustee | 69,664 | 0 | 0 | 0 | 0 |
| 018 County Clerk | 198,326 | 0 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 995,634 | 0 | 91,999 | 0 | 9,472 |
| 024 Criminal Court Clerk | 179,258 | 0 | 160,088 | 0 | 19,170 |
| 025 Clerk and Master - Chancery | 381,396 | 0 | 0 | 0 | 0 |
| 027 General Sessions Court | 481,120 | 0 | 376,764 | 0 | 24,300 |
| 028 State Trial Courts | 394,061 | 0 | 394,061 | 0 | 0 |
| 030 Sheriff's Office | 124,168 | 0 | 97,978 | 0 | 4,325 |
| 030 Sheriff's Office - Security Services | 2,788 | 0 | 0 | 0 | 134 |
| 031 Police | 61,941 | 0 | 5,130 | 0 | 56,811 |
| 032 Fire | 86,889 | 0 | 0 | 0 | 59,008 |
| 033 Codes Administration | 262,834 | 0 | 0 | 0 | 0 |
| 034 Beer Board | 15,423 | 0 | 0 | 0 | 0 |
| 035 Agricultural Extension | 9,518 | 0 | 0 | 0 | 9,518 |
| 036 Soil and Water Conservation | 1,652 | 0 | 0 | 0 | 1,652 |
| 037 Social Services | 50,952 | 50,952 | 0 | 0 | 0 |
| 038 Health | 54,063 | 0 | 0 | 0 | 54,063 |
| 041 Arts Commission | 51,993 | 0 | 0 | 0 | 0 |
| 042 Public Works | 3,708 | 0 | 0 | 0 | 0 |
| 045 Transportation Licensing | 3,157 | 0 | 0 | 0 | 3,157 |
| 048 Internal Audit | 5,585 | 0 | 0 | 0 | 5,585 |
| 049 Office of Emergency Management | 73,508 | 0 | 0 | 37,056 | 36,452 |
| 064 Sports Authority | 7,140 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer | 147,553 | 0 | 0 | 0 | 0 |
| 075 Metro Action Commission | 100,451 | 100,451 | 0 | 0 | 0 |
| 076 Nashville Career Advancement Center | 9,942 | 0 | 0 | 0 | 9,942 |
| 080 Metro Nashville Public Schools (MNPS) | 114,277 | 0 | 0 | 0 | 114,277 |
| 091 Emergency Communication Center | 57,989 | 0 | 0 | 57,989 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department Depreciation

| Receiving Department | Total | Clifford Allen Building | AA Birch Building | Communications Building | Metro Southeast |
|----------------------|------------------|-------------------------|-------------------|-------------------------|-----------------|
| IKON Printing | 4,260 | 0 | 0 | 0 | 4,260 |
| All Other | 485,762 | 0 | 0 | 0 | 50,877 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 7,216,786 | 152,637 | 1,129,186 | 123,030 | 854,164 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department Depreciation**

| Receiving Department | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building | Fulton Campus Garage |
|---|------------|---------------|------------------------|-----------------------|----------------------|
| 002 Metropolitan Council | 249,067 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 78,248 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 251,083 | 0 | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 | 7,496 | 1,037 |
| 006 Law | 58,678 | 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 - Administration | 0 | 40,431 | 0 | 0 | 5,662 |
| 010 General Services - Facilities | 0 | 118,439 | 68,310 | 26,509 | 31,723 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 4,538 | 0 | 762 |
| 011 Historical Commission | 0 | 0 | 0 | 2,235 | 309 |
| 014 Information Technology Service | 54,941 | 4,418 | 432,892 | 7,592 | 74,346 |
| 015 Finance - Administration | 48,440 | 0 | 7,661 | 0 | 1,286 |
| 015 Finance - Business Assistance | 0 | 9,562 | 0 | 0 | 1,339 |
| 015 Finance - Grants & Cost Planning | 0 | 0 | 6,178 | 0 | 1,037 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 76,016 | 0 | 12,763 |
| 015 Finance - Operations | 0 | 0 | 93,754 | 0 | 15,741 |
| 015 Finance - Payroll | 0 | 0 | 16,367 | 0 | 2,748 |
| 015 Finance - Property Administration | 0 | 0 | 3,471 | 0 | 583 |
| 015 Finance - Purchasing | 0 | 66,223 | 0 | 0 | 9,273 |
| 015 Finance - Treasury | 0 | 0 | 16,277 | 0 | 2,733 |
| 016 Assessor of Property | 0 | 0 | 202,280 | 0 | 33,961 |
| 017 Trustee | 0 | 0 | 59,649 | 0 | 10,015 |
| 018 County Clerk | 0 | 0 | 169,815 | 0 | 28,511 |
| 023 Circuit Court Clerk | 894,163 | 0 | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 381,396 | 0 | 0 | 0 | 0 |
| 027 General Sessions Court | 80,056 | 0 | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office | 21,865 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 0 | 2,331 | 323 |
| 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 |
| 036 Soil and Water Conservation | 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 |
| 045 Transportation Licensing | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 | 0 | 0 |
| 049 Office of Emergency Management | 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 |
| 080 Metro Nashville Public Schools (MNPS) | 0 | 0 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 | 0 | 0 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department Depreciation

| Receiving Department | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building | Fulton Campus Garage |
|----------------------|------------------|----------------|------------------------|-----------------------|----------------------|
| IKON Printing | 0 | 0 | 0 | 0 | 0 |
| All Other | 366,422 | 9,212 | 49,629 | 0 | 9,622 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 2,484,359 | 254,548 | 1,206,837 | 679,706 | 332,319 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 627,602 | | | 627,602 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 12 | 12 | |
| 015 Finance - Accountability | | 14 | 14 | |
| 015 Finance - Grants & Cost Planning | | 55 | 55 | |
| 015 Finance - Office of Mgmt & Budget | | 503 | 503 | |
| 015 Finance - Operations | | 99 | 99 | |
| 015 Finance - Property Administration | | 124 | 124 | |
| 015 Finance - Treasury | | 15 | 15 | |
| 048 Internal Audit | | 273 | 273 | |
| Total Allocated Additions: | | 1,095 | 1,095 | 1,095 |
| Total To Be Allocated: | 627,602 | 1,095 | | 628,697 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues**

| | Total | G&A | Corporate Dues |
|--|---------|---------|----------------|
| Other Expense & Cost | | | |
| 502229 Management Consultant | 176,882 | 0 | 176,882 |
| 502884 Membership Dues | 450,720 | 0 | 450,720 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 627,602 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 627,602 | 0 | 627,602 |
| Allocation Step 1 | | | |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 627,602 | 0 | 627,602 |
| Allocation Step 2 | | | |
| Inbound - All Others | 1,095 | 1,095 | 0 |
| Reallocate Admin Costs | | (1,095) | 1,095 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 1,095 | 0 | 1,095 |
| Total For 001 Administrative - Corporate Dues | | | |
| Schedule .3 Total | 628,697 | 0 | 628,697 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 408,003.95 | 65.009943 | 408,004 | | 408,004 | 714 | 408,718 |
| 004 Mayor's Office - Administration | 219,598.43 | 34.990057 | 219,598 | | 219,598 | 381 | 219,979 |
| Schedule .4 Total for Corporate Dues | 627,602.38 | 100.000000 | 627,602 | | 627,602 | 1,095 | 628,697 |

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2018 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues

| Receiving Department | Total | Corporate Dues |
|-------------------------------------|---------|----------------|
| 002 Metropolitan Council | 408,718 | 408,718 |
| 004 Mayor's Office - Administration | 219,979 | 219,979 |
| Direct Bill | 0 | 0 |
| Total | 628,697 | 628,697 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 01101138, 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 number of retired employees 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. This cost is allocated based on the death benefit payments by department.
- **Employee & Pension IOD Medical Expense** - this activity represents costs recorded to business units 01101113, 01101120, 01901112 and 01191113. These costs have been allocated using the total General Fund medical expense allocation by benefiting department.
- **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.
- **Employee Tuition Reimbursement** - the costs recorded to business unit 01101138 are included in this activity and have been allocated using the actual tuition assistance program reimbursement by benefiting department.
- **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 number of retired employees by department.
- **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 number of retired employees 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, 2018
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 92,428,586 | | | 92,428,586 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 192 | 192 | |
| 010 General Services - Facilities | | -503 | -503 | |
| 015 Finance - Accountability | | 2 | 2 | |
| 015 Finance - Grants & Cost Planning | | 5,291 | 5,291 | |
| 015 Finance - Office of Mgmt & Budget | | 47,296 | 47,296 | |
| 015 Finance - Operations | | 700 | 700 | |
| 015 Finance - Property Administration | | 11,781 | 11,781 | |
| 015 Finance - Treasury | | 1,658 | 1,658 | |
| 038 Health - Employee Health & Wellness | | 64,669 | 64,669 | |
| 048 Internal Audit | | 25,711 | 25,711 | |
| Total Allocated Additions: | | 156,797 | 156,797 | 156,797 |
| Total To Be Allocated: | 92,428,586 | 156,797 | | 92,585,383 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

| | Total | G&A | County Retire Match | Cnty Teach Retire Match | Health Insurance Match |
|---|------------|-----------|---------------------|-------------------------|------------------------|
| Other Expense & Cost | | | | | |
| 501174 Employer Group Health | 52,128,548 | 0 | 0 | 0 | 52,128,548 |
| 501175 Employer Dental Group | 2,957,589 | 0 | 0 | 0 | 2,957,589 |
| 501176 Employer Group Life | 3,131,797 | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 37,572 | 0 | 0 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 38,476 | 0 | 0 | 0 | 0 |
| 505207 Insurance-Unemployment Comp | 69,554 | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 200,000 | 0 | 0 | 0 | 0 |
| 531010 Transfer IOD Pensioner | 2,265,450 | 0 | 0 | 0 | 0 |
| 531011 Transfer IOD Employee | 2,307,200 | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pens | 18,890,100 | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pension | 10,402,300 | 0 | 3,501,900 | 6,900,400 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 92,428,586 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 92,428,586 | 0 | 3,501,900 | 6,900,400 | 55,086,137 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 92,428,586 | 0 | 3,501,900 | 6,900,400 | 55,086,137 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 156,797 | 156,797 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (156,797) | 5,940 | 11,703 | 93,491 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 156,797 | 0 | 5,940 | 11,703 | 93,491 |
| Total For 001 Administrative - Employee Benefits | | | | | |
| Schedule .3 Total | 92,585,383 | 0 | 3,507,840 | 6,912,103 | 55,179,628 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

| | Death Benefit Payments | Employee & Pension IOD Medical Expense | Unemployment Compensation | Life Insurance Match | Empl Tuition Reimburse |
|---|---------------------------|---|------------------------------|----------------------|---------------------------|
| Other Expense & Cost | | | | | |
| 501174 Employer Group Health | 0 | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 | 0 | 3,131,797 | 0 |
| 501177 Employer Pension | 0 | 0 | 0 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 0 | 0 | 0 | 0 | 38,476 |
| 505207 Insurance-Unemployment Comp | 0 | 0 | 69,554 | 0 | 0 |
| 531001 Transfer Operational | 200,000 | 0 | 0 | 0 | 0 |
| 531010 Transfer IOD Pensioner | 0 | 2,265,450 | 0 | 0 | 0 |
| 531011 Transfer IOD Employee | 0 | 2,307,200 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pens | 0 | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pension | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 200,000 | 4,572,650 | 69,554 | 3,131,797 | 38,476 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 200,000 | 4,572,650 | 69,554 | 3,131,797 | 38,476 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 335 | 7,750 | 113 | 5,316 | 62 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 335 | 7,750 | 113 | 5,316 | 62 |
| Total For 001 Administrative - Employee Benefits | | | | | |
| Schedule .3 Total | 200,335 | 4,580,400 | 69,667 | 3,137,113 | 38,538 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

| | TCRS Pension Contribution | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---|------------------------------|-----------------------------|-------------------------------|--------------------|
| Other Expense & Cost | | | | |
| 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 | 37,572 | 0 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 0 | 0 | 0 | 0 |
| 505207 Insurance-Unemployment Comp | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 0 | 0 | 0 | 0 |
| 531010 Transfer IOD Pensioner | 0 | 0 | 0 | 0 |
| 531011 Transfer IOD Employee | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pens | 0 | 8,873,000 | 5,424,700 | 4,592,400 |
| 531702 Transfer Guaranteed Pension | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 37,572 | 8,873,000 | 5,424,700 | 4,592,400 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 37,572 | 8,873,000 | 5,424,700 | 4,592,400 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 61 | 15,044 | 9,196 | 7,786 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 61 | 15,044 | 9,196 | 7,786 |
| Total For 001 Administrative - Employee Benefits | | | | |
| Schedule .3 Total | 37,633 | 8,888,044 | 5,433,896 | 4,600,186 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 3 | 0.032520 | 1,139 | | 1,139 | 1 | 1,140 |
| 003 Metropolitan Clerk | 6 | 0.065041 | 2,278 | | 2,278 | 4 | 2,282 |
| 004 Mayor's Office - Administration | 19 | 0.205962 | 7,213 | | 7,213 | 11 | 7,224 |
| 005 Election Commission | 17 | 0.184282 | 6,453 | | 6,453 | 10 | 6,463 |
| 006 Law | 15 | 0.162602 | 5,694 | | 5,694 | 9 | 5,703 |
| 007 Planning Commission | 38 | 0.411924 | 14,425 | | 14,425 | 21 | 14,446 |
| 008 Human Resources | 40 | 0.433604 | 15,184 | | 15,184 | 23 | 15,207 |
| 009 Register of Deeds | 18 | 0.195122 | 6,833 | | 6,833 | 11 | 6,844 |
| 010 General Services - Administration | 132 | 1.430894 | 50,108 | | 50,108 | 81 | 50,189 |
| 010 General Services - Facilities | 1 | 0.010840 | 380 | | 380 | | 380 |
| 011 Historical Commission | 4 | 0.043360 | 1,518 | | 1,518 | 2 | 1,520 |
| 014 Information Technology Service | 60 | 0.650407 | 22,777 | | 22,777 | 36 | 22,813 |
| 015 Finance - Administration | 78 | 0.845528 | 29,610 | | 29,610 | 48 | 29,658 |
| 016 Assessor of Property | 72 | 0.780488 | 27,332 | | 27,332 | 44 | 27,376 |
| 017 Trustee | 24 | 0.260163 | 9,111 | | 9,111 | 13 | 9,124 |
| 018 County Clerk | 56 | 0.607046 | 21,258 | | 21,258 | 33 | 21,291 |
| 019 District Attorney | 14 | 0.151762 | 5,315 | | 5,315 | 8 | 5,323 |
| 021 Public Defender | 22 | 0.238482 | 8,351 | | 8,351 | 13 | 8,364 |
| 022 Juvenile Court Clerk | 13 | 0.140921 | 4,935 | | 4,935 | 6 | 4,941 |
| 023 Circuit Court Clerk | 81 | 0.878049 | 30,748 | | 30,748 | 49 | 30,797 |
| 024 Criminal Court Clerk | 52 | 0.563686 | 19,740 | | 19,740 | 30 | 19,770 |
| 025 Clerk and Master - Chancery | 12 | 0.130081 | 4,555 | | 4,555 | 6 | 4,561 |
| 026 Juvenile Court | 58 | 0.628726 | 22,017 | | 22,017 | 34 | 22,051 |
| 027 General Sessions Court | 64 | 0.693767 | 24,295 | | 24,295 | 38 | 24,333 |
| 028 State Trial Courts | 55 | 0.596206 | 20,879 | | 20,879 | 34 | 20,913 |
| 029 Justice Integration Services | 1 | 0.010840 | 380 | | 380 | | 380 |
| 030 Sheriff's Office | 329 | 3.566396 | 124,892 | | 124,892 | 205 | 125,097 |
| 031 Police | 1,300 | 14.092141 | 493,493 | | 493,493 | 835 | 494,328 |
| 032 Fire | 877 | 9.506775 | 332,918 | | 332,918 | 561 | 333,479 |
| 033 Codes Administration | 93 | 1.008130 | 35,304 | | 35,304 | 56 | 35,360 |
| 034 Beer Board | 2 | 0.021680 | 759 | | 759 | 1 | 760 |
| 036 Soil and Water Conservation | 1 | 0.010840 | 380 | | 380 | | 380 |
| 037 Social Services | 143 | 1.550136 | 54,284 | | 54,284 | 88 | 54,372 |
| 038 Health | 329 | 3.566396 | 124,892 | | 124,892 | 205 | 125,097 |
| 039 Public Library | 183 | 1.983740 | 69,469 | | 69,469 | 113 | 69,582 |
| 040 Parks | 257 | 2.785908 | 97,560 | | 97,560 | 161 | 97,721 |
| 041 Arts Commission | 5 | 0.054201 | 1,898 | | 1,898 | 3 | 1,901 |
| 042 Public Works | 421 | 4.563686 | 159,816 | | 159,816 | 269 | 160,085 |
| 044 Human Relations Commission | 1 | 0.010840 | 380 | | 380 | | 380 |
| 045 Transportation Licensing | 1 | 0.010840 | 380 | | 380 | | 380 |
| 048 Internal Audit | 2 | 0.021680 | 759 | | 759 | 1 | 760 |
| 049 Office of Emergency Management | 1 | 0.010840 | 380 | | 380 | | 380 |
| 060 Farmer's Market | 9 | 0.097561 | 3,416 | | 3,416 | 4 | 3,420 |
| 061 Municipal Auditorium | 7 | 0.075881 | 2,657 | | 2,657 | 4 | 2,661 |
| 062 State Fair Board | 17 | 0.184282 | 6,453 | | 6,453 | 10 | 6,463 |
| 064 Sports Authority | 1 | 0.010840 | 380 | | 380 | | 380 |
| 065 Water and Sewer | 616 | 6.677507 | 233,840 | | 233,840 | 393 | 234,233 |
| 067 General Hospital | 516 | 5.593496 | 195,879 | | 195,879 | 329 | 196,208 |
| 069 Knowles Home | 33 | 0.357724 | 12,527 | | 12,527 | 19 | 12,546 |
| 070 Community Education Commission | 7 | 0.075881 | 2,657 | | 2,657 | 4 | 2,661 |
| 071 Convention Center Authority | 18 | 0.195122 | 6,833 | | 6,833 | 11 | 6,844 |
| 075 Metro Action Commission | 98 | 1.062331 | 37,202 | | 37,202 | 61 | 37,263 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 16 | 0.173442 | 6,074 | | 6,074 | 9 | 6,083 |
| 078 Metropolitan Transit Authority (MTA) | 1 | 0.010840 | 380 | | 380 | | 380 |
| 080 Metro Nashville Public Schools (MNPS) | 2,598 | 28.162599 | 986,221 | | 986,221 | 1,793 | 988,014 |
| 088 Airport Authority | 10 | 0.108401 | 3,796 | | 3,796 | 5 | 3,801 |
| 091 Emergency Communication Center | 29 | 0.314363 | 11,009 | | 11,009 | 17 | 11,026 |
| 901 Bordeaux Longterm Care | 348 | 3.772358 | 132,104 | | 132,104 | 218 | 132,322 |
| All Other | 1 | 0.010840 | 380 | | 380 | | 380 |
| Schedule .4 Total for County Retire Match | 9,225 | 100.000000 | 3,501,900 | | 3,501,900 | 5,940 | 3,507,840 |

Allocation Basis: Number of Retirees Receiving Checks (excl. Unknown) by Department
Allocation Source: FY 2018 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 6,900,400 | | 6,900,400 | 11,703 | 6,912,103 |
| Schedule .4 Total for Cnty Teach Retire Match | 100 | 100.000000 | 6,900,400 | | 6,900,400 | 11,703 | 6,912,103 |

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, 2018
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 |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council | 2 | 0.025487 | 14,040 | | 14,040 | 21 | 14,061 |
| 003 Metropolitan Clerk | 6 | 0.076462 | 42,120 | | 42,120 | 67 | 42,187 |
| 004 Mayor's Office - Administration | 17 | 0.216643 | 119,340 | | 119,340 | 198 | 119,538 |
| 005 Election Commission | 14 | 0.178412 | 98,280 | | 98,280 | 164 | 98,444 |
| 006 Law | 12 | 0.152925 | 84,240 | | 84,240 | 136 | 84,376 |
| 007 Planning Commission | 34 | 0.433287 | 238,681 | | 238,681 | 402 | 239,083 |
| 008 Human Resources | 35 | 0.446030 | 245,701 | | 245,701 | 414 | 246,115 |
| 009 Register of Deeds | 18 | 0.229387 | 126,360 | | 126,360 | 208 | 126,568 |
| 010 General Services - Administration | 114 | 1.452785 | 800,283 | | 800,283 | 1,353 | 801,636 |
| 010 General Services - Facilities | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 011 Historical Commission | 3 | 0.038231 | 21,060 | | 21,060 | 34 | 21,094 |
| 014 Information Technology Service | 52 | 0.662674 | 365,042 | | 365,042 | 617 | 365,659 |
| 015 Finance - Administration | 65 | 0.828342 | 456,302 | | 456,302 | 772 | 457,074 |
| 016 Assessor of Property | 64 | 0.815598 | 449,281 | | 449,281 | 760 | 450,041 |
| 017 Trustee | 19 | 0.242131 | 133,381 | | 133,381 | 220 | 133,601 |
| 018 County Clerk | 48 | 0.611699 | 336,961 | | 336,961 | 571 | 337,532 |
| 019 District Attorney | 11 | 0.140181 | 77,220 | | 77,220 | 124 | 77,344 |
| 021 Public Defender | 19 | 0.242131 | 133,381 | | 133,381 | 220 | 133,601 |
| 022 Juvenile Court Clerk | 10 | 0.127437 | 70,200 | | 70,200 | 114 | 70,314 |
| 023 Circuit Court Clerk | 68 | 0.866573 | 477,362 | | 477,362 | 808 | 478,170 |
| 024 Criminal Court Clerk | 43 | 0.547980 | 301,861 | | 301,861 | 509 | 302,370 |
| 025 Clerk and Master - Chancery | 9 | 0.114694 | 63,180 | | 63,180 | 103 | 63,283 |
| 026 Juvenile Court | 48 | 0.611699 | 336,961 | | 336,961 | 571 | 337,532 |
| 027 General Sessions Court | 55 | 0.700905 | 386,101 | | 386,101 | 652 | 386,753 |
| 028 State Trial Courts | 44 | 0.560724 | 308,881 | | 308,881 | 522 | 309,403 |
| 029 Justice Integration Services | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 030 Sheriff's Office | 281 | 3.580986 | 1,972,627 | | 1,972,627 | 3,344 | 1,975,971 |
| 031 Police | 1,184 | 15.088569 | 8,311,710 | | 8,311,710 | 14,106 | 8,325,816 |
| 032 Fire | 795 | 10.131260 | 5,580,920 | | 5,580,920 | 9,470 | 5,590,390 |
| 033 Codes Administration | 80 | 1.019498 | 561,602 | | 561,602 | 950 | 562,552 |
| 034 Beer Board | 2 | 0.025487 | 14,040 | | 14,040 | 21 | 14,061 |
| 036 Soil and Water Conservation | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 037 Social Services | 118 | 1.503759 | 828,363 | | 828,363 | 1,400 | 829,763 |
| 038 Health | 285 | 3.631961 | 2,000,707 | | 2,000,707 | 3,389 | 2,004,096 |
| 039 Public Library | 147 | 1.873327 | 1,031,943 | | 1,031,943 | 1,750 | 1,033,693 |
| 040 Parks | 220 | 2.803619 | 1,544,405 | | 1,544,405 | 2,615 | 1,547,020 |
| 041 Arts Commission | 4 | 0.050975 | 28,080 | | 28,080 | 45 | 28,125 |
| 042 Public Works | 356 | 4.536766 | 2,499,129 | | 2,499,129 | 4,237 | 2,503,366 |
| 044 Human Relations Commission | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 045 Transportation Licensing | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 048 Internal Audit | 2 | 0.025487 | 14,040 | | 14,040 | 21 | 14,061 |
| 060 Farmer's Market | 8 | 0.101950 | 56,160 | | 56,160 | 91 | 56,251 |
| 061 Municipal Auditorium | 7 | 0.089206 | 49,140 | | 49,140 | 79 | 49,219 |
| 062 State Fair Board | 15 | 0.191156 | 105,300 | | 105,300 | 174 | 105,474 |
| 064 Sports Authority | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 065 Water and Sewer | 528 | 6.728686 | 3,706,573 | | 3,706,573 | 6,291 | 3,712,864 |
| 067 General Hospital | 428 | 5.454314 | 3,004,571 | | 3,004,571 | 5,095 | 3,009,666 |
| 069 Knowles Home | 27 | 0.344081 | 189,541 | | 189,541 | 320 | 189,861 |
| 070 Community Education Commission | 7 | 0.089206 | 49,140 | | 49,140 | 79 | 49,219 |
| 071 Convention Center Authority | 16 | 0.203900 | 112,321 | | 112,321 | 189 | 112,510 |
| 075 Metro Action Commission | 84 | 1.070473 | 589,682 | | 589,682 | 997 | 590,679 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 076 Nashville Career Advancement Center | 14 | 0.178412 | 98,280 | | 98,280 | 164 | 98,444 |
| 078 Metropolitan Transit Authority (MTA) | 1 | 0.012744 | 7,020 | | 7,020 | 11 | 7,031 |
| 080 Metro Nashville Public Schools (MNPS) | 2,092 | 26.659869 | 14,685,897 | | 14,685,897 | 25,107 | 14,711,004 |
| 088 Airport Authority | 7 | 0.089206 | 49,140 | | 49,140 | 79 | 49,219 |
| 091 Emergency Communication Center | 24 | 0.305849 | 168,480 | | 168,480 | 282 | 168,762 |
| 901 Bordeaux Longterm Care | 299 | 3.810373 | 2,098,987 | | 2,098,987 | 3,559 | 2,102,546 |
| Schedule .4 Total for Health Insurance Match | 7,847 | 100.000000 | 55,086,137 | | 55,086,137 | 93,491 | 55,179,628 |

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2018 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Death Benefit Payments

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 031 Police | 100,000 | 50.000000 | 100,000 | | 100,000 | 159 | 100,159 |
| 032 Fire | 100,000 | 50.000000 | 100,000 | | 100,000 | 176 | 100,176 |
| Schedule .4 Total for Death Benefit Payments | 200,000 | 100.000000 | 200,000 | | 200,000 | 335 | 200,335 |

Allocation Basis: Death Benefit Payments by Department
Allocation Source: FY 2018 Death Benefit Payments - Finance-Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Employee & Pension IOD Medical Expense

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 005 Election Commission | 4,663.93 | 0.102078 | 4,668 | | 4,668 | 6 | 4,674 |
| 008 Human Resources | 561.86 | 0.012297 | 562 | | 562 | | 562 |
| 009 Register of Deeds | 251.60 | 0.005507 | 252 | | 252 | | 252 |
| 011 Historical Commission | 476.48 | 0.010429 | 477 | | 477 | | 477 |
| 015 Finance - Administration | 161.92 | 0.003544 | 162 | | 162 | | 162 |
| 016 Assessor of Property | 5,113.35 | 0.111915 | 5,117 | | 5,117 | 7 | 5,124 |
| 019 District Attorney | 3,052.65 | 0.066813 | 3,055 | | 3,055 | 4 | 3,059 |
| 022 Juvenile Court Clerk | 1,257.16 | 0.027515 | 1,258 | | 1,258 | 1 | 1,259 |
| 023 Circuit Court Clerk | 697.64 | 0.015269 | 698 | | 698 | | 698 |
| 024 Criminal Court Clerk | 6.75 | 0.000148 | 7 | | 7 | | 7 |
| 026 Juvenile Court | 13,098.53 | 0.286685 | 13,109 | | 13,109 | 19 | 13,128 |
| 027 General Sessions Court | 1,384.21 | 0.030296 | 1,385 | | 1,385 | 2 | 1,387 |
| 030 Sheriff's Office | 164,525.89 | 3.600941 | 164,658 | | 164,658 | 276 | 164,934 |
| 031 Police | 1,354,012.39 | 29.634961 | 1,355,103 | | 1,355,103 | 2,296 | 1,357,399 |
| 032 Fire | 2,687,038.26 | 58.810595 | 2,689,204 | | 2,689,204 | 4,596 | 2,693,800 |
| 033 Codes Administration | 14,841.08 | 0.324823 | 14,853 | | 14,853 | 22 | 14,875 |
| 034 Beer Board | 4,266.73 | 0.093385 | 4,270 | | 4,270 | 6 | 4,276 |
| 037 Social Services | 6,253.45 | 0.136868 | 6,258 | | 6,258 | 9 | 6,267 |
| 038 Health | 21,230.82 | 0.464674 | 21,248 | | 21,248 | 33 | 21,281 |
| 039 Public Library | 7,783.90 | 0.170364 | 7,790 | | 7,790 | 12 | 7,802 |
| 040 Parks | 136,108.91 | 2.978985 | 136,219 | | 136,219 | 226 | 136,445 |
| 042 Public Works | 140,005.37 | 3.064266 | 140,118 | | 140,118 | 233 | 140,351 |
| 045 Transportation Licensing | 717.21 | 0.015697 | 718 | | 718 | 1 | 719 |
| 060 Farmer's Market | 161.92 | 0.003544 | 162 | | 162 | | 162 |
| 091 Emergency Communication Center | 1,297.64 | 0.028401 | 1,299 | | 1,299 | 1 | 1,300 |
| Schedule .4 Total for Employee & Pension IOD Medical Expense | 4,568,969.65 | 100.000000 | 4,572,650 | | 4,572,650 | 7,750 | 4,580,400 |

Allocation Basis: General Fund Medical Expense Allocation by Benefiting Department
Allocation Source: FY 2018 IOD Summary Report - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 016 Assessor of Property | 2.44 | 0.003796 | 3 | | 3 | | 3 |
| 026 Juvenile Court | 275.00 | 0.427816 | 298 | | 298 | | 298 |
| 027 General Sessions Court | 6,528.54 | 10.156403 | 7,064 | | 7,064 | 12 | 7,076 |
| 028 State Trial Courts | 2,233.86 | 3.475200 | 2,417 | | 2,417 | 4 | 2,421 |
| 030 Sheriff's Office | 6,431.00 | 10.004661 | 6,959 | | 6,959 | 12 | 6,971 |
| 031 Police | 11,377.98 | 17.700642 | 12,312 | | 12,312 | 19 | 12,331 |
| 032 Fire | 275.00 | 0.427816 | 298 | | 298 | | 298 |
| 033 Codes Administration | 683.03 | 1.062585 | 739 | | 739 | 1 | 740 |
| 037 Social Services | (7.33) | (0.011403) | (8) | | (8) | | (8) |
| 038 Health | 180.23 | 0.280383 | 195 | | 195 | | 195 |
| 039 Public Library | 9,181.00 | 14.282816 | 9,934 | | 9,934 | 16 | 9,950 |
| 040 Parks | 3,461.58 | 5.385155 | 3,746 | | 3,746 | 5 | 3,751 |
| 042 Public Works | 3,107.10 | 4.833693 | 3,362 | | 3,362 | 4 | 3,366 |
| 062 State Fair Board | 275.00 | 0.427816 | 298 | | 298 | | 298 |
| 065 Water and Sewer | 2,760.19 | 4.294008 | 2,987 | | 2,987 | 4 | 2,991 |
| 067 General Hospital | 13,055.03 | 20.309616 | 14,124 | | 14,124 | 30 | 14,154 |
| 071 Convention Center Authority | 4,508.96 | 7.014557 | 4,879 | | 4,879 | 6 | 4,885 |
| All Other | (48.57) | (0.075560) | (53) | | (53) | | (53) |
| Schedule .4 Total for Unemployment Compensation | 64,280.04 | 100.000000 | 69,554 | | 69,554 | 113 | 69,667 |

Allocation Basis: Unemployment Benefits by Benefiting Department
Allocation Source: FY 2018 Benefit Charges by Location Report - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 3 | 0.039195 | 1,228 | | 1,228 | 1 | 1,229 |
| 003 Metropolitan Clerk | 5 | 0.065325 | 2,046 | | 2,046 | 3 | 2,049 |
| 004 Mayor's Office - Administration | 17 | 0.222106 | 6,956 | | 6,956 | 11 | 6,967 |
| 005 Election Commission | 17 | 0.222106 | 6,956 | | 6,956 | 11 | 6,967 |
| 006 Law | 13 | 0.169846 | 5,319 | | 5,319 | 8 | 5,327 |
| 007 Planning Commission | 32 | 0.418082 | 13,093 | | 13,093 | 19 | 13,112 |
| 008 Human Resources | 36 | 0.470342 | 14,730 | | 14,730 | 21 | 14,751 |
| 009 Register of Deeds | 15 | 0.195976 | 6,138 | | 6,138 | 9 | 6,147 |
| 010 General Services - Administration | 109 | 1.424092 | 44,600 | | 44,600 | 71 | 44,671 |
| 011 Historical Commission | 4 | 0.052260 | 1,637 | | 1,637 | 2 | 1,639 |
| 014 Information Technology Service | 52 | 0.679383 | 21,277 | | 21,277 | 33 | 21,310 |
| 015 Finance - Administration | 67 | 0.875359 | 27,414 | | 27,414 | 44 | 27,458 |
| 016 Assessor of Property | 62 | 0.810034 | 25,369 | | 25,369 | 40 | 25,409 |
| 017 Trustee | 21 | 0.274366 | 8,593 | | 8,593 | 13 | 8,606 |
| 018 County Clerk | 46 | 0.600993 | 18,822 | | 18,822 | 29 | 18,851 |
| 019 District Attorney | 12 | 0.156781 | 4,910 | | 4,910 | 6 | 4,916 |
| 021 Public Defender | 18 | 0.235171 | 7,365 | | 7,365 | 11 | 7,376 |
| 022 Juvenile Court Clerk | 9 | 0.117586 | 3,683 | | 3,683 | 5 | 3,688 |
| 023 Circuit Court Clerk | 69 | 0.901489 | 28,233 | | 28,233 | 46 | 28,279 |
| 024 Criminal Court Clerk | 38 | 0.496472 | 15,548 | | 15,548 | 25 | 15,573 |
| 025 Clerk and Master - Chancery | 11 | 0.143716 | 4,501 | | 4,501 | 6 | 4,507 |
| 026 Juvenile Court | 52 | 0.679383 | 21,277 | | 21,277 | 33 | 21,310 |
| 027 General Sessions Court | 51 | 0.666318 | 20,868 | | 20,868 | 34 | 20,902 |
| 028 State Trial Courts | 45 | 0.587928 | 18,413 | | 18,413 | 29 | 18,442 |
| 029 Justice Integration Services | 1 | 0.013065 | 409 | | 409 | | 409 |
| 030 Sheriff's Office | 268 | 3.501437 | 109,658 | | 109,658 | 182 | 109,840 |
| 031 Police | 1,121 | 14.645937 | 458,681 | | 458,681 | 776 | 459,457 |
| 032 Fire | 691 | 9.027959 | 282,737 | | 282,737 | 479 | 283,216 |
| 033 Codes Administration | 70 | 0.914554 | 28,642 | | 28,642 | 47 | 28,689 |
| 034 Beer Board | 1 | 0.013065 | 409 | | 409 | | 409 |
| 036 Soil and Water Conservation | 1 | 0.013065 | 409 | | 409 | | 409 |
| 037 Social Services | 119 | 1.554743 | 48,691 | | 48,691 | 79 | 48,770 |
| 038 Health | 293 | 3.828064 | 119,887 | | 119,887 | 200 | 120,087 |
| 039 Public Library | 166 | 2.168801 | 67,922 | | 67,922 | 111 | 68,033 |
| 040 Parks | 196 | 2.560753 | 80,198 | | 80,198 | 130 | 80,328 |
| 041 Arts Commission | 5 | 0.065325 | 2,046 | | 2,046 | 3 | 2,049 |
| 042 Public Works | 269 | 3.514502 | 110,067 | | 110,067 | 182 | 110,249 |
| 045 Transportation Licensing | 1 | 0.013065 | 409 | | 409 | | 409 |
| 048 Internal Audit | 2 | 0.026130 | 818 | | 818 | 1 | 819 |
| 049 Office of Emergency Management | 1 | 0.013065 | 409 | | 409 | | 409 |
| 060 Farmer's Market | 4 | 0.052260 | 1,637 | | 1,637 | 2 | 1,639 |
| 061 Municipal Auditorium | 6 | 0.078390 | 2,455 | | 2,455 | 4 | 2,459 |
| 062 State Fair Board | 15 | 0.195976 | 6,138 | | 6,138 | 9 | 6,147 |
| 064 Sports Authority | 1 | 0.013065 | 409 | | 409 | | 409 |
| 065 Water and Sewer | 453 | 5.918474 | 185,355 | | 185,355 | 313 | 185,668 |
| 067 General Hospital | 444 | 5.800888 | 181,672 | | 181,672 | 305 | 181,977 |
| 069 Knowles Home | 31 | 0.405017 | 12,684 | | 12,684 | 19 | 12,703 |
| 070 Community Education Commission | 7 | 0.091455 | 2,864 | | 2,864 | 4 | 2,868 |
| 071 Convention Center Authority | 13 | 0.169846 | 5,319 | | 5,319 | 8 | 5,327 |
| 075 Metro Action Commission | 87 | 1.136661 | 35,598 | | 35,598 | 56 | 35,654 |
| 076 Nashville Career Advancement Center | 15 | 0.195976 | 6,138 | | 6,138 | 9 | 6,147 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 0.013065 | 409 | | 409 | | 409 |
| 080 Metro Nashville Public Schools (MNPS) | 2,222 | 29.030576 | 909,177 | | 909,177 | 1,655 | 910,832 |
| 088 Airport Authority | 5 | 0.065325 | 2,046 | | 2,046 | 3 | 2,049 |
| 091 Emergency Communication Center | 27 | 0.352757 | 11,048 | | 11,048 | 17 | 11,065 |
| 901 Bordeaux Longterm Care | 314 | 4.102430 | 128,480 | | 128,480 | 212 | 128,692 |
| Schedule .4 Total for Life Insurance Match | 7,654 | 100.000000 | 3,131,797 | | 3,131,797 | 5,316 | 3,137,113 |

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2018 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Empl Tuition Reimburse

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 010 General Services - Administration | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| 015 Finance - Administration | 2,500.00 | 6.497599 | 2,500 | | 2,500 | 4 | 2,504 |
| 016 Assessor of Property | 1,500.00 | 3.898559 | 1,500 | | 1,500 | 2 | 1,502 |
| 019 District Attorney | 996.00 | 2.588643 | 996 | | 996 | 1 | 997 |
| 023 Circuit Court Clerk | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| 025 Clerk and Master - Chancery | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| 027 General Sessions Court | 1,500.00 | 3.898559 | 1,500 | | 1,500 | 2 | 1,502 |
| 028 State Trial Courts | 1,479.75 | 3.845929 | 1,480 | | 1,480 | 2 | 1,482 |
| 030 Sheriff's Office | 2,500.00 | 6.497599 | 2,500 | | 2,500 | 4 | 2,504 |
| 031 Police | 4,000.00 | 10.396159 | 4,000 | | 4,000 | 5 | 4,005 |
| 032 Fire | 11,500.00 | 29.888956 | 11,500 | | 11,500 | 30 | 11,530 |
| 037 Social Services | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| 038 Health | 2,000.00 | 5.198079 | 2,000 | | 2,000 | 3 | 2,003 |
| 039 Public Library | 3,500.00 | 9.096639 | 3,500 | | 3,500 | 4 | 3,504 |
| 040 Parks | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| 075 Metro Action Commission | 4,000.00 | 10.396159 | 4,000 | | 4,000 | 5 | 4,005 |
| 091 Emergency Communication Center | 500.00 | 1.299520 | 500 | | 500 | | 500 |
| Schedule .4 Total for Empl Tuition Reimburse | 38,475.75 | 100.000000 | 38,476 | | 38,476 | 62 | 38,538 |

Allocation Basis: Tuition Assistance Reimbursements by Benefiting Department
Allocation Source: FY 2018 Employee Tuition Assistance Program Tracking - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 37,572 | | 37,572 | 61 | 37,633 |
| Schedule .4 Total for TCRS Pension Contribution | 100 | 100.000000 | 37,572 | | 37,572 | 61 | 37,633 |

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, 2018
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Police/Fire Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 031 Police | 32 | 48.484848 | 4,302,061 | | 4,302,061 | 7,289 | 4,309,350 |
| 032 Fire | 34 | 51.515152 | 4,570,939 | | 4,570,939 | 7,755 | 4,578,694 |
| Schedule .4 Total for Police/Fire Retire Match | 66 | 100.000000 | 8,873,000 | | 8,873,000 | 15,044 | 8,888,044 |

Allocation Basis: Number of Police/Fire Retirees by Department
Allocation Source: FY 2018 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 010 General Services - Facilities | 1 | 2.777778 | 150,686 | | 150,686 | 253 | 150,939 |
| 017 Trustee | 1 | 2.777778 | 150,686 | | 150,686 | 253 | 150,939 |
| 031 Police | 3 | 8.333333 | 452,058 | | 452,058 | 759 | 452,817 |
| 040 Parks | 3 | 8.333333 | 452,058 | | 452,058 | 759 | 452,817 |
| 042 Public Works | 12 | 33.333333 | 1,808,234 | | 1,808,234 | 3,087 | 1,811,321 |
| 065 Water and Sewer | 5 | 13.888889 | 753,431 | | 753,431 | 1,273 | 754,704 |
| 080 Metro Nashville Public Schools (MNPS) | 11 | 30.555556 | 1,657,547 | | 1,657,547 | 2,812 | 1,660,359 |
| Schedule .4 Total for Civil Service Retire Match | 36 | 100.000000 | 5,424,700 | | 5,424,700 | 9,196 | 5,433,896 |

Allocation Basis: Number of Civil Service Retirees (excl. Unknown) by Department
Allocation Source: FY 2018 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 4,592,400 | | 4,592,400 | 7,786 | 4,600,186 |
| Schedule .4 Total for Teacher Pens Match | 100 | 100.000000 | 4,592,400 | | 4,592,400 | 7,786 | 4,600,186 |

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, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Total | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---------------------------------------|------------|---------------------|-------------------------|------------------------|------------------------|
| 002 Metropolitan Council | 16,430 | 1,140 | 0 | 14,061 | 0 |
| 003 Metropolitan Clerk | 46,518 | 2,282 | 0 | 42,187 | 0 |
| 004 Mayor's Office - Administration | 133,729 | 7,224 | 0 | 119,538 | 0 |
| 005 Election Commission | 116,548 | 6,463 | 0 | 98,444 | 0 |
| 006 Law | 95,406 | 5,703 | 0 | 84,376 | 0 |
| 007 Planning Commission | 266,641 | 14,446 | 0 | 239,083 | 0 |
| 008 Human Resources | 276,635 | 15,207 | 0 | 246,115 | 0 |
| 009 Register of Deeds | 139,811 | 6,844 | 0 | 126,568 | 0 |
| 010 General Services - Administration | 896,996 | 50,189 | 0 | 801,636 | 0 |
| 010 General Services - Facilities | 158,350 | 380 | 0 | 7,031 | 0 |
| 011 Historical Commission | 24,730 | 1,520 | 0 | 21,094 | 0 |
| 014 Information Technology Service | 409,782 | 22,813 | 0 | 365,659 | 0 |
| 015 Finance - Administration | 516,856 | 29,658 | 0 | 457,074 | 0 |
| 016 Assessor of Property | 509,455 | 27,376 | 0 | 450,041 | 0 |
| 017 Trustee | 302,270 | 9,124 | 0 | 133,601 | 0 |
| 018 County Clerk | 377,674 | 21,291 | 0 | 337,532 | 0 |
| 019 District Attorney | 91,639 | 5,323 | 0 | 77,344 | 0 |
| 021 Public Defender | 149,341 | 8,364 | 0 | 133,601 | 0 |
| 022 Juvenile Court Clerk | 80,202 | 4,941 | 0 | 70,314 | 0 |
| 023 Circuit Court Clerk | 538,444 | 30,797 | 0 | 478,170 | 0 |
| 024 Criminal Court Clerk | 337,720 | 19,770 | 0 | 302,370 | 0 |
| 025 Clerk and Master - Chancery | 72,851 | 4,561 | 0 | 63,283 | 0 |
| 026 Juvenile Court | 394,319 | 22,051 | 0 | 337,532 | 0 |
| 027 General Sessions Court | 441,953 | 24,333 | 0 | 386,753 | 0 |
| 028 State Trial Courts | 352,661 | 20,913 | 0 | 309,403 | 0 |
| 029 Justice Integration Services | 7,820 | 380 | 0 | 7,031 | 0 |
| 030 Sheriff's Office | 2,385,317 | 125,097 | 0 | 1,975,971 | 0 |
| 031 Police | 15,515,662 | 494,328 | 0 | 8,325,816 | 100,159 |
| 032 Fire | 13,591,583 | 333,479 | 0 | 5,590,390 | 100,176 |
| 033 Codes Administration | 642,216 | 35,360 | 0 | 562,552 | 0 |
| 034 Beer Board | 19,506 | 760 | 0 | 14,061 | 0 |
| 036 Soil and Water Conservation | 7,820 | 380 | 0 | 7,031 | 0 |
| 037 Social Services | 939,664 | 54,372 | 0 | 829,763 | 0 |
| 038 Health | 2,272,759 | 125,097 | 0 | 2,004,096 | 0 |
| 039 Public Library | 1,192,564 | 69,582 | 0 | 1,033,693 | 0 |
| 040 Parks | 2,318,582 | 97,721 | 0 | 1,547,020 | 0 |
| 041 Arts Commission | 32,075 | 1,901 | 0 | 28,125 | 0 |
| 042 Public Works | 4,728,738 | 160,085 | 0 | 2,503,366 | 0 |
| 044 Human Relations Commission | 7,411 | 380 | 0 | 7,031 | 0 |
| 045 Transportation Licensing | 8,539 | 380 | 0 | 7,031 | 0 |
| 048 Internal Audit | 15,640 | 760 | 0 | 14,061 | 0 |
| 049 Office of Emergency Management | 789 | 380 | 0 | 0 | 0 |
| 060 Farmer's Market | 61,472 | 3,420 | 0 | 56,251 | 0 |
| 061 Municipal Auditorium | 54,339 | 2,661 | 0 | 49,219 | 0 |
| 062 State Fair Board | 118,382 | 6,463 | 0 | 105,474 | 0 |
| 064 Sports Authority | 7,820 | 380 | 0 | 7,031 | 0 |
| 065 Water and Sewer | 4,890,460 | 234,233 | 0 | 3,712,864 | 0 |
| 067 General Hospital | 3,402,005 | 196,208 | 0 | 3,009,666 | 0 |
| 069 Knowles Home | 215,110 | 12,546 | 0 | 189,861 | 0 |
| 070 Community Education Commission | 54,748 | 2,661 | 0 | 49,219 | 0 |
| 071 Convention Center Authority | 129,566 | 6,844 | 0 | 112,510 | 0 |
| 075 Metro Action Commission | 667,601 | 37,263 | 0 | 590,679 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Total | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---|-------------------|---------------------|-------------------------|------------------------|------------------------|
| 076 Nashville Career Advancement Center | 110,674 | 6,083 | 0 | 98,444 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 7,820 | 380 | 0 | 7,031 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 29,820,131 | 988,014 | 6,912,103 | 14,711,004 | 0 |
| 088 Airport Authority | 55,069 | 3,801 | 0 | 49,219 | 0 |
| 091 Emergency Communication Center | 192,653 | 11,026 | 0 | 168,762 | 0 |
| 901 Bordeaux Longterm Care | 2,363,560 | 132,322 | 0 | 2,102,546 | 0 |
| All Other | 327 | 380 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 92,585,383 | 3,507,840 | 6,912,103 | 55,179,628 | 200,335 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Employee & Pension IOD Medical Expense | Unemployment Compensation | Life Insurance Match | Empl Tuition Reimburse | TCRS Pension Contribution |
|---------------------------------------|---|------------------------------|----------------------|---------------------------|------------------------------|
| 002 Metropolitan Council | 0 | 0 | 1,229 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 2,049 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 6,967 | 0 | 0 |
| 005 Election Commission | 4,674 | 0 | 6,967 | 0 | 0 |
| 006 Law | 0 | 0 | 5,327 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 13,112 | 0 | 0 |
| 008 Human Resources | 562 | 0 | 14,751 | 0 | 0 |
| 009 Register of Deeds | 252 | 0 | 6,147 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 44,671 | 500 | 0 |
| 010 General Services - Facilities | 0 | 0 | 0 | 0 | 0 |
| 011 Historical Commission | 477 | 0 | 1,639 | 0 | 0 |
| 014 Information Technology Service | 0 | 0 | 21,310 | 0 | 0 |
| 015 Finance - Administration | 162 | 0 | 27,458 | 2,504 | 0 |
| 016 Assessor of Property | 5,124 | 3 | 25,409 | 1,502 | 0 |
| 017 Trustee | 0 | 0 | 8,606 | 0 | 0 |
| 018 County Clerk | 0 | 0 | 18,851 | 0 | 0 |
| 019 District Attorney | 3,059 | 0 | 4,916 | 997 | 0 |
| 021 Public Defender | 0 | 0 | 7,376 | 0 | 0 |
| 022 Juvenile Court Clerk | 1,259 | 0 | 3,688 | 0 | 0 |
| 023 Circuit Court Clerk | 698 | 0 | 28,279 | 500 | 0 |
| 024 Criminal Court Clerk | 7 | 0 | 15,573 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 4,507 | 500 | 0 |
| 026 Juvenile Court | 13,128 | 298 | 21,310 | 0 | 0 |
| 027 General Sessions Court | 1,387 | 7,076 | 20,902 | 1,502 | 0 |
| 028 State Trial Courts | 0 | 2,421 | 18,442 | 1,482 | 0 |
| 029 Justice Integration Services | 0 | 0 | 409 | 0 | 0 |
| 030 Sheriff's Office | 164,934 | 6,971 | 109,840 | 2,504 | 0 |
| 031 Police | 1,357,399 | 12,331 | 459,457 | 4,005 | 0 |
| 032 Fire | 2,693,800 | 298 | 283,216 | 11,530 | 0 |
| 033 Codes Administration | 14,875 | 740 | 28,689 | 0 | 0 |
| 034 Beer Board | 4,276 | 0 | 409 | 0 | 0 |
| 036 Soil and Water Conservation | 0 | 0 | 409 | 0 | 0 |
| 037 Social Services | 6,267 | (8) | 48,770 | 500 | 0 |
| 038 Health | 21,281 | 195 | 120,087 | 2,003 | 0 |
| 039 Public Library | 7,802 | 9,950 | 68,033 | 3,504 | 0 |
| 040 Parks | 136,445 | 3,751 | 80,328 | 500 | 0 |
| 041 Arts Commission | 0 | 0 | 2,049 | 0 | 0 |
| 042 Public Works | 140,351 | 3,366 | 110,249 | 0 | 0 |
| 044 Human Relations Commission | 0 | 0 | 0 | 0 | 0 |
| 045 Transportation Licensing | 719 | 0 | 409 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 819 | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 | 409 | 0 | 0 |
| 060 Farmer's Market | 162 | 0 | 1,639 | 0 | 0 |
| 061 Municipal Auditorium | 0 | 0 | 2,459 | 0 | 0 |
| 062 State Fair Board | 0 | 298 | 6,147 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 409 | 0 | 0 |
| 065 Water and Sewer | 0 | 2,991 | 185,668 | 0 | 0 |
| 067 General Hospital | 0 | 14,154 | 181,977 | 0 | 0 |
| 069 Knowles Home | 0 | 0 | 12,703 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 2,868 | 0 | 0 |
| 071 Convention Center Authority | 0 | 4,885 | 5,327 | 0 | 0 |
| 075 Metro Action Commission | 0 | 0 | 35,654 | 4,005 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Employee & Pension IOD Medical Expense | Unemployment Compensation | Life Insurance Match | Empl Tuition Reimburse | TCRS Pension Contribution |
|--|---|------------------------------|----------------------|---------------------------|------------------------------|
| 076 Nashville Career Advancement Center | 0 | 0 | 6,147 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 0 | 409 | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 0 | 0 | 910,832 | 0 | 37,633 |
| 088 Airport Authority | 0 | 0 | 2,049 | 0 | 0 |
| 091 Emergency Communication Center | 1,300 | 0 | 11,065 | 500 | 0 |
| 901 Bordeaux Longterm Care | 0 | 0 | 128,692 | 0 | 0 |
| All Other | 0 | (53) | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 4,580,400 | 69,667 | 3,137,113 | 38,538 | 37,633 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---------------------------------------|--------------------------|----------------------------|--------------------|
| 002 Metropolitan Council | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 |
| 006 Law | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 |
| 008 Human Resources | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 150,939 | 0 |
| 011 Historical Commission | 0 | 0 | 0 |
| 014 Information Technology Service | 0 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 |
| 016 Assessor of Property | 0 | 0 | 0 |
| 017 Trustee | 0 | 150,939 | 0 |
| 018 County Clerk | 0 | 0 | 0 |
| 019 District Attorney | 0 | 0 | 0 |
| 021 Public Defender | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 0 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 0 |
| 031 Police | 4,309,350 | 452,817 | 0 |
| 032 Fire | 4,578,694 | 0 | 0 |
| 033 Codes Administration | 0 | 0 | 0 |
| 034 Beer Board | 0 | 0 | 0 |
| 036 Soil and Water Conservation | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 |
| 039 Public Library | 0 | 0 | 0 |
| 040 Parks | 0 | 452,817 | 0 |
| 041 Arts Commission | 0 | 0 | 0 |
| 042 Public Works | 0 | 1,811,321 | 0 |
| 044 Human Relations Commission | 0 | 0 | 0 |
| 045 Transportation Licensing | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 | 0 |
| 060 Farmer's Market | 0 | 0 | 0 |
| 061 Municipal Auditorium | 0 | 0 | 0 |
| 062 State Fair Board | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 |
| 065 Water and Sewer | 0 | 754,704 | 0 |
| 067 General Hospital | 0 | 0 | 0 |
| 069 Knowles Home | 0 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 0 |
| 071 Convention Center Authority | 0 | 0 | 0 |
| 075 Metro Action Commission | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

| Receiving Department | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---|--------------------------|----------------------------|--------------------|
| 076 Nashville Career Advancement Center | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 0 | 1,660,359 | 4,600,186 |
| 088 Airport Authority | 0 | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 | 0 |
| 901 Bordeaux Longterm Care | 0 | 0 | 0 |
| All Other | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 8,888,044 | 5,433,896 | 4,600,186 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 **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, 2018
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,226,185 | | | 1,226,185 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 8 | 8 | |
| 015 Finance - Accountability | | 27 | 27 | |
| 015 Finance - Grants & Cost Planning | | 109 | 109 | |
| 015 Finance - Office of Mgmt & Budget | | 947 | 947 | |
| 015 Finance - Operations | | 72 | 72 | |
| 015 Finance - Property Administration | | 248 | 248 | |
| 015 Finance - Treasury | | 32 | 32 | |
| 048 Internal Audit | | 538 | 538 | |
| Total Allocated Additions: | | <u>1,981</u> | 1,981 | 1,981 |
| Total To Be Allocated: | <u>1,226,185</u> | <u>1,981</u> | | <u>1,228,166</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental**

| | Total | G&A | Metro Southeast | STEM |
|---|-----------|---------|-----------------|---------|
| Other Expense & Cost | | | | |
| 502339 Recording | 240 | 240 | 0 | 0 |
| 505231 Rent Building & Land | 1,225,945 | 0 | 640,679 | 585,266 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,226,185 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 1,226,185 | 240 | 640,679 | 585,266 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | (240) | 125 | 115 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,226,185 | 0 | 640,804 | 585,381 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 1,981 | 1,981 | 0 | 0 |
| Reallocate Admin Costs | | (1,981) | 1,040 | 941 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 1,981 | 0 | 1,040 | 941 |
| Total For 001 Administrative - Facility Rental | | | | |
| Schedule .3 Total | 1,228,166 | 0 | 641,844 | 586,322 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 5.381925 | 34,488 | | 34,488 | 51 | 34,539 |
| 008 Human Resources | 1,977.00 | 1.019945 | 6,536 | | 6,536 | 9 | 6,545 |
| 010 General Services | 2,164.00 | 1.116419 | 7,154 | | 7,154 | 9 | 7,163 |
| 010 General Services - Facilities | 221.00 | 0.114015 | 730 | | 730 | | 730 |
| 010 General Services - Fleet Management | 61,853.00 | 31.910293 | 204,482 | | 204,482 | 388 | 204,870 |
| 014 Information Technology Service | 14,629.00 | 7.547180 | 48,362 | | 48,362 | 72 | 48,434 |
| 027 General Sessions Court | 11,647.00 | 6.008750 | 38,505 | | 38,505 | 59 | 38,564 |
| 030 Sheriff's Office | 2,073.00 | 1.069472 | 6,853 | | 6,853 | 9 | 6,862 |
| 031 Police | 27,229.00 | 14.047587 | 90,018 | | 90,018 | 143 | 90,161 |
| 032 Fire | 13,078.00 | 6.747010 | 43,235 | | 43,235 | 65 | 43,300 |
| 036 Soil and Water Conservation | 792.00 | 0.408597 | 2,619 | | 2,619 | 2 | 2,621 |
| 038 Health | 3,896.00 | 2.009967 | 12,880 | | 12,880 | 17 | 12,897 |
| 042 Public Works | 1,513.00 | 0.780565 | 5,002 | | 5,002 | 7 | 5,009 |
| 048 Internal Audit | 2,677.00 | 1.381079 | 8,850 | | 8,850 | 11 | 8,861 |
| 049 Office of Emergency Management | 17,471.00 | 9.013383 | 57,758 | | 57,758 | 87 | 57,845 |
| 076 Nashville Career Advancement Center | 4,765.00 | 2.458289 | 15,753 | | 15,753 | 24 | 15,777 |
| All Other | 17,417.00 | 8.985524 | 57,579 | | 57,579 | 87 | 57,666 |
| Schedule .4 Total for Metro Southeast | 193,834.00 | 100.000000 | 640,804 | | 640,804 | 1,040 | 641,844 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental**

Activity - STEM

| 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 | 585,381 | | 585,381 | 941 | 586,322 |
| Schedule .4 Total for STEM | 100 | 100.000000 | 585,381 | | 585,381 | 941 | 586,322 |

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, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

| Receiving Department | Total | Metro Southeast | STEM |
|---|------------------|-----------------|----------------|
| 005 Election Commission | 34,539 | 34,539 | 0 |
| 008 Human Resources | 6,545 | 6,545 | 0 |
| 010 General Services | 7,163 | 7,163 | 0 |
| 010 General Services - Facilities | 730 | 730 | 0 |
| 010 General Services - Fleet Management | 204,870 | 204,870 | 0 |
| 014 Information Technology Service | 48,434 | 48,434 | 0 |
| 027 General Sessions Court | 38,564 | 38,564 | 0 |
| 030 Sheriff's Office | 6,862 | 6,862 | 0 |
| 031 Police | 90,161 | 90,161 | 0 |
| 032 Fire | 43,300 | 43,300 | 0 |
| 036 Soil and Water Conservation | 2,621 | 2,621 | 0 |
| 038 Health | 12,897 | 12,897 | 0 |
| 042 Public Works | 5,009 | 5,009 | 0 |
| 048 Internal Audit | 8,861 | 8,861 | 0 |
| 049 Office of Emergency Management | 57,845 | 57,845 | 0 |
| 076 Nashville Career Advancement Center | 15,777 | 15,777 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 586,322 | 0 | 586,322 |
| All Other | 57,666 | 57,666 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 1,228,166 | 641,844 | 586,322 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 4,507,500 | | | 4,507,500 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 8 | 8 | |
| 006 Law | | 223,801 | 223,801 | |
| 015 Finance - Accountability | | 100 | 100 | |
| 015 Finance - Grants & Cost Planning | | 407 | 407 | |
| 015 Finance - Office of Mgmt & Budget | | 3,396 | 3,396 | |
| 015 Finance - Operations | | 19 | 19 | |
| 015 Finance - Property Administration | | 909 | 909 | |
| 015 Finance - Treasury | | 121 | 121 | |
| 048 Internal Audit | | 1,980 | 1,980 | |
| Total Allocated Additions: | | 230,741 | 230,741 | 230,741 |
| Total To Be Allocated: | 4,507,500 | 230,741 | | 4,738,241 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Insurance

| | Total | G&A | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|---|-----------|-----------|-----------------------|--------------------------|-------------------------|
| Other Expense & Cost | | | | | |
| 505951 Insurance-Buildings | 707,500 | 0 | 707,500 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 2,032,100 | 0 | 0 | 2,032,100 | 0 |
| 505957 Insurance-Premium J&L | 1,767,900 | 0 | 0 | 0 | 1,767,900 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 4,507,500 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 4,507,500 | 0 | 707,500 | 2,032,100 | 1,767,900 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,507,500 | 0 | 707,500 | 2,032,100 | 1,767,900 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 230,741 | 230,741 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (230,741) | 36,213 | 104,035 | 90,493 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 230,741 | 0 | 36,213 | 104,035 | 90,493 |
| Total For 001 Administrative - Insurance | | | | | |
| Schedule .3 Total | 4,738,241 | 0 | 743,713 | 2,136,135 | 1,858,393 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 5,000 | 0.706714 | 5,000 | | 5,000 | 254 | 5,254 |
| 007 Planning Commission | 2,800 | 0.395760 | 2,800 | | 2,800 | 142 | 2,942 |
| 010 General Services - Facilities | 166,400 | 23.519435 | 166,400 | | 166,400 | 8,512 | 174,912 |
| 026 Juvenile Court | 12,300 | 1.738516 | 12,300 | | 12,300 | 627 | 12,927 |
| 030 Sheriff's Office | 80,100 | 11.321555 | 80,100 | | 80,100 | 4,096 | 84,196 |
| 032 Fire | 71,500 | 10.106007 | 71,500 | | 71,500 | 3,656 | 75,156 |
| 037 Social Services | 9,600 | 1.356890 | 9,600 | | 9,600 | 488 | 10,088 |
| 038 Health | 26,100 | 3.689046 | 26,100 | | 26,100 | 1,334 | 27,434 |
| 039 Public Library | 128,900 | 18.219081 | 128,900 | | 128,900 | 6,598 | 135,498 |
| 040 Parks | 204,800 | 28.946996 | 204,800 | | 204,800 | 10,506 | 215,306 |
| Schedule .4 Total for Insurance - Buildings | 707,500 | 100.000000 | 707,500 | | 707,500 | 36,213 | 743,713 |

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2018 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 400 | 0.017483 | 355 | | 355 | 18 | 373 |
| 005 Election Commission | 400 | 0.017483 | 355 | | 355 | 18 | 373 |
| 006 Law | 600 | 0.026224 | 533 | | 533 | 26 | 559 |
| 007 Planning Commission | 400 | 0.017483 | 355 | | 355 | 18 | 373 |
| 008 Human Resources | 600 | 0.026224 | 533 | | 533 | 26 | 559 |
| 010 General Services - Facilities | 26,000 | 1.136364 | 23,092 | | 23,092 | 1,181 | 24,273 |
| 015 Finance - Administration | 800 | 0.034965 | 711 | | 711 | 35 | 746 |
| 016 Assessor of Property | 17,300 | 0.756119 | 15,365 | | 15,365 | 784 | 16,149 |
| 018 County Clerk | 1,900 | 0.083042 | 1,687 | | 1,687 | 86 | 1,773 |
| 019 District Attorney | 4,200 | 0.183566 | 3,730 | | 3,730 | 190 | 3,920 |
| 021 Public Defender | 600 | 0.026224 | 533 | | 533 | 26 | 559 |
| 022 Juvenile Court Clerk | 400 | 0.017483 | 355 | | 355 | 18 | 373 |
| 023 Circuit Court Clerk | 3,800 | 0.166084 | 3,375 | | 3,375 | 172 | 3,547 |
| 024 Criminal Court Clerk | 500 | 0.021853 | 444 | | 444 | 22 | 466 |
| 026 Juvenile Court | 14,700 | 0.642483 | 13,056 | | 13,056 | 664 | 13,720 |
| 027 General Sessions Court | 400 | 0.017483 | 355 | | 355 | 18 | 373 |
| 028 State Trial Courts | 6,300 | 0.275350 | 5,595 | | 5,595 | 285 | 5,880 |
| 029 Justice Integration Services | 100 | 0.004371 | 89 | | 89 | 4 | 93 |
| 030 Sheriff's Office | 139,900 | 6.114510 | 124,253 | | 124,253 | 6,354 | 130,607 |
| 031 Police | 905,100 | 39.558563 | 803,872 | | 803,872 | 41,209 | 845,081 |
| 032 Fire | 331,400 | 14.484266 | 294,335 | | 294,335 | 15,067 | 309,402 |
| 033 Codes Administration | 33,000 | 1.442308 | 29,309 | | 29,309 | 1,498 | 30,807 |
| 034 Beer Board | 1,000 | 0.043706 | 888 | | 888 | 44 | 932 |
| 037 Social Services | 30,700 | 1.341783 | 27,266 | | 27,266 | 1,393 | 28,659 |
| 038 Health | 35,600 | 1.555944 | 31,618 | | 31,618 | 1,616 | 33,234 |
| 039 Public Library | 53,300 | 2.329545 | 47,339 | | 47,339 | 2,419 | 49,758 |
| 040 Parks | 501,800 | 21.931818 | 445,676 | | 445,676 | 22,813 | 468,489 |
| 042 Public Works | 148,300 | 6.481643 | 131,713 | | 131,713 | 6,739 | 138,452 |
| 045 Transportation Licensing | 800 | 0.034965 | 711 | | 711 | 35 | 746 |
| 049 Office of Emergency Management | 25,700 | 1.123252 | 22,826 | | 22,826 | 1,167 | 23,993 |
| 070 Community Education Commission | 300 | 0.013112 | 266 | | 266 | 13 | 279 |
| 091 Emergency Communication Center | 1,700 | 0.074301 | 1,510 | | 1,510 | 77 | 1,587 |
| Schedule .4 Total for Insurance - Liab/PropDmg | 2,288,000 | 100.000000 | 2,032,100 | | 2,032,100 | 104,035 | 2,136,135 |

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2018 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 15,900 | 0.796673 | 14,084 | | 14,084 | 718 | 14,802 |
| 003 Metropolitan Clerk | 3,100 | 0.155326 | 2,746 | | 2,746 | 139 | 2,885 |
| 004 Mayor's Office - Administration | 11,700 | 0.586231 | 10,364 | | 10,364 | 529 | 10,893 |
| 005 Election Commission | 10,300 | 0.516084 | 9,124 | | 9,124 | 464 | 9,588 |
| 006 Law | 16,100 | 0.806694 | 14,262 | | 14,262 | 727 | 14,989 |
| 007 Planning Commission | 13,400 | 0.671410 | 11,870 | | 11,870 | 604 | 12,474 |
| 008 Human Resources | 17,800 | 0.891873 | 15,767 | | 15,767 | 806 | 16,573 |
| 010 General Services - Facilities | 27,900 | 1.397936 | 24,714 | | 24,714 | 1,263 | 25,977 |
| 011 Historical Commission | 2,600 | 0.130274 | 2,303 | | 2,303 | 116 | 2,419 |
| 014 Information Technology Service | 3,100 | 0.155326 | 2,746 | | 2,746 | 139 | 2,885 |
| 015 Finance - Administration | 35,500 | 1.778735 | 31,446 | | 31,446 | 1,607 | 33,053 |
| 016 Assessor of Property | 27,700 | 1.387915 | 24,537 | | 24,537 | 1,252 | 25,789 |
| 017 Trustee | 8,900 | 0.445936 | 7,884 | | 7,884 | 400 | 8,284 |
| 018 County Clerk | 23,700 | 1.187494 | 20,994 | | 20,994 | 1,072 | 22,066 |
| 019 District Attorney | 27,600 | 1.382904 | 24,448 | | 24,448 | 1,248 | 25,696 |
| 021 Public Defender | 23,200 | 1.162441 | 20,551 | | 20,551 | 1,050 | 21,601 |
| 022 Juvenile Court Clerk | 9,800 | 0.491031 | 8,681 | | 8,681 | 442 | 9,123 |
| 023 Circuit Court Clerk | 17,300 | 0.866820 | 15,325 | | 15,325 | 782 | 16,107 |
| 024 Criminal Court Clerk | 28,100 | 1.407957 | 24,891 | | 24,891 | 1,272 | 26,163 |
| 025 Clerk and Master - Chancery | 6,500 | 0.325684 | 5,758 | | 5,758 | 293 | 6,051 |
| 026 Juvenile Court | 33,900 | 1.698567 | 30,029 | | 30,029 | 1,536 | 31,565 |
| 027 General Sessions Court | 37,500 | 1.878946 | 33,218 | | 33,218 | 1,697 | 34,915 |
| 028 State Trial Courts | 27,000 | 1.352841 | 23,917 | | 23,917 | 1,221 | 25,138 |
| 029 Justice Integration Services | 6,600 | 0.330694 | 5,846 | | 5,846 | 297 | 6,143 |
| 030 Sheriff's Office | 59,400 | 2.976250 | 52,617 | | 52,617 | 2,688 | 55,305 |
| 031 Police | 547,800 | 27.447642 | 485,248 | | 485,248 | 24,931 | 510,179 |
| 032 Fire | 363,200 | 18.198216 | 321,726 | | 321,726 | 16,469 | 338,195 |
| 033 Codes Administration | 30,700 | 1.538230 | 27,194 | | 27,194 | 1,389 | 28,583 |
| 034 Beer Board | 1,400 | 0.070147 | 1,240 | | 1,240 | 64 | 1,304 |
| 035 Agricultural Extension | 3,100 | 0.155326 | 2,746 | | 2,746 | 139 | 2,885 |
| 036 Soil and Water Conservation | 400 | 0.020042 | 354 | | 354 | 18 | 372 |
| 037 Social Services | 27,900 | 1.397936 | 24,714 | | 24,714 | 1,263 | 25,977 |
| 038 Health | 83,300 | 4.173765 | 73,788 | | 73,788 | 3,774 | 77,562 |
| 039 Public Library | 99,700 | 4.995491 | 88,315 | | 88,315 | 4,515 | 92,830 |
| 040 Parks | 188,700 | 9.454855 | 167,152 | | 167,152 | 8,552 | 175,704 |
| 041 Arts Commission | 1,900 | 0.095200 | 1,683 | | 1,683 | 86 | 1,769 |
| 042 Public Works | 83,300 | 4.173765 | 73,788 | | 73,788 | 3,774 | 77,562 |
| 044 Human Relations Commission | 1,400 | 0.070147 | 1,240 | | 1,240 | 64 | 1,304 |
| 045 Transportation Licensing | 1,300 | 0.065137 | 1,152 | | 1,152 | 58 | 1,210 |
| 047 Criminal Justice Planning | 1,000 | 0.050105 | 886 | | 886 | 44 | 930 |
| 048 Internal Audit | 4,300 | 0.215452 | 3,809 | | 3,809 | 194 | 4,003 |
| 070 Community Education Commission | 4,500 | 0.225473 | 3,986 | | 3,986 | 203 | 4,189 |
| 091 Emergency Communication Center | 57,300 | 2.871029 | 50,757 | | 50,757 | 2,594 | 53,351 |
| Schedule .4 Total for Insurance - Premium J&L | 1,995,800 | 100.000000 | 1,767,900 | | 1,767,900 | 90,493 | 1,858,393 |

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2018 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance**

| Receiving Department | Total | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|-------------------------------------|------------------|-----------------------|--------------------------|-------------------------|
| 002 Metropolitan Council | 14,802 | 0 | 0 | 14,802 |
| 003 Metropolitan Clerk | 3,258 | 0 | 373 | 2,885 |
| 004 Mayor's Office - Administration | 10,893 | 0 | 0 | 10,893 |
| 005 Election Commission | 15,215 | 5,254 | 373 | 9,588 |
| 006 Law | 15,548 | 0 | 559 | 14,989 |
| 007 Planning Commission | 15,789 | 2,942 | 373 | 12,474 |
| 008 Human Resources | 17,132 | 0 | 559 | 16,573 |
| 010 General Services - Facilities | 225,162 | 174,912 | 24,273 | 25,977 |
| 011 Historical Commission | 2,419 | 0 | 0 | 2,419 |
| 014 Information Technology Service | 2,885 | 0 | 0 | 2,885 |
| 015 Finance - Administration | 33,799 | 0 | 746 | 33,053 |
| 016 Assessor of Property | 41,938 | 0 | 16,149 | 25,789 |
| 017 Trustee | 8,284 | 0 | 0 | 8,284 |
| 018 County Clerk | 23,839 | 0 | 1,773 | 22,066 |
| 019 District Attorney | 29,616 | 0 | 3,920 | 25,696 |
| 021 Public Defender | 22,160 | 0 | 559 | 21,601 |
| 022 Juvenile Court Clerk | 9,496 | 0 | 373 | 9,123 |
| 023 Circuit Court Clerk | 19,654 | 0 | 3,547 | 16,107 |
| 024 Criminal Court Clerk | 26,629 | 0 | 466 | 26,163 |
| 025 Clerk and Master - Chancery | 6,051 | 0 | 0 | 6,051 |
| 026 Juvenile Court | 58,212 | 12,927 | 13,720 | 31,565 |
| 027 General Sessions Court | 35,288 | 0 | 373 | 34,915 |
| 028 State Trial Courts | 31,018 | 0 | 5,880 | 25,138 |
| 029 Justice Integration Services | 6,236 | 0 | 93 | 6,143 |
| 030 Sheriff's Office | 270,108 | 84,196 | 130,607 | 55,305 |
| 031 Police | 1,355,260 | 0 | 845,081 | 510,179 |
| 032 Fire | 722,753 | 75,156 | 309,402 | 338,195 |
| 033 Codes Administration | 59,390 | 0 | 30,807 | 28,583 |
| 034 Beer Board | 2,236 | 0 | 932 | 1,304 |
| 035 Agricultural Extension | 2,885 | 0 | 0 | 2,885 |
| 036 Soil and Water Conservation | 372 | 0 | 0 | 372 |
| 037 Social Services | 64,724 | 10,088 | 28,659 | 25,977 |
| 038 Health | 138,230 | 27,434 | 33,234 | 77,562 |
| 039 Public Library | 278,086 | 135,498 | 49,758 | 92,830 |
| 040 Parks | 859,499 | 215,306 | 468,489 | 175,704 |
| 041 Arts Commission | 1,769 | 0 | 0 | 1,769 |
| 042 Public Works | 216,014 | 0 | 138,452 | 77,562 |
| 044 Human Relations Commission | 1,304 | 0 | 0 | 1,304 |
| 045 Transportation Licensing | 1,956 | 0 | 746 | 1,210 |
| 047 Criminal Justice Planning | 930 | 0 | 0 | 930 |
| 048 Internal Audit | 4,003 | 0 | 0 | 4,003 |
| 049 Office of Emergency Management | 23,993 | 0 | 23,993 | 0 |
| 070 Community Education Commission | 4,468 | 0 | 279 | 4,189 |
| 091 Emergency Communication Center | 54,938 | 0 | 1,587 | 53,351 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 4,738,241 | 743,713 | 2,136,135 | 1,858,393 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 total accounting transactions processed 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 directly to the Finance Grants and Cost Planning Program.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 835,334 | | | 835,334 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 9 | 9 | |
| 015 Finance - Accountability | | 19 | 19 | |
| 015 Finance - Grants & Cost Planning | | 73 | 73 | |
| 015 Finance - Office of Mgmt & Budget | | 912 | 912 | |
| 015 Finance - Operations | | 62 | 62 | |
| 015 Finance - Property Administration | | 167 | 167 | |
| 015 Finance - Treasury | | 19 | 19 | |
| 048 Internal Audit | | 367 | 367 | |
| Total Allocated Additions: | | 1,628 | 1,628 | 1,628 |
| Total To Be Allocated: | 835,334 | 1,628 | | 836,962 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Post Audits

| | Total | G&A | Post Audits | Management Consultant |
|---|---------|---------|-------------|-----------------------|
| Other Expense & Cost | | | | |
| 502224 Accounting Service | 776,810 | 0 | 751,000 | 25,810 |
| 502229 Management Consultant | 57,429 | 0 | 48,949 | 8,480 |
| 502883 Registration | 1,095 | 0 | 1,095 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 835,334 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 835,334 | 0 | 801,044 | 34,290 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 835,334 | 0 | 801,044 | 34,290 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 1,628 | 1,628 | 0 | 0 |
| Reallocate Admin Costs | | (1,628) | 1,565 | 63 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 1,628 | 0 | 1,565 | 63 |
| Total For 001 Administrative - Post Audits | | | | |
| Schedule .3 Total | 836,962 | 0 | 802,609 | 34,353 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 28 | 0.001436 | 12 | | 12 | | 12 |
| 001 Administrative - Employee Benefits | 468 | 0.023995 | 192 | | 192 | | 192 |
| 001 Administrative - Facility Rental | 20 | 0.001025 | 8 | | 8 | | 8 |
| 001 Administrative - Insurance | 20 | 0.001025 | 8 | | 8 | | 8 |
| 001 Administrative - Post Audits | 21 | 0.001077 | 9 | | 9 | | 9 |
| 002 Metropolitan Council | 492 | 0.025225 | 202 | | 202 | | 202 |
| 003 Metropolitan Clerk | 671 | 0.034402 | 276 | | 276 | | 276 |
| 003 Metropolitan Clerk - Records Center | 301 | 0.015432 | 124 | | 124 | | 124 |
| 004 Mayor's Office | 1,080 | 0.055372 | 444 | | 444 | | 444 |
| 004 Mayor's Office - Administration | 849 | 0.043529 | 349 | | 349 | | 349 |
| 005 Election Commission | 940 | 0.048194 | 386 | | 386 | | 386 |
| 006 Law | 5,678 | 0.291113 | 2,332 | | 2,332 | 3 | 2,335 |
| 007 Planning Commission | 6,343 | 0.325208 | 2,605 | | 2,605 | 3 | 2,608 |
| 008 Human Resources | 11,514 | 0.590327 | 4,729 | | 4,729 | 8 | 4,737 |
| 009 Register of Deeds | 363 | 0.018611 | 149 | | 149 | | 149 |
| 010 General Services | 3,699 | 0.189649 | 1,519 | | 1,519 | 2 | 1,521 |
| 010 General Services - Administration | 542 | 0.027789 | 223 | | 223 | | 223 |
| 010 General Services - Facilities | 12,257 | 0.628420 | 5,034 | | 5,034 | 8 | 5,042 |
| 010 General Services - Fleet Management | 57,326 | 2.939123 | 23,544 | | 23,544 | 42 | 23,586 |
| 010 General Services - Mail Services | 493 | 0.025276 | 202 | | 202 | | 202 |
| 011 Historical Commission | 1,193 | 0.061165 | 490 | | 490 | | 490 |
| 014 Information Technology Service | 13,563 | 0.695379 | 5,570 | | 5,570 | 8 | 5,578 |
| 015 Finance | 245 | 0.012561 | 101 | | 101 | | 101 |
| 015 Finance - Accountability | 375 | 0.019226 | 154 | | 154 | | 154 |
| 015 Finance - Administration | 1,518 | 0.077828 | 623 | | 623 | | 623 |
| 015 Finance - Business Assistance | 438 | 0.022456 | 180 | | 180 | | 180 |
| 015 Finance - Grants & Cost Planning | 374 | 0.019175 | 154 | | 154 | | 154 |
| 015 Finance - Office of Mgmt & Budget | 756 | 0.038760 | 310 | | 310 | | 310 |
| 015 Finance - Operations | 830 | 0.042554 | 341 | | 341 | | 341 |
| 015 Finance - Payroll | 531 | 0.027225 | 218 | | 218 | | 218 |
| 015 Finance - Property Administration | 306 | 0.015689 | 126 | | 126 | | 126 |
| 015 Finance - Purchasing | 517 | 0.026507 | 212 | | 212 | | 212 |
| 015 Finance - Treasury | 3,790 | 0.194315 | 1,557 | | 1,557 | 2 | 1,559 |
| 016 Assessor of Property | 1,375 | 0.070497 | 565 | | 565 | | 565 |
| 017 Trustee | 607 | 0.031121 | 249 | | 249 | | 249 |
| 018 County Clerk | 1,398 | 0.071676 | 574 | | 574 | | 574 |
| 019 District Attorney | 3,179 | 0.162988 | 1,306 | | 1,306 | 2 | 1,308 |
| 021 Public Defender | 2,830 | 0.145095 | 1,162 | | 1,162 | 1 | 1,163 |
| 022 Juvenile Court Clerk | 689 | 0.035325 | 283 | | 283 | | 283 |
| 023 Circuit Court Clerk | 1,132 | 0.058038 | 465 | | 465 | | 465 |
| 024 Criminal Court Clerk | 1,629 | 0.083519 | 669 | | 669 | 1 | 670 |
| 025 Clerk and Master - Chancery | 647 | 0.033172 | 266 | | 266 | | 266 |
| 026 Juvenile Court | 7,826 | 0.401242 | 3,214 | | 3,214 | 4 | 3,218 |
| 027 General Sessions Court | 6,059 | 0.310647 | 2,488 | | 2,488 | 3 | 2,491 |
| 028 State Trial Courts | 5,590 | 0.286601 | 2,296 | | 2,296 | 3 | 2,299 |
| 029 Justice Integration Services | 1,083 | 0.055526 | 445 | | 445 | | 445 |
| 030 Sheriff's Office | 19,410 | 0.995157 | 7,972 | | 7,972 | 11 | 7,983 |
| 030 Sheriff's Office - Security Services | 3,344 | 0.171448 | 1,373 | | 1,373 | 2 | 1,375 |
| 031 Police | 73,783 | 3.782878 | 30,303 | | 30,303 | 58 | 30,361 |
| 032 Fire | 25,287 | 1.296473 | 10,385 | | 10,385 | 19 | 10,404 |
| 033 Codes Administration | 15,286 | 0.783718 | 6,278 | | 6,278 | 10 | 6,288 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,371 | 0.070292 | 563 | | 563 | | 563 |
| 035 Agricultural Extension | 439 | 0.022508 | 180 | | 180 | | 180 |
| 036 Soil and Water Conservation | 303 | 0.015535 | 124 | | 124 | | 124 |
| 037 Social Services | 5,949 | 0.305007 | 2,443 | | 2,443 | 3 | 2,446 |
| 038 Health | 45,300 | 2.322546 | 18,605 | | 18,605 | 34 | 18,639 |
| 038 Health - Employee Health & Wellness | 637 | 0.032659 | 262 | | 262 | | 262 |
| 039 Public Library | 37,261 | 1.910384 | 15,303 | | 15,303 | 27 | 15,330 |
| 040 Parks | 50,575 | 2.592997 | 20,771 | | 20,771 | 37 | 20,808 |
| 041 Arts Commission | 2,557 | 0.131098 | 1,050 | | 1,050 | 1 | 1,051 |
| 042 Public Works | 32,452 | 1.663825 | 13,328 | | 13,328 | 26 | 13,354 |
| 044 Human Relations Commission | 494 | 0.025328 | 203 | | 203 | | 203 |
| 047 Criminal Justice Planning | 364 | 0.018662 | 149 | | 149 | | 149 |
| 048 Internal Audit | 1,121 | 0.057474 | 460 | | 460 | | 460 |
| 049 Office of Emergency Management | 1,350 | 0.069215 | 554 | | 554 | | 554 |
| 051 Office of Family Safety | 2,031 | 0.104130 | 834 | | 834 | 1 | 835 |
| 060 Farmer's Market | 2,823 | 0.144736 | 1,159 | | 1,159 | 1 | 1,160 |
| 061 Municipal Auditorium | 4,560 | 0.233793 | 1,873 | | 1,873 | 2 | 1,875 |
| 062 State Fair Board | 8,376 | 0.429440 | 3,440 | | 3,440 | 5 | 3,445 |
| 064 Sports Authority | 3,338 | 0.171140 | 1,371 | | 1,371 | 2 | 1,373 |
| 065 Water and Sewer | 98,223 | 5.035925 | 40,340 | | 40,340 | 75 | 40,415 |
| 067 General Hospital | 11 | 0.000564 | 5 | | 5 | | 5 |
| 068 District Energy System (DES) | 2,187 | 0.112128 | 898 | | 898 | 1 | 899 |
| 070 Community Education Commission | 1,803 | 0.092440 | 740 | | 740 | 1 | 741 |
| 071 Convention Center Authority | 34,516 | 1.769647 | 14,176 | | 14,176 | 26 | 14,202 |
| 075 Metro Action Commission | 40,169 | 2.059478 | 16,497 | | 16,497 | 30 | 16,527 |
| 076 Nashville Career Advancement Center | 11,082 | 0.568178 | 4,551 | | 4,551 | 8 | 4,559 |
| 077 Metro Development & Housing Authorit | 26 | 0.001333 | 11 | | 11 | | 11 |
| 078 Metropolitan Transit Authority (MTA) | 981 | 0.050296 | 403 | | 403 | | 403 |
| 080 Metro Nashville Public Schools (MNPS) | 965,261 | 49.489245 | 396,430 | | 396,430 | 865 | 397,295 |
| 083 Industrial Development Board | 154 | 0.007896 | 63 | | 63 | | 63 |
| 090 Debt Service | 1,346 | 0.069010 | 553 | | 553 | | 553 |
| 091 Emergency Communication Center | 5,076 | 0.260248 | 2,085 | | 2,085 | 3 | 2,088 |
| 901 Bordeaux Longterm Care | 5 | 0.000256 | 2 | | 2 | | 2 |
| 902 Flood | 652 | 0.033428 | 268 | | 268 | | 268 |
| All Other | 288,957 | 14.814919 | 118,674 | | 118,674 | 227 | 118,901 |
| Schedule .4 Total for Post Audits | 1,950,445 | 99.999949 | 801,044 | | 801,044 | 1,565 | 802,609 |

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2018 Transaction Count Reports - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 015 Finance - Grants & Cost Planning | 100 | 100.000000 | 34,290 | | 34,290 | 63 | 34,353 |
| Schedule .4 Total for Management Consultant | 100 | 100.000000 | 34,290 | | 34,290 | 63 | 34,353 |

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, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

| Receiving Department | Total | Post Audits | Management Consultant |
|--|--------|-------------|-----------------------|
| 001 Administrative - Corporate Dues | 12 | 12 | 0 |
| 001 Administrative - Employee Benefits | 192 | 192 | 0 |
| 001 Administrative - Facility Rental | 8 | 8 | 0 |
| 001 Administrative - Insurance | 8 | 8 | 0 |
| 001 Administrative - Post Audits | 9 | 9 | 0 |
| 002 Metropolitan Council | 202 | 202 | 0 |
| 003 Metropolitan Clerk | 276 | 276 | 0 |
| 003 Metropolitan Clerk - Records Center | 124 | 124 | 0 |
| 004 Mayor's Office | 444 | 444 | 0 |
| 004 Mayor's Office - Administration | 349 | 349 | 0 |
| 005 Election Commission | 386 | 386 | 0 |
| 006 Law | 2,335 | 2,335 | 0 |
| 007 Planning Commission | 2,608 | 2,608 | 0 |
| 008 Human Resources | 4,737 | 4,737 | 0 |
| 009 Register of Deeds | 149 | 149 | 0 |
| 010 General Services | 1,521 | 1,521 | 0 |
| 010 General Services - Administration | 223 | 223 | 0 |
| 010 General Services - Facilities | 5,042 | 5,042 | 0 |
| 010 General Services - Fleet Management | 23,586 | 23,586 | 0 |
| 010 General Services - Mail Services | 202 | 202 | 0 |
| 011 Historical Commission | 490 | 490 | 0 |
| 014 Information Technology Service | 5,578 | 5,578 | 0 |
| 015 Finance | 101 | 101 | 0 |
| 015 Finance - Accountability | 154 | 154 | 0 |
| 015 Finance - Administration | 623 | 623 | 0 |
| 015 Finance - Business Assistance | 180 | 180 | 0 |
| 015 Finance - Grants & Cost Planning | 34,507 | 154 | 34,353 |
| 015 Finance - Office of Mgmt & Budget | 310 | 310 | 0 |
| 015 Finance - Operations | 341 | 341 | 0 |
| 015 Finance - Payroll | 218 | 218 | 0 |
| 015 Finance - Property Administration | 126 | 126 | 0 |
| 015 Finance - Purchasing | 212 | 212 | 0 |
| 015 Finance - Treasury | 1,559 | 1,559 | 0 |
| 016 Assessor of Property | 565 | 565 | 0 |
| 017 Trustee | 249 | 249 | 0 |
| 018 County Clerk | 574 | 574 | 0 |
| 019 District Attorney | 1,308 | 1,308 | 0 |
| 021 Public Defender | 1,163 | 1,163 | 0 |
| 022 Juvenile Court Clerk | 283 | 283 | 0 |
| 023 Circuit Court Clerk | 465 | 465 | 0 |
| 024 Criminal Court Clerk | 670 | 670 | 0 |
| 025 Clerk and Master - Chancery | 266 | 266 | 0 |
| 026 Juvenile Court | 3,218 | 3,218 | 0 |
| 027 General Sessions Court | 2,491 | 2,491 | 0 |
| 028 State Trial Courts | 2,299 | 2,299 | 0 |
| 029 Justice Integration Services | 445 | 445 | 0 |
| 030 Sheriff's Office | 7,983 | 7,983 | 0 |
| 030 Sheriff's Office - Security Services | 1,375 | 1,375 | 0 |
| 031 Police | 30,361 | 30,361 | 0 |
| 032 Fire | 10,404 | 10,404 | 0 |
| 033 Codes Administration | 6,288 | 6,288 | 0 |
| 034 Beer Board | 563 | 563 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

| Receiving Department | Total | Post Audits | Management Consultant |
|---|----------------|----------------|-----------------------|
| 035 Agricultural Extension | 180 | 180 | 0 |
| 036 Soil and Water Conservation | 124 | 124 | 0 |
| 037 Social Services | 2,446 | 2,446 | 0 |
| 038 Health | 18,639 | 18,639 | 0 |
| 038 Health - Employee Health & Wellness | 262 | 262 | 0 |
| 039 Public Library | 15,330 | 15,330 | 0 |
| 040 Parks | 20,808 | 20,808 | 0 |
| 041 Arts Commission | 1,051 | 1,051 | 0 |
| 042 Public Works | 13,354 | 13,354 | 0 |
| 044 Human Relations Commission | 203 | 203 | 0 |
| 047 Criminal Justice Planning | 149 | 149 | 0 |
| 048 Internal Audit | 460 | 460 | 0 |
| 049 Office of Emergency Management | 554 | 554 | 0 |
| 051 Office of Family Safety | 835 | 835 | 0 |
| 060 Farmer's Market | 1,160 | 1,160 | 0 |
| 061 Municipal Auditorium | 1,875 | 1,875 | 0 |
| 062 State Fair Board | 3,445 | 3,445 | 0 |
| 064 Sports Authority | 1,373 | 1,373 | 0 |
| 065 Water and Sewer | 40,415 | 40,415 | 0 |
| 067 General Hospital | 5 | 5 | 0 |
| 068 District Energy System (DES) | 899 | 899 | 0 |
| 070 Community Education Commission | 741 | 741 | 0 |
| 071 Convention Center Authority | 14,202 | 14,202 | 0 |
| 075 Metro Action Commission | 16,527 | 16,527 | 0 |
| 076 Nashville Career Advancement Center | 4,559 | 4,559 | 0 |
| 077 Metro Development & Housing Authority | 11 | 11 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 403 | 403 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 397,295 | 397,295 | 0 |
| 083 Industrial Development Board | 63 | 63 | 0 |
| 090 Debt Service | 553 | 553 | 0 |
| 091 Emergency Communication Center | 2,088 | 2,088 | 0 |
| 901 Bordeaux Longterm Care | 2 | 2 | 0 |
| 902 Flood | 268 | 268 | 0 |
| All Other | 118,901 | 118,901 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 836,962 | 802,609 | 34,353 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 176,808 | | | 176,808 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 124 | | 124 | |
| 003 Metropolitan Clerk - Records Center | | 23 | 23 | |
| 006 Law | | 818 | 818 | |
| 010 General Services - Fleet Management | | 241 | 241 | |
| 014 Information Technology Service | | 496 | 496 | |
| 015 Finance - Accountability | | 1 | 1 | |
| 015 Finance - Grants & Cost Planning | | 14 | 14 | |
| 015 Finance - Office of Mgmt & Budget | | -29 | -29 | |
| 015 Finance - Operations | | 378 | 378 | |
| 015 Finance - Payroll | | 49 | 49 | |
| 015 Finance - Property Administration | | 35 | 35 | |
| 015 Finance - Treasury | | 14 | 14 | |
| 030 Sheriff's Office - Security Services | | 22 | 22 | |
| 048 Internal Audit | | 77 | 77 | |
| Total Allocated Additions: | 124 | 2,139 | 2,263 | 2,263 |
| Total To Be Allocated: | 176,932 | 2,139 | | 179,071 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk - Records Center**

| | Total | G&A | Records & Storage | Records Requests |
|--|---------|---------|-------------------|------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 79,132 | 0 | 39,566 | 39,566 |
| 501102 Leave Pay | 10,834 | 0 | 5,417 | 5,417 |
| 501109 Longevity | 798 | 0 | 399 | 399 |
| 501134 Paid Family Leave | 2,517 | 0 | 1,258 | 1,259 |
| 501172 Employer OASDI | 5,389 | 0 | 2,694 | 2,695 |
| 501173 Employer SSN Medical | 1,260 | 0 | 630 | 630 |
| 501174 Employer Group Health | 17,040 | 0 | 8,520 | 8,520 |
| 501175 Employer Dental Group | 625 | 0 | 312 | 313 |
| 501176 Employer Group Life | 298 | 0 | 149 | 149 |
| 501177 Employer Pension | 11,354 | 0 | 5,677 | 5,677 |
| 501182 Cafe Plan Pre-Tax Savings | 486 | 0 | 243 | 243 |
| 502303 Refuse Disposal | 24,492 | 0 | 12,246 | 12,246 |
| 502883 Registration | 20 | 0 | 10 | 10 |
| 502884 Membership Dues | 151 | 0 | 75 | 76 |
| 502951 Info Systems Charge | 11,300 | 0 | 5,650 | 5,650 |
| 502957 Telecommnct'n Charge | 2,677 | 0 | 1,338 | 1,339 |
| 502977 Fleet Management | 1,800 | 0 | 900 | 900 |
| 503100 Offc & Admin Supply | 1,747 | 0 | 873 | 874 |
| 505233 Rent Equipment | 771 | 0 | 385 | 386 |
| 505252 Software License | 4,117 | 0 | 2,058 | 2,059 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 176,808 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 176,808 | 0 | 88,400 | 88,408 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 124 | 124 | 0 | 0 |
| Reallocate Admin Costs | | (124) | 62 | 62 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 176,932 | 0 | 88,462 | 88,470 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 2,139 | 2,139 | 0 | 0 |
| Reallocate Admin Costs | | (2,139) | 1,052 | 1,087 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 2,139 | 0 | 1,052 | 1,087 |
| Total For 003 Metropolitan Clerk - Records Center | | | | |
| Schedule .3 Total | 179,071 | 0 | 89,514 | 89,557 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 0.028712 | 25 | | 25 | | 25 |
| 003 Metropolitan Clerk | 306 | 0.675825 | 597 | | 597 | 5 | 602 |
| 003 Metropolitan Clerk - Records Center | 3 | 0.006626 | 6 | | 6 | | 6 |
| 005 Election Commission | 285 | 0.629445 | 556 | | 556 | 5 | 561 |
| 007 Planning Commission | 1,131 | 2.497902 | 2,210 | | 2,210 | 25 | 2,235 |
| 008 Human Resources | 2,640 | 5.830646 | 5,158 | | 5,158 | 59 | 5,217 |
| 009 Register of Deeds | 1,206 | 2.663545 | 2,357 | | 2,357 | 26 | 2,383 |
| 010 General Services - Administration | 6 | 0.013251 | 12 | | 12 | | 12 |
| 010 General Services - Facilities | 863 | 1.906003 | 1,686 | | 1,686 | 16 | 1,702 |
| 010 General Services - Fleet Management | 17 | 0.037546 | 33 | | 33 | | 33 |
| 014 Information Technology Service | 38 | 0.083926 | 74 | | 74 | | 74 |
| 015 Finance | 102 | 0.225275 | 199 | | 199 | 1 | 200 |
| 015 Finance - Administration | 8 | 0.017669 | 16 | | 16 | | 16 |
| 015 Finance - Operations | 830 | 1.833120 | 1,621 | | 1,621 | 16 | 1,637 |
| 015 Finance - Payroll | 157 | 0.346747 | 307 | | 307 | 2 | 309 |
| 015 Finance - Purchasing | 391 | 0.863554 | 764 | | 764 | 6 | 770 |
| 015 Finance - Treasury | 20 | 0.044172 | 39 | | 39 | | 39 |
| 016 Assessor of Property | 893 | 1.972260 | 1,744 | | 1,744 | 20 | 1,764 |
| 017 Trustee | 9 | 0.019877 | 18 | | 18 | | 18 |
| 018 County Clerk | 307 | 0.678033 | 599 | | 599 | 5 | 604 |
| 021 Public Defender | 3,596 | 7.942047 | 7,026 | | 7,026 | 82 | 7,108 |
| 022 Juvenile Court Clerk | 3,879 | 8.567075 | 7,578 | | 7,578 | 88 | 7,666 |
| 023 Circuit Court Clerk | 8,653 | 19.110823 | 16,912 | | 16,912 | 274 | 17,186 |
| 024 Criminal Court Clerk | 3,665 | 8.094439 | 7,160 | | 7,160 | 83 | 7,243 |
| 025 Clerk and Master - Chancery | 4,329 | 9.560935 | 8,458 | | 8,458 | 98 | 8,556 |
| 027 General Sessions Court | 36 | 0.079509 | 70 | | 70 | | 70 |
| 028 State Trial Courts | 46 | 0.101595 | 90 | | 90 | | 90 |
| 029 Justice Integration Services | 39 | 0.086135 | 76 | | 76 | | 76 |
| 031 Police | 2,361 | 5.214453 | 4,613 | | 4,613 | 50 | 4,663 |
| 032 Fire | 221 | 0.488096 | 431 | | 431 | 4 | 435 |
| 033 Codes Administration | 341 | 0.753125 | 666 | | 666 | 5 | 671 |
| 034 Beer Board | 216 | 0.477053 | 422 | | 422 | 4 | 426 |
| 037 Social Services | 153 | 0.337912 | 299 | | 299 | 2 | 301 |
| 038 Health | 5,007 | 11.058351 | 9,783 | | 9,783 | 112 | 9,895 |
| 039 Public Library | 2,077 | 4.587217 | 4,058 | | 4,058 | 46 | 4,104 |
| 040 Parks | 103 | 0.227484 | 201 | | 201 | 1 | 202 |
| 042 Public Works | 332 | 0.733248 | 648 | | 648 | 5 | 653 |
| 044 Human Relations Commission | 5 | 0.011043 | 10 | | 10 | | 10 |
| 045 Transportation Licensing | 109 | 0.240735 | 213 | | 213 | 1 | 214 |
| 048 Internal Audit | 22 | 0.048589 | 43 | | 43 | | 43 |
| 062 State Fair Board | 39 | 0.086135 | 76 | | 76 | | 76 |
| 064 Sports Authority | 14 | 0.030920 | 27 | | 27 | | 27 |
| 065 Water and Sewer | 154 | 0.340121 | 301 | | 301 | 2 | 303 |
| 068 District Energy System (DES) | 55 | 0.121472 | 107 | | 107 | | 107 |
| 075 Metro Action Commission | 307 | 0.678033 | 599 | | 599 | 5 | 604 |
| 076 Nashville Career Advancement Center | 198 | 0.437298 | 387 | | 387 | 4 | 391 |
| 091 Emergency Communication Center | 54 | 0.119263 | 105 | | 105 | | 105 |
| All Other | 42 | 0.092760 | 82 | | 82 | | 82 |
| Schedule .4 Total for Records & Storage | 45,278 | 100.000000 | 88,462 | | 88,462 | 1,052 | 89,514 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center

Activity - Records & Storage

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

Allocation Source: FY 2018 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 3 | 0.059137 | 52 | | 52 | | 52 |
| 003 Metropolitan Clerk - Records Center | 1 | 0.019712 | 17 | | 17 | | 17 |
| 005 Election Commission | 136 | 2.680859 | 2,372 | | 2,372 | 28 | 2,400 |
| 007 Planning Commission | 119 | 2.345752 | 2,075 | | 2,075 | 22 | 2,097 |
| 008 Human Resources | 59 | 1.163020 | 1,029 | | 1,029 | 9 | 1,038 |
| 010 General Services - Administration | 4 | 0.078849 | 70 | | 70 | | 70 |
| 010 General Services - Facilities | 1,271 | 25.054208 | 22,168 | | 22,168 | 360 | 22,528 |
| 010 General Services - Fleet Management | 7 | 0.137985 | 122 | | 122 | 0 | 122 |
| 014 Information Technology Service | 12 | 0.236546 | 209 | | 209 | 1 | 210 |
| 015 Finance | 8 | 0.157698 | 139 | | 139 | 0 | 139 |
| 015 Finance - Administration | 6 | 0.118273 | 105 | | 105 | | 105 |
| 015 Finance - Operations | 300 | 5.913661 | 5,232 | | 5,232 | 60 | 5,292 |
| 015 Finance - Payroll | 28 | 0.551942 | 488 | | 488 | 5 | 493 |
| 016 Assessor of Property | 166 | 3.272226 | 2,895 | | 2,895 | 32 | 2,927 |
| 017 Trustee | 6 | 0.118273 | 105 | | 105 | | 105 |
| 018 County Clerk | 69 | 1.360142 | 1,203 | | 1,203 | 12 | 1,215 |
| 021 Public Defender | 210 | 4.139562 | 3,663 | | 3,663 | 41 | 3,704 |
| 022 Juvenile Court Clerk | 556 | 10.959984 | 9,697 | | 9,697 | 117 | 9,814 |
| 023 Circuit Court Clerk | 94 | 1.852947 | 1,639 | | 1,639 | 16 | 1,655 |
| 024 Criminal Court Clerk | 249 | 4.908338 | 4,342 | | 4,342 | 48 | 4,390 |
| 025 Clerk and Master - Chancery | 300 | 5.913661 | 5,232 | | 5,232 | 60 | 5,292 |
| 027 General Sessions Court | 1 | 0.019712 | 17 | | 17 | | 17 |
| 030 Sheriff's Office - Security Services | 1 | 0.019712 | 17 | | 17 | | 17 |
| 031 Police | 196 | 3.863592 | 3,418 | | 3,418 | 38 | 3,456 |
| 032 Fire | 17 | 0.335107 | 296 | | 296 | 2 | 298 |
| 033 Codes Administration | 28 | 0.551942 | 488 | | 488 | 5 | 493 |
| 034 Beer Board | 6 | 0.118273 | 105 | | 105 | | 105 |
| 037 Social Services | 49 | 0.965898 | 855 | | 855 | 7 | 862 |
| 038 Health | 677 | 13.345161 | 11,806 | | 11,806 | 140 | 11,946 |
| 039 Public Library | 111 | 2.188054 | 1,935 | | 1,935 | 22 | 1,957 |
| 040 Parks | 57 | 1.123596 | 994 | | 994 | 8 | 1,002 |
| 042 Public Works | 29 | 0.571654 | 505 | | 505 | 5 | 510 |
| 044 Human Relations Commission | 1 | 0.019712 | 17 | | 17 | | 17 |
| 045 Transportation Licensing | 2 | 0.039424 | 35 | | 35 | | 35 |
| 048 Internal Audit | 4 | 0.078849 | 70 | | 70 | | 70 |
| 062 State Fair Board | 10 | 0.197122 | 174 | | 174 | 1 | 175 |
| 065 Water and Sewer | 41 | 0.808200 | 716 | | 716 | 5 | 721 |
| 075 Metro Action Commission | 123 | 2.424601 | 2,146 | | 2,146 | 24 | 2,170 |
| 076 Nashville Career Advancement Center | 104 | 2.050069 | 1,813 | | 1,813 | 19 | 1,832 |
| 091 Emergency Communication Center | 4 | 0.078849 | 70 | | 70 | | 70 |
| All Other | 8 | 0.157698 | 139 | | 139 | 0 | 139 |
| Schedule .4 Total for Records Requests | 5,073 | 100.000000 | 88,470 | | 88,470 | 1,087 | 89,557 |

Allocation Basis: Number of Records Requests by Benefiting Department
Allocation Source: FY 2018 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center**

| Receiving Department | Total | Records & Storage | Records Requests |
|--|--------|-------------------|------------------|
| 002 Metropolitan Council | 25 | 25 | 0 |
| 003 Metropolitan Clerk | 654 | 602 | 52 |
| 003 Metropolitan Clerk - Records Center | 23 | 6 | 17 |
| 005 Election Commission | 2,961 | 561 | 2,400 |
| 007 Planning Commission | 4,332 | 2,235 | 2,097 |
| 008 Human Resources | 6,255 | 5,217 | 1,038 |
| 009 Register of Deeds | 2,383 | 2,383 | 0 |
| 010 General Services - Administration | 82 | 12 | 70 |
| 010 General Services - Facilities | 24,230 | 1,702 | 22,528 |
| 010 General Services - Fleet Management | 155 | 33 | 122 |
| 014 Information Technology Service | 284 | 74 | 210 |
| 015 Finance | 339 | 200 | 139 |
| 015 Finance - Administration | 121 | 16 | 105 |
| 015 Finance - Operations | 6,929 | 1,637 | 5,292 |
| 015 Finance - Payroll | 802 | 309 | 493 |
| 015 Finance - Purchasing | 770 | 770 | 0 |
| 015 Finance - Treasury | 39 | 39 | 0 |
| 016 Assessor of Property | 4,691 | 1,764 | 2,927 |
| 017 Trustee | 123 | 18 | 105 |
| 018 County Clerk | 1,819 | 604 | 1,215 |
| 021 Public Defender | 10,812 | 7,108 | 3,704 |
| 022 Juvenile Court Clerk | 17,480 | 7,666 | 9,814 |
| 023 Circuit Court Clerk | 18,841 | 17,186 | 1,655 |
| 024 Criminal Court Clerk | 11,633 | 7,243 | 4,390 |
| 025 Clerk and Master - Chancery | 13,848 | 8,556 | 5,292 |
| 027 General Sessions Court | 87 | 70 | 17 |
| 028 State Trial Courts | 90 | 90 | 0 |
| 029 Justice Integration Services | 76 | 76 | 0 |
| 030 Sheriff's Office - Security Services | 17 | 0 | 17 |
| 031 Police | 8,119 | 4,663 | 3,456 |
| 032 Fire | 733 | 435 | 298 |
| 033 Codes Administration | 1,164 | 671 | 493 |
| 034 Beer Board | 531 | 426 | 105 |
| 037 Social Services | 1,163 | 301 | 862 |
| 038 Health | 21,841 | 9,895 | 11,946 |
| 039 Public Library | 6,061 | 4,104 | 1,957 |
| 040 Parks | 1,204 | 202 | 1,002 |
| 042 Public Works | 1,163 | 653 | 510 |
| 044 Human Relations Commission | 27 | 10 | 17 |
| 045 Transportation Licensing | 249 | 214 | 35 |
| 048 Internal Audit | 113 | 43 | 70 |
| 062 State Fair Board | 251 | 76 | 175 |
| 064 Sports Authority | 27 | 27 | 0 |
| 065 Water and Sewer | 1,024 | 303 | 721 |
| 068 District Energy System (DES) | 107 | 107 | 0 |
| 075 Metro Action Commission | 2,774 | 604 | 2,170 |
| 076 Nashville Career Advancement Center | 2,223 | 391 | 1,832 |
| 091 Emergency Communication Center | 175 | 105 | 70 |
| All Other | 221 | 82 | 139 |
| Direct Bill | 0 | 0 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center

| Receiving Department | Total | Records & Storage | Records Requests |
|----------------------|---------|-------------------|------------------|
| Total | 179,071 | 89,514 | 89,557 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|--------------------|------------------|-----------|------------------|
| Expenditures Per Financial Statement: | 15,122,448 | | | 15,122,448 |
| Cost Adjustments: | | | | |
| DIRECT COST | -9,036,793 | | | |
| REVENUE: | 0 | | | |
| Legal Services/Ad for Taxes | -8,119 | | | |
| 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: | <u>-10,977,912</u> | | | -10,977,912 |
| Inbound Costs: | | | | |
| Depreciation | 58,678 | | 58,678 | |
| 001 Administrative - Employee Benefits | 95,253 | 153 | 95,406 | |
| 001 Administrative - Insurance | 14,795 | 753 | 15,548 | |
| 001 Administrative - Post Audits | 2,332 | 3 | 2,335 | |
| 006 Law | | 1,467,076 | 1,467,076 | |
| 008 Human Resources | | 27,910 | 27,910 | |
| 010 General Services - Facilities | | 26,353 | 26,353 | |
| 010 General Services - Fleet Management | | 193 | 193 | |
| 010 General Services - Mail Services | | 13,289 | 13,289 | |
| 014 Information Technology Service | | 4,287 | 4,287 | |
| 015 Finance - Accountability | | 820 | 820 | |
| 015 Finance - Grants & Cost Planning | | 1,193 | 1,193 | |
| 015 Finance - Office of Mgmt & Budget | | 4,664 | 4,664 | |
| 015 Finance - Operations | | 10,151 | 10,151 | |
| 015 Finance - Payroll | | 1,388 | 1,388 | |
| 015 Finance - Property Administration | | 2,661 | 2,661 | |
| 015 Finance - Purchasing | | 7,355 | 7,355 | |
| 015 Finance - Treasury | | 2,287 | 2,287 | |
| 030 Sheriff's Office - Security Services | | 11,681 | 11,681 | |
| 048 Internal Audit | | 5,805 | 5,805 | |
| Total Allocated Additions: | <u>171,058</u> | <u>1,588,022</u> | 1,759,080 | 1,759,080 |
| Total To Be Allocated: | <u>4,315,594</u> | <u>1,588,022</u> | | <u>5,903,616</u> |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

| | Total | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|--------------------------------------|-----------|-----|----------------|-----------------|--------------------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 3,594,762 | 0 | 3,367,943 | 226,819 | 0 |
| 501102 Leave Pay | 376,272 | 0 | 349,656 | 26,616 | 0 |
| 501103 Holiday Pay | 1,650 | 0 | 1,543 | 107 | 0 |
| 501109 Longevity | 20,378 | 0 | 18,920 | 1,458 | 0 |
| 501134 Paid Family Leave | 20,985 | 0 | 19,542 | 1,443 | 0 |
| 501172 Employer OASDI | 229,339 | 0 | 214,008 | 15,331 | 0 |
| 501173 Employer SSN Medical | 55,156 | 0 | 51,533 | 3,623 | 0 |
| 501174 Employer Group Health | 508,590 | 0 | 491,606 | 16,984 | 0 |
| 501175 Employer Dental Group | 15,400 | 0 | 14,167 | 1,233 | 0 |
| 501176 Employer Group Life | 7,543 | 0 | 6,957 | 586 | 0 |
| 501177 Employer Pension | 475,757 | 0 | 446,945 | 28,812 | 0 |
| 501181 FSA Pre-Tax Savings | 1,901 | 0 | 1,892 | 9 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 14,199 | 0 | 13,707 | 492 | 0 |
| 501212 Court Reporter | 131,343 | 0 | 0 | 0 | 131,343 |
| 501218 Witness Fees | 102,410 | 0 | 0 | 0 | 102,410 |
| 501221 Guardian Ad Litem Fee | 19,978 | 0 | 0 | 0 | 19,978 |
| 502105 Cable Television | 358 | 0 | 358 | 0 | 0 |
| 502222 Apprsl & Ngtn Srvc | 8,276 | 0 | 0 | 0 | 8,276 |
| 502223 Legal Services | 178,434 | 0 | 0 | 0 | 178,434 |
| 502223 Legal Srvc Special Master | 447,577 | 0 | 0 | 0 | 447,577 |
| 502229 Management Consultant | 8,191 | 0 | 0 | 0 | 8,191 |
| 502314 Pre-Employment Checks | 493 | 0 | 493 | 0 | 0 |
| 502357 Internet Services | 2,511 | 0 | 0 | 0 | 2,511 |
| 502451 Employee Out-of-town Travel | 7,162 | 0 | 5,192 | 0 | 1,970 |
| 502452 Employee Air Travel | 786 | 0 | 786 | 0 | 0 |
| 502453 Employee Local Travel/Park | 1,514 | 0 | 1,364 | 0 | 150 |
| 502502 Allowance-Cell/Mobile Devices | 286 | 0 | 286 | 0 | 0 |
| 502503 Cell Phone Service | 14 | 0 | 13 | 1 | 0 |
| 502520 Postage & Delivery Srvc | 29,285 | 0 | 34 | 0 | 29,251 |
| 502701 Printing/Binding | 29,478 | 0 | 1,283 | 0 | 28,195 |
| 502801 Advertising & Promot'n | 119 | 0 | 119 | 0 | 0 |
| 502851 Subscriptions | 181,258 | 0 | 181,258 | 0 | 0 |
| 502883 Registration | 12,124 | 0 | 12,124 | 0 | 0 |
| 502884 Membership Dues | 16,486 | 0 | 16,486 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 198 | 0 | 198 | 0 | 0 |
| 502951 Info Systems Charge | 94,100 | 0 | 75,800 | 18,300 | 0 |
| 502957 Telecmmnct'n Charge | 26,640 | 0 | 23,443 | 3,197 | 0 |
| 502977 Fleet Management | 1,450 | 0 | 1,450 | 0 | 0 |
| 502983 Surplus Property | 1,600 | 0 | 1,600 | 0 | 0 |
| 503050 Host & Hostess | 2,018 | 0 | 2,018 | 0 | 0 |
| 503100 Offc & Admin Supply | 12,494 | 0 | 11,190 | 1,275 | 29 |
| 503120 Computer Software | 16,664 | 0 | 16,280 | 0 | 0 |
| 503150 Furniture/Fixtures<\$10K | 286 | 0 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 49,435 | 0 | 49,435 | 0 | 0 |
| 503400 Medical Supply | 708 | 0 | 708 | 0 | 0 |
| 505202 Insurance-Buildings | 2,132,464 | 0 | 0 | 0 | 2,132,464 |
| 505205 Insurance-Emp Blanket Bond | 3,065 | 0 | 0 | 0 | 3,065 |
| 505206 Insurance-Workman's Comp | 340 | 0 | 0 | 0 | 340 |
| 505208 Insurance-Liability/PropDmg | 164,908 | 0 | 0 | 0 | 164,908 |
| 505231 Rent Building & Land | 319,945 | 0 | 319,945 | 0 | 0 |
| 505233 Rent Equipment | 6,017 | 0 | 6,017 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 006 Law**

| | Total | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---------------------------------------|------------------|--------------------|------------------|-----------------|--------------------------------|
| 505269 Other License & Fees | 87,897 | 0 | 0 | 0 | 87,897 |
| 505282 Professional Privilege Tax | 12,400 | 0 | 12,400 | 0 | 0 |
| 505500 Change in Claims Payable | (1,030,862) | 0 | 0 | 0 | (1,030,862) |
| 505740 Compensation for Damages | 4,787,266 | 0 | 0 | 0 | 4,787,266 |
| 505959 Insurance-Surety Bond | 400 | 0 | 0 | 0 | 400 |
| 531100 Transfer Legal Services | 1,933,000 | 0 | 0 | 0 | 1,933,000 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 15,122,448 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COST | (9,036,793) | 0 | 0 | 0 | (9,036,793) |
| REVENUE: | 0 | 0 | 0 | 0 | 0 |
| Legal Services/Ad for Taxes | (8,119) | (8,119) | 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 |
| Functional Cost | 4,144,536 | (1,941,119) | 5,738,699 | 346,286 | 0 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 171,058 | 0 | 171,058 | 0 | 0 |
| Reallocate Admin Costs | | 1,941,119 | (1,818,634) | (122,485) | 0 |
| Unallocated Costs | (670) | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,314,924 | 0 | 4,091,123 | 223,801 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 1,588,022 | 0 | 1,588,022 | 0 | 0 |
| 2nd Allocation | 1,588,022 | 0 | 1,588,022 | 0 | 0 |
| Total For 006 Law | | | | | |
| Schedule .3 Total | 5,902,946 | 0 | 5,679,145 | 223,801 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | |
| 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 | 384 | |
| 503150 Furniture/Fixtures<\$10K | 286 | |
| 503330 Books/Magazines/Periodicals | 0 | |
| 503400 Medical Supply | 0 | |
| 505202 Insurance-Buildings | 0 | |
| 505205 Insurance-Emp Blanket Bond | 0 | |
| 505206 Insurance-Workman's Comp | 0 | |
| 505208 Insurance-Liability/PropDmg | 0 | |
| 505231 Rent Building & Land | 0 | |
| 505233 Rent Equipment | 0 | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

| | | |
|---------------------------------------|------------------------------------|--|
| | 30003 General Fund 4% Reserve** | |
| <hr/> | | |
| 505269 Other License & Fees | 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 | | |
| <hr/> | | |
| Expenditures Per Financial Statement | | |
| | | |
| Deductions | | |
| <hr/> | | |
| *Total Disallowed Costs | 0 | |
| | | |
| Cost Adjustments | | |
| <hr/> | | |
| 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 | 670 | |
| | | |
| Allocation Step 1 | | |
| <hr/> | | |
| Inbound - All Others | 0 | |
| Reallocate Admin Costs | 0 | |
| Unallocated Costs | (670) | |
| 1st Allocation | 0 | |
| | | |
| Allocation Step 2 | | |
| <hr/> | | |
| Inbound - All Others | 0 | |
| 2nd Allocation | 0 | |
| | | |
| Total For 006 Law | | |
| <hr/> | | |
| Schedule .3 Total | 0 | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 006 Law

Activity - Legal Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council | 0.47 | 0.470000 | 19,229 | | 19,229 | 11,631 | 30,860 |
| 003 Metropolitan Clerk | 0.14 | 0.140000 | 5,727 | | 5,727 | 3,465 | 9,192 |
| 003 Metropolitan Clerk - Records Center | 0.02 | 0.020000 | 818 | | 818 | | 818 |
| 004 Mayor's Office | 0.15 | 0.150000 | 6,136 | | 6,136 | 3,710 | 9,846 |
| 004 Mayor's Office - Administration | 0.77 | 0.770000 | 31,502 | | 31,502 | 19,061 | 50,563 |
| 005 Election Commission | 0.46 | 0.460000 | 18,819 | | 18,819 | 11,385 | 30,204 |
| 006 Law | 35.86 | 35.860000 | 1,467,076 | | 1,467,076 | | 1,467,076 |
| 007 Planning Commission | 0.97 | 0.970000 | 39,684 | | 39,684 | 24,015 | 63,699 |
| 008 Human Resources | 0.84 | 0.840000 | 34,365 | | 34,365 | 20,793 | 55,158 |
| 009 Register of Deeds | 0.01 | 0.010000 | 409 | | 409 | 244 | 653 |
| 010 General Services - Administration | 0.82 | 0.820000 | 33,546 | | 33,546 | 20,298 | 53,844 |
| 010 General Services - Fleet Management | 0.05 | 0.050000 | 2,045 | | 2,045 | 1,233 | 3,278 |
| 011 Historical Commission | 0.86 | 0.860000 | 35,184 | | 35,184 | 21,292 | 56,476 |
| 014 Information Technology Service | 0.50 | 0.500000 | 20,455 | | 20,455 | 12,375 | 32,830 |
| 015 Finance - Administration | 1.48 | 1.480000 | 60,549 | | 60,549 | 36,647 | 97,196 |
| 015 Finance - Property Administration | 0.51 | 0.510000 | 20,864 | | 20,864 | 12,625 | 33,489 |
| 015 Finance - Purchasing | 0.73 | 0.730000 | 29,865 | | 29,865 | 18,074 | 47,939 |
| 015 Finance - Treasury | 0.10 | 0.100000 | 4,091 | | 4,091 | 2,470 | 6,561 |
| 016 Assessor of Property | 1.94 | 1.940000 | 79,368 | | 79,368 | 48,043 | 127,411 |
| 017 Trustee | 2.89 | 2.890000 | 118,233 | | 118,233 | 71,564 | 189,797 |
| 018 County Clerk | 0.11 | 0.110000 | 4,502 | | 4,502 | 2,718 | 7,220 |
| 019 District Attorney | 0.02 | 0.020000 | 818 | | 818 | 491 | 1,309 |
| 023 Circuit Court Clerk | 0.12 | 0.120000 | 4,909 | | 4,909 | 2,967 | 7,876 |
| 024 Criminal Court Clerk | 0.15 | 0.150000 | 6,136 | | 6,136 | 3,710 | 9,846 |
| 025 Clerk and Master - Chancery | 0.03 | 0.030000 | 1,228 | | 1,228 | 738 | 1,966 |
| 026 Juvenile Court | 0.22 | 0.220000 | 9,001 | | 9,001 | 5,441 | 14,442 |
| 027 General Sessions Court | 0.79 | 0.790000 | 32,320 | | 32,320 | 19,555 | 51,875 |
| 028 State Trial Courts | 0.08 | 0.080000 | 3,273 | | 3,273 | 1,972 | 5,245 |
| 029 Justice Integration Services | 0.01 | 0.010000 | 409 | | 409 | 244 | 653 |
| 030 Sheriff's Office | 1.96 | 1.960000 | 80,187 | | 80,187 | 48,537 | 128,724 |
| 031 Police | 10.49 | 10.490000 | 429,159 | | 429,159 | 259,791 | 688,950 |
| 032 Fire | 1.63 | 1.630000 | 66,685 | | 66,685 | 40,367 | 107,052 |
| 033 Codes Administration | 4.45 | 4.450000 | 182,055 | | 182,055 | 110,201 | 292,256 |
| 034 Beer Board | 0.25 | 0.250000 | 10,228 | | 10,228 | 6,181 | 16,409 |
| 037 Social Services | 0.35 | 0.350000 | 14,318 | | 14,318 | 8,661 | 22,979 |
| 038 Health | 1.43 | 1.430000 | 58,503 | | 58,503 | 35,413 | 93,916 |
| 039 Public Library | 0.25 | 0.250000 | 10,228 | | 10,228 | 6,181 | 16,409 |
| 040 Parks | 1.59 | 1.590000 | 65,049 | | 65,049 | 39,377 | 104,426 |
| 041 Arts Commission | 0.16 | 0.160000 | 6,546 | | 6,546 | 3,960 | 10,506 |
| 042 Public Works | 5.35 | 5.350000 | 218,875 | (83,400) | 135,475 | 132,503 | 267,978 |
| 044 Human Relations Commission | 0.05 | 0.050000 | 2,045 | | 2,045 | 1,233 | 3,278 |
| 045 Transportation Licensing | 0.31 | 0.310000 | 12,682 | | 12,682 | 7,672 | 20,354 |
| 047 Criminal Justice Planning | 0.01 | 0.010000 | 409 | | 409 | 244 | 653 |
| 048 Internal Audit | 0.06 | 0.060000 | 2,454 | | 2,454 | 1,479 | 3,933 |
| 049 Office of Emergency Management | 0.02 | 0.020000 | 818 | | 818 | 491 | 1,309 |
| 051 Office of Family Safety | 0.03 | 0.030000 | 1,228 | | 1,228 | 738 | 1,966 |
| 060 Farmer's Market | 0.18 | 0.180000 | 7,364 | | 7,364 | 4,453 | 11,817 |
| 061 Municipal Auditorium | 0.10 | 0.100000 | 4,091 | | 4,091 | 2,470 | 6,561 |
| 062 State Fair Board | 0.99 | 0.990000 | 40,502 | | 40,502 | 24,510 | 65,012 |
| 064 Sports Authority | 0.57 | 0.570000 | 23,319 | | 23,319 | 14,111 | 37,430 |
| 065 Water and Sewer | 3.52 | 3.520000 | 144,007 | (249,000) | (104,993) | 87,172 | (17,821) |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 067 General Hospital | 1.16 | 1.160000 | 47,458 | | 47,458 | 28,721 | 76,179 |
| 069 Knowles Home | 0.26 | 0.260000 | 10,638 | | 10,638 | 6,427 | 17,065 |
| 071 Convention Center Authority | 0.22 | 0.220000 | 9,001 | | 9,001 | 5,441 | 14,442 |
| 075 Metro Action Commission | 0.33 | 0.330000 | 13,502 | | 13,502 | 8,164 | 21,666 |
| 076 Nashville Career Advancement Center | 0.23 | 0.230000 | 9,409 | | 9,409 | 5,685 | 15,094 |
| 077 Metro Development & Housing Authorit | 0.01 | 0.010000 | 409 | | 409 | 244 | 653 |
| 078 Metropolitan Transit Authority (MTA) | 0.14 | 0.140000 | 5,727 | | 5,727 | 3,465 | 9,192 |
| 080 Metro Nashville Public Schools (MNPS) | 11.82 | 11.820000 | 483,571 | (192,000) | 291,571 | 293,139 | 584,710 |
| 083 Industrial Development Board | 0.07 | 0.070000 | 2,864 | | 2,864 | 1,724 | 4,588 |
| 088 Airport Authority | 0.02 | 0.020000 | 818 | | 818 | 491 | 1,309 |
| 091 Emergency Communication Center | 0.64 | 0.640000 | 26,185 | | 26,185 | 15,839 | 42,024 |
| 901 Bordeaux Longterm Care | 0.02 | 0.020000 | 818 | | 818 | 491 | 1,309 |
| Nashville Electric Service (NES) | 0.01 | 0.010000 | 409 | | 409 | 244 | 653 |
| All Other | 0.22 | 0.220000 | 9,001 | | 9,001 | 5,441 | 14,442 |
| Schedule .4 Total for Legal Services | 100.00 | 100.000000 | 4,091,123 | (524,400) | 3,566,723 | 1,588,022 | 5,154,745 |
| Direct Billed | | | | 524,400 | 524,400 | | 524,400 |
| Schedule .3 Total for Legal Services | 100.00 | 100.000000 | | 0 | 4,091,123 | 1,588,022 | 5,679,145 |

Allocation Basis: Percentage of Law Staff Time by Benefiting Department

Allocation Source: FY 2018 Total Time Report - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 223,801 | | 223,801 | | 223,801 |
| Schedule .4 Total for Risk Management | 100 | 100.000000 | 223,801 | | 223,801 | 0 | 223,801 |

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, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| | 0 | 0.000000 | | | | | 0 |
| Schedule .4 Total for Self-Insured & Liability Funds | 0 | 0.000000 | 0 | | 0 | 0 | 0 |

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 006 Law**

| Receiving Department | Total | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|-----------|----------------|-----------------|--------------------------------|
| 001 Administrative - Insurance | 223,801 | 0 | 223,801 | 0 |
| 002 Metropolitan Council | 30,860 | 30,860 | 0 | 0 |
| 003 Metropolitan Clerk | 9,192 | 9,192 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 818 | 818 | 0 | 0 |
| 004 Mayor's Office | 9,846 | 9,846 | 0 | 0 |
| 004 Mayor's Office - Administration | 50,563 | 50,563 | 0 | 0 |
| 005 Election Commission | 30,204 | 30,204 | 0 | 0 |
| 006 Law | 1,467,076 | 1,467,076 | 0 | 0 |
| 007 Planning Commission | 63,699 | 63,699 | 0 | 0 |
| 008 Human Resources | 55,158 | 55,158 | 0 | 0 |
| 009 Register of Deeds | 653 | 653 | 0 | 0 |
| 010 General Services - Administration | 53,844 | 53,844 | 0 | 0 |
| 010 General Services - Fleet Management | 3,278 | 3,278 | 0 | 0 |
| 011 Historical Commission | 56,476 | 56,476 | 0 | 0 |
| 014 Information Technology Service | 32,830 | 32,830 | 0 | 0 |
| 015 Finance - Administration | 97,196 | 97,196 | 0 | 0 |
| 015 Finance - Property Administration | 33,489 | 33,489 | 0 | 0 |
| 015 Finance - Purchasing | 47,939 | 47,939 | 0 | 0 |
| 015 Finance - Treasury | 6,561 | 6,561 | 0 | 0 |
| 016 Assessor of Property | 127,411 | 127,411 | 0 | 0 |
| 017 Trustee | 189,797 | 189,797 | 0 | 0 |
| 018 County Clerk | 7,220 | 7,220 | 0 | 0 |
| 019 District Attorney | 1,309 | 1,309 | 0 | 0 |
| 023 Circuit Court Clerk | 7,876 | 7,876 | 0 | 0 |
| 024 Criminal Court Clerk | 9,846 | 9,846 | 0 | 0 |
| 025 Clerk and Master - Chancery | 1,966 | 1,966 | 0 | 0 |
| 026 Juvenile Court | 14,442 | 14,442 | 0 | 0 |
| 027 General Sessions Court | 51,875 | 51,875 | 0 | 0 |
| 028 State Trial Courts | 5,245 | 5,245 | 0 | 0 |
| 029 Justice Integration Services | 653 | 653 | 0 | 0 |
| 030 Sheriff's Office | 128,724 | 128,724 | 0 | 0 |
| 031 Police | 688,950 | 688,950 | 0 | 0 |
| 032 Fire | 107,052 | 107,052 | 0 | 0 |
| 033 Codes Administration | 292,256 | 292,256 | 0 | 0 |
| 034 Beer Board | 16,409 | 16,409 | 0 | 0 |
| 037 Social Services | 22,979 | 22,979 | 0 | 0 |
| 038 Health | 93,916 | 93,916 | 0 | 0 |
| 039 Public Library | 16,409 | 16,409 | 0 | 0 |
| 040 Parks | 104,426 | 104,426 | 0 | 0 |
| 041 Arts Commission | 10,506 | 10,506 | 0 | 0 |
| 042 Public Works | 267,978 | 267,978 | 0 | 0 |
| 044 Human Relations Commission | 3,278 | 3,278 | 0 | 0 |
| 045 Transportation Licensing | 20,354 | 20,354 | 0 | 0 |
| 047 Criminal Justice Planning | 653 | 653 | 0 | 0 |
| 048 Internal Audit | 3,933 | 3,933 | 0 | 0 |
| 049 Office of Emergency Management | 1,309 | 1,309 | 0 | 0 |
| 051 Office of Family Safety | 1,966 | 1,966 | 0 | 0 |
| 060 Farmer's Market | 11,817 | 11,817 | 0 | 0 |
| 061 Municipal Auditorium | 6,561 | 6,561 | 0 | 0 |
| 062 State Fair Board | 65,012 | 65,012 | 0 | 0 |
| 064 Sports Authority | 37,430 | 37,430 | 0 | 0 |
| 065 Water and Sewer | (17,821) | (17,821) | 0 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 006 Law

| Receiving Department | Total | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|------------------|------------------|-----------------|--------------------------------|
| 067 General Hospital | 76,179 | 76,179 | 0 | 0 |
| 069 Knowles Home | 17,065 | 17,065 | 0 | 0 |
| 071 Convention Center Authority | 14,442 | 14,442 | 0 | 0 |
| 075 Metro Action Commission | 21,666 | 21,666 | 0 | 0 |
| 076 Nashville Career Advancement Center | 15,094 | 15,094 | 0 | 0 |
| 077 Metro Development & Housing Authorit | 653 | 653 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 9,192 | 9,192 | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 584,710 | 584,710 | 0 | 0 |
| 083 Industrial Development Board | 4,588 | 4,588 | 0 | 0 |
| 088 Airport Authority | 1,309 | 1,309 | 0 | 0 |
| 091 Emergency Communication Center | 42,024 | 42,024 | 0 | 0 |
| 901 Bordeaux Longterm Care | 1,309 | 1,309 | 0 | 0 |
| Nashville Electric Service (NES) | 653 | 653 | 0 | 0 |
| All Other | 14,442 | 14,442 | 0 | 0 |
| Direct Bill | 524,400 | 524,400 | 0 | 0 |
| Total | 5,902,946 | 5,679,145 | 223,801 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 5,124,620 | | | 5,124,620 |
| Deductions: | | | | |
| 507250 Building Improvements | -2,288 | | | |
| Total Deductions: | -2,288 | | | -2,288 |
| Inbound Costs: | | | | |
| Depreciation | 4,125 | | 4,125 | |
| 001 Administrative - Employee Benefits | 276,177 | 458 | 276,635 | |
| 001 Administrative - Facility Rental | 6,536 | 9 | 6,545 | |
| 001 Administrative - Insurance | 16,300 | 832 | 17,132 | |
| 001 Administrative - Post Audits | 4,729 | 8 | 4,737 | |
| 003 Metropolitan Clerk - Records Center | 6,187 | 68 | 6,255 | |
| 006 Law | 34,365 | 20,793 | 55,158 | |
| 008 Human Resources | | 34,744 | 34,744 | |
| 010 General Services - Facilities | | 10,972 | 10,972 | |
| 010 General Services - Fleet Management | | 61 | 61 | |
| 010 General Services - Mail Services | | 76,329 | 76,329 | |
| 014 Information Technology Service | | 9,985 | 9,985 | |
| 015 Finance - Accountability | | 7,451 | 7,451 | |
| 015 Finance - Business Assistance | | 15,028 | 15,028 | |
| 015 Finance - Grants & Cost Planning | | 25,391 | 25,391 | |
| 015 Finance - Office of Mgmt & Budget | | 4,097 | 4,097 | |
| 015 Finance - Operations | | 16,669 | 16,669 | |
| 015 Finance - Payroll | | 1,947 | 1,947 | |
| 015 Finance - Property Administration | | 56,524 | 56,524 | |
| 015 Finance - Purchasing | | 77,964 | 77,964 | |
| 015 Finance - Treasury | | 19,756 | 19,756 | |
| 030 Sheriff's Office - Security Services | | 3,408 | 3,408 | |
| 048 Internal Audit | | 123,335 | 123,335 | |
| Total Allocated Additions: | 348,419 | 505,829 | 854,248 | 854,248 |
| Total To Be Allocated: | 5,470,751 | 505,829 | | 5,976,580 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources**

| | Total | G&A | Employee Relations | Workforce Management | Benefits Program |
|--------------------------------------|-----------|-----|--------------------|----------------------|------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 2,365,730 | 0 | 227,923 | 901,413 | 495,084 |
| 501102 Leave Pay | 262,514 | 0 | 23,170 | 99,087 | 66,430 |
| 501103 Holiday Pay | 115,082 | 0 | 11,293 | 43,018 | 24,711 |
| 501109 Longevity | 34,675 | 0 | 2,723 | 7,177 | 16,775 |
| 501134 Paid Family Leave | 7,473 | 0 | 0 | 0 | 2,179 |
| 501172 Employer OASDI | 160,756 | 0 | 15,257 | 60,401 | 35,157 |
| 501173 Employer SSN Medical | 37,860 | 0 | 3,568 | 14,126 | 8,222 |
| 501174 Employer Group Health | 450,785 | 0 | 43,224 | 185,588 | 98,601 |
| 501175 Employer Dental Group | 14,882 | 0 | 1,607 | 5,701 | 3,453 |
| 501176 Employer Group Life | 6,655 | 0 | 753 | 2,484 | 1,589 |
| 501177 Employer Pension | 325,013 | 0 | 32,378 | 117,851 | 72,301 |
| 501181 FSA Pre-Tax Savings | 1,587 | 0 | 243 | 674 | 75 |
| 501182 Cafe Plan Pre-Tax Savings | 12,416 | 0 | 1,214 | 5,218 | 2,863 |
| 502220 Other Professional Srvc | 233,077 | 0 | 21,419 | 211,658 | 0 |
| 502229 Gen Con RFP Vision | 305,714 | 0 | 0 | 0 | 305,714 |
| 502229 Management Consultant | 7,328 | 0 | 0 | 0 | 0 |
| 502314 Pre-Employment Checks | 393 | 0 | 0 | 393 | 0 |
| 502337 DP-Outside Metro | 30 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 1,203 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 2,450 | 0 | 206 | 285 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 1,326 | 0 | 26 | 520 | 260 |
| 502503 Cell Phone Service | 3,626 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 44,142 | 0 | 0 | 0 | 42,996 |
| 502701 Printing/Binding | 2,923 | 0 | 453 | 0 | 1,314 |
| 502851 Subscriptions | 3,811 | 0 | 59 | 2,655 | 0 |
| 502883 Registration | 6,337 | 0 | 130 | 648 | 0 |
| 502884 Membership Dues | 1,075 | 0 | 45 | 504 | 0 |
| 502920 Other Rpr & Maint Srvc | 1,875 | 0 | 0 | 0 | 513 |
| 502951 Info Systems Charge | 242,300 | 0 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 35,788 | 0 | 0 | 0 | 7,128 |
| 502977 Fleet Management | 453 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 1,400 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 3,826 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 18,383 | 0 | 19 | 0 | 0 |
| 503130 Computer Hardware <\$10K | 3,979 | 0 | 165 | 0 | 0 |
| 503140 Office Equipment < \$10K | 2,442 | 0 | 0 | 0 | 845 |
| 503150 Furniture/Fixtures<\$10K | 40,976 | 0 | 0 | 0 | 0 |
| 503350 Educational Supply | 546 | 0 | 387 | 144 | 0 |
| 503999 Credit Card Clearing | 1,834 | 0 | 0 | 0 | 0 |
| 505207 Insurance-Unemployment Comp | 193 | 0 | 0 | 0 | 0 |
| 505231 Rent Building & Land | 279,912 | 0 | 0 | 0 | 0 |
| 505233 Rent Equipment | 12,409 | 0 | 0 | 0 | 0 |
| 505234 Rent Storage/Safety Box | 1,140 | 0 | 0 | 0 | 0 |
| 505252 Software License | 66,013 | 0 | 4,509 | 0 | 10,954 |
| *507250 Building Improvements | 2,288 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 5,124,620 | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

| | Total | G&A | Employee Relations | Workforce Management | Benefits Program |
|--------------------------------------|-----------|-----------|--------------------|----------------------|------------------|
| Deductions | | | | | |
| *Total Disallowed Costs | (2,288) | 0 | 0 | 0 | 0 |
| Functional Cost | 5,122,332 | 0 | 390,771 | 1,659,545 | 1,197,164 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 348,419 | 348,419 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (348,419) | 26,581 | 112,881 | 81,432 |
| Unallocated Costs | (125,018) | 0 | 0 | 0 | 0 |
| 1st Allocation | 5,345,733 | 0 | 417,352 | 1,772,426 | 1,278,596 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 505,829 | 505,829 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (505,829) | 38,581 | 163,874 | 118,208 |
| Unallocated Costs | (11,544) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 494,285 | 0 | 38,581 | 163,874 | 118,208 |
| Total For 008 Human Resources | | | | | |
| Schedule .3 Total | 5,840,018 | 0 | 455,933 | 1,936,300 | 1,396,804 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

| | Admin & Customer Svc Program | Veterans Affairs Officer** |
|---------------------------------------|---------------------------------|-------------------------------|
| <u>Other Expense & Cost</u> ----- | | |
| 501101 Regular Pay | 668,704 | 72,606 |
| 501102 Leave Pay | 71,967 | 1,860 |
| 501103 Holiday Pay | 32,554 | 3,506 |
| 501109 Longevity | 8,000 | 0 |
| 501134 Paid Family Leave | 5,294 | 0 |
| 501172 Employer OASDI | 44,864 | 5,077 |
| 501173 Employer SSN Medical | 10,757 | 1,187 |
| 501174 Employer Group Health | 102,888 | 20,484 |
| 501175 Employer Dental Group | 3,501 | 620 |
| 501176 Employer Group Life | 1,545 | 284 |
| 501177 Employer Pension | 95,290 | 7,193 |
| 501181 FSA Pre-Tax Savings | 595 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 2,844 | 277 |
| 502220 Other Professional Svc | 0 | 0 |
| 502229 Gen Con RFP Vision | 0 | 0 |
| 502229 Management Consultant | 7,328 | 0 |
| 502314 Pre-Employment Checks | 0 | 0 |
| 502337 DP-Outside Metro | 30 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 1,203 |
| 502453 Employee Local Travel/Park | 881 | 1,078 |
| 502502 Allowance-Cell/Mobile Devices | 260 | 260 |
| 502503 Cell Phone Service | 3,626 | 0 |
| 502520 Postage & Delivery Svc | 951 | 195 |
| 502701 Printing/Binding | 1,156 | 0 |
| 502851 Subscriptions | 1,097 | 0 |
| 502883 Registration | 4,345 | 1,214 |
| 502884 Membership Dues | 526 | 0 |
| 502920 Other Rpr & Maint Svc | 1,362 | 0 |
| 502951 Info Systems Charge | 242,300 | 0 |
| 502957 Telecmmnct'n Charge | 28,660 | 0 |
| 502977 Fleet Management | 453 | 0 |
| 502983 Surplus Property | 1,400 | 0 |
| 503050 Host & Hostess | 3,826 | 0 |
| 503100 Offc & Admin Supply | 18,364 | 0 |
| 503130 Computer Hardware <\$10K | 3,814 | 0 |
| 503140 Office Equipment < \$10K | 1,597 | 0 |
| 503150 Furniture/Fixtures<\$10K | 40,976 | 0 |
| 503350 Educational Supply | 0 | 15 |
| 503999 Credit Card Clearing | 1,834 | 0 |
| 505207 Insurance-Unemployment Comp | 193 | 0 |
| 505231 Rent Building & Land | 279,912 | 0 |
| 505233 Rent Equipment | 12,409 | 0 |
| 505234 Rent Storage/Safety Box | 1,140 | 0 |
| 505252 Software License | 50,550 | 0 |
| *507250 Building Improvements | 0 | 0 |
| <u>Departmental Total</u> ----- | | |
| Expenditures Per Financial Statement | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

| | Admin & Customer Svc Program | Veterans Affairs Officer** |
|--------------------------------------|---------------------------------|-------------------------------|
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 1,757,793 | 117,059 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 119,566 | 7,959 |
| Unallocated Costs | 0 | (125,018) |
| 1st Allocation | 1,877,359 | 0 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 173,622 | 11,544 |
| Unallocated Costs | 0 | (11,544) |
| 2nd Allocation | 173,622 | 0 |
| Total For 008 Human Resources | | |
| Schedule .3 Total | 2,050,981 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Employee Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 002 Metropolitan Council | 49.00 | 0.544333 | 2,273 | | 2,273 | 204 | 2,477 |
| 003 Metropolitan Clerk | 5.50 | 0.061099 | 255 | | 255 | 21 | 276 |
| 004 Mayor's Office - Administration | 27.49 | 0.305382 | 1,274 | | 1,274 | 112 | 1,386 |
| 005 Election Commission | 31.00 | 0.344374 | 1,438 | | 1,438 | 129 | 1,567 |
| 006 Law | 47.00 | 0.522115 | 2,178 | | 2,178 | | 2,178 |
| 007 Planning Commission | 48.00 | 0.533224 | 2,226 | | 2,226 | 200 | 2,426 |
| 008 Human Resources | 58.51 | 0.649978 | 2,711 | | 2,711 | | 2,711 |
| 009 Register of Deeds | 29.00 | 0.322156 | 1,345 | | 1,345 | 123 | 1,468 |
| 010 General Services - Administration | 117.00 | 1.299733 | 5,424 | | 5,424 | 503 | 5,927 |
| 011 Historical Commission | 11.50 | 0.127752 | 533 | | 533 | 41 | 574 |
| 014 Information Technology Service | 134.40 | 1.493026 | 6,232 | | 6,232 | 574 | 6,806 |
| 015 Finance - Administration | 97.49 | 1.083000 | 4,518 | | 4,518 | 415 | 4,933 |
| 016 Assessor of Property | 77.54 | 0.861378 | 3,595 | | 3,595 | 327 | 3,922 |
| 017 Trustee | 21.79 | 0.242061 | 1,010 | | 1,010 | 87 | 1,097 |
| 018 County Clerk | 68.40 | 0.759844 | 3,170 | | 3,170 | 284 | 3,454 |
| 019 District Attorney | 84.14 | 0.934697 | 3,901 | | 3,901 | 352 | 4,253 |
| 021 Public Defender | 80.24 | 0.891372 | 3,719 | | 3,719 | 337 | 4,056 |
| 022 Juvenile Court Clerk | 30.00 | 0.333265 | 1,390 | | 1,390 | 126 | 1,516 |
| 023 Circuit Court Clerk | 112.12 | 1.245522 | 5,196 | | 5,196 | 482 | 5,678 |
| 024 Criminal Court Clerk | 86.00 | 0.955359 | 3,987 | | 3,987 | 367 | 4,354 |
| 025 Clerk and Master - Chancery | 16.00 | 0.177741 | 742 | | 742 | 60 | 802 |
| 026 Juvenile Court | 122.20 | 1.357499 | 5,666 | | 5,666 | 525 | 6,191 |
| 027 General Sessions Court | 125.60 | 1.395269 | 5,823 | | 5,823 | 540 | 6,363 |
| 028 State Trial Courts | 145.83 | 1.620000 | 6,761 | | 6,761 | 627 | 7,388 |
| 029 Justice Integration Services | 19.50 | 0.216622 | 904 | | 904 | 75 | 979 |
| 030 Sheriff's Office | 814.91 | 9.052695 | 37,782 | | 37,782 | 3,527 | 41,309 |
| 031 Police | 1,880.01 | 20.884706 | 87,187 | | 87,187 | 8,514 | 95,701 |
| 032 Fire | 1,227.47 | 13.635753 | 56,908 | | 56,908 | 5,320 | 62,228 |
| 033 Codes Administration | 109.00 | 1.210862 | 5,053 | | 5,053 | 468 | 5,521 |
| 034 Beer Board | 5.48 | 0.060876 | 254 | | 254 | 20 | 274 |
| 035 Agricultural Extension | 7.00 | 0.077762 | 323 | | 323 | 26 | 349 |
| 036 Soil and Water Conservation | 1.00 | 0.011109 | 45 | | 45 | 2 | 47 |
| 037 Social Services | 60.23 | 0.669085 | 2,791 | | 2,791 | 251 | 3,042 |
| 038 Health | 455.97 | 5.065292 | 21,139 | | 21,139 | 1,964 | 23,103 |
| 039 Public Library | 344.43 | 3.826214 | 15,968 | | 15,968 | 1,489 | 17,457 |
| 040 Parks | 571.69 | 6.350806 | 26,506 | | 26,506 | 2,469 | 28,975 |
| 041 Arts Commission | 10.00 | 0.111088 | 463 | | 463 | 39 | 502 |
| 042 Public Works | 398.40 | 4.425757 | 18,471 | | 18,471 | 1,719 | 20,190 |
| 044 Human Relations Commission | 4.00 | 0.044435 | 185 | | 185 | 9 | 194 |
| 047 Criminal Justice Planning | 4.00 | 0.044435 | 185 | | 185 | 9 | 194 |
| 048 Internal Audit | 10.00 | 0.111088 | 463 | | 463 | 39 | 502 |
| 049 Office of Emergency Management | 9.96 | 0.110644 | 461 | | 461 | 39 | 500 |
| 051 Office of Family Safety | 25.00 | 0.277721 | 1,158 | | 1,158 | 101 | 1,259 |
| 060 Farmer's Market | 5.25 | 0.058321 | 242 | | 242 | 17 | 259 |
| 061 Municipal Auditorium | 9.00 | 0.099979 | 416 | | 416 | 34 | 450 |
| 062 State Fair Board | 23.19 | 0.257614 | 1,074 | | 1,074 | 92 | 1,166 |
| 064 Sports Authority | 3.00 | 0.033326 | 138 | | 138 | 8 | 146 |
| 065 Water and Sewer | 755.39 | 8.391497 | 35,022 | | 35,022 | 3,265 | 38,287 |
| 070 Community Education Commission | 4.00 | 0.044435 | 185 | | 185 | 9 | 194 |
| 071 Convention Center Authority | 146.60 | 1.628554 | 6,797 | | 6,797 | 628 | 7,425 |
| 075 Metro Action Commission | 277.52 | 3.082922 | 12,866 | | 12,866 | 1,193 | 14,059 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 20.10 | 0.223287 | 933 | | 933 | 78 | 1,011 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.011109 | 45 | | 45 | 2 | 47 |
| 091 Emergency Communication Center | 173.00 | 1.921827 | 8,021 | | 8,021 | 739 | 8,760 |
| Schedule .4 Total for Employee Relations | 9,001.85 | 100.000000 | 417,352 | | 417,352 | 38,581 | 455,933 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2018 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Workforce Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 49.00 | 0.544333 | 9,647 | | 9,647 | 892 | 10,539 |
| 003 Metropolitan Clerk | 5.50 | 0.061099 | 1,083 | | 1,083 | 93 | 1,176 |
| 004 Mayor's Office - Administration | 27.49 | 0.305382 | 5,412 | | 5,412 | 503 | 5,915 |
| 005 Election Commission | 31.00 | 0.344374 | 6,104 | | 6,104 | 565 | 6,669 |
| 006 Law | 47.00 | 0.522115 | 9,254 | | 9,254 | | 9,254 |
| 007 Planning Commission | 48.00 | 0.533224 | 9,450 | | 9,450 | 872 | 10,322 |
| 008 Human Resources | 58.51 | 0.649978 | 11,521 | | 11,521 | | 11,521 |
| 009 Register of Deeds | 29.00 | 0.322156 | 5,709 | | 5,709 | 530 | 6,239 |
| 010 General Services - Administration | 117.00 | 1.299733 | 23,038 | | 23,038 | 2,144 | 25,182 |
| 011 Historical Commission | 11.50 | 0.127752 | 2,265 | | 2,265 | 204 | 2,469 |
| 014 Information Technology Service | 134.40 | 1.493026 | 26,463 | | 26,463 | 2,464 | 28,927 |
| 015 Finance - Administration | 97.49 | 1.083000 | 19,196 | | 19,196 | 1,784 | 20,980 |
| 016 Assessor of Property | 77.54 | 0.861378 | 15,266 | | 15,266 | 1,421 | 16,687 |
| 017 Trustee | 21.79 | 0.242061 | 4,291 | | 4,291 | 396 | 4,687 |
| 018 County Clerk | 68.40 | 0.759844 | 13,467 | | 13,467 | 1,247 | 14,714 |
| 019 District Attorney | 84.14 | 0.934697 | 16,565 | | 16,565 | 1,539 | 18,104 |
| 021 Public Defender | 80.24 | 0.891372 | 15,799 | | 15,799 | 1,470 | 17,269 |
| 022 Juvenile Court Clerk | 30.00 | 0.333265 | 5,908 | | 5,908 | 546 | 6,454 |
| 023 Circuit Court Clerk | 112.12 | 1.245522 | 22,075 | | 22,075 | 2,050 | 24,125 |
| 024 Criminal Court Clerk | 86.00 | 0.955359 | 16,933 | | 16,933 | 1,577 | 18,510 |
| 025 Clerk and Master - Chancery | 16.00 | 0.177741 | 3,150 | | 3,150 | 282 | 3,432 |
| 026 Juvenile Court | 122.20 | 1.357499 | 24,062 | | 24,062 | 2,240 | 26,302 |
| 027 General Sessions Court | 125.60 | 1.395269 | 24,731 | | 24,731 | 2,300 | 27,031 |
| 028 State Trial Courts | 145.83 | 1.620000 | 28,715 | | 28,715 | 2,676 | 31,391 |
| 029 Justice Integration Services | 19.50 | 0.216622 | 3,839 | | 3,839 | 347 | 4,186 |
| 030 Sheriff's Office | 814.91 | 9.052695 | 160,453 | | 160,453 | 14,995 | 175,448 |
| 031 Police | 1,880.01 | 20.884706 | 370,176 | | 370,176 | 35,111 | 405,287 |
| 032 Fire | 1,227.47 | 13.635753 | 241,683 | | 241,683 | 22,600 | 264,283 |
| 033 Codes Administration | 109.00 | 1.210862 | 21,461 | | 21,461 | 1,996 | 23,457 |
| 034 Beer Board | 5.48 | 0.060876 | 1,077 | | 1,077 | 92 | 1,169 |
| 035 Agricultural Extension | 7.00 | 0.077762 | 1,378 | | 1,378 | 126 | 1,504 |
| 036 Soil and Water Conservation | 1.00 | 0.011109 | 196 | | 196 | 14 | 210 |
| 037 Social Services | 60.23 | 0.669085 | 11,858 | | 11,858 | 1,091 | 12,949 |
| 038 Health | 455.97 | 5.065292 | 89,777 | | 89,777 | 8,386 | 98,163 |
| 039 Public Library | 344.43 | 3.826214 | 67,818 | | 67,818 | 6,337 | 74,155 |
| 040 Parks | 571.69 | 6.350806 | 112,562 | | 112,562 | 10,523 | 123,085 |
| 041 Arts Commission | 10.00 | 0.111088 | 1,968 | | 1,968 | 180 | 2,148 |
| 042 Public Works | 398.40 | 4.425757 | 78,443 | | 78,443 | 7,325 | 85,768 |
| 044 Human Relations Commission | 4.00 | 0.044435 | 788 | | 788 | 65 | 853 |
| 047 Criminal Justice Planning | 4.00 | 0.044435 | 788 | | 788 | 65 | 853 |
| 048 Internal Audit | 10.00 | 0.111088 | 1,968 | | 1,968 | 180 | 2,148 |
| 049 Office of Emergency Management | 9.96 | 0.110644 | 1,960 | | 1,960 | 179 | 2,139 |
| 051 Office of Family Safety | 25.00 | 0.277721 | 4,923 | | 4,923 | 457 | 5,380 |
| 060 Farmer's Market | 5.25 | 0.058321 | 1,033 | | 1,033 | 89 | 1,122 |
| 061 Municipal Auditorium | 9.00 | 0.099979 | 1,771 | | 1,771 | 160 | 1,931 |
| 062 State Fair Board | 23.19 | 0.257614 | 4,565 | | 4,565 | 419 | 4,984 |
| 064 Sports Authority | 3.00 | 0.033326 | 592 | | 592 | 50 | 642 |
| 065 Water and Sewer | 755.39 | 8.391497 | 148,733 | | 148,733 | 13,900 | 162,633 |
| 070 Community Education Commission | 4.00 | 0.044435 | 788 | | 788 | 65 | 853 |
| 071 Convention Center Authority | 146.60 | 1.628554 | 28,866 | | 28,866 | 2,690 | 31,556 |
| 075 Metro Action Commission | 277.52 | 3.082922 | 54,641 | | 54,641 | 5,097 | 59,738 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 20.10 | 0.223287 | 3,958 | | 3,958 | 360 | 4,318 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.011109 | 196 | | 196 | 14 | 210 |
| 091 Emergency Communication Center | 173.00 | 1.921827 | 34,063 | | 34,063 | 3,166 | 37,229 |
| Schedule .4 Total for Workforce Management | 9,001.85 | 100.000000 | 1,772,426 | | 1,772,426 | 163,874 | 1,936,300 |

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources

Activity - Benefits Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 49.00 | 0.544333 | 6,960 | | 6,960 | 643 | 7,603 |
| 003 Metropolitan Clerk | 5.50 | 0.061099 | 781 | | 781 | 65 | 846 |
| 004 Mayor's Office - Administration | 27.49 | 0.305382 | 3,905 | | 3,905 | 352 | 4,257 |
| 005 Election Commission | 31.00 | 0.344374 | 4,403 | | 4,403 | 405 | 4,808 |
| 006 Law | 47.00 | 0.522115 | 6,677 | | 6,677 | | 6,677 |
| 007 Planning Commission | 48.00 | 0.533224 | 6,818 | | 6,818 | 631 | 7,449 |
| 008 Human Resources | 58.51 | 0.649978 | 8,310 | | 8,310 | | 8,310 |
| 009 Register of Deeds | 29.00 | 0.322156 | 4,120 | | 4,120 | 379 | 4,499 |
| 010 General Services - Administration | 117.00 | 1.299733 | 16,618 | | 16,618 | 1,546 | 18,164 |
| 011 Historical Commission | 11.50 | 0.127752 | 1,632 | | 1,632 | 143 | 1,775 |
| 014 Information Technology Service | 134.40 | 1.493026 | 19,090 | | 19,090 | 1,773 | 20,863 |
| 015 Finance - Administration | 97.49 | 1.083000 | 13,846 | | 13,846 | 1,285 | 15,131 |
| 016 Assessor of Property | 77.54 | 0.861378 | 11,013 | | 11,013 | 1,017 | 12,030 |
| 017 Trustee | 21.79 | 0.242061 | 3,094 | | 3,094 | 280 | 3,374 |
| 018 County Clerk | 68.40 | 0.759844 | 9,714 | | 9,714 | 896 | 10,610 |
| 019 District Attorney | 84.14 | 0.934697 | 11,951 | | 11,951 | 1,108 | 13,059 |
| 021 Public Defender | 80.24 | 0.891372 | 11,398 | | 11,398 | 1,049 | 12,447 |
| 022 Juvenile Court Clerk | 30.00 | 0.333265 | 4,262 | | 4,262 | 394 | 4,656 |
| 023 Circuit Court Clerk | 112.12 | 1.245522 | 15,924 | | 15,924 | 1,486 | 17,410 |
| 024 Criminal Court Clerk | 86.00 | 0.955359 | 12,216 | | 12,216 | 1,132 | 13,348 |
| 025 Clerk and Master - Chancery | 16.00 | 0.177741 | 2,274 | | 2,274 | 205 | 2,479 |
| 026 Juvenile Court | 122.20 | 1.357499 | 17,357 | | 17,357 | 1,618 | 18,975 |
| 027 General Sessions Court | 125.60 | 1.395269 | 17,839 | | 17,839 | 1,664 | 19,503 |
| 028 State Trial Courts | 145.83 | 1.620000 | 20,714 | | 20,714 | 1,931 | 22,645 |
| 029 Justice Integration Services | 19.50 | 0.216622 | 2,768 | | 2,768 | 247 | 3,015 |
| 030 Sheriff's Office | 814.91 | 9.052695 | 115,747 | | 115,747 | 10,820 | 126,567 |
| 031 Police | 1,880.01 | 20.884706 | 267,043 | | 267,043 | 25,394 | 292,437 |
| 032 Fire | 1,227.47 | 13.635753 | 174,345 | | 174,345 | 16,302 | 190,647 |
| 033 Codes Administration | 109.00 | 1.210862 | 15,481 | | 15,481 | 1,440 | 16,921 |
| 034 Beer Board | 5.48 | 0.060876 | 779 | | 779 | 65 | 844 |
| 035 Agricultural Extension | 7.00 | 0.077762 | 994 | | 994 | 87 | 1,081 |
| 036 Soil and Water Conservation | 1.00 | 0.011109 | 141 | | 141 | 8 | 149 |
| 037 Social Services | 60.23 | 0.669085 | 8,553 | | 8,553 | 791 | 9,344 |
| 038 Health | 455.97 | 5.065292 | 64,763 | | 64,763 | 6,052 | 70,815 |
| 039 Public Library | 344.43 | 3.826214 | 48,920 | | 48,920 | 4,571 | 53,491 |
| 040 Parks | 571.69 | 6.350806 | 81,201 | | 81,201 | 7,584 | 88,785 |
| 041 Arts Commission | 10.00 | 0.111088 | 1,421 | | 1,421 | 129 | 1,550 |
| 042 Public Works | 398.40 | 4.425757 | 56,589 | | 56,589 | 5,283 | 61,872 |
| 044 Human Relations Commission | 4.00 | 0.044435 | 568 | | 568 | 45 | 613 |
| 047 Criminal Justice Planning | 4.00 | 0.044435 | 568 | | 568 | 45 | 613 |
| 048 Internal Audit | 10.00 | 0.111088 | 1,421 | | 1,421 | 129 | 1,550 |
| 049 Office of Emergency Management | 9.96 | 0.110644 | 1,415 | | 1,415 | 129 | 1,544 |
| 051 Office of Family Safety | 25.00 | 0.277721 | 3,551 | | 3,551 | 321 | 3,872 |
| 060 Farmer's Market | 5.25 | 0.058321 | 746 | | 746 | 60 | 806 |
| 061 Municipal Auditorium | 9.00 | 0.099979 | 1,279 | | 1,279 | 112 | 1,391 |
| 062 State Fair Board | 23.19 | 0.257614 | 3,293 | | 3,293 | 298 | 3,591 |
| 064 Sports Authority | 3.00 | 0.033326 | 426 | | 426 | 35 | 461 |
| 065 Water and Sewer | 755.39 | 8.391497 | 107,293 | | 107,293 | 10,033 | 117,326 |
| 070 Community Education Commission | 4.00 | 0.044435 | 568 | | 568 | 45 | 613 |
| 071 Convention Center Authority | 146.60 | 1.628554 | 20,822 | | 20,822 | 1,938 | 22,760 |
| 075 Metro Action Commission | 277.52 | 3.082922 | 39,419 | | 39,419 | 3,681 | 43,100 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 20.10 | 0.223287 | 2,853 | | 2,853 | 264 | 3,117 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.011109 | 141 | | 141 | 8 | 149 |
| 091 Emergency Communication Center | 173.00 | 1.921827 | 24,572 | | 24,572 | 2,290 | 26,862 |
| Schedule .4 Total for Benefits Program | 9,001.85 | 100.000000 | 1,278,596 | | 1,278,596 | 118,208 | 1,396,804 |

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 49.00 | 0.544333 | 10,219 | | 10,219 | 941 | 11,160 |
| 003 Metropolitan Clerk | 5.50 | 0.061099 | 1,146 | | 1,146 | 101 | 1,247 |
| 004 Mayor's Office - Administration | 27.49 | 0.305382 | 5,733 | | 5,733 | 534 | 6,267 |
| 005 Election Commission | 31.00 | 0.344374 | 6,465 | | 6,465 | 597 | 7,062 |
| 006 Law | 47.00 | 0.522115 | 9,801 | | 9,801 | | 9,801 |
| 007 Planning Commission | 48.00 | 0.533224 | 10,010 | | 10,010 | 924 | 10,934 |
| 008 Human Resources | 58.51 | 0.649978 | 12,202 | | 12,202 | | 12,202 |
| 009 Register of Deeds | 29.00 | 0.322156 | 6,048 | | 6,048 | 558 | 6,606 |
| 010 General Services - Administration | 117.00 | 1.299733 | 24,402 | | 24,402 | 2,269 | 26,671 |
| 011 Historical Commission | 11.50 | 0.127752 | 2,398 | | 2,398 | 214 | 2,612 |
| 014 Information Technology Service | 134.40 | 1.493026 | 28,030 | | 28,030 | 2,614 | 30,644 |
| 015 Finance - Administration | 97.49 | 1.083000 | 20,331 | | 20,331 | 1,895 | 22,226 |
| 016 Assessor of Property | 77.54 | 0.861378 | 16,168 | | 16,168 | 1,506 | 17,674 |
| 017 Trustee | 21.79 | 0.242061 | 4,543 | | 4,543 | 417 | 4,960 |
| 018 County Clerk | 68.40 | 0.759844 | 14,264 | | 14,264 | 1,329 | 15,593 |
| 019 District Attorney | 84.14 | 0.934697 | 17,548 | | 17,548 | 1,633 | 19,181 |
| 021 Public Defender | 80.24 | 0.891372 | 16,734 | | 16,734 | 1,557 | 18,291 |
| 022 Juvenile Court Clerk | 30.00 | 0.333265 | 6,257 | | 6,257 | 575 | 6,832 |
| 023 Circuit Court Clerk | 112.12 | 1.245522 | 23,383 | | 23,383 | 2,179 | 25,562 |
| 024 Criminal Court Clerk | 86.00 | 0.955359 | 17,935 | | 17,935 | 1,672 | 19,607 |
| 025 Clerk and Master - Chancery | 16.00 | 0.177741 | 3,336 | | 3,336 | 303 | 3,639 |
| 026 Juvenile Court | 122.20 | 1.357499 | 25,485 | | 25,485 | 2,371 | 27,856 |
| 027 General Sessions Court | 125.60 | 1.395269 | 26,195 | | 26,195 | 2,442 | 28,637 |
| 028 State Trial Courts | 145.83 | 1.620000 | 30,412 | | 30,412 | 2,829 | 33,241 |
| 029 Justice Integration Services | 19.50 | 0.216622 | 4,067 | | 4,067 | 372 | 4,439 |
| 030 Sheriff's Office | 814.91 | 9.052695 | 169,952 | | 169,952 | 15,886 | 185,838 |
| 031 Police | 1,880.01 | 20.884706 | 392,102 | | 392,102 | 37,176 | 429,278 |
| 032 Fire | 1,227.47 | 13.635753 | 255,991 | | 255,991 | 23,943 | 279,934 |
| 033 Codes Administration | 109.00 | 1.210862 | 22,733 | | 22,733 | 2,115 | 24,848 |
| 034 Beer Board | 5.48 | 0.060876 | 1,142 | | 1,142 | 101 | 1,243 |
| 035 Agricultural Extension | 7.00 | 0.077762 | 1,460 | | 1,460 | 131 | 1,591 |
| 036 Soil and Water Conservation | 1.00 | 0.011109 | 208 | | 208 | 15 | 223 |
| 037 Social Services | 60.23 | 0.669085 | 12,560 | | 12,560 | 1,169 | 13,729 |
| 038 Health | 455.97 | 5.065292 | 95,093 | | 95,093 | 8,881 | 103,974 |
| 039 Public Library | 344.43 | 3.826214 | 71,831 | | 71,831 | 6,713 | 78,544 |
| 040 Parks | 571.69 | 6.350806 | 119,227 | | 119,227 | 11,142 | 130,369 |
| 041 Arts Commission | 10.00 | 0.111088 | 2,085 | | 2,085 | 189 | 2,274 |
| 042 Public Works | 398.40 | 4.425757 | 83,087 | | 83,087 | 7,758 | 90,845 |
| 044 Human Relations Commission | 4.00 | 0.044435 | 834 | | 834 | 71 | 905 |
| 047 Criminal Justice Planning | 4.00 | 0.044435 | 834 | | 834 | 71 | 905 |
| 048 Internal Audit | 10.00 | 0.111088 | 2,085 | | 2,085 | 189 | 2,274 |
| 049 Office of Emergency Management | 9.96 | 0.110644 | 2,077 | | 2,077 | 188 | 2,265 |
| 051 Office of Family Safety | 25.00 | 0.277721 | 5,214 | | 5,214 | 484 | 5,698 |
| 060 Farmer's Market | 5.25 | 0.058321 | 1,094 | | 1,094 | 94 | 1,188 |
| 061 Municipal Auditorium | 9.00 | 0.099979 | 1,876 | | 1,876 | 172 | 2,048 |
| 062 State Fair Board | 23.19 | 0.257614 | 4,835 | | 4,835 | 445 | 5,280 |
| 064 Sports Authority | 3.00 | 0.033326 | 627 | | 627 | 51 | 678 |
| 065 Water and Sewer | 755.39 | 8.391497 | 157,538 | | 157,538 | 14,727 | 172,265 |
| 070 Community Education Commission | 4.00 | 0.044435 | 834 | | 834 | 71 | 905 |
| 071 Convention Center Authority | 146.60 | 1.628554 | 30,574 | | 30,574 | 2,848 | 33,422 |
| 075 Metro Action Commission | 277.52 | 3.082922 | 57,875 | | 57,875 | 5,399 | 63,274 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 20.10 | 0.223287 | 4,192 | | 4,192 | 386 | 4,578 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.011109 | 208 | | 208 | 15 | 223 |
| 091 Emergency Communication Center | 173.00 | 1.921827 | 36,079 | | 36,079 | 3,360 | 39,439 |
| Schedule .4 Total for Admin & Customer Svc Program | 9,001.85 | 100.000000 | 1,877,359 | | 1,877,359 | 173,622 | 2,050,981 |

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

| Receiving Department | Total | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|---|-----------|--------------------|----------------------|------------------|------------------------------|
| 002 Metropolitan Council | 31,779 | 2,477 | 10,539 | 7,603 | 11,160 |
| 003 Metropolitan Clerk | 3,545 | 276 | 1,176 | 846 | 1,247 |
| 004 Mayor's Office - Administration | 17,825 | 1,386 | 5,915 | 4,257 | 6,267 |
| 005 Election Commission | 20,106 | 1,567 | 6,669 | 4,808 | 7,062 |
| 006 Law | 27,910 | 2,178 | 9,254 | 6,677 | 9,801 |
| 007 Planning Commission | 31,131 | 2,426 | 10,322 | 7,449 | 10,934 |
| 008 Human Resources | 34,744 | 2,711 | 11,521 | 8,310 | 12,202 |
| 009 Register of Deeds | 18,812 | 1,468 | 6,239 | 4,499 | 6,606 |
| 010 General Services - Administration | 75,944 | 5,927 | 25,182 | 18,164 | 26,671 |
| 011 Historical Commission | 7,430 | 574 | 2,469 | 1,775 | 2,612 |
| 014 Information Technology Service | 87,240 | 6,806 | 28,927 | 20,863 | 30,644 |
| 015 Finance - Administration | 63,270 | 4,933 | 20,980 | 15,131 | 22,226 |
| 016 Assessor of Property | 50,313 | 3,922 | 16,687 | 12,030 | 17,674 |
| 017 Trustee | 14,118 | 1,097 | 4,687 | 3,374 | 4,960 |
| 018 County Clerk | 44,371 | 3,454 | 14,714 | 10,610 | 15,593 |
| 019 District Attorney | 54,597 | 4,253 | 18,104 | 13,059 | 19,181 |
| 021 Public Defender | 52,063 | 4,056 | 17,269 | 12,447 | 18,291 |
| 022 Juvenile Court Clerk | 19,458 | 1,516 | 6,454 | 4,656 | 6,832 |
| 023 Circuit Court Clerk | 72,775 | 5,678 | 24,125 | 17,410 | 25,562 |
| 024 Criminal Court Clerk | 55,819 | 4,354 | 18,510 | 13,348 | 19,607 |
| 025 Clerk and Master - Chancery | 10,352 | 802 | 3,432 | 2,479 | 3,639 |
| 026 Juvenile Court | 79,324 | 6,191 | 26,302 | 18,975 | 27,856 |
| 027 General Sessions Court | 81,534 | 6,363 | 27,031 | 19,503 | 28,637 |
| 028 State Trial Courts | 94,665 | 7,388 | 31,391 | 22,645 | 33,241 |
| 029 Justice Integration Services | 12,619 | 979 | 4,186 | 3,015 | 4,439 |
| 030 Sheriff's Office | 529,162 | 41,309 | 175,448 | 126,567 | 185,838 |
| 031 Police | 1,222,703 | 95,701 | 405,287 | 292,437 | 429,278 |
| 032 Fire | 797,092 | 62,228 | 264,283 | 190,647 | 279,934 |
| 033 Codes Administration | 70,747 | 5,521 | 23,457 | 16,921 | 24,848 |
| 034 Beer Board | 3,530 | 274 | 1,169 | 844 | 1,243 |
| 035 Agricultural Extension | 4,525 | 349 | 1,504 | 1,081 | 1,591 |
| 036 Soil and Water Conservation | 629 | 47 | 210 | 149 | 223 |
| 037 Social Services | 39,064 | 3,042 | 12,949 | 9,344 | 13,729 |
| 038 Health | 296,055 | 23,103 | 98,163 | 70,815 | 103,974 |
| 039 Public Library | 223,647 | 17,457 | 74,155 | 53,491 | 78,544 |
| 040 Parks | 371,214 | 28,975 | 123,085 | 88,785 | 130,369 |
| 041 Arts Commission | 6,474 | 502 | 2,148 | 1,550 | 2,274 |
| 042 Public Works | 258,675 | 20,190 | 85,768 | 61,872 | 90,845 |
| 044 Human Relations Commission | 2,565 | 194 | 853 | 613 | 905 |
| 047 Criminal Justice Planning | 2,565 | 194 | 853 | 613 | 905 |
| 048 Internal Audit | 6,474 | 502 | 2,148 | 1,550 | 2,274 |
| 049 Office of Emergency Management | 6,448 | 500 | 2,139 | 1,544 | 2,265 |
| 051 Office of Family Safety | 16,209 | 1,259 | 5,380 | 3,872 | 5,698 |
| 060 Farmer's Market | 3,375 | 259 | 1,122 | 806 | 1,188 |
| 061 Municipal Auditorium | 5,820 | 450 | 1,931 | 1,391 | 2,048 |
| 062 State Fair Board | 15,021 | 1,166 | 4,984 | 3,591 | 5,280 |
| 064 Sports Authority | 1,927 | 146 | 642 | 461 | 678 |
| 065 Water and Sewer | 490,511 | 38,287 | 162,633 | 117,326 | 172,265 |
| 070 Community Education Commission | 2,565 | 194 | 853 | 613 | 905 |
| 071 Convention Center Authority | 95,163 | 7,425 | 31,556 | 22,760 | 33,422 |
| 075 Metro Action Commission | 180,171 | 14,059 | 59,738 | 43,100 | 63,274 |
| 076 Nashville Career Advancement Center | 13,024 | 1,011 | 4,318 | 3,117 | 4,578 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

| Receiving Department | Total | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|--|------------------|--------------------|----------------------|------------------|------------------------------|
| 078 Metropolitan Transit Authority (MTA) | 629 | 47 | 210 | 149 | 223 |
| 091 Emergency Communication Center | 112,290 | 8,760 | 37,229 | 26,862 | 39,439 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 5,840,018 | 455,933 | 1,936,300 | 1,396,804 | 2,050,981 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,026,936 | | | 1,026,936 |
| Inbound Costs: | | | | |
| Depreciation | 50,758 | | 50,758 | |
| 001 Administrative - Employee Benefits | 895,491 | 1,505 | 896,996 | |
| 001 Administrative - Post Audits | 223 | | 223 | |
| 003 Metropolitan Clerk - Records Center | 82 | | 82 | |
| 006 Law | 33,546 | 20,298 | 53,844 | |
| 008 Human Resources | 69,482 | 6,462 | 75,944 | |
| 010 General Services - Facilities | | 56,918 | 56,918 | |
| 010 General Services - Fleet Management | | 740 | 740 | |
| 010 General Services - Mail Services | | 1,067 | 1,067 | |
| 014 Information Technology Service | | 1,340 | 1,340 | |
| 015 Finance - Accountability | | 632 | 632 | |
| 015 Finance - Business Assistance | | 9,017 | 9,017 | |
| 015 Finance - Grants & Cost Planning | | 946 | 946 | |
| 015 Finance - Office of Mgmt & Budget | | 922 | 922 | |
| 015 Finance - Operations | | 743 | 743 | |
| 015 Finance - Payroll | | 1,717 | 1,717 | |
| 015 Finance - Property Administration | | 206 | 206 | |
| 015 Finance - Purchasing | | 601,008 | 601,008 | |
| 015 Finance - Treasury | | 246 | 246 | |
| 030 Sheriff's Office - Security Services | | 6,069 | 6,069 | |
| 038 Health - Employee Health & Wellness | | 3,371 | 3,371 | |
| 048 Internal Audit | | 450 | 450 | |
| Total Allocated Additions: | <u>1,049,582</u> | <u>713,657</u> | 1,763,239 | 1,763,239 |
| Total To Be Allocated: | <u>2,076,518</u> | <u>713,657</u> | | <u>2,790,175</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

| | Total | G&A | Business Office |
|--------------------------------------|-----------|-------------|-----------------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 545,120 | 0 | 545,120 |
| 501102 Leave Pay | 65,379 | 0 | 65,379 |
| 501103 Holiday Pay | 27,900 | 0 | 27,900 |
| 501109 Longevity | 5,253 | 0 | 5,253 |
| 501134 Paid Family Leave | 10,661 | 0 | 10,661 |
| 501172 Employer OASDI | 36,848 | 0 | 36,848 |
| 501173 Employer SSN Medical | 9,033 | 0 | 9,033 |
| 501174 Employer Group Health | 84,204 | 0 | 84,204 |
| 501175 Employer Dental Group | 2,436 | 0 | 2,436 |
| 501176 Employer Group Life | 1,143 | 0 | 1,143 |
| 501177 Employer Pension | 79,972 | 0 | 79,972 |
| 501181 FSA Pre-Tax Savings | 212 | 0 | 212 |
| 501182 Cafe Plan Pre-Tax Savings | 2,304 | 0 | 2,304 |
| 502303 Refuse Disposal | 30 | 0 | 30 |
| 502337 DP-Outside Metro | 408 | 0 | 408 |
| 502359 Devlop/Framing/Artwork | 1,107 | 0 | 1,107 |
| 502365 Bus Service | 100,000 | 0 | 100,000 |
| 502453 Employee Local Travel/Park | 36 | 0 | 36 |
| 502502 Allowance-Cell/Mobile Devices | 1,563 | 0 | 1,563 |
| 502520 Postage & Delivery Srvc | 11 | 0 | 11 |
| 502951 Info Systems Charge | 29,600 | 0 | 29,600 |
| 502954 Radio Shop Charge | 200 | 0 | 200 |
| 502957 Telecmmnct'n Charge | 17 | 0 | 17 |
| 502977 Fleet Management | 5,526 | 0 | 5,526 |
| 502983 Surplus Property | 200 | 0 | 200 |
| 503100 Offc & Admin Supply | 1,589 | 0 | 1,589 |
| 503130 Computer Hardware <\$10K | 4,575 | 0 | 4,575 |
| 503170 Photo Film & Supplies | 2,469 | 0 | 2,469 |
| 503210 Food & Ice | 473 | 0 | 473 |
| 503330 Books/Magazines/Periodicals | 473 | 0 | 473 |
| 505233 Rent Equipment | 2,409 | 0 | 2,409 |
| 505252 Software License | 5,785 | 0 | 5,785 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,026,936 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,026,936 | 0 | 1,026,936 |
| Allocation Step 1 | | | |
| Inbound - All Others | 1,049,582 | 1,049,582 | 0 |
| Reallocate Admin Costs | | (1,049,582) | 1,049,582 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 2,076,518 | 0 | 2,076,518 |
| Allocation Step 2 | | | |
| Inbound - All Others | 713,657 | 713,657 | 0 |
| Reallocate Admin Costs | | (713,657) | 713,657 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

| | Total | G&A | Business Office |
|--|-----------|-----|-----------------|
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 713,657 | 0 | 713,657 |
| Total For 010 General Services - Administration | | | |
| Schedule .3 Total | 2,790,175 | 0 | 2,790,175 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 682,649.35 | 7.672701 | 159,324 | | 159,324 | 54,745 | 214,069 |
| 010 General Services - Facilities | 2,312,324.47 | 25.989587 | 539,679 | | 539,679 | 185,482 | 725,161 |
| 010 General Services - Fleet Management | 5,688,723.97 | 63.938943 | 1,327,704 | | 1,327,704 | 456,320 | 1,784,024 |
| 010 General Services - Mail Services | 213,421.32 | 2.398769 | 49,811 | | 49,811 | 17,110 | 66,921 |
| Schedule .4 Total for Business Office | 8,897,119.11 | 100.000000 | 2,076,518 | | 2,076,518 | 713,657 | 2,790,175 |

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

| Receiving Department | Total | Business Office |
|---|------------------|------------------|
| 010 General Services | 214,069 | 214,069 |
| 010 General Services - Facilities | 725,161 | 725,161 |
| 010 General Services - Fleet Management | 1,784,024 | 1,784,024 |
| 010 General Services - Mail Services | 66,921 | 66,921 |
| Direct Bill | 0 | 0 |
| Total | <u>2,790,175</u> | <u>2,790,175</u> |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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. 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, 2018
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 28,704,448 | | | 28,704,448 |
| Inbound Costs: | | | | |
| Depreciation | 368,892 | | 368,892 | |
| 001 Administrative - Employee Benefits | 158,086 | 264 | 158,350 | |
| 001 Administrative - Facility Rental | 730 | | 730 | |
| 001 Administrative - Insurance | 214,206 | 10,956 | 225,162 | |
| 001 Administrative - Post Audits | 5,034 | 8 | 5,042 | |
| 003 Metropolitan Clerk - Records Center | 23,854 | 376 | 24,230 | |
| 010 General Services - Administration | 539,679 | 185,482 | 725,161 | |
| 010 General Services - Facilities | | 50,943 | 50,943 | |
| 010 General Services - Fleet Management | | 32,293 | 32,293 | |
| 014 Information Technology Service | | 35,400 | 35,400 | |
| 015 Finance - Accountability | | 447 | 447 | |
| 015 Finance - Business Assistance | | 117,231 | 117,231 | |
| 015 Finance - Grants & Cost Planning | | 2,031 | 2,031 | |
| 015 Finance - Office of Mgmt & Budget | | 15,880 | 15,880 | |
| 015 Finance - Operations | | 18,502 | 18,502 | |
| 015 Finance - Payroll | | 754 | 754 | |
| 015 Finance - Property Administration | | 4,526 | 4,526 | |
| 015 Finance - Treasury | | 1,839 | 1,839 | |
| 030 Sheriff's Office - Security Services | | 54,535 | 54,535 | |
| 048 Internal Audit | | 9,869 | 9,869 | |
| Total Allocated Additions: | 1,310,481 | 541,336 | 1,851,817 | 1,851,817 |
| Total To Be Allocated: | 30,014,929 | 541,336 | | 30,556,265 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

| | Total | G&A | Facilities | 30003 General Fund 4% Reserve** |
|--------------------------------------|-----------|-----|------------|------------------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 1,439,783 | 0 | 1,439,783 | 0 |
| 501102 Leave Pay | 172,395 | 0 | 172,395 | 0 |
| 501103 Holiday Pay | 72,273 | 0 | 72,273 | 0 |
| 501104 Overtime Pay | 2,220 | 0 | 2,220 | 0 |
| 501109 Longevity | 17,499 | 0 | 17,499 | 0 |
| 501172 Employer OASDI | 99,032 | 0 | 99,032 | 0 |
| 501173 Employer SSN Medical | 23,161 | 0 | 23,161 | 0 |
| 501174 Employer Group Health | 269,426 | 0 | 269,426 | 0 |
| 501175 Employer Dental Group | 8,676 | 0 | 8,676 | 0 |
| 501176 Employer Group Life | 4,271 | 0 | 4,271 | 0 |
| 501177 Employer Pension | 195,196 | 0 | 195,196 | 0 |
| 501181 FSA Pre-Tax Savings | 859 | 0 | 859 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 7,532 | 0 | 7,532 | 0 |
| 502101 Electric | 5,392,706 | 0 | 5,392,706 | 0 |
| 502102 Water | 465,019 | 0 | 465,019 | 0 |
| 502103 Gas | 643,014 | 0 | 643,014 | 0 |
| 502105 Cable Television | 358 | 0 | 358 | 0 |
| 502110 District Energy System | 1,289,121 | 0 | 1,289,121 | 0 |
| 502111 Stormwater | 114,088 | 0 | 114,088 | 0 |
| 502226 Engineering Service (non-cap) | 13,235 | 0 | 0 | 13,235 |
| 502227 Landscaping Service | 3,626 | 0 | 0 | 3,626 |
| 502227 Landscaping Srvc | 448,140 | 0 | 448,140 | 0 |
| 502229 Management Consultant | 71,661 | 0 | 71,661 | 0 |
| 502233 Software Consultant Fees | 5,600 | 0 | 5,600 | 0 |
| 502236 Project Management (non-cap) | 87,635 | 0 | 0 | 87,635 |
| 502252 Building Relocation | 440 | 0 | 0 | 440 |
| 502303 Refuse Disposal | 65,606 | 0 | 65,606 | 0 |
| 502314 Pre-Employment Checks | 138 | 0 | 138 | 0 |
| 502331 Temporary Service | 51,540 | 0 | 51,540 | 0 |
| 502333 Laundry Services | 11,419 | 0 | 11,419 | 0 |
| 502334 Pest Control Srvc | 20,282 | 0 | 20,282 | 0 |
| 502335 Janitorial Service | 4,083,779 | 0 | 4,083,779 | 0 |
| 502337 DP-Outside Metro | 6,182 | 0 | 6,182 | 0 |
| 502345 Lock & Key Service | 276 | 0 | 276 | 0 |
| 502346 Grass/Grounds Maintenance | 316,252 | 0 | 316,252 | 0 |
| 502360 Security Monitoring Service | 14,976 | 0 | 14,976 | 0 |
| 502373 Interpretation Services | 920 | 0 | 920 | 0 |
| 502451 Employee Out-of-town Travel | 2,241 | 0 | 2,241 | 0 |
| 502452 Employee Air Travel | 1,202 | 0 | 1,202 | 0 |
| 502453 Employee Local Travel/Park | 7,836 | 0 | 7,836 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 2,806 | 0 | 2,806 | 0 |
| 502503 Cell Phone Service | 17,525 | 0 | 17,525 | 0 |
| 502701 Printing/Binding | 347 | 0 | 347 | 0 |
| 502851 Subscriptions | 576 | 0 | 576 | 0 |
| 502883 Registration | 4,208 | 0 | 4,208 | 0 |
| 502884 Membership Dues | 2,970 | 0 | 2,970 | 0 |
| 502911 Plumbing/HVAC Maintain Srvc | 3,129 | 0 | 3,129 | 0 |
| 502912 Electrical Repair Service | 8,160 | 0 | 8,160 | 0 |
| 502920 Other Rpr & Maint Srvc | 538,368 | 0 | 1,189 | 537,179 |
| 502920 Rpr & Maint Srvc-SW basins | 3,974,728 | 0 | 3,974,728 | 0 |
| 502930 OFM Wrecks | 500,000 | 0 | 0 | 500,000 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

| | Total | G&A | Facilities | 30003 General Fund 4% Reserve** |
|--------------------------------------|-------------|-------------|------------|------------------------------------|
| 502951 Info Systems Charge | 487,500 | 0 | 487,500 | 0 |
| 502954 Radio Shop Charge | 9,500 | 0 | 9,500 | 0 |
| 502957 Telecommnct'n Charge | 122,996 | 0 | 122,996 | 0 |
| 502977 Fleet Management | 17,575 | 0 | 17,575 | 0 |
| 502983 Surplus Property | 5,900 | 0 | 5,900 | 0 |
| 503100 Offc & Admin Supply | 6,324 | 0 | 6,324 | 0 |
| 503120 Computer Software | 8,356 | 0 | 0 | 8,356 |
| 503120 Computer Software (non-cap) | 1,728 | 0 | 0 | 1,728 |
| 503130 Computer Hardware <\$10K | 8,735 | 0 | 8,735 | 0 |
| 503150 Furniture/Fixtures<\$10K | 13,256 | 0 | 0 | 13,256 |
| 503210 Food & Ice | 10,006 | 0 | 10,006 | 0 |
| 503320 Uniforms/Work Related Items | 3,160 | 0 | 3,160 | 0 |
| 503325 Safety Shoes | 956 | 0 | 956 | 0 |
| 503330 Books/Magazines/Periodicals | 105 | 0 | 105 | 0 |
| 503600 Repair & Maint Supply | 621,948 | 0 | 583,935 | 38,013 |
| 503720 Signs | 759 | 0 | 759 | 0 |
| 503804 Auto Repair Parts | 382,400 | 0 | 0 | 382,400 |
| 503851 Work Equipment < \$10K | 33,471 | 0 | 0 | 33,471 |
| 503853 Communicat'n Equip < \$10K | 7,702 | 0 | 0 | 7,702 |
| 503860 Electrical Appliance<\$10K | 34,050 | 0 | 0 | 34,050 |
| 505221 Boiler Inspection | 400 | 0 | 400 | 0 |
| 505231 Rent Building & Land | 71,682 | 0 | 71,682 | 0 |
| 505233 Rent Equipment | 31,545 | 0 | 31,545 | 0 |
| 505241 Licenses Permits & Fees | 1,875 | 0 | 1,875 | 0 |
| 505242 Elevator Permit | 3,565 | 0 | 3,565 | 0 |
| 505248 Underground Tank Fee | 375 | 0 | 375 | 0 |
| 505252 Software License | 49,806 | 0 | 49,806 | 0 |
| 505254 Drug Test Fee | 18 | 0 | 18 | 0 |
| 505259 Alarm Permits | 2,500 | 0 | 2,500 | 0 |
| 505269 Other License & Fees | 771 | 0 | 771 | 0 |
| 507226 Engineering Srvc (capital) | 2,115 | 0 | 0 | 2,115 |
| 507250 Building Improvements | 152,720 | 0 | 0 | 152,720 |
| 507400 Machinery & Equipment | 765 | 0 | 0 | 765 |
| 531005 Transfer FA Proprietary Funds | 6,127,452 | 0 | 0 | 6,127,452 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 28,704,448 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 28,704,448 | 0 | 20,760,305 | 7,944,143 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 1,310,481 | 1,310,481 | 0 | 0 |
| Reallocate Admin Costs | | (1,310,481) | 947,797 | 362,684 |
| Unallocated Costs | (8,306,827) | 0 | 0 | (8,306,827) |
| 1st Allocation | 21,708,102 | 0 | 21,708,102 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 541,336 | 541,336 | 0 | 0 |
| Reallocate Admin Costs | | (541,336) | 391,517 | 149,819 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

| | Total | G&A | Facilities | 30003 General Fund 4% Reserve** |
|--|-------------------|----------|-------------------|------------------------------------|
| Unallocated Costs | (149,819) | 0 | 0 | (149,819) |
| 2nd Allocation | 391,517 | 0 | 391,517 | 0 |
| Total For 010 General Services - Facilities | | | | |
| Schedule .3 Total | 22,099,619 | 0 | 22,099,619 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 39,500 | 0.178262 | 38,697 | (39,200) | (503) | | (503) |
| 002 Metropolitan Council | 104,000 | 0.469348 | 101,885 | | 101,885 | 1,843 | 103,728 |
| 003 Metropolitan Clerk | 237,300 | 1.070926 | 232,478 | | 232,478 | 4,217 | 236,695 |
| 004 Mayor's Office - Administration | 118,400 | 0.534335 | 115,994 | | 115,994 | 2,101 | 118,095 |
| 005 Election Commission | 204,500 | 0.922901 | 200,344 | | 200,344 | 3,636 | 203,980 |
| 006 Law | 26,900 | 0.121399 | 26,353 | | 26,353 | | 26,353 |
| 007 Planning Commission | 280,100 | 1.264080 | 274,408 | | 274,408 | 4,978 | 279,386 |
| 008 Human Resources | 11,200 | 0.050545 | 10,972 | | 10,972 | | 10,972 |
| 010 General Services | 122,300 | 0.551935 | 119,812 | | 119,812 | 2,173 | 121,985 |
| 010 General Services - Administration | 58,100 | 0.262203 | 56,918 | | 56,918 | | 56,918 |
| 010 General Services - Facilities | 52,000 | 0.234674 | 50,943 | | 50,943 | | 50,943 |
| 010 General Services - Fleet Management | 952,100 | 4.296790 | 932,752 | | 932,752 | 16,958 | 949,710 |
| 010 General Services - Mail Services | 9,500 | 0.042873 | 9,307 | | 9,307 | 161 | 9,468 |
| 011 Historical Commission | 15,200 | 0.068597 | 14,889 | | 14,889 | 259 | 15,148 |
| 014 Information Technology Service | 1,060,700 | 4.786898 | 1,039,144 | | 1,039,144 | 18,887 | 1,058,031 |
| 015 Finance - Accountability | 47,100 | 0.212560 | 46,142 | | 46,142 | 834 | 46,976 |
| 015 Finance - Administration | 29,600 | 0.133584 | 28,998 | | 28,998 | 519 | 29,517 |
| 015 Finance - Grants & Cost Planning | 10,200 | 0.046032 | 9,993 | | 9,993 | 173 | 10,166 |
| 015 Finance - Office of Mgmt & Budget | 95,200 | 0.429634 | 93,264 | | 93,264 | 1,689 | 94,953 |
| 015 Finance - Operations | 146,600 | 0.661600 | 143,618 | | 143,618 | 2,606 | 146,224 |
| 015 Finance - Payroll | 33,200 | 0.149830 | 32,523 | | 32,523 | 586 | 33,109 |
| 015 Finance - Property Administration | 12,400 | 0.055961 | 12,148 | | 12,148 | 211 | 12,359 |
| 015 Finance - Purchasing | 77,600 | 0.350206 | 76,022 | | 76,022 | 1,373 | 77,395 |
| 015 Finance - Treasury | 40,200 | 0.181421 | 39,382 | | 39,382 | 708 | 40,090 |
| 016 Assessor of Property | 368,800 | 1.664380 | 361,306 | | 361,306 | 6,569 | 367,875 |
| 017 Trustee | 133,300 | 0.601578 | 130,590 | | 130,590 | 2,372 | 132,962 |
| 018 County Clerk | 294,000 | 1.326811 | 288,025 | | 288,025 | 5,237 | 293,262 |
| 019 District Attorney | 22,100 | 0.099736 | 21,652 | | 21,652 | 386 | 22,038 |
| 021 Public Defender | 24,300 | 0.109665 | 23,807 | | 23,807 | 429 | 24,236 |
| 022 Juvenile Court Clerk | 52,400 | 0.236479 | 51,334 | | 51,334 | 927 | 52,261 |
| 023 Circuit Court Clerk | 540,300 | 2.438353 | 529,321 | | 529,321 | 9,621 | 538,942 |
| 024 Criminal Court Clerk | 179,200 | 0.808723 | 175,558 | | 175,558 | 3,182 | 178,740 |
| 025 Clerk and Master - Chancery | 184,300 | 0.831739 | 180,555 | | 180,555 | 3,272 | 183,827 |
| 026 Juvenile Court | 617,600 | 2.787205 | 605,050 | | 605,050 | 10,996 | 616,046 |
| 027 General Sessions Court | 639,500 | 2.886039 | 626,504 | | 626,504 | 11,386 | 637,890 |
| 028 State Trial Courts | 775,200 | 3.498448 | 759,445 | | 759,445 | 13,807 | 773,252 |
| 030 Sheriff's Office - Security Services | 1,304,000 | 5.884901 | 1,277,501 | | 1,277,501 | 23,228 | 1,300,729 |
| 031 Police | 5,079,400 | 22.923135 | 4,976,206 | | 4,976,206 | 90,954 | 5,067,160 |
| 032 Fire | 1,720,600 | 7.765001 | 1,685,635 | | 1,685,635 | 30,653 | 1,716,288 |
| 033 Codes Administration | 394,900 | 1.782168 | 386,875 | | 386,875 | 7,029 | 393,904 |
| 034 Beer Board | 19,900 | 0.089808 | 19,494 | | 19,494 | 345 | 19,839 |
| 035 Agricultural Extension | 25,700 | 0.115983 | 25,177 | | 25,177 | 451 | 25,628 |
| 036 Soil and Water Conservation | 4,500 | 0.020308 | 4,407 | | 4,407 | 75 | 4,482 |
| 037 Social Services | 58,000 | 0.261752 | 56,821 | | 56,821 | 1,020 | 57,841 |
| 038 Health | 750,900 | 3.388783 | 735,639 | | 735,639 | 13,369 | 749,008 |
| 039 Public Library | 745,300 | 3.363510 | 730,155 | | 730,155 | 13,274 | 743,429 |
| 040 Parks | 549,600 | 2.480323 | 538,431 | | 538,431 | 9,787 | 548,218 |
| 041 Arts Commission | 51,000 | 0.230161 | 49,962 | | 49,962 | 902 | 50,864 |
| 042 Public Works | 8,500 | 0.038360 | 8,327 | | 8,327 | 145 | 8,472 |
| 047 Criminal Justice Planning | 27,500 | 0.124106 | 26,942 | | 26,942 | 486 | 27,428 |
| 048 Internal Audit | 15,100 | 0.068146 | 14,793 | | 14,793 | 258 | 15,051 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 049 Office of Emergency Management | 180,500 | 0.814590 | 176,831 | | 176,831 | 3,205 | 180,036 |
| 064 Sports Authority | 13,300 | 0.060022 | 13,030 | | 13,030 | 227 | 13,257 |
| 065 Water and Sewer | 192,600 | 0.869196 | 188,687 | | 188,687 | 3,424 | 192,111 |
| 075 Metro Action Commission | 380,500 | 1.717182 | 372,767 | (377,500) | (4,733) | 6,773 | 2,040 |
| 076 Nashville Career Advancement Center | 26,900 | 0.121399 | 26,353 | (26,700) | (347) | 476 | 129 |
| 080 Metro Nashville Public Schools (MNPS) | 290,800 | 1.312369 | 284,889 | | 284,889 | 5,176 | 290,065 |
| 091 Emergency Communication Center | 179,800 | 0.811430 | 176,145 | | 176,145 | 3,194 | 179,339 |
| All Other | 2,524,200 | 11.391617 | 2,472,902 | (570,598) | 1,902,304 | 44,970 | 1,947,274 |
| Schedule .4 Total for Facilities | 22,158,400 | 100.000000 | 21,708,102 | (1,013,998) | 20,694,104 | 391,517 | 21,085,621 |
| Direct Billed | | | | 1,013,998 | 1,013,998 | | 1,013,998 |
| Schedule .3 Total for Facilities | 22,158,400 | 100.000000 | | 0 | 21,708,102 | 391,517 | 22,099,619 |

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2018 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

| Receiving Department | Total | Facilities |
|--|-----------|------------|
| 001 Administrative - Employee Benefits | (503) | (503) |
| 002 Metropolitan Council | 103,728 | 103,728 |
| 003 Metropolitan Clerk | 236,695 | 236,695 |
| 004 Mayor's Office - Administration | 118,095 | 118,095 |
| 005 Election Commission | 203,980 | 203,980 |
| 006 Law | 26,353 | 26,353 |
| 007 Planning Commission | 279,386 | 279,386 |
| 008 Human Resources | 10,972 | 10,972 |
| 010 General Services | 121,985 | 121,985 |
| 010 General Services - Administration | 56,918 | 56,918 |
| 010 General Services - Facilities | 50,943 | 50,943 |
| 010 General Services - Fleet Management | 949,710 | 949,710 |
| 010 General Services - Mail Services | 9,468 | 9,468 |
| 011 Historical Commission | 15,148 | 15,148 |
| 014 Information Technology Service | 1,058,031 | 1,058,031 |
| 015 Finance - Accountability | 46,976 | 46,976 |
| 015 Finance - Administration | 29,517 | 29,517 |
| 015 Finance - Grants & Cost Planning | 10,166 | 10,166 |
| 015 Finance - Office of Mgmt & Budget | 94,953 | 94,953 |
| 015 Finance - Operations | 146,224 | 146,224 |
| 015 Finance - Payroll | 33,109 | 33,109 |
| 015 Finance - Property Administration | 12,359 | 12,359 |
| 015 Finance - Purchasing | 77,395 | 77,395 |
| 015 Finance - Treasury | 40,090 | 40,090 |
| 016 Assessor of Property | 367,875 | 367,875 |
| 017 Trustee | 132,962 | 132,962 |
| 018 County Clerk | 293,262 | 293,262 |
| 019 District Attorney | 22,038 | 22,038 |
| 021 Public Defender | 24,236 | 24,236 |
| 022 Juvenile Court Clerk | 52,261 | 52,261 |
| 023 Circuit Court Clerk | 538,942 | 538,942 |
| 024 Criminal Court Clerk | 178,740 | 178,740 |
| 025 Clerk and Master - Chancery | 183,827 | 183,827 |
| 026 Juvenile Court | 616,046 | 616,046 |
| 027 General Sessions Court | 637,890 | 637,890 |
| 028 State Trial Courts | 773,252 | 773,252 |
| 030 Sheriff's Office - Security Services | 1,300,729 | 1,300,729 |
| 031 Police | 5,067,160 | 5,067,160 |
| 032 Fire | 1,716,288 | 1,716,288 |
| 033 Codes Administration | 393,904 | 393,904 |
| 034 Beer Board | 19,839 | 19,839 |
| 035 Agricultural Extension | 25,628 | 25,628 |
| 036 Soil and Water Conservation | 4,482 | 4,482 |
| 037 Social Services | 57,841 | 57,841 |
| 038 Health | 749,008 | 749,008 |
| 039 Public Library | 743,429 | 743,429 |
| 040 Parks | 548,218 | 548,218 |
| 041 Arts Commission | 50,864 | 50,864 |
| 042 Public Works | 8,472 | 8,472 |
| 047 Criminal Justice Planning | 27,428 | 27,428 |
| 048 Internal Audit | 15,051 | 15,051 |
| 049 Office of Emergency Management | 180,036 | 180,036 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

| Receiving Department | Total | Facilities |
|---|------------|------------|
| 064 Sports Authority | 13,257 | 13,257 |
| 065 Water and Sewer | 192,111 | 192,111 |
| 075 Metro Action Commission | 2,040 | 2,040 |
| 076 Nashville Career Advancement Center | 129 | 129 |
| 080 Metro Nashville Public Schools (MNPS) | 290,065 | 290,065 |
| 091 Emergency Communication Center | 179,339 | 179,339 |
| All Other | 1,947,274 | 1,947,274 |
| Direct Bill | 1,013,998 | 1,013,998 |
| Total | 22,099,619 | 22,099,619 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 34,331,558 | | | 34,331,558 |
| Cost Adjustments: | | | | |
| CAFR Non-Operating Revenue/Expense: | 0 | | | |
| Investment Income | -56,787 | | | |
| Loss on Sale of Property | 45,661 | | | |
| Other | -242,179 | | | |
| Total Departmental Cost Adjustments: | -253,305 | | | -253,305 |
| Inbound Costs: | | | | |
| Depreciation | 129,052 | | 129,052 | |
| 001 Administrative - Facility Rental | 204,482 | 388 | 204,870 | |
| 001 Administrative - Post Audits | 23,544 | 42 | 23,586 | |
| 003 Metropolitan Clerk - Records Center | 155 | 0 | 155 | |
| 006 Law | 2,045 | 1,233 | 3,278 | |
| 010 General Services - Administration | 1,327,704 | 456,320 | 1,784,024 | |
| 010 General Services - Facilities | 932,752 | 16,958 | 949,710 | |
| 010 General Services - Fleet Management | | 242,072 | 242,072 | |
| 010 General Services - Mail Services | | 534 | 534 | |
| 014 Information Technology Service | | 56,763 | 56,763 | |
| 015 Finance - Accountability | | 330 | 330 | |
| 015 Finance - Business Assistance | | 6,009 | 6,009 | |
| 015 Finance - Grants & Cost Planning | | 3,111 | 3,111 | |
| 015 Finance - Office of Mgmt & Budget | | 17,107 | 17,107 | |
| 015 Finance - Operations | | 102,713 | 102,713 | |
| 015 Finance - Payroll | | 1,997 | 1,997 | |
| 015 Finance - Property Administration | | 6,927 | 6,927 | |
| 015 Finance - Treasury | | 1,597 | 1,597 | |
| 030 Sheriff's Office - Security Services | | 71,295 | 71,295 | |
| 048 Internal Audit | | 15,120 | 15,120 | |
| Total Allocated Additions: | 2,619,734 | 1,000,516 | 3,620,250 | 3,620,250 |
| Total To Be Allocated: | 36,697,987 | 1,000,516 | | 37,698,503 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---------------------------------------|-----------|-----|------------------------|-------------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 1,822,958 | 0 | 1,822,958 | 0 |
| 501101 Salary Supplement | 1,327,330 | 0 | 1,327,330 | 0 |
| 501102 Leave Pay | 352,844 | 0 | 352,844 | 0 |
| 501103 Holiday Pay | 158,263 | 0 | 158,263 | 0 |
| 501104 Overtime Pay | 271,250 | 0 | 271,250 | 0 |
| 501106 Shift Differential Pay | 17,088 | 0 | 17,088 | 0 |
| 501108 Injured on Duty Pay | 2,052 | 0 | 2,052 | 0 |
| 501109 Longevity | 31,341 | 0 | 31,341 | 0 |
| 501129 IOD-Light Duty | 19,861 | 0 | 19,861 | 0 |
| 501134 Paid Family Leave | 26,739 | 0 | 26,739 | 0 |
| 501172 Employer OASDI | 231,722 | 0 | 231,722 | 0 |
| 501173 Employer SSN Medical | 54,193 | 0 | 54,193 | 0 |
| 501174 Employer Group Health | 845,143 | 0 | 845,143 | 0 |
| 501175 Employer Dental Group | 27,593 | 0 | 27,593 | 0 |
| 501176 Employer Group Life | 12,901 | 0 | 12,901 | 0 |
| 501177 Employer Pension | 463,521 | 0 | 463,521 | 0 |
| 501181 FSA Pre-Tax Savings | 702 | 0 | 702 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 23,222 | 0 | 23,222 | 0 |
| 502105 Cable Television | 836 | 0 | 836 | 0 |
| 502222 Apprsl & Ngtn Srvc | 10,646 | 0 | 10,646 | 0 |
| 502306 Hazard Waste Disposal | 79 | 0 | 79 | 0 |
| 502314 Pre-Employment Checks | 1,037 | 0 | 1,037 | 0 |
| 502331 Temporary Service | 57,773 | 0 | 57,773 | 0 |
| 502336 Vehicle Washing | 1,101 | 0 | 1,101 | 0 |
| 502337 DP-Outside Metro | 3,537 | 0 | 3,537 | 0 |
| 502340 Tow-In Service | 58,760 | 0 | 58,760 | 0 |
| 502349 Uniform Rental | 9,406 | 0 | 9,406 | 0 |
| 502451 Employee Out-of-town Travel | 2,094 | 0 | 2,094 | 0 |
| 502452 Employee Air Travel | 1,025 | 0 | 1,025 | 0 |
| 502453 Employee Local Travel/Park | 6,306 | 0 | 6,306 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 1,464 | 0 | 1,464 | 0 |
| 502503 Cell Phone Service | 1,616 | 0 | 1,616 | 0 |
| 502701 Printing/Binding | 1,267 | 0 | 1,267 | 0 |
| 502751 Freight | 332 | 0 | 332 | 0 |
| 502751 Freight OFM Ground Shop | 3,481 | 0 | 3,481 | 0 |
| 502751 Freight OFM Heavy Vehicle Shop | 18,188 | 0 | 18,188 | 0 |
| 502751 Freight OFM Light Vehicle Shop | 757 | 0 | 757 | 0 |
| 502851 Subscriptions | 825 | 0 | 825 | 0 |
| 502883 Registration | 4,041 | 0 | 4,041 | 0 |
| 502884 Membership Dues | 15 | 0 | 15 | 0 |
| 502920 Other Rpr & Maint Srvc | 107,516 | 0 | 107,516 | 0 |
| 502930 OFM Wrecks | 3,409,263 | 0 | 3,409,263 | 0 |
| 502940 Office Equip Maintain Srvc | 34 | 0 | 34 | 0 |
| 502951 Info Systems Charge | 1,278,200 | 0 | 1,278,200 | 0 |
| 502954 Radio Shop Charge | 7,200 | 0 | 7,200 | 0 |
| 502957 Telecommnct'n Charge | 26,299 | 0 | 26,299 | 0 |
| 502976 MIS Tech Revolving Charge | 10,541 | 0 | 10,541 | 0 |
| 502983 Surplus Property | 6,000 | 0 | 6,000 | 0 |
| 503100 Offc & Admin Supply | 5,736 | 0 | 5,736 | 0 |
| 503120 Computer Software | 33,618 | 0 | 33,618 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|--------------------------------------|------------|-----|---------------------|----------------------------|
| 503130 Computer Hardware <\$10K | 37,713 | 0 | 37,713 | 0 |
| 503140 Office Equipment < \$10K | 101 | 0 | 101 | 0 |
| 503210 Food & Ice | 581 | 0 | 581 | 0 |
| 503300 Personal Use Supply | 42,518 | 0 | 42,518 | 0 |
| 503320 Uniforms/Work Related Items | 7,336 | 0 | 7,336 | 0 |
| 503325 Safety Shoes | 5,219 | 0 | 5,219 | 0 |
| 503400 Medical Supply | 1,054 | 0 | 1,054 | 0 |
| 503640 Safety Supply | 601 | 0 | 601 | 0 |
| 503720 Signs | 239 | 0 | 239 | 0 |
| 503800 Auto Supply | 238,602 | 0 | 238,602 | 0 |
| 503801 Auto Fuel | 6,209,854 | 0 | 6,209,854 | 0 |
| 503802 Auto Tires | 1,124,787 | 0 | 1,124,787 | 0 |
| 503803 Auto Oil/Lubricants | 195,411 | 0 | 195,411 | 0 |
| 503804 Auto Repair Parts | 2,222,994 | 0 | 2,222,994 | 0 |
| 503805 Auto Batteries | 122,605 | 0 | 122,605 | 0 |
| 503806 Fuel Hedging Contra Account | (526,382) | 0 | (526,382) | 0 |
| 503850 Small Equipment Supply | 6,913 | 0 | 6,913 | 0 |
| 503851 Work Equipment < \$10K | 31,754 | 0 | 31,754 | 0 |
| 505233 Rent Equipment | 9,326 | 0 | 9,326 | 0 |
| 505248 Underground Tank Fee | 1,250 | 0 | 1,250 | 0 |
| 505253 Vehicle Registration | 9,527 | 0 | 9,527 | 0 |
| 505254 Drug Test Fee | 458 | 0 | 458 | 0 |
| 505256 Auto Emission Test | 7,085 | 0 | 7,085 | 0 |
| 505269 Other License & Fees | 700 | 0 | 700 | 0 |
| 505901 Depreciation | 13,747,896 | 0 | 0 | 13,747,896 |
| 505951 Insurance-Buildings | 1,700 | 0 | 1,700 | 0 |
| 505955 Insurance-Liab/PropDmg | 12,400 | 0 | 12,400 | 0 |
| 505957 Insurance-Premium J&L | 28,300 | 0 | 28,300 | 0 |
| 505960 Insurance-IOD | 33,300 | 0 | 33,300 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 34,331,558 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| CAFR Non-Operating Revenue/Expense: | | | | |
| Investment Income | (56,787) | 0 | (56,787) | 0 |
| Loss on Sale of Property | 45,661 | 0 | 45,661 | 0 |
| Other | (242,179) | 0 | (242,179) | 0 |
| Functional Cost | 34,078,253 | 0 | 20,330,357 | 13,747,896 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 2,619,734 | 0 | 2,619,734 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 36,697,987 | 0 | 22,950,091 | 13,747,896 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|--|------------|-----|---------------------|----------------------------|
| Allocation Step 2 | | | | |
| Inbound - All Others | 1,000,516 | 0 | 1,000,516 | 0 |
| 2nd Allocation | 1,000,516 | 0 | 1,000,516 | 0 |
| Total For 010 General Services - Fleet Management | | | | |
| Schedule .3 Total | 37,698,503 | 0 | 23,950,607 | 13,747,896 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 003 Metropolitan Clerk - Records Center | 1,800.00 | 0.008896 | 2,041 | (1,800) | 241 | | 241 |
| 005 Election Commission | 3,351.99 | 0.016566 | 3,800 | (3,352) | 448 | 162 | 610 |
| 006 Law | 1,449.50 | 0.007163 | 1,643 | (1,450) | 193 | | 193 |
| 007 Planning Commission | 362.36 | 0.001791 | 410 | (362) | 48 | 14 | 62 |
| 008 Human Resources | 452.97 | 0.002239 | 514 | (453) | 61 | | 61 |
| 010 General Services | 2,808.42 | 0.013879 | 3,186 | (2,808) | 378 | 135 | 513 |
| 010 General Services - Administration | 5,526.25 | 0.027311 | 6,266 | (5,526) | 740 | | 740 |
| 010 General Services - Facilities | 17,575.29 | 0.086858 | 19,933 | (17,575) | 2,358 | | 2,358 |
| 010 General Services - Mail Services | 8,425.27 | 0.041638 | 9,555 | (8,425) | 1,130 | 408 | 1,538 |
| 014 Information Technology Service | 35,694.14 | 0.176402 | 40,483 | (35,694) | 4,789 | 1,761 | 6,550 |
| 016 Assessor of Property | 50,279.82 | 0.248484 | 57,029 | (50,280) | 6,749 | 2,481 | 9,230 |
| 017 Trustee | 1,902.48 | 0.009402 | 2,157 | (1,903) | 254 | 86 | 340 |
| 018 County Clerk | 8,334.67 | 0.041190 | 9,452 | (8,335) | 1,117 | 404 | 1,521 |
| 019 District Attorney | 14,948.05 | 0.073874 | 16,952 | (14,948) | 2,004 | 736 | 2,740 |
| 021 Public Defender | 2,446.05 | 0.012088 | 2,775 | (2,446) | 329 | 115 | 444 |
| 022 Juvenile Court Clerk | 543.57 | 0.002686 | 615 | (544) | 71 | 23 | 94 |
| 023 Circuit Court Clerk | 2,899.02 | 0.014327 | 3,287 | (2,899) | 388 | 139 | 527 |
| 024 Criminal Court Clerk | 14,948.05 | 0.073874 | 16,952 | (14,948) | 2,004 | 736 | 2,740 |
| 026 Juvenile Court | 28,899.57 | 0.142823 | 32,777 | (28,900) | 3,877 | 1,423 | 5,300 |
| 027 General Sessions Court | 634.16 | 0.003134 | 718 | (634) | 84 | 29 | 113 |
| 028 State Trial Courts | 71,478.87 | 0.353251 | 81,072 | (71,479) | 9,593 | 3,530 | 13,123 |
| 030 Sheriff's Office - Security Services | 869,070.77 | 4.294975 | 985,698 | (869,071) | 116,627 | 43,023 | 159,650 |
| 031 Police | 6,102,791.90 | 30.160188 | 6,921,820 | (6,102,792) | 819,028 | 302,378 | 1,121,406 |
| 032 Fire | 4,218,715.01 | 20.849022 | 4,784,867 | (4,218,715) | 566,152 | 208,876 | 775,028 |
| 033 Codes Administration | 148,484.00 | 0.733813 | 168,410 | (148,484) | 19,926 | 7,340 | 27,266 |
| 034 Beer Board | 11,414.88 | 0.056413 | 12,946 | (11,415) | 1,531 | 555 | 2,086 |
| 037 Social Services | 22,014.40 | 0.108796 | 24,967 | (22,014) | 2,953 | 1,086 | 4,039 |
| 038 Health | 105,723.51 | 0.522489 | 119,911 | (105,724) | 14,187 | 5,223 | 19,410 |
| 039 Public Library | 77,186.31 | 0.381457 | 87,545 | (77,186) | 10,359 | 3,805 | 14,164 |
| 040 Parks | 1,092,385.63 | 5.398604 | 1,238,985 | (1,092,386) | 146,599 | 54,066 | 200,665 |
| 042 Public Works | 4,210,640.18 | 20.809116 | 4,775,711 | (4,210,640) | 565,071 | 208,471 | 773,542 |
| 049 Office of Emergency Management | 32,523.34 | 0.160731 | 36,886 | (32,523) | 4,363 | 1,601 | 5,964 |
| 065 Water and Sewer | 2,690,740.22 | 13.297723 | 3,051,841 | (2,690,740) | 361,101 | 133,217 | 494,318 |
| 075 Metro Action Commission | 331,031.44 | 1.635968 | 375,455 | (331,031) | 44,424 | 16,378 | 60,802 |
| 080 Metro Nashville Public Schools (MNPS) | 16,759.94 | 0.082828 | 19,009 | (16,760) | 2,249 | 822 | 3,071 |
| All Other | 30,352.00 | 0.150001 | 34,423 | (30,352) | 4,071 | 1,493 | 5,564 |
| Schedule .4 Total for GS Fleet Management | 20,234,594.03 | 100.000000 | 22,950,091 | (20,234,594) | 2,715,497 | 1,000,516 | 3,716,013 |
| Direct Billed | | | | 20,234,594 | 20,234,594 | | 20,234,594 |
| Schedule .3 Total for GS Fleet Management | 20,234,594.03 | 100.000000 | | 0 | 22,950,091 | 1,000,516 | 23,950,607 |

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2018 Fleet Management Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 007 Planning Commission | 5,273.20 | 0.038683 | 5,318 | | 5,318 | | 5,318 |
| 009 Register of Deeds | 391.33 | 0.002871 | 395 | | 395 | | 395 |
| 010 General Services - Facilities | 29,682.83 | 0.217746 | 29,935 | | 29,935 | | 29,935 |
| 010 General Services - Fleet Management | 240,028.64 | 1.760790 | 242,072 | | 242,072 | | 242,072 |
| 014 Information Technology Service | 4,810.20 | 0.035286 | 4,851 | | 4,851 | | 4,851 |
| 016 Assessor of Property | 64,038.23 | 0.469768 | 64,583 | | 64,583 | | 64,583 |
| 017 Trustee | 2,400.21 | 0.017607 | 2,421 | | 2,421 | | 2,421 |
| 018 County Clerk | 3,474.60 | 0.025489 | 3,504 | | 3,504 | | 3,504 |
| 019 District Attorney | 3,239.40 | 0.023763 | 3,267 | | 3,267 | | 3,267 |
| 024 Criminal Court Clerk | 5,536.20 | 0.040612 | 5,583 | | 5,583 | | 5,583 |
| 026 Juvenile Court | 19,509.60 | 0.143118 | 19,676 | | 19,676 | | 19,676 |
| 028 State Trial Courts | 4,033.94 | 0.029592 | 4,068 | | 4,068 | | 4,068 |
| 030 Sheriff's Office | 464,184.26 | 3.405139 | 468,135 | | 468,135 | | 468,135 |
| 031 Police | 2,086,874.52 | 15.308785 | 2,104,636 | | 2,104,636 | | 2,104,636 |
| 032 Fire | 3,853,534.72 | 28.268557 | 3,886,331 | | 3,886,331 | | 3,886,331 |
| 033 Codes Administration | 75,205.64 | 0.551690 | 75,846 | | 75,846 | | 75,846 |
| 034 Beer Board | 1,595.08 | 0.011701 | 1,609 | | 1,609 | | 1,609 |
| 037 Social Services | 758.64 | 0.005565 | 765 | | 765 | | 765 |
| 038 Health | 55,900.35 | 0.410071 | 56,376 | | 56,376 | | 56,376 |
| 039 Public Library | 35,637.38 | 0.261427 | 35,941 | | 35,941 | | 35,941 |
| 040 Parks | 674,196.38 | 4.945734 | 679,934 | | 679,934 | | 679,934 |
| 042 Public Works | 3,678,258.74 | 26.982777 | 3,709,564 | | 3,709,564 | | 3,709,564 |
| 045 Transportation Licensing | 7,870.80 | 0.057738 | 7,938 | | 7,938 | | 7,938 |
| 049 Office of Emergency Management | 4,982.94 | 0.036554 | 5,025 | | 5,025 | | 5,025 |
| 061 Municipal Auditorium | 550.00 | 0.004035 | 555 | | 555 | | 555 |
| 065 Water and Sewer | 1,995,656.59 | 14.639633 | 2,012,642 | | 2,012,642 | | 2,012,642 |
| 075 Metro Action Commission | 310,025.00 | 2.274265 | 312,664 | | 312,664 | | 312,664 |
| 091 Emergency Communication Center | 4,226.47 | 0.031004 | 4,262 | | 4,262 | | 4,262 |
| Schedule .4 Total for GS Fleet Mgmt Depreciation | 13,631,875.89 | 100.000000 | 13,747,896 | | 13,747,896 | 0 | 13,747,896 |

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2018 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 241 | 241 | 0 |
| 005 Election Commission | 610 | 610 | 0 |
| 006 Law | 193 | 193 | 0 |
| 007 Planning Commission | 5,380 | 62 | 5,318 |
| 008 Human Resources | 61 | 61 | 0 |
| 009 Register of Deeds | 395 | 0 | 395 |
| 010 General Services | 513 | 513 | 0 |
| 010 General Services - Administration | 740 | 740 | 0 |
| 010 General Services - Facilities | 32,293 | 2,358 | 29,935 |
| 010 General Services - Fleet Management | 242,072 | 0 | 242,072 |
| 010 General Services - Mail Services | 1,538 | 1,538 | 0 |
| 014 Information Technology Service | 11,401 | 6,550 | 4,851 |
| 016 Assessor of Property | 73,813 | 9,230 | 64,583 |
| 017 Trustee | 2,761 | 340 | 2,421 |
| 018 County Clerk | 5,025 | 1,521 | 3,504 |
| 019 District Attorney | 6,007 | 2,740 | 3,267 |
| 021 Public Defender | 444 | 444 | 0 |
| 022 Juvenile Court Clerk | 94 | 94 | 0 |
| 023 Circuit Court Clerk | 527 | 527 | 0 |
| 024 Criminal Court Clerk | 8,323 | 2,740 | 5,583 |
| 026 Juvenile Court | 24,976 | 5,300 | 19,676 |
| 027 General Sessions Court | 113 | 113 | 0 |
| 028 State Trial Courts | 17,191 | 13,123 | 4,068 |
| 030 Sheriff's Office | 468,135 | 0 | 468,135 |
| 030 Sheriff's Office - Security Services | 159,650 | 159,650 | 0 |
| 031 Police | 3,226,042 | 1,121,406 | 2,104,636 |
| 032 Fire | 4,661,359 | 775,028 | 3,886,331 |
| 033 Codes Administration | 103,112 | 27,266 | 75,846 |
| 034 Beer Board | 3,695 | 2,086 | 1,609 |
| 037 Social Services | 4,804 | 4,039 | 765 |
| 038 Health | 75,786 | 19,410 | 56,376 |
| 039 Public Library | 50,105 | 14,164 | 35,941 |
| 040 Parks | 880,599 | 200,665 | 679,934 |
| 042 Public Works | 4,483,106 | 773,542 | 3,709,564 |
| 045 Transportation Licensing | 7,938 | 0 | 7,938 |
| 049 Office of Emergency Management | 10,989 | 5,964 | 5,025 |
| 061 Municipal Auditorium | 555 | 0 | 555 |
| 065 Water and Sewer | 2,506,960 | 494,318 | 2,012,642 |
| 075 Metro Action Commission | 373,466 | 60,802 | 312,664 |
| 080 Metro Nashville Public Schools (MNPS) | 3,071 | 3,071 | 0 |
| 091 Emergency Communication Center | 4,262 | 0 | 4,262 |
| All Other | 5,564 | 5,564 | 0 |
| Direct Bill | 20,234,594 | 20,234,594 | 0 |
| Total | 37,698,503 | 23,950,607 | 13,747,896 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 868,755 | | | 868,755 |
| Inbound Costs: | | | | |
| Depreciation | 6,462 | | 6,462 | |
| 001 Administrative - Post Audits | 202 | | 202 | |
| 010 General Services - Administration | 49,811 | 17,110 | 66,921 | |
| 010 General Services - Facilities | 9,307 | 161 | 9,468 | |
| 010 General Services - Fleet Management | 1,130 | 408 | 1,538 | |
| 014 Information Technology Service | | 212 | 212 | |
| 015 Finance - Accountability | | 15 | 15 | |
| 015 Finance - Grants & Cost Planning | | 77 | 77 | |
| 015 Finance - Office of Mgmt & Budget | | 815 | 815 | |
| 015 Finance - Operations | | 798 | 798 | |
| 015 Finance - Payroll | | 105 | 105 | |
| 015 Finance - Property Administration | | 175 | 175 | |
| 015 Finance - Treasury | | 33 | 33 | |
| 030 Sheriff's Office - Security Services | | 2,024 | 2,024 | |
| 048 Internal Audit | | 382 | 382 | |
| Total Allocated Additions: | 66,912 | 22,315 | 89,227 | 89,227 |
| Total To Be Allocated: | 935,667 | 22,315 | | 957,982 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Mail Services**

| | Total | G&A | GS Mail Services |
|---|---------|----------|------------------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 119,507 | 0 | 119,507 |
| 501102 Leave Pay | 14,867 | 0 | 14,867 |
| 501103 Holiday Pay | 5,935 | 0 | 5,935 |
| 501109 Longevity | 2,805 | 0 | 2,805 |
| 501172 Employer OASDI | 7,975 | 0 | 7,975 |
| 501173 Employer SSN Medical | 1,865 | 0 | 1,865 |
| 501174 Employer Group Health | 40,438 | 0 | 40,438 |
| 501175 Employer Dental Group | 1,073 | 0 | 1,073 |
| 501176 Employer Group Life | 511 | 0 | 511 |
| 501177 Employer Pension | 17,314 | 0 | 17,314 |
| 501182 Cafe Plan Pre-Tax Savings | 1,132 | 0 | 1,132 |
| 502105 Cable Television | 119 | 0 | 119 |
| 502345 Lock & Key Service | 1,602 | 0 | 1,602 |
| 502502 Allowance-Cell/Mobile Devices | 312 | 0 | 312 |
| 502520 Postage & Delivery Srvc | 615,548 | 0 | 615,548 |
| 502920 Other Rpr & Maint Srvc | 932 | 0 | 932 |
| 502951 Info Systems Charge | 5,000 | 0 | 5,000 |
| 502957 Telecmmnct'n Charge | 1,041 | 0 | 1,041 |
| 502977 Fleet Management | 8,425 | 0 | 8,425 |
| 502983 Surplus Property | 300 | 0 | 300 |
| 503100 Offc & Admin Supply | 4,497 | 0 | 4,497 |
| 503320 Uniforms/Work Related Items | 1,109 | 0 | 1,109 |
| 505233 Rent Equipment | 16,448 | 0 | 16,448 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 868,755 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 868,755 | 0 | 868,755 |
| Allocation Step 1 | | | |
| Inbound - All Others | 66,912 | 66,912 | 0 |
| Reallocate Admin Costs | | (66,912) | 66,912 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 935,667 | 0 | 935,667 |
| Allocation Step 2 | | | |
| Inbound - All Others | 22,315 | 22,315 | 0 |
| Reallocate Admin Costs | | (22,315) | 22,315 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 22,315 | 0 | 22,315 |
| Total For 010 General Services - Mail Services | | | |
| Schedule .3 Total | 957,982 | 0 | 957,982 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 8,005.66 | 0.875485 | 8,193 | | 8,193 | 209 | 8,402 |
| 003 Metropolitan Clerk | 255.64 | 0.027956 | 260 | | 260 | 6 | 266 |
| 004 Mayor's Office | 165.84 | 0.018136 | 169 | | 169 | 3 | 172 |
| 004 Mayor's Office - Administration | 2,983.24 | 0.326242 | 3,050 | | 3,050 | 73 | 3,123 |
| 005 Election Commission | 47,537.70 | 5.198641 | 48,640 | | 48,640 | 1,276 | 49,916 |
| 006 Law | 12,988.20 | 1.420367 | 13,289 | | 13,289 | | 13,289 |
| 007 Planning Commission | 6,521.56 | 0.713187 | 6,674 | | 6,674 | 169 | 6,843 |
| 008 Human Resources | 74,598.10 | 8.157920 | 76,329 | | 76,329 | | 76,329 |
| 009 Register of Deeds | 5,951.33 | 0.650827 | 6,088 | | 6,088 | 156 | 6,244 |
| 010 General Services | 30.07 | 0.003288 | 31 | | 31 | | 31 |
| 010 General Services - Administration | 1,045.32 | 0.114314 | 1,067 | | 1,067 | | 1,067 |
| 010 General Services - Fleet Management | 523.16 | 0.057212 | 534 | | 534 | | 534 |
| 011 Historical Commission | 3,112.64 | 0.340393 | 3,182 | | 3,182 | 79 | 3,261 |
| 014 Information Technology Service | 1,331.88 | 0.145652 | 1,360 | | 1,360 | 31 | 1,391 |
| 015 Finance - Administration | 712.98 | 0.077970 | 728 | | 728 | 20 | 748 |
| 015 Finance - Business Assistance | 60.45 | 0.006611 | 61 | | 61 | 1 | 62 |
| 015 Finance - Office of Mgmt & Budget | 916.63 | 0.100241 | 937 | | 937 | 23 | 960 |
| 015 Finance - Operations | 8,463.44 | 0.925547 | 8,659 | | 8,659 | 220 | 8,879 |
| 015 Finance - Payroll | 3,690.01 | 0.403533 | 3,772 | | 3,772 | 94 | 3,866 |
| 015 Finance - Property Administration | 405.31 | 0.044324 | 415 | | 415 | 8 | 423 |
| 015 Finance - Purchasing | 849.08 | 0.092854 | 867 | | 867 | 22 | 889 |
| 015 Finance - Treasury | 19,087.22 | 2.087345 | 19,531 | | 19,531 | 512 | 20,043 |
| 016 Assessor of Property | 12,125.17 | 1.325988 | 12,408 | | 12,408 | 319 | 12,727 |
| 017 Trustee | 8,831.54 | 0.965802 | 9,036 | | 9,036 | 227 | 9,263 |
| 018 County Clerk | 162,796.41 | 17.803137 | 166,634 | | 166,634 | 4,659 | 171,293 |
| 019 District Attorney | 11,749.32 | 1.284885 | 12,024 | | 12,024 | 305 | 12,329 |
| 021 Public Defender | 4,589.17 | 0.501864 | 4,694 | | 4,694 | 118 | 4,812 |
| 022 Juvenile Court Clerk | 13,833.90 | 1.512851 | 14,157 | | 14,157 | 372 | 14,529 |
| 023 Circuit Court Clerk | 146,136.30 | 15.981214 | 149,530 | | 149,530 | 3,948 | 153,478 |
| 024 Criminal Court Clerk | 43,583.40 | 4.766205 | 44,594 | | 44,594 | 1,170 | 45,764 |
| 025 Clerk and Master - Chancery | 14,553.53 | 1.591549 | 14,891 | | 14,891 | 390 | 15,281 |
| 026 Juvenile Court | 13,415.14 | 1.467057 | 13,726 | | 13,726 | 359 | 14,085 |
| 027 General Sessions Court | 10,182.08 | 1.113495 | 10,417 | | 10,417 | 265 | 10,682 |
| 028 State Trial Courts | 13,271.81 | 1.451382 | 13,580 | | 13,580 | 356 | 13,936 |
| 029 Justice Integration Services | 167.68 | 0.018337 | 171 | | 171 | 3 | 174 |
| 030 Sheriff's Office | 19.21 | 0.002101 | 19 | | 19 | | 19 |
| 030 Sheriff's Office - Security Services | 84,350.70 | 9.224447 | 86,311 | | 86,311 | 2,277 | 88,588 |
| 031 Police | 33,771.13 | 3.693153 | 34,553 | | 34,553 | 904 | 35,457 |
| 032 Fire | 4,401.43 | 0.481333 | 4,504 | | 4,504 | 114 | 4,618 |
| 033 Codes Administration | 71,966.22 | 7.870102 | 73,639 | | 73,639 | 1,939 | 75,578 |
| 034 Beer Board | 4,204.42 | 0.459788 | 4,301 | | 4,301 | 106 | 4,407 |
| 035 Agricultural Extension | 282.74 | 0.030920 | 289 | | 289 | 7 | 296 |
| 036 Soil and Water Conservation | 102.90 | 0.011253 | 105 | | 105 | 1 | 106 |
| 037 Social Services | 1,921.11 | 0.210089 | 1,966 | | 1,966 | 47 | 2,013 |
| 038 Health | 1,164.89 | 0.127390 | 1,189 | | 1,189 | 30 | 1,219 |
| 039 Public Library | 26,897.40 | 2.941453 | 27,521 | | 27,521 | 721 | 28,242 |
| 040 Parks | 4,205.21 | 0.459875 | 4,302 | | 4,302 | 106 | 4,408 |
| 041 Arts Commission | 617.26 | 0.067502 | 631 | | 631 | 15 | 646 |
| 042 Public Works | 4,381.13 | 0.479113 | 4,481 | | 4,481 | 113 | 4,594 |
| 044 Human Relations Commission | 178.39 | 0.019508 | 181 | | 181 | 3 | 184 |
| 048 Internal Audit | 415.41 | 0.045429 | 425 | | 425 | 8 | 433 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 049 Office of Emergency Management | 189.59 | 0.020733 | 192 | | 192 | 3 | 195 |
| 051 Office of Family Safety | 211.44 | 0.023123 | 215 | | 215 | 5 | 220 |
| 060 Farmer's Market | 8.76 | 0.000958 | 8 | | 8 | | 8 |
| 061 Municipal Auditorium | 617.66 | 0.067546 | 632 | | 632 | 15 | 647 |
| 062 State Fair Board | 104.76 | 0.011456 | 107 | | 107 | 1 | 108 |
| 064 Sports Authority | 417.16 | 0.045620 | 426 | | 426 | 8 | 434 |
| 065 Water and Sewer | 511.00 | 0.055882 | 522 | | 522 | 10 | 532 |
| 070 Community Education Commission | 1,551.99 | 0.169723 | 1,586 | | 1,586 | 36 | 1,622 |
| 071 Convention Center Authority | 1,552.21 | 0.169747 | 1,587 | | 1,587 | 36 | 1,623 |
| 075 Metro Action Commission | 14,083.72 | 1.540171 | 14,409 | | 14,409 | 378 | 14,787 |
| 076 Nashville Career Advancement Center | 1,337.45 | 0.146261 | 1,367 | | 1,367 | 31 | 1,398 |
| 077 Metro Development & Housing Authorit | 96.00 | 0.010498 | 98 | | 98 | 1 | 99 |
| 091 Emergency Communication Center | 29.32 | 0.003206 | 30 | | 30 | | 30 |
| All Other | 364.02 | 0.039809 | 373 | | 373 | 7 | 380 |
| Schedule .4 Total for GS Mail Services | 914,425.54 | 100.000000 | 935,667 | | 935,667 | 22,315 | 957,982 |

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2018 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

| Receiving Department | Total | GS Mail Services |
|--|---------|------------------|
| 002 Metropolitan Council | 8,402 | 8,402 |
| 003 Metropolitan Clerk | 266 | 266 |
| 004 Mayor's Office | 172 | 172 |
| 004 Mayor's Office - Administration | 3,123 | 3,123 |
| 005 Election Commission | 49,916 | 49,916 |
| 006 Law | 13,289 | 13,289 |
| 007 Planning Commission | 6,843 | 6,843 |
| 008 Human Resources | 76,329 | 76,329 |
| 009 Register of Deeds | 6,244 | 6,244 |
| 010 General Services | 31 | 31 |
| 010 General Services - Administration | 1,067 | 1,067 |
| 010 General Services - Fleet Management | 534 | 534 |
| 011 Historical Commission | 3,261 | 3,261 |
| 014 Information Technology Service | 1,391 | 1,391 |
| 015 Finance - Administration | 748 | 748 |
| 015 Finance - Business Assistance | 62 | 62 |
| 015 Finance - Office of Mgmt & Budget | 960 | 960 |
| 015 Finance - Operations | 8,879 | 8,879 |
| 015 Finance - Payroll | 3,866 | 3,866 |
| 015 Finance - Property Administration | 423 | 423 |
| 015 Finance - Purchasing | 889 | 889 |
| 015 Finance - Treasury | 20,043 | 20,043 |
| 016 Assessor of Property | 12,727 | 12,727 |
| 017 Trustee | 9,263 | 9,263 |
| 018 County Clerk | 171,293 | 171,293 |
| 019 District Attorney | 12,329 | 12,329 |
| 021 Public Defender | 4,812 | 4,812 |
| 022 Juvenile Court Clerk | 14,529 | 14,529 |
| 023 Circuit Court Clerk | 153,478 | 153,478 |
| 024 Criminal Court Clerk | 45,764 | 45,764 |
| 025 Clerk and Master - Chancery | 15,281 | 15,281 |
| 026 Juvenile Court | 14,085 | 14,085 |
| 027 General Sessions Court | 10,682 | 10,682 |
| 028 State Trial Courts | 13,936 | 13,936 |
| 029 Justice Integration Services | 174 | 174 |
| 030 Sheriff's Office | 19 | 19 |
| 030 Sheriff's Office - Security Services | 88,588 | 88,588 |
| 031 Police | 35,457 | 35,457 |
| 032 Fire | 4,618 | 4,618 |
| 033 Codes Administration | 75,578 | 75,578 |
| 034 Beer Board | 4,407 | 4,407 |
| 035 Agricultural Extension | 296 | 296 |
| 036 Soil and Water Conservation | 106 | 106 |
| 037 Social Services | 2,013 | 2,013 |
| 038 Health | 1,219 | 1,219 |
| 039 Public Library | 28,242 | 28,242 |
| 040 Parks | 4,408 | 4,408 |
| 041 Arts Commission | 646 | 646 |
| 042 Public Works | 4,594 | 4,594 |
| 044 Human Relations Commission | 184 | 184 |
| 048 Internal Audit | 433 | 433 |
| 049 Office of Emergency Management | 195 | 195 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services

| Receiving Department | Total | GS Mail Services |
|---|---------|------------------|
| 051 Office of Family Safety | 220 | 220 |
| 060 Farmer's Market | 8 | 8 |
| 061 Municipal Auditorium | 647 | 647 |
| 062 State Fair Board | 108 | 108 |
| 064 Sports Authority | 434 | 434 |
| 065 Water and Sewer | 532 | 532 |
| 070 Community Education Commission | 1,622 | 1,622 |
| 071 Convention Center Authority | 1,623 | 1,623 |
| 075 Metro Action Commission | 14,787 | 14,787 |
| 076 Nashville Career Advancement Center | 1,398 | 1,398 |
| 077 Metro Development & Housing Authority | 99 | 99 |
| 091 Emergency Communication Center | 30 | 30 |
| All Other | 380 | 380 |
| Direct Bill | 0 | 0 |
| Total | 957,982 | 957,982 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 2018 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 2018 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, 2018
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|------------|------------|
| Expenditures Per Financial Statement: | 46,308,997 | | | 46,308,997 |
| Deductions: | | | | |
| 531001 Transfer Operational | -1,296,000 | | | |
| Total Deductions: | -1,296,000 | | | -1,296,000 |
| Cost Adjustments: | | | | |
| Other Revenue | -3,150 | | | |
| CAFR Non-Operating Revenue/Expense: | 0 | | | |
| Investment Income | -38,775 | | | |
| Gain on Sale of Property | -1,943 | | | |
| Total Departmental Cost Adjustments: | -43,868 | | | -43,868 |
| Inbound Costs: | | | | |
| Depreciation | 624,735 | | 624,735 | |
| 001 Administrative - Employee Benefits | 409,096 | 686 | 409,782 | |
| 001 Administrative - Facility Rental | 48,362 | 72 | 48,434 | |
| 001 Administrative - Insurance | 2,746 | 139 | 2,885 | |
| 001 Administrative - Post Audits | 5,570 | 8 | 5,578 | |
| 003 Metropolitan Clerk - Records Center | 283 | 1 | 284 | |
| 006 Law | 20,455 | 12,375 | 32,830 | |
| 008 Human Resources | 79,815 | 7,425 | 87,240 | |
| 010 General Services - Facilities | 1,039,144 | 18,887 | 1,058,031 | |
| 010 General Services - Fleet Management | 9,640 | 1,761 | 11,401 | |
| 010 General Services - Mail Services | 1,360 | 31 | 1,391 | |
| 014 Information Technology Service | | -1,907,402 | -1,907,402 | |
| 015 Finance - Accountability | | 961 | 961 | |
| 015 Finance - Business Assistance | | 18,033 | 18,033 | |
| 015 Finance - Grants & Cost Planning | | 2,836 | 2,836 | |
| 015 Finance - Office of Mgmt & Budget | | 18,577 | 18,577 | |
| 015 Finance - Operations | | 19,661 | 19,661 | |
| 015 Finance - Payroll | | 4,358 | 4,358 | |
| 015 Finance - Property Administration | | 6,314 | 6,314 | |
| 015 Finance - Purchasing | | 68,440 | 68,440 | |
| 015 Finance - Treasury | | 2,974 | 2,974 | |
| 030 Sheriff's Office - Security Services | | 231,759 | 231,759 | |
| 048 Internal Audit | | 13,779 | 13,779 | |
| Total Allocated Additions: | 2,241,206 | -1,478,325 | 762,881 | 762,881 |
| Total To Be Allocated: | 47,210,335 | -1,478,325 | | 45,732,010 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Total | G&A | Information Systems | Info Sys Depreciation | Radio Depreciation |
|--------------------------------------|-----------|-----|---------------------|-----------------------|--------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 8,047,005 | 0 | 8,047,005 | 0 | 0 |
| 501101 Salary Supplement | 730,912 | 0 | 730,912 | 0 | 0 |
| 501102 Leave Pay | 936,616 | 0 | 936,616 | 0 | 0 |
| 501103 Holiday Pay | 453,755 | 0 | 453,755 | 0 | 0 |
| 501104 Overtime Pay | 43,048 | 0 | 43,048 | 0 | 0 |
| 501105 Out of Class Pay | 8,075 | 0 | 8,075 | 0 | 0 |
| 501106 Shift Differential Pay | 5,632 | 0 | 5,632 | 0 | 0 |
| 501109 Longevity | 60,514 | 0 | 60,514 | 0 | 0 |
| 501134 Paid Family Leave | 50,811 | 0 | 50,811 | 0 | 0 |
| 501172 Employer OASDI | 601,719 | 0 | 601,719 | 0 | 0 |
| 501173 Employer SSN Medical | 141,386 | 0 | 141,386 | 0 | 0 |
| 501174 Employer Group Health | 1,498,253 | 0 | 1,498,253 | 0 | 0 |
| 501175 Employer Dental Group | 48,943 | 0 | 48,943 | 0 | 0 |
| 501176 Employer Group Life | 22,628 | 0 | 22,628 | 0 | 0 |
| 501177 Employer Pension | 1,193,602 | 0 | 1,193,602 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 4,339 | 0 | 4,339 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 41,733 | 0 | 41,733 | 0 | 0 |
| 502105 Cable Television | 2,275 | 0 | 2,275 | 0 | 0 |
| 502229 Management Consultant | 4,242,912 | 0 | 79,415 | 0 | 0 |
| 502229 Mgmt Con ITS | (2,267) | 0 | 0 | 0 | 0 |
| 502229 Mngt Cnsltnt Srvc | 754,364 | 0 | 754,364 | 0 | 0 |
| 502233 Software Consul Fees | 7,478 | 0 | 0 | 0 | 0 |
| 502233 Software Consult Fees-EBS | 2,092,223 | 0 | 2,092,223 | 0 | 0 |
| 502309 Educational Service | 6,495 | 0 | 1,195 | 0 | 0 |
| 502314 Pre-Employment Checks | 1,014 | 0 | 883 | 0 | 0 |
| 502335 Janitorial Service | 1,637 | 0 | 1,637 | 0 | 0 |
| 502335 Janitorial Srvc | 777 | 0 | 777 | 0 | 0 |
| 502337 DP-Outside Metro | 76,957 | 0 | 73,502 | 0 | 0 |
| 502337 DP-Outside Metro ITS EOL | 2,690 | 0 | 0 | 0 | 0 |
| 502351 Network Services | 423,399 | 0 | 423,399 | 0 | 0 |
| 502357 Internet Services | 87,847 | 0 | 87,847 | 0 | 0 |
| 502373 Interpretation Services | 4,056 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 16,983 | 0 | 12,204 | 0 | 0 |
| 502452 Employee Air Travel | 312 | 0 | 312 | 0 | 0 |
| 502453 Employee Local Travel/Park | 3,995 | 0 | 3,995 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 19,457 | 0 | 19,457 | 0 | 0 |
| 502503 Cell Phone Service | 19,507 | 0 | 19,507 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 914 | 0 | 914 | 0 | 0 |
| 502701 Printing/Binding | 1,241 | 0 | 1,241 | 0 | 0 |
| 502751 Freight | (170) | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 2,979 | 0 | 2,855 | 0 | 0 |
| 502882 Tuition | 300 | 0 | 300 | 0 | 0 |
| 502883 Registration | 49,005 | 0 | 46,586 | 0 | 0 |
| 502884 Membership Dues | 11,252 | 0 | 11,252 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 150 | 0 | 150 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 2,537,848 | 0 | 2,047,686 | 0 | 0 |
| 502920 Rpr & Maint Srvc | 67,696 | 0 | 0 | 0 | 0 |
| 502920 Rpr & Maint Srvc - EOLVOICE | 5,725 | 0 | 0 | 0 | 0 |
| 502920 Rpr & Maint Srvc Acces | 32,692 | 0 | 32,692 | 0 | 0 |
| 502920 Rpr & Maint Srvc Access Ctrl | 646,112 | 0 | 646,112 | 0 | 0 |
| 502957 Telecmnct'n Charge | 106,260 | 0 | 106,260 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Total | G&A | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|-------------------|----------|---------------------|-----------------------|--------------------|
| 502976 MIS Tech Revolving Charge | 62,496 | 0 | 62,496 | 0 | 0 |
| 502977 Fleet Management | 35,694 | 0 | 35,694 | 0 | 0 |
| 502983 Surplus Property | 6,300 | 0 | 6,300 | 0 | 0 |
| 503050 Host & Hostess | 6,697 | 0 | 6,509 | 0 | 0 |
| 503100 Offc & Admin Supply | 25,495 | 0 | 22,039 | 0 | 0 |
| 503120 Computer Software | 295,806 | 0 | 81,863 | 0 | 0 |
| 503120 Computer Software (non-cap) | 123,001 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware < \$5000 | 258,970 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <\$10K | 2,651,824 | 0 | 113,874 | 0 | 0 |
| 503140 Office Equipment < \$10K | 202 | 0 | 0 | 0 | 0 |
| 503150 Furniture/Fixtures<\$10K | 79,258 | 0 | 10,730 | 0 | 0 |
| 503170 Photo Film & Supplies | (36) | 0 | 0 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 15,374 | 0 | 15,374 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 681 | 0 | 681 | 0 | 0 |
| 503600 Repair & Maint Supply | (2,074) | 0 | (2,074) | 0 | 0 |
| 503720 Signs | 98 | 0 | 98 | 0 | 0 |
| 503850 Small Equipment Supply | 1,074,088 | 0 | 75,784 | 0 | 0 |
| 503853 Communicat'n Equip < \$10K | 2,486,483 | 0 | 0 | 0 | 0 |
| 503973 Audio Visual Materials | 53,019 | 0 | 0 | 0 | 0 |
| 505174 Interest Expense MIP | 4,526 | 0 | 0 | 0 | 0 |
| 505231 Rent Building & Land | 42,631 | 0 | 42,631 | 0 | 0 |
| 505233 Rent Equipment | 2,742 | 0 | 0 | 0 | 0 |
| 505252 Software License | 6,878,388 | 0 | 2,590,068 | 0 | 0 |
| 505252 Software License ITS INDETECT | 148,933 | 0 | 0 | 0 | 0 |
| 505269 Other License & Fees | 368 | 0 | 368 | 0 | 0 |
| 505331 Employee Award/Gift | 2,108 | 0 | 2,108 | 0 | 0 |
| 505901 Depreciation | 2,380,288 | 0 | 0 | 49,121 | 2,331,167 |
| 505951 Insurance-Buildings | 10,600 | 0 | 10,600 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 3,400 | 0 | 3,400 | 0 | 0 |
| 505957 Insurance-Premium J&L | 58,000 | 0 | 58,000 | 0 | 0 |
| 507201 Building New Construction | 181,291 | 0 | 0 | 0 | 0 |
| 507450 Computer Hardware | 368,923 | 0 | 0 | 0 | 0 |
| 507455 Computer Software | 2,638,939 | 0 | 0 | 0 | 0 |
| 530200 Cont'b Capital Assets | 5,398 | 0 | 5,398 | 0 | 0 |
| *531001 Transfer Operational | 1,296,000 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 46,308,997 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (1,296,000) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Other Revenue | (3,150) | 0 | (3,150) | 0 | 0 |
| CAFR Non-Operating Revenue/Expense: | 0 | 0 | 0 | 0 | 0 |
| Investment Income | (38,775) | 0 | 0 | 0 | 0 |
| Gain on Sale of Property | (1,943) | 0 | 0 | 0 | 0 |
| Functional Cost | 44,969,129 | 0 | 23,496,802 | 49,121 | 2,331,167 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Total | G&A | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|--------------|-----|---------------------|-----------------------|--------------------|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 2,241,206 | 0 | 2,241,206 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (19,092,039) | 0 | 0 | 0 | 0 |
| 1st Allocation | 28,118,296 | 0 | 25,738,008 | 49,121 | 2,331,167 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | (1,478,325) | 0 | (1,478,325) | 0 | 0 |
| 2nd Allocation | (1,478,325) | 0 | (1,478,325) | 0 | 0 |
| Total For 014 Information Technology Service | | | | | |
| Schedule .3 Total | 26,639,971 | 0 | 24,259,683 | 49,121 | 2,331,167 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Info Sys - General Fund** | Info Sys - Capital Projects** | Info Sys - Technology Revolving** |
|--------------------------------------|------------------------------|----------------------------------|--------------------------------------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 0 | 0 | 0 |
| 501101 Salary Supplement | 0 | 0 | 0 |
| 501102 Leave Pay | 0 | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 | 0 |
| 501104 Overtime Pay | 0 | 0 | 0 |
| 501105 Out of Class Pay | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 0 | 0 | 0 |
| 501109 Longevity | 0 | 0 | 0 |
| 501134 Paid Family Leave | 0 | 0 | 0 |
| 501172 Employer OASDI | 0 | 0 | 0 |
| 501173 Employer SSN Medical | 0 | 0 | 0 |
| 501174 Employer Group Health | 0 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 | 0 |
| 501177 Employer Pension | 0 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 0 |
| 502105 Cable Television | 0 | 0 | 0 |
| 502229 Management Consultant | 1,894,244 | 2,297,516 | (28,263) |
| 502229 Mgmt Con ITS | (2,267) | 0 | 0 |
| 502229 Mngt Cnsltnt Svc | 0 | 0 | 0 |
| 502233 Software Consul Fees | 7,478 | 0 | 0 |
| 502233 Software Consult Fees-EBS | 0 | 0 | 0 |
| 502309 Educational Service | 0 | 5,300 | 0 |
| 502314 Pre-Employment Checks | 131 | 0 | 0 |
| 502335 Janitorial Service | 0 | 0 | 0 |
| 502335 Janitorial Svc | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 2,205 | 550 | 700 |
| 502337 DP-Outside Metro ITS EOL | 2,690 | 0 | 0 |
| 502351 Network Services | 0 | 0 | 0 |
| 502357 Internet Services | 0 | 0 | 0 |
| 502373 Interpretation Services | 4,056 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 2,858 | 1,921 | 0 |
| 502452 Employee Air Travel | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 |
| 502520 Postage & Delivery Svc | 0 | 0 | 0 |
| 502701 Printing/Binding | 0 | 0 | 0 |
| 502751 Freight | (180) | 10 | 0 |
| 502851 Subscriptions | 124 | 0 | 0 |
| 502882 Tuition | 0 | 0 | 0 |
| 502883 Registration | 0 | 2,419 | 0 |
| 502884 Membership Dues | 0 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Svc | 12,916 | 477,246 | 0 |
| 502920 Rpr & Maint Svc | 67,696 | 0 | 0 |
| 502920 Rpr & Maint Svc - EOLVOICE | 5,725 | 0 | 0 |
| 502920 Rpr & Maint Svc Acces | 0 | 0 | 0 |
| 502920 Rpr & Maint Svc Access Ctrl | 0 | 0 | 0 |
| 502957 Telecmnct'n Charge | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Info Sys - General Fund** | Info Sys - Capital Projects** | Info Sys - Technology Revolving** |
|---|------------------------------|----------------------------------|--------------------------------------|
| 502976 MIS Tech Revolving Charge | 0 | 0 | 0 |
| 502977 Fleet Management | 0 | 0 | 0 |
| 502983 Surplus Property | 0 | 0 | 0 |
| 503050 Host & Hostess | 188 | 0 | 0 |
| 503100 Offc & Admin Supply | 2,720 | 0 | 736 |
| 503120 Computer Software | 29,871 | 105,663 | 78,409 |
| 503120 Computer Software (non-cap) | 99,849 | 23,152 | 0 |
| 503130 Computer Hardware < \$5000 | 258,970 | 0 | 0 |
| 503130 Computer Hardware <\$10K | 218,046 | 789,475 | 1,530,429 |
| 503140 Office Equipment < \$10K | 202 | 0 | 0 |
| 503150 Furniture/Fixtures<\$10K | 0 | 68,528 | 0 |
| 503170 Photo Film & Supplies | 0 | (36) | 0 |
| 503320 Uniforms/Work Related Items | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 0 | 0 | 0 |
| 503600 Repair & Maint Supply | 0 | 0 | 0 |
| 503720 Signs | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 1,000,000 | (1,696) | 0 |
| 503853 Communicat'n Equip < \$10K | 0 | 2,486,483 | 0 |
| 503973 Audio Visual Materials | 0 | 53,019 | 0 |
| 505174 Interest Expense MIP | 0 | 4,526 | 0 |
| 505231 Rent Building & Land | 0 | 0 | 0 |
| 505233 Rent Equipment | 0 | 2,742 | 0 |
| 505252 Software License | 67,930 | 4,220,390 | 0 |
| 505252 Software License ITS INDETECT | 148,933 | 0 | 0 |
| 505269 Other License & Fees | 0 | 0 | 0 |
| 505331 Employee Award/Gift | 0 | 0 | 0 |
| 505901 Depreciation | 0 | 0 | 0 |
| 505951 Insurance-Buildings | 0 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 0 | 0 | 0 |
| 505957 Insurance-Premium J&L | 0 | 0 | 0 |
| 507201 Building New Construction | 0 | 181,291 | 0 |
| 507450 Computer Hardware | 69,736 | 299,187 | 0 |
| 507455 Computer Software | 2,520,214 | 118,725 | 0 |
| 530200 Cont'b Capital Assets | 0 | 0 | 0 |
| *531001 Transfer Operational | 0 | 0 | 0 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Cost Adjustments | | | |
| Other Revenue | 0 | 0 | 0 |
| CAFR Non-Operating Revenue/Expense: | 0 | 0 | 0 |
| Investment Income | (38,775) | 0 | 0 |
| Gain on Sale of Property | (1,943) | 0 | 0 |
| Functional Cost | 6,373,617 | 11,136,411 | 1,582,011 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

| | Info Sys - General Fund** | Info Sys - Capital Projects** | Info Sys - Technology Revolving** |
|---|------------------------------|----------------------------------|--------------------------------------|
| Allocation Step 1 | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | (6,373,617) | (11,136,411) | (1,582,011) |
| 1st Allocation | 0 | 0 | 0 |
| Allocation Step 2 | | | |
| Inbound - All Others | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 014 Information Technology Service | | | |
| Schedule .3 Total | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------------|
| 002 Metropolitan Council | 87,154.39 | 0.349893 | 90,053 | (87,154) | 2,899 | (5,301) | (2,402) |
| 003 Metropolitan Clerk | 59,938.56 | 0.240631 | 61,932 | (59,939) | 1,993 | (3,650) | (1,657) |
| 003 Metropolitan Clerk - Records Center | 13,976.65 | 0.056111 | 14,441 | (13,977) | 464 | | 464 |
| 004 Mayor's Office | 297.20 | 0.001193 | 306 | (297) | 9 | (20) | (11) |
| 004 Mayor's Office - Administration | 122,238.74 | 0.490744 | 126,303 | (122,239) | 4,064 | (7,429) | (3,365) |
| 005 Election Commission | 235,402.44 | 0.945055 | 243,238 | (235,402) | 7,836 | (14,293) | (6,457) |
| 006 Law | 120,739.70 | 0.484726 | 124,753 | (120,740) | 4,013 | | 4,013 |
| 007 Planning Commission | 439,109.02 | 1.762862 | 453,722 | (439,109) | 14,613 | (26,651) | (12,038) |
| 008 Human Resources | 280,929.27 | 1.127828 | 290,278 | (280,930) | 9,348 | | 9,348 |
| 009 Register of Deeds | 122,805.95 | 0.493021 | 126,890 | (122,806) | 4,084 | (7,466) | (3,382) |
| 010 General Services | 44,835.52 | 0.179998 | 46,328 | (44,836) | 1,492 | (2,731) | (1,239) |
| 010 General Services - Administration | 29,817.47 | 0.119706 | 30,808 | (29,817) | 991 | | 991 |
| 010 General Services - Facilities | 619,995.67 | 2.489056 | 640,635 | (619,996) | 20,639 | | 20,639 |
| 010 General Services - Fleet Management | 1,311,699.35 | 5.265994 | 1,355,365 | (1,311,699) | 43,666 | | 43,666 |
| 010 General Services - Mail Services | 6,040.86 | 0.024252 | 6,239 | (6,041) | 198 | | 198 |
| 011 Historical Commission | 55,179.35 | 0.221525 | 57,013 | (55,179) | 1,834 | (3,360) | (1,526) |
| 014 Information Technology Service | (1,841,912.36) | (7.394605) | (1,903,226) | | (1,903,226) | | (1,903,226) |
| 015 Finance - Accountability | 9,019.68 | 0.036211 | 9,317 | (9,020) | 297 | (557) | (260) |
| 015 Finance - Administration | 22,002.15 | 0.088331 | 22,732 | (22,002) | 730 | (1,346) | (616) |
| 015 Finance - Business Assistance | 8,604.16 | 0.034543 | 8,890 | (8,604) | 286 | (530) | (244) |
| 015 Finance - Grants & Cost Planning | 14,886.95 | 0.059766 | 15,381 | (14,887) | 494 | (908) | (414) |
| 015 Finance - Office of Mgmt & Budget | 71,628.49 | 0.287562 | 74,012 | (71,628) | 2,384 | (4,352) | (1,968) |
| 015 Finance - Operations | 112,052.83 | 0.449851 | 115,780 | (112,053) | 3,727 | (6,813) | (3,086) |
| 015 Finance - Payroll | 30,373.15 | 0.121937 | 31,382 | (30,373) | 1,009 | (1,856) | (847) |
| 015 Finance - Property Administration | 12,376.01 | 0.049685 | 12,787 | (12,376) | 411 | (761) | (350) |
| 015 Finance - Purchasing | 38,074.13 | 0.152854 | 39,339 | (38,074) | 1,265 | (2,322) | (1,057) |
| 015 Finance - Treasury | 38,514.65 | 0.154622 | 39,794 | (38,515) | 1,279 | (2,348) | (1,069) |
| 016 Assessor of Property | 383,802.35 | 1.540826 | 396,574 | (383,802) | 12,772 | (23,290) | (10,518) |
| 017 Trustee | 468,103.40 | 1.879264 | 483,686 | (468,103) | 15,583 | (28,412) | (12,829) |
| 018 County Clerk | 171,802.74 | 0.689725 | 177,520 | (171,803) | 5,717 | (10,438) | (4,721) |
| 019 District Attorney | 243,597.69 | 0.977956 | 251,707 | (243,598) | 8,109 | (14,790) | (6,681) |
| 021 Public Defender | 119,270.74 | 0.478828 | 123,236 | (119,271) | 3,965 | (7,247) | (3,282) |
| 022 Juvenile Court Clerk | 55,329.45 | 0.222128 | 57,170 | (55,329) | 1,841 | (3,367) | (1,526) |
| 023 Circuit Court Clerk | 135,861.24 | 0.545433 | 140,382 | (135,861) | 4,521 | (8,250) | (3,729) |
| 024 Criminal Court Clerk | 125,239.93 | 0.502793 | 129,403 | (125,240) | 4,163 | (7,612) | (3,449) |
| 025 Clerk and Master - Chancery | 33,462.58 | 0.134340 | 34,573 | (33,463) | 1,110 | (2,043) | (933) |
| 026 Juvenile Court | 206,983.92 | 0.830965 | 213,875 | (206,984) | 6,891 | (12,568) | (5,677) |
| 027 General Sessions Court | 213,152.83 | 0.855731 | 220,248 | (213,153) | 7,095 | (12,946) | (5,851) |
| 028 State Trial Courts | 315,947.78 | 1.268415 | 326,464 | (315,948) | 10,516 | (19,175) | (8,659) |
| 029 Justice Integration Services | 176,203.34 | 0.707392 | 182,066 | (176,203) | 5,863 | (10,701) | (4,838) |
| 030 Sheriff's Office | 174,303.39 | 0.699764 | 180,104 | (174,303) | 5,801 | (10,585) | (4,784) |
| 030 Sheriff's Office - Security Services | 813,766.99 | 3.266977 | 840,850 | (813,767) | 27,083 | (49,370) | (22,287) |
| 031 Police | 4,531,644.55 | 18.192898 | 4,682,621 | (4,531,645) | 150,976 | (274,178) | (123,202) |
| 032 Fire | 1,302,291.89 | 5.228226 | 1,345,642 | (1,302,292) | 43,350 | (79,018) | (35,668) |
| 033 Codes Administration | 771,257.13 | 3.096316 | 796,927 | (771,257) | 25,670 | (46,808) | (21,138) |
| 034 Beer Board | 28,092.31 | 0.112780 | 29,025 | (28,092) | 933 | (1,714) | (781) |
| 035 Agricultural Extension | 30,995.45 | 0.124435 | 32,022 | (30,995) | 1,027 | (1,895) | (868) |
| 036 Soil and Water Conservation | 11,172.72 | 0.044854 | 11,542 | (11,173) | 369 | (691) | (322) |
| 037 Social Services | 149,000.53 | 0.598183 | 153,956 | (149,001) | 4,955 | (9,054) | (4,099) |
| 038 Health | 1,303,285.72 | 5.232216 | 1,346,667 | (1,303,286) | 43,381 | (79,084) | (35,703) |
| 039 Public Library | 1,781,714.86 | 7.152934 | 1,841,023 | (1,781,715) | 59,308 | (108,099) | (48,791) |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-------------|
| 040 Parks | 784,384.77 | 3.149018 | 810,492 | (784,385) | 26,107 | (47,598) | (21,491) |
| 041 Arts Commission | 37,216.06 | 0.149409 | 38,452 | (37,216) | 1,236 | (2,270) | (1,034) |
| 042 Public Works | 616,634.89 | 2.475564 | 637,160 | (616,635) | 20,525 | (37,415) | (16,890) |
| 044 Human Relations Commission | 30,945.94 | 0.124237 | 31,972 | (30,946) | 1,026 | (1,892) | (866) |
| 047 Criminal Justice Planning | 14,954.96 | 0.060039 | 15,451 | (14,955) | 496 | (912) | (416) |
| 048 Internal Audit | 57,862.97 | 0.232299 | 59,789 | (57,863) | 1,926 | (3,526) | (1,600) |
| 049 Office of Emergency Management | 177,415.45 | 0.712258 | 183,320 | (177,415) | 5,905 | (10,776) | (4,871) |
| 051 Office of Family Safety | 32,047.38 | 0.128659 | 33,112 | (32,047) | 1,065 | (1,960) | (895) |
| 060 Farmer's Market | 27,830.40 | 0.111729 | 28,754 | (27,830) | 924 | (1,697) | (773) |
| 061 Municipal Auditorium | 30,133.76 | 0.120976 | 31,134 | (30,134) | 1,000 | (1,838) | (838) |
| 062 State Fair Board | 96,241.13 | 0.386373 | 99,444 | (96,241) | 3,203 | (5,847) | (2,644) |
| 064 Sports Authority | 21,696.71 | 0.087104 | 22,416 | (21,697) | 719 | (1,327) | (608) |
| 065 Water and Sewer | 2,118,122.31 | 8.503487 | 2,188,630 | (2,118,122) | 70,508 | (128,520) | (58,012) |
| 067 General Hospital | 133,395.93 | 0.535536 | 137,837 | (133,396) | 4,441 | (8,104) | (3,663) |
| 068 District Energy System (DES) | 12,900.00 | 0.051789 | 13,330 | (12,900) | 430 | (790) | (360) |
| 070 Community Education Commission | 41,307.80 | 0.165836 | 42,681 | (41,308) | 1,373 | (2,516) | (1,143) |
| 071 Convention Center Authority | 237,788.67 | 0.954635 | 245,705 | (237,789) | 7,916 | (14,438) | (6,522) |
| 075 Metro Action Commission | 456,102.12 | 1.831083 | 471,282 | (456,102) | 15,180 | (27,681) | (12,501) |
| 076 Nashville Career Advancement Center | 93,775.43 | 0.376474 | 96,893 | (93,775) | 3,118 | (5,696) | (2,578) |
| 077 Metro Development & Housing Authorit | 17,725.04 | 0.071160 | 18,313 | (17,725) | 588 | (1,085) | (497) |
| 078 Metropolitan Transit Authority (MTA) | 379,661.20 | 1.524201 | 392,298 | (379,661) | 12,637 | (23,039) | (10,402) |
| 080 Metro Nashville Public Schools (MNPS) | 2,409,500.00 | 9.673262 | 2,489,704 | (2,409,500) | 80,204 | (146,192) | (65,988) |
| 091 Emergency Communication Center | 412,017.33 | 1.654099 | 425,733 | (412,017) | 13,716 | (25,016) | (11,300) |
| Nashville Electric Service (NES) | 867,000.39 | 3.480690 | 895,858 | (867,000) | 28,858 | (52,609) | (23,751) |
| All Other | 190,142.42 | 0.763352 | 196,473 | (190,142) | 6,331 | (11,552) | (5,221) |
| Schedule .4 Total for Information Systems | 24,908,866.57 | 100.000000 | 25,738,008 | (26,750,778) | (1,012,770) | (1,478,325) | (2,491,095) |
| Direct Billed | | | | 26,750,778 | 26,750,778 | | 26,750,778 |
| Schedule .3 Total for Information Systems | 24,908,866.57 | 100.000000 | | 0 | 25,738,008 | (1,478,325) | 24,259,683 |

Allocation Basis: Total Information Systems Billings by Benefiting Department
Allocation Source: FY 2018 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council | 87,154.39 | 0.402274 | 198 | | 198 | | 198 |
| 003 Metropolitan Clerk | 59,938.56 | 0.276655 | 136 | | 136 | | 136 |
| 003 Metropolitan Clerk - Records Center | 13,976.65 | 0.064511 | 32 | | 32 | | 32 |
| 004 Mayor's Office | 297.20 | 0.001372 | 1 | | 1 | | 1 |
| 004 Mayor's Office - Administration | 122,238.74 | 0.564211 | 277 | | 277 | | 277 |
| 005 Election Commission | 235,402.44 | 1.086534 | 534 | | 534 | | 534 |
| 006 Law | 120,739.70 | 0.557292 | 274 | | 274 | | 274 |
| 007 Planning Commission | 439,109.02 | 2.026772 | 996 | | 996 | | 996 |
| 008 Human Resources | 280,929.27 | 1.296670 | 637 | | 637 | | 637 |
| 009 Register of Deeds | 122,805.95 | 0.566829 | 278 | | 278 | | 278 |
| 010 General Services | 44,835.52 | 0.206945 | 102 | | 102 | | 102 |
| 010 General Services - Administration | 29,617.47 | 0.136704 | 67 | | 67 | | 67 |
| 010 General Services - Facilities | 610,495.67 | 2.817832 | 1,384 | | 1,384 | | 1,384 |
| 010 General Services - Fleet Management | 1,304,499.35 | 6.021107 | 2,958 | | 2,958 | | 2,958 |
| 010 General Services - Mail Services | 6,040.86 | 0.027882 | 14 | | 14 | | 14 |
| 011 Historical Commission | 55,179.35 | 0.254688 | 125 | | 125 | | 125 |
| 014 Information Technology Service | (1,841,912.36) | (8.501615) | (4,176) | | (4,176) | | (4,176) |
| 015 Finance - Accountability | 9,019.68 | 0.041632 | 20 | | 20 | | 20 |
| 015 Finance - Administration | 22,002.15 | 0.101554 | 50 | | 50 | | 50 |
| 015 Finance - Business Assistance | 8,604.16 | 0.039714 | 20 | | 20 | | 20 |
| 015 Finance - Grants & Cost Planning | 14,886.95 | 0.068713 | 34 | | 34 | | 34 |
| 015 Finance - Office of Mgmt & Budget | 71,628.49 | 0.330612 | 162 | | 162 | | 162 |
| 015 Finance - Operations | 112,052.83 | 0.517196 | 254 | | 254 | | 254 |
| 015 Finance - Payroll | 30,373.15 | 0.140192 | 69 | | 69 | | 69 |
| 015 Finance - Property Administration | 12,376.01 | 0.057123 | 28 | | 28 | | 28 |
| 015 Finance - Purchasing | 38,074.13 | 0.175737 | 86 | | 86 | | 86 |
| 015 Finance - Treasury | 38,514.65 | 0.177770 | 87 | | 87 | | 87 |
| 016 Assessor of Property | 383,802.35 | 1.771496 | 870 | | 870 | | 870 |
| 017 Trustee | 468,103.40 | 2.160599 | 1,061 | | 1,061 | | 1,061 |
| 018 County Clerk | 171,802.74 | 0.792981 | 390 | | 390 | | 390 |
| 019 District Attorney | 238,897.69 | 1.102667 | 542 | | 542 | | 542 |
| 021 Public Defender | 119,270.74 | 0.550511 | 270 | | 270 | | 270 |
| 022 Juvenile Court Clerk | 55,329.45 | 0.255381 | 125 | | 125 | | 125 |
| 023 Circuit Court Clerk | 135,861.24 | 0.627087 | 308 | | 308 | | 308 |
| 024 Criminal Court Clerk | 125,239.93 | 0.578063 | 284 | | 284 | | 284 |
| 025 Clerk and Master - Chancery | 33,462.58 | 0.154451 | 76 | | 76 | | 76 |
| 026 Juvenile Court | 197,883.92 | 0.913362 | 449 | | 449 | | 449 |
| 027 General Sessions Court | 210,252.83 | 0.970453 | 477 | | 477 | | 477 |
| 028 State Trial Courts | 312,847.78 | 1.443994 | 709 | | 709 | | 709 |
| 029 Justice Integration Services | 176,203.34 | 0.813292 | 399 | | 399 | | 399 |
| 030 Sheriff's Office | 174,303.39 | 0.804523 | 395 | | 395 | | 395 |
| 030 Sheriff's Office - Security Services | 671,066.99 | 3.097407 | 1,521 | | 1,521 | | 1,521 |
| 031 Police | 3,786,344.55 | 17.476425 | 8,586 | | 8,586 | | 8,586 |
| 032 Fire | 1,010,491.89 | 4.664072 | 2,291 | | 2,291 | | 2,291 |
| 033 Codes Administration | 771,257.13 | 3.559850 | 1,749 | | 1,749 | | 1,749 |
| 034 Beer Board | 26,492.31 | 0.122279 | 60 | | 60 | | 60 |
| 035 Agricultural Extension | 30,995.45 | 0.143064 | 70 | | 70 | | 70 |
| 036 Soil and Water Conservation | 11,172.72 | 0.051569 | 25 | | 25 | | 25 |
| 037 Social Services | 149,000.53 | 0.687734 | 338 | | 338 | | 338 |
| 038 Health | 1,289,785.72 | 5.953194 | 2,924 | | 2,924 | | 2,924 |
| 039 Public Library | 1,780,314.86 | 8.217302 | 4,036 | | 4,036 | | 4,036 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 040 Parks | 769,284.77 | 3.550746 | 1,744 | | 1,744 | | 1,744 |
| 041 Arts Commission | 37,216.06 | 0.171776 | 84 | | 84 | | 84 |
| 042 Public Works | 551,934.89 | 2.547536 | 1,251 | | 1,251 | | 1,251 |
| 044 Human Relations Commission | 30,945.94 | 0.142835 | 70 | | 70 | | 70 |
| 047 Criminal Justice Planning | 14,954.96 | 0.069027 | 34 | | 34 | | 34 |
| 048 Internal Audit | 57,862.97 | 0.267075 | 131 | | 131 | | 131 |
| 049 Office of Emergency Management | 134,915.45 | 0.622722 | 306 | | 306 | | 306 |
| 051 Office of Family Safety | 32,047.38 | 0.147919 | 73 | | 73 | | 73 |
| 060 Farmer's Market | 27,830.40 | 0.128455 | 63 | | 63 | | 63 |
| 061 Municipal Auditorium | 30,133.76 | 0.139087 | 68 | | 68 | | 68 |
| 062 State Fair Board | 96,241.13 | 0.444215 | 218 | | 218 | | 218 |
| 064 Sports Authority | 21,696.71 | 0.100144 | 49 | | 49 | | 49 |
| 065 Water and Sewer | 2,103,322.31 | 9.708190 | 4,769 | | 4,769 | | 4,769 |
| 068 District Energy System (DES) | 12,900.00 | 0.059542 | 29 | | 29 | | 29 |
| 070 Community Education Commission | 41,307.80 | 0.190662 | 94 | | 94 | | 94 |
| 071 Convention Center Authority | 237,788.67 | 1.097548 | 539 | | 539 | | 539 |
| 075 Metro Action Commission | 456,102.12 | 2.105206 | 1,034 | | 1,034 | | 1,034 |
| 076 Nashville Career Advancement Center | 93,775.43 | 0.432834 | 213 | | 213 | | 213 |
| 080 Metro Nashville Public Schools (MNPS) | 2,148,400.00 | 9.916253 | 4,871 | | 4,871 | | 4,871 |
| 091 Emergency Communication Center | 387,717.33 | 1.789566 | 879 | | 879 | | 879 |
| Schedule .4 Total for Info Sys Depreciation | 21,665,441.59 | 100.000000 | 49,121 | | 49,121 | 0 | 49,121 |

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2018 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 0.012081 | 282 | | 282 | | 282 |
| 010 General Services - Facilities | 9,500.00 | 0.573845 | 13,377 | | 13,377 | | 13,377 |
| 010 General Services - Fleet Management | 7,200.00 | 0.434914 | 10,139 | | 10,139 | | 10,139 |
| 019 District Attorney | 4,700.00 | 0.283902 | 6,618 | | 6,618 | | 6,618 |
| 026 Juvenile Court | 9,100.00 | 0.549683 | 12,814 | | 12,814 | | 12,814 |
| 027 General Sessions Court | 2,900.00 | 0.175174 | 4,084 | | 4,084 | | 4,084 |
| 028 State Trial Courts | 3,100.00 | 0.187255 | 4,365 | | 4,365 | | 4,365 |
| 030 Sheriff's Office - Security Services | 142,700.00 | 8.619752 | 200,941 | | 200,941 | | 200,941 |
| 031 Police | 745,300.00 | 45.019630 | 1,049,482 | | 1,049,482 | | 1,049,482 |
| 032 Fire | 291,800.00 | 17.626095 | 410,894 | | 410,894 | | 410,894 |
| 034 Beer Board | 1,600.00 | 0.096648 | 2,253 | | 2,253 | | 2,253 |
| 038 Health | 13,500.00 | 0.815464 | 19,010 | | 19,010 | | 19,010 |
| 039 Public Library | 1,400.00 | 0.084567 | 1,971 | | 1,971 | | 1,971 |
| 040 Parks | 15,100.00 | 0.912111 | 21,263 | | 21,263 | | 21,263 |
| 042 Public Works | 64,700.00 | 3.908185 | 91,106 | | 91,106 | | 91,106 |
| 049 Office of Emergency Management | 42,500.00 | 2.567200 | 59,846 | | 59,846 | | 59,846 |
| 065 Water and Sewer | 14,800.00 | 0.893990 | 20,840 | | 20,840 | | 20,840 |
| 080 Metro Nashville Public Schools (MNPS) | 261,100.00 | 15.771670 | 367,664 | | 367,664 | | 367,664 |
| 091 Emergency Communication Center | 24,300.00 | 1.467834 | 34,218 | | 34,218 | | 34,218 |
| Schedule .4 Total for Radio Depreciation | 1,655,500.00 | 100.000000 | 2,331,167 | | 2,331,167 | 0 | 2,331,167 |

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2018 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

| Receiving Department | Total | Information Systems | Info Sys Depreciation | Radio Depreciation |
|--|-------------|---------------------|-----------------------|--------------------|
| 002 Metropolitan Council | (2,204) | (2,402) | 198 | 0 |
| 003 Metropolitan Clerk | (1,521) | (1,657) | 136 | 0 |
| 003 Metropolitan Clerk - Records Center | 496 | 464 | 32 | 0 |
| 004 Mayor's Office | (10) | (11) | 1 | 0 |
| 004 Mayor's Office - Administration | (3,088) | (3,365) | 277 | 0 |
| 005 Election Commission | (5,923) | (6,457) | 534 | 0 |
| 006 Law | 4,287 | 4,013 | 274 | 0 |
| 007 Planning Commission | (11,042) | (12,038) | 996 | 0 |
| 008 Human Resources | 9,985 | 9,348 | 637 | 0 |
| 009 Register of Deeds | (3,104) | (3,382) | 278 | 0 |
| 010 General Services | (1,137) | (1,239) | 102 | 0 |
| 010 General Services - Administration | 1,340 | 991 | 67 | 282 |
| 010 General Services - Facilities | 35,400 | 20,639 | 1,384 | 13,377 |
| 010 General Services - Fleet Management | 56,763 | 43,666 | 2,958 | 10,139 |
| 010 General Services - Mail Services | 212 | 198 | 14 | 0 |
| 011 Historical Commission | (1,401) | (1,526) | 125 | 0 |
| 014 Information Technology Service | (1,907,402) | (1,903,226) | (4,176) | 0 |
| 015 Finance - Accountability | (240) | (260) | 20 | 0 |
| 015 Finance - Administration | (566) | (616) | 50 | 0 |
| 015 Finance - Business Assistance | (224) | (244) | 20 | 0 |
| 015 Finance - Grants & Cost Planning | (380) | (414) | 34 | 0 |
| 015 Finance - Office of Mgmt & Budget | (1,806) | (1,968) | 162 | 0 |
| 015 Finance - Operations | (2,832) | (3,086) | 254 | 0 |
| 015 Finance - Payroll | (778) | (847) | 69 | 0 |
| 015 Finance - Property Administration | (322) | (350) | 28 | 0 |
| 015 Finance - Purchasing | (971) | (1,057) | 86 | 0 |
| 015 Finance - Treasury | (982) | (1,069) | 87 | 0 |
| 016 Assessor of Property | (9,648) | (10,518) | 870 | 0 |
| 017 Trustee | (11,768) | (12,829) | 1,061 | 0 |
| 018 County Clerk | (4,331) | (4,721) | 390 | 0 |
| 019 District Attorney | 479 | (6,681) | 542 | 6,618 |
| 021 Public Defender | (3,012) | (3,282) | 270 | 0 |
| 022 Juvenile Court Clerk | (1,401) | (1,526) | 125 | 0 |
| 023 Circuit Court Clerk | (3,421) | (3,729) | 308 | 0 |
| 024 Criminal Court Clerk | (3,165) | (3,449) | 284 | 0 |
| 025 Clerk and Master - Chancery | (857) | (933) | 76 | 0 |
| 026 Juvenile Court | 7,586 | (5,677) | 449 | 12,814 |
| 027 General Sessions Court | (1,290) | (5,851) | 477 | 4,084 |
| 028 State Trial Courts | (3,585) | (8,659) | 709 | 4,365 |
| 029 Justice Integration Services | (4,439) | (4,838) | 399 | 0 |
| 030 Sheriff's Office | (4,389) | (4,784) | 395 | 0 |
| 030 Sheriff's Office - Security Services | 180,175 | (22,287) | 1,521 | 200,941 |
| 031 Police | 934,866 | (123,202) | 8,586 | 1,049,482 |
| 032 Fire | 377,517 | (35,668) | 2,291 | 410,894 |
| 033 Codes Administration | (19,389) | (21,138) | 1,749 | 0 |
| 034 Beer Board | 1,532 | (781) | 60 | 2,253 |
| 035 Agricultural Extension | (798) | (868) | 70 | 0 |
| 036 Soil and Water Conservation | (297) | (322) | 25 | 0 |
| 037 Social Services | (3,761) | (4,099) | 338 | 0 |
| 038 Health | (13,769) | (35,703) | 2,924 | 19,010 |
| 039 Public Library | (42,784) | (48,791) | 4,036 | 1,971 |
| 040 Parks | 1,516 | (21,491) | 1,744 | 21,263 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

| Receiving Department | Total | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|-------------------|---------------------|-----------------------|--------------------|
| 041 Arts Commission | (950) | (1,034) | 84 | 0 |
| 042 Public Works | 75,467 | (16,890) | 1,251 | 91,106 |
| 044 Human Relations Commission | (796) | (866) | 70 | 0 |
| 047 Criminal Justice Planning | (382) | (416) | 34 | 0 |
| 048 Internal Audit | (1,469) | (1,600) | 131 | 0 |
| 049 Office of Emergency Management | 55,281 | (4,871) | 306 | 59,846 |
| 051 Office of Family Safety | (822) | (895) | 73 | 0 |
| 060 Farmer's Market | (710) | (773) | 63 | 0 |
| 061 Municipal Auditorium | (770) | (838) | 68 | 0 |
| 062 State Fair Board | (2,426) | (2,644) | 218 | 0 |
| 064 Sports Authority | (559) | (608) | 49 | 0 |
| 065 Water and Sewer | (32,403) | (58,012) | 4,769 | 20,840 |
| 067 General Hospital | (3,663) | (3,663) | 0 | 0 |
| 068 District Energy System (DES) | (331) | (360) | 29 | 0 |
| 070 Community Education Commission | (1,049) | (1,143) | 94 | 0 |
| 071 Convention Center Authority | (5,983) | (6,522) | 539 | 0 |
| 075 Metro Action Commission | (11,467) | (12,501) | 1,034 | 0 |
| 076 Nashville Career Advancement Center | (2,365) | (2,578) | 213 | 0 |
| 077 Metro Development & Housing Authority | (497) | (497) | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | (10,402) | (10,402) | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 306,547 | (65,988) | 4,871 | 367,664 |
| 091 Emergency Communication Center | 23,797 | (11,300) | 879 | 34,218 |
| Nashville Electric Service (NES) | (23,751) | (23,751) | 0 | 0 |
| All Other | (5,221) | (5,221) | 0 | 0 |
| Direct Bill | 26,750,778 | 26,750,778 | 0 | 0 |
| Total | 26,639,971 | 24,259,683 | 49,121 | 2,331,167 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 using purchasing modified expenditures (in 000's) by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Grants** - these costs have been allocated based on the number of Grant reviews completed by benefiting department.
- **Community Enhancements** - these costs have been allocated directly to All Other.
- **Special Projects** - these costs have been distributed equally by benefiting department.
- **Direct Appropriation** - these costs have been allocated directly to All Other.
- **Supervision** - 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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 455,785 | | | 455,785 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 154 | | 154 | |
| 010 General Services - Facilities | 46,142 | 834 | 46,976 | |
| 014 Information Technology Service | 317 | -557 | -240 | |
| 015 Finance - Accountability | | 1 | 1 | |
| 015 Finance - Administration | | 102,401 | 102,401 | |
| 015 Finance - Grants & Cost Planning | | 41 | 41 | |
| 015 Finance - Office of Mgmt & Budget | | 377 | 377 | |
| 015 Finance - Operations | | 447 | 447 | |
| 015 Finance - Payroll | | 96 | 96 | |
| 015 Finance - Property Administration | | 91 | 91 | |
| 015 Finance - Treasury | | 23 | 23 | |
| 030 Sheriff's Office - Security Services | | 1,379 | 1,379 | |
| 048 Internal Audit | | 199 | 199 | |
| Total Allocated Additions: | 46,613 | 105,332 | 151,945 | 151,945 |
| Total To Be Allocated: | 502,398 | 105,332 | | 607,730 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

| | Total | G&A | Procurement Review | Prompt Pay | Grants |
|---|---------|-----------|--------------------|------------|---------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 265,067 | 52,881 | 7,952 | 15,931 | 39,840 |
| 501102 Leave Pay | 29,703 | 5,926 | 891 | 1,785 | 4,464 |
| 501103 Holiday Pay | 13,528 | 2,699 | 406 | 813 | 2,033 |
| 501109 Longevity | 2,227 | 444 | 67 | 134 | 335 |
| 501134 Paid Family Leave | 3,347 | 668 | 100 | 201 | 503 |
| 501172 Employer OASDI | 18,445 | 3,680 | 553 | 1,109 | 2,772 |
| 501173 Employer SSN Medical | 4,314 | 861 | 129 | 259 | 648 |
| 501174 Employer Group Health | 43,404 | 8,659 | 1,302 | 2,609 | 6,524 |
| 501175 Employer Dental Group | 1,273 | 254 | 38 | 77 | 191 |
| 501176 Employer Group Life | 639 | 127 | 19 | 38 | 96 |
| 501177 Employer Pension | 38,418 | 7,664 | 1,153 | 2,309 | 5,774 |
| 501181 FSA Pre-Tax Savings | 46 | 9 | 1 | 3 | 7 |
| 501182 Cafe Plan Pre-Tax Savings | 1,206 | 241 | 36 | 72 | 181 |
| 502229 Management Consultant | 20,881 | 4,166 | 626 | 1,255 | 3,138 |
| 502453 Employee Local Travel/Park | 7 | 1 | 0 | 0 | 1 |
| 502851 Subscriptions | 700 | 140 | 21 | 42 | 105 |
| 502884 Membership Dues | 650 | 130 | 20 | 39 | 98 |
| 502951 Info Systems Charge | 7,600 | 1,516 | 228 | 457 | 1,142 |
| 502957 Telecmmnct'n Charge | 1,420 | 283 | 43 | 85 | 213 |
| 502983 Surplus Property | 100 | 20 | 3 | 6 | 15 |
| 503100 Offc & Admin Supply | 353 | 70 | 11 | 21 | 53 |
| 503120 Computer Software | 1,060 | 211 | 32 | 64 | 159 |
| 505233 Rent Equipment | 597 | 119 | 18 | 36 | 90 |
| 505282 Professional Privilege Tax | 800 | 160 | 24 | 48 | 120 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 455,785 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 455,785 | 90,929 | 13,673 | 27,393 | 68,502 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 46,613 | 46,613 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (137,542) | 5,158 | 10,330 | 25,829 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 502,398 | 0 | 18,831 | 37,723 | 94,331 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 105,332 | 105,332 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (105,332) | 3,948 | 7,907 | 19,775 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 105,332 | 0 | 3,948 | 7,907 | 19,775 |
| Total For 015 Finance - Accountability | | | | | |
| Schedule .3 Total | 607,730 | 0 | 22,779 | 45,630 | 114,106 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability

| | Community Enhancements | Special Projects | Direct Appropriations | Supervision |
|---|---------------------------|------------------|-----------------------|-------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 31,861 | 63,721 | 0 | 52,881 |
| 501102 Leave Pay | 3,570 | 7,141 | 0 | 5,926 |
| 501103 Holiday Pay | 1,626 | 3,252 | 0 | 2,699 |
| 501109 Longevity | 268 | 535 | 0 | 444 |
| 501134 Paid Family Leave | 402 | 805 | 0 | 668 |
| 501172 Employer OASDI | 2,217 | 4,434 | 0 | 3,680 |
| 501173 Employer SSN Medical | 519 | 1,037 | 0 | 861 |
| 501174 Employer Group Health | 5,217 | 10,434 | 0 | 8,659 |
| 501175 Employer Dental Group | 153 | 306 | 0 | 254 |
| 501176 Employer Group Life | 77 | 155 | 0 | 127 |
| 501177 Employer Pension | 4,618 | 9,236 | 0 | 7,664 |
| 501181 FSA Pre-Tax Savings | 6 | 11 | 0 | 9 |
| 501182 Cafe Plan Pre-Tax Savings | 145 | 290 | 0 | 241 |
| 502229 Management Consultant | 2,510 | 5,020 | 0 | 4,166 |
| 502453 Employee Local Travel/Park | 1 | 3 | 0 | 1 |
| 502851 Subscriptions | 84 | 168 | 0 | 140 |
| 502884 Membership Dues | 78 | 155 | 0 | 130 |
| 502951 Info Systems Charge | 914 | 1,827 | 0 | 1,516 |
| 502957 Telecommnct'n Charge | 171 | 342 | 0 | 283 |
| 502983 Surplus Property | 12 | 24 | 0 | 20 |
| 503100 Offc & Admin Supply | 42 | 86 | 0 | 70 |
| 503120 Computer Software | 127 | 256 | 0 | 211 |
| 505233 Rent Equipment | 72 | 143 | 0 | 119 |
| 505282 Professional Privilege Tax | 96 | 192 | 0 | 160 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 54,786 | 109,573 | 0 | 90,929 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 20,659 | 41,293 | 0 | 34,273 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 75,445 | 150,866 | 0 | 125,202 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 15,814 | 31,654 | 0 | 26,234 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 15,814 | 31,654 | 0 | 26,234 |
| Total For 015 Finance - Accountability | | | | |
| Schedule .3 Total | 91,259 | 182,520 | 0 | 151,436 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Procurement Review

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001 Administrative - Corporate Dues | 628 | 0.074277 | 14 | | 14 | | 14 |
| 001 Administrative - Employee Benefits | 108 | 0.012774 | 2 | | 2 | | 2 |
| 001 Administrative - Facility Rental | 1,226 | 0.145005 | 27 | | 27 | | 27 |
| 001 Administrative - Insurance | 4,508 | 0.533184 | 100 | | 100 | | 100 |
| 001 Administrative - Post Audits | 835 | 0.098760 | 19 | | 19 | | 19 |
| 002 Metropolitan Council | 311 | 0.036784 | 7 | | 7 | 2 | 9 |
| 003 Metropolitan Clerk | 232 | 0.027440 | 5 | | 5 | 1 | 6 |
| 003 Metropolitan Clerk - Records Center | 47 | 0.005559 | 1 | | 1 | | 1 |
| 004 Mayor's Office | 278 | 0.032880 | 6 | | 6 | 2 | 8 |
| 004 Mayor's Office - Administration | 517 | 0.061148 | 11 | | 11 | 4 | 15 |
| 005 Election Commission | 479 | 0.056654 | 11 | | 11 | 4 | 15 |
| 006 Law | 8,645 | 1.022489 | 192 | | 192 | | 192 |
| 007 Planning Commission | 1,661 | 0.196455 | 37 | | 37 | 11 | 48 |
| 008 Human Resources | 275,158 | 32.544365 | 6,152 | | 6,152 | | 6,152 |
| 009 Register of Deeds | 288 | 0.034063 | 7 | | 7 | 2 | 9 |
| 010 General Services | 74 | 0.008752 | 1 | | 1 | | 1 |
| 010 General Services - Administration | 156 | 0.018451 | 4 | | 4 | | 4 |
| 010 General Services - Facilities | 20,109 | 2.378395 | 447 | | 447 | | 447 |
| 010 General Services - Fleet Management | 14,895 | 1.761709 | 330 | | 330 | | 330 |
| 010 General Services - Mail Services | 655 | 0.077470 | 15 | | 15 | | 15 |
| 011 Historical Commission | 127 | 0.015021 | 3 | | 3 | 1 | 4 |
| 014 Information Technology Service | 15,010 | 1.775310 | 333 | | 333 | | 333 |
| 015 Finance - Accountability | 34 | 0.004021 | 1 | | 1 | | 1 |
| 015 Finance - Administration | 376 | 0.044471 | 9 | | 9 | 3 | 12 |
| 015 Finance - Business Assistance | 359 | 0.042461 | 8 | | 8 | 3 | 11 |
| 015 Finance - Office of Mgmt & Budget | 94 | 0.011118 | 2 | | 2 | 1 | 3 |
| 015 Finance - Operations | 175 | 0.020698 | 4 | | 4 | 1 | 5 |
| 015 Finance - Payroll | 88 | 0.010408 | 1 | | 1 | | 1 |
| 015 Finance - Purchasing | 55 | 0.006505 | 1 | | 1 | | 1 |
| 015 Finance - Treasury | 259 | 0.030633 | 6 | | 6 | 1 | 7 |
| 016 Assessor of Property | 1,227 | 0.145124 | 27 | | 27 | 9 | 36 |
| 017 Trustee | 683 | 0.080782 | 15 | | 15 | 5 | 20 |
| 018 County Clerk | 354 | 0.041869 | 8 | | 8 | 3 | 11 |
| 019 District Attorney | 1,459 | 0.172563 | 33 | | 33 | 10 | 43 |
| 021 Public Defender | 685 | 0.081018 | 15 | | 15 | 5 | 20 |
| 022 Juvenile Court Clerk | 81 | 0.009580 | 1 | | 1 | | 1 |
| 023 Circuit Court Clerk | 1,260 | 0.149027 | 27 | | 27 | 9 | 36 |
| 024 Criminal Court Clerk | 336 | 0.039740 | 7 | | 7 | 3 | 10 |
| 025 Clerk and Master - Chancery | 155 | 0.018333 | 4 | | 4 | 1 | 5 |
| 026 Juvenile Court | 5,063 | 0.598827 | 112 | | 112 | 40 | 152 |
| 027 General Sessions Court | 877 | 0.103727 | 20 | | 20 | 6 | 26 |
| 028 State Trial Courts | 1,356 | 0.160381 | 30 | | 30 | 9 | 39 |
| 029 Justice Integration Services | 572 | 0.067653 | 12 | | 12 | 4 | 16 |
| 030 Sheriff's Office | 21,119 | 2.497853 | 470 | | 470 | 164 | 634 |
| 030 Sheriff's Office - Security Services | 6,768 | 0.800486 | 149 | | 149 | 53 | 202 |
| 031 Police | 23,363 | 2.763263 | 520 | | 520 | 181 | 701 |
| 032 Fire | 12,400 | 1.466612 | 275 | | 275 | 95 | 370 |
| 033 Codes Administration | 1,662 | 0.196573 | 37 | | 37 | 11 | 48 |
| 034 Beer Board | 53 | 0.006269 | 1 | | 1 | | 1 |
| 035 Agricultural Extension | 34 | 0.004021 | 1 | | 1 | | 1 |
| 037 Social Services | 3,030 | 0.358374 | 67 | | 67 | 24 | 91 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Procurement Review

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 038 Health | 11,526 | 1.363240 | 255 | | 255 | 88 | 343 |
| 038 Health - Employee Health & Wellness | 66 | 0.007806 | 1 | | 1 | | 1 |
| 039 Public Library | 13,703 | 1.620725 | 304 | | 304 | 103 | 407 |
| 040 Parks | 11,158 | 1.319714 | 247 | | 247 | 86 | 333 |
| 041 Arts Commission | 685 | 0.081018 | 15 | | 15 | 5 | 20 |
| 042 Public Works | 44,244 | 5.232967 | 985 | | 985 | 346 | 1,331 |
| 044 Human Relations Commission | 161 | 0.019042 | 4 | | 4 | 1 | 5 |
| 047 Criminal Justice Planning | 58 | 0.006860 | 1 | | 1 | | 1 |
| 048 Internal Audit | 219 | 0.025902 | 5 | | 5 | 1 | 6 |
| 049 Office of Emergency Management | 910 | 0.107630 | 21 | | 21 | 6 | 27 |
| 051 Office of Family Safety | 614 | 0.072621 | 13 | | 13 | 4 | 17 |
| 060 Farmer's Market | 1,435 | 0.169725 | 32 | | 32 | 10 | 42 |
| 061 Municipal Auditorium | 1,290 | 0.152575 | 29 | | 29 | 9 | 38 |
| 062 State Fair Board | 1,777 | 0.210175 | 39 | | 39 | 13 | 52 |
| 065 Water and Sewer | 73,364 | 8.677140 | 1,634 | | 1,634 | 572 | 2,206 |
| 068 District Energy System (DES) | 13,841 | 1.637047 | 307 | | 307 | 105 | 412 |
| 070 Community Education Commission | 234 | 0.027676 | 5 | | 5 | 1 | 6 |
| 075 Metro Action Commission | 8,885 | 1.050875 | 197 | | 197 | 69 | 266 |
| 076 Nashville Career Advancement Center | 4,344 | 0.513787 | 97 | | 97 | 33 | 130 |
| 091 Emergency Communication Center | 744 | 0.087997 | 16 | | 16 | 5 | 21 |
| 902 Flood | 78 | 0.009225 | 1 | | 1 | | 1 |
| All Other | 226,159 | 26.748994 | 5,036 | | 5,036 | 1,823 | 6,859 |
| Schedule .4 Total for Procurement Review | 845,419 | 99.992076 | 18,831 | | 18,831 | 3,948 | 22,779 |

Allocation Basis: Purchasing Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2018 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 002 Metropolitan Council | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 003 Metropolitan Clerk | 4 | 1.666667 | 628 | | 628 | 293 | 921 |
| 004 Mayor's Office - Administration | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 005 Election Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 006 Law | 4 | 1.666667 | 628 | | 628 | | 628 |
| 007 Planning Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 008 Human Resources | 8 | 3.333314 | 1,299 | | 1,299 | | 1,299 |
| 009 Register of Deeds | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 010 General Services - Administration | 4 | 1.666667 | 628 | | 628 | | 628 |
| 011 Historical Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 014 Information Technology Service | 4 | 1.666667 | 628 | | 628 | | 628 |
| 015 Finance - Administration | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 015 Finance - Purchasing | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 016 Assessor of Property | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 017 Trustee | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 018 County Clerk | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 019 District Attorney | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 021 Public Defender | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 022 Juvenile Court Clerk | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 023 Circuit Court Clerk | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 024 Criminal Court Clerk | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 025 Clerk and Master - Chancery | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 026 Juvenile Court | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 027 General Sessions Court | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 028 State Trial Courts | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 029 Justice Integration Services | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 030 Sheriff's Office | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 031 Police | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 032 Fire | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 033 Codes Administration | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 034 Beer Board | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 035 Agricultural Extension | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 036 Soil and Water Conservation | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 037 Social Services | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 038 Health | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 039 Public Library | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 040 Parks | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 041 Arts Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 042 Public Works | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 044 Human Relations Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 045 Transportation Licensing | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 047 Criminal Justice Planning | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 060 Farmer's Market | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 061 Municipal Auditorium | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 062 State Fair Board | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 064 Sports Authority | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 065 Water and Sewer | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 067 General Hospital | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 068 District Energy System (DES) | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 069 Knowles Home | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 070 Community Education Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 071 Convention Center Authority | 4 | 1.666667 | 628 | | 628 | 141 | 769 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 075 Metro Action Commission | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 076 Nashville Career Advancement Center | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 078 Metropolitan Transit Authority (MTA) | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 080 Metro Nashville Public Schools (MNPS) | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 090 Debt Service | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| 091 Emergency Communication Center | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| All Other | 4 | 1.666667 | 628 | | 628 | 141 | 769 |
| Schedule .4 Total for Prompt Pay | 240 | 100.000000 | 37,723 | | 37,723 | 7,907 | 45,630 |

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

Allocation Source: FY 2018 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 027 General Sessions Court | 2 | 20.000000 | 18,865 | | 18,865 | 3,955 | 22,820 |
| 028 State Trial Courts | 8 | 80.000000 | 75,466 | | 75,466 | 15,820 | 91,286 |
| Schedule .4 Total for Grants | 10 | 100.000000 | 94,331 | | 94,331 | 19,775 | 114,106 |

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2018 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Community Enhancements

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| All Other | 100 | 100.000000 | 75,445 | | 75,445 | 15,814 | 91,259 |
| Schedule .4 Total for Community Enhancements | 100 | 100.000000 | 75,445 | | 75,445 | 15,814 | 91,259 |

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, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 004 Mayor's Office - Administration | 33.33 | 33.330000 | 50,285 | | 50,285 | 10,548 | 60,833 |
| 023 Circuit Court Clerk | 33.33 | 33.330000 | 50,285 | | 50,285 | 10,548 | 60,833 |
| All Other | 33.34 | 33.340000 | 50,296 | | 50,296 | 10,558 | 60,854 |
| Schedule .4 Total for Special Projects | 100.00 | 100.000000 | 150,866 | | 150,866 | 31,654 | 182,520 |

Allocation Basis: Equal Distribution by Benefiting Department
Allocation Source: FY 2018 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| | 0 | 0.000000 | | | | | 0 |
| Schedule .4 Total for Direct Appropriations | 0 | 0.000000 | 0 | | 0 | 0 | 0 |

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, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Supervision

| 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 | 125,202 | | 125,202 | 26,234 | 151,436 |
| Schedule .4 Total for Supervision | 100 | 100.000000 | 125,202 | | 125,202 | 26,234 | 151,436 |

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, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

| Receiving Department | Total | Procurement Review | Prompt Pay | Grants | Community Enhancements |
|--|---------|--------------------|------------|--------|------------------------|
| 001 Administrative - Corporate Dues | 14 | 14 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 2 | 2 | 0 | 0 | 0 |
| 001 Administrative - Facility Rental | 27 | 27 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 100 | 100 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 19 | 19 | 0 | 0 | 0 |
| 002 Metropolitan Council | 778 | 9 | 769 | 0 | 0 |
| 003 Metropolitan Clerk | 927 | 6 | 921 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 1 | 1 | 0 | 0 | 0 |
| 004 Mayor's Office | 8 | 8 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 61,617 | 15 | 769 | 0 | 0 |
| 005 Election Commission | 784 | 15 | 769 | 0 | 0 |
| 006 Law | 820 | 192 | 628 | 0 | 0 |
| 007 Planning Commission | 817 | 48 | 769 | 0 | 0 |
| 008 Human Resources | 7,451 | 6,152 | 1,299 | 0 | 0 |
| 009 Register of Deeds | 778 | 9 | 769 | 0 | 0 |
| 010 General Services | 1 | 1 | 0 | 0 | 0 |
| 010 General Services - Administration | 632 | 4 | 628 | 0 | 0 |
| 010 General Services - Facilities | 447 | 447 | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 330 | 330 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 15 | 15 | 0 | 0 | 0 |
| 011 Historical Commission | 773 | 4 | 769 | 0 | 0 |
| 014 Information Technology Service | 961 | 333 | 628 | 0 | 0 |
| 015 Finance - Accountability | 1 | 1 | 0 | 0 | 0 |
| 015 Finance - Administration | 781 | 12 | 769 | 0 | 0 |
| 015 Finance - Business Assistance | 11 | 11 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 151,436 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 3 | 3 | 0 | 0 | 0 |
| 015 Finance - Operations | 5 | 5 | 0 | 0 | 0 |
| 015 Finance - Payroll | 1 | 1 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 770 | 1 | 769 | 0 | 0 |
| 015 Finance - Treasury | 7 | 7 | 0 | 0 | 0 |
| 016 Assessor of Property | 805 | 36 | 769 | 0 | 0 |
| 017 Trustee | 789 | 20 | 769 | 0 | 0 |
| 018 County Clerk | 780 | 11 | 769 | 0 | 0 |
| 019 District Attorney | 812 | 43 | 769 | 0 | 0 |
| 021 Public Defender | 789 | 20 | 769 | 0 | 0 |
| 022 Juvenile Court Clerk | 770 | 1 | 769 | 0 | 0 |
| 023 Circuit Court Clerk | 61,638 | 36 | 769 | 0 | 0 |
| 024 Criminal Court Clerk | 779 | 10 | 769 | 0 | 0 |
| 025 Clerk and Master - Chancery | 774 | 5 | 769 | 0 | 0 |
| 026 Juvenile Court | 921 | 152 | 769 | 0 | 0 |
| 027 General Sessions Court | 23,615 | 26 | 769 | 22,820 | 0 |
| 028 State Trial Courts | 92,094 | 39 | 769 | 91,286 | 0 |
| 029 Justice Integration Services | 785 | 16 | 769 | 0 | 0 |
| 030 Sheriff's Office | 1,403 | 634 | 769 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 202 | 202 | 0 | 0 | 0 |
| 031 Police | 1,470 | 701 | 769 | 0 | 0 |
| 032 Fire | 1,139 | 370 | 769 | 0 | 0 |
| 033 Codes Administration | 817 | 48 | 769 | 0 | 0 |
| 034 Beer Board | 770 | 1 | 769 | 0 | 0 |
| 035 Agricultural Extension | 770 | 1 | 769 | 0 | 0 |
| 036 Soil and Water Conservation | 769 | 0 | 769 | 0 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability

| Receiving Department | Total | Procurement Review | Prompt Pay | Grants | Community Enhancements |
|---|----------------|--------------------|---------------|----------------|------------------------|
| 037 Social Services | 860 | 91 | 769 | 0 | 0 |
| 038 Health | 1,112 | 343 | 769 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 1 | 1 | 0 | 0 | 0 |
| 039 Public Library | 1,176 | 407 | 769 | 0 | 0 |
| 040 Parks | 1,102 | 333 | 769 | 0 | 0 |
| 041 Arts Commission | 789 | 20 | 769 | 0 | 0 |
| 042 Public Works | 2,100 | 1,331 | 769 | 0 | 0 |
| 044 Human Relations Commission | 774 | 5 | 769 | 0 | 0 |
| 045 Transportation Licensing | 769 | 0 | 769 | 0 | 0 |
| 047 Criminal Justice Planning | 770 | 1 | 769 | 0 | 0 |
| 048 Internal Audit | 6 | 6 | 0 | 0 | 0 |
| 049 Office of Emergency Management | 27 | 27 | 0 | 0 | 0 |
| 051 Office of Family Safety | 17 | 17 | 0 | 0 | 0 |
| 060 Farmer's Market | 811 | 42 | 769 | 0 | 0 |
| 061 Municipal Auditorium | 807 | 38 | 769 | 0 | 0 |
| 062 State Fair Board | 821 | 52 | 769 | 0 | 0 |
| 064 Sports Authority | 769 | 0 | 769 | 0 | 0 |
| 065 Water and Sewer | 2,975 | 2,206 | 769 | 0 | 0 |
| 067 General Hospital | 769 | 0 | 769 | 0 | 0 |
| 068 District Energy System (DES) | 1,181 | 412 | 769 | 0 | 0 |
| 069 Knowles Home | 769 | 0 | 769 | 0 | 0 |
| 070 Community Education Commission | 775 | 6 | 769 | 0 | 0 |
| 071 Convention Center Authority | 769 | 0 | 769 | 0 | 0 |
| 075 Metro Action Commission | 1,035 | 266 | 769 | 0 | 0 |
| 076 Nashville Career Advancement Center | 899 | 130 | 769 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 769 | 0 | 769 | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 769 | 0 | 769 | 0 | 0 |
| 090 Debt Service | 769 | 0 | 769 | 0 | 0 |
| 091 Emergency Communication Center | 790 | 21 | 769 | 0 | 0 |
| 902 Flood | 1 | 1 | 0 | 0 | 0 |
| All Other | 159,741 | 6,859 | 769 | 0 | 91,259 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 607,730 | 22,779 | 45,630 | 114,106 | 91,259 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

| Receiving Department | Special Projects | Direct Appropriations | Supervision |
|--|------------------|-----------------------|-------------|
| 001 Administrative - Corporate Dues | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 0 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 0 | 0 |
| 002 Metropolitan Council | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 |
| 004 Mayor's Office | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 60,833 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 |
| 006 Law | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 |
| 008 Human Resources | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 |
| 010 General Services | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 0 |
| 011 Historical Commission | 0 | 0 | 0 |
| 014 Information Technology Service | 0 | 0 | 0 |
| 015 Finance - Accountability | 0 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 0 | 151,436 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 0 |
| 015 Finance - Operations | 0 | 0 | 0 |
| 015 Finance - Payroll | 0 | 0 | 0 |
| 015 Finance - Purchasing | 0 | 0 | 0 |
| 015 Finance - Treasury | 0 | 0 | 0 |
| 016 Assessor of Property | 0 | 0 | 0 |
| 017 Trustee | 0 | 0 | 0 |
| 018 County Clerk | 0 | 0 | 0 |
| 019 District Attorney | 0 | 0 | 0 |
| 021 Public Defender | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 60,833 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 0 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 0 |
| 031 Police | 0 | 0 | 0 |
| 032 Fire | 0 | 0 | 0 |
| 033 Codes Administration | 0 | 0 | 0 |
| 034 Beer Board | 0 | 0 | 0 |
| 035 Agricultural Extension | 0 | 0 | 0 |
| 036 Soil and Water Conservation | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

| Receiving Department | Special Projects | Direct Appropriations | Supervision |
|---|------------------|-----------------------|----------------|
| 037 Social Services | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 |
| 039 Public Library | 0 | 0 | 0 |
| 040 Parks | 0 | 0 | 0 |
| 041 Arts Commission | 0 | 0 | 0 |
| 042 Public Works | 0 | 0 | 0 |
| 044 Human Relations Commission | 0 | 0 | 0 |
| 045 Transportation Licensing | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 0 | 0 |
| 060 Farmer's Market | 0 | 0 | 0 |
| 061 Municipal Auditorium | 0 | 0 | 0 |
| 062 State Fair Board | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 |
| 065 Water and Sewer | 0 | 0 | 0 |
| 067 General Hospital | 0 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 0 | 0 |
| 069 Knowles Home | 0 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 0 |
| 071 Convention Center Authority | 0 | 0 | 0 |
| 075 Metro Action Commission | 0 | 0 | 0 |
| 076 Nashville Career Advancement Center | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 0 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 0 | 0 | 0 |
| 090 Debt Service | 0 | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 | 0 |
| 902 Flood | 0 | 0 | 0 |
| All Other | 60,854 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 182,520 | 0 | 151,436 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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; MCC Administration 30100, business unit 15701000; and CU Administration. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department. The costs recorded to Innovation Investment 30215, business unit 15701560 (MEGAN Study) have been separately identified and allocated directly to Finance - Business Assistance. The costs recorded to Innovation Investment Fund 30215 and business unit 15701570 (Strategic Budgeting & Innovation) have been separately identified and allocated directly to the Mayor's Office. The costs recorded to General Fund 4% Reserve 30003, business unit 15201000 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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,903,648 | | | 1,903,648 |
| Inbound Costs: | | | | |
| Depreciation | 57,387 | | 57,387 | |
| 001 Administrative - Employee Benefits | 515,988 | 868 | 516,856 | |
| 001 Administrative - Insurance | 32,157 | 1,642 | 33,799 | |
| 001 Administrative - Post Audits | 623 | | 623 | |
| 003 Metropolitan Clerk - Records Center | 121 | | 121 | |
| 006 Law | 60,549 | 36,647 | 97,196 | |
| 008 Human Resources | 57,891 | 5,379 | 63,270 | |
| 010 General Services - Facilities | 28,998 | 519 | 29,517 | |
| 010 General Services - Mail Services | 728 | 20 | 748 | |
| 014 Information Technology Service | 780 | -1,346 | -566 | |
| 015 Finance - Accountability | 637 | 144 | 781 | |
| 015 Finance - Business Assistance | | 3,005 | 3,005 | |
| 015 Finance - Grants & Cost Planning | | 1,867 | 1,867 | |
| 015 Finance - Office of Mgmt & Budget | | 1,325 | 1,325 | |
| 015 Finance - Operations | | 1,806 | 1,806 | |
| 015 Finance - Payroll | | 1,147 | 1,147 | |
| 015 Finance - Property Administration | | 349 | 349 | |
| 015 Finance - Purchasing | | 68,440 | 68,440 | |
| 015 Finance - Treasury | | 250 | 250 | |
| 030 Sheriff's Office - Security Services | | 10,269 | 10,269 | |
| 038 Health - Employee Health & Wellness | | 23 | 23 | |
| 048 Internal Audit | | 764 | 764 | |
| Total Allocated Additions: | 755,859 | 133,118 | 888,977 | 888,977 |
| Total To Be Allocated: | 2,659,507 | 133,118 | | 2,792,625 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

| | Total | G&A | Administration | 30215 MEGAN Study | 30215 Strategic Budget'g & Innov |
|--------------------------------------|-----------|-----------|----------------|-------------------|----------------------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 1,006,225 | 0 | 893,942 | 0 | 112,283 |
| 501102 Leave Pay | 119,313 | 0 | 111,950 | 0 | 7,363 |
| 501103 Holiday Pay | 43,253 | 0 | 43,253 | 0 | 0 |
| 501104 Overtime Pay | 1,299 | 0 | 1,299 | 0 | 0 |
| 501109 Longevity | 6,053 | 0 | 6,053 | 0 | 0 |
| 501172 Employer OASDI | 63,944 | 0 | 56,883 | 0 | 7,061 |
| 501173 Employer SSN Medical | 16,211 | 0 | 14,560 | 0 | 1,651 |
| 501174 Employer Group Health | 121,305 | 0 | 105,393 | 0 | 15,912 |
| 501175 Employer Dental Group | 4,212 | 0 | 3,873 | 0 | 339 |
| 501176 Employer Group Life | 1,794 | 0 | 1,624 | 0 | 170 |
| 501177 Employer Pension | 138,360 | 0 | 123,596 | 0 | 14,764 |
| 501181 FSA Pre-Tax Savings | 1,068 | 0 | 1,068 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 3,383 | 0 | 2,943 | 0 | 440 |
| 502105 Cable Television | 365 | 0 | 365 | 0 | 0 |
| 502229 Management Consultant | 139,610 | 0 | 0 | 139,610 | 0 |
| 502314 Pre-Employment Checks | 230 | 0 | 230 | 0 | 0 |
| 502401 Transport Non-employee | 254 | 0 | 254 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 654 | 0 | 654 | 0 | 0 |
| 502452 Employee Air Travel | 534 | 0 | 534 | 0 | 0 |
| 502453 Employee Local Travel/Park | 102 | 0 | 102 | 0 | 0 |
| 502503 Cell Phone Service | 1,267 | 0 | 712 | 0 | 555 |
| 502701 Printing/Binding | 20 | 0 | 20 | 0 | 0 |
| 502851 Subscriptions | 198 | 0 | 198 | 0 | 0 |
| 502883 Registration | 1,912 | 0 | 1,822 | 0 | 90 |
| 502884 Membership Dues | 713 | 0 | 713 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 1,721 | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 17,000 | 0 | 17,000 | 0 | 0 |
| 502957 Telecommnct'n Charge | 5,299 | 0 | 5,002 | 0 | 297 |
| 502983 Surplus Property | 300 | 0 | 300 | 0 | 0 |
| 503050 Host & Hostess | 1,079 | 0 | 1,079 | 0 | 0 |
| 503100 Offc & Admin Supply | 1,857 | 0 | 1,857 | 0 | 0 |
| 503120 Computer Software | 199,416 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <\$10K | 2,638 | 0 | 2,185 | 0 | 0 |
| 503140 Office Equipment < \$10K | 230 | 0 | 230 | 0 | 0 |
| 503150 Furniture/Fixtures<\$10K | 619 | 0 | 619 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 316 | 0 | 316 | 0 | 0 |
| 505233 Rent Equipment | 894 | 0 | 894 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,903,648 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,903,648 | 0 | 1,401,523 | 139,610 | 160,925 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 755,859 | 755,859 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (755,859) | 556,489 | 55,433 | 63,895 |
| Unallocated Costs | (281,632) | 0 | 0 | 0 | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

| | Total | G&A | Administration | 30215 MEGAN Study | 30215 Strategic Budget'g & Innov |
|---|-----------|-----------|----------------|-------------------|-------------------------------------|
| 1st Allocation | 2,377,875 | 0 | 1,958,012 | 195,043 | 224,820 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 133,118 | 133,118 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (133,118) | 98,031 | 9,752 | 11,244 |
| Unallocated Costs | (14,091) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 119,027 | 0 | 98,031 | 9,752 | 11,244 |
| Total For 015 Finance - Administration | | | | | |
| Schedule .3 Total | 2,496,902 | 0 | 2,056,043 | 204,795 | 236,064 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

30003 General Fund
4% Reserve**

| | |
|--------------------------------------|-----------|
| <u>Other Expense & Cost</u> | |
| 501101 Regular Pay | 0 |
| 501102 Leave Pay | 0 |
| 501103 Holiday Pay | 0 |
| 501104 Overtime Pay | 0 |
| 501109 Longevity | 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 |
| 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 |
| 502701 Printing/Binding | 0 |
| 502851 Subscriptions | 0 |
| 502883 Registration | 0 |
| 502884 Membership Dues | 0 |
| 502920 Other Rpr & Maint Srvc | 1,721 |
| 502951 Info Systems Charge | 0 |
| 502957 Telecommnct'n Charge | 0 |
| 502983 Surplus Property | 0 |
| 503050 Host & Hostess | 0 |
| 503100 Offc & Admin Supply | 0 |
| 503120 Computer Software | 199,416 |
| 503130 Computer Hardware <\$10K | 453 |
| 503140 Office Equipment < \$10K | 0 |
| 503150 Furniture/Fixtures<\$10K | 0 |
| 503330 Books/Magazines/Periodicals | 0 |
| 505233 Rent Equipment | 0 |
| | |
| <u>Departmental Total</u> | |
| Expenditures Per Financial Statement | |
| | |
| <u>Deductions</u> | |
| *Total Disallowed Costs | 0 |
| | |
| Functional Cost | 201,590 |
| | |
| <u>Allocation Step 1</u> | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 80,042 |
| Unallocated Costs | (281,632) |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

| | | |
|--|------------------------------------|---|
| | 30003 General Fund 4% Reserve** | |
| <hr/> | | |
| 1st Allocation | | 0 |
| | | |
| Allocation Step 2 | | |
| <hr/> | | |
| Inbound - All Others | | 0 |
| Reallocate Admin Costs | 14,091 | |
| Unallocated Costs | (14,091) | |
| 2nd Allocation | | 0 |
| | | |
| Total For 015 Finance - Administration | | |
| <hr/> | | |
| Schedule .3 Total | | 0 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 366,714.88 | 4.548797 | 89,065 | | 89,065 | 4,700 | 93,765 |
| 015 Finance - Accountability | 421,617.74 | 5.229822 | 102,401 | | 102,401 | | 102,401 |
| 015 Finance - Business Assistance | 479,484.51 | 5.947611 | 116,452 | | 116,452 | 6,141 | 122,593 |
| 015 Finance - Grants & Cost Planning | 308,879.48 | 3.831396 | 75,017 | | 75,017 | 3,950 | 78,967 |
| 015 Finance - Office of Mgmt & Budget | 1,593,255.54 | 19.763026 | 386,962 | | 386,962 | 20,439 | 407,401 |
| 015 Finance - Operations | 1,938,879.17 | 24.050203 | 470,913 | | 470,913 | 24,926 | 495,839 |
| 015 Finance - Payroll | 459,261.34 | 5.696760 | 111,541 | | 111,541 | 5,883 | 117,424 |
| 015 Finance - Property Administration | 448,643.55 | 5.565055 | 108,965 | | 108,965 | 5,754 | 114,719 |
| 015 Finance - Purchasing | 1,074,215.81 | 13.324765 | 260,903 | | 260,903 | 13,780 | 274,683 |
| 015 Finance - Treasury | 970,847.48 | 12.042565 | 235,793 | | 235,793 | 12,458 | 248,251 |
| Schedule .4 Total for Administration | 8,061,799.50 | 100.000000 | 1,958,012 | | 1,958,012 | 98,031 | 2,056,043 |

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Administration

Activity - 30215 MEGAN Study

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 015 Finance - Business Assistance | 100 | 100.000000 | 195,043 | | 195,043 | 9,752 | 204,795 |
| Schedule .4 Total for 30215 MEGAN Study | 100 | 100.000000 | 195,043 | | 195,043 | 9,752 | 204,795 |

Allocation Basis: Direct Allocation to 015 Finance-Business Assistance
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Administration

Activity - 30215 Strategic Budget'g & Innov

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 004 Mayor's Office | 100 | 100.000000 | 224,820 | | 224,820 | 11,244 | 236,064 |
| Schedule .4 Total for 30215 Strategic Budget'g & Innov | 100 | 100.000000 | 224,820 | | 224,820 | 11,244 | 236,064 |

Allocation Basis: Direct Allocation to 004 Mayor's Office
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration**

| Receiving Department | Total | Administration | 30215 MEGAN Study | 30215 Strategic Budget'g & Innov |
|---------------------------------------|------------------|------------------|-------------------|----------------------------------|
| 004 Mayor's Office | 236,064 | 0 | 0 | 236,064 |
| 015 Finance | 93,765 | 93,765 | 0 | 0 |
| 015 Finance - Accountability | 102,401 | 102,401 | 0 | 0 |
| 015 Finance - Business Assistance | 327,388 | 122,593 | 204,795 | 0 |
| 015 Finance - Grants & Cost Planning | 78,967 | 78,967 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 407,401 | 407,401 | 0 | 0 |
| 015 Finance - Operations | 495,839 | 495,839 | 0 | 0 |
| 015 Finance - Payroll | 117,424 | 117,424 | 0 | 0 |
| 015 Finance - Property Administration | 114,719 | 114,719 | 0 | 0 |
| 015 Finance - Purchasing | 274,683 | 274,683 | 0 | 0 |
| 015 Finance - Treasury | 248,251 | 248,251 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 2,496,902 | 2,056,043 | 204,795 | 236,064 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 837,989 | | | 837,989 |
| Inbound Costs: | | | | |
| Depreciation | 10,901 | | 10,901 | |
| 001 Administrative - Post Audits | 180 | | 180 | |
| 010 General Services - Mail Services | 61 | 1 | 62 | |
| 014 Information Technology Service | 306 | -530 | -224 | |
| 015 Finance - Accountability | 8 | 3 | 11 | |
| 015 Finance - Administration | 311,495 | 15,893 | 327,388 | |
| 015 Finance - Grants & Cost Planning | | 73 | 73 | |
| 015 Finance - Office of Mgmt & Budget | | 641 | 641 | |
| 015 Finance - Operations | | 517 | 517 | |
| 015 Finance - Payroll | | 157 | 157 | |
| 015 Finance - Property Administration | | 168 | 168 | |
| 015 Finance - Treasury | | 37 | 37 | |
| 048 Internal Audit | | 368 | 368 | |
| Total Allocated Additions: | <u>322,951</u> | <u>17,328</u> | 340,279 | 340,279 |
| Total To Be Allocated: | <u>1,160,940</u> | <u>17,328</u> | | <u>1,178,268</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

| | Total | G&A | Vendor Assistance | Procurement Post Award |
|--|-----------|-----------|-------------------|------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 304,782 | 78,481 | 106,186 | 120,115 |
| 501102 Leave Pay | 28,558 | 7,354 | 9,950 | 11,254 |
| 501103 Holiday Pay | 14,811 | 3,814 | 5,160 | 5,837 |
| 501109 Longevity | 2,118 | 545 | 738 | 835 |
| 501134 Paid Family Leave | 2,130 | 548 | 742 | 840 |
| 501172 Employer OASDI | 20,019 | 5,155 | 6,975 | 7,889 |
| 501173 Employer SSN Medical | 4,682 | 1,206 | 1,631 | 1,845 |
| 501174 Employer Group Health | 53,574 | 13,795 | 18,665 | 21,114 |
| 501175 Employer Dental Group | 2,307 | 594 | 804 | 909 |
| 501176 Employer Group Life | 1,022 | 263 | 356 | 403 |
| 501177 Employer Pension | 43,225 | 11,130 | 15,060 | 17,035 |
| 501181 FSA Pre-Tax Savings | 681 | 175 | 237 | 269 |
| 501182 Cafe Plan Pre-Tax Savings | 1,577 | 406 | 549 | 622 |
| 502229 Mngt Cnsltnt Srvc | 341,910 | 88,042 | 119,121 | 134,747 |
| 502451 Employee Out-of-town Travel | 217 | 56 | 76 | 85 |
| 502701 Printing/Binding | 336 | 87 | 117 | 132 |
| 502801 Advertising & Promot'n | 1,734 | 447 | 604 | 683 |
| 502884 Membership Dues | 100 | 26 | 35 | 39 |
| 502951 Info Systems Charge | 7,500 | 1,931 | 2,613 | 2,956 |
| 502957 Telecmmnct'n Charge | 1,104 | 284 | 385 | 435 |
| 502983 Surplus Property | 300 | 77 | 105 | 118 |
| 503100 Offc & Admin Supply | 3,784 | 974 | 1,318 | 1,492 |
| 503130 Computer Hardware <\$10K | 680 | 175 | 237 | 268 |
| 505233 Rent Equipment | 838 | 216 | 292 | 330 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 837,989 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 837,989 | 215,781 | 291,956 | 330,252 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 322,951 | 322,951 | 0 | 0 |
| Reallocate Admin Costs | | (538,732) | 252,770 | 285,962 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,160,940 | 0 | 544,726 | 616,214 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 17,328 | 17,328 | 0 | 0 |
| Reallocate Admin Costs | | (17,328) | 8,123 | 9,205 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 17,328 | 0 | 8,123 | 9,205 |
| Total For 015 Finance - Business Assistance | | | | |
| Schedule .3 Total | 1,178,268 | 0 | 552,849 | 625,419 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 544,726 | | 544,726 | 8,123 | 552,849 |
| Schedule .4 Total for Vendor Assistance | 100 | 100.000000 | 544,726 | | 544,726 | 8,123 | 552,849 |

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, 2018
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 | 4 | 1.951220 | 12,025 | | 12,025 | 243 | 12,268 |
| 004 Mayor's Office - Administration | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 007 Planning Commission | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 008 Human Resources | 5 | 2.439024 | 15,028 | | 15,028 | | 15,028 |
| 010 General Services - Administration | 3 | 1.463415 | 9,017 | | 9,017 | | 9,017 |
| 010 General Services - Facilities | 39 | 19.024390 | 117,231 | | 117,231 | | 117,231 |
| 010 General Services - Fleet Management | 2 | 0.975610 | 6,009 | | 6,009 | | 6,009 |
| 011 Historical Commission | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 014 Information Technology Service | 6 | 2.926829 | 18,033 | | 18,033 | | 18,033 |
| 015 Finance - Administration | 1 | 0.487805 | 3,005 | | 3,005 | | 3,005 |
| 015 Finance - Grants & Cost Planning | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 027 General Sessions Court | 2 | 0.975610 | 6,009 | | 6,009 | 119 | 6,128 |
| 030 Sheriff's Office | 2 | 0.975610 | 6,009 | | 6,009 | 119 | 6,128 |
| 031 Police | 2 | 0.975610 | 6,009 | | 6,009 | 119 | 6,128 |
| 032 Fire | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 033 Codes Administration | 2 | 0.975610 | 6,009 | | 6,009 | 119 | 6,128 |
| 038 Health | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 039 Public Library | 4 | 1.951220 | 12,025 | | 12,025 | 243 | 12,268 |
| 040 Parks | 18 | 8.780488 | 54,106 | | 54,106 | 1,101 | 55,207 |
| 041 Arts Commission | 4 | 1.951220 | 12,025 | | 12,025 | 243 | 12,268 |
| 042 Public Works | 26 | 12.682927 | 78,155 | | 78,155 | 1,606 | 79,761 |
| 048 Internal Audit | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 060 Farmer's Market | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 061 Municipal Auditorium | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 062 State Fair Board | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 065 Water and Sewer | 64 | 31.219508 | 192,408 | | 192,408 | 4,021 | 196,429 |
| 068 District Energy System (DES) | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| 076 Nashville Career Advancement Center | 9 | 4.390244 | 27,051 | | 27,051 | 552 | 27,603 |
| 080 Metro Nashville Public Schools (MNPS) | 1 | 0.487805 | 3,005 | | 3,005 | 60 | 3,065 |
| Schedule .4 Total for Procurement Post Award | 205 | 100.000000 | 616,214 | | 616,214 | 9,205 | 625,419 |

Allocation Basis: Number of Solicitations by Benefiting Department
Allocation Source: FY 2018 Business Assistance Report - Finance-Business Assistance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

| Receiving Department | Total | Vendor Assistance | Procurement Post Award |
|---|------------------|-------------------|------------------------|
| 004 Mayor's Office | 12,268 | 0 | 12,268 |
| 004 Mayor's Office - Administration | 3,065 | 0 | 3,065 |
| 007 Planning Commission | 3,065 | 0 | 3,065 |
| 008 Human Resources | 15,028 | 0 | 15,028 |
| 010 General Services - Administration | 9,017 | 0 | 9,017 |
| 010 General Services - Facilities | 117,231 | 0 | 117,231 |
| 010 General Services - Fleet Management | 6,009 | 0 | 6,009 |
| 011 Historical Commission | 3,065 | 0 | 3,065 |
| 014 Information Technology Service | 18,033 | 0 | 18,033 |
| 015 Finance - Administration | 3,005 | 0 | 3,005 |
| 015 Finance - Grants & Cost Planning | 3,065 | 0 | 3,065 |
| 015 Finance - Purchasing | 552,849 | 552,849 | 0 |
| 027 General Sessions Court | 6,128 | 0 | 6,128 |
| 030 Sheriff's Office | 6,128 | 0 | 6,128 |
| 031 Police | 6,128 | 0 | 6,128 |
| 032 Fire | 3,065 | 0 | 3,065 |
| 033 Codes Administration | 6,128 | 0 | 6,128 |
| 038 Health | 3,065 | 0 | 3,065 |
| 039 Public Library | 12,268 | 0 | 12,268 |
| 040 Parks | 55,207 | 0 | 55,207 |
| 041 Arts Commission | 12,268 | 0 | 12,268 |
| 042 Public Works | 79,761 | 0 | 79,761 |
| 048 Internal Audit | 3,065 | 0 | 3,065 |
| 060 Farmer's Market | 3,065 | 0 | 3,065 |
| 061 Municipal Auditorium | 3,065 | 0 | 3,065 |
| 062 State Fair Board | 3,065 | 0 | 3,065 |
| 065 Water and Sewer | 196,429 | 0 | 196,429 |
| 068 District Energy System (DES) | 3,065 | 0 | 3,065 |
| 076 Nashville Career Advancement Center | 27,603 | 0 | 27,603 |
| 080 Metro Nashville Public Schools (MNPS) | 3,065 | 0 | 3,065 |
| Direct Bill | 0 | 0 | 0 |
| Total | 1,178,268 | 552,849 | 625,419 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 326,455 | | | 326,455 |
| Inbound Costs: | | | | |
| Depreciation | 7,215 | | 7,215 | |
| 001 Administrative - Post Audits | 34,444 | 63 | 34,507 | |
| 010 General Services - Facilities | 9,993 | 173 | 10,166 | |
| 014 Information Technology Service | 528 | -908 | -380 | |
| 015 Finance - Accountability | 125,202 | 26,234 | 151,436 | |
| 015 Finance - Administration | 75,017 | 3,950 | 78,967 | |
| 015 Finance - Business Assistance | 3,005 | 60 | 3,065 | |
| 015 Finance - Grants & Cost Planning | | 30 | 30 | |
| 015 Finance - Office of Mgmt & Budget | | 240 | 240 | |
| 015 Finance - Operations | | 429 | 429 | |
| 015 Finance - Payroll | | 76 | 76 | |
| 015 Finance - Property Administration | | 63 | 63 | |
| 015 Finance - Treasury | | 16 | 16 | |
| 030 Sheriff's Office - Security Services | | 1,112 | 1,112 | |
| 048 Internal Audit | | 143 | 143 | |
| Total Allocated Additions: | 255,404 | 31,681 | 287,085 | 287,085 |
| Total To Be Allocated: | 581,859 | 31,681 | | 613,540 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Grants & Cost Planning

| | Total | G&A | Grants Coordination | Cost Planning | Direct Appropriations |
|---|---------|-----------|---------------------|---------------|-----------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 189,245 | 5,961 | 49,071 | 87,602 | 46,611 |
| 501102 Leave Pay | 25,700 | 810 | 6,664 | 11,896 | 6,330 |
| 501103 Holiday Pay | 9,496 | 299 | 2,462 | 4,396 | 2,339 |
| 501109 Longevity | 1,788 | 56 | 464 | 828 | 440 |
| 501172 Employer OASDI | 13,213 | 416 | 3,426 | 6,117 | 3,254 |
| 501173 Employer SSN Medical | 3,090 | 97 | 801 | 1,431 | 761 |
| 501174 Employer Group Health | 36,012 | 1,134 | 9,338 | 16,670 | 8,870 |
| 501175 Employer Dental Group | 1,126 | 35 | 292 | 522 | 277 |
| 501176 Employer Group Life | 511 | 16 | 133 | 236 | 126 |
| 501177 Employer Pension | 27,696 | 872 | 7,182 | 12,820 | 6,822 |
| 501182 Cafe Plan Pre-Tax Savings | 1,004 | 32 | 260 | 465 | 247 |
| 502851 Subscriptions | 175 | 6 | 45 | 81 | 43 |
| 502884 Membership Dues | 450 | 14 | 117 | 208 | 111 |
| 502951 Info Systems Charge | 13,900 | 438 | 3,604 | 6,434 | 3,424 |
| 502957 Telecommnct'n Charge | 987 | 31 | 256 | 457 | 243 |
| 503100 Offc & Admin Supply | 1,065 | 34 | 276 | 493 | 262 |
| 505233 Rent Equipment | 597 | 19 | 155 | 276 | 147 |
| 505282 Professional Privilege Tax | 400 | 13 | 104 | 184 | 99 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 326,455 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 326,455 | 10,283 | 84,650 | 151,116 | 80,406 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 255,404 | 255,404 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (265,687) | 71,135 | 126,983 | 67,569 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 581,859 | 0 | 155,785 | 278,099 | 147,975 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 31,681 | 31,681 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (31,681) | 8,484 | 15,131 | 8,066 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 31,681 | 0 | 8,484 | 15,131 | 8,066 |
| Total For 015 Finance - Grants & Cost Planning | | | | | |
| Schedule .3 Total | 613,540 | 0 | 164,269 | 293,230 | 156,041 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 6 | 3.296703 | 5,135 | | 5,135 | 274 | 5,409 |
| 007 Planning Commission | 1 | 0.549451 | 853 | | 853 | 45 | 898 |
| 010 General Services - Administration | 1 | 0.549451 | 853 | | 853 | | 853 |
| 011 Historical Commission | 2 | 1.098901 | 1,710 | | 1,710 | 89 | 1,799 |
| 015 Finance - Administration | 2 | 1.098901 | 1,710 | | 1,710 | | 1,710 |
| 019 District Attorney | 1 | 0.549451 | 853 | | 853 | 45 | 898 |
| 021 Public Defender | 1 | 0.549451 | 853 | | 853 | 45 | 898 |
| 026 Juvenile Court | 4 | 2.197802 | 3,421 | | 3,421 | 184 | 3,605 |
| 027 General Sessions Court | 1 | 0.549451 | 853 | | 853 | 45 | 898 |
| 028 State Trial Courts | 4 | 2.197802 | 3,421 | | 3,421 | 184 | 3,605 |
| 030 Sheriff's Office | 2 | 1.098901 | 1,710 | | 1,710 | 89 | 1,799 |
| 031 Police | 10 | 5.494505 | 8,559 | | 8,559 | 469 | 9,028 |
| 032 Fire | 6 | 3.296703 | 5,135 | | 5,135 | 274 | 5,409 |
| 037 Social Services | 9 | 4.945055 | 7,702 | | 7,702 | 421 | 8,123 |
| 038 Health | 45 | 24.725274 | 38,576 | | 38,576 | 2,274 | 40,850 |
| 039 Public Library | 7 | 3.846154 | 5,990 | | 5,990 | 324 | 6,314 |
| 040 Parks | 20 | 10.989011 | 17,114 | | 17,114 | 942 | 18,056 |
| 041 Arts Commission | 2 | 1.098901 | 1,710 | | 1,710 | 89 | 1,799 |
| 042 Public Works | 8 | 4.395604 | 6,845 | | 6,845 | 371 | 7,216 |
| 049 Office of Emergency Management | 6 | 3.296703 | 5,135 | | 5,135 | 274 | 5,409 |
| 051 Office of Family Safety | 5 | 2.747253 | 4,278 | | 4,278 | 228 | 4,506 |
| 060 Farmer's Market | 1 | 0.549451 | 853 | | 853 | 45 | 898 |
| 065 Water and Sewer | 5 | 2.747253 | 4,278 | | 4,278 | 228 | 4,506 |
| 075 Metro Action Commission | 11 | 6.043956 | 9,411 | | 9,411 | 510 | 9,921 |
| 076 Nashville Career Advancement Center | 22 | 12.087912 | 18,827 | | 18,827 | 1,035 | 19,862 |
| Schedule .4 Total for Grants Coordination | 182 | 100.000000 | 155,785 | | 155,785 | 8,484 | 164,269 |

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2018 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 628 | 0.020482 | 55 | | 55 | | 55 |
| 001 Administrative - Employee Benefits | 58,364 | 1.903538 | 5,291 | | 5,291 | | 5,291 |
| 001 Administrative - Facility Rental | 1,226 | 0.039986 | 109 | | 109 | | 109 |
| 001 Administrative - Insurance | 4,508 | 0.147028 | 407 | | 407 | | 407 |
| 001 Administrative - Post Audits | 835 | 0.027233 | 73 | | 73 | | 73 |
| 002 Metropolitan Council | 2,241 | 0.073090 | 204 | | 204 | 10 | 214 |
| 003 Metropolitan Clerk | 564 | 0.018395 | 51 | | 51 | 3 | 54 |
| 003 Metropolitan Clerk - Records Center | 177 | 0.005773 | 14 | | 14 | | 14 |
| 004 Mayor's Office | 4,057 | 0.132319 | 367 | | 367 | 20 | 387 |
| 004 Mayor's Office - Administration | 3,888 | 0.126807 | 352 | | 352 | 19 | 371 |
| 005 Election Commission | 2,673 | 0.087180 | 241 | | 241 | 13 | 254 |
| 006 Law | 13,189 | 0.430158 | 1,193 | | 1,193 | | 1,193 |
| 007 Planning Commission | 6,689 | 0.218161 | 607 | | 607 | 34 | 641 |
| 008 Human Resources | 279,937 | 9.130127 | 25,391 | | 25,391 | | 25,391 |
| 009 Register of Deeds | 3,010 | 0.098171 | 270 | | 270 | 15 | 285 |
| 010 General Services | 643 | 0.020971 | 56 | | 56 | 3 | 59 |
| 010 General Services - Administration | 1,027 | 0.033496 | 93 | | 93 | | 93 |
| 010 General Services - Facilities | 22,421 | 0.731259 | 2,031 | | 2,031 | | 2,031 |
| 010 General Services - Fleet Management | 34,332 | 1.119736 | 3,111 | | 3,111 | | 3,111 |
| 010 General Services - Mail Services | 869 | 0.028342 | 77 | | 77 | | 77 |
| 011 Historical Commission | 1,106 | 0.036072 | 100 | | 100 | 5 | 105 |
| 014 Information Technology Service | 31,281 | 1.020228 | 2,836 | | 2,836 | | 2,836 |
| 015 Finance - Accountability | 456 | 0.014872 | 41 | | 41 | | 41 |
| 015 Finance - Administration | 1,743 | 0.056848 | 157 | | 157 | | 157 |
| 015 Finance - Business Assistance | 838 | 0.027331 | 73 | | 73 | | 73 |
| 015 Finance - Grants & Cost Planning | 326 | 0.010632 | 30 | | 30 | | 30 |
| 015 Finance - Office of Mgmt & Budget | 1,687 | 0.055021 | 152 | | 152 | 8 | 160 |
| 015 Finance - Operations | 2,114 | 0.068948 | 191 | | 191 | 9 | 200 |
| 015 Finance - Payroll | 547 | 0.017840 | 50 | | 50 | 3 | 53 |
| 015 Finance - Property Administration | 472 | 0.015394 | 43 | | 43 | 2 | 45 |
| 015 Finance - Purchasing | 1,130 | 0.036855 | 101 | | 101 | 5 | 106 |
| 015 Finance - Treasury | 1,230 | 0.040116 | 110 | | 110 | 5 | 115 |
| 016 Assessor of Property | 7,031 | 0.229316 | 636 | | 636 | 36 | 672 |
| 017 Trustee | 2,213 | 0.072177 | 201 | | 201 | 9 | 210 |
| 018 County Clerk | 4,239 | 0.138255 | 382 | | 382 | 20 | 402 |
| 019 District Attorney | 8,545 | 0.278695 | 775 | | 775 | 49 | 824 |
| 021 Public Defender | 8,171 | 0.266497 | 739 | | 739 | 44 | 783 |
| 022 Juvenile Court Clerk | 1,774 | 0.057859 | 159 | | 159 | 8 | 167 |
| 023 Circuit Court Clerk | 9,651 | 0.314767 | 873 | | 873 | 55 | 928 |
| 024 Criminal Court Clerk | 6,116 | 0.199473 | 554 | | 554 | 32 | 586 |
| 025 Clerk and Master - Chancery | 1,409 | 0.045954 | 125 | | 125 | 6 | 131 |
| 026 Juvenile Court | 14,003 | 0.456707 | 1,267 | | 1,267 | 76 | 1,343 |
| 027 General Sessions Court | 12,051 | 0.393043 | 1,091 | | 1,091 | 65 | 1,156 |
| 028 State Trial Courts | 12,303 | 0.401262 | 1,112 | | 1,112 | 66 | 1,178 |
| 029 Justice Integration Services | 2,604 | 0.084929 | 236 | | 236 | 13 | 249 |
| 030 Sheriff's Office | 76,613 | 2.498728 | 6,948 | | 6,948 | 434 | 7,382 |
| 030 Sheriff's Office - Security Services | 12,768 | 0.416427 | 1,154 | | 1,154 | 71 | 1,225 |
| 031 Police | 200,326 | 6.533619 | 18,167 | | 18,167 | 1,149 | 19,316 |
| 032 Fire | 133,659 | 4.359280 | 12,118 | | 12,118 | 765 | 12,883 |
| 033 Codes Administration | 9,853 | 0.321355 | 892 | | 892 | 56 | 948 |
| 034 Beer Board | 432 | 0.014090 | 39 | | 39 | 1 | 40 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 035 Agricultural Extension | 312 | 0.010176 | 29 | | 29 | 1 | 30 |
| 036 Soil and Water Conservation | 95 | 0.003098 | 9 | | 9 | | 9 |
| 037 Social Services | 8,071 | 0.263235 | 730 | | 730 | 44 | 774 |
| 038 Health | 45,478 | 1.483262 | 4,124 | | 4,124 | 256 | 4,380 |
| 038 Health - Employee Health & Wellness | 635 | 0.020710 | 55 | | 55 | 3 | 58 |
| 039 Public Library | 34,976 | 1.140740 | 3,168 | | 3,168 | 195 | 3,363 |
| 040 Parks | 40,677 | 1.326678 | 3,688 | | 3,688 | 225 | 3,913 |
| 041 Arts Commission | 3,838 | 0.125176 | 347 | | 347 | 19 | 366 |
| 042 Public Works | 72,403 | 2.361419 | 6,564 | | 6,564 | 412 | 6,976 |
| 044 Human Relations Commission | 497 | 0.016210 | 45 | | 45 | 2 | 47 |
| 047 Criminal Justice Planning | 524 | 0.017090 | 47 | | 47 | 2 | 49 |
| 048 Internal Audit | 1,281 | 0.041780 | 114 | | 114 | 5 | 119 |
| 049 Office of Emergency Management | 1,571 | 0.051238 | 141 | | 141 | 6 | 147 |
| 051 Office of Family Safety | 1,997 | 0.065132 | 180 | | 180 | 9 | 189 |
| 060 Farmer's Market | 2,108 | 0.068752 | 191 | | 191 | 9 | 200 |
| 061 Municipal Auditorium | 2,375 | 0.077460 | 216 | | 216 | 10 | 226 |
| 062 State Fair Board | 3,720 | 0.121328 | 336 | | 336 | 17 | 353 |
| 064 Sports Authority | 29,227 | 0.953237 | 2,652 | | 2,652 | 165 | 2,817 |
| 065 Water and Sewer | 166,301 | 5.423896 | 15,079 | | 15,079 | 962 | 16,041 |
| 068 District Energy System (DES) | 17,911 | 0.584166 | 1,625 | | 1,625 | 97 | 1,722 |
| 070 Community Education Commission | 479 | 0.015623 | 44 | | 44 | 2 | 46 |
| 071 Convention Center Authority | 100,126 | 3.265603 | 9,078 | | 9,078 | 571 | 9,649 |
| 075 Metro Action Commission | 24,467 | 0.797990 | 2,216 | | 2,216 | 137 | 2,353 |
| 076 Nashville Career Advancement Center | 6,351 | 0.207137 | 575 | | 575 | 33 | 608 |
| 077 Metro Development & Housing Authority | 406 | 0.013242 | 36 | | 36 | 1 | 37 |
| 078 Metropolitan Transit Authority (MTA) | 287 | 0.009360 | 24 | | 24 | 1 | 25 |
| 080 Metro Nashville Public Schools (MNPS) | 1,227,943 | 40.049284 | 111,497 | | 111,497 | 7,332 | 118,829 |
| 083 Industrial Development Board | 4,108 | 0.133982 | 370 | | 370 | 20 | 390 |
| 091 Emergency Communication Center | 14,645 | 0.477646 | 1,325 | | 1,325 | 80 | 1,405 |
| 901 Bordeaux Longterm Care | 3,500 | 0.114152 | 317 | | 317 | 17 | 334 |
| 902 Flood | 441 | 0.014383 | 40 | | 40 | 1 | 41 |
| All Other | 241,361 | 7.871973 | 21,892 | | 21,892 | 1,388 | 23,280 |
| Schedule .4 Total for Cost Planning | 3,066,080 | 100.000000 | 278,099 | | 278,099 | 15,131 | 293,230 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 147,975 | | 147,975 | 8,066 | 156,041 |
| Schedule .4 Total for Direct Appropriations | 100 | 100.000000 | 147,975 | | 147,975 | 8,066 | 156,041 |

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, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

| Receiving Department | Total | Grants Coordination | Cost Planning | Direct Appropriations |
|--|--------|---------------------|---------------|-----------------------|
| 001 Administrative - Corporate Dues | 55 | 0 | 55 | 0 |
| 001 Administrative - Employee Benefits | 5,291 | 0 | 5,291 | 0 |
| 001 Administrative - Facility Rental | 109 | 0 | 109 | 0 |
| 001 Administrative - Insurance | 407 | 0 | 407 | 0 |
| 001 Administrative - Post Audits | 73 | 0 | 73 | 0 |
| 002 Metropolitan Council | 214 | 0 | 214 | 0 |
| 003 Metropolitan Clerk | 54 | 0 | 54 | 0 |
| 003 Metropolitan Clerk - Records Center | 14 | 0 | 14 | 0 |
| 004 Mayor's Office | 387 | 0 | 387 | 0 |
| 004 Mayor's Office - Administration | 5,780 | 5,409 | 371 | 0 |
| 005 Election Commission | 254 | 0 | 254 | 0 |
| 006 Law | 1,193 | 0 | 1,193 | 0 |
| 007 Planning Commission | 1,539 | 898 | 641 | 0 |
| 008 Human Resources | 25,391 | 0 | 25,391 | 0 |
| 009 Register of Deeds | 285 | 0 | 285 | 0 |
| 010 General Services | 59 | 0 | 59 | 0 |
| 010 General Services - Administration | 946 | 853 | 93 | 0 |
| 010 General Services - Facilities | 2,031 | 0 | 2,031 | 0 |
| 010 General Services - Fleet Management | 3,111 | 0 | 3,111 | 0 |
| 010 General Services - Mail Services | 77 | 0 | 77 | 0 |
| 011 Historical Commission | 1,904 | 1,799 | 105 | 0 |
| 014 Information Technology Service | 2,836 | 0 | 2,836 | 0 |
| 015 Finance - Accountability | 41 | 0 | 41 | 0 |
| 015 Finance - Administration | 1,867 | 1,710 | 157 | 0 |
| 015 Finance - Business Assistance | 73 | 0 | 73 | 0 |
| 015 Finance - Grants & Cost Planning | 30 | 0 | 30 | 0 |
| 015 Finance - Office of Mgmt & Budget | 160 | 0 | 160 | 0 |
| 015 Finance - Operations | 200 | 0 | 200 | 0 |
| 015 Finance - Payroll | 53 | 0 | 53 | 0 |
| 015 Finance - Property Administration | 45 | 0 | 45 | 0 |
| 015 Finance - Purchasing | 106 | 0 | 106 | 0 |
| 015 Finance - Treasury | 115 | 0 | 115 | 0 |
| 016 Assessor of Property | 672 | 0 | 672 | 0 |
| 017 Trustee | 210 | 0 | 210 | 0 |
| 018 County Clerk | 402 | 0 | 402 | 0 |
| 019 District Attorney | 1,722 | 898 | 824 | 0 |
| 021 Public Defender | 1,681 | 898 | 783 | 0 |
| 022 Juvenile Court Clerk | 167 | 0 | 167 | 0 |
| 023 Circuit Court Clerk | 928 | 0 | 928 | 0 |
| 024 Criminal Court Clerk | 586 | 0 | 586 | 0 |
| 025 Clerk and Master - Chancery | 131 | 0 | 131 | 0 |
| 026 Juvenile Court | 4,948 | 3,605 | 1,343 | 0 |
| 027 General Sessions Court | 2,054 | 898 | 1,156 | 0 |
| 028 State Trial Courts | 4,783 | 3,605 | 1,178 | 0 |
| 029 Justice Integration Services | 249 | 0 | 249 | 0 |
| 030 Sheriff's Office | 9,181 | 1,799 | 7,382 | 0 |
| 030 Sheriff's Office - Security Services | 1,225 | 0 | 1,225 | 0 |
| 031 Police | 28,344 | 9,028 | 19,316 | 0 |
| 032 Fire | 18,292 | 5,409 | 12,883 | 0 |
| 033 Codes Administration | 948 | 0 | 948 | 0 |
| 034 Beer Board | 40 | 0 | 40 | 0 |
| 035 Agricultural Extension | 30 | 0 | 30 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

| Receiving Department | Total | Grants Coordination | Cost Planning | Direct Appropriations |
|---|----------------|---------------------|----------------|-----------------------|
| 036 Soil and Water Conservation | 9 | 0 | 9 | 0 |
| 037 Social Services | 8,897 | 8,123 | 774 | 0 |
| 038 Health | 45,230 | 40,850 | 4,380 | 0 |
| 038 Health - Employee Health & Wellness | 58 | 0 | 58 | 0 |
| 039 Public Library | 9,677 | 6,314 | 3,363 | 0 |
| 040 Parks | 21,969 | 18,056 | 3,913 | 0 |
| 041 Arts Commission | 2,165 | 1,799 | 366 | 0 |
| 042 Public Works | 14,192 | 7,216 | 6,976 | 0 |
| 044 Human Relations Commission | 47 | 0 | 47 | 0 |
| 047 Criminal Justice Planning | 49 | 0 | 49 | 0 |
| 048 Internal Audit | 119 | 0 | 119 | 0 |
| 049 Office of Emergency Management | 5,556 | 5,409 | 147 | 0 |
| 051 Office of Family Safety | 4,695 | 4,506 | 189 | 0 |
| 060 Farmer's Market | 1,098 | 898 | 200 | 0 |
| 061 Municipal Auditorium | 226 | 0 | 226 | 0 |
| 062 State Fair Board | 353 | 0 | 353 | 0 |
| 064 Sports Authority | 2,817 | 0 | 2,817 | 0 |
| 065 Water and Sewer | 20,547 | 4,506 | 16,041 | 0 |
| 068 District Energy System (DES) | 1,722 | 0 | 1,722 | 0 |
| 070 Community Education Commission | 46 | 0 | 46 | 0 |
| 071 Convention Center Authority | 9,649 | 0 | 9,649 | 0 |
| 075 Metro Action Commission | 12,274 | 9,921 | 2,353 | 0 |
| 076 Nashville Career Advancement Center | 20,470 | 19,862 | 608 | 0 |
| 077 Metro Development & Housing Authority | 37 | 0 | 37 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 25 | 0 | 25 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 118,829 | 0 | 118,829 | 0 |
| 083 Industrial Development Board | 390 | 0 | 390 | 0 |
| 091 Emergency Communication Center | 1,405 | 0 | 1,405 | 0 |
| 901 Bordeaux Longterm Care | 334 | 0 | 334 | 0 |
| 902 Flood | 41 | 0 | 41 | 0 |
| All Other | 179,321 | 0 | 23,280 | 156,041 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 613,540 | 164,269 | 293,230 | 156,041 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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. The costs recorded to General Fund 4% Reserve Fund 30003, business unit 15203000 have been separately identified and have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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: | 1,525,972 | | | 1,525,972 |
| Inbound Costs: | | | | |
| Depreciation | 88,779 | | 88,779 | |
| 001 Administrative - Post Audits | 310 | | 310 | |
| 010 General Services - Facilities | 93,264 | 1,689 | 94,953 | |
| 010 General Services - Mail Services | 937 | 23 | 960 | |
| 014 Information Technology Service | 2,546 | -4,352 | -1,806 | |
| 015 Finance - Accountability | 2 | 1 | 3 | |
| 015 Finance - Administration | 386,962 | 20,439 | 407,401 | |
| 015 Finance - Grants & Cost Planning | 152 | 8 | 160 | |
| 015 Finance - Office of Mgmt & Budget | | 1,264 | 1,264 | |
| 015 Finance - Operations | | 844 | 844 | |
| 015 Finance - Payroll | | 403 | 403 | |
| 015 Finance - Property Administration | | 339 | 339 | |
| 015 Finance - Treasury | | 100 | 100 | |
| 030 Sheriff's Office - Security Services | | 15,117 | 15,117 | |
| 048 Internal Audit | | 741 | 741 | |
| Total Allocated Additions: | <u>572,952</u> | <u>36,616</u> | 609,568 | 609,568 |
| Total To Be Allocated: | <u>2,098,924</u> | <u>36,616</u> | | <u>2,135,540</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget**

| | Total | G&A | Budget Planning & Mgmt | 30003 General Fund 4% Reserve** |
|--------------------------------------|-----------|-----------|------------------------|---------------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 920,062 | 0 | 920,062 | 0 |
| 501102 Leave Pay | 87,826 | 0 | 87,826 | 0 |
| 501103 Holiday Pay | 44,734 | 0 | 44,734 | 0 |
| 501109 Longevity | 5,363 | 0 | 5,363 | 0 |
| 501134 Paid Family Leave | 3,913 | 0 | 3,913 | 0 |
| 501172 Employer OASDI | 62,104 | 0 | 62,104 | 0 |
| 501173 Employer SSN Medical | 14,524 | 0 | 14,524 | 0 |
| 501174 Employer Group Health | 156,561 | 0 | 156,561 | 0 |
| 501175 Employer Dental Group | 5,351 | 0 | 5,351 | 0 |
| 501176 Employer Group Life | 2,457 | 0 | 2,457 | 0 |
| 501177 Employer Pension | 125,741 | 0 | 125,741 | 0 |
| 501181 FSA Pre-Tax Savings | 262 | 0 | 262 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 4,373 | 0 | 4,373 | 0 |
| 502105 Cable Television | 358 | 0 | 358 | 0 |
| 502314 Pre-Employment Checks | 37 | 0 | 37 | 0 |
| 502331 Temporary Service | 4,205 | 0 | 4,205 | 0 |
| 502453 Employee Local Travel/Park | 441 | 0 | 441 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 368 | 0 | 368 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 1,351 | 0 | 1,351 | 0 |
| 502851 Subscriptions | 6,769 | 0 | 6,769 | 0 |
| 502883 Registration | 1,350 | 0 | 1,350 | 0 |
| 502884 Membership Dues | 267 | 0 | 267 | 0 |
| 502951 Info Systems Charge | 61,500 | 0 | 61,500 | 0 |
| 502957 Telecommnct'n Charge | 9,831 | 0 | 9,831 | 0 |
| 502983 Surplus Property | 300 | 0 | 300 | 0 |
| 503050 Host & Hostess | 498 | 0 | 498 | 0 |
| 503100 Offc & Admin Supply | 2,277 | 0 | 2,277 | 0 |
| 503130 Computer Hardware <\$10K | 1,740 | 0 | 337 | 1,403 |
| 505233 Rent Equipment | 1,009 | 0 | 1,009 | 0 |
| 505282 Professional Privilege Tax | 400 | 0 | 400 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,525,972 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 1,525,972 | 0 | 1,524,569 | 1,403 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 572,952 | 572,952 | 0 | 0 |
| Reallocate Admin Costs | | (572,952) | 572,425 | 527 |
| Unallocated Costs | (1,930) | 0 | 0 | (1,930) |
| 1st Allocation | 2,096,994 | 0 | 2,096,994 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 36,616 | 36,616 | 0 | 0 |
| Reallocate Admin Costs | | (36,616) | 36,584 | 32 |
| Unallocated Costs | (32) | 0 | 0 | (32) |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget

| | Total | G&A | Budget Planning & Mgmt | 30003 General Fund 4% Reserve** |
|---|-----------|-----|------------------------|---------------------------------|
| 2nd Allocation | 36,584 | 0 | 36,584 | 0 |
| Total For 015 Finance - Office of Mgmt & Budget | | | | |
| Schedule .3 Total | 2,133,578 | 0 | 2,133,578 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 671 | 0.024108 | 503 | | 503 | | 503 |
| 001 Administrative - Employee Benefits | 62,777 | 2.255487 | 47,296 | | 47,296 | | 47,296 |
| 001 Administrative - Facility Rental | 1,257 | 0.045162 | 947 | | 947 | | 947 |
| 001 Administrative - Insurance | 4,508 | 0.161966 | 3,396 | | 3,396 | | 3,396 |
| 001 Administrative - Post Audits | 1,211 | 0.043509 | 912 | | 912 | | 912 |
| 002 Metropolitan Council | 2,267 | 0.081450 | 1,707 | | 1,707 | 31 | 1,738 |
| 003 Metropolitan Clerk | 690 | 0.024791 | 518 | | 518 | 6 | 524 |
| 003 Metropolitan Clerk - Records Center | (41) | (0.001473) | (29) | | (29) | | (29) |
| 004 Mayor's Office | 27,260 | 0.979413 | 20,537 | | 20,537 | 374 | 20,911 |
| 004 Mayor's Office - Administration | 4,101 | 0.147343 | 3,089 | | 3,089 | 53 | 3,142 |
| 005 Election Commission | 2,842 | 0.102109 | 2,141 | | 2,141 | 36 | 2,177 |
| 006 Law | 6,192 | 0.222470 | 4,664 | | 4,664 | | 4,664 |
| 007 Planning Commission | 9,329 | 0.335178 | 7,025 | | 7,025 | 124 | 7,149 |
| 008 Human Resources | 5,443 | 0.195559 | 4,097 | | 4,097 | | 4,097 |
| 009 Register of Deeds | 272 | 0.009773 | 204 | | 204 | 3 | 207 |
| 010 General Services | 737 | 0.026479 | 552 | | 552 | 8 | 560 |
| 010 General Services - Administration | 1,225 | 0.044012 | 922 | | 922 | | 922 |
| 010 General Services - Facilities | 21,077 | 0.757266 | 15,880 | | 15,880 | | 15,880 |
| 010 General Services - Fleet Management | 22,709 | 0.815902 | 17,107 | | 17,107 | | 17,107 |
| 010 General Services - Mail Services | 1,085 | 0.038982 | 815 | | 815 | | 815 |
| 011 Historical Commission | 1,389 | 0.049905 | 1,044 | | 1,044 | 14 | 1,058 |
| 014 Information Technology Service | 24,661 | 0.886034 | 18,577 | | 18,577 | | 18,577 |
| 015 Finance | 9 | 0.000323 | 6 | | 6 | | 6 |
| 015 Finance - Accountability | 500 | 0.017964 | 377 | | 377 | | 377 |
| 015 Finance - Administration | 1,758 | 0.063162 | 1,325 | | 1,325 | | 1,325 |
| 015 Finance - Business Assistance | 855 | 0.030719 | 641 | | 641 | | 641 |
| 015 Finance - Grants & Cost Planning | 319 | 0.011461 | 240 | | 240 | | 240 |
| 015 Finance - Office of Mgmt & Budget | 1,676 | 0.060216 | 1,264 | | 1,264 | | 1,264 |
| 015 Finance - Operations | 2,194 | 0.078827 | 1,653 | | 1,653 | 30 | 1,683 |
| 015 Finance - Payroll | 647 | 0.023246 | 486 | | 486 | 6 | 492 |
| 015 Finance - Property Administration | (138) | (0.004958) | (102) | | (102) | (1) | (103) |
| 015 Finance - Purchasing | 1,274 | 0.045773 | 961 | | 961 | 14 | 975 |
| 015 Finance - Treasury | 1,366 | 0.049078 | 1,028 | | 1,028 | 14 | 1,042 |
| 016 Assessor of Property | 8,069 | 0.289908 | 6,077 | | 6,077 | 107 | 6,184 |
| 017 Trustee | 2,367 | 0.085043 | 1,783 | | 1,783 | 31 | 1,814 |
| 018 County Clerk | 4,750 | 0.170661 | 3,574 | | 3,574 | 59 | 3,633 |
| 019 District Attorney | 9,395 | 0.337549 | 7,075 | | 7,075 | 125 | 7,200 |
| 021 Public Defender | 8,573 | 0.308016 | 6,457 | | 6,457 | 115 | 6,572 |
| 022 Juvenile Court Clerk | 1,676 | 0.060216 | 1,264 | | 1,264 | 18 | 1,282 |
| 023 Circuit Court Clerk | 3,391 | 0.121834 | 2,550 | | 2,550 | 41 | 2,591 |
| 024 Criminal Court Clerk | 6,327 | 0.227320 | 4,767 | | 4,767 | 83 | 4,850 |
| 025 Clerk and Master - Chancery | 1,278 | 0.045917 | 963 | | 963 | 14 | 977 |
| 026 Juvenile Court | 14,105 | 0.506772 | 10,621 | | 10,621 | 191 | 10,812 |
| 027 General Sessions Court | 12,107 | 0.434987 | 9,118 | | 9,118 | 162 | 9,280 |
| 028 State Trial Courts | 11,857 | 0.426005 | 8,931 | | 8,931 | 161 | 9,092 |
| 029 Justice Integration Services | 2,801 | 0.100636 | 2,109 | | 2,109 | 37 | 2,146 |
| 030 Sheriff's Office | 79,011 | 2.838752 | 59,527 | | 59,527 | 1,094 | 60,621 |
| 030 Sheriff's Office - Security Services | 11,004 | 0.395358 | 8,287 | | 8,287 | 150 | 8,437 |
| 031 Police | 205,326 | 7.377068 | 154,690 | | 154,690 | 2,851 | 157,541 |
| 032 Fire | 132,988 | 4.778067 | 100,196 | | 100,196 | 1,842 | 102,038 |
| 033 Codes Administration | 11,179 | 0.401645 | 8,417 | | 8,417 | 152 | 8,569 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 368 | 0.013222 | 277 | | 277 | 3 | 280 |
| 035 Agricultural Extension | 335 | 0.012036 | 252 | | 252 | 3 | 255 |
| 036 Soil and Water Conservation | 103 | 0.003701 | 75 | | 75 | 1 | 76 |
| 037 Social Services | 8,182 | 0.293967 | 6,161 | | 6,161 | 111 | 6,272 |
| 038 Health | 46,205 | 1.660079 | 34,804 | | 34,804 | 641 | 35,445 |
| 038 Health - Employee Health & Wellness | 711 | 0.025545 | 533 | | 533 | 7 | 540 |
| 039 Public Library | 37,755 | 1.356483 | 28,444 | | 28,444 | 524 | 28,968 |
| 040 Parks | 44,640 | 1.603851 | 33,628 | | 33,628 | 618 | 34,246 |
| 041 Arts Commission | 4,011 | 0.144109 | 3,019 | | 3,019 | 51 | 3,070 |
| 042 Public Works | 72,613 | 2.608881 | 54,708 | | 54,708 | 1,001 | 55,709 |
| 044 Human Relations Commission | 505 | 0.018144 | 380 | | 380 | 4 | 384 |
| 045 Transportation Licensing | (7) | (0.000251) | (5) | | (5) | | (5) |
| 047 Criminal Justice Planning | 531 | 0.019078 | 400 | | 400 | 4 | 404 |
| 048 Internal Audit | 1,532 | 0.055043 | 1,154 | | 1,154 | 16 | 1,170 |
| 049 Office of Emergency Management | 2,118 | 0.076097 | 1,596 | | 1,596 | 27 | 1,623 |
| 051 Office of Family Safety | 2,723 | 0.097833 | 2,051 | | 2,051 | 36 | 2,087 |
| 060 Farmer's Market | 1,838 | 0.066037 | 1,386 | | 1,386 | 20 | 1,406 |
| 061 Municipal Auditorium | 192 | 0.006898 | 144 | | 144 | 1 | 145 |
| 062 State Fair Board | 3,104 | 0.111522 | 2,336 | | 2,336 | 39 | 2,375 |
| 064 Sports Authority | 1,731 | 0.062192 | 1,304 | | 1,304 | 20 | 1,324 |
| 065 Water and Sewer | 202,709 | 7.283043 | 152,722 | | 152,722 | 2,813 | 155,535 |
| 067 General Hospital | 1 | 0.000036 | 1 | | 1 | | 1 |
| 068 District Energy System (DES) | 15,534 | 0.558114 | 11,701 | | 11,701 | 213 | 11,914 |
| 069 Knowles Home | 4 | 0.000144 | 2 | | 2 | | 2 |
| 070 Community Education Commission | 820 | 0.029461 | 616 | | 616 | 10 | 626 |
| 071 Convention Center Authority | 38,418 | 1.380303 | 28,940 | | 28,940 | 531 | 29,471 |
| 075 Metro Action Commission | 26,424 | 0.949376 | 19,906 | | 19,906 | 364 | 20,270 |
| 076 Nashville Career Advancement Center | 7,166 | 0.257464 | 5,395 | | 5,395 | 97 | 5,492 |
| 077 Metro Development & Housing Authorit | 500 | 0.017964 | 377 | | 377 | 4 | 381 |
| 080 Metro Nashville Public Schools (MNPS) | 1,260,071 | 45.272540 | 949,493 | | 949,493 | 17,822 | 967,315 |
| 091 Emergency Communication Center | 15,314 | 0.550210 | 11,537 | | 11,537 | 210 | 11,747 |
| 901 Bordeaux Longterm Care | 3,500 | 0.125750 | 2,636 | | 2,636 | 42 | 2,678 |
| 902 Flood | 1 | 0.000036 | 1 | | 1 | | 1 |
| All Other | 245,323 | 8.814102 | 184,831 | | 184,831 | 3,406 | 188,237 |
| Schedule .4 Total for Budget Planning & Mgmt | 2,783,301 | 100.000000 | 2,096,994 | | 2,096,994 | 36,584 | 2,133,578 |

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

| Receiving Department | Total | Budget Planning & Mgmt |
|--|---------|------------------------|
| 001 Administrative - Corporate Dues | 503 | 503 |
| 001 Administrative - Employee Benefits | 47,296 | 47,296 |
| 001 Administrative - Facility Rental | 947 | 947 |
| 001 Administrative - Insurance | 3,396 | 3,396 |
| 001 Administrative - Post Audits | 912 | 912 |
| 002 Metropolitan Council | 1,738 | 1,738 |
| 003 Metropolitan Clerk | 524 | 524 |
| 003 Metropolitan Clerk - Records Center | (29) | (29) |
| 004 Mayor's Office | 20,911 | 20,911 |
| 004 Mayor's Office - Administration | 3,142 | 3,142 |
| 005 Election Commission | 2,177 | 2,177 |
| 006 Law | 4,664 | 4,664 |
| 007 Planning Commission | 7,149 | 7,149 |
| 008 Human Resources | 4,097 | 4,097 |
| 009 Register of Deeds | 207 | 207 |
| 010 General Services | 560 | 560 |
| 010 General Services - Administration | 922 | 922 |
| 010 General Services - Facilities | 15,880 | 15,880 |
| 010 General Services - Fleet Management | 17,107 | 17,107 |
| 010 General Services - Mail Services | 815 | 815 |
| 011 Historical Commission | 1,058 | 1,058 |
| 014 Information Technology Service | 18,577 | 18,577 |
| 015 Finance | 6 | 6 |
| 015 Finance - Accountability | 377 | 377 |
| 015 Finance - Administration | 1,325 | 1,325 |
| 015 Finance - Business Assistance | 641 | 641 |
| 015 Finance - Grants & Cost Planning | 240 | 240 |
| 015 Finance - Office of Mgmt & Budget | 1,264 | 1,264 |
| 015 Finance - Operations | 1,683 | 1,683 |
| 015 Finance - Payroll | 492 | 492 |
| 015 Finance - Property Administration | (103) | (103) |
| 015 Finance - Purchasing | 975 | 975 |
| 015 Finance - Treasury | 1,042 | 1,042 |
| 016 Assessor of Property | 6,184 | 6,184 |
| 017 Trustee | 1,814 | 1,814 |
| 018 County Clerk | 3,633 | 3,633 |
| 019 District Attorney | 7,200 | 7,200 |
| 021 Public Defender | 6,572 | 6,572 |
| 022 Juvenile Court Clerk | 1,282 | 1,282 |
| 023 Circuit Court Clerk | 2,591 | 2,591 |
| 024 Criminal Court Clerk | 4,850 | 4,850 |
| 025 Clerk and Master - Chancery | 977 | 977 |
| 026 Juvenile Court | 10,812 | 10,812 |
| 027 General Sessions Court | 9,280 | 9,280 |
| 028 State Trial Courts | 9,092 | 9,092 |
| 029 Justice Integration Services | 2,146 | 2,146 |
| 030 Sheriff's Office | 60,621 | 60,621 |
| 030 Sheriff's Office - Security Services | 8,437 | 8,437 |
| 031 Police | 157,541 | 157,541 |
| 032 Fire | 102,038 | 102,038 |
| 033 Codes Administration | 8,569 | 8,569 |
| 034 Beer Board | 280 | 280 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

| Receiving Department | Budget Planning & | |
|---|-------------------|------------------|
| | Total | Mgmt |
| 035 Agricultural Extension | 255 | 255 |
| 036 Soil and Water Conservation | 76 | 76 |
| 037 Social Services | 6,272 | 6,272 |
| 038 Health | 35,445 | 35,445 |
| 038 Health - Employee Health & Wellness | 540 | 540 |
| 039 Public Library | 28,968 | 28,968 |
| 040 Parks | 34,246 | 34,246 |
| 041 Arts Commission | 3,070 | 3,070 |
| 042 Public Works | 55,709 | 55,709 |
| 044 Human Relations Commission | 384 | 384 |
| 045 Transportation Licensing | (5) | (5) |
| 047 Criminal Justice Planning | 404 | 404 |
| 048 Internal Audit | 1,170 | 1,170 |
| 049 Office of Emergency Management | 1,623 | 1,623 |
| 051 Office of Family Safety | 2,087 | 2,087 |
| 060 Farmer's Market | 1,406 | 1,406 |
| 061 Municipal Auditorium | 145 | 145 |
| 062 State Fair Board | 2,375 | 2,375 |
| 064 Sports Authority | 1,324 | 1,324 |
| 065 Water and Sewer | 155,535 | 155,535 |
| 067 General Hospital | 1 | 1 |
| 068 District Energy System (DES) | 11,914 | 11,914 |
| 069 Knowles Home | 2 | 2 |
| 070 Community Education Commission | 626 | 626 |
| 071 Convention Center Authority | 29,471 | 29,471 |
| 075 Metro Action Commission | 20,270 | 20,270 |
| 076 Nashville Career Advancement Center | 5,492 | 5,492 |
| 077 Metro Development & Housing Authority | 381 | 381 |
| 080 Metro Nashville Public Schools (MNPS) | 967,315 | 967,315 |
| 091 Emergency Communication Center | 11,747 | 11,747 |
| 901 Bordeaux Longterm Care | 2,678 | 2,678 |
| 902 Flood | 1 | 1 |
| All Other | 188,237 | 188,237 |
| Direct Bill | 0 | 0 |
| Total | 2,133,578 | 2,133,578 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 number of accounting transactions and accounts payable transactions processed on behalf of each department, respectively.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,113,557 | | | 2,113,557 |
| Inbound Costs: | | | | |
| Depreciation | 109,495 | | 109,495 | |
| 001 Administrative - Post Audits | 341 | | 341 | |
| 003 Metropolitan Clerk - Records Center | 6,853 | 76 | 6,929 | |
| 010 General Services - Facilities | 143,618 | 2,606 | 146,224 | |
| 010 General Services - Mail Services | 8,659 | 220 | 8,879 | |
| 014 Information Technology Service | 3,981 | -6,813 | -2,832 | |
| 015 Finance - Accountability | 4 | 1 | 5 | |
| 015 Finance - Administration | 470,913 | 24,926 | 495,839 | |
| 015 Finance - Grants & Cost Planning | 191 | 9 | 200 | |
| 015 Finance - Office of Mgmt & Budget | 1,653 | 30 | 1,683 | |
| 015 Finance - Operations | | 945 | 945 | |
| 015 Finance - Payroll | | 696 | 696 | |
| 015 Finance - Property Administration | | 427 | 427 | |
| 015 Finance - Treasury | | 142 | 142 | |
| 030 Sheriff's Office - Security Services | | 15,495 | 15,495 | |
| 048 Internal Audit | | 930 | 930 | |
| Total Allocated Additions: | 745,708 | 39,690 | 785,398 | 785,398 |
| Total To Be Allocated: | 2,859,265 | 39,690 | | 2,898,955 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations**

| | Total | G&A | Accounting and Reporting | Accounts Payable |
|--------------------------------------|-----------|-----------|--------------------------|------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 1,241,268 | 0 | 863,639 | 377,629 |
| 501102 Leave Pay | 140,813 | 0 | 94,948 | 45,865 |
| 501103 Holiday Pay | 60,607 | 0 | 42,783 | 17,824 |
| 501104 Overtime Pay | 3,287 | 0 | 0 | 3,287 |
| 501109 Longevity | 15,483 | 0 | 10,588 | 4,895 |
| 501172 Employer OASDI | 86,252 | 0 | 60,215 | 26,037 |
| 501173 Employer SSN Medical | 20,172 | 0 | 14,083 | 6,089 |
| 501174 Employer Group Health | 183,728 | 0 | 117,647 | 66,081 |
| 501175 Employer Dental Group | 7,591 | 0 | 4,645 | 2,946 |
| 501176 Employer Group Life | 3,825 | 0 | 2,405 | 1,420 |
| 501177 Employer Pension | 170,475 | 0 | 117,435 | 53,040 |
| 501181 FSA Pre-Tax Savings | 756 | 0 | 351 | 405 |
| 501182 Cafe Plan Pre-Tax Savings | 4,622 | 0 | 2,765 | 1,857 |
| 502314 Pre-Employment Checks | 172 | 0 | 132 | 40 |
| 502331 Temporary Service | 5,170 | 0 | 5,170 | 0 |
| 502453 Employee Local Travel/Park | 47 | 0 | 47 | 0 |
| 502701 Printing/Binding | 47 | 0 | 47 | 0 |
| 502883 Registration | 2,175 | 0 | 2,175 | 0 |
| 502884 Membership Dues | 2,089 | 0 | 2,089 | 0 |
| 502920 Other Rpr & Maint Srvc | 2,390 | 0 | 200 | 2,190 |
| 502951 Info Systems Charge | 98,900 | 0 | 30,700 | 68,200 |
| 502957 Telecommnct'n Charge | 13,153 | 0 | 8,181 | 4,972 |
| 502983 Surplus Property | 600 | 0 | 300 | 300 |
| 503050 Host & Hostess | 312 | 0 | 312 | 0 |
| 503100 Offc & Admin Supply | 9,493 | 0 | 9,254 | 239 |
| 503130 Computer Hardware <\$10K | 776 | 0 | 776 | 0 |
| 503330 Books/Magazines/Periodicals | 379 | 0 | 379 | 0 |
| 505233 Rent Equipment | 4,733 | 0 | 3,840 | 893 |
| 505252 Software License | 33,442 | 0 | 862 | 32,580 |
| 505282 Professional Privilege Tax | 800 | 0 | 800 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 2,113,557 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 2,113,557 | 0 | 1,396,768 | 716,789 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 745,708 | 745,708 | 0 | 0 |
| Reallocate Admin Costs | | (745,708) | 492,809 | 252,899 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,859,265 | 0 | 1,889,577 | 969,688 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 39,690 | 39,690 | 0 | 0 |
| Reallocate Admin Costs | | (39,690) | 26,236 | 13,454 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 39,690 | 0 | 26,236 | 13,454 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

| | Total | G&A | Accounting and Reporting | Accounts Payable |
|---|-----------|-----|--------------------------|------------------|
| Total For 015 Finance - Operations | | | | |
| Schedule .3 Total | 2,898,955 | 0 | 1,915,813 | 983,142 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 28 | 0.001436 | 26 | | 26 | | 26 |
| 001 Administrative - Employee Benefits | 468 | 0.023995 | 452 | | 452 | | 452 |
| 001 Administrative - Facility Rental | 20 | 0.001025 | 19 | | 19 | | 19 |
| 001 Administrative - Insurance | 20 | 0.001025 | 19 | | 19 | | 19 |
| 001 Administrative - Post Audits | 21 | 0.001077 | 20 | | 20 | | 20 |
| 002 Metropolitan Council | 492 | 0.025225 | 474 | | 474 | 5 | 479 |
| 003 Metropolitan Clerk | 671 | 0.034402 | 648 | | 648 | 8 | 656 |
| 003 Metropolitan Clerk - Records Center | 301 | 0.015432 | 290 | | 290 | | 290 |
| 004 Mayor's Office | 1,080 | 0.055372 | 1,046 | | 1,046 | 12 | 1,058 |
| 004 Mayor's Office - Administration | 849 | 0.043529 | 822 | | 822 | 10 | 832 |
| 005 Election Commission | 940 | 0.048194 | 909 | | 909 | 9 | 918 |
| 006 Law | 5,678 | 0.291113 | 5,497 | | 5,497 | | 5,497 |
| 007 Planning Commission | 6,343 | 0.325208 | 6,140 | | 6,140 | 87 | 6,227 |
| 008 Human Resources | 11,514 | 0.590327 | 11,148 | | 11,148 | | 11,148 |
| 009 Register of Deeds | 363 | 0.018611 | 349 | | 349 | 3 | 352 |
| 010 General Services | 3,699 | 0.189649 | 3,579 | | 3,579 | 48 | 3,627 |
| 010 General Services - Administration | 542 | 0.027789 | 523 | | 523 | | 523 |
| 010 General Services - Facilities | 12,257 | 0.628420 | 11,870 | | 11,870 | | 11,870 |
| 010 General Services - Fleet Management | 57,326 | 2.939123 | 55,536 | | 55,536 | | 55,536 |
| 010 General Services - Mail Services | 493 | 0.025276 | 475 | | 475 | | 475 |
| 011 Historical Commission | 1,193 | 0.061165 | 1,154 | | 1,154 | 13 | 1,167 |
| 014 Information Technology Service | 13,563 | 0.695379 | 13,137 | | 13,137 | | 13,137 |
| 015 Finance | 245 | 0.012561 | 235 | | 235 | 2 | 237 |
| 015 Finance - Accountability | 375 | 0.019226 | 362 | | 362 | | 362 |
| 015 Finance - Administration | 1,518 | 0.077828 | 1,469 | | 1,469 | | 1,469 |
| 015 Finance - Business Assistance | 438 | 0.022456 | 423 | | 423 | | 423 |
| 015 Finance - Grants & Cost Planning | 374 | 0.019175 | 361 | | 361 | | 361 |
| 015 Finance - Office of Mgmt & Budget | 756 | 0.038760 | 728 | | 728 | | 728 |
| 015 Finance - Operations | 830 | 0.042554 | 804 | | 804 | | 804 |
| 015 Finance - Payroll | 531 | 0.027225 | 514 | | 514 | 4 | 518 |
| 015 Finance - Property Administration | 306 | 0.015689 | 295 | | 295 | 3 | 298 |
| 015 Finance - Purchasing | 517 | 0.026507 | 499 | | 499 | 5 | 504 |
| 015 Finance - Treasury | 3,790 | 0.194315 | 3,666 | | 3,666 | 48 | 3,714 |
| 016 Assessor of Property | 1,375 | 0.070497 | 1,331 | | 1,331 | 14 | 1,345 |
| 017 Trustee | 607 | 0.031121 | 586 | | 586 | 5 | 591 |
| 018 County Clerk | 1,398 | 0.071676 | 1,354 | | 1,354 | 14 | 1,368 |
| 019 District Attorney | 3,179 | 0.162988 | 3,074 | | 3,074 | 41 | 3,115 |
| 021 Public Defender | 2,830 | 0.145095 | 2,740 | | 2,740 | 37 | 2,777 |
| 022 Juvenile Court Clerk | 689 | 0.035325 | 665 | | 665 | 9 | 674 |
| 023 Circuit Court Clerk | 1,132 | 0.058038 | 1,096 | | 1,096 | 12 | 1,108 |
| 024 Criminal Court Clerk | 1,629 | 0.083519 | 1,578 | | 1,578 | 18 | 1,596 |
| 025 Clerk and Master - Chancery | 647 | 0.033172 | 624 | | 624 | 7 | 631 |
| 026 Juvenile Court | 7,826 | 0.401242 | 7,577 | | 7,577 | 105 | 7,682 |
| 027 General Sessions Court | 6,059 | 0.310647 | 5,866 | | 5,866 | 83 | 5,949 |
| 028 State Trial Courts | 5,590 | 0.286601 | 5,410 | | 5,410 | 74 | 5,484 |
| 029 Justice Integration Services | 1,083 | 0.055526 | 1,050 | | 1,050 | 12 | 1,062 |
| 030 Sheriff's Office | 19,410 | 0.995157 | 18,801 | | 18,801 | 269 | 19,070 |
| 030 Sheriff's Office - Security Services | 3,344 | 0.171448 | 3,237 | | 3,237 | 43 | 3,280 |
| 031 Police | 73,783 | 3.782878 | 71,479 | | 71,479 | 1,041 | 72,520 |
| 032 Fire | 25,287 | 1.296473 | 24,500 | | 24,500 | 353 | 24,853 |
| 033 Codes Administration | 15,286 | 0.783718 | 14,805 | | 14,805 | 208 | 15,013 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,371 | 0.070292 | 1,328 | | 1,328 | 14 | 1,342 |
| 035 Agricultural Extension | 439 | 0.022508 | 423 | | 423 | 3 | 426 |
| 036 Soil and Water Conservation | 303 | 0.015535 | 292 | | 292 | 3 | 295 |
| 037 Social Services | 5,949 | 0.305007 | 5,760 | | 5,760 | 80 | 5,840 |
| 038 Health | 45,300 | 2.322546 | 43,886 | | 43,886 | 632 | 44,518 |
| 038 Health - Employee Health & Wellness | 637 | 0.032659 | 615 | | 615 | 7 | 622 |
| 039 Public Library | 37,261 | 1.910384 | 36,094 | | 36,094 | 519 | 36,613 |
| 040 Parks | 50,575 | 2.592997 | 48,994 | | 48,994 | 711 | 49,705 |
| 041 Arts Commission | 2,557 | 0.131098 | 2,475 | | 2,475 | 33 | 2,508 |
| 042 Public Works | 32,452 | 1.663825 | 31,436 | | 31,436 | 457 | 31,893 |
| 044 Human Relations Commission | 494 | 0.025328 | 476 | | 476 | 5 | 481 |
| 047 Criminal Justice Planning | 364 | 0.018662 | 352 | | 352 | 3 | 355 |
| 048 Internal Audit | 1,121 | 0.057474 | 1,086 | | 1,086 | 12 | 1,098 |
| 049 Office of Emergency Management | 1,350 | 0.069215 | 1,307 | | 1,307 | 13 | 1,320 |
| 051 Office of Family Safety | 2,031 | 0.104130 | 1,965 | | 1,965 | 26 | 1,991 |
| 060 Farmer's Market | 2,823 | 0.144736 | 2,733 | | 2,733 | 37 | 2,770 |
| 061 Municipal Auditorium | 4,560 | 0.233793 | 4,417 | | 4,417 | 59 | 4,476 |
| 062 State Fair Board | 8,376 | 0.429440 | 8,110 | | 8,110 | 113 | 8,223 |
| 064 Sports Authority | 3,338 | 0.171140 | 3,229 | | 3,229 | 43 | 3,272 |
| 065 Water and Sewer | 98,223 | 5.035925 | 95,157 | | 95,157 | 1,392 | 96,549 |
| 067 General Hospital | 11 | 0.000564 | 10 | | 10 | | 10 |
| 068 District Energy System (DES) | 2,187 | 0.112128 | 2,115 | | 2,115 | 28 | 2,143 |
| 069 Knowles Home | 1 | 0.000051 | 1 | | 1 | | 1 |
| 070 Community Education Commission | 1,803 | 0.092440 | 1,745 | | 1,745 | 20 | 1,765 |
| 071 Convention Center Authority | 34,516 | 1.769647 | 33,438 | | 33,438 | 485 | 33,923 |
| 075 Metro Action Commission | 40,169 | 2.059478 | 38,913 | | 38,913 | 564 | 39,477 |
| 076 Nashville Career Advancement Center | 11,082 | 0.568178 | 10,731 | | 10,731 | 153 | 10,884 |
| 077 Metro Development & Housing Authorit | 26 | 0.001333 | 25 | | 25 | | 25 |
| 078 Metropolitan Transit Authority (MTA) | 981 | 0.050296 | 949 | | 949 | 9 | 958 |
| 080 Metro Nashville Public Schools (MNPS) | 965,261 | 49.489245 | 935,315 | | 935,315 | 14,023 | 949,338 |
| 083 Industrial Development Board | 154 | 0.007896 | 149 | | 149 | 1 | 150 |
| 090 Debt Service | 1,346 | 0.069010 | 1,304 | | 1,304 | 13 | 1,317 |
| 091 Emergency Communication Center | 5,076 | 0.260248 | 4,916 | | 4,916 | 64 | 4,980 |
| 901 Bordeaux Longterm Care | 5 | 0.000256 | 5 | | 5 | | 5 |
| 902 Flood | 652 | 0.033428 | 628 | | 628 | 8 | 636 |
| All Other | 288,957 | 14.814919 | 279,936 | | 279,936 | 4,104 | 284,040 |
| Schedule .4 Total for Accounting and Reporting | 1,950,446 | 100.000000 | 1,889,577 | | 1,889,577 | 26,236 | 1,915,813 |

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2018 Transaction Count Reports - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 28 | 0.007742 | 73 | | 73 | | 73 |
| 001 Administrative - Employee Benefits | 93 | 0.025715 | 248 | | 248 | | 248 |
| 001 Administrative - Facility Rental | 20 | 0.005530 | 53 | | 53 | | 53 |
| 001 Administrative - Post Audits | 16 | 0.004424 | 42 | | 42 | | 42 |
| 002 Metropolitan Council | 73 | 0.020185 | 194 | | 194 | 1 | 195 |
| 003 Metropolitan Clerk | 141 | 0.038988 | 375 | | 375 | 3 | 378 |
| 003 Metropolitan Clerk - Records Center | 34 | 0.009401 | 88 | | 88 | | 88 |
| 004 Mayor's Office | 78 | 0.021568 | 210 | | 210 | 2 | 212 |
| 004 Mayor's Office - Administration | 243 | 0.067192 | 649 | | 649 | 9 | 658 |
| 005 Election Commission | 76 | 0.021015 | 204 | | 204 | 2 | 206 |
| 006 Law | 1,737 | 0.480297 | 4,654 | | 4,654 | | 4,654 |
| 007 Planning Commission | 548 | 0.151527 | 1,468 | | 1,468 | 18 | 1,486 |
| 008 Human Resources | 2,060 | 0.569610 | 5,521 | | 5,521 | | 5,521 |
| 009 Register of Deeds | 185 | 0.051154 | 494 | | 494 | 4 | 498 |
| 010 General Services | 281 | 0.077699 | 752 | | 752 | 9 | 761 |
| 010 General Services - Administration | 82 | 0.022674 | 220 | | 220 | | 220 |
| 010 General Services - Facilities | 2,475 | 0.684361 | 6,632 | | 6,632 | | 6,632 |
| 010 General Services - Fleet Management | 17,595 | 4.865188 | 47,177 | | 47,177 | | 47,177 |
| 010 General Services - Mail Services | 121 | 0.033458 | 323 | | 323 | | 323 |
| 011 Historical Commission | 150 | 0.041476 | 398 | | 398 | 3 | 401 |
| 014 Information Technology Service | 2,434 | 0.673025 | 6,524 | | 6,524 | | 6,524 |
| 015 Finance | 5 | 0.001383 | 14 | | 14 | | 14 |
| 015 Finance - Accountability | 33 | 0.009125 | 85 | | 85 | | 85 |
| 015 Finance - Administration | 126 | 0.034840 | 337 | | 337 | | 337 |
| 015 Finance - Business Assistance | 36 | 0.009954 | 94 | | 94 | | 94 |
| 015 Finance - Grants & Cost Planning | 26 | 0.007189 | 68 | | 68 | | 68 |
| 015 Finance - Office of Mgmt & Budget | 44 | 0.012166 | 116 | | 116 | | 116 |
| 015 Finance - Operations | 53 | 0.014655 | 141 | | 141 | | 141 |
| 015 Finance - Payroll | 15 | 0.004148 | 40 | | 40 | | 40 |
| 015 Finance - Property Administration | 32 | 0.008848 | 83 | | 83 | 1 | 84 |
| 015 Finance - Purchasing | 40 | 0.011060 | 104 | | 104 | 1 | 105 |
| 015 Finance - Treasury | 199 | 0.055025 | 532 | | 532 | 4 | 536 |
| 016 Assessor of Property | 335 | 0.092631 | 897 | | 897 | 9 | 906 |
| 017 Trustee | 217 | 0.060003 | 580 | | 580 | 5 | 585 |
| 018 County Clerk | 145 | 0.040094 | 387 | | 387 | 3 | 390 |
| 019 District Attorney | 681 | 0.188303 | 1,825 | | 1,825 | 24 | 1,849 |
| 021 Public Defender | 375 | 0.103691 | 1,005 | | 1,005 | 12 | 1,017 |
| 022 Juvenile Court Clerk | 65 | 0.017973 | 174 | | 174 | 0 | 174 |
| 023 Circuit Court Clerk | 322 | 0.089036 | 862 | | 862 | 9 | 871 |
| 024 Criminal Court Clerk | 300 | 0.082953 | 805 | | 805 | 10 | 815 |
| 025 Clerk and Master - Chancery | 107 | 0.029587 | 286 | | 286 | 3 | 289 |
| 026 Juvenile Court | 1,278 | 0.353379 | 3,423 | | 3,423 | 49 | 3,472 |
| 027 General Sessions Court | 479 | 0.132448 | 1,283 | | 1,283 | 14 | 1,297 |
| 028 State Trial Courts | 1,291 | 0.356974 | 3,458 | | 3,458 | 48 | 3,506 |
| 029 Justice Integration Services | 83 | 0.022950 | 223 | | 223 | 2 | 225 |
| 030 Sheriff's Office | 3,640 | 1.006495 | 9,754 | | 9,754 | 143 | 9,897 |
| 030 Sheriff's Office - Security Services | 1,061 | 0.293377 | 2,842 | | 2,842 | 38 | 2,880 |
| 031 Police | 7,553 | 2.088478 | 20,251 | | 20,251 | 299 | 20,550 |
| 032 Fire | 4,241 | 1.172678 | 11,365 | | 11,365 | 164 | 11,529 |
| 033 Codes Administration | 677 | 0.187197 | 1,815 | | 1,815 | 25 | 1,840 |
| 034 Beer Board | 36 | 0.009954 | 94 | | 94 | 1 | 95 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 035 Agricultural Extension | 30 | 0.008295 | 78 | | 78 | | 78 |
| 036 Soil and Water Conservation | 13 | 0.003595 | 34 | | 34 | | 34 |
| 037 Social Services | 1,531 | 0.423336 | 4,100 | | 4,100 | 55 | 4,155 |
| 038 Health | 6,022 | 1.665141 | 16,143 | | 16,143 | 234 | 16,377 |
| 038 Health - Employee Health & Wellness | 96 | 0.026545 | 255 | | 255 | 3 | 258 |
| 039 Public Library | 15,738 | 4.351709 | 42,199 | | 42,199 | 623 | 42,822 |
| 040 Parks | 11,276 | 3.117923 | 30,230 | | 30,230 | 450 | 30,680 |
| 041 Arts Commission | 542 | 0.149868 | 1,452 | | 1,452 | 18 | 1,470 |
| 042 Public Works | 3,152 | 0.871558 | 8,448 | | 8,448 | 119 | 8,567 |
| 044 Human Relations Commission | 108 | 0.029863 | 288 | | 288 | 3 | 291 |
| 047 Criminal Justice Planning | 26 | 0.007189 | 68 | | 68 | | 68 |
| 048 Internal Audit | 86 | 0.023780 | 229 | | 229 | 2 | 231 |
| 049 Office of Emergency Management | 196 | 0.054196 | 523 | | 523 | 4 | 527 |
| 051 Office of Family Safety | 292 | 0.080741 | 783 | | 783 | 10 | 793 |
| 060 Farmer's Market | 514 | 0.142126 | 1,376 | | 1,376 | 15 | 1,391 |
| 061 Municipal Auditorium | 769 | 0.212636 | 2,060 | | 2,060 | 28 | 2,088 |
| 062 State Fair Board | 1,035 | 0.286188 | 2,772 | | 2,772 | 37 | 2,809 |
| 064 Sports Authority | 245 | 0.067745 | 654 | | 654 | 9 | 663 |
| 065 Water and Sewer | 19,720 | 5.452771 | 52,871 | | 52,871 | 785 | 53,656 |
| 067 General Hospital | 11 | 0.003042 | 28 | | 28 | | 28 |
| 068 District Energy System (DES) | 304 | 0.084059 | 814 | | 814 | 10 | 824 |
| 070 Community Education Commission | 252 | 0.069680 | 672 | | 672 | 9 | 681 |
| 071 Convention Center Authority | 4,445 | 1.229085 | 11,915 | | 11,915 | 171 | 12,086 |
| 075 Metro Action Commission | 7,952 | 2.198805 | 21,324 | | 21,324 | 314 | 21,638 |
| 076 Nashville Career Advancement Center | 2,227 | 0.615787 | 5,969 | | 5,969 | 86 | 6,055 |
| 077 Metro Development & Housing Authority | 21 | 0.005807 | 56 | | 56 | | 56 |
| 078 Metropolitan Transit Authority (MTA) | 402 | 0.111157 | 1,078 | | 1,078 | 12 | 1,090 |
| 080 Metro Nashville Public Schools (MNPS) | 177,068 | 48.961018 | 474,923 | | 474,923 | 7,323 | 482,246 |
| 083 Industrial Development Board | 20 | 0.005530 | 53 | | 53 | | 53 |
| 090 Debt Service | 338 | 0.093460 | 906 | | 906 | 9 | 915 |
| 091 Emergency Communication Center | 787 | 0.217613 | 2,107 | | 2,107 | 29 | 2,136 |
| 901 Bordeaux Longterm Care | 5 | 0.001383 | 14 | | 14 | | 14 |
| 902 Flood | 4 | 0.001106 | 10 | | 10 | | 10 |
| All Other | 54,459 | 15.058440 | 146,014 | | 146,014 | 2,181 | 148,195 |
| Schedule .4 Total for Accounts Payable | 361,651 | 100.000000 | 969,688 | | 969,688 | 13,454 | 983,142 |

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2018 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

| Receiving Department | Total | Accounting and Reporting | Accounts Payable |
|--|---------|--------------------------|------------------|
| 001 Administrative - Corporate Dues | 99 | 26 | 73 |
| 001 Administrative - Employee Benefits | 700 | 452 | 248 |
| 001 Administrative - Facility Rental | 72 | 19 | 53 |
| 001 Administrative - Insurance | 19 | 19 | 0 |
| 001 Administrative - Post Audits | 62 | 20 | 42 |
| 002 Metropolitan Council | 674 | 479 | 195 |
| 003 Metropolitan Clerk | 1,034 | 656 | 378 |
| 003 Metropolitan Clerk - Records Center | 378 | 290 | 88 |
| 004 Mayor's Office | 1,270 | 1,058 | 212 |
| 004 Mayor's Office - Administration | 1,490 | 832 | 658 |
| 005 Election Commission | 1,124 | 918 | 206 |
| 006 Law | 10,151 | 5,497 | 4,654 |
| 007 Planning Commission | 7,713 | 6,227 | 1,486 |
| 008 Human Resources | 16,669 | 11,148 | 5,521 |
| 009 Register of Deeds | 850 | 352 | 498 |
| 010 General Services | 4,388 | 3,627 | 761 |
| 010 General Services - Administration | 743 | 523 | 220 |
| 010 General Services - Facilities | 18,502 | 11,870 | 6,632 |
| 010 General Services - Fleet Management | 102,713 | 55,536 | 47,177 |
| 010 General Services - Mail Services | 798 | 475 | 323 |
| 011 Historical Commission | 1,568 | 1,167 | 401 |
| 014 Information Technology Service | 19,661 | 13,137 | 6,524 |
| 015 Finance | 251 | 237 | 14 |
| 015 Finance - Accountability | 447 | 362 | 85 |
| 015 Finance - Administration | 1,806 | 1,469 | 337 |
| 015 Finance - Business Assistance | 517 | 423 | 94 |
| 015 Finance - Grants & Cost Planning | 429 | 361 | 68 |
| 015 Finance - Office of Mgmt & Budget | 844 | 728 | 116 |
| 015 Finance - Operations | 945 | 804 | 141 |
| 015 Finance - Payroll | 558 | 518 | 40 |
| 015 Finance - Property Administration | 382 | 298 | 84 |
| 015 Finance - Purchasing | 609 | 504 | 105 |
| 015 Finance - Treasury | 4,250 | 3,714 | 536 |
| 016 Assessor of Property | 2,251 | 1,345 | 906 |
| 017 Trustee | 1,176 | 591 | 585 |
| 018 County Clerk | 1,758 | 1,368 | 390 |
| 019 District Attorney | 4,964 | 3,115 | 1,849 |
| 021 Public Defender | 3,794 | 2,777 | 1,017 |
| 022 Juvenile Court Clerk | 848 | 674 | 174 |
| 023 Circuit Court Clerk | 1,979 | 1,108 | 871 |
| 024 Criminal Court Clerk | 2,411 | 1,596 | 815 |
| 025 Clerk and Master - Chancery | 920 | 631 | 289 |
| 026 Juvenile Court | 11,154 | 7,682 | 3,472 |
| 027 General Sessions Court | 7,246 | 5,949 | 1,297 |
| 028 State Trial Courts | 8,990 | 5,484 | 3,506 |
| 029 Justice Integration Services | 1,287 | 1,062 | 225 |
| 030 Sheriff's Office | 28,967 | 19,070 | 9,897 |
| 030 Sheriff's Office - Security Services | 6,160 | 3,280 | 2,880 |
| 031 Police | 93,070 | 72,520 | 20,550 |
| 032 Fire | 36,382 | 24,853 | 11,529 |
| 033 Codes Administration | 16,853 | 15,013 | 1,840 |
| 034 Beer Board | 1,437 | 1,342 | 95 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

| Receiving Department | Total | Accounting and Reporting | Accounts Payable |
|---|------------------|--------------------------|------------------|
| 035 Agricultural Extension | 504 | 426 | 78 |
| 036 Soil and Water Conservation | 329 | 295 | 34 |
| 037 Social Services | 9,995 | 5,840 | 4,155 |
| 038 Health | 60,895 | 44,518 | 16,377 |
| 038 Health - Employee Health & Wellness | 880 | 622 | 258 |
| 039 Public Library | 79,435 | 36,613 | 42,822 |
| 040 Parks | 80,385 | 49,705 | 30,680 |
| 041 Arts Commission | 3,978 | 2,508 | 1,470 |
| 042 Public Works | 40,460 | 31,893 | 8,567 |
| 044 Human Relations Commission | 772 | 481 | 291 |
| 047 Criminal Justice Planning | 423 | 355 | 68 |
| 048 Internal Audit | 1,329 | 1,098 | 231 |
| 049 Office of Emergency Management | 1,847 | 1,320 | 527 |
| 051 Office of Family Safety | 2,784 | 1,991 | 793 |
| 060 Farmer's Market | 4,161 | 2,770 | 1,391 |
| 061 Municipal Auditorium | 6,564 | 4,476 | 2,088 |
| 062 State Fair Board | 11,032 | 8,223 | 2,809 |
| 064 Sports Authority | 3,935 | 3,272 | 663 |
| 065 Water and Sewer | 150,205 | 96,549 | 53,656 |
| 067 General Hospital | 38 | 10 | 28 |
| 068 District Energy System (DES) | 2,967 | 2,143 | 824 |
| 069 Knowles Home | 1 | 1 | 0 |
| 070 Community Education Commission | 2,446 | 1,765 | 681 |
| 071 Convention Center Authority | 46,009 | 33,923 | 12,086 |
| 075 Metro Action Commission | 61,115 | 39,477 | 21,638 |
| 076 Nashville Career Advancement Center | 16,939 | 10,884 | 6,055 |
| 077 Metro Development & Housing Authorit | 81 | 25 | 56 |
| 078 Metropolitan Transit Authority (MTA) | 2,048 | 958 | 1,090 |
| 080 Metro Nashville Public Schools (MNPS) | 1,431,584 | 949,338 | 482,246 |
| 083 Industrial Development Board | 203 | 150 | 53 |
| 090 Debt Service | 2,232 | 1,317 | 915 |
| 091 Emergency Communication Center | 7,116 | 4,980 | 2,136 |
| 901 Bordeaux Longterm Care | 19 | 5 | 14 |
| 902 Flood | 646 | 636 | 10 |
| All Other | 432,235 | 284,040 | 148,195 |
| Direct Bill | 0 | 0 | 0 |
| Total | 2,898,955 | 1,915,813 | 983,142 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 546,974 | | | 546,974 |
| Inbound Costs: | | | | |
| Depreciation | 19,115 | | 19,115 | |
| 001 Administrative - Post Audits | 218 | | 218 | |
| 003 Metropolitan Clerk - Records Center | 795 | 7 | 802 | |
| 010 General Services - Facilities | 32,523 | 586 | 33,109 | |
| 010 General Services - Mail Services | 3,772 | 94 | 3,866 | |
| 014 Information Technology Service | 1,078 | -1,856 | -778 | |
| 015 Finance - Accountability | 1 | | 1 | |
| 015 Finance - Administration | 111,541 | 5,883 | 117,424 | |
| 015 Finance - Grants & Cost Planning | 50 | 3 | 53 | |
| 015 Finance - Office of Mgmt & Budget | 486 | 6 | 492 | |
| 015 Finance - Operations | 554 | 4 | 558 | |
| 015 Finance - Payroll | | 178 | 178 | |
| 015 Finance - Property Administration | | 109 | 109 | |
| 015 Finance - Treasury | | 33 | 33 | |
| 030 Sheriff's Office - Security Services | | 2,946 | 2,946 | |
| 048 Internal Audit | | 240 | 240 | |
| Total Allocated Additions: | 170,133 | 8,233 | 178,366 | 178,366 |
| Total To Be Allocated: | 717,107 | 8,233 | | 725,340 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

| | Total | G&A | Payroll |
|--|---------|-----------|---------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 282,246 | 0 | 282,246 |
| 501102 Leave Pay | 25,883 | 0 | 25,883 |
| 501103 Holiday Pay | 14,048 | 0 | 14,048 |
| 501104 Overtime Pay | 6,214 | 0 | 6,214 |
| 501109 Longevity | 3,768 | 0 | 3,768 |
| 501134 Paid Family Leave | 5,895 | 0 | 5,895 |
| 501172 Employer OASDI | 19,522 | 0 | 19,522 |
| 501173 Employer SSN Medical | 4,566 | 0 | 4,566 |
| 501174 Employer Group Health | 52,764 | 0 | 52,764 |
| 501175 Employer Dental Group | 2,007 | 0 | 2,007 |
| 501176 Employer Group Life | 919 | 0 | 919 |
| 501177 Employer Pension | 39,584 | 0 | 39,584 |
| 501181 FSA Pre-Tax Savings | 369 | 0 | 369 |
| 501182 Cafe Plan Pre-Tax Savings | 1,478 | 0 | 1,478 |
| 502314 Pre-Employment Checks | 88 | 0 | 88 |
| 502331 Temporary Service | 4,532 | 0 | 4,532 |
| 502502 Allowance-Cell/Mobile Devices | 541 | 0 | 541 |
| 502884 Membership Dues | 473 | 0 | 473 |
| 502951 Info Systems Charge | 27,200 | 0 | 27,200 |
| 502957 Telecmmnct'n Charge | 3,173 | 0 | 3,173 |
| 502983 Surplus Property | 300 | 0 | 300 |
| 503100 Offc & Admin Supply | 18,365 | 0 | 18,365 |
| 505233 Rent Equipment | 811 | 0 | 811 |
| 505252 Software License | 32,228 | 0 | 32,228 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 546,974 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 546,974 | 0 | 546,974 |
| Allocation Step 1 | | | |
| Inbound - All Others | 170,133 | 170,133 | 0 |
| Reallocate Admin Costs | | (170,133) | 170,133 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 717,107 | 0 | 717,107 |
| Allocation Step 2 | | | |
| Inbound - All Others | 8,233 | 8,233 | 0 |
| Reallocate Admin Costs | | (8,233) | 8,233 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 8,233 | 0 | 8,233 |
| Total For 015 Finance - Payroll | | | |
| Schedule .3 Total | 725,340 | 0 | 725,340 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Payroll

Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 002 Metropolitan Council | 1,329 | 0.183215 | 1,311 | | 1,311 | 12 | 1,323 |
| 003 Metropolitan Clerk | 191 | 0.026331 | 188 | | 188 | 0 | 188 |
| 003 Metropolitan Clerk - Records Center | 50 | 0.006893 | 49 | | 49 | | 49 |
| 004 Mayor's Office | 26 | 0.003584 | 26 | | 26 | | 26 |
| 004 Mayor's Office - Administration | 1,004 | 0.138411 | 991 | | 991 | 8 | 999 |
| 005 Election Commission | 36,050 | 4.969836 | 35,635 | | 35,635 | 415 | 36,050 |
| 006 Law | 1,405 | 0.193693 | 1,388 | | 1,388 | | 1,388 |
| 007 Planning Commission | 1,726 | 0.237946 | 1,705 | | 1,705 | 16 | 1,721 |
| 008 Human Resources | 1,971 | 0.271721 | 1,947 | | 1,947 | | 1,947 |
| 009 Register of Deeds | 198 | 0.027296 | 194 | | 194 | 0 | 194 |
| 010 General Services | 210 | 0.028951 | 206 | | 206 | 0 | 206 |
| 010 General Services - Administration | 1,739 | 0.239738 | 1,717 | | 1,717 | | 1,717 |
| 010 General Services - Facilities | 767 | 0.105738 | 754 | | 754 | | 754 |
| 010 General Services - Fleet Management | 2,024 | 0.279028 | 1,997 | | 1,997 | | 1,997 |
| 010 General Services - Mail Services | 107 | 0.014751 | 105 | | 105 | | 105 |
| 011 Historical Commission | 373 | 0.051422 | 366 | | 366 | 3 | 369 |
| 014 Information Technology Service | 4,412 | 0.608236 | 4,358 | | 4,358 | | 4,358 |
| 015 Finance - Accountability | 100 | 0.013786 | 96 | | 96 | | 96 |
| 015 Finance - Administration | 1,161 | 0.160055 | 1,147 | | 1,147 | | 1,147 |
| 015 Finance - Business Assistance | 159 | 0.021920 | 157 | | 157 | | 157 |
| 015 Finance - Grants & Cost Planning | 80 | 0.011029 | 76 | | 76 | | 76 |
| 015 Finance - Office of Mgmt & Budget | 411 | 0.056660 | 403 | | 403 | | 403 |
| 015 Finance - Operations | 709 | 0.097742 | 696 | | 696 | | 696 |
| 015 Finance - Payroll | 180 | 0.024815 | 178 | | 178 | | 178 |
| 015 Finance - Property Administration | 121 | 0.016681 | 117 | | 117 | 1 | 118 |
| 015 Finance - Purchasing | 333 | 0.045907 | 328 | | 328 | 2 | 330 |
| 015 Finance - Treasury | 265 | 0.036533 | 259 | | 259 | 2 | 261 |
| 016 Assessor of Property | 3,102 | 0.427640 | 3,062 | | 3,062 | 32 | 3,094 |
| 017 Trustee | 963 | 0.132759 | 951 | | 951 | 8 | 959 |
| 018 County Clerk | 2,681 | 0.369601 | 2,648 | | 2,648 | 28 | 2,676 |
| 019 District Attorney | 2,424 | 0.334172 | 2,394 | | 2,394 | 25 | 2,419 |
| 021 Public Defender | 2,476 | 0.341340 | 2,444 | | 2,444 | 24 | 2,468 |
| 022 Juvenile Court Clerk | 978 | 0.134827 | 966 | | 966 | 8 | 974 |
| 023 Circuit Court Clerk | 1,972 | 0.271859 | 1,948 | | 1,948 | 18 | 1,966 |
| 024 Criminal Court Clerk | 2,777 | 0.382836 | 2,744 | | 2,744 | 29 | 2,773 |
| 025 Clerk and Master - Chancery | 563 | 0.077615 | 556 | | 556 | 3 | 559 |
| 026 Juvenile Court | 3,777 | 0.520695 | 3,730 | | 3,730 | 41 | 3,771 |
| 027 General Sessions Court | 4,480 | 0.617611 | 4,425 | | 4,425 | 45 | 4,470 |
| 028 State Trial Courts | 4,844 | 0.667792 | 4,785 | | 4,785 | 50 | 4,835 |
| 029 Justice Integration Services | 545 | 0.075133 | 537 | | 537 | 3 | 540 |
| 030 Sheriff's Office | 25,756 | 3.550710 | 25,459 | | 25,459 | 295 | 25,754 |
| 030 Sheriff's Office - Security Services | 1,753 | 0.241668 | 1,732 | | 1,732 | 16 | 1,748 |
| 031 Police | 65,645 | 9.049789 | 64,893 | | 64,893 | 750 | 65,643 |
| 032 Fire | 41,496 | 5.720619 | 41,018 | | 41,018 | 473 | 41,491 |
| 033 Codes Administration | 3,908 | 0.538755 | 3,858 | | 3,858 | 43 | 3,901 |
| 034 Beer Board | 155 | 0.021368 | 153 | | 153 | 1 | 154 |
| 035 Agricultural Extension | 172 | 0.023712 | 170 | | 170 | 0 | 170 |
| 036 Soil and Water Conservation | 39 | 0.005377 | 37 | | 37 | | 37 |
| 037 Social Services | 3,484 | 0.480303 | 3,441 | | 3,441 | 35 | 3,476 |
| 038 Health | 16,894 | 2.328999 | 16,701 | | 16,701 | 184 | 16,885 |
| 038 Health - Employee Health & Wellness | 182 | 0.025090 | 179 | | 179 | 0 | 179 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 039 Public Library | 12,005 | 1.655004 | 11,864 | | 11,864 | 135 | 11,999 |
| 040 Parks | 21,447 | 2.956674 | 21,204 | | 21,204 | 244 | 21,448 |
| 041 Arts Commission | 348 | 0.047975 | 341 | | 341 | 2 | 343 |
| 042 Public Works | 15,435 | 2.127862 | 15,260 | | 15,260 | 172 | 15,432 |
| 044 Human Relations Commission | 114 | 0.015716 | 111 | | 111 | | 111 |
| 045 Transportation Licensing | 12 | 0.001654 | 11 | | 11 | | 11 |
| 047 Criminal Justice Planning | 108 | 0.014889 | 105 | | 105 | | 105 |
| 048 Internal Audit | 287 | 0.039566 | 281 | | 281 | 2 | 283 |
| 049 Office of Emergency Management | 303 | 0.041771 | 297 | | 297 | 2 | 299 |
| 051 Office of Family Safety | 558 | 0.076926 | 551 | | 551 | 3 | 554 |
| 060 Farmer's Market | 251 | 0.034603 | 246 | | 246 | 2 | 248 |
| 061 Municipal Auditorium | 325 | 0.044804 | 321 | | 321 | 2 | 323 |
| 062 State Fair Board | 1,419 | 0.195623 | 1,402 | | 1,402 | 12 | 1,414 |
| 064 Sports Authority | 91 | 0.012545 | 88 | | 88 | | 88 |
| 065 Water and Sewer | 27,328 | 3.767425 | 27,011 | | 27,011 | 313 | 27,324 |
| 067 General Hospital | 5,981 | 0.824538 | 5,907 | | 5,907 | 62 | 5,969 |
| 069 Knowles Home | 386 | 0.053214 | 379 | | 379 | 3 | 382 |
| 070 Community Education Commission | 181 | 0.024953 | 178 | | 178 | 0 | 178 |
| 071 Convention Center Authority | 4,091 | 0.563983 | 4,040 | | 4,040 | 42 | 4,082 |
| 075 Metro Action Commission | 8,952 | 1.234119 | 8,844 | | 8,844 | 99 | 8,943 |
| 076 Nashville Career Advancement Center | 924 | 0.127382 | 914 | | 914 | 8 | 922 |
| 078 Metropolitan Transit Authority (MTA) | 38 | 0.005239 | 37 | | 37 | | 37 |
| 080 Metro Nashville Public Schools (MNPS) | 361,551 | 49.843254 | 357,600 | | 357,600 | 4,404 | 362,004 |
| 088 Airport Authority | 118 | 0.016267 | 115 | | 115 | | 115 |
| 091 Emergency Communication Center | 4,939 | 0.680888 | 4,880 | | 4,880 | 51 | 4,931 |
| 901 Bordeaux Longterm Care | 4,083 | 0.562880 | 4,033 | | 4,033 | 43 | 4,076 |
| All Other | 5,934 | 0.818058 | 5,862 | | 5,862 | 62 | 5,924 |
| Schedule .4 Total for Payroll | 725,376 | 100.000000 | 717,107 | | 717,107 | 8,233 | 725,340 |

Allocation Basis: Number of Payroll Transactions by Benefiting Department
 Allocation Source: FY 2018 Employee and Pensioner Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

| Receiving Department | Total | Payroll |
|--|--------|---------|
| 002 Metropolitan Council | 1,323 | 1,323 |
| 003 Metropolitan Clerk | 188 | 188 |
| 003 Metropolitan Clerk - Records Center | 49 | 49 |
| 004 Mayor's Office | 26 | 26 |
| 004 Mayor's Office - Administration | 999 | 999 |
| 005 Election Commission | 36,050 | 36,050 |
| 006 Law | 1,388 | 1,388 |
| 007 Planning Commission | 1,721 | 1,721 |
| 008 Human Resources | 1,947 | 1,947 |
| 009 Register of Deeds | 194 | 194 |
| 010 General Services | 206 | 206 |
| 010 General Services - Administration | 1,717 | 1,717 |
| 010 General Services - Facilities | 754 | 754 |
| 010 General Services - Fleet Management | 1,997 | 1,997 |
| 010 General Services - Mail Services | 105 | 105 |
| 011 Historical Commission | 369 | 369 |
| 014 Information Technology Service | 4,358 | 4,358 |
| 015 Finance - Accountability | 96 | 96 |
| 015 Finance - Administration | 1,147 | 1,147 |
| 015 Finance - Business Assistance | 157 | 157 |
| 015 Finance - Grants & Cost Planning | 76 | 76 |
| 015 Finance - Office of Mgmt & Budget | 403 | 403 |
| 015 Finance - Operations | 696 | 696 |
| 015 Finance - Payroll | 178 | 178 |
| 015 Finance - Property Administration | 118 | 118 |
| 015 Finance - Purchasing | 330 | 330 |
| 015 Finance - Treasury | 261 | 261 |
| 016 Assessor of Property | 3,094 | 3,094 |
| 017 Trustee | 959 | 959 |
| 018 County Clerk | 2,676 | 2,676 |
| 019 District Attorney | 2,419 | 2,419 |
| 021 Public Defender | 2,468 | 2,468 |
| 022 Juvenile Court Clerk | 974 | 974 |
| 023 Circuit Court Clerk | 1,966 | 1,966 |
| 024 Criminal Court Clerk | 2,773 | 2,773 |
| 025 Clerk and Master - Chancery | 559 | 559 |
| 026 Juvenile Court | 3,771 | 3,771 |
| 027 General Sessions Court | 4,470 | 4,470 |
| 028 State Trial Courts | 4,835 | 4,835 |
| 029 Justice Integration Services | 540 | 540 |
| 030 Sheriff's Office | 25,754 | 25,754 |
| 030 Sheriff's Office - Security Services | 1,748 | 1,748 |
| 031 Police | 65,643 | 65,643 |
| 032 Fire | 41,491 | 41,491 |
| 033 Codes Administration | 3,901 | 3,901 |
| 034 Beer Board | 154 | 154 |
| 035 Agricultural Extension | 170 | 170 |
| 036 Soil and Water Conservation | 37 | 37 |
| 037 Social Services | 3,476 | 3,476 |
| 038 Health | 16,885 | 16,885 |
| 038 Health - Employee Health & Wellness | 179 | 179 |
| 039 Public Library | 11,999 | 11,999 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

| Receiving Department | Total | Payroll |
|---|----------------|----------------|
| 040 Parks | 21,448 | 21,448 |
| 041 Arts Commission | 343 | 343 |
| 042 Public Works | 15,432 | 15,432 |
| 044 Human Relations Commission | 111 | 111 |
| 045 Transportation Licensing | 11 | 11 |
| 047 Criminal Justice Planning | 105 | 105 |
| 048 Internal Audit | 283 | 283 |
| 049 Office of Emergency Management | 299 | 299 |
| 051 Office of Family Safety | 554 | 554 |
| 060 Farmer's Market | 248 | 248 |
| 061 Municipal Auditorium | 323 | 323 |
| 062 State Fair Board | 1,414 | 1,414 |
| 064 Sports Authority | 88 | 88 |
| 065 Water and Sewer | 27,324 | 27,324 |
| 067 General Hospital | 5,969 | 5,969 |
| 069 Knowles Home | 382 | 382 |
| 070 Community Education Commission | 178 | 178 |
| 071 Convention Center Authority | 4,082 | 4,082 |
| 075 Metro Action Commission | 8,943 | 8,943 |
| 076 Nashville Career Advancement Center | 922 | 922 |
| 078 Metropolitan Transit Authority (MTA) | 37 | 37 |
| 080 Metro Nashville Public Schools (MNPS) | 362,004 | 362,004 |
| 088 Airport Authority | 115 | 115 |
| 091 Emergency Communication Center | 4,931 | 4,931 |
| 901 Bordeaux Longterm Care | 4,076 | 4,076 |
| All Other | 5,924 | 5,924 |
| Direct Bill | 0 | 0 |
| Total | 725,340 | 725,340 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Property Administration**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 471,694 | | | 471,694 |
| Inbound Costs: | | | | |
| Depreciation | 4,054 | | 4,054 | |
| 001 Administrative - Post Audits | 126 | | 126 | |
| 006 Law | 20,864 | 12,625 | 33,489 | |
| 010 General Services - Facilities | 12,148 | 211 | 12,359 | |
| 010 General Services - Mail Services | 415 | 8 | 423 | |
| 014 Information Technology Service | 439 | -761 | -322 | |
| 015 Finance - Administration | 108,965 | 5,754 | 114,719 | |
| 015 Finance - Grants & Cost Planning | 43 | 2 | 45 | |
| 015 Finance - Office of Mgmt & Budget | -102 | -1 | -103 | |
| 015 Finance - Operations | 378 | 4 | 382 | |
| 015 Finance - Payroll | 117 | 1 | 118 | |
| 015 Finance - Property Administration | | 94 | 94 | |
| 015 Finance - Treasury | | 25 | 25 | |
| 030 Sheriff's Office - Security Services | | 625 | 625 | |
| 048 Internal Audit | | 206 | 206 | |
| Total Allocated Additions: | 147,447 | 18,793 | 166,240 | 166,240 |
| Total To Be Allocated: | 619,141 | 18,793 | | 637,934 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Property Administration**

| | Total | G&A | Public Property Services |
|--|---------|-----------|--------------------------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 310,905 | 0 | 310,905 |
| 501102 Leave Pay | 16,421 | 0 | 16,421 |
| 501103 Holiday Pay | 15,214 | 0 | 15,214 |
| 501172 Employer OASDI | 20,353 | 0 | 20,353 |
| 501173 Employer SSN Medical | 4,760 | 0 | 4,760 |
| 501174 Employer Group Health | 42,486 | 0 | 42,486 |
| 501175 Employer Dental Group | 1,676 | 0 | 1,676 |
| 501176 Employer Group Life | 707 | 0 | 707 |
| 501177 Employer Pension | 34,946 | 0 | 34,946 |
| 501182 Cafe Plan Pre-Tax Savings | 1,175 | 0 | 1,175 |
| 502222 Apprsl & Ngtn Srvc | 7,500 | 0 | 7,500 |
| 502314 Pre-Employment Checks | 75 | 0 | 75 |
| 502502 Allowance-Cell/Mobile Devices | 1,104 | 0 | 1,104 |
| 502503 Cell Phone Service | 87 | 0 | 87 |
| 502851 Subscriptions | 799 | 0 | 799 |
| 502951 Info Systems Charge | 9,900 | 0 | 9,900 |
| 502957 Telecommnct'n Charge | 2,476 | 0 | 2,476 |
| 502983 Surplus Property | 100 | 0 | 100 |
| 503100 Offc & Admin Supply | 546 | 0 | 546 |
| 505233 Rent Equipment | 411 | 0 | 411 |
| 505252 Software License | 53 | 0 | 53 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 471,694 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 471,694 | 0 | 471,694 |
| Allocation Step 1 | | | |
| Inbound - All Others | 147,447 | 147,447 | 0 |
| Reallocate Admin Costs | | (147,447) | 147,447 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 619,141 | 0 | 619,141 |
| Allocation Step 2 | | | |
| Inbound - All Others | 18,793 | 18,793 | 0 |
| Reallocate Admin Costs | | (18,793) | 18,793 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 18,793 | 0 | 18,793 |
| Total For 015 Finance - Property Administration | | | |
| Schedule .3 Total | 637,934 | 0 | 637,934 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 628 | 0.020482 | 124 | | 124 | | 124 |
| 001 Administrative - Employee Benefits | 58,364 | 1.903538 | 11,781 | | 11,781 | | 11,781 |
| 001 Administrative - Facility Rental | 1,226 | 0.039986 | 248 | | 248 | | 248 |
| 001 Administrative - Insurance | 4,508 | 0.147028 | 909 | | 909 | | 909 |
| 001 Administrative - Post Audits | 835 | 0.027233 | 167 | | 167 | | 167 |
| 002 Metropolitan Council | 2,241 | 0.073090 | 452 | | 452 | 13 | 465 |
| 003 Metropolitan Clerk | 564 | 0.018395 | 112 | | 112 | 2 | 114 |
| 003 Metropolitan Clerk - Records Center | 177 | 0.005773 | 35 | | 35 | | 35 |
| 004 Mayor's Office | 4,057 | 0.132319 | 816 | | 816 | 24 | 840 |
| 004 Mayor's Office - Administration | 3,888 | 0.126807 | 782 | | 782 | 24 | 806 |
| 005 Election Commission | 2,673 | 0.087180 | 536 | | 536 | 17 | 553 |
| 006 Law | 13,189 | 0.430158 | 2,661 | | 2,661 | | 2,661 |
| 007 Planning Commission | 6,689 | 0.218161 | 1,350 | | 1,350 | 46 | 1,396 |
| 008 Human Resources | 279,937 | 9.130127 | 56,524 | | 56,524 | | 56,524 |
| 009 Register of Deeds | 3,010 | 0.098171 | 603 | | 603 | 20 | 623 |
| 010 General Services | 643 | 0.020971 | 128 | | 128 | 3 | 131 |
| 010 General Services - Administration | 1,027 | 0.033496 | 206 | | 206 | | 206 |
| 010 General Services - Facilities | 22,421 | 0.731259 | 4,526 | | 4,526 | | 4,526 |
| 010 General Services - Fleet Management | 34,332 | 1.119736 | 6,927 | | 6,927 | | 6,927 |
| 010 General Services - Mail Services | 869 | 0.028342 | 175 | | 175 | | 175 |
| 011 Historical Commission | 1,106 | 0.036072 | 221 | | 221 | 7 | 228 |
| 014 Information Technology Service | 31,281 | 1.020228 | 6,314 | | 6,314 | | 6,314 |
| 015 Finance - Accountability | 456 | 0.014872 | 91 | | 91 | | 91 |
| 015 Finance - Administration | 1,743 | 0.056848 | 349 | | 349 | | 349 |
| 015 Finance - Business Assistance | 838 | 0.027331 | 168 | | 168 | | 168 |
| 015 Finance - Grants & Cost Planning | 326 | 0.010632 | 63 | | 63 | | 63 |
| 015 Finance - Office of Mgmt & Budget | 1,687 | 0.055021 | 339 | | 339 | | 339 |
| 015 Finance - Operations | 2,114 | 0.068948 | 427 | | 427 | | 427 |
| 015 Finance - Payroll | 547 | 0.017840 | 109 | | 109 | | 109 |
| 015 Finance - Property Administration | 472 | 0.015394 | 94 | | 94 | | 94 |
| 015 Finance - Purchasing | 1,130 | 0.036855 | 226 | | 226 | 7 | 233 |
| 015 Finance - Treasury | 1,230 | 0.040116 | 248 | | 248 | 7 | 255 |
| 016 Assessor of Property | 7,031 | 0.229316 | 1,418 | | 1,418 | 48 | 1,466 |
| 017 Trustee | 2,213 | 0.072177 | 444 | | 444 | 12 | 456 |
| 018 County Clerk | 4,239 | 0.138255 | 855 | | 855 | 28 | 883 |
| 019 District Attorney | 8,545 | 0.278695 | 1,723 | | 1,723 | 60 | 1,783 |
| 021 Public Defender | 8,171 | 0.266497 | 1,647 | | 1,647 | 57 | 1,704 |
| 022 Juvenile Court Clerk | 1,774 | 0.057859 | 356 | | 356 | 9 | 365 |
| 023 Circuit Court Clerk | 9,651 | 0.314767 | 1,950 | | 1,950 | 66 | 2,016 |
| 024 Criminal Court Clerk | 6,116 | 0.199473 | 1,235 | | 1,235 | 39 | 1,274 |
| 025 Clerk and Master - Chancery | 1,409 | 0.045954 | 284 | | 284 | 8 | 292 |
| 026 Juvenile Court | 14,003 | 0.456707 | 2,824 | | 2,824 | 97 | 2,921 |
| 027 General Sessions Court | 12,051 | 0.393043 | 2,433 | | 2,433 | 81 | 2,514 |
| 028 State Trial Courts | 12,303 | 0.401262 | 2,484 | | 2,484 | 83 | 2,567 |
| 029 Justice Integration Services | 2,604 | 0.084929 | 522 | | 522 | 17 | 539 |
| 030 Sheriff's Office | 76,613 | 2.498728 | 15,468 | | 15,468 | 542 | 16,010 |
| 030 Sheriff's Office - Security Services | 12,768 | 0.416427 | 2,576 | | 2,576 | 87 | 2,663 |
| 031 Police | 200,326 | 6.533619 | 40,453 | | 40,453 | 1,438 | 41,891 |
| 032 Fire | 133,659 | 4.359280 | 26,988 | | 26,988 | 960 | 27,948 |
| 033 Codes Administration | 9,853 | 0.321355 | 1,989 | | 1,989 | 67 | 2,056 |
| 034 Beer Board | 432 | 0.014090 | 86 | | 86 | 2 | 88 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 035 Agricultural Extension | 312 | 0.010176 | 61 | | 61 | 1 | 62 |
| 036 Soil and Water Conservation | 95 | 0.003098 | 19 | | 19 | | 19 |
| 037 Social Services | 8,071 | 0.263235 | 1,628 | | 1,628 | 57 | 1,685 |
| 038 Health | 45,478 | 1.483262 | 9,177 | | 9,177 | 326 | 9,503 |
| 038 Health - Employee Health & Wellness | 635 | 0.020710 | 126 | | 126 | 3 | 129 |
| 039 Public Library | 34,976 | 1.140740 | 7,058 | | 7,058 | 247 | 7,305 |
| 040 Parks | 40,677 | 1.326678 | 8,210 | | 8,210 | 290 | 8,500 |
| 041 Arts Commission | 3,838 | 0.125176 | 773 | | 773 | 23 | 796 |
| 042 Public Works | 72,403 | 2.361419 | 14,619 | | 14,619 | 516 | 15,135 |
| 044 Human Relations Commission | 497 | 0.016210 | 98 | | 98 | 2 | 100 |
| 047 Criminal Justice Planning | 524 | 0.017090 | 104 | | 104 | 2 | 106 |
| 048 Internal Audit | 1,281 | 0.041780 | 258 | | 258 | 7 | 265 |
| 049 Office of Emergency Management | 1,571 | 0.051238 | 316 | | 316 | 8 | 324 |
| 051 Office of Family Safety | 1,997 | 0.065132 | 403 | | 403 | 11 | 414 |
| 060 Farmer's Market | 2,108 | 0.068752 | 426 | | 426 | 12 | 438 |
| 061 Municipal Auditorium | 2,375 | 0.077460 | 476 | | 476 | 13 | 489 |
| 062 State Fair Board | 3,720 | 0.121328 | 749 | | 749 | 23 | 772 |
| 064 Sports Authority | 29,227 | 0.953237 | 5,901 | | 5,901 | 204 | 6,105 |
| 065 Water and Sewer | 166,301 | 5.423896 | 33,580 | | 33,580 | 1,195 | 34,775 |
| 068 District Energy System (DES) | 17,911 | 0.584166 | 3,618 | | 3,618 | 123 | 3,741 |
| 070 Community Education Commission | 479 | 0.015623 | 95 | | 95 | 2 | 97 |
| 071 Convention Center Authority | 100,126 | 3.265603 | 20,213 | | 20,213 | 718 | 20,931 |
| 075 Metro Action Commission | 24,467 | 0.797990 | 4,938 | | 4,938 | 173 | 5,111 |
| 076 Nashville Career Advancement Center | 6,351 | 0.207137 | 1,281 | | 1,281 | 43 | 1,324 |
| 077 Metro Development & Housing Authority | 406 | 0.013242 | 81 | | 81 | 2 | 83 |
| 078 Metropolitan Transit Authority (MTA) | 287 | 0.009360 | 56 | | 56 | 1 | 57 |
| 080 Metro Nashville Public Schools (MNPS) | 1,227,943 | 40.049284 | 248,116 | | 248,116 | 9,037 | 257,153 |
| 083 Industrial Development Board | 4,108 | 0.133982 | 829 | | 829 | 26 | 855 |
| 091 Emergency Communication Center | 14,645 | 0.477646 | 2,955 | | 2,955 | 103 | 3,058 |
| 901 Bordeaux Longterm Care | 3,500 | 0.114152 | 705 | | 705 | 22 | 727 |
| 902 Flood | 441 | 0.014383 | 88 | | 88 | 2 | 90 |
| All Other | 241,361 | 7.871973 | 48,738 | | 48,738 | 1,730 | 50,468 |
| Schedule .4 Total for Public Property Services | 3,066,080 | 100.000000 | 619,141 | | 619,141 | 18,793 | 637,934 |

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

| Receiving Department | Total | Public Property Services |
|--|--------|--------------------------|
| 001 Administrative - Corporate Dues | 124 | 124 |
| 001 Administrative - Employee Benefits | 11,781 | 11,781 |
| 001 Administrative - Facility Rental | 248 | 248 |
| 001 Administrative - Insurance | 909 | 909 |
| 001 Administrative - Post Audits | 167 | 167 |
| 002 Metropolitan Council | 465 | 465 |
| 003 Metropolitan Clerk | 114 | 114 |
| 003 Metropolitan Clerk - Records Center | 35 | 35 |
| 004 Mayor's Office | 840 | 840 |
| 004 Mayor's Office - Administration | 806 | 806 |
| 005 Election Commission | 553 | 553 |
| 006 Law | 2,661 | 2,661 |
| 007 Planning Commission | 1,396 | 1,396 |
| 008 Human Resources | 56,524 | 56,524 |
| 009 Register of Deeds | 623 | 623 |
| 010 General Services | 131 | 131 |
| 010 General Services - Administration | 206 | 206 |
| 010 General Services - Facilities | 4,526 | 4,526 |
| 010 General Services - Fleet Management | 6,927 | 6,927 |
| 010 General Services - Mail Services | 175 | 175 |
| 011 Historical Commission | 228 | 228 |
| 014 Information Technology Service | 6,314 | 6,314 |
| 015 Finance - Accountability | 91 | 91 |
| 015 Finance - Administration | 349 | 349 |
| 015 Finance - Business Assistance | 168 | 168 |
| 015 Finance - Grants & Cost Planning | 63 | 63 |
| 015 Finance - Office of Mgmt & Budget | 339 | 339 |
| 015 Finance - Operations | 427 | 427 |
| 015 Finance - Payroll | 109 | 109 |
| 015 Finance - Property Administration | 94 | 94 |
| 015 Finance - Purchasing | 233 | 233 |
| 015 Finance - Treasury | 255 | 255 |
| 016 Assessor of Property | 1,466 | 1,466 |
| 017 Trustee | 456 | 456 |
| 018 County Clerk | 883 | 883 |
| 019 District Attorney | 1,783 | 1,783 |
| 021 Public Defender | 1,704 | 1,704 |
| 022 Juvenile Court Clerk | 365 | 365 |
| 023 Circuit Court Clerk | 2,016 | 2,016 |
| 024 Criminal Court Clerk | 1,274 | 1,274 |
| 025 Clerk and Master - Chancery | 292 | 292 |
| 026 Juvenile Court | 2,921 | 2,921 |
| 027 General Sessions Court | 2,514 | 2,514 |
| 028 State Trial Courts | 2,567 | 2,567 |
| 029 Justice Integration Services | 539 | 539 |
| 030 Sheriff's Office | 16,010 | 16,010 |
| 030 Sheriff's Office - Security Services | 2,663 | 2,663 |
| 031 Police | 41,891 | 41,891 |
| 032 Fire | 27,948 | 27,948 |
| 033 Codes Administration | 2,056 | 2,056 |
| 034 Beer Board | 88 | 88 |
| 035 Agricultural Extension | 62 | 62 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

| Receiving Department | Total | Public Property Services |
|---|----------------|--------------------------|
| 036 Soil and Water Conservation | 19 | 19 |
| 037 Social Services | 1,685 | 1,685 |
| 038 Health | 9,503 | 9,503 |
| 038 Health - Employee Health & Wellness | 129 | 129 |
| 039 Public Library | 7,305 | 7,305 |
| 040 Parks | 8,500 | 8,500 |
| 041 Arts Commission | 796 | 796 |
| 042 Public Works | 15,135 | 15,135 |
| 044 Human Relations Commission | 100 | 100 |
| 047 Criminal Justice Planning | 106 | 106 |
| 048 Internal Audit | 265 | 265 |
| 049 Office of Emergency Management | 324 | 324 |
| 051 Office of Family Safety | 414 | 414 |
| 060 Farmer's Market | 438 | 438 |
| 061 Municipal Auditorium | 489 | 489 |
| 062 State Fair Board | 772 | 772 |
| 064 Sports Authority | 6,105 | 6,105 |
| 065 Water and Sewer | 34,775 | 34,775 |
| 068 District Energy System (DES) | 3,741 | 3,741 |
| 070 Community Education Commission | 97 | 97 |
| 071 Convention Center Authority | 20,931 | 20,931 |
| 075 Metro Action Commission | 5,111 | 5,111 |
| 076 Nashville Career Advancement Center | 1,324 | 1,324 |
| 077 Metro Development & Housing Authority | 83 | 83 |
| 078 Metropolitan Transit Authority (MTA) | 57 | 57 |
| 080 Metro Nashville Public Schools (MNPS) | 257,153 | 257,153 |
| 083 Industrial Development Board | 855 | 855 |
| 091 Emergency Communication Center | 3,058 | 3,058 |
| 901 Bordeaux Longterm Care | 727 | 727 |
| 902 Flood | 90 | 90 |
| All Other | 50,468 | 50,468 |
| Direct Bill | 0 | 0 |
| Total | 637,934 | 637,934 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,129,656 | | | 1,129,656 |
| Inbound Costs: | | | | |
| Depreciation | 75,496 | | 75,496 | |
| 001 Administrative - Post Audits | 212 | | 212 | |
| 003 Metropolitan Clerk - Records Center | 764 | 6 | 770 | |
| 006 Law | 29,865 | 18,074 | 47,939 | |
| 010 General Services - Facilities | 76,022 | 1,373 | 77,395 | |
| 010 General Services - Mail Services | 867 | 22 | 889 | |
| 014 Information Technology Service | 1,351 | -2,322 | -971 | |
| 015 Finance - Accountability | 629 | 141 | 770 | |
| 015 Finance - Administration | 260,903 | 13,780 | 274,683 | |
| 015 Finance - Business Assistance | 544,726 | 8,123 | 552,849 | |
| 015 Finance - Grants & Cost Planning | 101 | 5 | 106 | |
| 015 Finance - Office of Mgmt & Budget | 961 | 14 | 975 | |
| 015 Finance - Operations | 603 | 6 | 609 | |
| 015 Finance - Payroll | 328 | 2 | 330 | |
| 015 Finance - Property Administration | 226 | 7 | 233 | |
| 015 Finance - Treasury | | 67 | 67 | |
| 030 Sheriff's Office - Security Services | | 9,941 | 9,941 | |
| 048 Internal Audit | | 495 | 495 | |
| Total Allocated Additions: | 993,054 | 49,734 | 1,042,788 | 1,042,788 |
| Total To Be Allocated: | 2,122,710 | 49,734 | | 2,172,444 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

| | Total | G&A | Competitive Procurements | Non-Competitive Procurements |
|--------------------------------------|------------------|----------------|--------------------------|------------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 694,268 | 69,982 | 485,155 | 139,131 |
| 501102 Leave Pay | 75,797 | 7,640 | 52,967 | 15,190 |
| 501103 Holiday Pay | 32,635 | 3,290 | 22,805 | 6,540 |
| 501109 Longevity | 3,878 | 391 | 2,710 | 777 |
| 501134 Paid Family Leave | 1,634 | 165 | 1,142 | 327 |
| 501172 Employer OASDI | 47,287 | 4,767 | 33,044 | 9,476 |
| 501173 Employer SSN Medical | 11,059 | 1,115 | 7,728 | 2,216 |
| 501174 Employer Group Health | 109,545 | 11,042 | 76,550 | 21,953 |
| 501175 Employer Dental Group | 3,859 | 389 | 2,697 | 773 |
| 501176 Employer Group Life | 2,087 | 210 | 1,459 | 418 |
| 501177 Employer Pension | 88,684 | 8,939 | 61,973 | 17,772 |
| 501181 FSA Pre-Tax Savings | 468 | 47 | 327 | 94 |
| 501182 Cafe Plan Pre-Tax Savings | 3,014 | 304 | 2,106 | 604 |
| 502223 Legal Services | 776 | 78 | 542 | 156 |
| 502229 Mngt Cnsltnt Svc | 1,978 | 199 | 1,383 | 396 |
| 502314 Pre-Employment Checks | 392 | 40 | 273 | 79 |
| 502701 Printing/Binding | 100 | 10 | 70 | 20 |
| 502801 Advertising & Promot'n | 1,134 | 114 | 793 | 227 |
| 502851 Subscriptions | 1,750 | 176 | 1,223 | 351 |
| 502884 Membership Dues | 1,716 | 173 | 1,199 | 344 |
| 502951 Info Systems Charge | 30,900 | 3,115 | 21,593 | 6,192 |
| 502957 Telecmnct'n Charge | 7,174 | 723 | 5,013 | 1,438 |
| 502983 Surplus Property | 300 | 30 | 210 | 60 |
| 503050 Host & Hostess | 196 | 20 | 137 | 39 |
| 503100 Offc & Admin Supply | 5,744 | 579 | 4,014 | 1,151 |
| 503130 Computer Hardware <\$10K | 1,680 | 169 | 1,174 | 337 |
| 505233 Rent Equipment | 1,220 | 123 | 853 | 244 |
| 505252 Software License | 381 | 38 | 267 | 76 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,129,656 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 1,129,656 | 113,868 | 789,407 | 226,381 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 993,054 | 993,054 | 0 | 0 |
| Reallocate Admin Costs | | (1,106,922) | 860,234 | 246,688 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,122,710 | 0 | 1,649,641 | 473,069 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 49,734 | 49,734 | 0 | 0 |
| Reallocate Admin Costs | | (49,734) | 38,661 | 11,073 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 49,734 | 0 | 38,661 | 11,073 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

| | Total | G&A | Competitive Procurements | Non-Competitive Procurements |
|---|-----------|-----|-----------------------------|---------------------------------|
| Total For 015 Finance - Purchasing | | | | |
| Schedule .3 Total | 2,172,444 | 0 | 1,688,302 | 484,142 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing**

Activity - Competitive Procurements

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 004 Mayor's Office - Administration | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 006 Law | 1 | 0.446429 | 7,355 | | 7,355 | | 7,355 |
| 007 Planning Commission | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 008 Human Resources | 6 | 2.678571 | 44,180 | | 44,180 | | 44,180 |
| 010 General Services - Administration | 77 | 34.374997 | 567,224 | | 567,224 | | 567,224 |
| 011 Historical Commission | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 014 Information Technology Service | 7 | 3.125000 | 51,549 | | 51,549 | | 51,549 |
| 015 Finance - Administration | 7 | 3.125000 | 51,549 | | 51,549 | | 51,549 |
| 018 County Clerk | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 027 General Sessions Court | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 030 Sheriff's Office | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 031 Police | 17 | 7.589286 | 125,195 | | 125,195 | 5,203 | 130,398 |
| 032 Fire | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 033 Codes Administration | 3 | 1.339286 | 22,085 | | 22,085 | 915 | 23,000 |
| 037 Social Services | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 039 Public Library | 3 | 1.339286 | 22,085 | | 22,085 | 915 | 23,000 |
| 040 Parks | 14 | 6.250000 | 103,101 | | 103,101 | 4,281 | 107,382 |
| 041 Arts Commission | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 042 Public Works | 12 | 5.357143 | 88,372 | | 88,372 | 3,679 | 92,051 |
| 049 Office of Emergency Management | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 060 Farmer's Market | 3 | 1.339286 | 22,085 | | 22,085 | 915 | 23,000 |
| 061 Municipal Auditorium | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 062 State Fair Board | 1 | 0.446429 | 7,355 | | 7,355 | 306 | 7,661 |
| 065 Water and Sewer | 44 | 19.642857 | 324,028 | | 324,028 | 13,583 | 337,611 |
| 075 Metro Action Commission | 2 | 0.892857 | 14,723 | | 14,723 | 610 | 15,333 |
| 076 Nashville Career Advancement Center | 11 | 4.910714 | 81,010 | | 81,010 | 3,368 | 84,378 |
| Schedule .4 Total for Competitive Procurements | 224 | 100.000000 | 1,649,641 | | 1,649,641 | 38,661 | 1,688,302 |

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2018 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 008 Human Resources | 2 | 7.142857 | 33,784 | | 33,784 | | 33,784 |
| 010 General Services - Administration | 2 | 7.142857 | 33,784 | | 33,784 | | 33,784 |
| 014 Information Technology Service | 1 | 3.571429 | 16,891 | | 16,891 | | 16,891 |
| 015 Finance - Administration | 1 | 3.571429 | 16,891 | | 16,891 | | 16,891 |
| 026 Juvenile Court | 1 | 3.571429 | 16,891 | | 16,891 | 497 | 17,388 |
| 027 General Sessions Court | 2 | 7.142857 | 33,784 | | 33,784 | 1,000 | 34,784 |
| 030 Sheriff's Office | 1 | 3.571429 | 16,891 | | 16,891 | 497 | 17,388 |
| 031 Police | 3 | 10.714286 | 50,682 | | 50,682 | 1,506 | 52,188 |
| 032 Fire | 1 | 3.571429 | 16,891 | | 16,891 | 497 | 17,388 |
| 041 Arts Commission | 1 | 3.571429 | 16,891 | | 16,891 | 497 | 17,388 |
| 064 Sports Authority | 1 | 3.571429 | 16,891 | | 16,891 | 497 | 17,388 |
| 065 Water and Sewer | 3 | 10.714286 | 50,682 | | 50,682 | 1,506 | 52,188 |
| 075 Metro Action Commission | 2 | 7.142857 | 33,784 | | 33,784 | 1,000 | 34,784 |
| 076 Nashville Career Advancement Center | 7 | 24.999997 | 118,332 | | 118,332 | 3,576 | 121,908 |
| Schedule .4 Total for Non-Competitive Procurements | 28 | 100.000000 | 473,069 | | 473,069 | 11,073 | 484,142 |

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2018 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing**

| Receiving Department | Total | Competitive Procurements | Non-Competitive Procurements |
|---|------------------|--------------------------|------------------------------|
| 004 Mayor's Office - Administration | 7,661 | 7,661 | 0 |
| 006 Law | 7,355 | 7,355 | 0 |
| 007 Planning Commission | 15,333 | 15,333 | 0 |
| 008 Human Resources | 77,964 | 44,180 | 33,784 |
| 010 General Services - Administration | 601,008 | 567,224 | 33,784 |
| 011 Historical Commission | 15,333 | 15,333 | 0 |
| 014 Information Technology Service | 68,440 | 51,549 | 16,891 |
| 015 Finance - Administration | 68,440 | 51,549 | 16,891 |
| 018 County Clerk | 7,661 | 7,661 | 0 |
| 026 Juvenile Court | 17,388 | 0 | 17,388 |
| 027 General Sessions Court | 42,445 | 7,661 | 34,784 |
| 030 Sheriff's Office | 25,049 | 7,661 | 17,388 |
| 031 Police | 182,586 | 130,398 | 52,188 |
| 032 Fire | 32,721 | 15,333 | 17,388 |
| 033 Codes Administration | 23,000 | 23,000 | 0 |
| 037 Social Services | 7,661 | 7,661 | 0 |
| 039 Public Library | 23,000 | 23,000 | 0 |
| 040 Parks | 107,382 | 107,382 | 0 |
| 041 Arts Commission | 32,721 | 15,333 | 17,388 |
| 042 Public Works | 92,051 | 92,051 | 0 |
| 049 Office of Emergency Management | 7,661 | 7,661 | 0 |
| 060 Farmer's Market | 23,000 | 23,000 | 0 |
| 061 Municipal Auditorium | 15,333 | 15,333 | 0 |
| 062 State Fair Board | 7,661 | 7,661 | 0 |
| 064 Sports Authority | 17,388 | 0 | 17,388 |
| 065 Water and Sewer | 389,799 | 337,611 | 52,188 |
| 075 Metro Action Commission | 50,117 | 15,333 | 34,784 |
| 076 Nashville Career Advancement Center | 206,286 | 84,378 | 121,908 |
| Direct Bill | 0 | 0 | 0 |
| Total | 2,172,444 | 1,688,302 | 484,142 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,229,737 | | | 1,229,737 |
| Cost Adjustments: | | | | |
| Direct Costs | -815,904 | | | |
| Total Departmental Cost Adjustments: | -815,904 | | | -815,904 |
| Inbound Costs: | | | | |
| Depreciation | 19,010 | | 19,010 | |
| 001 Administrative - Post Audits | 1,557 | 2 | 1,559 | |
| 003 Metropolitan Clerk - Records Center | 39 | | 39 | |
| 006 Law | 4,091 | 2,470 | 6,561 | |
| 010 General Services - Facilities | 39,382 | 708 | 40,090 | |
| 010 General Services - Mail Services | 19,531 | 512 | 20,043 | |
| 014 Information Technology Service | 1,366 | -2,348 | -982 | |
| 015 Finance - Accountability | 6 | 1 | 7 | |
| 015 Finance - Administration | 235,793 | 12,458 | 248,251 | |
| 015 Finance - Grants & Cost Planning | 110 | 5 | 115 | |
| 015 Finance - Office of Mgmt & Budget | 1,028 | 14 | 1,042 | |
| 015 Finance - Operations | 4,198 | 52 | 4,250 | |
| 015 Finance - Payroll | 259 | 2 | 261 | |
| 015 Finance - Property Administration | 248 | 7 | 255 | |
| 015 Finance - Treasury | | 70 | 70 | |
| 030 Sheriff's Office - Security Services | | 2,930 | 2,930 | |
| 048 Internal Audit | | 540 | 540 | |
| Total Allocated Additions: | 326,618 | 17,423 | 344,041 | 344,041 |
| Total To Be Allocated: | 740,451 | 17,423 | | 757,874 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury**

| | Total | G&A | Treasury Collections | Cash Operations | Investment Cmtee Support |
|--------------------------------------|-----------|-------|----------------------|-----------------|--------------------------|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 608,802 | (602) | 121,176 | 163,537 | 173,685 |
| 501102 Leave Pay | 82,879 | 0 | 15,709 | 29,179 | 18,382 |
| 501103 Holiday Pay | 30,802 | 0 | 6,267 | 8,513 | 8,485 |
| 501109 Longevity | 4,593 | 0 | 385 | 2,612 | 743 |
| 501134 Paid Family Leave | 5,500 | 0 | 5,500 | 0 | 0 |
| 501172 Employer OASDI | 43,211 | (85) | 8,795 | 11,921 | 11,988 |
| 501173 Employer SSN Medical | 10,106 | (20) | 2,057 | 2,788 | 2,804 |
| 501174 Employer Group Health | 87,800 | (166) | 20,292 | 28,066 | 18,703 |
| 501175 Employer Dental Group | 3,352 | (6) | 962 | 848 | 899 |
| 501176 Employer Group Life | 1,673 | (3) | 483 | 399 | 397 |
| 501177 Employer Pension | 89,387 | (176) | 17,999 | 24,832 | 24,748 |
| 501181 FSA Pre-Tax Savings | 351 | 0 | 0 | 120 | 168 |
| 501182 Cafe Plan Pre-Tax Savings | 2,392 | (5) | 550 | 782 | 492 |
| 502229 Mngt Cnsltnt Srvc | 5,075 | 0 | 0 | 4,580 | 495 |
| 502502 Allowance-Cell/Mobile Devices | 1,058 | 0 | 0 | 233 | 688 |
| 502520 Postage & Delivery Srvc | 55 | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 480 | 0 | 0 | 440 | 0 |
| 502951 Info Systems Charge | 33,600 | 0 | 13,000 | 7,300 | 6,900 |
| 502957 Telecmnct'n Charge | 4,915 | 0 | 0 | 3,195 | 885 |
| 502976 MIS Tech Revolving Charge | 3,106 | 0 | 0 | 3,106 | 0 |
| 502983 Surplus Property | 300 | 0 | 0 | 300 | 0 |
| 503100 Offc & Admin Supply | 8,056 | 0 | 5,433 | 2,172 | 233 |
| 503130 Computer Hardware <\$10K | 2,644 | 0 | 0 | 2,644 | 0 |
| 505233 Rent Equipment | 900 | 0 | 225 | 225 | 225 |
| 505252 Software License | 195,000 | 0 | 195,000 | 0 | 0 |
| 505957 Insurance-Premium J&L | 2,500 | 0 | 0 | 1,100 | 900 |
| 505959 Insurance-Surety Bond | 1,200 | 0 | 0 | 0 | 1,200 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,229,737 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Direct Costs | (815,904) | 1,063 | 0 | (298,892) | (273,020) |
| Functional Cost | 413,833 | 0 | 413,833 | 0 | 0 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 326,618 | (322) | 64,983 | 87,734 | 93,245 |
| Reallocate Admin Costs | | 322 | (211) | (37) | (40) |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 740,451 | 0 | 478,605 | 87,697 | 93,205 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 17,423 | (12) | 3,428 | 4,662 | 5,101 |
| Reallocate Admin Costs | | 12 | (12) | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 17,423 | 0 | 3,416 | 4,662 | 5,101 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

| | Total | G&A | Treasury Collections | Cash Operations | Investment Cmtee Support |
|---|---------|-----|----------------------|-----------------|--------------------------|
| Total For 015 Finance - Treasury | | | | | |
| Schedule .3 Total | 757,874 | 0 | 482,021 | 92,359 | 98,306 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

Investor Relations

| | |
|--------------------------------------|-----------|
| <u>Other Expense & Cost</u> | |
| 501101 Regular Pay | 151,006 |
| 501102 Leave Pay | 19,609 |
| 501103 Holiday Pay | 7,537 |
| 501109 Longevity | 853 |
| 501134 Paid Family Leave | 0 |
| 501172 Employer OASDI | 10,592 |
| 501173 Employer SSN Medical | 2,477 |
| 501174 Employer Group Health | 20,905 |
| 501175 Employer Dental Group | 649 |
| 501176 Employer Group Life | 397 |
| 501177 Employer Pension | 21,984 |
| 501181 FSA Pre-Tax Savings | 63 |
| 501182 Cafe Plan Pre-Tax Savings | 573 |
| 502229 Mngt Cnsltnt Srvc | 0 |
| 502502 Allowance-Cell/Mobile Devices | 137 |
| 502520 Postage & Delivery Srvc | 55 |
| 502701 Printing/Binding | 40 |
| 502951 Info Systems Charge | 6,400 |
| 502957 Telecmnct'n Charge | 835 |
| 502976 MIS Tech Revolving Charge | 0 |
| 502983 Surplus Property | 0 |
| 503100 Offc & Admin Supply | 218 |
| 503130 Computer Hardware <\$10K | 0 |
| 505233 Rent Equipment | 225 |
| 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 | (245,055) |
| Functional Cost | 0 |
| <u>Allocation Step 1</u> | |
| Inbound - All Others | 80,978 |
| Reallocate Admin Costs | (34) |
| Unallocated Costs | 0 |
| 1st Allocation | 80,944 |
| <u>Allocation Step 2</u> | |
| Inbound - All Others | 4,244 |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 2nd Allocation | 4,244 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

Investor Relations

| | |
|----------------------------------|--------|
| Total For 015 Finance - Treasury | |
| Schedule .3 Total | 85,188 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 478,605 | | 478,605 | 3,416 | 482,021 |
| Schedule .4 Total for Treasury Collections | 100 | 100.000000 | 478,605 | | 478,605 | 3,416 | 482,021 |

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, 2018
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 - Employee Benefits | 1,659 | 0.140023 | 119 | | 119 | | 119 |
| 001 Administrative - Insurance | 50 | 0.004220 | 3 | | 3 | | 3 |
| 002 Metropolitan Council | 258 | 0.021776 | 17 | | 17 | | 17 |
| 003 Metropolitan Clerk - Records Center | 74 | 0.006246 | 5 | | 5 | | 5 |
| 004 Mayor's Office | 18,566 | 1.567009 | 1,369 | | 1,369 | 85 | 1,454 |
| 004 Mayor's Office - Administration | 39 | 0.003292 | 1 | | 1 | | 1 |
| 005 Election Commission | 110 | 0.009284 | 6 | | 6 | | 6 |
| 006 Law | 23,829 | 2.011217 | 1,761 | | 1,761 | | 1,761 |
| 007 Planning Commission | 850 | 0.071742 | 62 | | 62 | 3 | 65 |
| 008 Human Resources | 163,828 | 13.827423 | 12,120 | | 12,120 | | 12,120 |
| 010 General Services | 1,631 | 0.137660 | 118 | | 118 | 6 | 124 |
| 010 General Services - Facilities | 15,617 | 1.318107 | 1,155 | | 1,155 | | 1,155 |
| 010 General Services - Fleet Management | 6,010 | 0.507256 | 441 | | 441 | | 441 |
| 011 Historical Commission | 71 | 0.005993 | 5 | | 5 | | 5 |
| 014 Information Technology Service | 21,570 | 1.820553 | 1,593 | | 1,593 | | 1,593 |
| 015 Finance - Administration | 816 | 0.068872 | 60 | | 60 | | 60 |
| 015 Finance - Office of Mgmt & Budget | 109 | 0.009200 | 6 | | 6 | | 6 |
| 015 Finance - Operations | 21 | 0.001772 | 1 | | 1 | | 1 |
| 015 Finance - Treasury | 62 | 0.005233 | 4 | | 4 | | 4 |
| 016 Assessor of Property | 90 | 0.007596 | 5 | | 5 | | 5 |
| 017 Trustee | 39 | 0.003292 | 1 | | 1 | | 1 |
| 018 County Clerk | 588 | 0.049628 | 42 | | 42 | 2 | 44 |
| 019 District Attorney | 3,906 | 0.329675 | 284 | | 284 | 15 | 299 |
| 021 Public Defender | 83 | 0.007005 | 5 | | 5 | | 5 |
| 022 Juvenile Court Clerk | 38 | 0.003207 | 1 | | 1 | | 1 |
| 023 Circuit Court Clerk | 31 | 0.002616 | 1 | | 1 | | 1 |
| 024 Criminal Court Clerk | 501 | 0.042285 | 35 | | 35 | | 35 |
| 025 Clerk and Master - Chancery | 62 | 0.005233 | 4 | | 4 | | 4 |
| 026 Juvenile Court | 473 | 0.039922 | 34 | | 34 | | 34 |
| 027 General Sessions Court | 341 | 0.028781 | 22 | | 22 | | 22 |
| 028 State Trial Courts | 819 | 0.069125 | 60 | | 60 | 3 | 63 |
| 029 Justice Integration Services | 693 | 0.058491 | 50 | | 50 | 2 | 52 |
| 030 Sheriff's Office | 11,658 | 0.983959 | 860 | | 860 | 51 | 911 |
| 030 Sheriff's Office - Security Services | 129 | 0.010888 | 9 | | 9 | | 9 |
| 031 Police | 6,846 | 0.577817 | 504 | | 504 | 30 | 534 |
| 032 Fire | 7,204 | 0.608033 | 532 | | 532 | 30 | 562 |
| 033 Codes Administration | 1,764 | 0.148885 | 127 | | 127 | 8 | 135 |
| 037 Social Services | 369 | 0.031144 | 25 | | 25 | | 25 |
| 038 Health | 3,165 | 0.267133 | 230 | | 230 | 12 | 242 |
| 039 Public Library | 8,743 | 0.737927 | 644 | | 644 | 38 | 682 |
| 040 Parks | 3,703 | 0.312541 | 269 | | 269 | 14 | 283 |
| 041 Arts Commission | 147 | 0.012407 | 11 | | 11 | | 11 |
| 042 Public Works | 17,493 | 1.476445 | 1,293 | | 1,293 | 79 | 1,372 |
| 049 Office of Emergency Management | 436 | 0.036799 | 32 | | 32 | | 32 |
| 051 Office of Family Safety | 107 | 0.009031 | 6 | | 6 | | 6 |
| 060 Farmer's Market | 3,256 | 0.274813 | 237 | | 237 | 11 | 248 |
| 061 Municipal Auditorium | 5,196 | 0.438553 | 383 | | 383 | 23 | 406 |
| 062 State Fair Board | 976 | 0.082376 | 70 | | 70 | 3 | 73 |
| 064 Sports Authority | 12,969 | 1.094611 | 958 | | 958 | 56 | 1,014 |
| 065 Water and Sewer | 198,481 | 16.752208 | 14,692 | | 14,692 | 966 | 15,658 |
| 067 General Hospital | 1,902 | 0.160533 | 137 | | 137 | 9 | 146 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|------------------|------------------|------------------|---------------|-------------------|-------------------|---------------|
| 068 District Energy System (DES) | 1,423 | 0.120104 | 103 | | 103 | 4 | 107 |
| 070 Community Education Commission | 340 | 0.028697 | 22 | | 22 | | 22 |
| 071 Convention Center Authority | 149,425 | 12.611780 | 11,057 | | 11,057 | 728 | 11,785 |
| 075 Metro Action Commission | 7,307 | 0.616726 | 539 | | 539 | 31 | 570 |
| 076 Nashville Career Advancement Center | 519 | 0.043805 | 36 | | 36 | 1 | 37 |
| 077 Metro Development & Housing Authorit | 788 | 0.066509 | 57 | | 57 | 2 | 59 |
| 078 Metropolitan Transit Authority (MTA) | 16 | 0.001350 | 1 | | 1 | | 1 |
| 080 Metro Nashville Public Schools (MNPS) | 104,869 | 8.851161 | 7,760 | | 7,760 | 513 | 8,273 |
| 083 Industrial Development Board | 671 | 0.056634 | 49 | | 49 | 2 | 51 |
| 090 Debt Service | 61,500 | 5.190728 | 4,547 | | 4,547 | 298 | 4,845 |
| 091 Emergency Communication Center | 148 | 0.012492 | 11 | | 11 | | 11 |
| 901 Bordeaux Longterm Care | 35 | 0.002954 | 1 | | 1 | | 1 |
| 902 Flood | 72,842 | 6.148016 | 5,385 | | 5,385 | 351 | 5,736 |
| All Other | 237,402 | 20.037225 | 17,720 | | 17,720 | 1,286 | 19,006 |
| Schedule .4 Total for Cash Operations | 1,184,663 | 99.988018 | 87,697 | | 87,697 | 4,662 | 92,359 |

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept

Allocation Source: FY 2018 Average Weighted MIP Balances by Fund - Finance-Treasury

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Investment Cmtee Support

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 002 Metropolitan Council | 1,329 | 0.183215 | 169 | | 169 | 9 | 178 |
| 003 Metropolitan Clerk | 191 | 0.026331 | 21 | | 21 | | 21 |
| 003 Metropolitan Clerk - Records Center | 50 | 0.006893 | 5 | | 5 | | 5 |
| 004 Mayor's Office | 26 | 0.003584 | 2 | | 2 | | 2 |
| 004 Mayor's Office - Administration | 1,004 | 0.138411 | 127 | | 127 | 4 | 131 |
| 005 Election Commission | 36,050 | 4.969836 | 4,625 | | 4,625 | 254 | 4,879 |
| 006 Law | 1,405 | 0.193693 | 179 | | 179 | | 179 |
| 007 Planning Commission | 1,726 | 0.237946 | 220 | | 220 | 9 | 229 |
| 008 Human Resources | 1,971 | 0.271721 | 249 | | 249 | | 249 |
| 009 Register of Deeds | 198 | 0.027296 | 22 | | 22 | | 22 |
| 010 General Services | 210 | 0.028951 | 24 | | 24 | | 24 |
| 010 General Services - Administration | 1,739 | 0.239738 | 221 | | 221 | | 221 |
| 010 General Services - Facilities | 767 | 0.105738 | 95 | | 95 | | 95 |
| 010 General Services - Fleet Management | 2,024 | 0.279028 | 254 | | 254 | | 254 |
| 010 General Services - Mail Services | 107 | 0.014751 | 13 | | 13 | | 13 |
| 011 Historical Commission | 373 | 0.051422 | 48 | | 48 | 2 | 50 |
| 014 Information Technology Service | 4,412 | 0.608236 | 561 | | 561 | | 561 |
| 015 Finance - Accountability | 100 | 0.013786 | 12 | | 12 | | 12 |
| 015 Finance - Administration | 1,161 | 0.160055 | 144 | | 144 | | 144 |
| 015 Finance - Business Assistance | 159 | 0.021920 | 18 | | 18 | | 18 |
| 015 Finance - Grants & Cost Planning | 80 | 0.011029 | 9 | | 9 | | 9 |
| 015 Finance - Office of Mgmt & Budget | 411 | 0.056660 | 51 | | 51 | | 51 |
| 015 Finance - Operations | 709 | 0.097742 | 87 | | 87 | | 87 |
| 015 Finance - Payroll | 180 | 0.024815 | 20 | | 20 | | 20 |
| 015 Finance - Property Administration | 121 | 0.016681 | 14 | | 14 | | 14 |
| 015 Finance - Purchasing | 333 | 0.045907 | 41 | | 41 | | 41 |
| 015 Finance - Treasury | 265 | 0.036533 | 34 | | 34 | | 34 |
| 016 Assessor of Property | 3,102 | 0.427640 | 396 | | 396 | 17 | 413 |
| 017 Trustee | 963 | 0.132759 | 121 | | 121 | 4 | 125 |
| 018 County Clerk | 2,681 | 0.369601 | 344 | | 344 | 15 | 359 |
| 019 District Attorney | 2,424 | 0.334172 | 307 | | 307 | 12 | 319 |
| 021 Public Defender | 2,476 | 0.341340 | 317 | | 317 | 12 | 329 |
| 022 Juvenile Court Clerk | 978 | 0.134827 | 123 | | 123 | 4 | 127 |
| 023 Circuit Court Clerk | 1,972 | 0.271859 | 249 | | 249 | 11 | 260 |
| 024 Criminal Court Clerk | 2,777 | 0.382836 | 355 | | 355 | 15 | 370 |
| 025 Clerk and Master - Chancery | 563 | 0.077615 | 70 | | 70 | 2 | 72 |
| 026 Juvenile Court | 3,777 | 0.520695 | 483 | | 483 | 24 | 507 |
| 027 General Sessions Court | 4,480 | 0.617611 | 570 | | 570 | 28 | 598 |
| 028 State Trial Courts | 4,844 | 0.667792 | 619 | | 619 | 31 | 650 |
| 029 Justice Integration Services | 545 | 0.075133 | 69 | | 69 | 2 | 71 |
| 030 Sheriff's Office | 25,756 | 3.550710 | 3,305 | | 3,305 | 176 | 3,481 |
| 030 Sheriff's Office - Security Services | 1,753 | 0.241668 | 223 | | 223 | 9 | 232 |
| 031 Police | 65,645 | 9.049789 | 8,428 | | 8,428 | 463 | 8,891 |
| 032 Fire | 41,496 | 5.720619 | 5,328 | | 5,328 | 289 | 5,617 |
| 033 Codes Administration | 3,908 | 0.538755 | 499 | | 499 | 25 | 524 |
| 034 Beer Board | 155 | 0.021368 | 17 | | 17 | | 17 |
| 035 Agricultural Extension | 172 | 0.023712 | 19 | | 19 | | 19 |
| 036 Soil and Water Conservation | 39 | 0.005377 | 5 | | 5 | | 5 |
| 037 Social Services | 3,484 | 0.480303 | 443 | | 443 | 23 | 466 |
| 038 Health | 16,894 | 2.328999 | 2,162 | | 2,162 | 115 | 2,277 |
| 038 Health - Employee Health & Wellness | 182 | 0.025090 | 20 | | 20 | | 20 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 039 Public Library | 12,005 | 1.655004 | 1,538 | | 1,538 | 82 | 1,620 |
| 040 Parks | 21,447 | 2.956674 | 2,749 | | 2,749 | 144 | 2,893 |
| 041 Arts Commission | 348 | 0.047975 | 43 | | 43 | | 43 |
| 042 Public Works | 15,435 | 2.127862 | 1,976 | | 1,976 | 101 | 2,077 |
| 044 Human Relations Commission | 114 | 0.015716 | 14 | | 14 | | 14 |
| 045 Transportation Licensing | 12 | 0.001654 | 1 | | 1 | | 1 |
| 047 Criminal Justice Planning | 108 | 0.014889 | 13 | | 13 | | 13 |
| 048 Internal Audit | 287 | 0.039566 | 35 | | 35 | | 35 |
| 049 Office of Emergency Management | 303 | 0.041771 | 37 | | 37 | | 37 |
| 051 Office of Family Safety | 558 | 0.076926 | 70 | | 70 | 2 | 72 |
| 060 Farmer's Market | 251 | 0.034603 | 32 | | 32 | | 32 |
| 061 Municipal Auditorium | 325 | 0.044804 | 41 | | 41 | | 41 |
| 062 State Fair Board | 1,419 | 0.195623 | 180 | | 180 | 8 | 188 |
| 064 Sports Authority | 91 | 0.012545 | 11 | | 11 | | 11 |
| 065 Water and Sewer | 27,328 | 3.767425 | 3,507 | | 3,507 | 190 | 3,697 |
| 067 General Hospital | 5,981 | 0.824538 | 764 | | 764 | 35 | 799 |
| 069 Knowles Home | 386 | 0.053214 | 49 | | 49 | 2 | 51 |
| 070 Community Education Commission | 181 | 0.024953 | 20 | | 20 | | 20 |
| 071 Convention Center Authority | 4,091 | 0.563983 | 523 | | 523 | 27 | 550 |
| 075 Metro Action Commission | 8,952 | 1.234119 | 1,148 | | 1,148 | 56 | 1,204 |
| 076 Nashville Career Advancement Center | 924 | 0.127382 | 117 | | 117 | 4 | 121 |
| 078 Metropolitan Transit Authority (MTA) | 38 | 0.005239 | 5 | | 5 | | 5 |
| 080 Metro Nashville Public Schools (MNPS) | 361,551 | 49.843254 | 46,672 | | 46,672 | 2,802 | 49,474 |
| 088 Airport Authority | 118 | 0.016267 | 14 | | 14 | | 14 |
| 091 Emergency Communication Center | 4,939 | 0.680888 | 630 | | 630 | 31 | 661 |
| 901 Bordeaux Longterm Care | 4,083 | 0.562880 | 522 | | 522 | 27 | 549 |
| All Other | 5,934 | 0.818058 | 757 | | 757 | 35 | 792 |
| Schedule .4 Total for Investment Cmtee Support | 725,376 | 100.000000 | 93,205 | | 93,205 | 5,101 | 98,306 |

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2018 Employee and Pensioner Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 628 | 0.020482 | 15 | | 15 | | 15 |
| 001 Administrative - Employee Benefits | 58,364 | 1.903538 | 1,539 | | 1,539 | | 1,539 |
| 001 Administrative - Facility Rental | 1,226 | 0.039986 | 32 | | 32 | | 32 |
| 001 Administrative - Insurance | 4,508 | 0.147028 | 118 | | 118 | | 118 |
| 001 Administrative - Post Audits | 835 | 0.027233 | 19 | | 19 | | 19 |
| 002 Metropolitan Council | 2,241 | 0.073090 | 58 | | 58 | 2 | 60 |
| 003 Metropolitan Clerk | 564 | 0.018395 | 14 | | 14 | | 14 |
| 003 Metropolitan Clerk - Records Center | 177 | 0.005773 | 4 | | 4 | | 4 |
| 004 Mayor's Office | 4,057 | 0.132319 | 105 | | 105 | 4 | 109 |
| 004 Mayor's Office - Administration | 3,888 | 0.126807 | 101 | | 101 | 4 | 105 |
| 005 Election Commission | 2,673 | 0.087180 | 69 | | 69 | 3 | 72 |
| 006 Law | 13,189 | 0.430158 | 347 | | 347 | | 347 |
| 007 Planning Commission | 6,689 | 0.218161 | 174 | | 174 | 8 | 182 |
| 008 Human Resources | 279,937 | 9.130127 | 7,387 | | 7,387 | | 7,387 |
| 009 Register of Deeds | 3,010 | 0.098171 | 76 | | 76 | 3 | 79 |
| 010 General Services | 643 | 0.020971 | 15 | | 15 | | 15 |
| 010 General Services - Administration | 1,027 | 0.033496 | 25 | | 25 | | 25 |
| 010 General Services - Facilities | 22,421 | 0.731259 | 589 | | 589 | | 589 |
| 010 General Services - Fleet Management | 34,332 | 1.119736 | 902 | | 902 | | 902 |
| 010 General Services - Mail Services | 869 | 0.028342 | 20 | | 20 | | 20 |
| 011 Historical Commission | 1,106 | 0.036072 | 26 | | 26 | | 26 |
| 014 Information Technology Service | 31,281 | 1.020228 | 820 | | 820 | | 820 |
| 015 Finance - Accountability | 456 | 0.014872 | 11 | | 11 | | 11 |
| 015 Finance - Administration | 1,743 | 0.056848 | 46 | | 46 | | 46 |
| 015 Finance - Business Assistance | 838 | 0.027331 | 19 | | 19 | | 19 |
| 015 Finance - Grants & Cost Planning | 326 | 0.010632 | 7 | | 7 | | 7 |
| 015 Finance - Office of Mgmt & Budget | 1,687 | 0.055021 | 43 | | 43 | | 43 |
| 015 Finance - Operations | 2,114 | 0.068948 | 54 | | 54 | | 54 |
| 015 Finance - Payroll | 547 | 0.017840 | 13 | | 13 | | 13 |
| 015 Finance - Property Administration | 472 | 0.015394 | 11 | | 11 | | 11 |
| 015 Finance - Purchasing | 1,130 | 0.036855 | 26 | | 26 | | 26 |
| 015 Finance - Treasury | 1,230 | 0.040116 | 32 | | 32 | | 32 |
| 016 Assessor of Property | 7,031 | 0.229316 | 182 | | 182 | 8 | 190 |
| 017 Trustee | 2,213 | 0.072177 | 57 | | 57 | 2 | 59 |
| 018 County Clerk | 4,239 | 0.138255 | 111 | | 111 | 4 | 115 |
| 019 District Attorney | 8,545 | 0.278695 | 224 | | 224 | 11 | 235 |
| 021 Public Defender | 8,171 | 0.266497 | 213 | | 213 | 11 | 224 |
| 022 Juvenile Court Clerk | 1,774 | 0.057859 | 46 | | 46 | 2 | 48 |
| 023 Circuit Court Clerk | 9,651 | 0.314767 | 250 | | 250 | 11 | 261 |
| 024 Criminal Court Clerk | 6,116 | 0.199473 | 158 | | 158 | 8 | 166 |
| 025 Clerk and Master - Chancery | 1,409 | 0.045954 | 35 | | 35 | | 35 |
| 026 Juvenile Court | 14,003 | 0.456707 | 370 | | 370 | 18 | 388 |
| 027 General Sessions Court | 12,051 | 0.393043 | 316 | | 316 | 16 | 332 |
| 028 State Trial Courts | 12,303 | 0.401262 | 323 | | 323 | 16 | 339 |
| 029 Justice Integration Services | 2,604 | 0.084929 | 69 | | 69 | 3 | 72 |
| 030 Sheriff's Office | 76,613 | 2.498728 | 2,017 | | 2,017 | 118 | 2,135 |
| 030 Sheriff's Office - Security Services | 12,768 | 0.416427 | 337 | | 337 | 17 | 354 |
| 031 Police | 200,326 | 6.533619 | 5,286 | | 5,286 | 321 | 5,607 |
| 032 Fire | 133,659 | 4.359280 | 3,524 | | 3,524 | 214 | 3,738 |
| 033 Codes Administration | 9,853 | 0.321355 | 255 | | 255 | 11 | 266 |
| 034 Beer Board | 432 | 0.014090 | 11 | | 11 | | 11 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 035 Agricultural Extension | 312 | 0.010176 | 6 | | 6 | | 6 |
| 036 Soil and Water Conservation | 95 | 0.003098 | 1 | | 1 | | 1 |
| 037 Social Services | 8,071 | 0.263235 | 209 | | 209 | 11 | 220 |
| 038 Health | 45,478 | 1.483262 | 1,200 | | 1,200 | 70 | 1,270 |
| 038 Health - Employee Health & Wellness | 635 | 0.020710 | 15 | | 15 | | 15 |
| 039 Public Library | 34,976 | 1.140740 | 920 | | 920 | 52 | 972 |
| 040 Parks | 40,677 | 1.326678 | 1,073 | | 1,073 | 58 | 1,131 |
| 041 Arts Commission | 3,838 | 0.125176 | 98 | | 98 | 4 | 102 |
| 042 Public Works | 72,403 | 2.361419 | 1,907 | | 1,907 | 113 | 2,020 |
| 044 Human Relations Commission | 497 | 0.016210 | 13 | | 13 | | 13 |
| 047 Criminal Justice Planning | 524 | 0.017090 | 13 | | 13 | | 13 |
| 048 Internal Audit | 1,281 | 0.041780 | 32 | | 32 | | 32 |
| 049 Office of Emergency Management | 1,571 | 0.051238 | 39 | | 39 | 1 | 40 |
| 051 Office of Family Safety | 1,997 | 0.065132 | 51 | | 51 | 2 | 53 |
| 060 Farmer's Market | 2,108 | 0.068752 | 54 | | 54 | 2 | 56 |
| 061 Municipal Auditorium | 2,375 | 0.077460 | 61 | | 61 | 2 | 63 |
| 062 State Fair Board | 3,720 | 0.121328 | 95 | | 95 | 4 | 99 |
| 064 Sports Authority | 29,227 | 0.953237 | 766 | | 766 | 40 | 806 |
| 065 Water and Sewer | 166,301 | 5.423896 | 4,391 | | 4,391 | 267 | 4,658 |
| 068 District Energy System (DES) | 17,911 | 0.584166 | 473 | | 473 | 27 | 500 |
| 070 Community Education Commission | 479 | 0.015623 | 12 | | 12 | | 12 |
| 071 Convention Center Authority | 100,126 | 3.265603 | 2,639 | | 2,639 | 158 | 2,797 |
| 075 Metro Action Commission | 24,467 | 0.797990 | 642 | | 642 | 34 | 676 |
| 076 Nashville Career Advancement Center | 6,351 | 0.207137 | 165 | | 165 | 8 | 173 |
| 077 Metro Development & Housing Authorit | 406 | 0.013242 | 11 | | 11 | | 11 |
| 078 Metropolitan Transit Authority (MTA) | 287 | 0.009360 | 6 | | 6 | | 6 |
| 080 Metro Nashville Public Schools (MNPS) | 1,227,943 | 40.049284 | 32,587 | | 32,587 | 2,158 | 34,745 |
| 083 Industrial Development Board | 4,108 | 0.133982 | 107 | | 107 | 4 | 111 |
| 091 Emergency Communication Center | 14,645 | 0.477646 | 387 | | 387 | 22 | 409 |
| 901 Bordeaux Longterm Care | 3,500 | 0.114152 | 88 | | 88 | 3 | 91 |
| 902 Flood | 441 | 0.014383 | 11 | | 11 | | 11 |
| All Other | 241,361 | 7.871973 | 6,371 | | 6,371 | 389 | 6,760 |
| Schedule .4 Total for Investor Relations | 3,066,080 | 100.000000 | 80,944 | | 80,944 | 4,244 | 85,188 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 15 | 0 | 0 | 0 | 15 |
| 001 Administrative - Employee Benefits | 1,658 | 0 | 119 | 0 | 1,539 |
| 001 Administrative - Facility Rental | 32 | 0 | 0 | 0 | 32 |
| 001 Administrative - Insurance | 121 | 0 | 3 | 0 | 118 |
| 001 Administrative - Post Audits | 19 | 0 | 0 | 0 | 19 |
| 002 Metropolitan Council | 255 | 0 | 17 | 178 | 60 |
| 003 Metropolitan Clerk | 35 | 0 | 0 | 21 | 14 |
| 003 Metropolitan Clerk - Records Center | 14 | 0 | 5 | 5 | 4 |
| 004 Mayor's Office | 1,565 | 0 | 1,454 | 2 | 109 |
| 004 Mayor's Office - Administration | 237 | 0 | 1 | 131 | 105 |
| 005 Election Commission | 4,957 | 0 | 6 | 4,879 | 72 |
| 006 Law | 2,287 | 0 | 1,761 | 179 | 347 |
| 007 Planning Commission | 476 | 0 | 65 | 229 | 182 |
| 008 Human Resources | 19,756 | 0 | 12,120 | 249 | 7,387 |
| 009 Register of Deeds | 101 | 0 | 0 | 22 | 79 |
| 010 General Services | 163 | 0 | 124 | 24 | 15 |
| 010 General Services - Administration | 246 | 0 | 0 | 221 | 25 |
| 010 General Services - Facilities | 1,839 | 0 | 1,155 | 95 | 589 |
| 010 General Services - Fleet Management | 1,597 | 0 | 441 | 254 | 902 |
| 010 General Services - Mail Services | 33 | 0 | 0 | 13 | 20 |
| 011 Historical Commission | 81 | 0 | 5 | 50 | 26 |
| 014 Information Technology Service | 2,974 | 0 | 1,593 | 561 | 820 |
| 015 Finance - Accountability | 23 | 0 | 0 | 12 | 11 |
| 015 Finance - Administration | 250 | 0 | 60 | 144 | 46 |
| 015 Finance - Business Assistance | 37 | 0 | 0 | 18 | 19 |
| 015 Finance - Grants & Cost Planning | 16 | 0 | 0 | 9 | 7 |
| 015 Finance - Office of Mgmt & Budget | 100 | 0 | 6 | 51 | 43 |
| 015 Finance - Operations | 142 | 0 | 1 | 87 | 54 |
| 015 Finance - Payroll | 33 | 0 | 0 | 20 | 13 |
| 015 Finance - Property Administration | 25 | 0 | 0 | 14 | 11 |
| 015 Finance - Purchasing | 67 | 0 | 0 | 41 | 26 |
| 015 Finance - Treasury | 70 | 0 | 4 | 34 | 32 |
| 016 Assessor of Property | 608 | 0 | 5 | 413 | 190 |
| 017 Trustee | 185 | 0 | 1 | 125 | 59 |
| 018 County Clerk | 518 | 0 | 44 | 359 | 115 |
| 019 District Attorney | 853 | 0 | 299 | 319 | 235 |
| 021 Public Defender | 558 | 0 | 5 | 329 | 224 |
| 022 Juvenile Court Clerk | 176 | 0 | 1 | 127 | 48 |
| 023 Circuit Court Clerk | 522 | 0 | 1 | 260 | 261 |
| 024 Criminal Court Clerk | 571 | 0 | 35 | 370 | 166 |
| 025 Clerk and Master - Chancery | 111 | 0 | 4 | 72 | 35 |
| 026 Juvenile Court | 929 | 0 | 34 | 507 | 388 |
| 027 General Sessions Court | 952 | 0 | 22 | 598 | 332 |
| 028 State Trial Courts | 1,052 | 0 | 63 | 650 | 339 |
| 029 Justice Integration Services | 195 | 0 | 52 | 71 | 72 |
| 030 Sheriff's Office | 6,527 | 0 | 911 | 3,481 | 2,135 |
| 030 Sheriff's Office - Security Services | 595 | 0 | 9 | 232 | 354 |
| 031 Police | 15,032 | 0 | 534 | 8,891 | 5,607 |
| 032 Fire | 9,917 | 0 | 562 | 5,617 | 3,738 |
| 033 Codes Administration | 925 | 0 | 135 | 524 | 266 |
| 034 Beer Board | 28 | 0 | 0 | 17 | 11 |
| 035 Agricultural Extension | 25 | 0 | 0 | 19 | 6 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

| Receiving Department | Total | Treasury Collections | Cash Operations | Investment Cmtee Support | Investor Relations |
|---|----------------|----------------------|-----------------|--------------------------|--------------------|
| 036 Soil and Water Conservation | 6 | 0 | 0 | 5 | 1 |
| 037 Social Services | 711 | 0 | 25 | 466 | 220 |
| 038 Health | 3,789 | 0 | 242 | 2,277 | 1,270 |
| 038 Health - Employee Health & Wellness | 35 | 0 | 0 | 20 | 15 |
| 039 Public Library | 3,274 | 0 | 682 | 1,620 | 972 |
| 040 Parks | 4,307 | 0 | 283 | 2,893 | 1,131 |
| 041 Arts Commission | 156 | 0 | 11 | 43 | 102 |
| 042 Public Works | 5,469 | 0 | 1,372 | 2,077 | 2,020 |
| 044 Human Relations Commission | 27 | 0 | 0 | 14 | 13 |
| 045 Transportation Licensing | 1 | 0 | 0 | 1 | 0 |
| 047 Criminal Justice Planning | 26 | 0 | 0 | 13 | 13 |
| 048 Internal Audit | 67 | 0 | 0 | 35 | 32 |
| 049 Office of Emergency Management | 109 | 0 | 32 | 37 | 40 |
| 051 Office of Family Safety | 131 | 0 | 6 | 72 | 53 |
| 060 Farmer's Market | 336 | 0 | 248 | 32 | 56 |
| 061 Municipal Auditorium | 510 | 0 | 406 | 41 | 63 |
| 062 State Fair Board | 360 | 0 | 73 | 188 | 99 |
| 064 Sports Authority | 1,831 | 0 | 1,014 | 11 | 806 |
| 065 Water and Sewer | 24,013 | 0 | 15,658 | 3,697 | 4,658 |
| 067 General Hospital | 945 | 0 | 146 | 799 | 0 |
| 068 District Energy System (DES) | 607 | 0 | 107 | 0 | 500 |
| 069 Knowles Home | 51 | 0 | 0 | 51 | 0 |
| 070 Community Education Commission | 54 | 0 | 22 | 20 | 12 |
| 071 Convention Center Authority | 497,153 | 482,021 | 11,785 | 550 | 2,797 |
| 075 Metro Action Commission | 2,450 | 0 | 570 | 1,204 | 676 |
| 076 Nashville Career Advancement Center | 331 | 0 | 37 | 121 | 173 |
| 077 Metro Development & Housing Authorit | 70 | 0 | 59 | 0 | 11 |
| 078 Metropolitan Transit Authority (MTA) | 12 | 0 | 1 | 5 | 6 |
| 080 Metro Nashville Public Schools (MNPS) | 92,492 | 0 | 8,273 | 49,474 | 34,745 |
| 083 Industrial Development Board | 162 | 0 | 51 | 0 | 111 |
| 088 Airport Authority | 14 | 0 | 0 | 14 | 0 |
| 090 Debt Service | 4,845 | 0 | 4,845 | 0 | 0 |
| 091 Emergency Communication Center | 1,081 | 0 | 11 | 661 | 409 |
| 901 Bordeaux Longterm Care | 641 | 0 | 1 | 549 | 91 |
| 902 Flood | 5,747 | 0 | 5,736 | 0 | 11 |
| All Other | 26,558 | 0 | 19,006 | 792 | 6,760 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 757,874 | 482,021 | 92,359 | 98,306 | 85,188 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
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: | 12,768,078 | | | 12,768,078 |
| Deductions: | | | | |
| 507450 Computer Hardware | 0 | | | |
| Total Deductions: | <u>0</u> | | | 0 |
| Cost Adjustments: | | | | |
| DIRECT COSTS | -8,852,921 | | | |
| Total Departmental Cost Adjustments: | <u>-8,852,921</u> | | | -8,852,921 |
| Inbound Costs: | | | | |
| Depreciation | 2,788 | | 2,788 | |
| 001 Administrative - Post Audits | 1,373 | 2 | 1,375 | |
| 003 Metropolitan Clerk - Records Center | 17 | | 17 | |
| 010 General Services - Facilities | 1,277,501 | 23,228 | 1,300,729 | |
| 010 General Services - Fleet Management | 116,627 | 43,023 | 159,650 | |
| 010 General Services - Mail Services | 86,311 | 2,277 | 88,588 | |
| 014 Information Technology Service | 229,545 | -49,370 | 180,175 | |
| 015 Finance - Accountability | 149 | 53 | 202 | |
| 015 Finance - Grants & Cost Planning | 1,154 | 71 | 1,225 | |
| 015 Finance - Office of Mgmt & Budget | 8,287 | 150 | 8,437 | |
| 015 Finance - Operations | 6,079 | 81 | 6,160 | |
| 015 Finance - Payroll | 1,732 | 16 | 1,748 | |
| 015 Finance - Property Administration | 2,576 | 87 | 2,663 | |
| 015 Finance - Treasury | 569 | 26 | 595 | |
| 048 Internal Audit | | 5,622 | 5,622 | |
| Total Allocated Additions: | <u>1,734,708</u> | <u>25,266</u> | 1,759,974 | 1,759,974 |
| Total To Be Allocated: | <u>5,649,865</u> | <u>25,266</u> | | <u>5,675,131</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--------------------------------------|-----------|-----|-------------------|-----------------------|-------------------|
| Other Expense & Cost | | | | | |
| 501101 Salary Supplement | 3,464,808 | 0 | 0 | 0 | 0 |
| 501102 Leave Pay | 481,221 | 0 | 0 | 0 | 0 |
| 501103 Holiday Pay | 177,661 | 0 | 0 | 0 | 0 |
| 501104 Overtime Pay | 166,266 | 0 | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 6,505 | 0 | 0 | 0 | 0 |
| 501109 Longevity | 43,340 | 0 | 0 | 0 | 0 |
| 501134 Paid Family Leave | 47,512 | 0 | 0 | 0 | 0 |
| 501172 Employer OASDI | 256,465 | 0 | 0 | 0 | 0 |
| 501173 Employer SSN Medical | 59,980 | 0 | 0 | 0 | 0 |
| 501174 Employer Group Health | 730,534 | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 21,658 | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 10,186 | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 507,941 | 0 | 0 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 918 | 0 | 0 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 20,120 | 0 | 0 | 0 | 0 |
| 502101 Electric | 37,410 | 0 | 0 | 0 | 0 |
| 502105 Cable Television | 6,560 | 0 | 0 | 0 | 0 |
| 502201 Facilities Management | 3,468 | 0 | 0 | 0 | 0 |
| 502221 Medical Services | 405 | 0 | 0 | 0 | 0 |
| 502229 Management Consultant | 136,565 | 0 | 0 | 0 | 0 |
| 502233 Software Consultant Fees | 36,012 | 0 | 0 | 0 | 0 |
| 502302 Security Services | 3,939,596 | 0 | 883,071 | 444,519 | 128,787 |
| 502333 Laundry Services | 628 | 0 | 0 | 0 | 0 |
| 502334 Pest Control Srvc | 135 | 0 | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 69,960 | 0 | 0 | 0 | 0 |
| 502357 Internet Services | 1,153 | 0 | 0 | 0 | 0 |
| 502363 Care of Persons | 4,628 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 30,959 | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 2,291 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 7,758 | 0 | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 15,672 | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 26,661 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 777 | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 511 | 0 | 0 | 0 | 0 |
| 502702 Sign Printing | 1,731 | 0 | 0 | 0 | 0 |
| 502801 Advertising & Promot'n | 32,150 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 6,309 | 0 | 0 | 0 | 0 |
| 502882 Tuition | 3,684 | 0 | 0 | 0 | 0 |
| 502883 Registration | 32,546 | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 14,826 | 0 | 0 | 0 | 0 |
| 502910 Building Maintenance Srvc | 2,591 | 0 | 0 | 0 | 0 |
| 502912 Electrical Repair Service | 5,818 | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 9,725 | 0 | 0 | 0 | 0 |
| 502940 Office Equip Maintain Srvc | 34,089 | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 670,100 | 0 | 0 | 0 | 0 |
| 502954 Radio Shop Charge | 142,700 | 0 | 0 | 0 | 0 |
| 502957 Telecommnct'n Charge | 967 | 0 | 0 | 0 | 0 |
| 502977 Fleet Management | 869,071 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 23,600 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 14,835 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 30,799 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--------------------------------------|-------------|-----|-------------------|-----------------------|-------------------|
| 503110 Law Enforcement Supply | 10,718 | 0 | 0 | 0 | 0 |
| 503115 Ammunition | 10,849 | 0 | 0 | 0 | 0 |
| 503120 Computer Software | 20,568 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <\$10K | 46,600 | 0 | 0 | 0 | 0 |
| 503140 Office Equipment < \$10K | 2,000 | 0 | 0 | 0 | 0 |
| 503150 Furniture/Fixtures<\$10K | 1,789 | 0 | 0 | 0 | 0 |
| 503170 Photo Film & Supplies | 564 | 0 | 0 | 0 | 0 |
| 503200 HHold & Jnitr Supply | 805 | 0 | 0 | 0 | 0 |
| 503210 Food & Ice | 1,760 | 0 | 0 | 0 | 0 |
| 503240 Floor Covering | 600 | 0 | 0 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 401,914 | 0 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 420 | 0 | 0 | 0 | 0 |
| 503350 Educational Supply | 75 | 0 | 0 | 0 | 0 |
| 503600 Repair & Maint Supply | 4,540 | 0 | 0 | 0 | 0 |
| 503601 Paint | 401 | 0 | 0 | 0 | 0 |
| 503620 Electrical Supply | 434 | 0 | 0 | 0 | 0 |
| 503630 Electronic Parts/Supply | 5,366 | 0 | 0 | 0 | 0 |
| 503660 HVAC Supply | 426 | 0 | 0 | 0 | 0 |
| 503720 Signs | 834 | 0 | 0 | 0 | 0 |
| 503800 Auto Supply | 907 | 0 | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 2,336 | 0 | 0 | 0 | 0 |
| 503851 Work Equipment < \$10K | 24,983 | 0 | 0 | 0 | 0 |
| 503860 Electrical Appliance<\$10K | 1,744 | 0 | 0 | 0 | 0 |
| 503870 Plumbing Appliance<\$10K | 48 | 0 | 0 | 0 | 0 |
| 503971 Plants and Landscaping | 301 | 0 | 0 | 0 | 0 |
| 505103 NSF Checks | 264 | 0 | 0 | 0 | 0 |
| 505174 Interest Expense MIP | 0 | 0 | 0 | 0 | 0 |
| 505221 Boiler Inspection | 55 | 0 | 0 | 0 | 0 |
| 505254 Drug Test Fee | 8,196 | 0 | 0 | 0 | 0 |
| 505269 Other License & Fees | 510 | 0 | 0 | 0 | 0 |
| 505279 Notary | 90 | 0 | 0 | 0 | 0 |
| 505282 Professional Privilege Tax | 1,200 | 0 | 0 | 0 | 0 |
| 505331 Employee Award/Gift | 4,976 | 0 | 0 | 0 | 0 |
| *507450 Computer Hardware | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 12,768,078 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COSTS | (8,852,921) | 0 | 0 | 0 | 0 |
| Functional Cost | 3,915,157 | 0 | 883,071 | 444,519 | 128,787 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 1,734,708 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 5,649,865 | 0 | 883,071 | 444,519 | 128,787 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|--|-----------|-----|-------------------|-----------------------|-------------------|
| <hr/> | | | | | |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 25,266 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 25,266 | 0 | 0 | 0 | 0 |
| Total For 030 Sheriff's Office - Security Services | | | | | |
| Schedule .3 Total | 5,675,131 | 0 | 883,071 | 444,519 | 128,787 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

| | HDII | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg |
|--------------------------------------|---------|-----------------|-----------------|-------------|---------------------|
| Other Expense & Cost | | | | | |
| 501101 Salary Supplement | 0 | 0 | 0 | 0 | 0 |
| 501102 Leave Pay | 0 | 0 | 0 | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 | 0 | 0 | 0 |
| 501104 Overtime Pay | 0 | 0 | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 0 | 0 | 0 | 0 | 0 |
| 501109 Longevity | 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 |
| 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 | 315,997 | 223,425 | 31,118 | 636,819 | 25,440 |
| 502333 Laundry Services | 0 | 0 | 0 | 0 | 0 |
| 502334 Pest Control Srvc | 0 | 0 | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 0 | 0 | 0 | 0 | 0 |
| 502357 Internet Services | 0 | 0 | 0 | 0 | 0 |
| 502363 Care of Persons | 0 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 0 | 0 | 0 | 0 | 0 |
| 502702 Sign Printing | 0 | 0 | 0 | 0 | 0 |
| 502801 Advertising & Promot'n | 0 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 0 | 0 | 0 | 0 | 0 |
| 502882 Tuition | 0 | 0 | 0 | 0 | 0 |
| 502883 Registration | 0 | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 0 | 0 | 0 | 0 | 0 |
| 502910 Building Maintenance Srvc | 0 | 0 | 0 | 0 | 0 |
| 502912 Electrical Repair Service | 0 | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 0 | 0 | 0 | 0 | 0 |
| 502940 Office Equip Maintain Srvc | 0 | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 0 | 0 | 0 | 0 | 0 |
| 502954 Radio Shop Charge | 0 | 0 | 0 | 0 | 0 |
| 502957 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 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

| | HDII | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg |
|--------------------------------------|---------|-----------------|-----------------|-------------|---------------------|
| 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 |
| 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 |
| 503660 HVAC Supply | 0 | 0 | 0 | 0 | 0 |
| 503720 Signs | 0 | 0 | 0 | 0 | 0 |
| 503800 Auto Supply | 0 | 0 | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 0 | 0 | 0 | 0 | 0 |
| 503851 Work Equipment < \$10K | 0 | 0 | 0 | 0 | 0 |
| 503860 Electrical Appliance<\$10K | 0 | 0 | 0 | 0 | 0 |
| 503870 Plumbing Appliance<\$10K | 0 | 0 | 0 | 0 | 0 |
| 503971 Plants and Landscaping | 0 | 0 | 0 | 0 | 0 |
| 505103 NSF Checks | 0 | 0 | 0 | 0 | 0 |
| 505174 Interest Expense MIP | 0 | 0 | 0 | 0 | 0 |
| 505221 Boiler Inspection | 0 | 0 | 0 | 0 | 0 |
| 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 |
| *507450 Computer Hardware | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COSTS | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| Functional Cost | 315,997 | 223,425 | 31,118 | 636,819 | 25,440 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 315,997 | 223,425 | 31,118 | 636,819 | 25,440 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

| | HDII | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg |
|--|---------|-----------------|-----------------|-------------|---------------------|
| <hr/> | | | | | |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For 030 Sheriff's Office - Security Services | | | | | |
| Schedule .3 Total | 315,997 | 223,425 | 31,118 | 636,819 | 25,440 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

| | Lentz Health Center | Fulton | Juvenile Justice Center | Admin Support Svcs |
|--------------------------------------|---------------------|---------|-------------------------|--------------------|
| Other Expense & Cost | | | | |
| 501101 Salary Supplement | 0 | 0 | 0 | 3,464,808 |
| 501102 Leave Pay | 0 | 0 | 0 | 481,221 |
| 501103 Holiday Pay | 0 | 0 | 0 | 177,661 |
| 501104 Overtime Pay | 0 | 0 | 0 | 166,266 |
| 501106 Shift Differential Pay | 0 | 0 | 0 | 6,505 |
| 501109 Longevity | 0 | 0 | 0 | 43,340 |
| 501134 Paid Family Leave | 0 | 0 | 0 | 47,512 |
| 501172 Employer OASDI | 0 | 0 | 0 | 256,465 |
| 501173 Employer SSN Medical | 0 | 0 | 0 | 59,980 |
| 501174 Employer Group Health | 0 | 0 | 0 | 730,534 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 21,658 |
| 501176 Employer Group Life | 0 | 0 | 0 | 10,186 |
| 501177 Employer Pension | 0 | 0 | 0 | 507,941 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 0 | 918 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 0 | 20,120 |
| 502101 Electric | 0 | 0 | 0 | 37,410 |
| 502105 Cable Television | 0 | 0 | 0 | 6,560 |
| 502201 Facilities Management | 0 | 0 | 0 | 3,468 |
| 502221 Medical Services | 0 | 0 | 0 | 405 |
| 502229 Management Consultant | 0 | 0 | 0 | 136,565 |
| 502233 Software Consultant Fees | 0 | 0 | 0 | 36,012 |
| 502302 Security Services | 578,045 | 443,500 | 204,436 | 24,439 |
| 502333 Laundry Services | 0 | 0 | 0 | 628 |
| 502334 Pest Control Srvc | 0 | 0 | 0 | 135 |
| 502337 DP-Outside Metro | 0 | 0 | 0 | 69,960 |
| 502357 Internet Services | 0 | 0 | 0 | 1,153 |
| 502363 Care of Persons | 0 | 0 | 0 | 4,628 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 30,959 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 2,291 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 7,758 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 | 15,672 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 26,661 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | 777 |
| 502701 Printing/Binding | 0 | 0 | 0 | 511 |
| 502702 Sign Printing | 0 | 0 | 0 | 1,731 |
| 502801 Advertising & Promot'n | 0 | 0 | 0 | 32,150 |
| 502851 Subscriptions | 0 | 0 | 0 | 6,309 |
| 502882 Tuition | 0 | 0 | 0 | 3,684 |
| 502883 Registration | 0 | 0 | 0 | 32,546 |
| 502884 Membership Dues | 0 | 0 | 0 | 14,826 |
| 502910 Building Maintenance Srvc | 0 | 0 | 0 | 2,591 |
| 502912 Electrical Repair Service | 0 | 0 | 0 | 5,818 |
| 502920 Other Rpr & Maint Srvc | 0 | 0 | 0 | 9,725 |
| 502940 Office Equip Maintain Srvc | 0 | 0 | 0 | 34,089 |
| 502951 Info Systems Charge | 0 | 0 | 0 | 670,100 |
| 502954 Radio Shop Charge | 0 | 0 | 0 | 142,700 |
| 502957 Telecmmnct'n Charge | 0 | 0 | 0 | 967 |
| 502977 Fleet Management | 0 | 0 | 0 | 869,071 |
| 502983 Surplus Property | 0 | 0 | 0 | 23,600 |
| 503050 Host & Hostess | 0 | 0 | 0 | 14,835 |
| 503100 Offc & Admin Supply | 0 | 0 | 0 | 30,799 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

| | Lentz Health Center | Fulton | Juvenile Justice Center | Admin Support Svcs |
|--------------------------------------|---------------------|----------------|-------------------------|--------------------|
| 503110 Law Enforcement Supply | 0 | 0 | 0 | 10,718 |
| 503115 Ammunition | 0 | 0 | 0 | 10,849 |
| 503120 Computer Software | 0 | 0 | 0 | 20,568 |
| 503130 Computer Hardware <\$10K | 0 | 0 | 0 | 46,600 |
| 503140 Office Equipment < \$10K | 0 | 0 | 0 | 2,000 |
| 503150 Furniture/Fixtures<\$10K | 0 | 0 | 0 | 1,789 |
| 503170 Photo Film & Supplies | 0 | 0 | 0 | 564 |
| 503200 HHold & Jnitr Supply | 0 | 0 | 0 | 805 |
| 503210 Food & Ice | 0 | 0 | 0 | 1,760 |
| 503240 Floor Covering | 0 | 0 | 0 | 600 |
| 503320 Uniforms/Work Related Items | 0 | 0 | 0 | 401,914 |
| 503330 Books/Magazines/Periodicals | 0 | 0 | 0 | 420 |
| 503350 Educational Supply | 0 | 0 | 0 | 75 |
| 503600 Repair & Maint Supply | 0 | 0 | 0 | 4,540 |
| 503601 Paint | 0 | 0 | 0 | 401 |
| 503620 Electrical Supply | 0 | 0 | 0 | 434 |
| 503630 Electronic Parts/Supply | 0 | 0 | 0 | 5,366 |
| 503660 HVAC Supply | 0 | 0 | 0 | 426 |
| 503720 Signs | 0 | 0 | 0 | 834 |
| 503800 Auto Supply | 0 | 0 | 0 | 907 |
| 503850 Small Equipment Supply | 0 | 0 | 0 | 2,336 |
| 503851 Work Equipment < \$10K | 0 | 0 | 0 | 24,983 |
| 503860 Electrical Appliance<\$10K | 0 | 0 | 0 | 1,744 |
| 503870 Plumbing Appliance<\$10K | 0 | 0 | 0 | 48 |
| 503971 Plants and Landscaping | 0 | 0 | 0 | 301 |
| 505103 NSF Checks | 0 | 0 | 0 | 264 |
| 505174 Interest Expense MIP | 0 | 0 | 0 | 0 |
| 505221 Boiler Inspection | 0 | 0 | 0 | 55 |
| 505254 Drug Test Fee | 0 | 0 | 0 | 8,196 |
| 505269 Other License & Fees | 0 | 0 | 0 | 510 |
| 505279 Notary | 0 | 0 | 0 | 90 |
| 505282 Professional Privilege Tax | 0 | 0 | 0 | 1,200 |
| 505331 Employee Award/Gift | 0 | 0 | 0 | 4,976 |
| *507450 Computer Hardware | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| DIRECT COSTS | 0 | 0 | 0 | (8,852,921) |
| Functional Cost | 578,045 | 443,500 | 204,436 | 0 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 1,734,708 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 578,045 | 443,500 | 204,436 | 1,734,708 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

| | Lentz Health Center | Fulton | Juvenile Justice Center | Admin Support Svcs |
|--|---------------------|---------|-------------------------|--------------------|
| <hr/> | | | | |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 25,266 |
| 2nd Allocation | 0 | 0 | 0 | 25,266 |
| Total For 030 Sheriff's Office - Security Services | | | | |
| Schedule .3 Total | 578,045 | 443,500 | 204,436 | 1,759,974 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,207 | | 1,207 | | 1,207 |
| 014 Information Technology Service | 1,000.00 | 0.480436 | 4,243 | | 4,243 | | 4,243 |
| 023 Circuit Court Clerk | 44,412.16 | 21.337213 | 188,423 | | 188,423 | | 188,423 |
| 024 Criminal Court Clerk | 858.00 | 0.412214 | 3,640 | | 3,640 | | 3,640 |
| 027 General Sessions Court | 65,966.59 | 31.692743 | 279,869 | | 279,869 | | 279,869 |
| 028 State Trial Courts | 66,855.13 | 32.119630 | 283,639 | | 283,639 | | 283,639 |
| 030 Sheriff's Office | 27,354.61 | 13.142147 | 116,054 | | 116,054 | | 116,054 |
| 031 Police | 1,413.17 | 0.678938 | 5,996 | | 5,996 | | 5,996 |
| Schedule .4 Total for AA Birch Building | 208,144.15 | 100.000000 | 883,071 | | 883,071 | 0 | 883,071 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 41,587 | | 41,587 | | 41,587 |
| 003 Metropolitan Clerk | 5,788.49 | 2.939205 | 13,065 | | 13,065 | | 13,065 |
| 004 Mayor's Office - Administration | 20,971.55 | 10.648664 | 47,335 | | 47,335 | | 47,335 |
| 006 Law | 4,771.04 | 2.422577 | 10,769 | | 10,769 | | 10,769 |
| 014 Information Technology Service | 5,105.00 | 2.592151 | 11,523 | | 11,523 | | 11,523 |
| 015 Finance - Administration | 3,938.66 | 1.999922 | 8,890 | | 8,890 | | 8,890 |
| 023 Circuit Court Clerk | 66,262.57 | 33.645956 | 149,563 | | 149,563 | | 149,563 |
| 025 Clerk and Master - Chancery | 32,645.98 | 16.576556 | 73,686 | | 73,686 | | 73,686 |
| 027 General Sessions Court | 7,138.44 | 3.624665 | 16,112 | | 16,112 | | 16,112 |
| 030 Sheriff's Office | 10,812.00 | 5.489978 | 24,404 | | 24,404 | | 24,404 |
| All Other | 21,082.00 | 10.704747 | 47,585 | | 47,585 | | 47,585 |
| Schedule .4 Total for Historical Courthouse | 196,940.67 | 100.000000 | 444,519 | | 444,519 | 0 | 444,519 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 4,467 | | 4,467 | | 4,467 |
| 027 General Sessions Court | 30,539.45 | 81.695231 | 105,212 | | 105,212 | | 105,212 |
| 047 Criminal Justice Planning | 4,874.99 | 13.040950 | 16,795 | | 16,795 | | 16,795 |
| All Other | 671.25 | 1.795642 | 2,313 | | 2,313 | | 2,313 |
| Schedule .4 Total for Ben West Building | 37,382.17 | 100.000000 | 128,787 | | 128,787 | 0 | 128,787 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 672.00 | 0.172573 | 545 | | 545 | | 545 |
| 019 District Attorney | 321.03 | 0.082442 | 261 | | 261 | | 261 |
| 021 Public Defender | 271.46 | 0.069712 | 220 | | 220 | | 220 |
| 024 Criminal Court Clerk | 578.33 | 0.148518 | 469 | | 469 | | 469 |
| 027 General Sessions Court | 5,153.50 | 1.323444 | 4,182 | | 4,182 | | 4,182 |
| 030 Sheriff's Office | 190,783.17 | 48.994070 | 154,821 | | 154,821 | | 154,821 |
| 031 Police | 166,761.35 | 42.825146 | 135,326 | | 135,326 | | 135,326 |
| 038 Health | 1,297.70 | 0.333256 | 1,053 | | 1,053 | | 1,053 |
| All Other | 23,562.00 | 6.050839 | 19,120 | | 19,120 | | 19,120 |
| Schedule .4 Total for HDII | 389,400.54 | 100.000000 | 315,997 | | 315,997 | 0 | 315,997 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 5.381925 | 12,025 | | 12,025 | | 12,025 |
| 008 Human Resources | 1,977.00 | 1.019945 | 2,279 | | 2,279 | | 2,279 |
| 010 General Services | 2,164.00 | 1.116419 | 2,494 | | 2,494 | | 2,494 |
| 010 General Services - Facilities | 221.00 | 0.114015 | 255 | | 255 | | 255 |
| 010 General Services - Fleet Management | 61,853.00 | 31.910293 | 71,295 | | 71,295 | | 71,295 |
| 014 Information Technology Service | 14,629.00 | 7.547180 | 16,862 | | 16,862 | | 16,862 |
| 027 General Sessions Court | 11,647.00 | 6.008750 | 13,425 | | 13,425 | | 13,425 |
| 030 Sheriff's Office | 2,073.00 | 1.069472 | 2,389 | | 2,389 | | 2,389 |
| 031 Police | 27,229.00 | 14.047587 | 31,386 | | 31,386 | | 31,386 |
| 032 Fire | 13,078.00 | 6.747010 | 15,075 | | 15,075 | | 15,075 |
| 036 Soil and Water Conservation | 792.00 | 0.408597 | 913 | | 913 | | 913 |
| 038 Health | 3,896.00 | 2.009967 | 4,491 | | 4,491 | | 4,491 |
| 042 Public Works | 1,513.00 | 0.780565 | 1,744 | | 1,744 | | 1,744 |
| 048 Internal Audit | 2,677.00 | 1.381079 | 3,086 | | 3,086 | | 3,086 |
| 049 Office of Emergency Management | 17,471.00 | 9.013383 | 20,138 | | 20,138 | | 20,138 |
| 076 Nashville Career Advancement Center | 4,765.00 | 2.458289 | 5,492 | | 5,492 | | 5,492 |
| All Other | 17,417.00 | 8.985524 | 20,076 | | 20,076 | | 20,076 |
| Schedule .4 Total for Metro Southeast | 193,834.00 | 100.000000 | 223,425 | | 223,425 | 0 | 223,425 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 0.279135 | 87 | | 87 | | 87 |
| 003 Metropolitan Clerk - Records Center | 1 | 0.069784 | 22 | | 22 | | 22 |
| 004 Mayor's Office - Administration | 26 | 1.814375 | 565 | | 565 | | 565 |
| 006 Law | 42 | 2.930914 | 912 | | 912 | | 912 |
| 008 Human Resources | 52 | 3.628751 | 1,129 | | 1,129 | | 1,129 |
| 009 Register of Deeds | 30 | 2.093510 | 651 | | 651 | | 651 |
| 014 Information Technology Service | 11 | 0.767620 | 239 | | 239 | | 239 |
| 019 District Attorney | 170 | 11.863224 | 3,692 | | 3,692 | | 3,692 |
| 021 Public Defender | 88 | 6.140963 | 1,911 | | 1,911 | | 1,911 |
| 022 Juvenile Court Clerk | 102 | 7.117934 | 2,215 | | 2,215 | | 2,215 |
| 023 Circuit Court Clerk | 84 | 5.861828 | 1,824 | | 1,824 | | 1,824 |
| 024 Criminal Court Clerk | 83 | 5.792045 | 1,802 | | 1,802 | | 1,802 |
| 025 Clerk and Master - Chancery | 13 | 0.907188 | 282 | | 282 | | 282 |
| 026 Juvenile Court | 101 | 7.048151 | 2,193 | | 2,193 | | 2,193 |
| 027 General Sessions Court | 157 | 10.956036 | 3,409 | | 3,409 | | 3,409 |
| 028 State Trial Courts | 192 | 13.398465 | 4,170 | | 4,170 | | 4,170 |
| 029 Justice Integration Services | 18 | 1.256106 | 391 | | 391 | | 391 |
| 030 Sheriff's Office | 147 | 10.258200 | 3,192 | | 3,192 | | 3,192 |
| 039 Public Library | 69 | 4.815073 | 1,498 | | 1,498 | | 1,498 |
| 048 Internal Audit | 10 | 0.697837 | 217 | | 217 | | 217 |
| 051 Office of Family Safety | 33 | 2.302861 | 717 | | 717 | | 717 |
| Schedule .4 Total for Woodland Street | 1,433 | 100.000000 | 31,118 | | 31,118 | 0 | 31,118 |

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, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - SE Davidson

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 010 General Services - Facilities | 6,360.00 | 1.970363 | 12,548 | | 12,548 | | 12,548 |
| 014 Information Technology Service | 1,272.00 | 0.394073 | 2,510 | | 2,510 | | 2,510 |
| 039 Public Library | 103,599.80 | 32.095794 | 204,392 | | 204,392 | | 204,392 |
| 040 Parks | 64,128.90 | 19.867490 | 126,520 | | 126,520 | | 126,520 |
| All Other | 147,422.40 | 45.672280 | 290,849 | | 290,849 | | 290,849 |
| Schedule .4 Total for SE Davidson | 322,783.10 | 100.000000 | 636,819 | | 636,819 | 0 | 636,819 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 803 | | 803 | | 803 |
| 037 Social Services | 10,284.00 | 32.590467 | 8,291 | | 8,291 | | 8,291 |
| 075 Metro Action Commission | 20,275.00 | 64.252403 | 16,346 | | 16,346 | | 16,346 |
| Schedule .4 Total for Clifford Allen Bldg | 31,555.24 | 100.000000 | 25,440 | | 25,440 | 0 | 25,440 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 8,806 | | 8,806 | | 8,806 |
| 014 Information Technology Service | 4,916.00 | 4.500731 | 26,016 | | 26,016 | | 26,016 |
| 038 Health | 102,646.70 | 93.975832 | 543,223 | | 543,223 | | 543,223 |
| Schedule .4 Total for Lentz Health Center | 109,226.70 | 100.000000 | 578,045 | | 578,045 | 0 | 578,045 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,112 | | 1,112 | | 1,112 |
| 007 Planning Commission | 13,652.00 | 6.223474 | 27,601 | | 27,601 | | 27,601 |
| 010 General Services - Administration | 3,002.00 | 1.368508 | 6,069 | | 6,069 | | 6,069 |
| 010 General Services - Facilities | 16,286.00 | 7.424224 | 32,926 | | 32,926 | | 32,926 |
| 010 General Services - Mail Services | 404.00 | 0.184170 | 817 | | 817 | | 817 |
| 011 Historical Commission | 164.00 | 0.074762 | 332 | | 332 | | 332 |
| 014 Information Technology Service | 83,286.00 | 37.967206 | 168,382 | | 168,382 | | 168,382 |
| 015 Finance - Accountability | 682.00 | 0.310900 | 1,379 | | 1,379 | | 1,379 |
| 015 Finance - Administration | 682.00 | 0.310900 | 1,379 | | 1,379 | | 1,379 |
| 015 Finance - Grants & Cost Planning | 550.00 | 0.250726 | 1,112 | | 1,112 | | 1,112 |
| 015 Finance - Office of Mgmt & Budget | 7,477.00 | 3.408506 | 15,117 | | 15,117 | | 15,117 |
| 015 Finance - Operations | 7,664.00 | 3.493752 | 15,495 | | 15,495 | | 15,495 |
| 015 Finance - Payroll | 1,457.00 | 0.664196 | 2,946 | | 2,946 | | 2,946 |
| 015 Finance - Property Administration | 309.00 | 0.140862 | 625 | | 625 | | 625 |
| 015 Finance - Purchasing | 4,917.00 | 2.241490 | 9,941 | | 9,941 | | 9,941 |
| 015 Finance - Treasury | 1,449.00 | 0.660549 | 2,930 | | 2,930 | | 2,930 |
| 016 Assessor of Property | 18,007.00 | 8.208768 | 36,406 | | 36,406 | | 36,406 |
| 017 Trustee | 5,310.00 | 2.420645 | 10,736 | | 10,736 | | 10,736 |
| 018 County Clerk | 15,117.00 | 6.891317 | 30,563 | | 30,563 | | 30,563 |
| 032 Fire | 1,797.00 | 0.819190 | 3,633 | | 3,633 | | 3,633 |
| 033 Codes Administration | 16,940.00 | 7.722360 | 34,249 | | 34,249 | | 34,249 |
| 034 Beer Board | 994.00 | 0.453130 | 2,010 | | 2,010 | | 2,010 |
| 041 Arts Commission | 3,351.00 | 1.527605 | 6,775 | | 6,775 | | 6,775 |
| 042 Public Works | 239.00 | 0.108952 | 483 | | 483 | | 483 |
| 064 Sports Authority | 465.00 | 0.211977 | 940 | | 940 | | 940 |
| 065 Water and Sewer | 9,510.00 | 4.335280 | 19,227 | | 19,227 | | 19,227 |
| All Other | 5,102.00 | 2.325825 | 10,315 | | 10,315 | | 10,315 |
| Schedule .4 Total for Fulton | 219,363.00 | 100.000000 | 443,500 | | 443,500 | 0 | 443,500 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 636 | | 636 | | 636 |
| 019 District Attorney | 3,587.60 | 2.845985 | 5,818 | | 5,818 | | 5,818 |
| 021 Public Defender | 2,734.05 | 2.168878 | 4,434 | | 4,434 | | 4,434 |
| 022 Juvenile Court Clerk | 9,290.40 | 7.369924 | 15,067 | | 15,067 | | 15,067 |
| 026 Juvenile Court | 110,054.24 | 87.304246 | 178,481 | | 178,481 | | 178,481 |
| Schedule .4 Total for Juvenile Justice Center | 126,058.29 | 100.000000 | 204,436 | | 204,436 | 0 | 204,436 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 1,734,708 | | 1,734,708 | 25,266 | 1,759,974 |
| Schedule .4 Total for Admin Support Svcs | 100 | 100.000000 | 1,734,708 | | 1,734,708 | 25,266 | 1,759,974 |

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, 2018
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 | 41,587 | 0 | 41,587 | 0 | 0 |
| 003 Metropolitan Clerk | 13,152 | 0 | 13,065 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 22 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 47,900 | 0 | 47,335 | 0 | 0 |
| 005 Election Commission | 13,137 | 0 | 0 | 0 | 0 |
| 006 Law | 11,681 | 0 | 10,769 | 0 | 0 |
| 007 Planning Commission | 27,601 | 0 | 0 | 0 | 0 |
| 008 Human Resources | 3,408 | 0 | 0 | 0 | 0 |
| 009 Register of Deeds | 651 | 0 | 0 | 0 | 0 |
| 010 General Services | 2,494 | 0 | 0 | 0 | 0 |
| 010 General Services - Administration | 6,069 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 54,535 | 0 | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 71,295 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 2,024 | 1,207 | 0 | 0 | 0 |
| 011 Historical Commission | 332 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 231,759 | 4,243 | 11,523 | 0 | 545 |
| 015 Finance - Accountability | 1,379 | 0 | 0 | 0 | 0 |
| 015 Finance - Administration | 10,269 | 0 | 8,890 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 1,112 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 15,117 | 0 | 0 | 0 | 0 |
| 015 Finance - Operations | 15,495 | 0 | 0 | 0 | 0 |
| 015 Finance - Payroll | 2,946 | 0 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 625 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 9,941 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 2,930 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 36,406 | 0 | 0 | 0 | 0 |
| 017 Trustee | 10,736 | 0 | 0 | 0 | 0 |
| 018 County Clerk | 30,563 | 0 | 0 | 0 | 0 |
| 019 District Attorney | 9,771 | 0 | 0 | 0 | 261 |
| 021 Public Defender | 11,032 | 0 | 0 | 4,467 | 220 |
| 022 Juvenile Court Clerk | 17,282 | 0 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 339,810 | 188,423 | 149,563 | 0 | 0 |
| 024 Criminal Court Clerk | 5,911 | 3,640 | 0 | 0 | 469 |
| 025 Clerk and Master - Chancery | 73,968 | 0 | 73,686 | 0 | 0 |
| 026 Juvenile Court | 180,674 | 0 | 0 | 0 | 0 |
| 027 General Sessions Court | 422,209 | 279,869 | 16,112 | 105,212 | 4,182 |
| 028 State Trial Courts | 287,809 | 283,639 | 0 | 0 | 0 |
| 029 Justice Integration Services | 391 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office | 2,060,834 | 116,054 | 24,404 | 0 | 154,821 |
| 031 Police | 172,708 | 5,996 | 0 | 0 | 135,326 |
| 032 Fire | 18,708 | 0 | 0 | 0 | 0 |
| 033 Codes Administration | 34,249 | 0 | 0 | 0 | 0 |
| 034 Beer Board | 2,010 | 0 | 0 | 0 | 0 |
| 036 Soil and Water Conservation | 913 | 0 | 0 | 0 | 0 |
| 037 Social Services | 8,291 | 0 | 0 | 0 | 0 |
| 038 Health | 548,767 | 0 | 0 | 0 | 1,053 |
| 039 Public Library | 205,890 | 0 | 0 | 0 | 0 |
| 040 Parks | 126,520 | 0 | 0 | 0 | 0 |
| 041 Arts Commission | 6,775 | 0 | 0 | 0 | 0 |
| 042 Public Works | 2,227 | 0 | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 16,795 | 0 | 0 | 16,795 | 0 |
| 048 Internal Audit | 3,303 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 20,138 | 0 | 0 | 0 | 0 |
| 051 Office of Family Safety | 717 | 0 | 0 | 0 | 0 |
| 064 Sports Authority | 940 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer | 19,227 | 0 | 0 | 0 | 0 |
| 075 Metro Action Commission | 16,346 | 0 | 0 | 0 | 0 |
| 076 Nashville Career Advancement Center | 5,492 | 0 | 0 | 0 | 0 |
| All Other | 390,258 | 0 | 47,585 | 2,313 | 19,120 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 5,675,131 | 883,071 | 444,519 | 128,787 | 315,997 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg | Lentz Health Center |
|---|-----------------|-----------------|-------------|---------------------|---------------------|
| 002 Metropolitan Council | 0 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 87 | 0 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 0 | 22 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 565 | 0 | 0 | 0 |
| 005 Election Commission | 12,025 | 0 | 0 | 0 | 0 |
| 006 Law | 0 | 912 | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 | 0 | 0 |
| 008 Human Resources | 2,279 | 1,129 | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 651 | 0 | 0 | 0 |
| 010 General Services | 2,494 | 0 | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 255 | 0 | 12,548 | 0 | 8,806 |
| 010 General Services - Fleet Management | 71,295 | 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 | 16,862 | 239 | 2,510 | 803 | 26,016 |
| 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 | 3,692 | 0 | 0 | 0 |
| 021 Public Defender | 0 | 1,911 | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 0 | 2,215 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 0 | 1,824 | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 1,802 | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 282 | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 2,193 | 0 | 0 | 0 |
| 027 General Sessions Court | 13,425 | 3,409 | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 4,170 | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 391 | 0 | 0 | 0 |
| 030 Sheriff's Office | 2,389 | 3,192 | 0 | 0 | 0 |
| 031 Police | 31,386 | 0 | 0 | 0 | 0 |
| 032 Fire | 15,075 | 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 | 913 | 0 | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 | 8,291 | 0 |
| 038 Health | 4,491 | 0 | 0 | 0 | 543,223 |
| 039 Public Library | 0 | 1,498 | 204,392 | 0 | 0 |
| 040 Parks | 0 | 0 | 126,520 | 0 | 0 |
| 041 Arts Commission | 0 | 0 | 0 | 0 | 0 |
| 042 Public Works | 1,744 | 0 | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 3,086 | 217 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg | Lentz Health Center |
|---|-----------------|-----------------|----------------|---------------------|---------------------|
| 049 Office of Emergency Management | 20,138 | 0 | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 717 | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer | 0 | 0 | 0 | 0 | 0 |
| 075 Metro Action Commission | 0 | 0 | 0 | 16,346 | 0 |
| 076 Nashville Career Advancement Center | 5,492 | 0 | 0 | 0 | 0 |
| All Other | 20,076 | 0 | 290,849 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 223,425 | 31,118 | 636,819 | 25,440 | 578,045 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Fulton | Juvenile Justice Center | Admin Support Svcs |
|---|---------|----------------------------|--------------------|
| 002 Metropolitan Council | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 0 |
| 005 Election Commission | 1,112 | 0 | 0 |
| 006 Law | 0 | 0 | 0 |
| 007 Planning Commission | 27,601 | 0 | 0 |
| 008 Human Resources | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 |
| 010 General Services | 0 | 0 | 0 |
| 010 General Services - Administration | 6,069 | 0 | 0 |
| 010 General Services - Facilities | 32,926 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 0 |
| 010 General Services - Mail Services | 817 | 0 | 0 |
| 011 Historical Commission | 332 | 0 | 0 |
| 014 Information Technology Service | 168,382 | 636 | 0 |
| 015 Finance - Accountability | 1,379 | 0 | 0 |
| 015 Finance - Administration | 1,379 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 1,112 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 15,117 | 0 | 0 |
| 015 Finance - Operations | 15,495 | 0 | 0 |
| 015 Finance - Payroll | 2,946 | 0 | 0 |
| 015 Finance - Property Administration | 625 | 0 | 0 |
| 015 Finance - Purchasing | 9,941 | 0 | 0 |
| 015 Finance - Treasury | 2,930 | 0 | 0 |
| 016 Assessor of Property | 36,406 | 0 | 0 |
| 017 Trustee | 10,736 | 0 | 0 |
| 018 County Clerk | 30,563 | 0 | 0 |
| 019 District Attorney | 0 | 5,818 | 0 |
| 021 Public Defender | 0 | 4,434 | 0 |
| 022 Juvenile Court Clerk | 0 | 15,067 | 0 |
| 023 Circuit Court Clerk | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 178,481 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 1,759,974 |
| 031 Police | 0 | 0 | 0 |
| 032 Fire | 3,633 | 0 | 0 |
| 033 Codes Administration | 34,249 | 0 | 0 |
| 034 Beer Board | 2,010 | 0 | 0 |
| 036 Soil and Water Conservation | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 |
| 039 Public Library | 0 | 0 | 0 |
| 040 Parks | 0 | 0 | 0 |
| 041 Arts Commission | 6,775 | 0 | 0 |
| 042 Public Works | 483 | 0 | 0 |
| 047 Criminal Justice Planning | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Fulton | Juvenile Justice Center | Admin Support Svcs |
|--|----------------|----------------------------|--------------------|
| 049 Office of Emergency Management | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 0 | 0 |
| 064 Sports Authority | 940 | 0 | 0 |
| 065 Water and Sewer | 19,227 | 0 | 0 |
| 075 Metro Action Commission | 0 | 0 | 0 |
| 076 Nashville Career Advancement Center | 0 | 0 | 0 |
| All Other | 10,315 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 443,500 | 204,436 | 1,759,974 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 635,252 | | | 635,252 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 262 | | 262 | |
| 015 Finance - Accountability | 1 | | 1 | |
| 015 Finance - Grants & Cost Planning | 55 | 3 | 58 | |
| 015 Finance - Office of Mgmt & Budget | 533 | 7 | 540 | |
| 015 Finance - Operations | 870 | 10 | 880 | |
| 015 Finance - Payroll | 179 | 0 | 179 | |
| 015 Finance - Property Administration | 126 | 3 | 129 | |
| 015 Finance - Treasury | 35 | | 35 | |
| 048 Internal Audit | | 276 | 276 | |
| Total Allocated Additions: | 2,061 | 299 | 2,360 | 2,360 |
| Total To Be Allocated: | 637,313 | 299 | | 637,612 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 038 Health - Employee Health & Wellness

| | Total | G&A | Employee Health & Wellness | Employee Benefit Board |
|--|---------|-----|----------------------------|------------------------|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 398,201 | 0 | 357,664 | 40,537 |
| 501102 Leave Pay | 26,666 | 0 | 23,951 | 2,715 |
| 501103 Holiday Pay | 20,541 | 0 | 18,450 | 2,091 |
| 501104 Overtime Pay | 732 | 0 | 657 | 75 |
| 501109 Longevity | 1,513 | 0 | 1,359 | 154 |
| 501134 Paid Family Leave | 2,301 | 0 | 2,067 | 234 |
| 501172 Employer OASDI | 26,846 | 0 | 24,113 | 2,733 |
| 501173 Employer SSN Medical | 6,278 | 0 | 5,639 | 639 |
| 501174 Employer Group Health | 44,630 | 0 | 40,087 | 4,543 |
| 501175 Employer Dental Group | 1,985 | 0 | 1,783 | 202 |
| 501176 Employer Group Life | 992 | 0 | 891 | 101 |
| 501177 Employer Pension | 37,451 | 0 | 33,638 | 3,813 |
| 501181 FSA Pre-Tax Savings | 42 | 0 | 38 | 4 |
| 501182 Cafe Plan Pre-Tax Savings | 1,255 | 0 | 1,127 | 128 |
| 502331 Temporary Service | 52,498 | 0 | 47,154 | 5,344 |
| 502453 Employee Local Travel/Park | 68 | 0 | 61 | 7 |
| 502883 Registration | 2,640 | 0 | 2,371 | 269 |
| 502920 Other Rpr & Maint Svc | 475 | 0 | 427 | 48 |
| 503100 Offc & Admin Supply | 3,421 | 0 | 3,073 | 348 |
| 503130 Computer Hardware <\$10K | 350 | 0 | 314 | 36 |
| 503200 HHold & Jnitr Supply | 147 | 0 | 132 | 15 |
| 503400 Medical Supply | (915) | 0 | (822) | (93) |
| 503850 Small Equipment Supply | 51 | 0 | 46 | 5 |
| 505208 Insurance-Liability/PropDmg | 7,084 | 0 | 6,363 | 721 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 635,252 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 635,252 | 0 | 570,583 | 64,669 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 2,061 | 0 | 2,061 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 637,313 | 0 | 572,644 | 64,669 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 299 | 0 | 299 | 0 |
| 2nd Allocation | 299 | 0 | 299 | 0 |
| Total For 038 Health - Employee Health & Wellness | | | | |
| Schedule .3 Total | 637,612 | 0 | 572,943 | 64,669 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 002 Metropolitan Council | 1 | 0.004006 | 23 | | 23 | | 23 |
| 005 Election Commission | 4 | 0.016022 | 91 | | 91 | | 91 |
| 010 General Services - Administration | 147 | 0.588824 | 3,371 | | 3,371 | | 3,371 |
| 015 Finance - Administration | 1 | 0.004006 | 23 | | 23 | | 23 |
| 026 Juvenile Court | 195 | 0.781094 | 4,471 | | 4,471 | 2 | 4,473 |
| 030 Sheriff's Office | 1,275 | 5.107150 | 29,242 | | 29,242 | 14 | 29,256 |
| 031 Police | 13,458 | 53.907470 | 308,721 | | 308,721 | 169 | 308,890 |
| 032 Fire | 6,488 | 25.988384 | 148,820 | | 148,820 | 79 | 148,899 |
| 033 Codes Administration | 2 | 0.008011 | 46 | | 46 | | 46 |
| 038 Health | 1,697 | 6.797517 | 38,921 | | 38,921 | 18 | 38,939 |
| 039 Public Library | 60 | 0.240336 | 1,375 | | 1,375 | 1 | 1,376 |
| 040 Parks | 693 | 2.775886 | 15,896 | | 15,896 | 7 | 15,903 |
| 042 Public Works | 184 | 0.737032 | 4,219 | | 4,219 | 2 | 4,221 |
| 065 Water and Sewer | 209 | 0.837172 | 4,791 | | 4,791 | 2 | 4,793 |
| 071 Convention Center Authority | 10 | 0.040056 | 229 | | 229 | | 229 |
| 075 Metro Action Commission | 498 | 1.994793 | 11,420 | | 11,420 | 5 | 11,425 |
| 077 Metro Development & Housing Authorit | 36 | 0.144202 | 825 | | 825 | | 825 |
| 080 Metro Nashville Public Schools (MNPS | 7 | 0.028039 | 160 | | 160 | | 160 |
| Schedule .4 Total for Employee Health & Wellness | 24,965 | 100.000000 | 572,644 | | 572,644 | 299 | 572,943 |

Allocation Basis: Number of Examinations and Procedures by Benefiting Department
Allocation Source: FY 2018 Activity Report - Health

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 64,669 | | 64,669 | | 64,669 |
| Schedule .4 Total for Employee Benefit Board | 100 | 100.000000 | 64,669 | | 64,669 | 0 | 64,669 |

Allocation Basis: Direct Allocation to 001 Employee Benefit Board
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness**

| Receiving Department | Total | Employee Health & Wellness | Employee Benefit Board |
|--|----------------|----------------------------|------------------------|
| 001 Administrative - Employee Benefits | 64,669 | 0 | 64,669 |
| 002 Metropolitan Council | 23 | 23 | 0 |
| 005 Election Commission | 91 | 91 | 0 |
| 010 General Services - Administration | 3,371 | 3,371 | 0 |
| 015 Finance - Administration | 23 | 23 | 0 |
| 026 Juvenile Court | 4,473 | 4,473 | 0 |
| 030 Sheriff's Office | 29,256 | 29,256 | 0 |
| 031 Police | 308,890 | 308,890 | 0 |
| 032 Fire | 148,899 | 148,899 | 0 |
| 033 Codes Administration | 46 | 46 | 0 |
| 038 Health | 38,939 | 38,939 | 0 |
| 039 Public Library | 1,376 | 1,376 | 0 |
| 040 Parks | 15,903 | 15,903 | 0 |
| 042 Public Works | 4,221 | 4,221 | 0 |
| 065 Water and Sewer | 4,793 | 4,793 | 0 |
| 071 Convention Center Authority | 229 | 229 | 0 |
| 075 Metro Action Commission | 11,425 | 11,425 | 0 |
| 077 Metro Development & Housing Authorit | 825 | 825 | 0 |
| 080 Metro Nashville Public Schools (MNPS) | 160 | 160 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 637,612 | 572,943 | 64,669 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 total modified expenditures (in 000's) recorded for each department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,281,334 | | | 1,281,334 |
| Inbound Costs: | | | | |
| Depreciation | 5,585 | | 5,585 | |
| 001 Administrative - Employee Benefits | 15,617 | 23 | 15,640 | |
| 001 Administrative - Facility Rental | 8,850 | 11 | 8,861 | |
| 001 Administrative - Insurance | 3,809 | 194 | 4,003 | |
| 001 Administrative - Post Audits | 460 | | 460 | |
| 003 Metropolitan Clerk - Records Center | 113 | | 113 | |
| 006 Law | 2,454 | 1,479 | 3,933 | |
| 008 Human Resources | 5,937 | 537 | 6,474 | |
| 010 General Services - Facilities | 14,793 | 258 | 15,051 | |
| 010 General Services - Mail Services | 425 | 8 | 433 | |
| 014 Information Technology Service | 2,057 | -3,526 | -1,469 | |
| 015 Finance - Accountability | 5 | 1 | 6 | |
| 015 Finance - Business Assistance | 3,005 | 60 | 3,065 | |
| 015 Finance - Grants & Cost Planning | 114 | 5 | 119 | |
| 015 Finance - Office of Mgmt & Budget | 1,154 | 16 | 1,170 | |
| 015 Finance - Operations | 1,315 | 14 | 1,329 | |
| 015 Finance - Payroll | 281 | 2 | 283 | |
| 015 Finance - Property Administration | 258 | 7 | 265 | |
| 015 Finance - Treasury | 67 | | 67 | |
| 030 Sheriff's Office - Security Services | 3,303 | | 3,303 | |
| 048 Internal Audit | | 562 | 562 | |
| Total Allocated Additions: | 69,602 | -349 | 69,253 | 69,253 |
| Total To Be Allocated: | 1,350,936 | -349 | | 1,350,587 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

| | Total | G&A | Internal Audit |
|--------------------------------------|-----------|----------|----------------|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 684,654 | 0 | 684,654 |
| 501102 Leave Pay | 67,461 | 0 | 67,461 |
| 501103 Holiday Pay | 33,393 | 0 | 33,393 |
| 501109 Longevity | 1,705 | 0 | 1,705 |
| 501134 Paid Family Leave | 3,779 | 0 | 3,779 |
| 501172 Employer OASDI | 45,352 | 0 | 45,352 |
| 501173 Employer SSN Medical | 10,885 | 0 | 10,885 |
| 501174 Employer Group Health | 110,226 | 0 | 110,226 |
| 501175 Employer Dental Group | 3,217 | 0 | 3,217 |
| 501176 Employer Group Life | 1,704 | 0 | 1,704 |
| 501177 Employer Pension | 96,694 | 0 | 96,694 |
| 501181 FSA Pre-Tax Savings | 121 | 0 | 121 |
| 501182 Cafe Plan Pre-Tax Savings | 3,097 | 0 | 3,097 |
| 502105 Cable Television | 497 | 0 | 497 |
| 502229 Mngt Cnsltnt Srvc | 6,588 | 0 | 6,588 |
| 502231 Auditing Service | 46,840 | 0 | 46,840 |
| 502451 Employee Out-of-town Travel | 2,660 | 0 | 2,660 |
| 502452 Employee Air Travel | 1,690 | 0 | 1,690 |
| 502453 Employee Local Travel/Park | 867 | 0 | 867 |
| 502502 Allowance-Cell/Mobile Devices | 1,785 | 0 | 1,785 |
| 502520 Postage & Delivery Srvc | 13 | 0 | 13 |
| 502701 Printing/Binding | 439 | 0 | 439 |
| 502883 Registration | 11,651 | 0 | 11,651 |
| 502884 Membership Dues | 6,586 | 0 | 6,586 |
| 502951 Info Systems Charge | 54,000 | 0 | 54,000 |
| 502957 Telecmmnct'n Charge | 3,863 | 0 | 3,863 |
| 502983 Surplus Property | 400 | 0 | 400 |
| 503100 Offc & Admin Supply | 867 | 0 | 867 |
| 503120 Computer Software | 8,500 | 0 | 8,500 |
| 503130 Computer Hardware <\$10K | 9,964 | 0 | 9,964 |
| 503210 Food & Ice | 180 | 0 | 180 |
| 503330 Books/Magazines/Periodicals | 2,832 | 0 | 2,832 |
| 505231 Rent Building & Land | 54,963 | 0 | 54,963 |
| 505233 Rent Equipment | 1,137 | 0 | 1,137 |
| 505252 Software License | 324 | 0 | 324 |
| 505282 Professional Privilege Tax | 2,400 | 0 | 2,400 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,281,334 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,281,334 | 0 | 1,281,334 |
| Allocation Step 1 | | | |
| Inbound - All Others | 69,602 | 69,602 | 0 |
| Reallocate Admin Costs | | (69,602) | 69,602 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,350,936 | 0 | 1,350,936 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

| | Total | G&A | Internal Audit |
|------------------------------|-----------|-------|----------------|
| <hr/> | | | |
| Allocation Step 2 | | | |
| Inbound - All Others | (349) | (349) | 0 |
| Reallocate Admin Costs | | 349 | (349) |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | (349) | 0 | (349) |
| | | | |
| Total For 048 Internal Audit | | | |
| Schedule .3 Total | 1,350,587 | 0 | 1,350,587 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 | 628 | 0.020482 | 273 | | 273 | | 273 |
| 001 Administrative - Employee Benefits | 58,364 | 1.903538 | 25,711 | | 25,711 | | 25,711 |
| 001 Administrative - Facility Rental | 1,226 | 0.039986 | 538 | | 538 | | 538 |
| 001 Administrative - Insurance | 4,508 | 0.147028 | 1,980 | | 1,980 | | 1,980 |
| 001 Administrative - Post Audits | 835 | 0.027233 | 367 | | 367 | | 367 |
| 002 Metropolitan Council | 2,241 | 0.073090 | 985 | | 985 | (3) | 982 |
| 003 Metropolitan Clerk | 564 | 0.018395 | 247 | | 247 | (1) | 246 |
| 003 Metropolitan Clerk - Records Center | 177 | 0.005773 | 77 | | 77 | | 77 |
| 004 Mayor's Office | 4,057 | 0.132319 | 1,783 | | 1,783 | (2) | 1,781 |
| 004 Mayor's Office - Administration | 3,888 | 0.126807 | 1,710 | | 1,710 | (2) | 1,708 |
| 005 Election Commission | 2,673 | 0.087180 | 1,175 | | 1,175 | (1) | 1,174 |
| 006 Law | 13,189 | 0.430158 | 5,805 | | 5,805 | | 5,805 |
| 007 Planning Commission | 6,689 | 0.218161 | 2,939 | | 2,939 | (6) | 2,933 |
| 008 Human Resources | 279,937 | 9.130127 | 123,335 | | 123,335 | | 123,335 |
| 009 Register of Deeds | 3,010 | 0.098171 | 1,321 | | 1,321 | (1) | 1,320 |
| 010 General Services | 643 | 0.020971 | 280 | | 280 | (1) | 279 |
| 010 General Services - Administration | 1,027 | 0.033496 | 450 | | 450 | | 450 |
| 010 General Services - Facilities | 22,421 | 0.731259 | 9,869 | | 9,869 | | 9,869 |
| 010 General Services - Fleet Management | 34,332 | 1.119736 | 15,120 | | 15,120 | | 15,120 |
| 010 General Services - Mail Services | 869 | 0.028342 | 382 | | 382 | | 382 |
| 011 Historical Commission | 1,106 | 0.036072 | 485 | | 485 | (1) | 484 |
| 014 Information Technology Service | 31,281 | 1.020228 | 13,779 | | 13,779 | | 13,779 |
| 015 Finance - Accountability | 456 | 0.014872 | 199 | | 199 | | 199 |
| 015 Finance - Administration | 1,743 | 0.056848 | 764 | | 764 | | 764 |
| 015 Finance - Business Assistance | 838 | 0.027331 | 368 | | 368 | | 368 |
| 015 Finance - Grants & Cost Planning | 326 | 0.010632 | 143 | | 143 | | 143 |
| 015 Finance - Office of Mgmt & Budget | 1,687 | 0.055021 | 741 | | 741 | | 741 |
| 015 Finance - Operations | 2,114 | 0.068948 | 930 | | 930 | | 930 |
| 015 Finance - Payroll | 547 | 0.017840 | 240 | | 240 | | 240 |
| 015 Finance - Property Administration | 472 | 0.015394 | 206 | | 206 | | 206 |
| 015 Finance - Purchasing | 1,130 | 0.036855 | 495 | | 495 | | 495 |
| 015 Finance - Treasury | 1,230 | 0.040116 | 540 | | 540 | | 540 |
| 016 Assessor of Property | 7,031 | 0.229316 | 3,090 | | 3,090 | (3) | 3,087 |
| 017 Trustee | 2,213 | 0.072177 | 973 | | 973 | (3) | 970 |
| 018 County Clerk | 4,239 | 0.138255 | 1,865 | | 1,865 | (3) | 1,862 |
| 019 District Attorney | 8,545 | 0.278695 | 3,761 | | 3,761 | (6) | 3,755 |
| 021 Public Defender | 8,171 | 0.266497 | 3,599 | | 3,599 | (4) | 3,595 |
| 022 Juvenile Court Clerk | 1,774 | 0.057859 | 777 | | 777 | (2) | 775 |
| 023 Circuit Court Clerk | 9,651 | 0.314767 | 4,248 | | 4,248 | (6) | 4,242 |
| 024 Criminal Court Clerk | 6,116 | 0.199473 | 2,691 | | 2,691 | (5) | 2,686 |
| 025 Clerk and Master - Chancery | 1,409 | 0.045954 | 620 | | 620 | (1) | 619 |
| 026 Juvenile Court | 14,003 | 0.456707 | 6,168 | | 6,168 | (8) | 6,160 |
| 027 General Sessions Court | 12,051 | 0.393043 | 5,308 | | 5,308 | (7) | 5,301 |
| 028 State Trial Courts | 12,303 | 0.401262 | 5,417 | | 5,417 | (7) | 5,410 |
| 029 Justice Integration Services | 2,604 | 0.084929 | 1,144 | | 1,144 | (1) | 1,143 |
| 030 Sheriff's Office | 76,613 | 2.498728 | 33,747 | | 33,747 | (21) | 33,726 |
| 030 Sheriff's Office - Security Services | 12,768 | 0.416427 | 5,622 | | 5,622 | | 5,622 |
| 031 Police | 200,326 | 6.533619 | 88,262 | | 88,262 | (34) | 88,228 |
| 032 Fire | 133,659 | 4.359280 | 58,885 | | 58,885 | (26) | 58,859 |
| 033 Codes Administration | 9,853 | 0.321355 | 4,337 | | 4,337 | (7) | 4,330 |
| 034 Beer Board | 432 | 0.014090 | 189 | | 189 | (1) | 188 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 035 Agricultural Extension | 312 | 0.010176 | 136 | | 136 | | 136 |
| 036 Soil and Water Conservation | 95 | 0.003098 | 40 | | 40 | | 40 |
| 037 Social Services | 8,071 | 0.263235 | 3,553 | | 3,553 | (4) | 3,549 |
| 038 Health | 45,478 | 1.483262 | 20,034 | | 20,034 | (13) | 20,021 |
| 038 Health - Employee Health & Wellness | 635 | 0.020710 | 276 | | 276 | | 276 |
| 039 Public Library | 34,976 | 1.140740 | 15,407 | | 15,407 | (13) | 15,394 |
| 040 Parks | 40,677 | 1.326678 | 17,918 | | 17,918 | (11) | 17,907 |
| 041 Arts Commission | 3,838 | 0.125176 | 1,688 | | 1,688 | (2) | 1,686 |
| 042 Public Works | 72,403 | 2.361419 | 31,898 | | 31,898 | (17) | 31,881 |
| 044 Human Relations Commission | 497 | 0.016210 | 217 | | 217 | (1) | 216 |
| 047 Criminal Justice Planning | 524 | 0.017090 | 229 | | 229 | (1) | 228 |
| 048 Internal Audit | 1,281 | 0.041780 | 562 | | 562 | | 562 |
| 049 Office of Emergency Management | 1,571 | 0.051238 | 690 | | 690 | (2) | 688 |
| 051 Office of Family Safety | 1,997 | 0.065132 | 879 | | 879 | (2) | 877 |
| 060 Farmer's Market | 2,108 | 0.068752 | 928 | | 928 | (2) | 926 |
| 061 Municipal Auditorium | 2,375 | 0.077460 | 1,045 | | 1,045 | (2) | 1,043 |
| 062 State Fair Board | 3,720 | 0.121328 | 1,637 | | 1,637 | (2) | 1,635 |
| 064 Sports Authority | 29,227 | 0.953237 | 12,871 | | 12,871 | (13) | 12,858 |
| 065 Water and Sewer | 166,301 | 5.423896 | 73,267 | | 73,267 | (32) | 73,235 |
| 068 District Energy System (DES) | 17,911 | 0.584166 | 7,888 | | 7,888 | (10) | 7,878 |
| 070 Community Education Commission | 479 | 0.015623 | 209 | | 209 | (1) | 208 |
| 071 Convention Center Authority | 100,126 | 3.265603 | 44,107 | | 44,107 | (20) | 44,087 |
| 075 Metro Action Commission | 24,467 | 0.797990 | 10,775 | | 10,775 | (12) | 10,763 |
| 076 Nashville Career Advancement Center | 6,351 | 0.207137 | 2,792 | | 2,792 | (5) | 2,787 |
| 077 Metro Development & Housing Authority | 406 | 0.013242 | 178 | | 178 | (1) | 177 |
| 078 Metropolitan Transit Authority (MTA) | 287 | 0.009360 | 125 | | 125 | | 125 |
| 080 Metro Nashville Public Schools (MNPS) | 1,227,943 | 40.049284 | 541,319 | | 541,319 | 42 | 541,361 |
| 083 Industrial Development Board | 4,108 | 0.133982 | 1,805 | | 1,805 | (3) | 1,802 |
| 091 Emergency Communication Center | 14,645 | 0.477646 | 6,451 | | 6,451 | (9) | 6,442 |
| 901 Bordeaux Longterm Care | 3,500 | 0.114152 | 1,538 | | 1,538 | (2) | 1,536 |
| 902 Flood | 441 | 0.014383 | 192 | | 192 | (1) | 191 |
| All Other | 241,361 | 7.871973 | 106,342 | | 106,342 | (47) | 106,295 |
| Schedule .4 Total for Internal Audit | 3,066,080 | 100.000000 | 1,350,936 | | 1,350,936 | (349) | 1,350,587 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

| Receiving Department | Total | Internal Audit |
|--|---------|----------------|
| 001 Administrative - Corporate Dues | 273 | 273 |
| 001 Administrative - Employee Benefits | 25,711 | 25,711 |
| 001 Administrative - Facility Rental | 538 | 538 |
| 001 Administrative - Insurance | 1,980 | 1,980 |
| 001 Administrative - Post Audits | 367 | 367 |
| 002 Metropolitan Council | 982 | 982 |
| 003 Metropolitan Clerk | 246 | 246 |
| 003 Metropolitan Clerk - Records Center | 77 | 77 |
| 004 Mayor's Office | 1,781 | 1,781 |
| 004 Mayor's Office - Administration | 1,708 | 1,708 |
| 005 Election Commission | 1,174 | 1,174 |
| 006 Law | 5,805 | 5,805 |
| 007 Planning Commission | 2,933 | 2,933 |
| 008 Human Resources | 123,335 | 123,335 |
| 009 Register of Deeds | 1,320 | 1,320 |
| 010 General Services | 279 | 279 |
| 010 General Services - Administration | 450 | 450 |
| 010 General Services - Facilities | 9,869 | 9,869 |
| 010 General Services - Fleet Management | 15,120 | 15,120 |
| 010 General Services - Mail Services | 382 | 382 |
| 011 Historical Commission | 484 | 484 |
| 014 Information Technology Service | 13,779 | 13,779 |
| 015 Finance - Accountability | 199 | 199 |
| 015 Finance - Administration | 764 | 764 |
| 015 Finance - Business Assistance | 368 | 368 |
| 015 Finance - Grants & Cost Planning | 143 | 143 |
| 015 Finance - Office of Mgmt & Budget | 741 | 741 |
| 015 Finance - Operations | 930 | 930 |
| 015 Finance - Payroll | 240 | 240 |
| 015 Finance - Property Administration | 206 | 206 |
| 015 Finance - Purchasing | 495 | 495 |
| 015 Finance - Treasury | 540 | 540 |
| 016 Assessor of Property | 3,087 | 3,087 |
| 017 Trustee | 970 | 970 |
| 018 County Clerk | 1,862 | 1,862 |
| 019 District Attorney | 3,755 | 3,755 |
| 021 Public Defender | 3,595 | 3,595 |
| 022 Juvenile Court Clerk | 775 | 775 |
| 023 Circuit Court Clerk | 4,242 | 4,242 |
| 024 Criminal Court Clerk | 2,686 | 2,686 |
| 025 Clerk and Master - Chancery | 619 | 619 |
| 026 Juvenile Court | 6,160 | 6,160 |
| 027 General Sessions Court | 5,301 | 5,301 |
| 028 State Trial Courts | 5,410 | 5,410 |
| 029 Justice Integration Services | 1,143 | 1,143 |
| 030 Sheriff's Office | 33,726 | 33,726 |
| 030 Sheriff's Office - Security Services | 5,622 | 5,622 |
| 031 Police | 88,228 | 88,228 |
| 032 Fire | 58,859 | 58,859 |
| 033 Codes Administration | 4,330 | 4,330 |
| 034 Beer Board | 188 | 188 |
| 035 Agricultural Extension | 136 | 136 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

| Receiving Department | Total | Internal Audit |
|---|------------------|------------------|
| 036 Soil and Water Conservation | 40 | 40 |
| 037 Social Services | 3,549 | 3,549 |
| 038 Health | 20,021 | 20,021 |
| 038 Health - Employee Health & Wellness | 276 | 276 |
| 039 Public Library | 15,394 | 15,394 |
| 040 Parks | 17,907 | 17,907 |
| 041 Arts Commission | 1,686 | 1,686 |
| 042 Public Works | 31,881 | 31,881 |
| 044 Human Relations Commission | 216 | 216 |
| 047 Criminal Justice Planning | 228 | 228 |
| 048 Internal Audit | 562 | 562 |
| 049 Office of Emergency Management | 688 | 688 |
| 051 Office of Family Safety | 877 | 877 |
| 060 Farmer's Market | 926 | 926 |
| 061 Municipal Auditorium | 1,043 | 1,043 |
| 062 State Fair Board | 1,635 | 1,635 |
| 064 Sports Authority | 12,858 | 12,858 |
| 065 Water and Sewer | 73,235 | 73,235 |
| 068 District Energy System (DES) | 7,878 | 7,878 |
| 070 Community Education Commission | 208 | 208 |
| 071 Convention Center Authority | 44,087 | 44,087 |
| 075 Metro Action Commission | 10,763 | 10,763 |
| 076 Nashville Career Advancement Center | 2,787 | 2,787 |
| 077 Metro Development & Housing Authority | 177 | 177 |
| 078 Metropolitan Transit Authority (MTA) | 125 | 125 |
| 080 Metro Nashville Public Schools (MNPS) | 541,361 | 541,361 |
| 083 Industrial Development Board | 1,802 | 1,802 |
| 091 Emergency Communication Center | 6,442 | 6,442 |
| 901 Bordeaux Longterm Care | 1,536 | 1,536 |
| 902 Flood | 191 | 191 |
| All Other | 106,295 | 106,295 |
| Direct Bill | 0 | 0 |
| Total | 1,350,587 | 1,350,587 |

Section D: Supplemental Data

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|--|--|--|-------------|------------------|-----------------|--------------------|------------------------|---------------|---------------|
| | Indirect | 001-01 Administrative - Corporate Dues | 01101303 ADM Corp Dues/Contribution | 10101 GSD General | | | | 627,602.38 | | | 627,602.38 |
| | Indirect | 001-01 Administrative - Corporate Dues Total | | | | | | 627,602.38 | | | 627,602.38 |
| | Indirect | 001-03 Administrative - Employee Benefits | 01101104 ADM County Retire Match | 10101 GSD General | | | | | 3,501,900.00 | 3,501,900.00 | 7,003,800.00 |
| | Indirect | | 01101107 ADM Crty Teach Retire Match | 10101 GSD General | | | | | 6,900,400.00 | 6,900,400.00 | 13,904,200.00 |
| | Indirect | | 01101109 ADM Health Insurance Match | 10101 GSD General | | | 53,823,188.81 | | | | 53,823,188.81 |
| | Indirect | | 01101110 ADM Death Benefit Payments | 10101 GSD General | | | | | 200,000.00 | | 200,000.00 |
| | Indirect | | 01101113 ADM Pens IOD Medical Expense | 10101 GSD General | | | | | 1,965,350.00 | | 1,965,350.00 |
| | Indirect | | 01101114 ADM Unemployment Compensation | 10101 GSD General | | | | 69,553.93 | | | 69,553.93 |
| | Indirect | | 01101115 ADM Life Insurance Match | 10101 GSD General | | | 3,084,035.61 | | | | 3,084,035.61 |
| | Indirect | | 01101120 ADM Employee IOD Med Expense | 10101 GSD General | | | | | | 1,456,800.00 | 1,456,800.00 |
| | Indirect | | 01101138 ADM Empl Tuition Reimburse | 10101 GSD General | | | | 38,475.75 | | | 38,475.75 |
| | Indirect | | 01101145 ADM TCRS Pension Contribution | 10101 GSD General | | | | 37,572.00 | | | 37,572.00 |
| | Indirect | | 01191102 ADM Police/Fire Retire Match | 18301 USD General | | | | | 8,873,000.00 | | 8,873,000.00 |
| | Indirect | | 01191103 ADM Civil Service Retire Match | 18301 USD General | | | | | 5,424,700.00 | | 5,424,700.00 |
| | Indirect | | 01191106 ADM Teacher Pens Match | 18301 USD General | | | | | 4,592,400.00 | | 4,592,400.00 |
| | Indirect | | 01191109 ADM Health Ins Match | 18301 USD General | | | 1,262,947.90 | | | | 1,262,947.90 |
| | Indirect | | 01191112 ADM Pensioner IOD | 18301 USD General | | | | | | 300,100.00 | 300,100.00 |
| | Indirect | | 01191113 ADM Employee IOD | 18301 USD General | | | | | | 850,400.00 | 850,400.00 |
| | Indirect | | 01191115 ADM Life Ins Match | 18301 USD General | | | 47,760.99 | | | | 47,760.99 |
| | Indirect | 001-03 Administrative - Employee Benefits Total | | | | | 58,255,505.31 | 108,023.68 | | 34,065,050.00 | 92,428,584.99 |
| | Indirect | 001-04 Administrative - Facility Rental | 01101127 ADM Contingency Facility/Rental | 10101 GSD General | | | | 1,226,184.88 | | | 1,226,184.88 |
| | Indirect | 001-04 Administrative - Facility Rental Total | | | | | | 1,226,184.88 | | | 1,226,184.88 |
| | Indirect | 001-06 Administrative - Insurance | 01101301 ADM Insurance Reserve | 10101 GSD General | | | | 2,625,100.00 | | | 2,625,100.00 |
| | Indirect | | 01101308 ADM Judgments and Losses | 10101 GSD General | | | | 1,760,100.00 | | | 1,760,100.00 |
| | Indirect | | 01191301 ADM Insurance and Reserve | 18301 USD General | | | | 114,500.00 | | | 114,500.00 |
| | Indirect | | 01191308 ADM Judgments and Losses | 18301 USD General | | | | 7,500.00 | | | 7,500.00 |
| | Indirect | 001-06 Administrative - Insurance Total | | | | | | 4,507,500.00 | | | 4,507,500.00 |
| | Indirect | 001-08 Administrative - Post Audits | 01101412 ADM Post Audit | 10101 GSD General | | | | 835,334.00 | | | 835,334.00 |
| | Indirect | 001-08 Administrative - Post Audits Total | | | | | | 835,334.00 | | | 835,334.00 |
| | Indirect | 003-02 Metropolitan Clerk - Records Center | 01303000 MCL Records Center | 10101 GSD General | | 93,281.03 | 36,452.97 | 47,074.42 | | | 176,808.42 |
| | Indirect | 003-02 Metropolitan Clerk - Records Center Total | | | | 93,281.03 | 36,452.97 | 47,074.42 | | | 176,808.42 |
| | Indirect | 006-01 Law | 06110010 LAW Contracts All Services | 10101 GSD General | | 57,960.56 | 19,069.28 | 5,193.74 | | | 82,223.58 |
| | Indirect | | 06110110 LAW Client Adv/Supp All Servic | 10101 GSD General | | 1,554,255.53 | 470,495.59 | 436,335.61 | | | 2,461,086.73 |
| | Indirect | | 06110210 LAW Legislation All Services | 10101 GSD General | | 46,897.17 | 15,086.67 | 16,000.99 | | | 77,984.73 |
| | Indirect | | 06110310 LAW Adm/Hear All Services | 10101 GSD General | | 2,098,490.28 | 736,162.36 | 282,749.40 | | | 3,117,402.04 |
| | Indirect | | 06110510 LAW Claims All Services | 10101 GSD General | | 158,014.80 | 46,703.79 | 19,707.63 | | | 224,426.22 |
| | Indirect | | 06110610 LAW Insurance All Services | 10101 GSD General | | 98,428.16 | 20,367.87 | 3,066.14 | | | 121,862.17 |
| | Indirect | | 06201000 4% LAW Department of Law | 30003 General Fund 4% Reserve | | | | 670.00 | | | 670.00 |
| | Indirect | | 06501000 LAW Self Insured Property Los | 50109 Property Loss | | | | 2,471,691.69 | | | 2,471,691.69 |
| | Indirect | | 06502000 LAW Self Insured Liability | 50122 Metro Self-Insured Liability | | | | 1,863,769.99 | 695,000.00 | | 2,558,769.99 |
| | Indirect | | 06503000 LAW Employee Blanket Bond | 50123 Employee Blanket Bond | | | | 3,465.00 | | | 3,465.00 |
| | Indirect | | 06504000 LAW Employee Prof Liability | 50135 Employee Professional Liability | | | | | 150,000.00 | | 150,000.00 |
| | Indirect | | 06505000 LAW Judgments and Losses | 50138 Judgments & Losses | | | | 1,240,715.21 | | | 1,240,715.21 |
| | Indirect | | 06506000 LAW MNPS Self Insured Liability | 55143 MNPS Self-Insured Liability | | | | 1,524,151.90 | | | 1,524,151.90 |
| | Indirect | 006-01 Law Total | | | | 4,014,046.50 | 1,307,885.56 | 7,867,517.20 | | | 10,330,000.00 |
| | Indirect | 008-01 Human Resources | 08126100 HR Employees Relations | 10101 GSD General | | 265,108.68 | 96,244.98 | 27,417.68 | | | 390,771.34 |
| | Indirect | | 08126200 HR Workforce Management | 10101 GSD General | | 1,050,695.46 | 392,241.37 | 215,032.00 | | | 1,652,968.83 |
| | Indirect | | 08126500 HR Benefits Program | 10101 GSD General | | 605,178.50 | 222,261.52 | 369,724.40 | | | 1,197,164.42 |
| | Indirect | | 08126600 HR Admin & Customer Sv Program | 10101 GSD General | | 786,518.88 | 262,284.35 | 708,987.11 | | | 1,757,790.34 |
| | Indirect | | 08126700 HR Veterans Affairs Office | 10101 GSD General | | 77,972.66 | 35,121.58 | 3,964.86 | | | 117,059.10 |
| | Indirect | | 08202000 4% PER Director | 30003 General Fund 4% Reserve | | | | | | | 2,287.95 |
| | Indirect | 008-01 Human Resources Total | | | | 2,785,474.18 | 1,009,953.80 | 1,326,901.05 | | | 5,124,616.88 |
| | Indirect | 010-01 General Services - Administration | 10107010 GSR Business Office | 10101 GSD General | | 654,312.11 | 216,151.59 | 156,470.87 | | | 1,026,934.57 |
| | Indirect | 010-01 General Services - Administration Total | | | | 654,312.11 | 216,151.59 | 156,470.87 | | | 1,026,934.57 |
| | Indirect | 010-02 General Services - Facilities | 10103210 GSR BOSS Support Services | 10101 GSD General | | 966,688.09 | 366,547.83 | 561,739.35 | | | 1,694,975.27 |
| | Indirect | | 10103220 GSR BOSS Building Services | 10101 GSD General | | 299,059.70 | 95,728.08 | 179,823.32 | | | 494,611.10 |
| | Indirect | | 10103230 GSR BOSS Utilities | 10101 GSD General | | | | 7,906,771.25 | | | 7,906,771.25 |
| | Indirect | | 10103260 GSR SS ADA Compliance | 10101 GSD General | | 285,189.22 | 95,217.07 | 15,936.18 | | | 396,342.47 |
| | Indirect | | 10103270 GSR BOSS Construction Services | 10101 GSD General | | 2,328.33 | 178.11 | 20,298.75 | | | 22,805.19 |
| | Indirect | | 10103290 GSR Sustainability | 10101 GSD General | | 190,865.20 | 50,482.84 | 143,026.62 | | | 374,374.66 |
| | Indirect | | 10201001 4% GSR General Services/RO1020 | 30003 General Fund 4% Reserve | | | | 11,323.20 | | | 11,323.20 |
| | Indirect | | 10201001 4% GSR General Services/RO1020 | 30003 General Fund 4% Reserve | | | | 922,333.70 | | 6,127,451.98 | 7,049,785.68 |
| | Indirect | 010-02 General Services - Facilities Total | 10203000 4% GSR Buildings | 30003 General Fund 4% Reserve | | 1,704,170.54 | 608,153.93 | 729,548.53 | 153,485.15 | | 2,105,358.15 |
| | Indirect | 010-02 General Services - Facilities Total | | | | 1,704,170.54 | 608,153.93 | 729,548.53 | 153,485.15 | 6,127,451.98 | 21,740,447.40 |
| | Indirect | 010-03 General Services - Fleet Management | 10510010 OFM Light Veh/Equip Repairs | 51154 Office of Fleet Management | | 1,647,068.53 | 691,873.77 | 3,833,307.96 | | | 6,172,250.16 |
| | Indirect | | 10510030 OFM Heavy Veh/Equip Repairs | 51154 Office of Fleet Management | | 1,736,845.71 | 704,379.71 | 4,359,325.39 | | | 6,800,550.81 |
| | Indirect | | 10510050 OFM Ground Veh/Equip Repairs | 51154 Office of Fleet Management | | 273,541.07 | 143,162.86 | 690,495.60 | | | 1,107,199.53 |
| | Indirect | | 10510104 OFM Fleet Management | 51154 Office of Fleet Management | | 149,301.51 | 53,501.58 | 7,730,204.04 | | | 8,313,007.13 |
| | Indirect | | 10510810 OFM Asset Management | 51154 Office of Fleet Management | | 222,969.80 | 66,079.45 | 283,877.58 | 13,747,895.66 | | 14,320,822.59 |
| | Indirect | 010-03 General Services - Fleet Management Total | | | | 4,029,726.62 | 1,658,997.35 | 14,894,338.57 | 13,747,895.66 | | 34,331,558.20 |
| | Indirect | 010-04 General Services - Mail Services | 10104100 GSR Mail Services | 10101 GSD General | | 143,113.62 | 70,307.70 | 665,932.80 | | | 869,754.22 |
| | Indirect | 010-04 General Services - Mail Services Total | | | | 143,113.62 | 70,307.70 | 665,932.80 | | | 869,754.22 |
| | Indirect | 014-01 Information Technology Service | 14201000 4% ITS Administration | 30003 General Fund 4% Reserve | | | | 2,593,430.55 | 2,544,154.91 | 96,000.00 | 5,233,585.46 |
| | Indirect | | 14201400 4% ITS Obsolete Network Equip | 30003 General Fund 4% Reserve | | | | 973,801.15 | 133,068.40 | | 1,106,869.55 |
| | Indirect | | 14201500 4% ITS Obsolete Servers | 30003 General Fund 4% Reserve | | | | 283,667.80 | 23,226.96 | | 306,894.76 |
| | Indirect | | 14202000 4% ITS Telecomm Govt Access | 30003 General Fund 4% Reserve | | | | (26,343.31) | (10,500.00) | | (36,843.31) |
| | Indirect | | 14203000 4% ITS Tech Rev - Metro | 30003 General Fund 4% Reserve | | | | | | 1,200,000.00 | 1,200,000.00 |
| | Indirect | | 14204000 4% ITS Tech Rev - Police | 30003 General Fund 4% Reserve | | | | (171.25) | | | (171.25) |
| | Indirect | | 14305155 ITS NECAT Capital Only | 34155 Nash Educ Comm & Arts TV/Capital | | | | (36.00) | | | (36.00) |
| | Indirect | | 14401011 ITS Construction | 40014 GSD FY11 Capital Projects Fund | | | | (156,162.51) | (24,000.00) | | (180,162.51) |
| | Indirect | | 14401013 ITS Construction Data/Voice | 40013 GSD FY13 Capital Projects Fund | | | | 276.15 | | | 276.15 |
| | Indirect | | 14401014 ITS Construction Data/Voice | 40014 GSD FY14 Capital Projects | | | | 949.99 | | | 949.99 |
| | Indirect | | 14401016 ITS End of Life Telephone Syst | 40016 GSD FY16 Capital Projects | | | | 645,210.10 | 111,000.00 | | 756,210.10 |
| | Indirect | | 14401017 ITS Communication Tower Repair | 40017 GSD FY17 Capital Projects | | | | 809,942.26 | 51,737.96 | | 861,680.22 |
| | Indirect | | 14402011 ITS Data & Voice for Projects | 40016 GSD FY16 Capital Projects | | | | 653,531.90 | | | 653,531.90 |
| | Indirect | | 14402013 ITS Upgrade EOL SONET Ntwk Inf | 40013 GSD FY13 Capital Projects Fund | | | | 109,930.78 | (12,990.81) | | 96,939.97 |
| | Indirect | | 14402014 ITS Upgrade EBS | 40014 GSD FY14 Capital Projects | | | | 304,116.03 | | | 304,116.03 |
| | Indirect | | 14402015 ITS End of Life Telephone Syst | 40015 GSD FY15 Capital Projects | | | | 23,914.86 | | | 23,914.86 |
| | Indirect | | 14402016 ITS Data & Voice for Projects | 40016 GSD FY16 Capital Projects | | | | 5,543.11 | | | 5,543.11 |
| | Indirect | | 14402017 ITS EBS/Procurement Assessmnt | 40017 GSD FY17 Capital Projects | | | | 93,800.50 | | | 93,800.50 |
| | Indirect | | 14402018 ITS Oracle - Databases & Mware | 40018 GSD FY18 Capital Projects | | | | 3,506,845.92 | | | 3,506,845.92 |
| | Indirect | | 14403010 ITS "Disaster Recovery BU Site | 40009 GSD FY10 Capital Projects Fund | | | | (1,639.22) | | | (1,639.22) |
| | Indirect | | 14403014 ITS Mobile Devices/Network Access | 40014 GSD FY14 Capital Projects | | | | 7,529.01 | 46,724.76 | | 54,253.77 |
| | Indirect | | 14403015 ITS End of Life Networks | 40015 GSD FY15 Capital Projects | | | | 1,583.91 | | | 1,583.91 |
| | Indirect | | 14403016 ITS Comp Ntwk Monitoring | 40016 GSD FY16 Capital Projects | | | | 146,832.57 | | </ | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|--|--|--------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|---------------|----------------|
| Indirect | 014-01 Information Technology Service | 14560010 ITS Executive Leadership | 51137 Information Technology Service | | 415,399.18 | 139,633.99 | 663.63 | | | 555,096.80 |
| Indirect | 014-01 Information Technology Service Total | 14560090 ITS Alloc Non-Alloc'd PnTrans | 51137 Information Technology Service | | | | | 2,380,288.38 | | 2,380,288.38 |
| Indirect | 015-01 Finance - Accountability | 15118110 FIN OMB Monitoring Rpts & Acct | 10101 GSD General | | 10,336,367.63 | 3,552,603.27 | 25,549,188.99 | 5,574,838.84 | 1,296,000.00 | 46,306,998.73 |
| Indirect | 015-01 Finance - Accountability Total | | | | 313,872.76 | 107,744.98 | 34,167.46 | | | 455,785.20 |
| Indirect | 015-02 Finance - Administration | 15106810 FIN Executive Leadership | 10101 GSD General | | 865,259.34 | 250,849.97 | 35,088.01 | | | 1,151,197.32 |
| Indirect | 015-02 Finance - Administration Total | 15201000 4% FIN Finance Director | 30003 General Fund 4% Reserve | | 80,388.64 | 25,827.28 | 201,590.11 | | | 1,068,215.92 |
| Indirect | 015-03 Finance - Business Assistance | 15010000 FIN Finance MCC Administration | 30100 Finance MCC Administration | | 352,397.95 | 127,086.56 | 358,503.40 | | | 1,391,010.00 |
| Indirect | 015-03 Finance - Business Assistance Total | 15015010 FIN Strategic Budgeting & Innov | 30215 Finance Innovation Investment | | 119,646.02 | 40,339.00 | 941.81 | | | 160,926.83 |
| Indirect | 015-04 Finance - Grants Coordination | 15172210 FIN OMB Grants and Cost | 10101 GSD General | | 90,848.62 | 33,259.86 | 124,108.48 | | | 326,454.00 |
| Indirect | 015-04 Finance - Grants Coordination Total | 15101130 FIN OMB Budget Planning & Mgmt | 10101 GSD General | | 1,176,142.62 | 350,276.11 | 377,229.93 | | | 1,903,648.66 |
| Indirect | 015-05 Finance - Office of Management & Budget | 15102300 4% FIN Budgets | 30003 General Fund 4% Reserve | | 1,061,898.23 | 371,372.29 | 91,298.97 | | | 1,524,569.49 |
| Indirect | 015-05 Finance - Office of Management & Budget Total | 15102110 FIN OPER Accounts Payable | 10101 GSD General | | 1,061,898.23 | 371,372.29 | 92,701.91 | | | 1,524,569.49 |
| Indirect | 015-06 Finance - Operations | 15102210 FIN OPER Accty and Reporting | 10101 GSD General | | 449,500.22 | 157,874.11 | 109,419.93 | | | 716,788.32 |
| Indirect | 015-06 Finance - Operations Total | 15102210 FIN OPER Accty and Reporting | 10101 GSD General | | 1,011,957.13 | 319,547.71 | 65,263.78 | | | 1,396,768.60 |
| Indirect | 015-07 Finance - Payroll | 15102810 FIN OPER Payroll | 10101 GSD General | | 1,451,457.35 | 477,421.82 | 174,677.75 | | | 2,113,556.92 |
| Indirect | 015-07 Finance - Payroll Total | 15102810 FIN OPER Payroll | 10101 GSD General | | 338,052.37 | 121,208.97 | 87,710.78 | | | 546,972.12 |
| Indirect | 015-08 Finance - Property Administration | 15115000 FIN Public Property Services | 10101 GSD General | | 338,052.37 | 121,208.97 | 87,710.78 | | | 546,972.12 |
| Indirect | 015-08 Finance - Property Administration Total | 15115000 FIN Public Property Services | 10101 GSD General | | 342,540.06 | 106,103.49 | 23,051.25 | | | 471,694.80 |
| Indirect | 015-09 Finance - Purchasing | 15116330 FIN OMB Purchasing Contract De | 10101 GSD General | | 342,540.06 | 106,103.49 | 23,051.25 | | | 471,694.80 |
| Indirect | 015-09 Finance - Purchasing Total | 15116330 FIN OMB Purchasing Contract De | 10101 GSD General | | 808,212.91 | 266,002.90 | 55,440.65 | | | 1,129,656.46 |
| Indirect | 015-10 Finance - Treasury | 15108000 FIN Treasury Collections | 10101 GSD General | | 808,212.91 | 266,002.90 | 55,440.65 | | | 1,129,656.46 |
| Indirect | 015-10 Finance - Treasury Total | 15108000 FIN Treasury Collections | 10101 GSD General | | 149,037.57 | 51,137.14 | 213,658.31 | | | 413,833.02 |
| Indirect | 015-11 Finance - Security Services | 15105110 FIN TRE Cash Operations | 51180 Treasury Management | | 203,841.46 | 69,756.13 | 25,293.54 | | | 298,891.13 |
| Indirect | 015-11 Finance - Security Services Total | 15105120 FIN TRE Investment/Com-Support | 51180 Treasury Management | | 151,829.47 | 60,199.21 | 21,871.91 | | | 273,979.59 |
| Indirect | 015-11 Finance - Security Services | 15105130 FIN TRE Investor Relations | 51180 Treasury Management | | 179,004.69 | 57,640.12 | 8,410.35 | | | 245,055.16 |
| Indirect | 015-11 Finance - Security Services | 15105300 FIN Treas Non-Alloc'd Fin Tran | 51180 Treasury Management | | (602.13) | (461.18) | (258,880.01) | | | (1,063.31) |
| Indirect | 015-11 Finance - Security Services Total | 15102910 SHE Admin Support Svcs Key | 10101 GSD General | | 732,576.06 | 236,271.42 | 1,229,755.49 | | | 2,200,602.97 |
| Indirect | 030-01 Sheriff's Office - Security Services | 03124910 SHE Admin Support Svcs Key | 10101 GSD General | | 4,387,312.82 | 1,607,802.47 | 6,772,964.57 | (0.26) | | 12,768,079.59 |
| Indirect | 030-01 Sheriff's Office - Security Services Total | 38151191 HEA Civil Svc Med Exam Clinic | 10101 GSD General | | 4,387,312.82 | 1,607,802.47 | 6,772,964.57 | (0.26) | | 12,768,079.59 |
| Indirect | 030-01 Health - Employee Health & Wellness | 449,953.65 | 119,478.80 | 65,820.02 | | | | | | 635,252.47 |
| Indirect | 030-01 Health - Employee Health & Wellness Total | 48109110 IA Advisory Services | 10101 GSD General | | 449,953.65 | 119,478.80 | 65,820.02 | | | 635,252.47 |
| Indirect | 048 Internal Audit | 48109210 IA Intergity Hotline SuggBox | 10101 GSD General | | 51,948.85 | 19,717.34 | 4,986.58 | | | 77,652.77 |
| Indirect | 048 Internal Audit | 48109310 IA Audit Assurance Services | 10101 GSD General | | 103,897.99 | 37,435.23 | 4,866.58 | | | 146,319.80 |
| Indirect | 048 Internal Audit Total | 635,145.35 | 215,144.03 | 209,130.32 | | | | | | 1,059,479.70 |
| Indirect | 048 Internal Audit Total | 790,992.20 | 271,296.60 | 219,046.43 | | | | | | 1,281,335.23 |
| Direct | 002-01 Metropolitan Council | 02101000 MCO Administration | 10101 GSD General | | 36,392,128.77 | 95,412,912.42 | 19,478,507.34 | | 43,421,501.98 | 255,515,963.52 |
| Direct | 002-01 Metropolitan Council | 02021000 4% MCO Metropolitan Council | 30003 General Fund 4% Reserve | | 1,310,831.88 | 619,594.25 | 188,517.08 | | | 2,119,943.21 |
| Direct | 002-01 Metropolitan Council Total | 02101000 MCO Administration | 10101 GSD General | | 1,310,831.88 | 619,594.25 | 310,648.01 | | | 2,244,074.14 |
| Direct | 003-01 Metropolitan Clerk | 03101000 MCL Administration | 10101 GSD General | | 243,781.45 | 88,259.42 | 232,117.66 | | 37,458.25 | 561,138.33 |
| Direct | 003-01 Metropolitan Clerk | 03201000 4% MCL Metropolitan Clerk | 30003 General Fund 4% Reserve | | 243,781.45 | 88,259.42 | 232,117.66 | | | 561,138.33 |
| Direct | 003-01 Metropolitan Clerk Total | 04101013 MAY Financial Empowerment | 10101 GSD General | | 243,781.45 | 88,259.42 | 232,117.66 | | 37,458.25 | 601,616.78 |
| Direct | 004 Mayor's Office - Administration | 04101013 MAY Financial Empowerment | 10101 GSD General | | 248,810.48 | | 248,810.48 | | | 497,620.96 |
| Direct | 004 Mayor's Office - Administration | 04311033 MAY OCEO Enhanced Sav Outcomes | 32305 MAY ECD Financial Empowerment | | 248,810.48 | | 248,810.48 | | 28,125.74 | 525,756.70 |
| Direct | 004 Mayor's Office - Administration | 04311050 MAY OCE Expert Partner | 32305 MAY ECD Financial Empowerment | | | | | | | 431.93 |
| Direct | 004 Mayor's Office - Administration | 04311500 MAY 100ResilientCities | 32004 Mayor's Office Grants | | 113,701.86 | 26,146.58 | | | | 139,848.44 |
| Direct | 004 Mayor's Office - Administration | 04701030 MAY New Americans | 30076 Mayor's Office Donations | | | | 4,680.41 | | | 4,680.41 |
| Direct | 004 Mayor's Office - Administration | 04701500 MAY Pay for Success | 30215 Finance Innovation Investment | | | | 5,547.83 | | | 5,547.83 |
| Direct | 004 Mayor's Office - Administration | 04701550 MAY Metro Volunteer Coord | 30215 Finance Innovation Investment | | | | 2,500.00 | | | 2,500.00 |
| Direct | 004 Mayor's Office - Administration | 04730100 MAY ECD Barnes Fd for AffordHsg | 30114 Barnes Fund for Affordable Hsg | | 72,223.75 | 26,401.74 | 14,002.26 | | 3,512,814.28 | 3,625,842.03 |
| Direct | 004 Mayor's Office - Administration | 04730500 MAY Housing Incentive Grm Prtg | 30080 Housing Incentive Grm Prtg | | | | | | | 5,509.55 |
| Direct | 004 Mayor's Office - Administration | 04101010 MAY Administration | 10101 GSD General | | 185,925.61 | 53,548.32 | 277,741.97 | | 5,509.55 | 4,062,665.47 |
| Direct | 004-01 Mayor's Office - Administration Total | 03700200 PLA Advance Planning & Research | 30702 Advance Planning & Research | | 2,643,811.68 | 727,343.01 | 516,823.60 | | | 3,887,778.29 |
| Direct | 005 Election Commission | 05100410 ELE Election Comm Operating | 10101 GSD General | | 1,597,286.28 | 596,340.77 | 478,118.94 | | | 2,671,745.94 |
| Direct | 005 Election Commission | 05202000 4% ELE Permanent Registration | 30003 General Fund 4% Reserve | | 1,597,286.28 | 596,340.77 | 478,118.94 | | 41,604.38 | 3,212,919.38 |
| Direct | 005 Election Commission Total | 07111850 PLA Planning Policy and Design | 10101 GSD General | | 1,597,286.28 | 596,340.77 | 478,118.94 | | 41,604.38 | 3,212,919.38 |
| Direct | 007 Planning Commission | 07111810 PLA Reg Trans Plan Key | 10101 GSD General | | 627,690.82 | 203,823.24 | 124,320.06 | | | 955,834.12 |
| Direct | 007 Planning Commission | 07111910 PLA GIS Services and Applicati | 10101 GSD General | | 101,933.24 | 114,933.24 | 79,645.41 | | | 266,511.89 |
| Direct | 007 Planning Commission | 07112211 GIS Sales & Svc Key Rev | 30764 Metro Area Computer Mapping | | 38,042.58 | 114,933.24 | 79,645.41 | | | 266,511.89 |
| Direct | 007 Planning Commission | 07112310 PLA Geog Data Maint Key | 10101 GSD General | | 229,717.31 | 89,225.03 | 41,356.85 | | | 360,299.19 |
| Direct | 007 Planning Commission | 07112850 PLA Land Development | 10101 GSD General | | 280,992.62 | 280,864.75 | 151,282.19 | | | 1,253,119.56 |
| Direct | 007 Planning Commission | 07112900 PLA Executive Leadership | 10101 GSD General | | 866,302.74 | 289,236.33 | 121,989.00 | | | 1,277,528.07 |
| Direct | 007 Planning Commission | 07112910 PLA Capital Improvement Plan'g | 10101 GSD General | | 134,579.92 | 34,682.85 | 7,250.38 | | | 166,513.15 |
| Direct | 007 Planning Commission | 07112950 PLA General Plan Update | 10101 GSD General | | 200,133.25 | 81,064.19 | 41,582.46 | | | 322,779.90 |
| Direct | 007 Planning Commission | 07201000 4% PLA Planning Commission | 30003 General Fund 4% Reserve | | 200,133.25 | 81,064.19 | 41,582.46 | | | 322,779.90 |
| Direct | 007 Planning Commission | 07300200 PLA Advance Planning & Research | 30702 Advance Planning & Research | | 18,769.02 | | 20,498.00 | | | 39,267.02 |
| Direct | 007 Planning Commission | 07304030 PLA Transtria LLC Contribution | 30704 Planning Grant Fund | | 657.90 | | 657.90 | | | 1,315.80 |
| Direct | 007 Planning Commission | 07304040 PLA TDOT STP Active Mobility | 30704 Planning Grant Fund | | 13,502.70 | 4,544.31 | 25,000.00 | | | 43,049.01 |
| Direct | 007 Planning Commission | 07304050 PLA Our Town NEA Grant | 30704 Planning Grant Fund | | | | 25,000.00 | | | 25,000.00 |
| Direct | 007 Planning Commission | 07304060 PLA CMAD CompleteTrips Federal | 30704 Planning Grant Fund | | 48,836.38 | 14,534.39 | 17,312.82 | | 6,533.79 | 87,217.48 |
| Direct | 007 Planning Commission | 07306120 PLA FHWA PL Funds Pass Thru | 30706 Regional Transportation Plan'g | | | 10.56 | | | | 19,115.40 |
| Direct | 007 Planning Commission | 07306130 PLA FHWA PL Funds Reg Match | 30706 Regional Transportation Plan'g | | | | 509,072.28 | | | 509,072.28 |
| Direct | 007 Planning Commission | 07306140 PLA FTA PL Funds Pass Thru | 30706 Regional Transportation Plan'g | | | | 629,254.83 | | | 629,254.83 |
| Direct | 007 Planning Commission | 07306180 PLA SPR PL Funds Pass Thru | 30706 Regional Transportation Plan'g | | 150,718.14 | 54,135.86 | 41,225.06 | | | 246,079.06 |
| Direct | 007 Planning Commission | 07306190 PLA MPO Contingency | 30706 Regional Transportation Plan'g | | | | 76,058.68 | | | 76,058.68 |
| Direct | 007 Planning Commission | 07307100 PLA Smart Growth America | 30708 PLA Nash Area MPO Other Grants | | | | 29,861.68 | | | 29,861.68 |
| Direct | 009 Register of Deeds | 09101000 REG Admin | 10101 GSD General | | 3,450,516.46 | 1,147,116.75 | 2,091,400.02 | | 20,498.00 | 6,714,065.02 |
| Direct | 009 Register of Deeds | 09200000 REG Computer Program | 30004 Register of Deeds Computer | | 257,402.91 | | 257,402.91 | | | 514,805.82 |
| Direct | 009 Register of Deeds | 09300300 REG Register of Deeds Fees | 30003 Register of Deeds Fees | | 2,021,996.10 | 686,023.18 | 44,392.73 | | | 2,752,412.01 |
| Direct | 009 Register of Deeds | 10401011 GSR - Howard Office Bldg FF&E | 40011 GSD FY11 Capital Projects Fund | | 2,021,996.10 | 686,023.18 | 30,252.44 | | | 3,028,271.72 |
| Direct | 010 General Services | 10401015 GSR Police/Bldg Maintenance | 40015 GSD FY15 Capital Projects | | 1,116.94 | 332.12 | 255,123.23 | | 13,203.79 | 387,756.07 |
| Direct | 010 General Services | 10401017 GSR Police Headquarters | 40017 GSD FY17 Capital Projects | | 51,643.92 | 13,319.77 | 923,465.48 | | 15,748,156.83 | 16,736,586.00 |
| Direct | 010 General Services | 10401018 GSR Fleet Additions / Replcmts | 40018 GSD FY18 Capital Projects | | | | | | 478,588.00 | 478,588.00 |
| Direct | 010 General Services | 10401114 GSR OPM CP 4% NewRpt Vehicles | 40114 GSD FY14B 4% Capital Projects | | | | | | 997,821.86 | 997,821.86 |
| Direct | 010 General Services | 10401118 GSR C-C Dev'ts & Relocation | 40018 GSD FY18 Capital Projects | | | | 28,200.00 | | 610,845.00 | 639,045.00 |
| Direct | 010 General Services | 10402011 GSR Clifford Allen Renovation | 40011 GSD FY11 Capital Projects Fund | | | | 16,505.00 | | 118,887.00 | 135,392.00 |
| Direct | 010 General Services | 10402015 GSR Energy Improvements | 40015 GSD FY15 Capital Projects | | | | 855,578.36 | | 353,955.16 | 1,209,533.52 |
| Direct | 010 General Services | 10402018 GSR ECO/JUC Ctrs-Plan/Design | 40018 GSD FY18 Capital Projects | | | | 61,711.11 | | | 61,711.11 |
| Direct | 010 General Services | 10402118 GSR Female Housing-CJ Prog | 40018 GSD FY18 Capital Projects | | | | 3,149,624.34 | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|---------------------------------------|--|--------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|---------------|----------------|
| | Direct | 012-01 Employee Benefit Board | 12600188 BEN Flex Benefits - Medical | 71013 Flexible Benefits Plan 2017 | | 491,066.33 | | | | | 491,066.33 |
| | Direct | | 12600189 BEN Flex Benefits - Medical | 71014 Flexible Benefits Plan 2018 | | 485,408.17 | | | | | 485,408.17 |
| | Direct | | 12600210 BEN MNPS Flex Benefits Medical | 75012 MNPS Flexible Benefit 2017 | | 237,965.95 | | | | | 237,965.95 |
| | Direct | | 12600211 BEN MNPS Flex Benefits Medical | 75013 BS MNPS Flexible Benefit 2018 | | 528,954.51 | | | | | 528,954.51 |
| | Direct | | 12600288 BEN Flex Benefits - Dep Care | 71013 Flexible Benefits Plan 2017 | | 258,842.37 | | | | | 258,842.37 |
| | Direct | | 12600289 BEN Flex Benefits - Dep Care | 71014 Flexible Benefits Plan 2018 | | 131,568.43 | | | | | 131,568.43 |
| | Direct | | 12600310 BEN MNPS Flex Benefits Dep Car | 75012 MNPS Flexible Benefit 2017 | | 116,370.39 | | | | | 116,370.39 |
| | Direct | | 12600311 BEN MNPS Flex Benefits Dep Car | 75013 BS MNPS Flexible Benefit 2018 | | 165,476.07 | | | | | 165,476.07 |
| | Direct | | 12600387 BEN Flex Benefits - Admin | 71012 FLEXIBLE BENEFITS PLAN FD 2016 | | 30,509.50 | | | | 518,744.80 | 549,254.40 |
| | Direct | | 12600388 BEN Flex Benefits - Admin | 71013 Flexible Benefits Plan 2017 | | | | | | 2,000,000.00 | 2,000,000.00 |
| | Direct | | 12600389 BEN Flex Benefits - Admin | 71014 Flexible Benefits Plan 2018 | | 5,733.00 | | | | | 5,733.00 |
| | Direct | | 12601000 BEN Guaranteed Pension Plan | 80200 Guaranteed Pension Plan | | 90,982.10 | | | | 33,486,417.90 | 33,577,400.00 |
| | Direct | | 12601300 BEN AETNA Deferred Comp | 71143 Deferred Compensation | | 18,319,844.05 | | | | | 18,319,844.05 |
| | Direct | | 12601310 BEN Hartford Deferred Comp | 71143 Deferred Compensation | | 88,042.16 | | | | | 88,042.16 |
| | Direct | | 12601320 BEN PEBSO Deferred Comp | 71143 Deferred Compensation | | 854,024.44 | | | | | 854,024.44 |
| | Direct | | 12604000 BEN USD Closed Pension Plans Fund | 88366 USD Closed Pension Plans Fund | | 188.60 | | | | | 188.60 |
| | Direct | | 12604100 BEN USD Gen Gov Closed Plan | 88366 USD Closed Pension Plans Fund | | 1,517,350.10 | | | | | 1,517,350.10 |
| | Direct | | 12605100 BEN USD PostFm Closed Plan | 88366 USD Closed Pension Plans Fund | | 3,948,986.87 | | | | | 3,948,986.87 |
| | Direct | | 12609030 BEN MNPS NonCert 85174Pensio | 85173 MNPS NonCert 85174 PensionPl | | 242,678.39 | | | | | 242,678.39 |
| | Direct | | 12609090 BEN MNPS Pension County | 85174 MNPS Retirement-Former City | | 4,987,099.48 | | | | | 4,987,099.48 |
| | Direct | | 12610091 BEN MNPS Pension City | 85368 MNPS Retirement-Former City | | 2,876,029.00 | | | | | 2,876,029.00 |
| | Direct | | 12611093 BEN MNPS Teachers | 85175 MNPS Retirement Metro Teachers | | 32,183,882.65 | | | | | 32,183,882.65 |
| | Direct | 012-01 Employee Benefit Board Total | | | | 1,317,906.79 | 604,364.86 | 531,934,935.19 | 15,833.61 | 36,005,162.80 | 569,878,263.25 |
| | Direct | 015 Finance | 15401018 FIN EBS Replacement | 40018 GSD FY18 Capital Projects | | 142.44 | | 9,863,011.91 | | | 9,863,154.35 |
| | Direct | | 15401118 FIN EBS Replacement-R12 | 40018 GSD FY18 Capital Projects | | 1,720.94 | | 1,429,077.33 | | | 1,430,798.27 |
| | Direct | | 15402018 FIN Sys Implementation Support | 40018 GSD FY18 Capital Projects | | 18,219,077.43 | | 105,565.00 | | | 18,324,642.43 |
| | Direct | | 15403018 FIN Sys Impl Support-MNPS | 40018 GSD FY18 Capital Projects | | 219.93 | | | | | 219.93 |
| | Direct | 015 Finance Total | | | | 293,966.59 | 72,748.29 | 9,982,854.67 | | | 10,069,569.55 |
| | Direct | 016 Assessor of Property | 16102000 ASR Assessment | 10101 GSD General | | 2,748.29 | | 21,360.74 | 11,397,654.24 | | 11,421,763.27 |
| | Direct | | 16104000 ASR Board of Equalization | 10101 GSD General | | 4,147,423.56 | 1,613,333.88 | 1,092,744.63 | | | 6,853,502.07 |
| | Direct | | 16105000 ASR Hearing Officer Review | 10101 GSD General | | 20,289.90 | | | | | 20,289.90 |
| | Direct | | 16106000 ASR Personal Property Audit | 10101 GSD General | | 22,891.14 | 1,751.21 | | | | 24,642.35 |
| | Direct | | 16201000 ASR Assessor of Property | 30003 General Fund 4% Reserve | | 122,175.00 | | | | | 122,175.00 |
| | Direct | 016 Assessor of Property Total | | | | 4,170,314.70 | 1,615,085.09 | 1,245,971.31 | (905.79) | | 6,031,485.21 |
| | Direct | 017 Trustee | 17101000 TRU Administration | 10101 GSD General | | 1,107,816.46 | 415,546.04 | 681,372.88 | | | 2,204,735.38 |
| | Direct | | 17201000 4% TRU Trustee | 30003 General Fund 4% Reserve | | 8,568.96 | | | | | 8,568.96 |
| | Direct | 017 Trustee Total | | | | 1,107,816.46 | 415,546.04 | 681,372.88 | | | 2,213,731.34 |
| | Direct | 018 County Clerk | 18101000 COU Admin | 10101 GSD General | | 2,790,953.53 | 1,094,339.97 | 320,262.10 | | | 4,205,555.60 |
| | Direct | | 18301000 COU County Clerk Computer | 18101 County Clerk Computer | | | | 11,089.65 | | | 11,089.65 |
| | Direct | | 18702000 COU County Clerk Title Fees | 30218 County Clerk Title Fees | | 44,332.16 | | | | | 44,332.16 |
| | Direct | 018 County Clerk Total | | | | 2,790,953.53 | 1,094,339.97 | 331,351.75 | | | 4,261,645.25 |
| | Direct | 019 District Attorney | 19101000 DA Administration | 10101 GSD General | | 4,923,505.21 | 1,059,339.97 | 353,505.21 | | | 6,336,350.45 |
| | Direct | | 19102000 DA Fraud & Economic Crime | 30103 DA Fraud & Economic Crime | | 1,579,152.31 | 1,597,295.95 | 1,175,104.73 | | 38,908.09 | 7,350,484.08 |
| | Direct | | 19103000 DA Federal Drug Program | 30101 Metro Major Drug Program | | 564,344.38 | 190,646.90 | 150,626.01 | 74,883.87 | | 960,501.16 |
| | Direct | | 19201000 4% DA District Attorney | 30003 General Fund 4% Reserve | | 57,864.56 | | | | | 57,864.56 |
| | Direct | | 19300201 DA Family Voca Grant | 32219 DA District Atty Grant Fund | | 132,633.54 | 61,906.87 | | | | 194,540.41 |
| | Direct | | 19300310 DA Special Operations | 30104 DA Special Operations | | 2,169.21 | | | | | 2,169.21 |
| | Direct | 019 District Attorney Total | | | | 5,276,130.23 | 1,809,852.72 | 1,458,599.82 | 74,883.87 | 38,908.09 | 8,658,374.73 |
| | Direct | 021 Public Defender | 21101000 PDF Administration | 10101 GSD General | | 409,785.29 | 120,391.61 | 84,187.90 | | | 614,364.80 |
| | Direct | | 21101100 PDF General Sessions Team | 10101 GSD General | | 1,568,196.83 | 493,415.80 | 202,854.12 | | | 2,264,466.75 |
| | Direct | | 21101200 PDF Criminal Court Team | 10101 GSD General | | 2,187,148.30 | 910,473.07 | 385,230.87 | | | 3,482,852.24 |
| | Direct | | 21101300 PDF Appellate Court Team | 10101 GSD General | | 211,787.70 | 70,073.11 | 21,305.06 | | | 303,165.87 |
| | Direct | | 21101400 PDF Juvenile Court Team | 10101 GSD General | | 682,949.49 | 252,114.07 | 20,569.10 | | | 935,632.66 |
| | Direct | 021 Public Defender Total | | | | 5,639,867.61 | 1,846,467.66 | 685,136.75 | | | 8,171,472.02 |
| | Direct | 022 Juvenile Court Clerk | 22101000 JCC Admin | 10101 GSD General | | 1,229,834.85 | 463,196.81 | 89,643.79 | | | 1,762,675.45 |
| | Direct | | 22701000 JCC Juv Ct Clerk Computer Prog | 30122 Juvenile Court Clerk Computer | | | | 11,149.71 | | | 11,149.71 |
| | Direct | 022 Juvenile Court Clerk Total | | | | 1,229,834.85 | 463,196.81 | 80,792.90 | | | 1,773,828.56 |
| | Direct | 023 Circuit Court Clerk | 23102000 CIR Circuit Court Clerk | 10101 GSD General | | 162,585.09 | | 162,585.09 | | | 325,170.18 |
| | Direct | | 23103000 CIR Traffic Violations Bureau | 10101 GSD General | | 1,869,111.57 | 758,090.84 | 244,305.37 | | | 2,881,507.78 |
| | Direct | | 23104000 CIR Probate Court Clerk | 10101 GSD General | | 100,606.50 | | 17,390.54 | | | 118,000.00 |
| | Direct | | 23401010 CIR Traffic Violation Mgt Sys | 40009 GSD FY10 Capital Projects Fund | | 100,606.50 | | | | | 100,606.50 |
| | Direct | | 23701000 CIR Circuit Court Clerk Fees | 30035 Circuit Court Clerk Fees | | 4,134,541.89 | 1,628,932.55 | 835,907.84 | | | 6,599,382.28 |
| | Direct | 023 Circuit Court Clerk Total | | | | 6,003,653.46 | 2,387,023.39 | 1,360,795.34 | | | 9,751,472.19 |
| | Direct | 024 Criminal Court Clerk | 24100100 CCC Admin | 10101 GSD General | | 4,049,236.21 | 1,582,149.07 | 277,629.65 | | | 5,909,014.93 |
| | Direct | | 24201000 4% CCC Criminal Court Clerk | 30003 General Fund 4% Reserve | | 7,550.00 | | | | | 7,550.00 |
| | Direct | | 24201000 CCC Crim Ct Clk Computerizatn | 30034 Criminal Ct Clk Computerizatn | | 50,488.13 | | 50,488.13 | | | 100,976.26 |
| | Direct | | 24202000 CCC Interest Victim Assistance | 33024 Criminal Ct Clk Victims Asst | | 232.13 | | 232.13 | | | 464.26 |
| | Direct | | 24202100 CCC CASA Victim Asst | 33024 Criminal Ct Clk Victims Asst | | 27,719.88 | | 27,719.88 | | | 55,439.76 |
| | Direct | | 24202200 CCC Mary Parrish Ct VictimAsst | 33024 Criminal Ct Clk Victims Asst | | 29,779.87 | | 29,779.87 | | | 59,559.74 |
| | Direct | | 24202300 CCC YMCA DomViol VictimAsst | 33024 Criminal Ct Clk Victims Asst | | 34,331.62 | | 34,331.62 | | | 68,663.24 |
| | Direct | | 24202500 CCC Nash Ch Alliance VictimAsst | 33024 Criminal Ct Clk Victims Asst | | 24,628.14 | | 24,628.14 | | | 49,256.28 |
| | Direct | | 24202600 CCC Sexual Assault CrvictmAsst | 33024 Criminal Ct Clk Victims Asst | | 29,719.88 | | 29,719.88 | | | 59,439.76 |
| | Direct | 024 Criminal Court Clerk Total | | | | 4,049,236.21 | 1,582,149.07 | 484,862.31 | | | 6,116,247.59 |
| | Direct | 025 Clerk and Master - Chancery | 25100100 CHA Admin | 10101 GSD General | | 941,767.80 | 311,806.23 | 130,331.96 | | | 1,383,905.99 |
| | Direct | | 25201000 4% CHA Clerk and Master | 30003 General Fund 4% Reserve | | 25,000.00 | | | | | 25,000.00 |
| | Direct | 025 Clerk and Master - Chancery Total | | | | 941,767.80 | 311,806.23 | 155,331.96 | | | 1,408,905.99 |
| | Direct | 026 Juvenile Court | 26102000 JUV Interpreter Serv Match 17 | 10101 GSD General | | 6,896.73 | | 6,896.73 | | | 13,793.46 |
| | Direct | | 26110310 JUV SNash Gang Prob Key | 10101 GSD General | | 248,253.99 | 95,549.29 | 10,980.88 | | | 354,784.26 |
| | Direct | | 26111030 JUV Recovery Court | 10101 GSD General | | 56,751.80 | 18,513.41 | 4,845.87 | | | 80,111.08 |
| | Direct | | 26111380 JUV Foster Care Review Board | 10101 GSD General | | 268,444.23 | 112,179.04 | 8,605.70 | | | 389,228.97 |
| | Direct | | 26111370 JUV Assessment | 10101 GSD General | | 354,911.06 | 136,437.51 | 36,343.37 | | | 527,691.94 |
| | Direct | | 26111410 JUV Case Support Key | 10101 GSD General | | | | | | 515,269.01 | 515,269.01 |
| | Direct | | 26111730 JUV Comm Outreach/Youth Court | 10101 GSD General | | 273,537.06 | 100,198.74 | 18,527.48 | | | 392,263.28 |
| | Direct | | 26111910 JUV Juv Detention Key | 10101 GSD General | | 4,529,835.07 | 254,305.34 | 4,529,835.07 | | | 9,314,365.55 |
| | Direct | | 26111930 JUV MSAC | 10101 GSD General | | 699,329.07 | 254,305.34 | 60,712.99 | | | 1,014,347.40 |
| | Direct | | 26111940 JUV SIA Intake | 10101 GSD General | | 302,508.36 | 122,557.76 | 24,125.46 | | | 449,191.58 |
| | Direct | | 26111960 JUV SIA One | 10101 GSD General | | 375,605.59 | 131,082.00 | 37,015.00 | 4,135.76 | | 547,828.35 |
| | Direct | | 26111970 JUV SIA Two | 10101 GSD General | | 417,992.44 | 156,994.91 | 44,607.91 | | | 619,595.26 |
| | Direct | | 26112110 JUV SIA Cases&SecurityKey | 10101 GSD General | | 449,912.96 | 160,972.10 | 65,647.08 | | | 676,532.14 |
| | Direct | | 26112210 JUV SvcO/Process Key | 10101 GSD General | | 97,031.28 | 42,990.24 | 29,238.90 | | | 169,260.42 |
| | Direct | | 26112310 JUV Judicial Actions Key | 10101 GSD General | | 675,854.26 | 210,571.75 | 34,606.00 | | | 921,032.01 |
| | Direct | | 26112315 JUV Restorative Justice Initia | 10101 GSD General | | 13,621.53 | 1,293.18 | 118.59 | | | 15,033.30 |
| | Direct | | 26112510 JUV ALOB HR Key Product | 10101 GSD General | | 101,068.96 | 39,847.87 | 39,847.87 | | | 180,764.70 |
| | Direct | | 26112610 JUV ALOB Finance Payroll Autho | 10101 GSD General | | 143,989.02 | 68, | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|----------------------------|--|---------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|------------|---------------|
| | Direct | 030 Sheriff's Office | 30122010 SHE HDC Offender Mgmt Key | 10101 GSD General | | 1,942,238.14 | 829,833.07 | 678,437.28 | | | 3,450,717.49 |
| | Direct | | 30122710 SHE HDC Support Staff Key | 10101 GSD General | | 821,581.31 | 297,558.68 | 146,672.74 | | | 1,133,812.73 |
| | Direct | | 30122810 SHE CDC-M Programs Key | 10101 GSD General | | | | 4,485.45 | | | 4,485.45 |
| | Direct | | 30122910 SHE CDC-M Offend Mgmt Key | 10101 GSD General | | 2,944,537.06 | 1,127,617.06 | 1,745,123.34 | | | 5,817,277.46 |
| | Direct | | 30123210 SHE CDC-M Support Staff Key | 10101 GSD General | | 3,347,117.82 | 1,156,401.29 | 46,552.75 | | | 4,550,071.86 |
| | Direct | | 30123810 SHE CDC-F Support Staff Key | 10101 GSD General | | 155,841.58 | 65,603.75 | 187,441.81 | | | 348,887.14 |
| | Direct | | 30123830 SHE Correctional Transition Su | 10101 GSD General | | 444,167.00 | 135,741.00 | 2,836.70 | | | 582,744.70 |
| | Direct | | 30124010 SHE ORC Programs Key | 10101 GSD General | | | | 6,217.07 | | | 6,217.07 |
| | Direct | | 30124030 SHE DU School | 10101 GSD General | | 1,317,865.75 | 430,348.38 | 9,216.91 | | | 1,757,431.04 |
| | Direct | | 30124110 SHE ORC Offend Mgmt Key | 10101 GSD General | | 2,002,881.89 | 850,444.51 | 51,229.90 | | | 2,854,556.30 |
| | Direct | | 30124310 SHE ORC Support Staff Key | 10101 GSD General | | 217,238.16 | 67,770.05 | 7,812.45 | | | 282,820.66 |
| | Direct | | 30124410 SHE Correct Svcs Key | 10101 GSD General | | 1,341,901.63 | 556,050.68 | 485,603.39 | | | 2,383,555.70 |
| | Direct | | 30124510 SHE Maintenance Key | 10101 GSD General | | 714,940.47 | 267,729.84 | 45,541.09 | | | 1,028,211.40 |
| | Direct | | 30124610 SHE Warehouse Key | 10101 GSD General | | 248,965.29 | 83,934.95 | 1,008,969.76 | | | 1,341,870.00 |
| | Direct | | 30124710 SHE Laundry Key | 10101 GSD General | | 206,182.76 | 98,132.78 | 9,963.96 | | | 314,279.50 |
| | Direct | | 30124810 SHE Exec Mgmt Key | 10101 GSD General | | 611,414.71 | 156,532.50 | 80,092.22 | | | 848,039.43 |
| | Direct | | 30125110 SHE Training Key | 10101 GSD General | | 928,943.63 | 297,059.85 | 202,726.52 | | | 1,428,730.00 |
| | Direct | | 30125210 SHE Warrants Key | 10101 GSD General | | 3,098,055.00 | 1,241,112.59 | 69,780.88 | | 1,500.00 | 4,410,448.27 |
| | Direct | | 30125310 SHE Transportation Key | 10101 GSD General | | 3,697,527.26 | 1,586,631.06 | 45,203.18 | | | 5,329,361.50 |
| | Direct | | 30125330 SHE Armed Security | 10101 GSD General | | 3,782,773.39 | 1,477,512.95 | 1,273.42 | | | 5,261,559.76 |
| | Direct | | 30126300 SHE Offender Information Servi | 10101 GSD General | | 1,049,382.21 | 429,511.51 | 1,865.05 | | | 1,480,758.77 |
| | Direct | | 30201000 4% SHE Sheriff's Department | 30203 General Fund 4% Reserve | | | | 298,337.25 | 454,200.15 | | 752,537.40 |
| | Direct | | 30203100 SHE Grants Interest | 32230 SHE Sheriff Grant Fund | | | | 680.27 | | | 680.27 |
| | Direct | | 30224170 SHE Corr Svcs Litter Gr Key | 32230 SHE Sheriff Grant Fund | | 91,314.19 | 25,567.97 | 61,421.96 | | | 178,304.12 |
| | Direct | | 30224940 SHE SAAFE Grant | 32230 SHE Sheriff Grant Fund | | | | 2,498.00 | | | 2,498.00 |
| | Direct | | 30224960 SHE Pretrial Risk Assessmnt Grt | 32230 SHE Sheriff Grant Fund | | 68,388.36 | 13,760.15 | 1,946.03 | | | 84,094.54 |
| | Direct | | 30480100 SHE Detention Facility Expan | 40430 Sheriff Non-Bond Funded/CapProj | | | | 146.03 | | | 146.03 |
| | Direct | | 30701600 SHE Steering Clear | 30215 Finance Innovation Investment | | 161,802.50 | 58,944.58 | 2,859.10 | | | 223,606.18 |
| | Direct | | 30722910 SHE CDC-M CCA-MDF Key | 30145 Sheriff CCA Contract | | 62,647.21 | 11,999.31 | 15,063,281.59 | 696,242.13 | | 15,834,170.24 |
| | Direct | 030 Sheriff's Office Total | | | | 39,831,209.82 | 15,557,246.22 | 21,225,142.82 | 1,150,442.28 | 1,500.00 | 77,765,541.14 |
| | Direct | 031 Police | 31121001 POL OPA Key | 10101 GSD General | | | | 67,334.95 | | | 67,334.95 |
| | Direct | | 31121051 POL Behav Hea Svcs Key | 10101 GSD General | | 564,328.23 | 200,042.25 | 202,022.43 | | | 972,396.91 |
| | Direct | | 31121101 POL Strategic Devel Key | 10101 GSD General | | 384,829.48 | 152,960.65 | 12,333.59 | | | 550,123.72 |
| | Direct | | 31121103 POL Accreditation | 10101 GSD General | | 153,041.42 | 58,820.37 | 9,469.90 | | | 221,330.79 |
| | Direct | | 31121151 POL Case Prep Key | 10101 GSD General | | 468,591.70 | 161,144.17 | 1,543,373.60 | | | 2,173,109.47 |
| | Direct | | 31121201 POL Inspections Key | 10101 GSD General | | 451,328.65 | 188,448.81 | 84,460.89 | | | 724,238.35 |
| | Direct | | 31121251 POL Training Recruits | 10101 GSD General | | 5,380,031.35 | 1,557,669.36 | 1,111,706.97 | | | 8,049,407.68 |
| | Direct | | 31121252 POL Training Personnel/In-Serv | 10101 GSD General | | 2,672,297.02 | 692,887.99 | 671,009.07 | | | 4,036,194.08 |
| | Direct | | 31121253 POL Retiree Range Allowance | 10101 GSD General | | | | 9,910.00 | | | 9,910.00 |
| | Direct | | 31121260 POL Vehicle Operations | 10101 GSD General | | 235,580.23 | 85,139.84 | 58,273.71 | 44,055.00 | | 423,048.78 |
| | Direct | | 31121301 POL Crime Analysis Key | 10101 GSD General | | 332,999.25 | 118,398.33 | 16,014.58 | | | 467,412.06 |
| | Direct | | 31121355 POL Specialized Investigations | 10101 GSD General | | 5,450,983.71 | 2,104,457.53 | 523,140.46 | 25,150.00 | 2,041.17 | 8,105,772.97 |
| | Direct | | 31121415 POL Achilles Tf Force Oper Key | 10101 GSD General | | | | 3,450.00 | | | 3,450.00 |
| | Direct | | 31121417 POL DEA Tf Force Oper Key | 10101 GSD General | | 67,836.40 | 26,154.30 | 1,000.00 | | | 95,040.70 |
| | Direct | | 31121419 POL Task Force VCrimes Key | 10101 GSD General | | 67,999.12 | 27,293.58 | 1,000.00 | | | 96,292.70 |
| | Direct | | 31121451 POL Youth Services Key | 10101 GSD General | | 2,241,133.78 | 847,819.92 | 89,408.49 | | | 3,178,362.19 |
| | Direct | | 31121501 POL Domestic Violence Key | 10101 GSD General | | 2,759,988.50 | 1,013,256.07 | 214,056.87 | | 36,589.76 | 4,013,891.10 |
| | Direct | | 31121601 POL Flightless Key | 10101 GSD General | | 432,885.27 | 180,609.38 | 163,449.32 | | | 776,944.97 |
| | Direct | | 31121701 POL Criminal Investigation Div | 10101 GSD General | | 3,137,154.26 | 1,245,480.31 | 100,906.27 | | | 4,483,540.84 |
| | Direct | | 31121703 POL SISU | 10101 GSD General | | 409,498.58 | 138,061.52 | 56,118.99 | | | 603,679.09 |
| | Direct | | 31121751 POL Forensic Services Key | 10101 GSD General | | 1,544,463.22 | 568,535.28 | 91,554.91 | | | 2,204,553.41 |
| | Direct | | 31121760 POL Crime Lab | 10101 GSD General | | 3,443,036.92 | 1,195,312.24 | 999,779.35 | 99,765.32 | | 5,737,893.83 |
| | Direct | | 31121801 POL Property & Evidence Key | 10101 GSD General | | 958,716.51 | 346,577.00 | 56,424.07 | | | 1,361,717.58 |
| | Direct | | 31121810 POL Impound | 10101 GSD General | | 67,480.28 | 20,598.18 | 5,968.47 | | | 94,036.93 |
| | Direct | | 31121850 POL Facility Mgmt and Security | 10101 GSD General | | 777,457.14 | 338,811.70 | 43,206.78 | | | 1,160,475.60 |
| | Direct | | 31121861 POL Emergency Contingency Serv | 10101 GSD General | | 1,000,998.79 | 270,401.43 | 1,389,946.55 | | 63,002.00 | 2,664,348.77 |
| | Direct | | 31121951 POL School Cross Guard Key | 10101 GSD General | | 1,893,195.90 | 403,984.06 | 80,541.20 | | | 2,387,721.16 |
| | Direct | | 31122001 POL Traffic Key | 10101 GSD General | | 1,954,642.11 | 733,227.16 | 238,434.50 | | | 2,926,303.77 |
| | Direct | | 31122051 POL Tactical Issues Key | 10101 GSD General | | 2,106,356.05 | 740,777.52 | 956,794.68 | | | 3,803,918.25 |
| | Direct | | 31122151 POL SWAT Key | 10101 GSD General | | 966,002.59 | 368,698.37 | 297,636.70 | | | 1,632,337.66 |
| | Direct | | 31122153 POL Drill and Ceremony Team | 10101 GSD General | | 14,008.59 | 4,977.05 | 12,896.94 | | | 31,882.58 |
| | Direct | | 31122201 POL Warrants Key | 10101 GSD General | | 1,414,477.12 | 520,839.09 | 104,268.34 | | | 2,039,584.55 |
| | Direct | | 31122401 POL East Sector Key | 10101 GSD General | | 7,175,306.66 | 2,623,492.46 | 808,794.81 | 35,170.08 | | 10,642,754.01 |
| | Direct | | 31122403 POL Patrol South Sector Key | 10101 GSD General | | 9,671,742.34 | 3,622,955.65 | 988,917.01 | | | 14,283,615.00 |
| | Direct | | 31122405 POL Patrol Heritage Key | 10101 GSD General | | 9,348,432.89 | 3,412,355.05 | 825,077.49 | 25,298.16 | | 13,611,163.59 |
| | Direct | | 31122407 POL Patrol Central Sector Key | 10101 GSD General | | 7,071,223.73 | 2,662,358.11 | 845,421.45 | | | 10,579,003.29 |
| | Direct | | 31122409 POL Patrol West Sector Key | 10101 GSD General | | 7,173,844.21 | 2,673,733.57 | 806,196.14 | 6,756.36 | | 10,660,530.28 |
| | Direct | | 31122411 POL Patrol North Sector Key | 10101 GSD General | | 7,421,188.67 | 2,763,707.15 | 819,278.84 | 3,755.88 | | 10,998,870.54 |
| | Direct | | 31122413 POL Midtown Hills Precinct | 10101 GSD General | | 8,136,741.29 | 3,077,876.30 | 622,044.03 | 6,755.96 | | 11,843,417.58 |
| | Direct | | 31122414 POL Madison Precinct | 10101 GSD General | | 7,192,996.49 | 2,797,700.66 | 718,508.01 | 6,756.38 | | 10,715,961.52 |
| | Direct | | 31122415 POL Mounted Patrol | 10101 GSD General | | 483,125.56 | 194,887.88 | 121,049.65 | | | 799,063.09 |
| | Direct | | 31122600 POL Patrol Patrol | 10101 GSD General | | 109,361.41 | 39,395.90 | 6,430.21 | | | 155,187.52 |
| | Direct | | 31123001 POL Field Training Officer Key | 10101 GSD General | | 71,480.62 | 31,693.51 | 6,616.84 | | | 109,790.97 |
| | Direct | | 31123051 POL Special Events Prog Key | 10101 GSD General | | 5,186,003.19 | 1,820,484.13 | 46,795.07 | 55,741.44 | | 7,108,023.83 |
| | Direct | | 31123201 POL School Resource Key | 10101 GSD General | | 4,730,222.35 | 1,876,011.43 | 155,431.41 | | | 6,761,665.19 |
| | Direct | | 31160110 POL ALOB Cj and Maint Cost | 10101 GSD General | | 1,991,778.22 | 729,221.89 | 729,221.89 | 84,400.00 | | 3,534,622.20 |
| | Direct | | 31160310 POL ALOB Employment Product | 10101 GSD General | | 761,359.00 | 237,047.14 | 345,489.82 | 18,300.00 | | 1,362,195.96 |
| | Direct | | 31160320 POL Secondary Employment Unit | 10101 GSD General | | 4,531,723.46 | 440,297.93 | 94,074.02 | | 132,121.43 | 5,198,218.82 |
| | Direct | | 31160410 POL ALOB Payroll Authoriz | 10101 GSD General | | 189,910.06 | 69,008.66 | 3,479.58 | | | 262,398.30 |
| | Direct | | 31160420 POL ALOB Payment Approvals | 10101 GSD General | | 897,019.70 | 215,098.81 | 678,855.73 | | | 1,491,965.24 |
| | Direct | | 31160510 POL ALOB Procurement Serv | 10101 GSD General | | 164,043.17 | 97,781.35 | 148,482.14 | | | 408,296.66 |
| | Direct | | 31160610 POL ALOB Records Mgmt Serv | 10101 GSD General | | 2,380,186.70 | 992,659.17 | 127,053.83 | | | 3,499,899.70 |
| | Direct | | 31160710 POL ALOB Safety Training Se | 10101 GSD General | | 44,052.86 | 9,328.35 | 115,739.51 | | | 179,120.72 |
| | Direct | | 31160810 POL ALOB Executive Leadership | 10101 GSD General | | 2,305,313.67 | 745,983.11 | 347,400.80 | 13,600.00 | | 3,412,297.62 |
| | Direct | | 31161000 POL Non-proral Transactions | 10101 GSD General | | | | 3,025.00 | | | 3,025.00 |
| | Direct | | 31192000 POL Extra Police Protection | 18301 USD General | | | | | | | |
| | Direct | | 31201000 4% POL GSD Police Department | 30203 General Fund 4% Reserve | | | | 244,172.97 | 451,408.00 | | 695,580.97 |
| | Direct | | 3121401 POL Task Force Interest | 30200 Police Task Force Fund | | | | 1,711.33 | | | 1,711.33 |
| | Direct | | 3121403 POL Achilles Task Force Key | 30200 Police Task Force Fund | | 13,079.94 | 5,136.35 | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|---------------------------------------|---|--------------------------------------|-------------|----------------------|----------------------|----------------------|------------------------|-------------------|-----------------------|
| | Direct | 032 Fire | 32160710 FIR GSD Occup Health & Safety | 10101 GSD General | | 149,971.91 | 149,971.91 | 107,617.75 | | | 697,612.18 |
| | Direct | | 32160810 FIR GSD Admin | 10101 GSD General | | 1,379,648.01 | 444,503.11 | 50,543.44 | | | 1,874,694.56 |
| | Direct | | 32194510 FIR USD Logistics | 18301 USD General | | 470,033.12 | 189,689.34 | 2,696,108.68 | | | 3,555,831.14 |
| | Direct | | 32195510 FIR USD Fire Operations | 18301 USD General | | 49,567,587.51 | 18,853,356.89 | 17,032.79 | | | 68,437,977.19 |
| | Direct | | 32196010 FIR USD Administration | 18301 USD General | | | | 740,450.50 | | | 740,450.50 |
| | Direct | | 32196210 FIR USD Pub Fire Edu-Con Svc | 18301 USD General | | 156,969.60 | 40,707.54 | 9,891.40 | | | 207,568.54 |
| | Direct | | 32196310 FIR USD Fire Prevention | 18301 USD General | | 1,361,081.21 | 459,704.21 | 5,070.00 | | | 1,825,855.42 |
| | Direct | | 32197011 FIR USD Facilities Mgmt | 18301 USD General | | | | 312,873.40 | | | 312,873.40 |
| | Direct | | 32214400 FIR Medical Supply | 30003 General Fund 4% Reserve | | | | 761,965.51 | | | 761,965.51 |
| | Direct | | 32214600 FIR Pers Equip Logis | 30003 General Fund 4% Reserve | | | | 341,191.43 | | 3,174.00 | 344,365.43 |
| | Direct | | 32215100 4% FIR Basic Response | 30003 General Fund 4% Reserve | | | | 98.15 | | | 98.15 |
| | Direct | | 32260100 4% FIR ALOB Info Tech | 30003 General Fund 4% Reserve | | | | 108,644.37 | | | 108,644.37 |
| | Direct | | 32260200 4% FIR ALOB Facility Mgmt | 30003 General Fund 4% Reserve | | | | 459,646.95 | | | 459,646.95 |
| | Direct | | 32291350 FIR Master Plan Implementation | 40015 GSD FY15 Capital Projects | | | | 2,000.00 | | | 2,000.00 |
| | Direct | | 32401015 FIR Master Plan Implementation | 40015 GSD FY15 Capital Projects | | | | 289,675.38 | 368,740.00 | | 658,415.38 |
| | Direct | | 32401016 FIR Master Plan Implementation | 40016 GSD FY16 Capital Projects | | 15,686.40 | 6,163.24 | 153,960.11 | | | 175,810.05 |
| | Direct | | 32402015 FIR Major Equip/Mini Pumper | 40015 GSD FY15 Capital Projects | | | | | | 190,889.48 | 190,889.48 |
| | Direct | | 32403011 FIR Master Plan Implementation | 40011 GSD FY11 Capital Projects Fund | | | | 685.00 | | | 685.00 |
| | Direct | | 32700500 FIR Donations | 30048 FIR Fire Dept Donations | | | | 9,809.32 | 35,928.00 | | 45,737.32 |
| | Direct | | 32701015 FIR "S Carolina Flood Oct 2015 | 30074 "OEM S Carolina Flood Oct 2015 | | | | | | 14,928.81 | 14,928.81 |
| | Direct | | 32703200 FIR Hurricane Harvey TX 2017 | 30081 Hurricane Harvey Texas 2017 | | 39,618.82 | 10,194.55 | 4,371.06 | | | 54,184.43 |
| | Direct | | 32703210 FIR Hurricane Irma FL 2017 | 30082 Hurricane Irma Florida 2017 | | 58,510.04 | 16,594.01 | 6,545.41 | | | 81,649.46 |
| | Direct | 032 Fire Total | | | | 87,914,037.50 | 33,366,591.67 | 12,844,945.25 | 404,668.00 | 208,992.29 | 134,739,234.71 |
| | Direct | 033 Codes Administration | 33101000 COD Administration | 10101 GSD General | | | | 55.60 | | | 55.60 |
| | Direct | | 33120010 COD Code Enforcement Key Product | 10101 GSD General | | 236,263.17 | 95,567.66 | 63,483.52 | | | 395,314.35 |
| | Direct | | 33120110 COD General and Use Key Product | 10101 GSD General | | 1,329,561.55 | 471,502.35 | 127,952.84 | | | 1,929,016.74 |
| | Direct | | 33120140 COD SexuallyOrientedBusd Key Product | 10101 GSD General | | 59,102.02 | 19,021.37 | 11,555.88 | | | 89,684.27 |
| | Direct | | 33120210 COD Better Neoods Key Product | 10101 GSD General | | 1,164,896.47 | 469,747.35 | 576,213.35 | | 200,000.00 | 2,410,857.17 |
| | Direct | | 33120310 COD Building Code Inspections | 10101 GSD General | | 2,044,110.09 | 897,579.58 | 361,143.88 | | | 3,302,833.53 |
| | Direct | | 33120410 COD Board Supp Serv Key Product | 10101 GSD General | | 4,092.08 | 1,406.50 | 72,047.73 | | | 77,546.31 |
| | Direct | | 33120510 COD Info Sharing Key Product | 10101 GSD General | | 379,294.80 | 227,967.89 | 12,497.40 | | | 619,760.09 |
| | Direct | | 33120610 COD Admin Payroll Authorizatio | 10101 GSD General | | 30,561.56 | 87,317.23 | 84,028.35 | | | 181,907.14 |
| | Direct | | 33121000 COD Alarm Registration | 10101 GSD General | | 115,306.35 | 24,033.32 | 103,422.39 | | | 242,762.06 |
| | Direct | | 33201000 4% COD Codes Administration | 30003 General Fund 4% Reserve | | | | 60,152.40 | | | 60,152.40 |
| | Direct | | 33601013 COD Tech for KIVA Syst Upgrade | 40023 GSD FY13 Capital Projects Fund | | | | | 20,210.00 | | 20,210.00 |
| | Direct | | 33701000 COD Demolition Projects | 30600 Demolition Fund | | | | 63,728.87 | | | 63,728.87 |
| | Direct | 033 Codes Administration Total | | | | 5,892,580.22 | 2,294,243.25 | 1,666,117.32 | 20,210.00 | 200,000.00 | 10,073,150.79 |
| | Direct | 034 Beer Board | 34101000 BBD Administration | 10101 GSD General | | | | 3,872.18 | | | 3,872.18 |
| | Direct | | 34102000 BBD Permit Application Program | 10101 GSD General | | 224,239.18 | 84,836.35 | 35,222.13 | | | 344,297.66 |
| | Direct | | 34102100 BBD Inspection Program | 10101 GSD General | | 48,281.87 | 22,335.62 | 18,971.31 | | | 89,588.80 |
| | Direct | | 34200100 4% BBD Beer Board | 30003 General Fund 4% Reserve | | | | 4,521.39 | | | 4,521.39 |
| | Direct | 034 Beer Board Total | | | | 272,521.05 | 107,171.97 | 52,897.01 | | | 432,290.03 |
| | Direct | 035 Agricultural Extension | 35102000 AGE Family and Consumer Sc Pro | 10101 GSD General | | 53,952.94 | 2,511.74 | 9,053.63 | | | 65,518.31 |
| | Direct | | 35102100 AGE Agriculture/Horticulture P | 10101 GSD General | | 126,650.78 | 27,134.50 | 27,751.56 | | | 181,536.84 |
| | Direct | | 35102200 AGE 4H/Youth Dev Program | 10101 GSD General | | 32,801.47 | 2,509.32 | 20,036.47 | | | 55,347.26 |
| | Direct | 035 Agricultural Extension Total | | | | 223,404.99 | 32,157.56 | 56,841.56 | | | 312,433.71 |
| | Direct | 036 Soil and Water Conservation | 36101000 SWC Administration | 10101 GSD General | | | 1,451.06 | 318.84 | | | 1,769.90 |
| | Direct | | 36102000 SWC Watershed Conservation Prg | 10101 GSD General | | 51,075.74 | 17,320.76 | 25,300.48 | | | 93,696.98 |
| | Direct | 036 Soil and Water Conservation Total | | | | 52,626.80 | 17,639.60 | 25,300.48 | | | 95,466.88 |
| | Direct | 037 Social Services | 37121000 SOC Homeless Services Program | 10101 GSD General | | 343,939.43 | 120,566.56 | 23,014.33 | | | 487,520.32 |
| | Direct | | 37121100 SOC Support Homelessness Comm | 10101 GSD General | | 455,222.91 | 160,989.33 | 1,277,372.32 | | | 1,893,584.56 |
| | Direct | | 37122300 SOC Nutrition Program | 10101 GSD General | | | | | | 709,600.00 | 709,600.00 |
| | Direct | | 37122400 SOC Family Services | 10101 GSD General | | 1,234,649.35 | 483,069.73 | 130,793.93 | 127,280.09 | | 1,975,793.10 |
| | Direct | | 37122500 SOC Burial Assistance Program | 10101 GSD General | | 28,891.40 | 7,547.64 | 367,173.67 | | | 403,612.71 |
| | Direct | | 37122600 SOC Warming Shelter | 10101 GSD General | | 18,462.86 | 40,722.24 | 24,190.20 | | | 83,375.30 |
| | Direct | | 37122800 SOC Planning & Coordination Pr | 10101 GSD General | | 379,294.80 | 132,975.81 | 24,642.88 | | | 536,913.49 |
| | Direct | | 37125200 SOC Executive Leadership | 10101 GSD General | | 608,032.10 | 180,507.43 | 86,318.63 | | | 874,858.16 |
| | Direct | | 37312300 SOC MHC MDHA CDBG | 32137 Social Srv Homelessness Grant | | | | 57,112.76 | | 5,711.28 | 62,824.04 |
| | Direct | | 37312400 SOC CABH Grant | 32137 Social Srv Homelessness Grant | | | | 300,856.51 | | | 300,856.51 |
| | Direct | | 37322300 SOC Nutrition Program | 32137 Social Services Grant Fund | | 502,285.88 | 241,814.29 | 746,587.49 | | 172,123.27 | 1,662,810.93 |
| | Direct | | 37701000 SOC Camilla Caldwell | 30007 Social Services Donations | | | | 61.57 | | | 61.57 |
| | Direct | | 37708100 SOC Meals on Wheels Donations | 30007 Social Services Donations | | | | 4,079.42 | | | 4,079.42 |
| | Direct | | 37708200 SOC Nutrition Prg Donations | 30007 Social Services Donations | | | | 1,756.79 | | | 1,756.79 |
| | Direct | | 37712000 SOC MHC Spc Donations Interest | 30137 SOC MHC Special Donations | | | | 635.83 | | | 635.83 |
| | Direct | | 37712100 SOC Project Homeless Connect | 30137 SOC MHC Special Donations | | | | | | 10,045.00 | 10,045.00 |
| | Direct | | 37712200 SOC How's Nashville | 30137 SOC MHC Special Donations | | | | | | (6,227.74) | (6,227.74) |
| | Direct | | 37712300 SOC "MHC MDHA CDBG | 30137 SOC MHC Special Donations | | | | (600.00) | | | (600.00) |
| | Direct | 037 Social Services Total | | | | 3,570,738.17 | 1,327,584.01 | 3,025,901.99 | 137,325.09 | 887,434.55 | 8,952,003.81 |
| | Direct | 038 Health | 38150271 HEA Population Health Bureau | 10101 GSD General | | 162,041.88 | 49,819.80 | 4,297.43 | | | 216,159.11 |
| | Direct | | 38151001 HEA Behavioral Health Services | 10101 GSD General | | 352,403.65 | 133,304.49 | 8,558.38 | | | 494,266.52 |
| | Direct | | 38151032 HEA Public Health Clinics | 10101 GSD General | | 1,066,983.87 | 452,909.83 | 300,433.98 | | | 1,820,327.68 |
| | Direct | | 38151034 HEA Family Planning Clinic Fee | 10101 GSD General | | | | 135,540.88 | | | 135,540.88 |
| | Direct | | 38151036 HEA Maternal Child Adolescent | 10101 GSD General | | 321,818.27 | 118,904.15 | 16,271.90 | | | 456,994.32 |
| | Direct | | 38151041 HEA WIC | 10101 GSD General | | 17,813.23 | 4,885.82 | 1,860.80 | | | 22,718.65 |
| | Direct | | 38151042 HEA CSFP | 10101 GSD General | | 45,679.04 | 16,679.18 | 13,714.35 | | | 76,072.57 |
| | Direct | | 38151046 HEA Children Special Services | 10101 GSD General | | | | 1,144.43 | | | 1,144.43 |
| | Direct | | 38151061 HEA Oral Health Svcs | 10101 GSD General | | 352,565.49 | 113,895.83 | 81,003.68 | | | 547,465.00 |
| | Direct | | 38151072 HEA Epidemiology Research | 10101 GSD General | | 333,396.65 | 135,981.07 | 49,210.98 | | | 518,588.70 |
| | Direct | | 38151091 HEA Correctional Health Svcs | 10101 GSD General | | 168,618.12 | 62,721.08 | 8,273.77 | | | 239,612.97 |
| | Direct | | 38151121 HEA Tuberculosis Elimination | 10101 GSD General | | 316,487.68 | 122,124.89 | 34,559.34 | | | 473,171.91 |
| | Direct | | 38151131 HEA STD/HV Prevention/Intervent | 10101 GSD General | | 156,218.96 | 170,975.87 | 34,629.40 | | | 361,824.23 |
| | Direct | | 38151141 HEA Communicable Disease Emer Prep | 10101 GSD General | | 328,633.67 | 119,038.00 | 3,972.47 | | | 451,645.14 |
| | Direct | | 38151151 HEA Community Develop and Plan | 10101 GSD General | | 168,887.07 | 67,603.96 | 4,912.63 | | | 241,403.66 |
| | Direct | | 38151171 HEA Project Access Nashville | 10101 GSD General | | 98,669.64 | 35,899.66 | 8,611.98 | | | 143,171.26 |
| | Direct | | 38151172 HEA Community Health Admin | 10101 GSD General | | 146,901.55 | 68,582.43 | 4,690.22 | | | 219,074.20 |
| | Direct | | 38151173 HEA Pharmacy | 10101 GSD General | | 75,880.25 | 17,581.55 | 135,924.02 | | | 229,385.82 |
| | Direct | | 38151181 HEA Health Care for Homeless | 10101 GSD General | | | | 355,200.00 | | | 355,200.00 |
| | Direct | | 38151201 HEA Air Quality | 10101 GSD General | | 199,257.01 | 75,999.00 | 12,876.82 | | | 288,132.83 |
| | Direct | | 38151203 HEA Air Pollution | 10101 GSD General | | 166,784.79 | 60,538.92 | 46,834.79 | | | 274,158.50 |
| | Direct | | 38151222 HEA Animal Services All Other | 10101 GSD General | | 1,471,531.67 | 576,357.88 | 680,856.79 | | 33,252.09 | 2,761,998.43 |
| | Direct | | 38151224 HEA Engineering Svcs Investiga | 10101 GSD General | | 186,784.94 | 59,652.68 | 5,798.43 | | | 252,236.05 |
| | Direct | | 38151226 HEA Otc Environmental Health | 10101 GSD General | | 33,301.10 | 1,205.56 | 670.31 | | | 34,777.38 |
| | Direct | | 38151227 HEA School Health | 10101 GSD General | | 515,134.37 | 249,802.97 | 44,833.64 | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|----------------------|---|--------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|--------------|---------------|
| | Direct | 038 Health | 3836200 HEA Murgis Const & Surveil | 32200 HEA Health Dept Grant Fund | | 39,125.38 | 3,547.63 | 94,718.09 | | | 94,718.09 |
| | Direct | | 38362400 HEA SEE US NACHO Grant | 32200 HEA Health Dept Grant Fund | | | | 2,868.82 | | | 2,868.82 |
| | Direct | | 38362600 HEA ACE Initiat MonroeHarding | 32200 HEA Health Dept Grant Fund | | 5,676.00 | 2,127.07 | 23.44 | | | 7,826.51 |
| | Direct | | 38362600 HEA Petsmart Charities Grant | 32200 HEA Health Dept Grant Fund | | | | 880.66 | | | 880.66 |
| | Direct | | 38362700 HEA Laganutias Adopt a Shelter | 32200 HEA Health Dept Grant Fund | | | | 3,702.00 | | | 3,702.00 |
| | Direct | | 38362800 HEA Rachel Ray Heartworm Grant | 32200 HEA Health Dept Grant Fund | | | | 4,154.00 | | | 4,154.00 |
| | Direct | | 38362900 HEA Safe Coalition Grant | 32200 HEA Health Dept Grant Fund | | | | 5,984.58 | | | 5,984.58 |
| | Direct | | 38383100 HEA HIV/AIDS Early Interv Serv | 32200 HEA Health Dept Grant Fund | | 5,277.55 | 2,417.95 | | | 753.05 | 8,448.55 |
| | Direct | | 38700100 HEA Title V Clean Air Act | 30204 Health Title V Clean Air Act | | 64,053.85 | 30,747.76 | 810.76 | | (18,573.03) | 77,039.34 |
| | Direct | | 38700200 HEA Clean Air Permit Prog | 30206 Health Clean Air Permit Prog | | 163,542.23 | 58,177.28 | 1,513.84 | | | 223,233.35 |
| | Direct | | 38701000 HEA Animal Control Donations | 30006 Animal Control Donations | | | | 10,739.83 | | | 10,739.83 |
| | Direct | | 38701560 HEA Animal Welfare | 30215 Finance Innovation Investment | | | | 100,000.00 | | | 100,000.00 |
| | Direct | | 38701570 HEA FY18 Comm Mental HealthS | 30215 Finance Innovation Investment | | | | 427,537.89 | | | 427,537.89 |
| | Direct | | 38702000 HEA Animal Education Welfare | 30072 Animal Education and Welfare | | | | 1,185.00 | | | 1,185.00 |
| | Direct | | 38703100 HEA Talbot Estate Donation | 30006 Animal Control Donations | | | | 4,758.31 | | | 4,758.31 |
| | Direct | 038 Health Total | | | | 24,432,888.39 | 9,499,982.00 | 11,545,528.86 | 256,565.95 | 1,437,942.88 | 47,172,908.08 |
| | Direct | 039 Public Library | 39101010 LIB Administrative Support | 10101 GSD General | | 1,154,801.18 | 439,491.89 | 302,310.82 | | | 1,896,603.89 |
| | Direct | | 39101020 LIB Public Relations | 10101 GSD General | | 203,369.15 | 71,426.94 | 97,568.13 | | | 372,364.22 |
| | Direct | | 39101030 LIB Technical Services | 10101 GSD General | | 725,186.37 | 254,304.57 | 2,066,659.27 | | | 3,046,150.21 |
| | Direct | | 39101050 LIB Conference Center | 10101 GSD General | | 142,790.20 | 60,197.44 | 1,041.33 | | | 204,028.97 |
| | Direct | | 39101060 LIB Interlibrary Loan | 10101 GSD General | | 42,733.50 | 15,340.95 | 7,814.12 | | | 65,888.57 |
| | Direct | | 39101070 LIB Special Collections | 10101 GSD General | | 451,023.74 | 168,053.68 | 4,883.73 | | | 621,961.15 |
| | Direct | | 39101080 LIB Community Engagement | 10101 GSD General | | 151,874.11 | 45,499.58 | 2,483.10 | | | 199,856.79 |
| | Direct | | 39101090 LIB Limitless Libraries | 10101 GSD General | | 328,451.77 | 154,075.41 | 1,356,557.45 | | | 1,839,084.63 |
| | Direct | | 39102000 LIB Operation and Maintenance | 10101 GSD General | | 1,580,925.30 | 660,644.68 | 2,143,571.74 | | | 4,385,141.72 |
| | Direct | | 39102010 LIB Productivity Services | 10101 GSD General | | 111,831.81 | 45,542.62 | 51,822.82 | | | 209,197.25 |
| | Direct | | 39102030 LIB BW Circulation | 10101 GSD General | | 322,633.34 | 150,200.83 | 1,755.20 | | | 490,389.37 |
| | Direct | | 39103206 LIB BW Children's Services | 10101 GSD General | | 318,388.86 | 140,746.16 | 5,799.76 | | | 464,934.78 |
| | Direct | | 39103207 LIB Reference Services | 10101 GSD General | | 775,991.90 | 296,105.96 | 2,040.07 | | | 1,074,137.93 |
| | Direct | | 39103211 LIB Teen Services | 10101 GSD General | | 209,208.77 | 75,243.83 | 2,385.30 | | | 286,837.90 |
| | Direct | | 39103212 LIB Digital Inclusion | 10101 GSD General | | 605,155.34 | 249,649.14 | 86,029.74 | | | 940,834.22 |
| | Direct | | 39103213 LIB Performing Artists | 10101 GSD General | | 195,303.71 | 78,281.83 | 1,539.68 | | | 275,125.22 |
| | Direct | | 39103230 LIB Public Technology Program | 10101 GSD General | | 124,327.23 | 47,922.83 | 52.00 | | | 172,302.06 |
| | Direct | | 39103240 LIB Studio MPL | 10101 GSD General | | 163,260.12 | 63,318.65 | 160.96 | | | 226,740.83 |
| | Direct | | 39103303 LIB Heritage Branch | 10101 GSD General | | 130,168.72 | 47,743.82 | 1,251.67 | | | 189,164.21 |
| | Direct | | 39103304 LIB Edmondson Branch | 10101 GSD General | | 585,328.98 | 170,640.70 | 85,222.63 | | | 841,192.31 |
| | Direct | | 39103305 LIB Bellevue | 10101 GSD General | | 642,723.84 | 259,656.29 | 16,282.23 | | | 918,662.36 |
| | Direct | | 39103310 LIB Bordeaux | 10101 GSD General | | 410,534.62 | 170,889.48 | 66,267.11 | | | 647,691.21 |
| | Direct | | 39103315 LIB North Library | 10101 GSD General | | 119,169.72 | 42,743.82 | 1,185.00 | | | 152,118.52 |
| | Direct | | 39103320 LIB Donelson | 10101 GSD General | | 244,744.52 | 105,478.12 | 373,319.53 | | | 623,542.17 |
| | Direct | | 39103325 LIB East | 10101 GSD General | | 163,126.95 | 71,280.09 | 20,428.10 | | | 254,835.14 |
| | Direct | | 39103330 LIB Edgehill | 10101 GSD General | | 144,788.45 | 50,264.01 | 13,163.21 | | | 208,215.67 |
| | Direct | | 39103335 LIB Goodlettsville | 10101 GSD General | | 375,195.34 | 161,365.17 | 53,187.49 | | | 589,748.00 |
| | Direct | | 39103340 LIB Green Hills | 10101 GSD General | | 840,337.46 | 332,155.15 | 85,054.25 | | | 1,257,546.86 |
| | Direct | | 39103345 LIB Hadley Park | 10101 GSD General | | 100,265.26 | 41,381.66 | 13,910.50 | | | 155,557.42 |
| | Direct | | 39103350 LIB Inglewood | 10101 GSD General | | 243,360.97 | 110,696.33 | 24,249.73 | | | 378,277.03 |
| | Direct | | 39103355 LIB Locky | 10101 GSD General | | 124,646.05 | 65,120.98 | 21,554.31 | | | 211,321.34 |
| | Direct | | 39103360 LIB Madison | 10101 GSD General | | 608,497.28 | 263,401.29 | 52,027.67 | | | 924,106.24 |
| | Direct | | 39103365 LIB Old Hickory | 10101 GSD General | | 101,838.05 | 32,759.95 | 12,748.88 | | | 147,346.88 |
| | Direct | | 39103370 LIB Pruit | 10101 GSD General | | 135,491.51 | 58,921.58 | 29,024.42 | | | 223,437.51 |
| | Direct | | 39103375 LIB Richland Park | 10101 GSD General | | 121,233.25 | 47,743.82 | 1,382.61 | | | 170,359.68 |
| | Direct | | 39103380 LIB Southeast | 10101 GSD General | | 585,648.72 | 232,004.46 | 9,400.39 | | | 827,053.57 |
| | Direct | | 39103385 LIB Thompson Lane | 10101 GSD General | | 247,542.25 | 106,176.47 | 21,714.45 | | | 375,433.17 |
| | Direct | | 39103390 LIB Watkins Park | 10101 GSD General | | 73,489.58 | 28,978.28 | 1,089.74 | | | 103,557.60 |
| | Direct | | 39103401 LIB Archives | 10101 GSD General | | 246,563.46 | 86,310.63 | 28,418.28 | | | 361,301.37 |
| | Direct | | 39104081 LIB Equal Access | 10101 GSD General | | 222,836.85 | 72,703.63 | 2,385.30 | | | 315,925.88 |
| | Direct | | 39104081 LIB Web Computer Literacy ILS | 10101 GSD General | | 398,728.49 | 145,884.65 | 187,610.57 | | | 732,223.71 |
| | Direct | | 39104083 LIB Shared Systems Program | 10101 GSD General | | 326,973.06 | 127,044.74 | (31,973.99) | | | 422,043.81 |
| | Direct | | 39104121 LIB Nash After-Zones Alliance | 10101 GSD General | | 139,654.64 | 42,430.78 | 2,731,860.61 | | | 2,913,946.23 |
| | Direct | | 39104151 LIB Beyond Books to Life | 10101 GSD General | | 108,179.53 | 36,193.06 | 1,459.82 | | | 145,832.41 |
| | Direct | | 39160210 LIB * ALOB Building Cleanings | 10101 GSD General | | | | 16,599.66 | | | 16,599.66 |
| | Direct | | 39201000 4% LIB Public Library | 30003 General Fund 4% Reserve | | | | 3,327,689.45 | 186,887.24 | | 3,514,576.69 |
| | Direct | | 39300100 LIB Library Services Interest | 30401 Library Services | | | | 522.07 | | 866.37 | 1,508.44 |
| | Direct | | 39304013 LIB Technology Upgrade Key | 30401 Library Services | | | | 6,289.20 | | 349.40 | 6,638.60 |
| | Direct | | 39304030 LIB Volunteer Service Grant | 30401 Library Services | | | | 200.00 | | | 200.00 |
| | Direct | | 39304043 LIB Disadv Grant- LCO Prog Key | 30401 Library Services | | | | 5,780.00 | | 640.00 | 6,400.00 |
| | Direct | | 39304045 LIB Gen Lib Svcs Grantkey | 30401 Library Services | | | | 45,500.00 | | | 45,500.00 |
| | Direct | | 39304055 LIB East Hear Grant Key | 30401 Library Services | | 50,476.05 | 8,523.95 | 29,000.00 | | | 68,000.00 |
| | Direct | | 39304094 LIB IYL Neighborhood Builders | 30401 Library Services | | 71,489.00 | 19,787.22 | | | | 91,276.22 |
| | Direct | | 39401013 LIB Bellevue Lib Constr/Equip | 40013 GSD FY13 Capital Projects Fund | | | | 168,817.60 | | | 168,817.60 |
| | Direct | | 39401015 LIB Miscellaneous Maintenance | 40015 GSD FY15 Capital Projects | | | | (75,887.39) | | | (75,887.39) |
| | Direct | | 39401016 LIB Miscellaneous Maintenance | 40016 GSD FY16 Capital Projects | | | | 289,456.00 | | | 289,456.00 |
| | Direct | | 39401017 LIB Maintenance | 40017 GSD FY17 Capital Projects | | | | 1,411,384.30 | 1,933,469.97 | | 2,344,854.27 |
| | Direct | | 39401018 LIB Planning - Hadley Park | 40018 GSD FY18 Capital Projects | | | | 560.00 | | | 560.00 |
| | Direct | | 39402017 LIB New Donelson Library | 40017 GSD FY17 Capital Projects | | | | 39,833.70 | | | 39,833.70 |
| | Direct | | 39706120 LIB E Rate Projects | 30404 Library Special Projects | | | | 67,385.82 | | | 67,385.82 |
| | Direct | | 39706130 LIB Other Special Projects | 30404 Library Special Projects | | | | 1,363.81 | 3,144.60 | | 4,508.41 |
| | Direct | | 39706160 LIB Faith Hill Literacy Funds | 30404 Library Special Projects | | | | 28.55 | | | 28.55 |
| | Direct | | 39706170 LIB Hebrew Foundation Funds | 30404 Library Special Projects | | | | 216.78 | | | 216.78 |
| | Direct | | 39706180 LIB King Collection Funds | 30404 Library Special Projects | | | | 83.84 | | | 83.84 |
| | Direct | | 39706190 LIB Biography Funds | 30404 Library Special Projects | | | | 1,369.29 | | | 1,369.29 |
| | Direct | | 39706200 LIB Childrens Book Funds | 30404 Library Special Projects | | | | 2,831.55 | | | 2,831.55 |
| | Direct | | 39706220 LIB Nash Rm Bk/Spec Prog Funds | 30404 Library Special Projects | | | | 1,072.29 | | | 1,072.29 |
| | Direct | | 39706230 LIB Photography Book Funds | 30404 Library Special Projects | | | | 289.08 | | | 289.08 |
| | Direct | | 39706240 LIB Unrestricted Foundation Bk | 30404 Library Special Projects | | | | 58,165.01 | | | 58,165.01 |
| | Direct | | 39706270 LIB Bordeaux LINKS FoundationB | 30404 Library Special Projects | | | | 6,185.01 | | | 6,185.01 |
| | Direct | | 39706280 LIB Children's YA Programming Fo | 30404 Library Special Projects | | | | 388,437.40 | | | 388,437.40 |
| | Direct | | 39706290 LIB Heritage Kay Family Found | 30404 Library Special Projects | | | | 3,538.31 | | | 3,538.31 |
| | Direct | | 39706310 LIB Young Adult Prog Funds | 30404 Library Special Projects | | | | 635.46 | | | 635.46 |
| | Direct | | 39706330 LIB Health Care Book Funds | 30404 Library Special Projects | | | | 176.86 | | | 176.86 |
| | Direct | | 39706340 LIB Edmondson Pk Spec Prog Fds | 30404 Library Special Projects | | | | 3,687.25 | | | 3,687.25 |
| | Direct | | 39706350 LIB Classics/Poetry/Drama Fds | 30404 Library Special Projects | | | | 471.97 | | | 471.97 |
| | Direct | | 39706400 LIB East Spec Program Funds | 30404 Library Special Projects | | | | 740.00 | | | 740.00 |
| | Direct | | 39706410 LIB Madison Spec Prog Funds | 30404 Library Special Projects | | | | 1,447.18 | | | 1,447.18 |
| | Direct | | 39706430 LIB History/Geography Book Fds | 30404 Library Special Projects | | | | 1,379.70 | | | 1,379.70 |
| | Direct | | 39706450 LIB Bellevue Spec Program Fund | 30404 Library Special Projects | | | | 1,886.74 | | | 1,886.74 |
| | Direct | | 39706460 LIB Donelson Spec Program Fund | 30404 Library Special Projects | | | | 793.37 | | | 793.37 |
| | Direct | | 39706470 LIB Edgehill Spec Program Fund | 30404 Library Special Projects | | | | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|----------------------|--|--------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|------------|--------------|
| | Direct | 040 Parks | 40104330 PAR Organized Sports Seasonal | 10101 GSD General | | 1,624.00 | 107.40 | 1,651.90 | | | 3,383.30 |
| | Direct | | 40104410 PAR Special Events Metro | 10101 GSD General | | 83,032.15 | 29,451.65 | 15,800.00 | | | 128,483.80 |
| | Direct | | 40104415 PAR Alter Hours Special Events | 10101 GSD General | | 624,403.34 | 237,413.45 | | | | 861,816.79 |
| | Direct | | 40105110 PAR Comm Info Service | 10101 GSD General | | 80,459.36 | 23,152.19 | 15,383.28 | | | 118,994.83 |
| | Direct | | 40106110 PAR Arts/History Classes | 10101 GSD General | | 509,004.95 | 170,826.14 | 17,755.29 | | 3,000.00 | 700,686.38 |
| | Direct | | 40106130 PAR Arts & History Seasonal | 10101 GSD General | | 11,869.94 | 908.06 | | | | 12,778.00 |
| | Direct | | 40106210 PAR Environmental Ed Prog | 10101 GSD General | | 884,114.62 | 331,294.17 | 39,700.81 | | | 1,255,109.60 |
| | Direct | | 40106230 PAR Environmental Ed Seasonal | 10101 GSD General | | 31,516.47 | 2,411.00 | | | | 33,927.47 |
| | Direct | | 40106240 PAR Instructors | 10101 GSD General | | 315,670.81 | 35,372.60 | 136,286.09 | | | 487,331.50 |
| | Direct | | 40107210 PAR Personnel Transactions | 10101 GSD General | | 151,012.03 | 47,325.68 | 38,852.66 | | | 235,203.37 |
| | Direct | | 40107310 PAR Payment Approvals | 10101 GSD General | | 261,220.77 | 116,493.41 | 783,805.80 | | | 1,161,519.98 |
| | Direct | | 40107410 PAR Purchasing Transactions | 10101 GSD General | | 33,506.56 | 25,527.29 | 11,313.97 | | | 70,347.82 |
| | Direct | | 40107610 PAR Dept Leadership Sessions | 10101 GSD General | | 209,815.46 | 72,894.85 | 37,515.24 | | 188,900.00 | 508,125.55 |
| | Direct | | 40107710 PAR Safety Inspections | 10101 GSD General | | 109,525.24 | 22,358.46 | 15,796.60 | | | 148,480.30 |
| | Direct | | 40107800 PAR Non Allocated Fin Trans | 10101 GSD General | | | | | | | 141.78 |
| | Direct | | 40150110 PAR Ted Rhodes Golf Course | 10101 GSD General | | 432,306.69 | 163,016.08 | 148,712.90 | | | 744,035.67 |
| | Direct | | 40150120 PAR Ted Rhodes Golf Seasonal | 10101 GSD General | | 38,753.12 | 2,964.59 | | | | 41,717.71 |
| | Direct | | 40150210 PAR Harpeth Hills Golf Course | 10101 GSD General | | 571,819.85 | 246,459.68 | 278,880.33 | | | 1,097,159.89 |
| | Direct | | 40150220 PAR Harpeth Hills Golf Seasonal | 10101 GSD General | | 39,135.03 | 2,993.81 | | | | 42,128.84 |
| | Direct | | 40150310 PAR Two Rivers Golf Course | 10101 GSD General | | 454,006.30 | 190,620.76 | 145,676.46 | | | 790,303.52 |
| | Direct | | 40150320 PAR Two Rivers Golf Seasonal | 10101 GSD General | | 51,148.76 | 3,912.92 | 150.00 | | | 55,211.68 |
| | Direct | | 40150410 PAR Shelby Park Golf Course | 10101 GSD General | | 332,130.65 | 141,722.09 | 60,312.22 | | | 534,164.96 |
| | Direct | | 40150420 PAR Shelby Park Seasonal | 10101 GSD General | | 21,674.95 | 1,658.15 | | | | 23,333.10 |
| | Direct | | 40150510 PAR Warner Golf Course | 10101 GSD General | | 128,806.56 | 58,494.02 | 63,291.68 | | | 250,592.26 |
| | Direct | | 40150520 PAR Warner Golf Seasonal | 10101 GSD General | | 4,554.27 | 348.40 | | | | 4,902.67 |
| | Direct | | 40150510 PAR McCabe Golf Course | 10101 GSD General | | 739,850.10 | 291,018.63 | 198,351.28 | | | 1,230,221.01 |
| | Direct | | 40150620 PAR McCabe Golf Seasonal | 10101 GSD General | | 43,617.95 | 3,336.79 | | | | 46,954.74 |
| | Direct | | 40150710 PAR Vnny Links Golf Course | 10101 GSD General | | 33,583.31 | 13,997.22 | 38,436.49 | | | 86,017.02 |
| | Direct | | 40150720 PAR Vnny Links Golf Seasonal | 10101 GSD General | | 4,712.15 | 360.47 | | | | 5,072.62 |
| | Direct | | 40150810 PAR Parthenon | 10101 GSD General | | 436,483.92 | 154,121.05 | 255,591.60 | | 41,400.00 | 887,596.57 |
| | Direct | | 40150820 PAR Parthenon Seasonal | 10101 GSD General | | 3,262.21 | 249.56 | | | | 3,511.77 |
| | Direct | | 40150910 PAR Wave Country | 10101 GSD General | | 290,029.59 | | 290,029.59 | | | 580,059.18 |
| | Direct | | 40150920 PAR Wave Country Seasonal | 10101 GSD General | | 290,876.79 | 22,294.75 | 13,668.80 | | | 326,840.34 |
| | Direct | | 40151010 PAR Sportsplex | 10101 GSD General | | 1,268,270.62 | 470,556.43 | 880,734.47 | | | 2,619,563.52 |
| | Direct | | 40151020 PAR Sportsplex Seasonal | 10101 GSD General | | 165,164.33 | 19,263.41 | | | | 184,427.74 |
| | Direct | | 40151210 PAR Hamilton Creek Marina | 10101 GSD General | | 100,689.97 | 44,009.76 | 40,176.76 | | | 184,876.49 |
| | Direct | | 40170500 PAR Tree Replacement | 30801 Parks Special Projects | | | | 35,332.67 | | | 35,332.67 |
| | Direct | | 40170600 PAR Contribution to Parks | 30801 Parks Special Projects | | | | 11,810.69 | | | 11,810.69 |
| | Direct | | 40180000 PAR Resale Inventory | 30802 Parks Resale Inventory | | | | 81,376.68 | | 747,514.71 | 828,891.39 |
| | Direct | | 40201000 4% PAR Parks | 30003 General Fund 4% Reserve | | | | 71,634.72 | | | 71,634.72 |
| | Direct | | 40202000 4% PAR Structures/Facilities | 30003 General Fund 4% Reserve | | | | 633,412.25 | 18,903.79 | 149,488.30 | 801,804.34 |
| | Direct | | 40203000 4% PAR Cultural Recreation | 30003 General Fund 4% Reserve | | | | 27,201.12 | 17,866.00 | | 45,067.12 |
| | Direct | | 40204000 4% PAR Revenue Producing Fac. | 30003 General Fund 4% Reserve | | | | 8,824.02 | | | 8,824.02 |
| | Direct | | 40301000 PAR Contribute-Recreation | 30801 Parks Special Projects | | 300.00 | 22.95 | 72,330.95 | | | 72,653.90 |
| | Direct | | 40301100 PAR Belmont-Easley Recreation | 30801 Parks Special Projects | | 16,055.71 | 1,228.26 | | | | 17,283.97 |
| | Direct | | 40310100 PAR Disabilities Program | 32300 PAR Parks Dept Grant Fund | | | | | | | 62,566.17 |
| | Direct | | 40338200 PAR Henss Barn Petry Warner 16 | 32300 PAR Parks Dept Grant Fund | | | 3,932.97 | | | 183,721.74 | 187,654.71 |
| | Direct | | 40338350 PAR Sportsplex Scoreboards2017 | 32300 PAR Parks Dept Grant Fund | | | (1,207.00) | | | | (1,207.00) |
| | Direct | | 40338370 PAR NRPA Healthy OutSchool17 | 32300 PAR Parks Dept Grant Fund | | | 8,240.50 | | | | 8,240.50 |
| | Direct | | 40338380 PAR Lockeland Springs 17 | 32300 PAR Parks Dept Grant Fund | | | 2,699.00 | | | | 2,699.00 |
| | Direct | | 40401013 PAR Greenway Projects | 40015 GSD FY13 Capital Projects | | | | 8,824.02 | 14,500.00 | | 23,324.02 |
| | Direct | | 40401014 PAR Greenway Projects | 40014 GSD FY14 Capital Projects | | | | 9,538.50 | 14,020.00 | | 23,558.50 |
| | Direct | | 40401015 PAR Greenway Projects | 40015 GSD FY15 Capital Projects | | | | 126,439.26 | | 16,782.89 | 143,222.15 |
| | Direct | | 40401016 PAR Greenway Projects | 40016 GSD FY16 Capital Projects | | | | | 2,149,768.15 | | 2,149,768.15 |
| | Direct | | 40401017 PAR Greenways | 40017 GSD FY17 Capital Projects | | | | 618,959.71 | 998,869.96 | 59,651.88 | 1,677,481.55 |
| | Direct | | 40401018 PAR Hadley Tennis Bubble | 40018 GSD FY18 Capital Projects | | | | | 1,279,591.81 | | 1,279,591.81 |
| | Direct | | 40402015 PAR Warner Park Master Plan | 40015 GSD FY15 Capital Projects | | | | 63,416.79 | 1,069,803.64 | | 1,133,220.43 |
| | Direct | | 40402016 PAR Open Space | 40016 GSD FY16 Capital Projects | | | | 84,259.69 | 1,806,669.09 | | 1,890,928.78 |
| | Direct | | 40402017 PAR Smith Springs Community Ctr | 40017 GSD FY17 Capital Projects | | | | 5,088,717.00 | | | 5,088,717.00 |
| | Direct | | 40403018 PAR Antioch Community Ctr Renovat | 40018 GSD FY18 Capital Projects | | | 70,837.22 | | | | 70,837.22 |
| | Direct | | 40403011 PAR Greenway Projects | 40015 GSD FY15 Capital Projects Fund | | | 4,405.00 | | | | 4,405.00 |
| | Direct | | 40403014 PAR Centennial Pk Master Plan | 40014 GSD FY14 Capital Projects | | | 77,083.59 | | | | 77,083.59 |
| | Direct | | 40403015 PAR CentennialPark Master Plan | 40015 GSD FY15 Capital Projects | | | 17,132.37 | | 3,537.53 | | 20,669.90 |
| | Direct | | 40403016 PAR Maintenance | 40016 GSD FY16 Capital Projects | | | 267,250.50 | | 618,244.86 | 100,000.00 | 985,495.36 |
| | Direct | | 40403017 PAR Centennial Park | 40017 GSD FY17 Capital Projects | | | 422,720.70 | | | | 422,720.70 |
| | Direct | | 40403018 PAR Fairground Soccer Greenway | 40018 GSD FY18 Capital Projects | | | 903,092.01 | | | | 903,092.01 |
| | Direct | | 40403118 PAR Bellevue CommCtr & IceRink | 40118 GSD FY18B Capital Projects | | | 10,919.99 | | 100,831.07 | | 111,751.06 |
| | Direct | | 40404014 PAR Shelby Park Master Plan | 40014 GSD FY14 Capital Projects | | | 43,555.02 | | 1,390,441.73 | | 1,433,996.75 |
| | Direct | | 40404015 PAR Open Space | 40015 GSD FY15 Capital Projects | | | 32,125.83 | | 12,217.00 | | 44,342.83 |
| | Direct | | 40404016 PAR Madison Community Ctr | 40016 GSD FY16 Capital Projects | | | 162,471.80 | | 5,106,678.00 | | 5,269,149.80 |
| | Direct | | 40404017 PAR Land Acquisition | 40017 GSD FY17 Capital Projects | | | 14,850.00 | | 3,311,919.00 | | 3,326,769.00 |
| | Direct | | 40404018 PAR Plan/Design Projects | 40018 GSD FY18 Capital Projects | | | 161,448.68 | | 142,598.45 | | 304,047.13 |
| | Direct | | 40404118 PAR General Maint County Wide | 40118 GSD FY18B Capital Projects | | | 65,367.75 | | | | 65,367.75 |
| | Direct | | 40405015 PAR Stones River/Ravenwood | 40015 GSD FY15 Capital Projects | | | 443,071.81 | | | | 443,071.81 |
| | Direct | | 40405016 PAR Southeast Community Ctr | 40016 GSD FY16 Capital Projects | | | 129,999.26 | | 2,205,829.00 | | 2,335,828.26 |
| | Direct | | 40405017 PAR Soccer Fields | 40017 GSD FY17 Capital Projects | | | 1,390,441.73 | | | | 1,390,441.73 |
| | Direct | | 40405018 PAR Bellevue Community Ctr | 40018 GSD FY18 Capital Projects | | | 151,698.31 | | 50,153.65 | | 201,851.96 |
| | Direct | | 40406011 PAR Centennial Pk Master Plan | 40015 GSD FY15 Capital Projects Fund | | | 1,321.41 | | | | 1,321.41 |
| | Direct | | 40406015 PAR Deferred Maintenance | 40015 GSD FY15 Capital Projects | | | 313,586.66 | | 403,285.12 | 90,309.97 | 807,180.75 |
| | Direct | | 40406016 PAR Hadley Tennis Ctr | 40016 GSD FY16 Capital Projects | | | 802,123.81 | | | | 802,123.81 |
| | Direct | | 40406017 PAR Maintenance/Small Park Imp | 40017 GSD FY17 Capital Projects | | | 1,550,775.70 | | 1,853,070.89 | | 3,403,846.59 |
| | Direct | | 40407016 PAR Una Antioch | 40016 GSD FY16 Capital Projects | | | | 153,039.00 | | | 153,039.00 |
| | Direct | | 40408013 PAR Dog Parks | 40013 GSD FY13 Capital Projects Fund | | | 373.92 | | 48,294.25 | | 48,668.17 |
| | Direct | | 40408015 PAR Madison/SE Community Ctr | 40015 GSD FY15 Capital Projects | | | 182,746.75 | | | | 182,746.75 |
| | Direct | | 40408016 PAR Nashville Zoo | 40016 GSD FY16 Capital Projects | | | | | 6,177,602.36 | | 6,177,602.36 |
| | Direct | | 40409013 PAR Deferred Maintenance | 40013 GSD FY13 Capital Projects Fund | | | 59,221.20 | | | | 59,221.20 |
| | Direct | | 40409014 PAR Deferred Maintenance | 40014 GSD FY14 Capital Projects | | | 115,032.20 | | | | 115,032.20 |
| | Direct | | 40410013 PAR Open Space Riverfront Devl | 40013 GSD FY13 Capital Projects Fund | | | 15,505.00 | | | | 15,505.00 |
| | Direct | | 40415017 PAR SoccerFields/Greenways-BFC | 40017 GSD FY17 Capital Projects | | | 2,757,029.00 | | | | 2,757,029.00 |
| | Direct | | 40420113 PAR Paving/Maintenance | 40113 GSD FY13B Capital Projects | | | 18,174.67 | | 25,360.00 | | 43,534.67 |
| | Direct | | 40421040 PAR Golf Improvement | 40440 Parks Non-Bond Funded CapProj | | | 456,817.73 | | 29,165.94 | | 485,983.67 |
| | Direct | | 40421060 PAR Casa Azatlan Project | 40440 Parks Non-Bond Funded CapProj | | | | 103,500.00 | | | 103,500.00 |
| | Direct | | 40421080 PAR Emburyland PK Road Claim | 40440 Parks Non-Bond Funded CapProj | | | 16,099.45 | | | | 16,099.45 |
| | Direct | | 40421100 PAR O'Neil Beaman Park Barn 17 | 40440 Parks Non-Bond Funded CapProj | | | | | 1,656.00 | | 1,656.00 |
| | Direct | | 40421120 PAR NRPA Disney Casa Azatlan17 | 40440 Parks Non-Bond Funded CapProj | | | | 49,000.00 | | | 49,000.00 |
| | Direct | | 40421210 PAR FOWP Alley Study | 40440 Parks Non-Bond Funded CapProj | | | 22,631.00 | | | | 22,631.00 |
| | Direct | | 40709000 PAR Golf Cart Rentals | 308 | | | | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|--------------------------------|---|--------------------------------------|--------------|------------------|-----------------|--------------------|------------------------|---------------|----------------|
| | Direct | 042 Public Works | 42204000 4% PW Div of Road | 30003 General Fund 4% Reserve | 1% Road&Tr | 110,548.73 | | | | | 110,548.73 |
| | Direct | | 42206000 4% PW Div of Equipment | 30003 General Fund 4% Reserve | | 253,711.64 | | 15,850.00 | | 548,043.00 | 817,604.64 |
| | Direct | | 42301800 PW KAB Grant | 30502 Solid Waste Grant | | 21,786.72 | | | | | 21,786.72 |
| | Direct | | 42341400 PW Surplus Parking Funds | 30509 PW Surplus Parking Fund | | 3,102,637.71 | | 2,828,896.58 | | 1,861,735.00 | 7,793,269.29 |
| | Direct | | 42401013 PW Sidewalks GSD | 40013 GSD FY13 Capital Projects Fund | | 519,509.74 | | 19,200.00 | | | 538,709.74 |
| | Direct | | 42401014 PW Sidewalks GSD | 40014 GSD FY14 Capital Projects Fund | | (1,042,617.00) | | 238,138.72 | | | (804,478.28) |
| | Direct | | 42401015 PW Sidewalks GSD | 40015 GSD FY15 Capital Projects | | (374,891.42) | | 190,182.00 | | | (184,709.42) |
| | Direct | | 42401016 PW Sidewalks GSD | 40016 GSD FY16 Capital Projects | | 3,749,773.28 | | 62,240.34 | | | 3,812,013.62 |
| | Direct | | 42401017 PW Sidewalks GSD | 40017 GSD FY17 Capital Projects | | 8,485,247.18 | | | | | 8,485,247.18 |
| | Direct | | 42401018 PW Paving GSD | 40018 GSD FY18 Capital Projects | | 4,975,192.36 | | | | | 4,975,192.36 |
| | Direct | | 42402013 PW Paving/Resurfacing GSD | 40013 GSD FY13 Capital Projects Fund | | 179,821.04 | | | | | 179,821.04 |
| | Direct | | 42402014 PW Paving/Resurfacing GSD | 40014 GSD FY14 Capital Projects | | 21,058.57 | | | | | 21,058.57 |
| | Direct | | 42402015 PW Paving/Resurfacing GSD | 40015 GSD FY15 Capital Projects | | 1,152,268.15 | | | | | 1,152,268.15 |
| | Direct | | 42402016 PW Paving GSD | 40016 GSD FY16 Capital Projects | | 1,537,602.15 | | | | | 1,537,602.15 |
| | Direct | | 42402017 PW Paving GSD | 40017 GSD FY17 Capital Projects | | 16,285,034.90 | | | | | 16,285,034.90 |
| | Direct | | 42402018 PW Sidewalks GSD | 40018 GSD FY18 Capital Projects | | 3,072,778.12 | | | | | 3,072,778.12 |
| | Direct | | 42402118 PW Roadway Construct & Improv | 40118 GSD FY18 Capital Projects | | 75,484.51 | | | | | 75,484.51 |
| | Direct | | 42403013 PW Bikeways GSD | 40013 GSD FY13 Capital Projects Fund | | 57,741,933.00 | | | | | 57,741,933.00 |
| | Direct | | 42403014 PW Bikeways GSD | 40014 GSD FY14 Capital Projects | | 48,461.55 | | | | | 48,461.55 |
| | Direct | | 42403015 PW Traffic/Signal Controls GSD | 40015 GSD FY15 Capital Projects | | 899,497.84 | | | | | 899,497.84 |
| | Direct | | 42403016 PW Traffic/Signal Controls GSD | 40016 GSD FY16 Capital Projects | | 192,908.09 | | | | | 192,908.09 |
| | Direct | | 42403017 PW Bikeways GSD | 40017 GSD FY17 Capital Projects | | 592,649.78 | | | | | 592,649.78 |
| | Direct | | 42403018 PW Bikeways GSD | 40018 GSD FY18 Capital Projects | | 386,330.70 | | | | | 386,330.70 |
| | Direct | | 42403118 PW Traffic Management Program | 40118 GSD FY18 Capital Projects | | 800,690.92 | | | | | 800,690.92 |
| | Direct | | 42404010 PW Information Systems GSD | 40009 GSD FY10 Capital Projects Fund | | 386,175.10 | | | | | 386,175.10 |
| | Direct | | 42404013 PW Bridges GSD | 40013 GSD FY13 Capital Projects Fund | | (1,072,271.77) | | | | | (1,072,271.77) |
| | Direct | | 42404015 PW Bridges GSD | 40015 GSD FY15 Capital Projects | | 1,738,027.20 | | | (2,300.00) | | 1,738,027.20 |
| | Direct | | 42404016 PW Roads Bridges Bikeways GSD | 40016 GSD FY16 Capital Projects | | 6,026,221.10 | | | | 30,000.00 | 6,056,221.10 |
| | Direct | | 42404017 PW Bridges GSD | 40017 GSD FY17 Capital Projects | | 3,061,299.43 | | | 1,650.00 | | 3,062,949.43 |
| | Direct | | 42404018 PW Roadway Reconstruct/Improv | 40018 GSD FY18 Capital Projects | | 1,352,662.04 | | | | | 1,352,662.04 |
| | Direct | | 42405011 PW Paving/Resurfacing GSD | 40011 GSD FY11 Capital Projects Fund | | 2,512,021.00 | | | | | 2,512,021.00 |
| | Direct | | 42405013 PW Corridor Redevelopment GSD | 40013 GSD FY13 Capital Projects | | 113,608.69 | | | | | 113,608.69 |
| | Direct | | 42405017 PW Station Blvd Project GSD | 40017 GSD FY17 Capital Projects | | 510,826.25 | | | | | 510,826.25 |
| | Direct | | 42406013 PW Road Projects GSD | 40013 GSD FY13 Capital Projects Fund | | 85,194.60 | | | | | 85,194.60 |
| | Direct | | 42406014 PW Road Projects GSD | 40014 GSD FY14 Capital Projects | | 3,771,643.23 | | | | | 3,771,643.23 |
| | Direct | | 42406016 PW SWalk Paving Rdwy-Recall | 40016 GSD FY16 Capital Projects | | 3,066,171.33 | | | 173,347.00 | | 3,239,518.33 |
| | Direct | | 42406017 PW Roadway Improvements GSD | 40017 GSD FY17 Capital Projects | | 912,768.30 | | | | | 912,768.30 |
| | Direct | | 42407011 PW Bikeways GSD | 40011 GSD FY11 Capital Projects Fund | | 28,046.48 | | | | | 28,046.48 |
| | Direct | | 42407013 PW Signalization GSD | 40013 GSD FY13 Capital Projects Fund | | 9,824.50 | | | | | 9,824.50 |
| | Direct | | 42407014 PW Signalization GSD | 40014 GSD FY14 Capital Projects | | 90,985.05 | | | | | 90,985.05 |
| | Direct | | 42407017 PW Traffic Signalization GSD | 40017 GSD FY17 Capital Projects | | 4,292,751.79 | | | | | 4,292,751.79 |
| | Direct | | 42408010 PW USD Roadway Projects | 48009 USD FY10 Capital Projects Fund | | 9,377.80 | | | | | 9,377.80 |
| | Direct | | 42408017 PW Roadway Reconstruct GSD | 40017 GSD FY17 Capital Projects | | 10,483,027.00 | | | | | 10,483,027.00 |
| | Direct | | 42409010 PW Sidewalks GSD | 40009 GSD FY10 Capital Projects Fund | | 3,887.94 | | | | | 3,887.94 |
| | Direct | | 42410010 PW USD Sidewalks | 48009 USD FY10 Capital Projects Fund | | | | | 3,000.00 | | 3,000.00 |
| | Direct | | 42412001 PW Sidewalks & Bikeways | 40300 GSD Public Works Construction | | 15,477.00 | | | | | 15,477.00 |
| | Direct | | 42412013 PW Development Infrastructure | 40300 GSD Public Works Construction | | 267,553.50 | | | | | 267,553.50 |
| | Direct | | 42412014 PW Harding Place Sidewalks | 40300 GSD Public Works Construction | | 50,816.00 | | | | | 50,816.00 |
| | Direct | | 42412020 PW Sidewalks Lebanon Pike | 40300 GSD Public Works Construction | | 106,064.05 | | | | | 106,064.05 |
| | Direct | | 42412021 PW Sidewalks Maint Dickerson Pk. | 40300 GSD Public Works Construction | | 69,264.80 | | | | | 69,264.80 |
| | Direct | | 42412025 PW McClaveck Pk RR Xing 3502215 | 40300 GSD Public Works Construction | | 8,030.26 | | | | | 8,030.26 |
| | Direct | | 42412027 PW Nolensville RR Xing 348630J | 40300 GSD Public Works Construction | | 85,073.76 | | | | | 85,073.76 |
| | Direct | | 42412028 PW Old Hickory RR Xing 348670G | 40300 GSD Public Works Construction | | 247,969.85 | | | | | 247,969.85 |
| | Direct | | 42412029 PW Pitts Ave RR Xing 348673C | 40300 GSD Public Works Construction | | 13,512.75 | | | | | 13,512.75 |
| | Direct | | 42412040 PW Solid Waste Master Plan | 40300 GSD Public Works Construction | | 220,000.00 | | | | | 220,000.00 |
| | Direct | | 42412050 PW BRT Line Murfreesboro Pike | 40300 GSD Public Works Construction | | 25,172.00 | | | | | 25,172.00 |
| | Direct | | 42414011 PW USD Multi Fam Refuse/Recycl | 48011 USD FY11 Capital Projects Fund | | 9,500.00 | | | | | 9,500.00 |
| | Direct | | 42418011 PW 28th/31st Ave Conn GSD | 40011 GSD FY11 Capital Projects Fund | | 16,567.50 | | | | | 16,567.50 |
| | Direct | | 42418011 PW Traffic Signal/Equip GSD | 40011 GSD FY11 Capital Projects Fund | | 843.03 | | | | | 843.03 |
| | Direct | | 42431016 PW USD Laundry Parking Garage | 44116 GSD PW FY16 SIF Capital Progs | | 169,433.50 | | | 3,496,421.62 | | 3,665,855.12 |
| | Direct | | 42481010 PW SWalk Paving Rdwy-Recall | 48009 USD FY10 Capital Projects Fund | | 3,400.00 | | | | | 3,400.00 |
| | Direct | | 42481011 PW SWalk Paving Rdwy-Recall | 48011 USD FY11 Capital Projects Fund | | 366.18 | | | | | 366.18 |
| | Direct | | 42481017 PW Solid Waste Study | 48017 USD FY17 Capital Projects Fund | | 399,749.00 | | | | | 399,749.00 |
| | Direct | | 42486113 USD Paving/Road Projects | 40113 USD FY13 Capital Projects | | 15,856.50 | | | | | 15,856.50 |
| | Direct | | 42701100 PW PedestrianBenefitZone 10 | 30508 Public Works Sidewalk | | 121,930.00 | | | | | 121,930.00 |
| | Direct | | 42701110 PW PedestrianBenefitZone 11 | 30508 Public Works Sidewalk | | 64,379.04 | | | | | 64,379.04 |
| | Direct | | 42701120 PW PedestrianBenefitZone 12 | 30508 Public Works Sidewalk | | 8,900.00 | | | | | 8,900.00 |
| | Direct | | 42701200 PW Solid Waste Tires | 30503 Public Works Tires Waste | | 565,392.60 | | | | | 565,392.60 |
| | Direct | | 42702100 PW PedestrianBenefitZone 3 | 30508 Public Works Sidewalk | | 303,974.16 | | | | | 303,974.16 |
| | Direct | | 42702110 PW PedestrianBenefitZone 4 | 30508 Public Works Sidewalk | | 140,888.78 | | | | | 140,888.78 |
| | Direct | | 42703000 PW Hurricane Irma FL 2017 | 30082 Hurricane Irma Florida 2017 | 25,137.44 | 7,343.85 | | | | | 32,481.29 |
| | Direct | | 42704100 PW PedestrianBenefitZone 6 | 30508 Public Works Sidewalk | | 145,458.00 | | | | | 145,458.00 |
| | Direct | | 42704110 PW PedestrianBenefitZone 7 | 30508 Public Works Sidewalk | | 799,859.26 | | | | | 799,859.26 |
| | Direct | | 42705100 PW PedestrianBenefitZone 5 | 30508 Public Works Sidewalk | | 155,326.36 | | | | | 155,326.36 |
| | Direct | | 42705110 PW PedestrianBenefitZone 16 | 30508 Public Works Sidewalk | | 612,168.70 | | | | | 612,168.70 |
| | Direct | | 42705120 PW PedestrianBenefitZone 1 | 30508 Public Works Sidewalk | | 285,892.26 | | | | | 285,892.26 |
| | Direct | | 42705140 PW PedestrianBenefitZone 2 | 30508 Public Works Sidewalk | | 100,338.60 | | | | | 100,338.60 |
| | Direct | | 42705160 PW PedestrianBenefitZone 13 | 30508 Public Works Sidewalk | | 25,810.00 | | | | | 25,810.00 |
| | Direct | | 42705170 PW PedestrianBenefitZone 14 | 30508 Public Works Sidewalk | | 62,814.42 | | | | | 62,814.42 |
| | Direct | | 42707000 PW Paving | 30511 Public Works Paving | | 5,247,713.27 | | | | | 5,247,713.27 |
| | Direct | | 42801200 PW WM Education/Pub Relations | 30501 Solid Waste Operations | 41,422.49 | 11,481.36 | | | | | 52,903.85 |
| | Direct | | 42803000 PW WM Metro Collection | 30501 Solid Waste Operations | 827,475.53 | 380,517.72 | | 13,484,879.42 | | | 14,692,872.67 |
| | Direct | | 42803000 PW WM Downtown Business Coll | 30501 Solid Waste Operations | 148,074.87 | 71,134.35 | | 56,531.54 | | | 275,840.76 |
| | Direct | | 42803000 PW WM Front Loader Coll | 30501 Solid Waste Operations | 243,311.67 | 107,764.46 | | 1,984.50 | | | 353,060.63 |
| | Direct | | 42803000 PW WM Dead Animal Coll | 30501 Solid Waste Operations | 38,968.19 | 25,295.56 | | 1,513.18 | | | 65,776.93 |
| | Direct | | 42803000 PW WM Brush Collection | 30501 Solid Waste Operations | 1,155,784.90 | 576,371.06 | | 1,488.60 | | | 1,733,644.56 |
| | Direct | | 42804200 PW WM Downtown Bus Recycling | 30501 Solid Waste Operations | 163,617.29 | 62,116.65 | | 24,200.00 | | | 249,933.94 |
| | Direct | | 42804300 PW WM Curbside Recycling | 30501 Solid Waste Operations | 721,780.26 | 285,494.66 | | 174,871.28 | | | 1,182,146.20 |
| | Direct | | 42804510 PW WM Drop Off Recycle Centers | 30501 Solid Waste Operations | 259,334.54 | 108,750.42 | | 1,623.44 | | 123,582.12 | 592,740.52 |
| | Direct | | 42804520 PW WM Convenience/Recycle Ctr | 30501 Solid Waste Operations | 528,436.62 | 228,458.80 | | 2,287.07 | | | 1,191,172.49 |
| | Direct | | 42804710 PW WM Compost Program | 30501 Solid Waste Operations | 44,269.93 | 24,987.59 | | 756,293.53 | | | 825,551.05 |
| | Direct | | 42804800 PW WM Household Hazardous Waste | 30501 Solid Waste Operations | 90,457.97 | 32,080.24 | | 150,252.60 | | | 272,790.81 |
| | Direct | | 42804900 PW WM Tire Program | 30501 Solid Waste Operations | 42,962.78 | 24,988.73 | | 10,402.00 | | | 88,353.51 |
| | Direct | | 42805000 PW WM Landfill Engineering | 30501 Solid Waste Operations | 76,056.60 | 21,961.54 | | 237,243.45 | | | 335,261.59 |
| | Direct | | 42805300 PW WM Bordeaux Gas Utilization | 30501 Solid Waste Operations | | 6,906.77 | | | | | 6,906.77 |
| | Direct | | 42861110 PW WM Administration | 30501 Solid Waste Operations | 798,584.43 | 234,154.46 | | 1,899,049.00 | | | 3,668,683.33 |
| | Direct | 042 Public Works Total | | | | 19,905,457.82 | 8,099,530.13 | 113,567,149.11 | 7,147,208.38 | 23,312,378.00 | 172,032,223.44 |
| | Direct | 044 Human Relations Commission | 440 | | | | | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|----------------------------|---|---------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|----------------|------------------|
| | Direct | 064 Sports Authority | 64030300 SPA FY16 Memphis Suite | 33064 SPA Sports Authority Grant Fund | | | | | 15,973.80 | | 15,973.80 |
| | Direct | | 64041410 SPA Stadium Capital Imprv 15 | 40295 SPA Stadium Improvements 15 | | | | 164,677.33 | | 3,154.62 | 167,831.95 |
| | Direct | | 64409999 SPA CAFR Elimination | 49964 SPA CAFR Elimination | | | | | | (4,935,605.92) | (4,935,605.92) |
| | Direct | | 64701100 SPA Ballpark Revenue 2013A | 30350 SPA Ballpark Revenue 2013A | | | | 2,000.00 | | 2,629,733.01 | 2,631,733.01 |
| | Direct | | 64701200 SPA Ballpark Revenue 2013B | 30351 SPA Ballpark Revenue 2013B | | | | 121,000.00 | | 701,736.97 | 822,736.97 |
| | Direct | | 64701500 SPA A Motor's Place | 30715 Finance Innovation Investment | | | | 12,359.00 | | | 12,359.00 |
| | Direct | | 64702100 SPA Stadium Capital Prog Exp | 30277 SPA Stadium Capital | | | | 9,237.53 | | 1,716,549.94 | 1,725,787.47 |
| | Direct | | 64708000 SPA Bonded Debt & Interest | 91264 SPA Bonded Debt & Interest | | 3,607.95 | | | | | 3,607.95 |
| | Direct | | 64709000 SPA General Fixed Assets | 91364 SPA General Fixed Assets | | | | | 15,051,934.21 | | 15,051,934.21 |
| | Direct | | 64720000 SPA Stadium Se Ticket Tax Exps | 30281 SPA Stadium Se Ticket Tax | | | | 1,715,671.37 | | | 1,715,671.37 |
| | Direct | | 64730000 SPA Stadium Imprv 15 Revenue | 30287 SPA Stadium Imprv 15 Revenue | | | | | | 1,600,981.32 | 1,600,981.32 |
| | Direct | | 64740100 SPA Arena Capital Imprv Rev | 30286 SPA Arena Capital Imprv Rev | | | | | | 2,686,660.52 | 2,686,660.52 |
| | Direct | 064 Sports Authority Total | | | | 192,772.49 | 85,029.99 | 26,481,954.38 | 2,686,660.52 | - | 46,234,473.33 |
| | Direct | 065 Water and Sewer | 65401017 W&S FY17 Stormwater-HomBuyouts | 40017 GSD FY17 Capital Projects | | | | | | | |
| | Direct | | 65403010 W&S Stormwater S/F FY10 CapPrj | 49110 W&S GSD Stormwater S/F FY10Cap | | | | | | | |
| | Direct | | 65405010 W&S Stormwater Fairgrounds | 49110 W&S GSD Stormwater S/F FY10Cap | | | | 2,236,781.96 | | 6,585,326.34 | 8,822,108.30 |
| | Direct | | 65411113 W&S Stormwater Program | 41113 W&S GSD Stormwater S/F FY19BCap | | | | 475,376.45 | 1,851,879.66 | | 2,327,256.11 |
| | Direct | | 65519001 W&S FA Closedout Transfers | 47110 W&S Construction Cap Prog FY10 | | | | | | 134,858,295.74 | 134,858,295.74 |
| | Direct | | 65501100 W&S Administration | 67331 W&S Operating | | | | 646,172.00 | | | 646,172.00 |
| | Direct | | 65525000 W&S Revenue | 67331 W&S Revenue | | | | 374,108.37 | | | 374,108.37 |
| | Direct | | 65525199 W&S CAFR Eliminations | 67331 W&S Revenue | | | | | | 226,850,910.58 | 226,850,910.58 |
| | Direct | | 65530103 W&S CIVWTP Misc Imprv | 47335 W&S Extension & Replacement | | 248,588.83 | 100,298.86 | | | | (690,334,126.92) |
| | Direct | | 65530106 W&S OMH WTP Misc Imprv | 47335 W&S Extension & Replacement | | 65,749.90 | 24,502.54 | | | | 90,252.44 |
| | Direct | | 65530107 W&S KRH WTP Misc Imprv | 47335 W&S Extension & Replacement | | 68,833.52 | 27,243.93 | | | | 97,077.45 |
| | Direct | | 65530132 W&S WRES Misc Improvements | 47335 W&S Extension & Replacement | | 53,843.65 | 20,409.39 | | | | 74,253.04 |
| | Direct | | 65530177 W&S Laboratory Upgrades | 47335 W&S Extension & Replacement | | 10,355.99 | 2,836.66 | | | | 13,192.65 |
| | Direct | | 65550000 W&S Debt Service | 27312 W&S Debt Service | | | | | | 17,611.74 | 17,611.74 |
| | Direct | | 65555030 W&S ALOB IT Application Supp | 67331 W&S Operating | | 640,134.35 | 230,870.16 | 2,705,324.84 | | | 3,576,329.35 |
| | Direct | | 65555110 W&S Building Cleanings | 67331 W&S Operating | | 99,018.09 | 25,025.30 | 411,625.19 | | | 535,668.58 |
| | Direct | | 65555210 W&S General Administration | 67331 W&S Operating | | 328,099.99 | 107,044.95 | 64,567.38 | | | 499,712.32 |
| | Direct | | 65555300 W&S General Accounting | 67331 W&S Operating | | 764,459.97 | 260,597.73 | 1,590,560.00 | | | 2,615,617.70 |
| | Direct | | 65555360 W&S Rev & Refund Bonds 2017A&B | 27312 W&S Debt Service | | | | 1,467,458.36 | | 287,397,248.72 | 288,864,707.08 |
| | Direct | | 65555410 W&S Procurement Svcs | 67331 W&S Operating | | 141,241.97 | 60,034.84 | 667,964.81 | | | 869,241.62 |
| | Direct | | 65555420 W&S Central Stores Inv ProcPrj | 67331 W&S Operating | | | | 799.24 | | | 799.24 |
| | Direct | | 65555430 W&S Oper Admin Key | 67331 W&S Operating | | 186,880.11 | 57,558.42 | | | | 244,438.53 |
| | Direct | | 65555520 W&S Admin Security | 67331 W&S Operating | | 156,311.84 | 56,289.05 | 112,573.01 | | | 325,173.90 |
| | Direct | | 65555530 W&S Customer Svc Security | 67331 W&S Operating | | | | 56,577.61 | | | 56,577.61 |
| | Direct | | 65555540 W&S Stormwater Security | 67331 W&S Operating | | | | 9,739.87 | | | 9,739.87 |
| | Direct | | 65555570 W&S HUB Administration | 67331 W&S Operating | | | | 13,245.88 | | | 13,245.88 |
| | Direct | | 65555610 W&S Safety Train Session | 67331 W&S Operating | | 71,585.66 | 29,096.17 | | | | 101,681.83 |
| | Direct | | 65555620 W&S Occupation Health Svcs | 67331 W&S Operating | | | | 1,768.85 | | | 1,768.85 |
| | Direct | | 65555630 W&S Skills Train & Coordin | 67331 W&S Operating | | | | 2,924.01 | | | 2,924.01 |
| | Direct | | 65555710 W&S ALOB Exec Leads Key | 67331 W&S Operating | | 1,108,182.46 | 353,424.37 | 741,623.12 | | 5,639,600.00 | 7,441,230.85 |
| | Direct | | 65555720 W&S ALOB Communication Svcs | 67331 W&S Operating | | 199,024.85 | 66,811.98 | 61,771.01 | | | 327,607.84 |
| | Direct | | 65555740 W&S KVB Median Irrigation | 67331 W&S Operating | | | | 1,649.88 | | | 1,649.88 |
| | Direct | | 65555850 W&S Non Allocated Fin Trans | 67331 W&S Operating | | | | | | 223,200.00 | 223,200.00 |
| | Direct | | 65555910 W&S Billing Reconciliation Lobby | 67331 W&S Operating | | 407,446.13 | 178,555.00 | 1,278,340.37 | 54,300.00 | | 1,918,691.50 |
| | Direct | | 65556010 W&S Meter Reading Key Product | 67331 W&S Operating | | 273,650.91 | 107,014.60 | 44,386.26 | | | 425,051.77 |
| | Direct | | 65556110 W&S Cash / Payment Processing | 67331 W&S Operating | | 154,298.22 | 56,993.04 | 118,337.67 | | | 329,628.93 |
| | Direct | | 65556310 W&S Phone Center Key | 67331 W&S Operating | | 1,146,451.57 | 427,816.93 | 54,271.28 | | | 1,628,540.08 |
| | Direct | | 65556317 W&S Field Admin Key | 67331 W&S Operating | | 1,467,118.57 | 523,314.05 | 762,767.19 | | | 2,753,209.81 |
| | Direct | | 65556440 W&S Cust Svcs Gen Admin | 67331 W&S Operating | | 122,559.11 | 44,927.35 | 366,108.33 | (31,003.26) | | 533,994.79 |
| | Direct | | 65556620 W&S Fleet Svcs Coordinator | 67331 W&S Operating | | 161,211.65 | 63,311.35 | 53,808.60 | | | 278,331.60 |
| | Direct | | 65556930 W&S System Svcs Gen Admin | 67331 W&S Operating | | 563,285.62 | 169,353.50 | 10,878,961.68 | | 5,247,713.47 | 16,859,314.27 |
| | Direct | | 65556940 W&S Admin Supp Svcs | 67331 W&S Operating | | 1,244.59 | | | | | 1,244.59 |
| | Direct | | 65556950 W&S Admin Omo South | 67331 W&S Operating | | | | 2,993.11 | | | 2,993.11 |
| | Direct | | 65556960 W&S Sewer Maint Key Day Cre | 67331 W&S Operating | | 1,870,257.39 | 371,077.03 | 42,449.78 | (102,351.51) | | 2,541,432.69 |
| | Direct | | 65556980 W&S Water Maint Key Day Crew | 67331 W&S Operating | | 5,675,461.51 | 2,353,678.14 | 1,182,901.92 | (1,308,777.31) | | 7,903,264.26 |
| | Direct | | 65556980 W&S Water Maint Key Day Repair | 67331 W&S Operating | | 12,932.85 | 7,973.00 | (60,707.79) | 992.59 | | 15,190.88 |
| | Direct | | 65557020 W&S Engrng Center Pump Station | 67331 W&S Operating | | 623,952.93 | 240,319.84 | 46,629.95 | | | 1,270,915.63 |
| | Direct | | 65557030 W&S Consent Decree Compl OAP | 67331 W&S Operating | | 103,505.42 | 28,128.90 | 5,045.94 | | | 136,680.26 |
| | Direct | | 65557110 W&S Devel Review Key | 67331 W&S Operating | | 972,718.99 | 314,237.29 | 178,006.10 | (681,203.63) | | 781,758.75 |
| | Direct | | 65557210 W&S Inspection Key | 67331 W&S Operating | | | | 2,118.11 | | | 2,118.11 |
| | Direct | | 65557310 W&S Svc Imprv & Plan Key | 67331 W&S Operating | | | | 108,245.82 | | | 108,245.82 |
| | Direct | | 65557910 W&S Sewer Pump Stat Operations | 67331 W&S Operating | | 30,772.03 | 9,565.27 | 5,394,120.13 | | | 5,434,457.43 |
| | Direct | | 65557920 W&S Telemetry & Controls | 67331 W&S Operating | | 239,636.15 | 101,573.37 | 508.38 | | | 341,717.90 |
| | Direct | | 65557930 W&S Sewer Pump Stat Maint | 67331 W&S Operating | | 1,546,970.49 | 836,714.97 | 1,542,693.16 | (34,296.61) | | 3,692,062.01 |
| | Direct | | 65558010 W&S Dry Creek Repairs Key | 67331 W&S Operating | | 418,298.57 | 175,805.69 | 493,371.10 | | | 1,087,475.36 |
| | Direct | | 65558020 W&S Central Repairs Key | 67331 W&S Operating | | 2,128,269.88 | 831,708.22 | 1,447,087.93 | | | 4,407,066.03 |
| | Direct | | 65558030 W&S Whites Creek Repairs Key | 67331 W&S Operating | | 227,994.24 | 100,886.69 | 255,570.86 | | | 594,451.79 |
| | Direct | | 65558030 W&S Wastewater Dry Creek Key | 67331 W&S Operating | | 1,103,003.91 | 429,247.36 | 2,763,820.42 | | | 4,296,071.89 |
| | Direct | | 65558030 W&S Wastewater Central Key | 67331 W&S Operating | | 3,024,299.46 | 1,147,436.07 | 11,591,131.11 | | | 15,762,866.64 |
| | Direct | | 65558030 W&S Wastewater Whites Cr Key | 67331 W&S Operating | | 828,421.84 | 332,197.01 | 1,754,457.06 | | | 2,915,075.91 |
| | Direct | | 65558340 W&S Dry Creek Administration | 67331 W&S Operating | | 68,997.62 | 31,017.73 | 2,768.20 | | | 102,777.55 |
| | Direct | | 65558350 W&S Central Administration | 67331 W&S Operating | | 55,948.24 | 18,642.43 | 6,300.01 | | | 80,890.68 |
| | Direct | | 65558360 W&S Whites Creek Administration | 67331 W&S Operating | | 42,138.67 | 8,885.21 | 6,844.83 | | | 57,468.71 |
| | Direct | | 65558510 W&S Laboratory Administration | 67331 W&S Operating | | 134,272.15 | 46,428.70 | 76,032.24 | | | 259,731.09 |
| | Direct | | 65558520 W&S Laboratory Analysis | 67331 W&S Operating | | 449,011.39 | 155,972.51 | 386,146.14 | (3,316.56) | | 987,813.48 |
| | Direct | | 65558530 W&S Environmental Compliance | 67331 W&S Operating | | 412,196.71 | 154,708.75 | 490,468.01 | | | 1,057,373.47 |
| | Direct | | 65558570 W&S Sec WW Whites Creek Key | 67331 W&S Operating | | | | 122,265.89 | | | 122,265.89 |
| | Direct | | 65558570 W&S Sec WW Dry Creek Key | 67331 W&S Operating | | | | 130,613.92 | | | 130,613.92 |
| | Direct | | 65558730 W&S Sec WW Central Key | 67331 W&S Operating | | | | 790,988.31 | | | 790,988.31 |
| | Direct | | 65558830 W&S Stadium Storm SPS MaintRp | 67331 W&S Operating | | | | | (1,251.55) | | (1,251.55) |
| | Direct | | 65558840 W&S Hamilton Cr Park Plant | 67331 W&S Operating | | | | | (2,839.55) | | (2,839.55) |
| | Direct | | 65558860 W&S Engrng Center Pump Station | 67331 W&S Operating | | | | 13,09 | | (13.09) | (0.00) |
| | Direct | | 65559010 W&S Telemetry & Controls | 67331 W&S Operating | | 135,220.34 | 55,194.30 | 91,570.97 | | | 281,985.61 |
| | Direct | | 65559020 W&S Pump Stations | 67331 W&S Operating | | | | 2,225,117.18 | | | 2,225,117.18 |
| | Direct | | 65559030 W&S Reservoir General | 67331 W&S Operating | | 251,019.83 | 107,450.78 | 1,015,718.10 | | | 1,374,253.71 |
| | Direct | | 65559040 W&S Water Pump Station Maint | 67331 W&S Operating | | 611,162.64 | 256,375.87 | 108,924.04 | | | 976,462.55 |
| | Direct | | 65559010 W&S Laboratory Administration | 67331 W&S Operating | | 70,174.70 | 19,674.35 | 800.00 | | | 90,649.05 |
| | Direct | | 65559220 W&S Lab Analysis Water Key | 67331 W&S Operating | | 545,660.96 | 205,496.72 | 238,616.67 | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|--|---|---------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|-----------------|-----------------|
| | Direct | 067 General Hospital | 67401017 GHO Misc Equipment/Upgrades | 40017 GSD FY17 Capital Projects | | 148,032.04 | | | | | 148,032.04 |
| | Direct | 067 General Hospital | 68113000 DES Debt Service 2012A | 28203 DES Debt Service 2012A | | | | | | | 1,438,882.43 |
| | Direct | 067 District Total | 68401010 DES Misc Service Projects | 49109 DES FY10 Self-Funding Cap Proj | | 25,242.79 | | | | | 25,242.79 |
| | Direct | 068 District Energy System (DES) | 68402010 DES Customer Connection and Re | 49109 DES FY10 Self-Funding Cap Proj | | 1,269.91 | | | | | 1,269.91 |
| | Direct | | 68403010 DES MCC Infrastructure CP | 49999 DES MCC Infrastructure FY11 CP | | 23,648.43 | 7,777.92 | | | 514,884.71 | 1,066,391.06 |
| | Direct | | 68511000 DES Oper General Account | 68201 DES Oper General Acct | | 136,817.37 | 43,641.67 | 13,412,933.72 | 2,340,007.12 | 6,080,647.58 | 22,014,047.46 |
| | Direct | | 68520000 DES Revenue | 68200 DES Revenue Account (Oper) | | | | | | 17,140,478.07 | 17,140,478.07 |
| | Direct | | 68521000 DES CAFR Eliminations | 68200 DES Revenue Account (Oper) | | | | | | (22,518,802.62) | (22,518,802.62) |
| | Direct | | 68522000 DES Oper EDSR Repair/Replace | 68202 DES Oper EDSR Repair/Replace | | | | 177,308.42 | | | 177,308.42 |
| | Direct | | 68517000 DES Operating Reserve | 68206 DES Operating Reserve | | | | | | 33,327.69 | 33,327.69 |
| | Direct | | 68591000 DES Debt Service GO Bonds | 28204 DES Debt Service GO Bonds | | | | | | 96,103.22 | 96,103.22 |
| | Direct | | 79701000 NITTC * Surplus | 30079 NITTC Surplus Fund | | 160,465.80 | 51,419.59 | 14,407,992.99 | | | 15,619,888.38 |
| | Direct | 068 District Energy System (DES) Total | | | | | | | | 1,262,800.00 | 19,746,907.27 |
| | Direct | 069 Knowles Home | 69501050 KHO Transportation | 62271 Knowles Home | | | | 390.00 | | | 390.00 |
| | Direct | 070 Community Education Commission | 70101000 CEC Community Education Admin | 10101 GSD General | | 184,271.12 | 60,755.38 | 142,693.84 | | | 387,720.34 |
| | Direct | | 70101100 CEC Ctrv Adult Community Ed | 10101 GSD General | | | | 30,187.50 | | | 30,187.50 |
| | Direct | | 70701000 CEC Community Educ Commission | 30170 Community Education Commission | | | | | | 11,063.51 | 11,063.51 |
| | Direct | 070 Community Education Commission Total | | | | 184,271.12 | 60,755.38 | 233,944.85 | | | 478,713.35 |
| | Direct | 071 Convention Center Authority | 71130100 CCA Debt Service 2010A-1 | 23100 CCA Debt Service 2010A-1 | | | | | 5,582,975.00 | | 5,582,975.00 |
| | Direct | | 71130105 CCA Debt Service CAFR | 29999 CCA Debt Service CAFR | | | | | (10,556,179.70) | | (10,556,179.70) |
| | Direct | | 71130150 CCA Debt Service Resrv 2010A-1 | 23101 CCA Debt Srvce Resrv 2010A-1 | | | | | | 52,466.69 | 52,466.69 |
| | Direct | | 71130200 CCA Debt Service 2010A-2 | 23200 CCA Debt Service 2010A-2 | | | | | 11,324,472.46 | | 11,324,472.46 |
| | Direct | | 71130250 CCA Debt Service Resrv 2010A-2 | 23201 CCA Debt Srvce Resrv 2010A-2 | | | | | | 148,838.08 | 148,838.08 |
| | Direct | | 71130300 CCA Debt Service 2010B | 49999 DES MCC Infrastructure FY11 CP | | | | | 33,669,686.40 | | 33,669,686.40 |
| | Direct | | 71130310 CCA Capitalized Int 2010B | 23300 CCA Debt Service 2010B | | | | | | 1,845,039.70 | 1,845,039.70 |
| | Direct | | 71130350 CCA Debt Service Reserve 2010B | 23301 CCA Debt Service Reserve 2010B | | | | | | 424,560.72 | 424,560.72 |
| | Direct | | 71130400 CCA Surplus Revenue 2010B | 30171 CCA Surplus Revenue 2010B | | | | 7,862,302.48 | 12,000,000.00 | | 30,652,302.48 |
| | Direct | | 71400100 CCA Constr Rev Bds 2010A-1 | 40240 CCA Constr Rev Bds 2010A-1 | | | | 46,365.47 | (791,056.58) | | 3,108,487.69 |
| | Direct | | 71400150 CCA Capital Project CAFR | 164,114.30 | | 164,114.30 | | | | | 20,450,736.17 |
| | Direct | | 71440100 CCA Davidson Prefunction | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 2,080,831.18 | 2,080,831.18 |
| | Direct | | 71440200 CCA Concours& Market Addition | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 9,335,755.10 | 9,335,755.10 |
| | Direct | | 71440300 CCA MCC Building Improvements | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 1,686,096.12 | 1,686,096.12 |
| | Direct | | 71440400 CCA MCC Redewlntmnt Garage | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 26,925,668.58 | 26,925,668.58 |
| | Direct | | 71440600 CCA MCC Redewlntmnt Conference Fac | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 3,036,982.06 | 3,036,982.06 |
| | Direct | | 71440600 CCA Lafayette Property | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 5,077,092.04 | 5,077,092.04 |
| | Direct | | 71440700 CCA Bolard Project | 40471 CCA Non-Bond Funded Cap Proj | | | | | | 2,245,696.87 | 2,245,696.87 |
| | Direct | | 71511100 CCA MCC Event Services | 60271 Music City Center Operations | | 720,105.94 | 206,123.84 | 107,075.12 | | | 1,033,304.90 |
| | Direct | | 71511150 FIN MCC Event Services | 60271 Music City Center Operations | | 206,096.32 | 82,538.52 | 1,104.00 | | | 289,738.84 |
| | Direct | | 71512100 CCA MCC Engineering | 60271 Music City Center Operations | | 999,351.13 | 249,127.29 | 5,922,819.12 | | | 7,071,167.56 |
| | Direct | | 71512200 CCA MCC Facilities | 60271 Music City Center Operations | | 1,383,469.77 | 441,527.98 | 1,173,971.92 | | | 2,998,969.67 |
| | Direct | | 71512250 FIN MCC Facilities | 60271 Music City Center Operations | | 52,467.79 | 30,091.23 | | | | 92,559.02 |
| | Direct | | 71512300 CCA MCC Technology | 60271 Music City Center Operations | | 304,880.58 | 106,863.58 | 683,858.65 | | | 1,095,602.81 |
| | Direct | | 71512350 FIN MCC Technology | 60271 Music City Center Operations | | 198,197.17 | 64,592.11 | 1,104.00 | | | 262,893.28 |
| | Direct | | 71512400 CCA MCC Safety/Security | 60271 Music City Center Operations | | 908,558.99 | 289,609.25 | 1,342,853.66 | | | 2,537,021.90 |
| | Direct | | 71512450 FIN MCC Safety/Security/Parking | 60271 Music City Center Operations | | 164,114.30 | 64,449.70 | | | | 228,564.00 |
| | Direct | | 71512500 CCA MCC Parking | 60271 Music City Center Operations | | 250,411.95 | 68,317.52 | 571,762.31 | | | 890,491.78 |
| | Direct | | 71513100 CCA MCC Food & Beverage | 60271 Music City Center Operations | | | | 229,347.37 | | | 229,347.37 |
| | Direct | | 71514100 CCA MCC Sales Program | 60271 Music City Center Operations | | 204,808.07 | 26,863.30 | 140,224.30 | | | 371,895.67 |
| | Direct | | 71514150 FIN MCC Sales Program | 60271 Music City Center Operations | | 549,103.77 | | 2,760.00 | | | 608,867.77 |
| | Direct | | 71514200 CCA MCC Marketing & Public Rel | 60271 Music City Center Operations | | 155,428.72 | 32,077.78 | 28,208.98 | | | 216,715.48 |
| | Direct | | 71515100 CCA MCC Finance & Admin | 60271 Music City Center Operations | | 537,337.78 | 151,306.23 | 1,470,907.22 | | | 2,159,551.25 |
| | Direct | | 71515150 FIN MCC Finance & Admin | 60271 Music City Center Operations | | 241,039.54 | 88,124.48 | 1,104.00 | | | 310,268.02 |
| | Direct | | 71516100 CCA MCC Administration | 60271 Music City Center Operations | | 480,582.09 | 53,381.28 | 1,259,463.58 | | | 1,793,416.95 |
| | Direct | | 71516150 FIN MCC Administration | 60271 Music City Center Operations | | 653,978.98 | 129,858.97 | 1,190.00 | | | 784,927.95 |
| | Direct | | 71516200 CCA MCC Purchasing/DBE | 60271 Music City Center Operations | | 221,781.51 | 64,915.93 | 7,417.42 | | | 294,114.86 |
| | Direct | | 71520100 CCA MCC FA/Debt | 60271 Music City Center Operations | | | | | | 16,726,749.72 | 16,726,749.72 |
| | Direct | | 71520200 CCA MCC Equip Upgrades & Repl | 60271 Music City Center Operations | | | | 61,527.65 | | | 61,527.65 |
| | Direct | | 71530100 CCA Revenue 2010A | 63300 CCA Revenue 2010A | | | | | | 55,971,862.40 | 55,971,862.40 |
| | Direct | | 71530300 CCA Revenue 2010B | 63300 CCA Revenue 2010B | | | | | | 87,341,528.96 | 87,341,528.96 |
| | Direct | | 71701000 CCA CMHOF Connector Maint Rsvr | 30406 CCA CMHOF Maintenance Reserve | | | | 294,668.00 | | | 294,668.00 |
| | Direct | 071 Convention Center Authority Total | | | | 8,241,714.19 | 2,272,366.69 | 20,930,642.21 | 68,747,703.88 | 270.00 | 100,192,696.97 |
| | Direct | 075 Metro Action Commission | 75302100 MAC Head Start | 31502 MAC Headstart Grant | | 3,883,434.19 | 3,388,830.07 | 2,095,603.53 | | | 9,367,867.79 |
| | Direct | | 75302200 MAC CACFP | 31506 MAC CACFP | | 216,853.24 | 83,279.70 | 777,945.21 | | | 1,078,078.15 |
| | Direct | | 75302300 MAC HS B/F & A/F Care | 31508 MAC B/F/A/F Care Program | | 19,800.13 | 30,092.97 | 16,553.58 | | | 45,946.68 |
| | Direct | | 75303100 MAC Fan and Cooling | 31501 MAC Local Programs | | | | 8,979.70 | | | 8,979.70 |
| | Direct | | 75303101 MAC LEAP | 31503 MAC LEAP Grant | | 299,954.77 | 87,490.97 | 2,907,728.21 | | 262,714.39 | 3,355,878.34 |
| | Direct | | 75303201 MAC CSBG Emergency Services | 31504 MAC CSBG Grant | | 569,342.39 | 228,370.54 | 387,043.03 | | 154,648.48 | 1,319,404.44 |
| | Direct | | 75303300 MAC Summer Food | 31505 MAC Summer Food Program | | 144,878.99 | 47,028.89 | 212,503.00 | | 15,000.00 | 414,810.88 |
| | Direct | | 75306100 MAC Com/Srv PovertySummit(CSPS) | 31514 MAC Com/Srv Poverty Summit | | | 256,924.21 | 29,789.20 | | 2,499.99 | 329,203.40 |
| | Direct | | 75308500 MAC Early Head Start | 31502 MAC Headstart Grant | | 569,890.47 | | 661,568.66 | | 60,000.01 | 1,549,059.14 |
| | Direct | | 75308540 MAC Share the Warmth Program | 31519 MAC Share the Warmth | | | | 17,352.64 | | | 17,352.64 |
| | Direct | | 75401018 MAC Repairs/Major Maintenance | 40018 GSD FY18 Capital Projects | | | | 963,903.75 | 78,889.10 | | 1,042,792.85 |
| | Direct | | 75701000 MAC Admin & LH Oper | 31500 MAC Admin & Leasehold | | 861,226.35 | 290,486.62 | 1,564,774.56 | | 3,343,389.73 | 6,049,877.26 |
| | Direct | | 75704000 MAC Community Svcs Assistance | 31512 MAC Community Svcs Assistance | | | | 175,168.58 | | | 175,168.58 |
| | Direct | | 75705000 MAC Parent Club Federal Fd | 31511 MAC Parent Club Federal Funds | | | | | | 4,512.22 | 4,512.22 |
| | Direct | 075 Metro Action Commission Total | | | | 11,522,480.53 | 4,409,565.97 | 9,869,249.63 | 78,889.10 | 4,659,532.53 | 30,169,717.76 |
| | Direct | 076 Nashville Career Advancement Center (NCAC) | 76340170 NCAC One Stop DES 02JS AIOth | 31005 NCAC One Stop Operations | | 10,071.02 | 4,025.65 | 97,258.01 | | | 111,354.68 |
| | Direct | | 76340360 NCAC Local/NWAI AD Youth/Devel | 31009 NCAC Other Grants | | 53,369.63 | 12,496.32 | 12,987.27 | | | 78,853.22 |
| | Direct | | 76341000 NCAC Local NYAW AG ALOB | 31009 NCAC Other Grants | | 10,359.64 | | 10,359.64 | | | 20,719.28 |
| | Direct | | 76342010 NCAC Cost Pool Clearing | 31000 NCAC Expenditure Clearing | | 373,350.19 | 148,605.65 | 84,680.16 | | | 606,636.00 |
| | Direct | | 76362470 NCAC WIA Dislocated Wkr PY17 | 31231 NCAC WIA Dislocated Wkr PY 17 | | | | 20.98 | | | 20.98 |
| | Direct | | 76362475 NCAC WIA Adult PY17 | 31232 NCAC WIA Adult PY 17 | | | | 9.49 | | | 9.49 |
| | Direct | | 76362490 NCAC WIA Adult FY17 | 31233 NCAC WIA Adult FY17 | | 262,144.32 | 93,370.38 | 268,494.72 | | | 623,969.42 |
| | Direct | | 76362495 NCAC WIA Dislocated Wkr FY17 | 31236 NCAC WIA Dislocated Wkr FY17 | | 358,725.97 | 127,783.07 | 617,743.90 | | 17,373.45 | 1,121,626.39 |
| | Direct | | 76372300 NCAC WIA Youth PY17 | 31239 NCAC WIA Youth PY17 | | 140,230.56 | 52,986.63 | 608,293.86 | | 16,860.66 | 818,371.71 |
| | Direct | | 76372390 NCAC SNAP 17 | 31237 NCAC SNAP 17 | | | | 32,161.01 | | 426.85 | 32,587.86 |
| | Direct | | 76372400 NCAC RESEA FY17 | 31238 NCAC RESEA FY17 | | 5,705.69 | 1,958.56 | 7,796.01 | | 182.23 | 15,642.49 |
| | Direct | | 76372430 NCAC Incumbent Worker FY17 | 31241 NCAC Incumbent Worker FY17 | | | | 191,102.70 | | | 191,102.70 |
| | Direct | | 76372440 NCAC Admin Incumbent WorkerFY17 | 31242 NCAC Admin Incumbent WorkerFY17 | | | | 7,920.22 | | 1,634.92 | 9,555.14 |
| | Direct | | 76372450 NCAC DSLWK PY17 | 31243 NCAC DSLWK PY17 | | 81,907.74 | 29,221.49 | 202,709.01 | | | 313,838.24 |
| | Direct | | 76372460 NCAC Adult PY17 | 31244 NCAC Adult PY17 | | 88,059.17 | 28,002.00 | 91,728.23 | | | 207,789.40 |
| | Direct | | 76372470 NCAC Youth PY18 | 31245 NCAC Youth PY18 | | 12,989.98 | 4, | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|---|---|------------------------------|------------------|-----------------|--------------------|------------------------|--------------|---------------|
| | Direct | 060 Metro Nashville Public Schools (MNPS) | 80101027 MNPS Aflac & Decision | 35131 MNPS General Purpose | 3,258,391.96 | 1,369,157.67 | 4,627,549.63 | | | 4,740,893.95 |
| | Direct | | 80101026 MNPS Community Achieves | 35131 MNPS General Purpose | 725,010.31 | 240,411.22 | 204,880.57 | | | 1,170,102.10 |
| | Direct | | 80101030 MNPS Special Leave | 35131 MNPS General Purpose | 1,000.00 | 164.70 | | | | 1,164.70 |
| | Direct | | 80101033 MNPS Smaller Learning Comm SLC | 35131 MNPS General Purpose | 106,942.85 | 24,280.72 | 311,998.96 | | | 443,222.53 |
| | Direct | | 80101035 MNPS Charter Sch Office | 35131 MNPS General Purpose | 321,752.09 | 80,990.39 | 12,645.39 | | | 415,387.87 |
| | Direct | | 80101036 MNPS Student Services | 35131 MNPS General Purpose | 142,123.38 | 33,934.77 | 176,442.63 | | | 352,500.78 |
| | Direct | | 80101037 MNPS Career & Technical Edu | 35131 MNPS General Purpose | 246,782.81 | 75,833.99 | 189,133.30 | | | 511,750.10 |
| | Direct | | 80101043 MNPS School Audit | 35131 MNPS General Purpose | 432,567.52 | 200,444.70 | 76,960.37 | | | 709,972.59 |
| | Direct | | 80101044 MNPS Insurance and Retirement | 35131 MNPS General Purpose | 694,411.86 | 336,170.06 | 12,817.56 | | | 1,043,499.48 |
| | Direct | | 80101045 MNPS Business Offi | 35131 MNPS General Purpose | 1,460,337.96 | 259,430.91 | | | | 1,053,392.63 |
| | Direct | | 80101046 MNPS Mail and Delivery | 35131 MNPS General Purpose | 515,307.51 | 276,904.22 | 297,322.28 | | 1,442,000.00 | 1,068,533.21 |
| | Direct | | 80101047 MNPS Pupil Personnel | 35131 MNPS General Purpose | 3,765,136.37 | 1,237,701.97 | | | | 5,044,521.51 |
| | Direct | | 80101048 MNPS Library Services | 35131 MNPS General Purpose | 326,481.18 | 97,073.83 | 390,881.03 | | | 814,416.04 |
| | Direct | | 80101050 MNPS Board Members | 35131 MNPS General Purpose | 698,968.98 | 204,886.99 | 8,824.00 | | | 912,679.97 |
| | Direct | | 80101051 MNPS Hearing Impaired | 35131 MNPS General Purpose | 4,866.66 | 741.28 | | | | 5,607.94 |
| | Direct | | 80101052 MNPS Speech | 35131 MNPS General Purpose | 4,013,089.19 | 1,289,598.38 | 6,337.84 | | | 5,309,025.41 |
| | Direct | | 80101053 MNPS Employee Relations | 35131 MNPS General Purpose | 456,474.75 | 116,921.37 | 112.00 | | | 573,508.12 |
| | Direct | | 80101055 MNPS Research and Evaluation | 35131 MNPS General Purpose | 9,336,307.43 | 287,509.24 | 1,677,931.61 | | | 2,922,348.28 |
| | Direct | | 80101056 MNPS Family Information Center | 35131 MNPS General Purpose | 464,905.57 | 195,003.15 | 8,064.89 | | | 667,973.61 |
| | Direct | | 80101061 MNPS Athletic Department | 35131 MNPS General Purpose | | | 353,343.03 | | | 353,343.03 |
| | Direct | | 80101064 MNPS Exceptional Education | 35131 MNPS General Purpose | 3,149,636.92 | 1,232,962.72 | 5,914,142.75 | | | 11,661,134.73 |
| | Direct | | 80101065 MNPS Board Members | 35131 MNPS General Purpose | 256,498.96 | 86,777.77 | 73,093.94 | 1,790.48 | | 430,171.15 |
| | Direct | | 80101071 MNPS Curriculum&Instruction-ES | 35131 MNPS General Purpose | 5,446.94 | 726.55 | | | | 6,173.49 |
| | Direct | | 80101072 MNPS Curriculum&Instruction-MS | 35131 MNPS General Purpose | 1,654.04 | 275.12 | | | | 1,929.16 |
| | Direct | | 80101073 MNPS Curriculum&Instruction-HS | 35131 MNPS General Purpose | 5,200.00 | 857.10 | | | | 6,057.10 |
| | Direct | | 80101074 MNPS Federal Programs | 35131 MNPS General Purpose | 179,141.51 | 44,937.51 | 86,778.32 | | | 290,857.34 |
| | Direct | | 80101080 MNPS Division Teaching & Learn | 35131 MNPS General Purpose | 1,783,305.16 | 492,714.53 | 201,520.80 | | | 2,477,540.69 |
| | Direct | | 80101083 MNPS Supply Center | 35131 MNPS General Purpose | | | 2,412.32 | | | 2,412.32 |
| | Direct | | 80101085 MNPS Maintenance | 35131 MNPS General Purpose | 8,565,033.90 | 3,640,030.98 | 7,823,819.05 | 49,685.00 | 138,062.18 | 20,216,631.11 |
| | Direct | | 80101088 MNPS Communications | 35131 MNPS General Purpose | 819,408.57 | 237,846.79 | 155,735.59 | | | 1,212,990.95 |
| | Direct | | 80101090 MNPS County Pension Employees | 35131 MNPS General Purpose | | | 618,292.61 | | | 618,292.61 |
| | Direct | | 80101091 MNPS City Pension Employees | 35131 MNPS General Purpose | | | 358,068.82 | | | 358,068.82 |
| | Direct | | 80101093 MNPS Metro Pension Employees | 35131 MNPS General Purpose | | | 21,168,911.29 | | 4,285,000.00 | 25,453,911.29 |
| | Direct | | 80101095 MNPS Bus Drivers | 35131 MNPS General Purpose | | | 295,200.00 | | | 295,200.00 |
| | Direct | | 80101100 MNPS Margaret Allen Middle | 35131 MNPS General Purpose | 8,116,187.72 | 3,747,796.36 | 143,960.19 | | | 12,159,144.68 |
| | Direct | | 80101105 MNPS Anqui Elementary | 35131 MNPS General Purpose | 2,224,883.80 | 666,728.94 | 221,643.92 | | | 3,113,256.66 |
| | Direct | | 80101106 MNPS Antioch High | 35131 MNPS General Purpose | 2,720,085.62 | 907,103.87 | 151,472.19 | | | 3,778,661.68 |
| | Direct | | 80101107 MNPS Antioch Middle | 35131 MNPS General Purpose | 8,244,346.51 | 2,847,293.25 | 71,072.19 | | | 11,608,657.48 |
| | Direct | | 80101111 MNPS Antioch Middle | 35131 MNPS General Purpose | 3,297,383.69 | 1,108,769.63 | 407,735.21 | | | 4,813,888.53 |
| | Direct | | 80101114 MNPS W A Bass Adult Program | 35131 MNPS General Purpose | 387,628.94 | 103,292.83 | 15,615.60 | | | 506,537.37 |
| | Direct | | 80101115 MNPS/Baley Middle | 35131 MNPS General Purpose | | | 79,424.27 | | | 79,424.27 |
| | Direct | | 80101116 MNPS W A Bass ALC | 35131 MNPS General Purpose | 922,324.78 | 276,750.01 | 1,223,671.83 | | | 2,422,746.62 |
| | Direct | | 80101117 MNPS Transitions at Bass | 35131 MNPS General Purpose | 422,836.86 | 117,799.16 | 25,762.92 | | | 666,398.94 |
| | Direct | | 80101120 MNPS Jere Baxter Middle | 35131 MNPS General Purpose | 1,685,041.40 | 475,514.66 | 22,289,438.22 | | | 2,182,854.32 |
| | Direct | | 80101122 MNPS Lakewood Elementary | 35131 MNPS General Purpose | 3,008,674.68 | 1,092,070.32 | 149,303.72 | | | 4,250,048.72 |
| | Direct | | 80101130 MNPS Bellevue Middle | 35131 MNPS General Purpose | 3,003,266.77 | 1,034,676.06 | 278,406.12 | | | 4,316,350.99 |
| | Direct | | 80101135 MNPS Bellshire Elementary | 35131 MNPS General Purpose | 2,234,911.45 | 703,546.57 | 108,892.62 | | | 3,047,350.64 |
| | Direct | | 80101142 MNPS The Big Picture School | 35131 MNPS General Purpose | 1,444,817.75 | 487,235.69 | 119,618.99 | | | 2,051,672.43 |
| | Direct | | 80101145 MNPS Norman Binkley Elementary | 35131 MNPS General Purpose | 3,126,148.52 | 1,026,441.80 | 193,825.36 | | | 4,346,415.67 |
| | Direct | | 80101150 MNPS/Bordeaux Elementary | 35131 MNPS General Purpose | | | 9,168.06 | | | 9,168.06 |
| | Direct | | 80101152 MNPS Ivaneta H Davis ELC | 35131 MNPS General Purpose | 1,097,645.41 | 406,302.76 | 84,821.85 | | | 1,588,770.02 |
| | Direct | | 80101153 MNPS/Brick Church Middle | 35131 MNPS General Purpose | | | 143,960.19 | | | 143,960.19 |
| | Direct | | 80101165 MNPS Buena Vista Elementary | 35131 MNPS General Purpose | 1,949,598.25 | 609,199.28 | 107,401.77 | | | 2,666,199.30 |
| | Direct | | 80101175 MNPS Ida B Wells Elementary | 35131 MNPS General Purpose | 1,556,586.86 | 464,271.09 | 122,424.65 | | | 2,143,282.60 |
| | Direct | | 80101180 MNPS/Cameron Middle | 35131 MNPS General Purpose | | | 257,528.97 | | | 257,528.97 |
| | Direct | | 80101182 MNPS Cane Ridge High | 35131 MNPS General Purpose | 6,770,660.26 | 2,155,784.91 | 843,509.50 | | | 9,769,954.67 |
| | Direct | | 80101184 MNPS Cane Ridge Elementary | 35131 MNPS General Purpose | 4,409,088.20 | 1,409,653.06 | 343,003.83 | | | 6,161,745.09 |
| | Direct | | 80101185 MNPS Carter-Lawrence Elem | 35131 MNPS General Purpose | 1,586,017.36 | 529,433.92 | 82,444.00 | | | 2,197,795.28 |
| | Direct | | 80101186 MNPS Casa Azafan ELC | 35131 MNPS General Purpose | 519,828.31 | 182,832.82 | 45,456.49 | | | 748,117.62 |
| | Direct | | 80101187 MNPS/Jere Baxter ALC | 35131 MNPS General Purpose | | | 30,877.36 | | | 30,877.36 |
| | Direct | | 80101200 MNPS Chastaway Elementary | 35131 MNPS General Purpose | 1,778,631.56 | 487,241.52 | 117,879.11 | | | 2,383,752.19 |
| | Direct | | 80101205 MNPS Charlotte Park Elementary | 35131 MNPS General Purpose | 2,508,509.13 | 778,943.20 | 225,190.41 | | | 3,512,642.74 |
| | Direct | | 80101211 MNPS The Academy-Old Cockrill | 35131 MNPS General Purpose | 698,755.69 | 232,995.92 | 99,529.15 | | | 1,031,280.76 |
| | Direct | | 80101215 MNPS Cockrill Elementary | 35131 MNPS General Purpose | 2,419,384.61 | 780,289.87 | 135,170.32 | | | 3,334,844.80 |
| | Direct | | 80101220 MNPS' Cohn Adult High School | 35131 MNPS General Purpose | | | 19,451.60 | | | 19,451.60 |
| | Direct | | 80101225 MNPS Cole Elementary | 35131 MNPS General Purpose | 4,141,509.07 | 1,315,288.69 | 178,820.00 | | | 5,635,779.76 |
| | Direct | | 80101230 MNPS Hattie Cotton Elementary | 35131 MNPS General Purpose | 1,774,102.17 | 559,791.55 | 115,461.49 | | | 2,449,355.21 |
| | Direct | | 80101235 MNPS Crieve Hall Elementary | 35131 MNPS General Purpose | 2,170,387.19 | 741,900.77 | 160,505.51 | | | 3,072,893.47 |
| | Direct | | 80101238 MNPS Croft Middle | 35131 MNPS General Purpose | 2,996,109.24 | 984,241.73 | 252,669.24 | | | 4,233,019.21 |
| | Direct | | 80101240 MNPS Cumberland Elementary | 35131 MNPS General Purpose | 2,391,616.46 | 722,877.02 | 104,142.20 | | | 3,218,635.68 |
| | Direct | | 80101242 MNPS Nashville School of Arts | 35131 MNPS General Purpose | 2,374,588.26 | 783,217.45 | 428,970.44 | | | 3,586,776.15 |
| | Direct | | 80101252 MNPS Bondson Elementary | 35131 MNPS General Purpose | 2,512,547.12 | 746,942.74 | 138,834.04 | | | 3,398,323.91 |
| | Direct | | 80101250 MNPS Donelson Middle | 35131 MNPS General Purpose | 3,349,540.63 | 1,115,427.62 | 261,465.09 | | | 4,726,433.34 |
| | Direct | | 80101265 MNPS Dupont Elementary | 35131 MNPS General Purpose | 2,057,433.75 | 702,026.67 | 151,474.48 | | | 2,910,934.90 |
| | Direct | | 80101270 MNPS Dupont Hadley Middle | 35131 MNPS General Purpose | 2,863,523.94 | 1,032,462.38 | 258,480.31 | | | 4,154,466.63 |
| | Direct | | 80101275 MNPS Dupont Tyler Middle | 35131 MNPS General Purpose | 2,537,043.91 | 860,826.75 | 232,972.01 | | | 3,630,842.67 |
| | Direct | | 80101278 MNPS Eagle View Elementary | 35131 MNPS General Purpose | 1,442,311.65 | 443,330.23 | 119,321.54 | | | 2,004,963.42 |
| | Direct | | 80101280 MNPS Eskin Elementary | 35131 MNPS General Purpose | 2,998,378.58 | 1,004,397.11 | 162,019.01 | | | 4,162,897.87 |
| | Direct | | 80101284 MNPS McGruder Assess Center | 35131 MNPS General Purpose | | | 7,842.13 | | | 7,842.13 |
| | Direct | | 80101285 MNPS John Early Museum Magnet | 35131 MNPS General Purpose | 2,036,318.34 | 682,688.63 | 217,549.81 | | | 2,936,556.78 |
| | Direct | | 80101290 MNPS East Nashville Magnet | 35131 MNPS General Purpose | 3,244,543.04 | 992,070.18 | 148,562.99 | | | 4,385,176.21 |
| | Direct | | 80101296 MNPS East Middle | 35131 MNPS General Purpose | | | 243,003.83 | | | 243,003.83 |
| | Direct | | 80101296 MNPS East Middle | 35131 MNPS General Purpose | | | 60,370.18 | | | 60,370.18 |
| | Direct | | 80101308 MNPS Fall-Hamilton Elementary | 35131 MNPS General Purpose | 2,002,828.52 | 628,449.96 | 122,233.49 | | | 2,753,511.97 |
| | Direct | | 80101310 MNPS J E Moss Elementary | 35131 MNPS General Purpose | 4,538,798.30 | 1,425,095.89 | 244,732.01 | | | 6,208,626.20 |
| | Direct | | 80101315 MNPS Galloway Elementary | 35131 MNPS General Purpose | 1,937,977.96 | 601,926.41 | 129,848.24 | | | 2,669,752.61 |
| | Direct | | 80101320 MNPS Glenciff Elementary | 35131 MNPS General Purpose | 2,680,720.50 | 894,641.18 | 68,805.88 | | | 3,644,167.56 |
| | Direct | | 80101325 MNPS Glenciff High School | 35131 MNPS General Purpose | 5,641,485.24 | 1,874,134.29 | 803,084.92 | | | 8,318,704.45 |
| | Direct | | 80101330 MNPS Glendale Elementary | 35131 MNPS General Purpose | 2,130,524.80 | 724,090.31 | 97,135.45 | | | 2,947,750.56 |
| | Direct | | 80101335 MNPS Glenmary Elementary | 35131 MNPS General Purpose | 2,081,167.68 | 681,512.68 | 159,832.64 | | | 2,922,512.99 |
| | Direct | | 80101340 MNPS/Glen Elementary | 35131 MNPS General Purpose | 1,605,509.39 | 472,512.85 | 191,310.55 | | | 2,179,332.59 |
| | Direct | | 80101345 MNPS Glenview Elementary | 35131 MNPS General Purpose | 3,167,586.79 | 1,050,543.33 | 231,375.15 | | | 4,449,505.23 |
| | Direct | | 80101350 MNPS Goodlettsville Elementary | 35131 MNPS General Purpose</ | | | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-------------------|---|---|---------------------------------|---------------|------------------|-----------------|--------------------|------------------------|------------|---------------|
| Direct | 060 Metro Nashville Public Schools (MNPS) | 80101563 MNPS John Trowhead Moore HS | 35131 MNPS General Purpose | 3,089,658.21 | 1,023,454.00 | 689,253.00 | 265,237.80 | | | 4,378,599.01 |
| Direct | | 80101575 MNPS Thomas A Edison Elem | 35131 MNPS General Purpose | 3,125,540.50 | 1,072,282.18 | 238,644.93 | | | | 4,436,467.61 |
| Direct | | 80101576 MNPS Mt View Elementary | 35131 MNPS General Purpose | 3,474,807.78 | 1,108,322.94 | 207,357.42 | | | | 4,790,487.94 |
| Direct | | 80101577 MNPS Apollo Middle | 35131 MNPS General Purpose | 3,520,694.20 | 1,199,136.74 | 255,642.94 | | | | 4,975,473.88 |
| Direct | | 80101585 MNPS Murrell School | 35131 MNPS General Purpose | 1,228,001.69 | 381,805.98 | 70,560.92 | | | | 1,680,368.59 |
| Direct | | 80101590 MNPS Napier Elementary | 35131 MNPS General Purpose | 2,152,462.70 | 669,207.12 | 146,633.63 | | | | 2,968,303.45 |
| Direct | | 80101591 MNPS-The Cohn School | 35131 MNPS General Purpose | | | 25,658.93 | | | | 25,658.93 |
| Direct | | 80101595 MNPS Neelys Bend Elementary | 35131 MNPS General Purpose | 1,931,230.42 | 605,911.41 | 138,784.75 | | | | 2,675,926.58 |
| Direct | | 80101600 MNPS Neelys Bend Middle | 35131 MNPS General Purpose | 28,678.37 | 5,829.02 | 141,096.70 | | | | 173,604.09 |
| Direct | | 80101610 MNPS Old Center Elementary | 35131 MNPS General Purpose | 1,992,169.45 | 682,501.41 | 124,387.91 | | | | 2,799,058.77 |
| Direct | | 80101612 MNPS William Henry Over MS | 35131 MNPS General Purpose | 3,671,990.64 | 1,266,318.47 | 297,556.42 | | | | 5,235,865.53 |
| Direct | | 80101613 MNPS The Academy at Oppy Mills | 35131 MNPS General Purpose | 609,101.01 | 208,033.35 | 268,688.79 | | | | 843,823.15 |
| Direct | | 80101615 MNPS John Overton High | 35131 MNPS General Purpose | 8,472,395.85 | 2,771,239.78 | 785,749.57 | 4,346.27 | | | 12,033,731.47 |
| Direct | | 80101616 MNPS Paragon Mills Elementary | 35131 MNPS General Purpose | 3,529,978.54 | 1,172,006.93 | 138,549.85 | | | | 4,840,535.32 |
| Direct | | 80101620 MNPS Park Avenue Elementary | 35131 MNPS General Purpose | 2,877,189.33 | 862,386.06 | 161,390.88 | | | | 3,900,966.27 |
| Direct | | 80101632 MNPS Pearl Cohn High | 35131 MNPS General Purpose | 3,768,074.89 | 1,179,642.67 | 497,207.05 | | | | 5,444,924.61 |
| Direct | | 80101640 MNPS Pennington Elementary | 35131 MNPS General Purpose | 1,733,920.82 | 600,766.20 | 111,147.61 | | | | 2,445,834.63 |
| Direct | | 80101650 MNPS Percy Priest Elementary | 35131 MNPS General Purpose | 2,392,025.39 | 877,527.74 | 138,549.85 | | | | 3,408,102.98 |
| Direct | | 80101655 MNPS Martin Profess Dev Ctr | 35131 MNPS General Purpose | 1,113,223.59 | 382,170.09 | 2,037,784.25 | | | | 3,533,177.93 |
| Direct | | 80101665 MNPS Robertson Academy | 35131 MNPS General Purpose | 319,938.25 | 106,721.51 | 102,995.65 | | | | 529,655.41 |
| Direct | | 80101670 MNPS Rosebank Elementary | 35131 MNPS General Purpose | 1,684,753.75 | 554,655.76 | 121,721.83 | | | | 2,361,131.34 |
| Direct | | 80101675 MNPS Ross Park Middle | 35131 MNPS General Purpose | 2,022,945.79 | 659,636.35 | 147,893.20 | | | | 2,830,475.34 |
| Direct | | 80101680 MNPS Ross Elementary | 35131 MNPS General Purpose | | | 11,707.42 | | | | 11,707.42 |
| Direct | | 80101681 MNPS Ross Early Learning Ctr | 35131 MNPS General Purpose | 1,500,465.71 | 509,197.09 | 137,748.58 | | | | 2,147,411.38 |
| Direct | | 80101682 MNPS May Werthan Shayne Elem | 35131 MNPS General Purpose | 3,364,076.66 | 1,101,966.95 | 173,246.36 | | | | 4,639,289.97 |
| Direct | | 80101685 MNPS Shiloh Elementary | 35131 MNPS General Purpose | 2,620,512.61 | 889,233.42 | 205,982.82 | | | | 3,715,728.85 |
| Direct | | 80101686 MNPS Smith Springs Elem | 35131 MNPS General Purpose | 2,637,335.70 | 904,571.45 | 173,356.17 | | | | 3,715,263.32 |
| Direct | | 80101690 MNPS Stanford Elementary | 35131 MNPS General Purpose | 2,225,600.38 | 845,778.11 | 156,825.81 | | | | 3,228,204.34 |
| Direct | | 80101705 MNPS Stratford STEM Magnet HS | 35131 MNPS General Purpose | 5,312,716.34 | 1,753,423.18 | 306,350.00 | | | | 7,372,489.52 |
| Direct | | 80101710 MNPS Stratton Elementary | 35131 MNPS General Purpose | 2,864,620.65 | 962,044.68 | 185,644.58 | | | | 4,032,309.91 |
| Direct | | 80101715 MNPS Sylvan Park Elementary | 35131 MNPS General Purpose | 2,120,103.46 | 711,781.47 | 164,348.93 | | | | 2,996,233.86 |
| Direct | | 80101717 MNPS Tulip Grove Elementary | 35131 MNPS General Purpose | 2,651,512.35 | 970,289.26 | 144,584.29 | | | | 3,766,385.90 |
| Direct | | 80101718 MNPS The Cohn Learning Center | 35131 MNPS General Purpose | 1,124,155.04 | 351,703.85 | 80,017.55 | | | | 1,555,876.44 |
| Direct | | 80101725 MNPS Tusculum Elementary | 35131 MNPS General Purpose | 3,887,589.48 | 1,274,053.74 | 295,596.24 | | | | 5,457,239.46 |
| Direct | | 80101730 MNPS Two Rivers Middle | 35131 MNPS General Purpose | 2,983,741.31 | 714,255.84 | 164,348.93 | | | | 3,862,346.08 |
| Direct | | 80101735 MNPS Una Elementary | 35131 MNPS General Purpose | 3,897,282.99 | 1,261,387.73 | 237,729.20 | | | | 5,396,399.92 |
| Direct | | 80101748 MNPS Nashville Virtual School | 35131 MNPS General Purpose | 952,423.17 | 245,467.25 | 43,542.06 | | | | 1,241,432.48 |
| Direct | | 80101755 MNPS Warner Elementary | 35131 MNPS General Purpose | 2,017,348.16 | 624,086.64 | 170,834.01 | | | | 2,812,268.81 |
| Direct | | 80101765 MNPS Waverly Belmont ES | 35131 MNPS General Purpose | 2,203,924.45 | 687,200.85 | 101,780.91 | | | | 3,012,906.21 |
| Direct | | 80101770 MNPS West End Middle | 35131 MNPS General Purpose | 2,334,257.57 | 752,794.52 | 217,538.98 | | | | 3,304,589.07 |
| Direct | | 80101775 MNPS Westmeade Elementary | 35131 MNPS General Purpose | 2,172,222.17 | 755,302.81 | 126,863.29 | | | | 3,054,388.27 |
| Direct | | 80101783 MNPS Creswell Middle Prep SOA | 35131 MNPS General Purpose | 1,951,475.62 | 635,616.63 | 254,671.70 | | | | 2,841,762.70 |
| Direct | | 80101784 MNPS Robert Churchwell Museum | 35131 MNPS General Purpose | 14,306,262.85 | 4,408,302.25 | 1,675,942.00 | | | | 19,390,507.10 |
| Direct | | 80101787 MNPS Whites Creek High | 35131 MNPS General Purpose | 3,952,776.36 | 1,084,103.36 | 606,395.94 | | | | 5,643,275.66 |
| Direct | | 80101790 MNPS John B Whitsett Elem | 35131 MNPS General Purpose | 2,167,550.99 | 705,669.32 | 3,005,298.81 | | | | 5,878,519.12 |
| Direct | | 80101805 MNPS Virgini Middle | 35131 MNPS General Purpose | 3,330,330.39 | 1,131,450.30 | 226,161.58 | | | | 4,709,942.56 |
| Direct | | 80101823 MNPS Calkins Elementary | 35131 MNPS General Purpose | 3,354,512.72 | 997,154.44 | 530,240.66 | | | | 4,881,907.82 |
| Direct | | 80101835 MNPS Safety and Security | 35131 MNPS General Purpose | 1,972,127.99 | 727,810.37 | 55,916.87 | | | | 3,255,855.23 |
| Direct | | 80101865 MNPS Vision | 35131 MNPS General Purpose | 20,049.83 | 3,317.34 | 23,367.17 | | | | 46,734.34 |
| Direct | | 80101881 MNPS Day to Day Sub Area I | 35131 MNPS General Purpose | 61,113.01 | 5,600.24 | 95.66 | | | | 66,808.91 |
| Direct | | 80101884 MNPS Sub A Clerical Aides | 35131 MNPS General Purpose | 16,737.44 | 267.10 | 1,966.73 | | | | 17,971.27 |
| Direct | | 80101894 MNPS BEP Teacher Supply | 35131 MNPS General Purpose | | | 1,693,620.03 | | | | 1,693,620.03 |
| Direct | | 80101925 MNPS Fixed Assets & Inventory | 35131 MNPS General Purpose | 1,311,567.21 | 496,076.30 | 347,782.50 | | | | 2,155,426.01 |
| Direct | | 80101995 MNPS Special Ed Bus Sub | 35131 MNPS General Purpose | 10,400,388.53 | 4,734,300.16 | 16,134,688.69 | | | | 29,269,377.38 |
| Direct | | 80106000 MNPS Debt Service | 25104 MNPS Debt Service | | | 658,797.07 | 94,635,231.89 | | | 95,294,028.96 |
| Direct | | 80101004 MNPS Debt Serv General Revenue | 25104 MNPS Debt Service | | | 1,491,855.42 | | | | 1,491,855.42 |
| Direct | | 80110000 MNPS General Revenue | 35131 MNPS General Purpose | | | 8,793,057.64 | | | | 8,793,057.64 |
| Direct | | 80122045 MNPS Project 22 Transportation | 35131 MNPS General Purpose | 864,798.23 | 323,862.68 | (666,445.04) | | | | 522,215.87 |
| Direct | | 80150045 MNPS Project 50 | 35131 MNPS General Purpose | | | 625,490.57 | | | | 625,490.57 |
| Direct | | 80198045 MNPS Project 98 | 35131 MNPS General Purpose | 125,696.89 | 14,201.43 | 11,936.78 | | | | 151,835.10 |
| Direct | | 80301015 MNPS Project Prevent | 35400 MNPS Other Federal Direct | 30,967.96 | 5,399.35 | 40,272.90 | | (161.06) | | 76,679.15 |
| Direct | | 80301210 MNPS DIG grant | 35200 MNPS Other State Grants | | | 9,500.00 | | | | 9,500.00 |
| Direct | | 80301217 MNPS ACE Initiative | 35200 MNPS Other State Grants | 110,310.39 | 40,036.23 | 29,075.00 | | | 3,826.19 | 203,248.03 |
| Direct | | 80301510 MNPS Title IA-NonPublic | 35160 MNPS Other Title Grants | | | 305,695.32 | | | | 305,695.32 |
| Direct | | 80302014 MNPS - Title I FY2013 - 2014 | 35154 MNPS Title I | | | 2,246.95 | | | | 2,246.95 |
| Direct | | 80302016 MNPS Title I FY2015 - 2016 | 35154 MNPS Title I | 50.00 | 8.33 | 423.50 | | | 240.00 | 722.83 |
| Direct | | 80302017 MNPS Title I FY2016 - 2017 | 35154 MNPS Title I | 194,032.74 | 34,099.43 | 716,500.50 | | | 133,208.28 | 1,077,840.97 |
| Direct | | 80302018 MNPS Title I FY2017 - 2018 | 35154 MNPS Title I | 14,382,446.67 | 4,408,302.25 | 1,675,942.00 | | | 907,662.61 | 20,974,253.53 |
| Direct | | 80302718 MNPS IDEA Preschool FY18 | 35137 MNPS IDEA | 128,986.96 | 75,934.07 | 21,758.60 | | | | 9,471.71 |
| Direct | | 80303015 MNPS FY15 NIST Summer Institut | 35400 MNPS Other Federal Direct | 2,000.00 | 328.99 | 1,671.01 | | | | 4,000.00 |
| Direct | | 80303049 MNPS NCLT -Tmc Collaborative | 35200 MNPS Other State Grants | | | 18,618.23 | | | | 18,618.23 |
| Direct | | 80303117 MNPS CSH FY2017 | 35200 MNPS Other State Grants | (2,493.63) | (626.81) | | | | | (3,120.44) |
| Direct | | 80303118 MNPS CSH FY2018 | 35200 MNPS Other State Grants | 161,624.97 | 40,359.35 | 15,274.30 | | | 472.50 | 217,731.12 |
| Direct | | 80303309 MNPS Carl Perkins Equip | 35300 MNPS Other Federal Grants | | | 381,941.62 | | | | 381,941.62 |
| Direct | | 80303316 MNPS GROUV STEM | 35400 MNPS Other Federal Direct | 264,613.75 | 66,407.81 | 164,744.58 | | | 26,210.73 | 521,976.85 |
| Direct | | 80303318 MNPS EIR Pyramid Model | 35400 MNPS Other Federal Direct | 1,236.71 | 966.45 | 1,966.73 | | | | 5,168.92 |
| Direct | | 80303716 MNPS IDEA-Part B FY16 | 35137 MNPS IDEA | | 0.01 | | | | (0.01) | |
| Direct | | 80303717 MNPS IDEA-Part B FY17 | 35137 MNPS IDEA | 28,254.20 | 10,757.62 | (29,024.37) | | | 189.00 | 10,176.45 |
| Direct | | 80303718 MNPS IDEA-Part B FY18 | 35137 MNPS IDEA | 10,645,938.02 | 3,888,818.23 | 6,862,321.83 | | | 758,234.95 | 18,975,313.03 |
| Direct | | 80304016 MNPS Homeless Education FY16 | 35300 MNPS Other Federal Grants | | | 86,002.84 | | | | 86,002.84 |
| Direct | | 80304018 MNPS Homeless Education FY18 | 35300 MNPS Other Federal Grants | | | 33,657.29 | | | 4,496.55 | 239,344.39 |
| Direct | | 80304416 MNPS Title III FY2016 | 35160 MNPS Other Title Grants | 12,712.50 | 2,085.13 | | | | | 14,797.63 |
| Direct | | 80304417 MNPS Title III FY2017 | 35160 MNPS Other Title Grants | 3,375.67 | 749.05 | 57,473.23 | | | | 61,597.95 |
| Direct | | 80304418 MNPS Title III FY2018 | 35160 MNPS Other Title Grants | 984,500.69 | 269,565.30 | 437,948.07 | | | 48,118.50 | 1,710,131.76 |
| Direct | | 80304517 MNPS Title IIIA Disc FY17 | 35160 MNPS Other Title Grants | | | 5,340.68 | | | | 5,340.68 |
| Direct | | 80304518 MNPS Title IIIA Disc FY18 | 35160 MNPS Other Title Grants | | | 16,086.07 | | | | 16,086.07 |
| Direct | | 80305019 MNPS LEAPS Lottery for Ed FY18 | 35200 MNPS Other State Grants | 151,053.95 | 31,090.48 | 185,178.30 | | | 14,429.12 | 381,751.85 |
| Direct | | 80305617 MNPS FRG FY2017 | 35200 MNPS Other State Grants | | | 5,242.21 | | | | 5,242.21 |
| Direct | | 80305618 MNPS FRG FY2018 | 35200 MNPS Other State Grants | | | 236,173.13 | | | | 236,173.13 |
| Direct | | 80306901 MNPS Magnet Schools Asst | 35400 MNPS Other Federal Direct | 143,528.36 | 32,241.44 | 324,908.18 | | | 11,113.47 | 511,791.45 |
| Direct | | 80306916 MNPS Farm to School Initiative | 35400 MNPS Other Federal Direct | | | 3,372.59 | | | | 3,372.59 |
| Direct | | 80307018 MNPS ROTC USAF FY 18 | 35164 MNPS ROTC | 222,102.56 | 43,109.81 | 604.80 | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|---|---|---------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|--------------|----------------|
| | Direct | 080 Metro Nashville Public Schools (MNPS) | 8040446 MNPS MLK Renovation | 45016 MNPS FY16 Capital Projects | | 924,883.91 | | 18,759,871.94 | | | 18,684,755.85 |
| | Direct | | 8040447 MNPS Glenciff HS Stadium Upgr | 45017 MNPS FY17 Capital Projects | | 5,711.20 | | 1,596,153.75 | | | 1,601,864.95 |
| | Direct | | 8040451 MNPS Land Acquisitions | 45017 MNPS FY17 Capital Projects | | 2,992.50 | | 6,734.20 | | | 3,626.70 |
| | Direct | | 8040445 MNPS Glenview Elem Addition | 45015 MNPS FY16 Capital Projects | | | | (416,247.00) | | | (416,247.00) |
| | Direct | | 8040487 MNPS School Site Improvements | 45017 MNPS FY17 Capital Projects | | 4,000.00 | | | | | 4,000.00 |
| | Direct | | 8040415 MNPS Hum-Fog HS Renovation | 45015 MNPS FY16 Capital Projects | | 4,071,136.90 | | 523,487.95 | | | 4,594,624.85 |
| | Direct | | 8040416 MNPS Interior Bldg Improvements | 45016 MNPS FY16 Capital Projects | | 26,815.00 | | | | | 26,815.00 |
| | Direct | | 80404917 MNPS Interior Bldg Improvement | 45017 MNPS FY17 Capital Projects | | 155,298.75 | | | | | 155,298.75 |
| | Direct | | 8040504 MNPS Goodlettsville Mid Replac | 45014 MNPS FY14 Capital Projects | | 82,236.83 | | | 136,867.00 | | 219,103.83 |
| | Direct | | 8040515 MNPS Tusculum Elem Replacement | 45015 MNPS FY16 Capital Projects | | 358,094.97 | | | 1,538,345.25 | | 1,896,440.22 |
| | Direct | | 8040516 MNPS Plumbing Upgrades | 45016 MNPS FY16 Capital Projects | | 41,477.89 | | | | | 41,477.89 |
| | Direct | | 80405017 MNPS Plumbing Upgrades | 45017 MNPS FY17 Capital Projects | | 328,631.44 | | | | | 328,631.44 |
| | Direct | | 8040513 MNPS Asbestos/Environmt | 45018 MNPS FY18 Capital Projects | | 26,431.80 | | | | | 26,431.80 |
| | Direct | | 8040511 MNPS ADA Compliance | 45016 MNPS FY16 Capital Projects | | 92,662.66 | | | 162,576.52 | | 255,239.18 |
| | Direct | | 8040517 MNPS ADA Improvements | 45017 MNPS FY17 Capital Projects | | 2,751.03 | | | 375,849.49 | | 378,600.52 |
| | Direct | | 80405216 MNPS Exterior Bldg Improvments | 45016 MNPS FY16 Capital Projects | | 38,421.00 | | | | | 38,421.00 |
| | Direct | | 80405217 MNPS NSA-Planning | 45017 MNPS FY17 Capital Projects | | 11,520.00 | | | | | 11,520.00 |
| | Direct | | 80405317 MNPS Exterior Bldg Improvement | 45017 MNPS FY17 Capital Projects | | 638,972.75 | | | | | 638,972.75 |
| | Direct | | 80405416 MNPS Planning for Hillsboro | 45016 MNPS FY16 Capital Projects | | 1,065.00 | | | 1,149.45 | | 2,214.45 |
| | Direct | | 80405417 MNPS Hillsboro HS Renovation | 45017 MNPS FY17 Capital Projects | | 931,929.43 | | 7,714,139.57 | | | 8,646,069.00 |
| | Direct | | 80405513 MNPS Stratford High Renovation | 45013 MNPS FY13 Capital Projects | | | | 2,346.75 | | | 2,346.75 |
| | Direct | | 80405515 MNPS ADA Compliance Maint/Upgr | 45015 MNPS FY16 Capital Projects | | 138,337.77 | | 54,463.79 | | | 192,801.56 |
| | Direct | | 80405516 MNPS Planning for Hillwood | 45016 MNPS FY16 Capital Projects | | 1,060,182.61 | | | | | 1,060,182.61 |
| | Direct | | 80405517 MNPS Hillwood HS Planning | 45017 MNPS FY17 Capital Projects | | 129,103.66 | | 42,258.00 | | | 171,361.66 |
| | Direct | | 80405615 MNPS Asbestos Environ Upgrades | 45015 MNPS FY16 Capital Projects | | 112,703.87 | | | | | 112,703.87 |
| | Direct | | 80405616 MNPS Electrical Upgrades | 45016 MNPS FY16 Capital Projects | | 46,511.33 | | | | | 46,511.33 |
| | Direct | | 80405617 MNPS Electrical Upgrades | 45017 MNPS FY17 Capital Projects | | 618,356.26 | | | | | 618,356.26 |
| | Direct | | 80405713 MNPS Misc Constr. Projects | 45013 MNPS FY13 Capital Projects | | 5,190.35 | | 216,830.27 | | | 222,020.62 |
| | Direct | | 80405716 MNPS SE Early Learn Center | 45016 MNPS FY16 Capital Projects | | (600.00) | | | | | (600.00) |
| | Direct | | 80405717 MNPS Casework Furn Lab Upgrade | 45017 MNPS FY17 Capital Projects | | 1,352.12 | | | 93.40 | | 2,275.52 |
| | Direct | | 80405815 MNPS School Safety & Security | 45016 MNPS FY16 Capital Projects | | 13,119.44 | | | | | 13,119.44 |
| | Direct | | 80405817 MNPS School Safety | 45017 MNPS FY17 Capital Projects | | 24,907.54 | | | | | 24,907.54 |
| | Direct | | 80405914 MNPS Emerg Constr/Conting | 45014 MNPS FY14 Capital Projects | | 27,659.66 | | | 182,731.66 | | 412,321.32 |
| | Direct | | 80405915 MNPS Emergency Constr/Conting | 45016 MNPS FY16 Capital Projects | | 83,929.83 | | 791,427.08 | | | 875,356.91 |
| | Direct | | 80405917 MNPS Emergency Contingency/Funds | 45018 MNPS FY18 Capital Projects | | 165,892.44 | | 464,932.32 | | | 630,824.76 |
| | Direct | | 80406018 MNPS Bus and Fleet | 45018 MNPS FY18 Capital Projects | | 800,825.29 | | | | | 800,825.29 |
| | Direct | | 80406116 MNPS Pennington ES Addition | 45016 MNPS FY16 Capital Projects | | 15,219.79 | | 1,227,921.54 | | | 1,243,141.33 |
| | Direct | | 80406117 MNPS Pennington Elem Renovate | 45017 MNPS FY17 Capital Projects | | 37,600.27 | | 4,317,354.37 | | | 4,354,954.64 |
| | Direct | | 80406118 MNPS Interior Bldg Improvements | 45018 MNPS FY18 Capital Projects | | 60,867.38 | | | | | 60,867.38 |
| | Direct | | 80406217 MNPS Facilities Assessment Rpt | 45017 MNPS FY17 Capital Projects | | 622,801.42 | | | | | 622,801.42 |
| | Direct | | 80406316 MNPS Rosebank ES Reno | 45016 MNPS FY16 Capital Projects | | 134,865.20 | | 1,426,324.99 | | | 1,561,190.19 |
| | Direct | | 80406416 MNPS Technology | 45016 MNPS FY16 Capital Projects | | 149,850.93 | | | | | 149,850.93 |
| | Direct | | 80406417 MNPS Technology | 45017 MNPS FY17 Capital Projects | | 5,330,095.54 | | | | | 5,330,095.54 |
| | Direct | | 80406515 MNPS Casework/Furn.Lab Upgrad | 45015 MNPS FY16 Capital Projects | | | | 370,986.05 | | | 370,986.05 |
| | Direct | | 80406516 MNPS Transportation | 45016 MNPS FY16 Capital Projects | | | | 16,009.05 | | | 16,009.05 |
| | Direct | | 80406517 MNPS Transportation | 45017 MNPS FY17 Capital Projects | | 59,937.45 | | 3,947,113.79 | | | 4,007,051.24 |
| | Direct | | 80406615 MNPS Emerg Maint-Entry Vestib | 45015 MNPS FY16 Capital Projects | | 6,620.00 | | | 95,170.36 | | 101,790.36 |
| | Direct | | 80406616 MNPS Cane Ridge Area ES | 45016 MNPS FY16 Capital Projects | | 289,012.64 | | 11,323,270.46 | | | 11,612,283.10 |
| | Direct | | 80406617 MNPS L&L School Site Upgrades | 45017 MNPS FY17 Capital Projects | | 3,500.00 | | 56,221.66 | | | 59,721.66 |
| | Direct | | 80406716 MNPS Roof Replacement/Repair | 45016 MNPS FY16 Capital Projects | | 331,839.00 | | | | | 331,839.00 |
| | Direct | | 80406717 MNPS Roof Repair Replacement | 45016 MNPS FY16 Capital Projects | | 1,017,206.30 | | | | | 1,017,206.30 |
| | Direct | | 80406814 MNPS MS Track Upg | 45014 MNPS FY14 Capital Projects | | | | 21,045.15 | | | 21,045.15 |
| | Direct | | 80406815 MNPS Crieve Hall ES-options | 45016 MNPS FY16 Capital Projects | | 176,025.92 | | 2,183,144.58 | | | 2,359,170.50 |
| | Direct | | 80406816 MNPS Overton Reno/Addition | 45016 MNPS FY16 Capital Projects | | (1,717,816.41) | | 12,487,315.80 | | | 10,769,499.39 |
| | Direct | | 80406817 MNPS Overton HS Renovation | 45017 MNPS FY17 Capital Projects | | 24,356.85 | | 1,345,195.20 | | | 1,369,552.05 |
| | Direct | | 80406815 MNPS N Brinkley ES-options | 45016 MNPS FY16 Capital Projects | | 23,479.49 | | | | | 23,479.49 |
| | Direct | | 80406817 MNPS Environmental Remediation | 45017 MNPS FY17 Capital Projects | | 85,696.76 | | | | | 85,696.76 |
| | Direct | | 80407017 MNPS L&L School Space Upgrades | 45017 MNPS FY17 Capital Projects | | 50,823.01 | | 153,610.27 | | | 204,433.28 |
| | Direct | | 80407018 MNPS Electrical Upgrades | 45018 MNPS FY18 Capital Projects | | 239,807.46 | | | | | 239,807.46 |
| | Direct | | 80407117 MNPS HVAC Upgrades | 45017 MNPS FY17 Capital Projects | | 690,867.38 | | | 15,000.00 | | 715,867.38 |
| | Direct | | 80407118 MNPS Paving Upgrades | 45118 MNPS FY18B Capital Projects | | 135,879.50 | | | | | 135,879.50 |
| | Direct | | 80408018 MNPS Emerg Constr/Conting | 45018 MNPS FY18 Capital Projects | | 125,604.09 | | 103,939.27 | | | 229,543.36 |
| | Direct | | 80408118 MNPS Roof Repair Replacement | 45118 MNPS FY18B Capital Projects | | 708,589.95 | | | | | 708,589.95 |
| | Direct | | 80409018 MNPS Exterior Bldg Improvements | 45018 MNPS FY18 Capital Projects | | 600,867.38 | | | 14,500.00 | | 615,367.38 |
| | Direct | | 80409118 MNPS Tech Facility Infrastr Im | 45118 MNPS FY18B Capital Projects | | 1,526,525.09 | | | | | 1,526,525.09 |
| | Direct | | 80412018 MNPS Interior Bldg Improvement | 45018 MNPS FY18 Capital Projects | | 506,198.01 | | 5,179.00 | | | 511,377.01 |
| | Direct | | 80413018 MNPS Paving Upgrades | 45018 MNPS FY18 Capital Projects | | 166,894.00 | | | | | 166,894.00 |
| | Direct | | 80414018 MNPS Plumbing Upgrades | 45018 MNPS FY18 Capital Projects | | 49,439.17 | | | | | 49,439.17 |
| | Direct | | 80415018 MNPS Roof Repair Replacement | 45018 MNPS FY18 Capital Projects | | 566,478.00 | | | | | 566,478.00 |
| | Direct | | 80416018 MNPS School Space Upgrades | 45018 MNPS FY18 Capital Projects | | 150,000.00 | | | | | 150,000.00 |
| | Direct | | 80417018 MNPS Tech Facility Infrastr Im | 45018 MNPS FY18 Capital Projects | | 758,818.57 | | | | | 758,818.57 |
| | Direct | | 80418018 MNPS HVAC Upgrades/Repairs | 45018 MNPS FY18 Capital Projects | | 3,920,272.68 | | | | | 3,920,272.68 |
| | Direct | | 80501021 MNPS Printing | 55146 MNPS Print Shop | | 98,790.59 | 46,950.79 | 336,703.65 | | | 482,445.03 |
| | Direct | | 80501044 MNPS Prof Insurance Trust | 55145 MNPS Prof Employees Trust | | 263,986.00 | 92,594.51 | 125,870,668.68 | 501,462.41 | | 126,729,103.60 |
| | Direct | | 80601270 MNPS Emerg Asst Athletics | 75270 MNPS Emergency Asst FD-Athletc | | 19,899.88 | | | 3,674.63 | | 23,574.51 |
| | Direct | | 80601276 MNPS Hillwood Comm Art Scholar | 75276 MNPS Hillwood Comm Art Scholshp | | 500.00 | | | | | 500.00 |
| | Direct | | 80602274 MNPS Mark S Cockill Medal | 75274 MNPS Mark S. Cockill Medal F.d. | | 165.34 | | | | | 165.34 |
| | Direct | | 80602282 MNPS Nettie Adams James Schola | 75282 MNPS Nt. Adms James Schlrsp F.d | | 250.00 | | | | | 250.00 |
| | Direct | | 80700510 MNPS NAECCES Litton MS | 35039 MNPS Flood 2010 | | 14,489.56 | | | | | 14,489.56 |
| | Direct | | 80701003 MNPS CLASS Fiscal | 35119 MNPS Special Projects | | 112,500.00 | | | | | 112,500.00 |
| | Direct | | 80701010 MNPS Fuel Up Grant | 35119 MNPS Special Projects | | 7,873.24 | | | | | 7,873.24 |
| | Direct | | 80701016 MNPS Guidance Donations | 35119 MNPS Special Projects | | 168.60 | 12.89 | 22,853.23 | | | 23,034.72 |
| | Direct | | 80701019 MNPS Dollar General-325GlenHS | 35119 MNPS Special Projects | | 12,918.20 | 988.24 | | | | 13,906.44 |
| | Direct | | 80701021 MNPS CMA-Keep the MusicPlaying | 35119 MNPS Special Projects | | | | 631,383.52 | | | 631,383.52 |
| | Direct | | 80701024 MNPS School Choice Festival | 35119 MNPS Special Projects | | | | 21,973.02 | | | 21,973.02 |
| | Direct | | 80701025 MNPS MMU - NEPE | 35119 MNPS Special Projects | | 29,941.53 | | | | | 29,941.53 |
| | Direct | | 80701030 MNPS School Staff Dev Donation | 35119 MNPS Special Projects | | 11,506.90 | | | | | 11,506.90 |
| | Direct | | 80701035 MNPS CSCB Interest Payment | 35119 MNPS Special Projects | | | | | | 1,607,356.22 | 1,607,356.22 |
| | Direct | | 80701045 MNPS STAR Awards | 35119 MNPS Special Projects | | 30,626.74 | | | | | 30,626.74 |
| | Direct | | 80701047 MNPS Student Visit Honorarium | 35119 MNPS Special Projects | | 43,694.82 | | | | | 43,694.82 |
| | Direct | | 80701048 MNPS Ford Grant-Academies | 35119 MNPS Special Projects | | 1,326.50 | | | | | 1,326.50 |
| | Direct | | 80701051 MNPS NBP/TS D grant | 35119 MNPS Special Projects | | 959.69 | 160.21 | | | | 1,119.90 |
| | Direct | | 80701053 MNPS Forensic League Grant | 35119 MNPS Special Projects | | | | (113.48) | | | (113.48) |
| | Direct | | 80701054 MNPS Indoor Drumline | 35119 MNPS Special Projects | | 203.50 | | | | | 203.50 |
| | Direct | | 80701060 MNPS Econ-Arts-ITCreswell | 35119 MNPS Special Projects | | (4,322.50) | | | | | (4,322.50) |
| | Direct | | 80701063 MNPS Jere Baxter Comcast Dona | 35119 MNPS Special Projects | | (700.00) | | | | | (700.00) |
| | Direct | | 80701064 MNPS College Board-NSF STUDY | 35119 MNPS Special Projects | | (972.00) | | | | | (972.00) |
| | Direct | | 80701066 MNPS NFL-Hometown grant | 35119 MNPS Special Projects | | (18.45) | | | | | (18.45) |
| | Direct | | 80701068 MNPS Reading Recovery-GA St U | 35119 MNPS Special Projects | | 300.00 | | | | | |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total |
|-----------------------|-------------------|---|--|---------------------------------|-------------|------------------|-----------------|--------------------|------------------------|------------|--------------|
| | Direct | 060 Metro Nashville Public Schools (MNPS) | 80701605 MNPS New Vision Academy | 35135 MNPS Charter School | | 1,990,680.00 | | | | | 1,990,680.00 |
| | Direct | | 80701632 MNPS WestCoho-NARAS | 35119 MNPS Special Projects | | 2,121.53 | | | | | 2,121.53 |
| | Direct | | 80701652 MNPS Purpose Prep | 35135 MNPS Charter School | | 3,478,939.47 | | | | | 3,478,939.47 |
| | Direct | | 80701660 MNPS Republic High School | 35135 MNPS Charter School | | 4,773,894.45 | | | | | 4,773,894.45 |
| | Direct | | 80701667 MNPS Rocketship Nash NE Elem | 35135 MNPS Charter School | | 4,068,665.49 | | | | | 4,068,665.49 |
| | Direct | | 80701668 MNPS Rocketship United | 35135 MNPS Charter School | | 5,365,546.07 | | | | | 5,365,546.07 |
| | Direct | | 80701687 MNPS Smithsonian Craighaid Acad | 35135 MNPS Charter School | | 1,800,072.20 | | | | | 1,800,072.20 |
| | Direct | | 80701695 MNPS Slern Preparatory | 35135 MNPS Charter School | | 5,121,576.46 | | | | | 5,121,576.46 |
| | Direct | | 80701696 MNPS STEM Prep HS | 35135 MNPS Charter School | | 3,635,970.99 | | | | | 3,635,970.99 |
| | Direct | | 80701705 MNPS Project LA Summit | 35119 MNPS Special Projects | | 6,503.24 | | | | | 6,503.24 |
| | Direct | | 80701712 MNPS STRIVE Collegiate Academy | 35135 MNPS Charter School | | 2,523,428.91 | | | | | 2,523,428.91 |
| | Direct | | 80701743 MNPS Valor Flagship Academy | 35135 MNPS Charter School | | 4,792,249.27 | | | | | 4,792,249.27 |
| | Direct | | 80701744 MNPS Valor Voyager Academy | 35135 MNPS Charter School | | 4,840,362.88 | | | | | 4,840,362.88 |
| | Direct | | 80701844 MNPS Daily Great Cafe | 35145 MNPS Prof Employees Trust | 67,072.84 | | 29,566.97 | | | (3.35) | 96,646.46 |
| | Direct | | 80702007 MNPS IT Dept Dell Technology | 35119 MNPS Special Projects | | | | 3,866.69 | | | 3,866.69 |
| | Direct | | 80702022 MNPS Transportation E-Bid Proc | 35119 MNPS Special Projects | | | | 333,475.38 | | | 333,475.38 |
| | Direct | | 80702037 MNPS CTE E-Bid proceeds | 35119 MNPS Special Projects | | | | (2,525.00) | | | (2,525.00) |
| | Direct | | 80702039 MNPS Before/AfterCare PreK/Ctr | 35119 MNPS Special Projects | | 390,259.87 | 59,240.11 | 126,637.54 | | | 576,137.52 |
| | Direct | | 80703000 MNPS Nutrition Svc Commodities | 35158 MNPS School Lunchroom | | | | 3,243,789.13 | | | 3,243,789.13 |
| | Direct | | 80705031 MNPS Nutrition Service Central | 35158 MNPS School Lunchroom | | 1,422,402.65 | 496,606.67 | 491,530.67 | 173,563.41 | | 2,584,103.40 |
| | Direct | | 80705032 MNPS Nutrition Svc Internal | 35158 MNPS School Lunchroom | | 242,140.75 | 105,618.14 | 9,538.24 | | | 357,297.13 |
| | Direct | | 80705034 MNPS Nutrition Service Subs | 35158 MNPS School Lunchroom | | 5,751.52 | 440.00 | 107.54 | | | 6,299.06 |
| | Direct | | 80705079 MNPS Nutrition Service Roving | 35158 MNPS School Lunchroom | | 85,218.45 | 64,641.76 | 3,105.15 | | | 152,965.36 |
| | Direct | | 80705100 MNPS Margaret Allen Middle | 35158 MNPS School Lunchroom | | 89,411.29 | 63,569.02 | 14,925.63 | | | 167,905.94 |
| | Direct | | 80705105 MNPS Amqui Elementary | 35158 MNPS School Lunchroom | | 122,488.82 | 80,938.74 | 17,803.43 | 124,631.66 | | 325,862.65 |
| | Direct | | 80705110 MNPS Antioch High | 35158 MNPS School Lunchroom | | 287,847.85 | 442,965.46 | 44,256.46 | | | 775,070.77 |
| | Direct | | 80705111 MNPS Antioch Middle | 35158 MNPS School Lunchroom | | 146,001.68 | 62,600.11 | 22,400.15 | | | 231,001.94 |
| | Direct | | 80705115 MNPS Bailey Middle | 35158 MNPS School Lunchroom | | 6.01 | 1.75 | | | | 7.76 |
| | Direct | | 80705118 MNPS Brick Church College Prep | 35158 MNPS School Lunchroom | | 78,058.25 | 48,947.20 | 114,186.49 | 12,754.32 | | 243,946.26 |
| | Direct | | 80705120 MNPS Jere Baxter Middle | 35158 MNPS School Lunchroom | | 90,449.81 | 38,297.17 | 115,080.51 | | | 243,827.49 |
| | Direct | | 80705122 MNPS Lakewood Elementary | 35158 MNPS School Lunchroom | | 102,308.17 | 37,471.40 | 22,471.07 | | | 162,250.64 |
| | Direct | | 80705130 MNPS Bellevue Middle | 35158 MNPS School Lunchroom | | 99,666.85 | 54,243.10 | 138,247.52 | | | 252,157.47 |
| | Direct | | 80705135 MNPS Belshire Elementary | 35158 MNPS School Lunchroom | | 87,756.11 | 23,017.76 | 132,948.68 | | | 243,722.55 |
| | Direct | | 80705142 MNPS The Big Picture School | 35158 MNPS School Lunchroom | | 12,262.02 | 4,773.79 | 10,101.76 | | | 27,137.57 |
| | Direct | | 80705145 MNPS Norman Binkey Elementary | 35158 MNPS School Lunchroom | | 106,471.74 | 50,517.05 | 85,500.17 | | | 242,488.96 |
| | Direct | | 80705152 MNPS Vanetta H Davis ELC | 35158 MNPS School Lunchroom | | 72,361.52 | 26,274.10 | 87,524.52 | | | 186,160.14 |
| | Direct | | 80705155 MNPS Brick Church Middle | 35158 MNPS School Lunchroom | | | | 10,275.15 | | | 10,275.15 |
| | Direct | | 80705165 MNPS Buena Vista Elem EO | 35158 MNPS School Lunchroom | | 86,949.54 | 36,449.47 | 140,110.88 | | | 263,510.89 |
| | Direct | | 80705175 MNPS Via B Wells Elementary | 35158 MNPS School Lunchroom | | 65,213.48 | 29,923.43 | 87,504.23 | | | 182,641.14 |
| | Direct | | 80705181 MNPS Cameron College Prep | 35158 MNPS School Lunchroom | | 166,547.00 | 65,876.95 | 236,789.42 | | | 469,213.37 |
| | Direct | | 80705182 MNPS Cane Ridge High | 35158 MNPS School Lunchroom | | 248,870.03 | 140,850.97 | 424,659.74 | 14,269.80 | | 818,650.64 |
| | Direct | | 80705184 MNPS Cane Ridge Elementary | 35158 MNPS School Lunchroom | | 209,280.56 | 76,461.36 | 318,852.47 | | | 604,864.39 |
| | Direct | | 80705185 MNPS Carter Lawrence Elem | 35158 MNPS School Lunchroom | | 65,697.38 | 44,206.33 | 143,852.64 | | | 253,756.35 |
| | Direct | | 80705186 MNPS Casa Azatlan ELC | 35158 MNPS School Lunchroom | | | | 221.15 | | | 221.15 |
| | Direct | | 80705200 MNPS Chadwell Elementary | 35158 MNPS School Lunchroom | | 74,874.32 | 33,554.67 | 105,403.87 | | | 213,882.86 |
| | Direct | | 80705205 MNPS Charlotte Park Elementary | 35158 MNPS School Lunchroom | | 94,722.13 | 58,414.44 | 161,747.41 | | | 314,884.02 |
| | Direct | | 80705215 MNPS Cook Elementary | 35158 MNPS School Lunchroom | | 121,236.14 | 59,576.74 | 164,690.38 | | | 345,503.26 |
| | Direct | | 80705225 MNPS Cole Elementary | 35158 MNPS School Lunchroom | | 134,697.46 | 73,092.46 | 298,295.26 | 21,441.12 | | 606,526.30 |
| | Direct | | 80705230 MNPS Hattie Cotton Elementary | 35158 MNPS School Lunchroom | | 73,633.36 | 38,970.30 | 105,948.37 | | | 218,552.03 |
| | Direct | | 80705234 MNPS Creswell Elementary | 35158 MNPS School Lunchroom | | | | 114.99 | | | 114.99 |
| | Direct | | 80705235 MNPS Cleve Hall Elementary | 35158 MNPS School Lunchroom | | 54,956.97 | 16,434.00 | 71,756.95 | | | 142,147.92 |
| | Direct | | 80705238 MNPS Croft Margaret Elise Mid | 35158 MNPS School Lunchroom | | 89,924.03 | 50,386.12 | 156,028.69 | | | 396,338.84 |
| | Direct | | 80705240 MNPS Cumberland Elementary | 35158 MNPS School Lunchroom | | 114,072.84 | 48,274.98 | 164,775.35 | 2,680.00 | | 329,803.17 |
| | Direct | | 80705242 MNPS Nashville School of Arts | 35158 MNPS School Lunchroom | | 65,386.69 | 33,879.30 | 108,691.46 | | | 208,967.45 |
| | Direct | | 80705252 MNPS Doshier Elementary | 35158 MNPS School Lunchroom | | 99,843.49 | 74,656.39 | 144,083.63 | 56,115.00 | | 374,698.51 |
| | Direct | | 80705260 MNPS Donelson Middle | 35158 MNPS School Lunchroom | | 127,487.48 | 69,721.60 | 192,600.00 | | | 489,809.08 |
| | Direct | | 80705265 MNPS Dupont Elementary | 35158 MNPS School Lunchroom | | 70,537.63 | 48,914.50 | 108,728.90 | | 346,440.81 | 574,701.84 |
| | Direct | | 80705270 MNPS Dupont Hadley Middle | 35158 MNPS School Lunchroom | | 126,163.45 | 69,573.28 | 198,836.79 | | | 454,573.50 |
| | Direct | | 80705275 MNPS Dupont Tyler Middle | 35158 MNPS School Lunchroom | | 124,225.91 | 70,204.60 | 188,129.20 | | 26,119.16 | 488,678.87 |
| | Direct | | 80705278 MNPS Eagle View Elementary | 35158 MNPS School Lunchroom | | 176.39 | 36.66 | 213.05 | | | 326.10 |
| | Direct | | 80705280 MNPS Eakin Elementary | 35158 MNPS School Lunchroom | | 77,342.47 | 38,525.69 | 186,755.84 | | 21,441.12 | 484,065.12 |
| | Direct | | 80705285 MNPS John Early Museum Magnet | 35158 MNPS School Lunchroom | | 92,978.94 | 45,816.18 | 170,793.67 | | | 399,588.79 |
| | Direct | | 80705286 MNPS East End Preparatory | 35158 MNPS School Lunchroom | | 138,556.05 | 59,121.39 | 272,654.54 | 13,508.00 | | 684,846.98 |
| | Direct | | 80705290 MNPS East Nashville Magnet | 35158 MNPS School Lunchroom | | 115,733.89 | 81,866.89 | 192,600.00 | | 271,516.70 | 661,717.48 |
| | Direct | | 80705296 MNPS East Nash Magnet Middle | 35158 MNPS School Lunchroom | | 96,194.54 | 35,579.38 | 120,696.29 | 13,835.82 | | 356,306.03 |
| | Direct | | 80705308 MNPS Fall Hamilton Elem EO | 35158 MNPS School Lunchroom | | 97,465.55 | 43,579.03 | 155,635.85 | | | 396,680.43 |
| | Direct | | 80705310 MNPS J E Moss Elementary | 35158 MNPS School Lunchroom | | 179,780.44 | 66,533.44 | 321,900.82 | | | 668,214.70 |
| | Direct | | 80705315 MNPS Gateway Elementary | 35158 MNPS School Lunchroom | | 106,626.92 | 50,666.85 | 167,716.44 | | | 365,010.21 |
| | Direct | | 80705320 MNPS Glenciff Elementary | 35158 MNPS School Lunchroom | | 106,626.92 | 34,517.37 | 159,935.78 | 589,492.37 | | 1,356,572.34 |
| | Direct | | 80705325 MNPS Glenciff High | 35158 MNPS School Lunchroom | | 131,052.08 | 38,095.81 | 263,211.66 | | | 432,359.55 |
| | Direct | | 80705330 MNPS Glenciff Elementary | 35158 MNPS School Lunchroom | | 47,908.98 | 43,616.75 | 80,577.82 | | 44.26 | 172,147.81 |
| | Direct | | 80705335 MNPS Glensboro Elementary | 35158 MNPS School Lunchroom | | 100,890.12 | 59,726.74 | 161,648.81 | | | 322,265.67 |
| | Direct | | 80705340 MNPS Glen Elementary EO | 35158 MNPS School Lunchroom | | 46,647.54 | 13,662.89 | 67,306.95 | 212,253.20 | | 327,270.58 |
| | Direct | | 80705345 MNPS Glenview Elementary | 35158 MNPS School Lunchroom | | 188,245.17 | 126,457.57 | 273,706.02 | 416,247.82 | | 894,656.58 |
| | Direct | | 80705350 MNPS Goodlettsville Elementary | 35158 MNPS School Lunchroom | | 66,861.15 | 23,386.65 | 86,547.03 | | 472.50 | 187,267.33 |
| | Direct | | 80705355 MNPS Goodlettsville Middle | 35158 MNPS School Lunchroom | | 106,022.02 | 64,755.40 | 170,793.67 | | | 441,563.11 |
| | Direct | | 80705360 MNPS Gower Elementary | 35158 MNPS School Lunchroom | | 140,075.18 | 102,315.44 | 167,535.57 | 12,754.32 | | 482,678.88 |
| | Direct | | 80705365 MNPS Gra Mar Middle | 35158 MNPS School Lunchroom | | 105,768.96 | 51,692.27 | 109,995.13 | | | 267,456.36 |
| | Direct | | 80705370 MNPS Granbery Elementary | 35158 MNPS School Lunchroom | | 87,200.75 | 62,978.17 | 140,700.00 | | | 390,878.92 |
| | Direct | | 80705375 MNPS Alisk Green Elementary | 35158 MNPS School Lunchroom | | 86,665.61 | 56,001.49 | 138,326.07 | | | 381,093.17 |
| | Direct | | 80705380 MNPS Julia Green Elementary | 35158 MNPS School Lunchroom | | 120,480.99 | 82,210.75 | 156,855.85 | 8,158.42 | | 467,645.01 |
| | Direct | | 80705395 MNPS Harpeth Valley Elementary | 35158 MNPS School Lunchroom | | 62,673.53 | 63,218.08 | 160,665.85 | | | 386,557.46 |
| | Direct | | 80705397 MNPS Harris-Hillman Special Ed | 35158 MNPS School Lunchroom | | 36,063.68 | 29,514.16 | 30,666.62 | | | 96,244.46 |
| | Direct | | 80705400 MNPS Haynes Middle | 35158 MNPS School Lunchroom | | 86,745.11 | 45,784.60 | 100,291.67 | | 472.50 | 232,793.88 |
| | Direct | | 80705405 MNPS Haywood Elementary | 35158 MNPS School Lunchroom | | 114,609.17 | 62,937.65 | 142,546.71 | | | 320,093.53 |
| | Direct | | 80705410 MNPS Head Middle Magnet | 35158 MNPS School Lunchroom | | 107,044.09 | 56,095.71 | 141,770.57 | 12,754.32 | | 317,664.69 |
| | Direct | | 80705415 MNPS Hermitage Elementary | 35158 MNPS School Lunchroom | | 68,891.01 | 39,995.94 | 121,667.16 | | | 238,554.11 |
| | Direct | | 80705419 MNPS Cambridge Early Learning | 35158 MNPS School Lunchroom | | 51,613.56 | 30,336.77 | 67,395.38 | | 440.37 | 149,778.08 |
| | Direct | | 80705420 MNPS Hickory Elementary | 35158 MNPS School Lunchroom | | 114,609.17 | 62,937.65 | 142,546.71 | | | 320,093.53 |
| | Direct | | 80705434 MNPS H G Hill Middle | 35158 MNPS School Lunchroom | | 102,712.58 | 50,538.51 | 170,445.81 | | | 373,696.90 |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | Indirect / Direct | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total | |
|-----------------------|-------------------|---|---|--------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|-----------------|------------------|------------|
| | Direct | 080 Metro Nashville Public Schools (MNPS) | 80705620 MNPS Park Avenue Elementary EO | 35158 MNPS School Lunchroom | | 120,387.90 | 45,218.79 | 234,267.07 | | | 1,387.26 | 401,863.92 |
| | Direct | | 80705632 MNPS Pearl Cohn High | 35158 MNPS School Lunchroom | | 84,182.42 | 20,436.87 | 155,577.57 | 181,687.13 | | 472.50 | 442,386.66 |
| | Direct | | 80705640 MNPS Pennington Elementary | 35158 MNPS School Lunchroom | | 63,233.01 | 25,834.26 | 124,911.42 | | | 534.87 | 214,603.56 |
| | Direct | | 80705650 MNPS Percy Priest Elementary | 35158 MNPS School Lunchroom | | 52,417.43 | 37,697.52 | 92,318.51 | 290,677.38 | | 440.37 | 473,551.21 |
| | Direct | | 80705660 MNPS Republic High School | 35158 MNPS School Lunchroom | | | | 101.40 | | | | 101.40 |
| | Direct | | 80705670 MNPS Rosebank Elementary | 35158 MNPS School Lunchroom | | 61,908.31 | 19,287.14 | 91,178.07 | | | 534.87 | 172,909.19 |
| | Direct | | 80705675 MNPS Rose Park Middle | 35158 MNPS School Lunchroom | | 50,214.69 | 16,672.65 | 85,010.42 | | | 629.37 | 152,527.13 |
| | Direct | | 80705680 MNPS Ross Elementary | 35158 MNPS School Lunchroom | | | | 114.99 | | | | 114.99 |
| | Direct | | 80705681 MNPS Ross Early Learning Ctr | 35158 MNPS School Lunchroom | | 57,812.05 | 15,834.59 | 99,590.43 | | | 567.00 | 173,804.07 |
| | Direct | | 80705682 MNPS Key Wetheran Shoyne Elem | 35158 MNPS School Lunchroom | | 106,885.72 | 53,775.37 | 183,308.84 | | | 1,039.50 | 345,012.43 |
| | Direct | | 80705685 MNPS Shwab Elementary | 35158 MNPS School Lunchroom | | 80,289.34 | 26,999.74 | 132,068.55 | | | 661.50 | 240,019.13 |
| | Direct | | 80705686 MNPS Smith Springs Elem | 35158 MNPS School Lunchroom | | 127,852.03 | 53,749.73 | 192,792.56 | | | 1,039.50 | 375,433.82 |
| | Direct | | 80705690 MNPS Stanton Elementary | 35158 MNPS School Lunchroom | | 49,301.14 | 28,190.83 | 138,213.21 | | | 631.26 | 216,336.44 |
| | Direct | | 80705695 MNPS Stiem Middle School | 35158 MNPS School Lunchroom | | 1,037.62 | 433.00 | | | | | 1,706.72 |
| | Direct | | 80705696 MNPS Stiem High School | 35158 MNPS School Lunchroom | | 122,885.46 | 51,461.89 | 215,486.20 | | | 1,134.00 | 381,067.55 |
| | Direct | | 80705705 MNPS Stratford STEM Magnet HS | 35158 MNPS School Lunchroom | | 180,676.89 | 60,951.81 | 241,755.43 | | | 1,795.50 | 485,179.63 |
| | Direct | | 80705710 MNPS Stratton Elementary | 35158 MNPS School Lunchroom | | 123,281.11 | 55,762.54 | 179,085.19 | 8,686.80 | | 1,009.26 | 367,804.90 |
| | Direct | | 80705715 MNPS Sylvan Park Elementary | 35158 MNPS School Lunchroom | | 49,697.63 | 12,354.16 | 88,755.53 | | | 534.87 | 161,372.19 |
| | Direct | | 80705717 MNPS Tulp Grove Elementary | 35158 MNPS School Lunchroom | | 129,222.62 | 51,922.29 | 169,474.00 | | | 1,039.50 | 331,658.41 |
| | Direct | | 80705718 MNPS The Cohn Learning Center | 35158 MNPS School Lunchroom | | 3,972.17 | | | | | 62.37 | 21,070.35 |
| | Direct | | 80705725 MNPS Tusculum Elementary | 35158 MNPS School Lunchroom | | 218,689.98 | 94,645.30 | 297,300.15 | | | 2,079.00 | 612,714.43 |
| | Direct | | 80705730 MNPS Two Rivers Middle | 35158 MNPS School Lunchroom | | 95,353.32 | 55,636.15 | 145,754.57 | | | 945.00 | 239,199.04 |
| | Direct | | 80705735 MNPS Una Elementary | 35158 MNPS School Lunchroom | | 145,474.10 | 77,197.01 | 257,104.78 | 8,686.80 | | 1,512.00 | 489,974.69 |
| | Direct | | 80705755 MNPS Warner Elementary EO | 35158 MNPS School Lunchroom | | 70,218.97 | 27,928.45 | 116,083.95 | | | 661.50 | 214,892.87 |
| | Direct | | 80705765 MNPS Waverly Belmont ES | 35158 MNPS School Lunchroom | | 53,490.04 | 32,289.82 | 108,031.49 | | | 345.87 | 194,137.22 |
| | Direct | | 80705770 MNPS West End Middle | 35158 MNPS School Lunchroom | | 122,232.34 | 66,028.41 | 144,739.09 | | | 1,134.00 | 360,550.84 |
| | Direct | | 80705775 MNPS Westmeade Elementary | 35158 MNPS School Lunchroom | | 64,600.98 | 17,852.31 | 139,211.31 | | | 631.26 | 222,356.86 |
| | Direct | | 80705780 MNPS W A Bass Middle | 35158 MNPS School Lunchroom | | | | 4.04 | | | | 4.04 |
| | Direct | | 80705783 MNPS Creswell Middle Prep SOA | 35158 MNPS School Lunchroom | | 94,774.89 | 49,842.02 | 106,728.93 | | | 850.50 | 252,196.34 |
| | Direct | | 80705784 MNPS Robert Churchwell Museum | 35158 MNPS School Lunchroom | | 91,418.75 | 38,398.58 | 142,056.34 | | | 845.00 | 273,499.27 |
| | Direct | | 80705787 MNPS Whitaker Creek High | 35158 MNPS School Lunchroom | | 117,125.21 | 38,119.99 | 164,781.93 | 26,415.41 | | 756.00 | 320,783.13 |
| | Direct | | 80705790 MNPS John B Whitsett Elem | 35158 MNPS School Lunchroom | | 136,970.51 | 53,485.95 | 181,369.11 | | | 1,228.50 | 373,034.08 |
| | Direct | | 80705805 MNPS Wright Middle | 35158 MNPS School Lunchroom | | 287,175.01 | 120,665.60 | 196,687.37 | 188,108.00 | | 945.00 | 793,650.99 |
| | Direct | | 80705834 MNPS Near Sun Rowing Clubbers | 35158 MNPS School Lunchroom | | 121,268.93 | 61,268.21 | 47,288.98 | | | 1,323.00 | 188,869.12 |
| | Direct | | 80705838 MNPS Nutrition Svc Rowing Mgrs | 35158 MNPS School Lunchroom | | 11,320.06 | 2,484.46 | 238.08 | | | | 14,442.60 |
| | Direct | 080 Metro Nashville Public Schools (MNPS) Total | | | | 522,504,373.78 | 176,128,734.47 | 470,710,935.23 | 203,352,980.94 | 128,002,319.40 | 1,500,699,343.82 | |
| | Direct | 083 Industrial Development Board | 83701000 IDB Industrial Dev Board-CU | 30083 Industrial Development Brd-CU | | 647.24 | | 4,107,006.25 | | | 4,107,653.49 | |
| | Direct | 083 Industrial Development Board Total | | | | 647.24 | | 4,107,006.25 | | | 4,107,653.49 | |
| | Direct | 090 Debt Service | 90100100 DS GSD Debt Service | 20115 GSD Debt Service | | 667,337.07 | | 147,434,092.96 | | | 148,101,430.03 | |
| | Direct | | 90101100 DS GSD Debt Service CP Activit | 20115 GSD Debt Service | | 818,293.69 | | 3,114,196.65 | | | 3,932,490.34 | |
| | Direct | | 90109115 DS GSD Debt Service Reserve | 20115 GSD Debt Service | | | | | | | 2,632,174.84 | |
| | Direct | | 90110300 SPA Stadium Debt Service2012A | 20200 SPA Stadium Debt Service 2012A | | | | 1,704,815.20 | | | 1,704,815.20 | |
| | Direct | | 90110300 SPA DS Arena Refunding 2012B | 20299 SPA Arena Debt Service 2012B | | | | 1,627,968.00 | | | 1,627,968.00 | |
| | Direct | | 90110400 SPA Debt Service Ref Bds 2013B | 20283 SPA Stadium Debt Svc 04/13B | | | | 4,001,210.68 | | | 4,001,210.68 | |
| | Direct | | 90110500 SPA Arena Debt Service 2013A | 20301 SPA Arena Debt Service 2013A | | | | 1,081,318.79 | | | 1,081,318.79 | |
| | Direct | | 90110600 SPA Ballpark Debt Service2013A | 20302 SPA Ballpark Debt Service2013A | | | | 3,553,543.76 | | | 3,553,543.76 | |
| | Direct | | 90110700 SPA Ballpark Debt Service2013B | 20303 SPA Ballpark Debt Service2013B | | | | 782,276.27 | | | 782,276.27 | |
| | Direct | | 90110800 SPA Debt Service Ref Bds 2014 | 20283 SPA Stadium Debt Svc 04/13B | | | | 1,000.00 | | | 709,100.00 | |
| | Direct | | 90110900 SPA Stadium DS Reserve 15 | 20304 SPA Stadium DS Reserve 15 | | | | 222.45 | | | 1,590,575.01 | |
| | Direct | | 90112010 USD Debt Service | 28315 USD Debt Service | | | | 20,425,975.29 | | | 20,425,975.29 | |
| | Direct | | 90112100 USD Debt Service CP Activit | 28315 USD Debt Service | | | | 60,257.44 | | | 284,800.13 | |
| | Direct | | 90199315 DS USD Debt Svc General Rev | 28315 USD Debt Service | | | | 470,534.00 | | | 470,534.00 | |
| | Direct | 090 Debt Service Total | | | | 4,988,446.67 | | 186,318,750.29 | | | 191,017,196.96 | |
| | Direct | 091 Emergency Communication Center | 91110610 ECC 911 Comm Sys Key Product | 10101 GSD General | | 588,497.11 | 197,423.63 | 37,509.43 | | | 823,430.17 | |
| | Direct | | 91110110 ECC Training Acad Key Product | 10101 GSD General | | 204,247.80 | 80,453.20 | 117,601.10 | | | 402,302.10 | |
| | Direct | | 91110210 ECC Results Man Key Product | 10101 GSD General | | 298,492.02 | 99,042.10 | 72.00 | | | 397,606.12 | |
| | Direct | | 91110410 ECC Operations Pub Life Safety | 10101 GSD General | | 4,333,048.66 | 1,575,855.51 | 191.30 | | | 5,909,095.47 | |
| | Direct | | 91110710 ECC Info Support Key Product | 10101 GSD General | | 4,344,187.94 | 1,985,834.21 | 191.30 | | | 6,329,213.45 | |
| | Direct | | 91112010 ECC Leadership & Accreditation | 10101 GSD General | | 202,917.45 | 55,247.93 | 568,784.90 | | | 848,949.28 | |
| | Direct | | 91112210 ECC Admin | 10101 GSD General | | 239,356.97 | 98,497.75 | 81.20 | | | 337,935.92 | |
| | Direct | 091 Emergency Communication Center Total | | | | 10,210,647.95 | 3,690,154.33 | 744,431.23 | | | 14,645,233.51 | |
| | Direct | Bordeaux Longterm Care | 01101432 ADM Subsidy BLTC Mgmt Contract | 10101 GSD General | | | | 3,500,000.00 | | | 3,500,000.00 | |
| | Direct | Bordeaux Longterm Care Total | | | | | | 3,500,000.00 | | | 3,500,000.00 | |
| | Direct | Flood | 01700123 ADM Flood Consolidate | 30058 FEMA Flood Revenue | | | | | | (31,117,928.69) | (31,117,928.69) | |
| | Direct | | 01700510 ADM Flood 2010 Interest | 30039 Flood 2010 | | | | 361,070.60 | | | 361,070.60 | |
| | Direct | | 01700510 ADM Flood 2010 CUJ Interest | 30054 Flood 2010 Component Units | | | | 2,470.42 | | | 2,470.42 | |
| | Direct | | 01831510 ADM FEMA Flood Revenue | 30058 FEMA Flood Revenue | | | | | | 31,117,928.69 | 31,117,928.69 | |
| | Direct | | 06700510 LAW * Flood 2010 | 30059 GSD Flood 2010 Fund Cap CommPr | | | | 44,752.50 | | | 44,752.50 | |
| | Direct | | 06701510 LAW Flood 2010 | 30039 Flood 2010 | | | | 33,036.25 | | | 33,036.25 | |
| | Direct | Flood Total | | | | | | 441,329.77 | | | 441,329.77 | |
| | Direct | All Other | 01101117 ADM Regional Transit Authority | 10101 GSD General | | | | | 320,200.00 | | 320,200.00 | |
| | Direct | | 01101118 ADM Econ/Job Incentive Dell | 10101 GSD General | | | | | 346,000.00 | | 346,000.00 | |
| | Direct | | 01101136 ADM Econ/Job Incentive UBS | 10101 GSD General | | | | 352,000.00 | | | 352,000.00 | |
| | Direct | | 01101137 ADM Econ/Job Incentive HCA Cap | 10101 GSD General | | | | 612,500.00 | | | 612,500.00 | |
| | Direct | | 01101204 ADM Metro Action Commission | 10101 GSD General | | | | | | 5,312,100.00 | 5,312,100.00 | |
| | Direct | | 01101213 ADM NCAC Local Match | 10101 GSD General | | 49,699.65 | 17,085.14 | 15,844.69 | | | 88,100.18 | |
| | Direct | | 01101218 ADM District Energy System | 10101 GSD General | | | | | | 1,690,300.00 | 1,690,300.00 | |
| | Direct | | 01101221 ADM Subsidy Nashville Arena | 10101 GSD General | | | | 4,851,500.00 | | | 4,851,500.00 | |
| | Direct | | 01101222 ADM Stadium Maintenance | 10101 GSD General | | | | 1,000,000.00 | | | 1,000,000.00 | |
| | Direct | | 01101225 ADM GSD Debt Transfer-Stadium | 10101 GSD General | | | | | | 3,200,000.00 | 3,200,000.00 | |
| | Direct | | 01101227 ADM HIPPA Compliance | 10101 GSD General | | | | 16,108.98 | | | 16,108.98 | |
| | Direct | | 01101228 ADM Affordable Housing Develop | 10101 GSD General | | | | 5,990.00 | | | 5,990.00 | |
| | Direct | | 01101230 ADM Stormwater Fees Conting | 10101 GSD General | | | | 139.00 | | | 139.00 | |
| | Direct | | 01101237 ADM Commuter Rail | 10101 GSD General | | | | | 1,500,000.00 | | 1,500,000.00 | |
| | Direct | | 01101304 ADM Subsidy MTA | 10101 GSD General | | | | 48,635,900.00 | | | 48,635,900.00 | |
| | Direct | | 01101326 ADM Property Tax Relief Progm | 10101 GSD General | | | | | 2,699,812.13 | | 2,699,812.13 | |
| | Direct | | 01101416 ADM Subsidy Advance Financing | 10101 GSD General | | | | 16,867.00 | | 223,647.50 | 240,514.50 | |
| | Direct | | 01101426 ADM Subsidy Hospital Authority | 10101 GSD General | | | | 48,141,000.00 | | | 48,141,000.00 | |
| | Direct | | 01101433 ADM Knowles Home Mgmt Contract | 10101 GSD General | | | | 1,896,903.21 | | | 1,896,903.21 | |
| | Direct | | 01101499 ADM GSD General Revenue | 10101 GSD General | | | | (12.28) | | 4.88 | (7.40) | |
| | Direct | | 01101502 ADM Contr Nashville Symphony | 10101 GSD General | | | | | 15,000.00 | | 15,000.00 | |
| | Direct | | 01101503 ADM Contr Adventist Soc Ctr | 10101 GSD General | | | | | | | | |

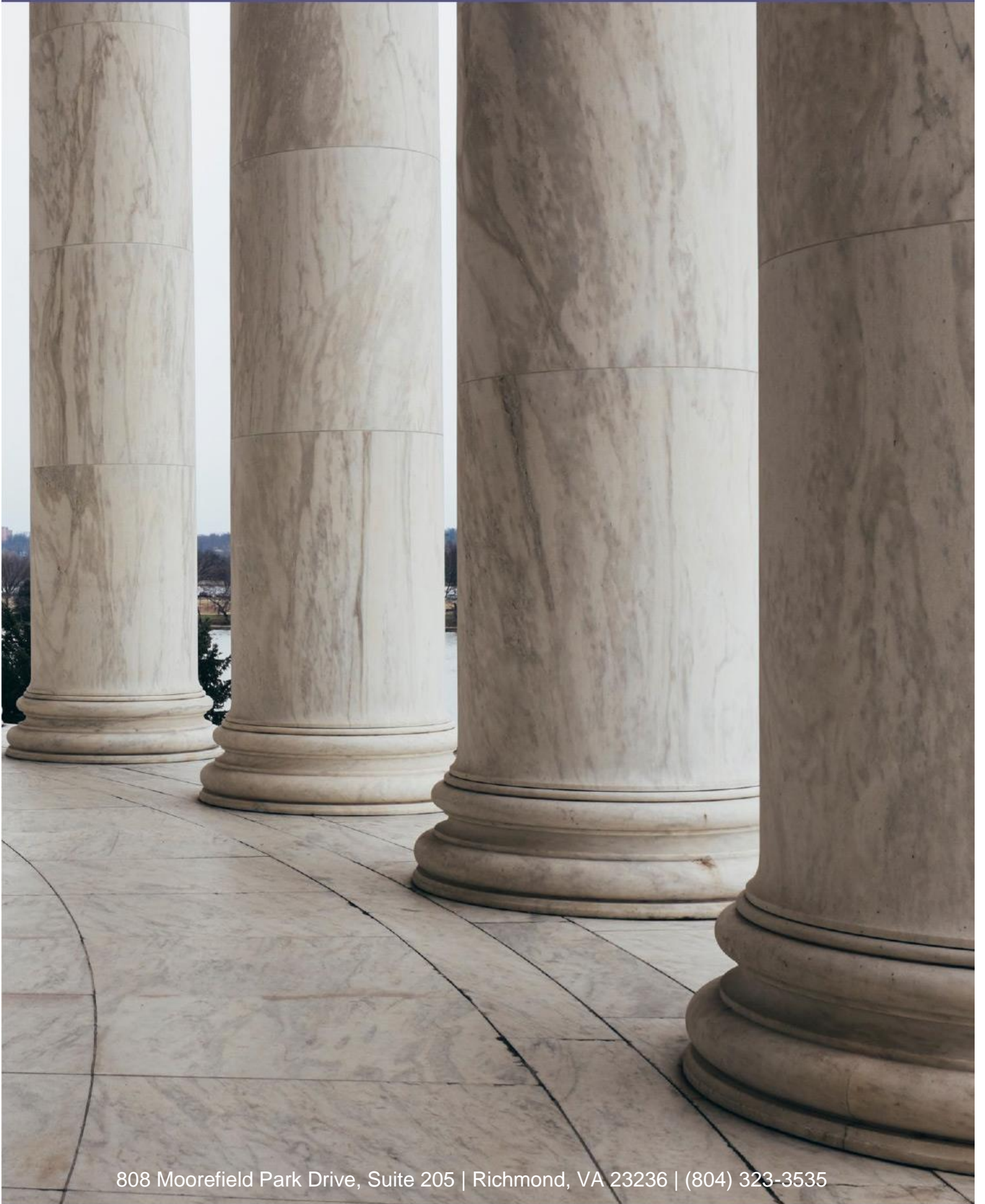
NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

| Sum of Actual Expense | | | | | | | | | | | | |
|-----------------------|-----------------|----------------------|--|---------------------------------------|-------------|------------------|-----------------|--------------------|------------------------|----------------|------------------|--|
| Indirect / Direct | All Other | Cost Allocation Plan | Security BU No. & Description | Fund No. & Description | Object Type | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total | |
| Direct | | | 01101692 REC Housing Incentive Pilot | 10101 GSD General | | | | 30,000.00 | | | 30,000.00 | |
| Direct | | | 01101693 ADM MDHA VASH Pilot Program | 10101 GSD General | | | | 97,000.00 | | | 97,000.00 | |
| Direct | | | 01101695 ADM Workplace Diversity Study | 10101 GSD General | | | | 210,000.00 | | | 210,000.00 | |
| Direct | | | 01101996 ADM Transfer 4% Funding | 10101 GSD General | | | | | | 31,142,209.67 | 31,142,209.67 | |
| Direct | | | 01101998 ADM MDHA Prop Tax Increments | 10101 GSD General | | | | 12,141,232.70 | | | 12,141,232.70 | |
| Direct | | | 01102160 ADM Operating Vfr Debt Service | 10101 GSD General | | | | | | 36,813,700.00 | 36,813,700.00 | |
| Direct | | | 01103200 ADM HOT General Fund 1% | 30046 Hotel Occupancy General Fund 1% | | | | | | 12,769,698.30 | 12,769,698.30 | |
| Direct | | | 01103250 ADM HOT Convention Ctr 1% Tax | 30042 Hotel Occ Conv Ctr 1% Tax | | | | 12,764,831.92 | | | 12,764,831.92 | |
| Direct | | | 01103255 ADM HOT Conv Ctr 2007 1% Tax | 30043 Hotel Occ Conv Ctr 2007 1% Tax | | | | 11,242,475.16 | | | 11,242,475.16 | |
| Direct | | | 01103260 ADM HOT 2007 1% Secondary TDZ | 30047 Hotel Occ 2007 1% Secondary TDZ | | | | | 1,974,314.16 | | 1,974,314.16 | |
| Direct | | | 01103280 ADM HOT Tourist Promotion | 30044 Hotel Tourist Promotion | | | | 22,588,954.21 | | | 22,588,954.21 | |
| Direct | | | 01103290 ADM HOT Tourist Related | 30045 Hotel Occupancy Tourist Related | | | | 12,764,830.97 | | | 12,764,830.97 | |
| Direct | | | 01103310 ADM HOT Conv Ctr 2007 \$2 Tax | 30031 Hotel Occ Convention Ctr 2007 | | | | 18,677,870.09 | | | 18,677,870.09 | |
| Direct | | | 01103810 ADM HOT Event and Marketing Tax | 30041 HOT Event and Marketing | | | | 3,495,000.00 | | | 3,495,000.00 | |
| Direct | | | 01104100 ADM CBID Fee Event & Marketing | 30064 CBID Fee Event and Marketing | | | | 650,000.00 | | | 650,000.00 | |
| Direct | | | 01105100 ADM Contr Mediation Services | 30130 DA Mediation Services Fund | | | | | 111,849.39 | | 111,849.39 | |
| Direct | | | 01116000 ADM MIP Expense | 10103 MIP Metro Investment Pool | | | | 711,347.90 | | | 711,347.90 | |
| Direct | | | 01191326 ADM Property Tax Relief | 18301 USD General | | | | | 253,806.66 | | 253,806.66 | |
| Direct | | | 01191998 ADM MDHA Prop Tax Increments | 18301 USD General | | | | 2,963,822.36 | | | 2,963,822.36 | |
| Direct | | | 01300201 ADM GenGovt Grant Interest-OEM | 32250 OEM Grant Fund | | | | | 2,355.26 | | 2,355.26 | |
| Direct | | | 01401214 ADM GSD Cap Recall Contingency | 40014 GSD FY14 Capital Projects | | | | (250.90) | | | (250.90) | |
| Direct | | | 01406016 ADM Nash State Comm Madison | 40016 GSD FY16 Capital Projects | | | | 1,000,000.00 | | | 1,000,000.00 | |
| Direct | | | 01407010 ADM AA/Birch Closeout | 40009 GSD FY10 Capital Projects Fund | | 15,686.40 | 6,163.24 | 157,012.74 | 180,230.80 | | 359,093.18 | |
| Direct | | | 01409000 ADM GSD CP YE Rpt Only | 42999 GSD Cap Proj (CP YE Rpt Only) | | | | | | (23,539.00) | (23,539.00) | |
| Direct | | | 01411010 ADM Metro Southeast | 40009 GSD FY10 Capital Projects Fund | | | | 79,129.27 | (57,808.74) | | 21,320.53 | |
| Direct | | | 01404000 ADM GSD Est Funded CapProj Int | 40400 GSD Externally Funded Cap Proj | | | | 27,888.53 | | | 27,888.53 | |
| Direct | | | 01600198 ADM MNPS Flexible Benefits Pla | 75010 MNPS Flexible Benefits 2015 | | | | 1,431.23 | | | 1,431.23 | |
| Direct | | | 01600211 ADM MNPS Flexible Benefits Pla | 75013 BS MNPS Flexible Benefit 2018 | | | | 277.50 | | | 277.50 | |
| Direct | | | 01700110 ADM Education Svc Eliminations | 35300 MNPS Other Federal Grants | | | | | | (282,681.63) | (282,681.63) | |
| Direct | | | 01700111 ADM MAC CAFR Consolidate | 31500 MAC Admin & Leasehold | | | | | | (4,637,570.89) | (4,637,570.89) | |
| Direct | | | 01700112 ADM Law Enforcement Consolidat | 30101 Metro Major Drug Program | | | | | | (2,355.26) | (2,355.26) | |
| Direct | | | 01700113 ADM Library Consolidate | 30401 Library Services | | | | | | (4,130.97) | (4,130.97) | |
| Direct | | | 01700118 ADM Special Project Consold | 30801 Parks Special Projects | | | | | | (62,566.17) | (62,566.17) | |
| Direct | | | 01700300 ADM General Fixed Assets | 90241 GSD General Fixed Assets | | | | | 2,467,345.05 | | 2,467,345.05 | |
| Direct | | | 01700301 ADM GEN Fixed Assets | 90241 GSD General Fixed Assets | | | | | 5,112,419.50 | | 5,112,419.50 | |
| Direct | | | 01700302 ADM FIS Fixed Assets | 90241 GSD General Fixed Assets | | | | | 740,437.49 | | 740,437.49 | |
| Direct | | | 01700303 ADM JUS Fixed Assets | 90241 GSD General Fixed Assets | | | | | 2,132,027.49 | | 2,132,027.49 | |
| Direct | | | 01700304 ADM LAW Fixed Assets | 90241 GSD General Fixed Assets | | | | | (117,673,361.32) | | (117,673,361.32) | |
| Direct | | | 01700305 ADM FIR Fixed Assets | 90241 GSD General Fixed Assets | | | | | 2,131,870.69 | | 2,131,870.69 | |
| Direct | | | 01700306 ADM REG Fixed Assets | 90241 GSD General Fixed Assets | | | | | 5,970.62 | | 5,970.62 | |
| Direct | | | 01700308 ADM WEL Fixed Assets | 90241 GSD General Fixed Assets | | | | | 1,528,426.75 | | 1,528,426.75 | |
| Direct | | | 01700309 ADM HEA Fixed Assets | 90241 GSD General Fixed Assets | | | | | 1,068,122.17 | | 1,068,122.17 | |
| Direct | | | 01700310 ADM LIB Fixed Assets | 90241 GSD General Fixed Assets | | | | | (4,600,447.51) | | (4,600,447.51) | |
| Direct | | | 01700311 ADM PWOW Fixed Assets | 90241 GSD General Fixed Assets | | | | | (484,653.94) | | (484,653.94) | |
| Direct | | | 01700312 ADM REC Fixed Assets | 90241 GSD General Fixed Assets | | | | | (22,512,744.26) | | (22,512,744.26) | |
| Direct | | | 01700401 ADM GSD GEN Debt | 90231 GSD Bonded Debt & Interest | | 172,404.42 | | | 188,000.00 | | 360,404.42 | |
| Direct | | | 01700402 ADM GSD FIS Debt | 90231 GSD Bonded Debt & Interest | | 113,126.94 | | | | | 113,126.94 | |
| Direct | | | 01700403 ADM GSD JUS Debt | 90231 GSD Bonded Debt & Interest | | 152,760.25 | | | | | 152,760.25 | |
| Direct | | | 01700404 ADM GSD LAW Debt | 90231 GSD Bonded Debt & Interest | | 1,489,948.86 | | | | | 1,489,948.86 | |
| Direct | | | 01700405 ADM GSD FIR Debt | 90231 GSD Bonded Debt & Interest | | 866,709.99 | | | | | 866,709.99 | |
| Direct | | | 01700406 ADM GSD REC Debt | 90231 GSD Bonded Debt & Interest | | (60,167.61) | | | | | (60,167.61) | |
| Direct | | | 01700407 ADM GSD CON Debt | 90231 GSD Bonded Debt & Interest | | (14,521.83) | | | | | (14,521.83) | |
| Direct | | | 01700408 ADM GSD WEL Debt | 90231 GSD Bonded Debt & Interest | | 21,364.70 | | | | | 21,364.70 | |
| Direct | | | 01700409 ADM GSD HEA Debt | 90231 GSD Bonded Debt & Interest | | 57,195.82 | | | (100,000.00) | | (42,804.18) | |
| Direct | | | 01700410 ADM GSD LIB Debt | 90231 GSD Bonded Debt & Interest | | 60,556.32 | | | | | 60,556.32 | |
| Direct | | | 01700411 ADM GSD PWOW Debt | 90231 GSD Bonded Debt & Interest | | 150,770.32 | | | | | 150,770.32 | |
| Direct | | | 01700412 ADM GSD REC Debt | 90231 GSD Bonded Debt & Interest | | 1,313,021.00 | | | | | 1,313,021.00 | |
| Direct | | | 01701000 ADM Cntrl Business Imp District | 30005 Central Business Imp District | | | | 2,388,481.03 | | | 2,388,481.03 | |
| Direct | | | 01703000 ADM Irma Hurr Revenue | 30082 Hurricane Irma Florida 2017 | | | | 2,902.96 | | | 2,902.96 | |
| Direct | | | 01705000 MNPS General Fixed Assets | 95242 MNPS General Fixed Assets | | | | 39,361,004.06 | (102,772,566.77) | | (63,302,532.71) | |
| Direct | | | 01750100 ADM General MNPS Debt | 95232 MNPS Bonded Debt & Interest | | (1,004,025.42) | | | | | (235,025.42) | |
| Direct | | | 01781000 ADM Gulch Cntrl Business ImpDtr | 38005 Gulch Central Business Imp Dst | | | | 476,741.16 | | | 476,741.16 | |
| Direct | | | 01790405 ADM USD FIR Debt | 98431 USD Bonded Debt & Interest | | | | (231,924.04) | | | (231,924.04) | |
| Direct | | | 01790411 ADM USD PWOW Debt | 98431 USD Bonded Debt & Interest | | | | (6,576.86) | | | (6,576.86) | |
| Direct | All Other Total | | | | | 5,140,563.37 | 371,091.67 | 268,323,618.27 | (220,367,847.97) | 97,230,271.77 | 150,697,697.11 | |
| Direct Total | | | | | | 1,029,941,904.85 | 363,005,886.50 | 1,716,801,805.61 | 574,271,688.98 | 329,823,021.44 | 4,013,844,407.38 | |
| Grand Total | | | | | | 1,066,144,033.62 | 433,968,716.31 | 1,803,252,843.03 | 593,750,196.32 | 373,244,523.42 | 4,270,360,312.70 | |
| Indirect | Depreciation | Cost Adjustment | | | | | | 13,822,242.00 | | | 13,822,242.00 | |
| TOTAL | | | | | | 1,066,144,033.62 | 433,968,716.31 | 1,817,075,085.03 | 593,750,196.32 | 373,244,523.42 | 4,284,182,554.70 | |

Note: Variances in costs are due to the rounding of expenditures to the nearest dollar at the object level of expense.

MAXIMUS[®]



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